



United States Department of Agriculture

Statement on Standards for Attestation Engagement No. 18 Report on Controls at Financial Management Services for October 1, 2018 to June 30, 2019





OFFICE OF INSPECTOR GENERAL

United States Department of Agriculture



DATE: September 19, 2019

AUDIT

NUMBER: 11403-0002-12

TO: G. Scott Soles
Principle Deputy Chief Financial Officer
Office of the Chief Financial Officer

ATTN: Ron Gros
Acting Deputy Director
Financial Management Services

FROM: Gil Harden /s/
Assistant Inspector General for Audit

SUBJECT: Statement on Standards for Attestation Engagements No. 18, Report on Controls at the Financial Management Services for October 1, 2018, to June 30, 2019

This report presents the results of the Statement on Standards for Attestation Engagements No. 18 examination for the United States Department of Agriculture's (USDA) Financial Management Services (FMS) description of its financial systems used to process user entities financial transactions throughout the period October 1, 2018 to June 30, 2019. The report contains an unmodified opinion on the description and controls that were suitably designed to provide reasonable assurance that the control objectives would be achieved.

An independent certified public accounting firm conducted the audit. In connection with the contract, we reviewed the contractor's report and related documentation and inquired of its representatives. Our review, as differentiated from an audit in accordance with Government Auditing Standards (issued by the Comptroller General of the United States), was not intended to enable us to express, and we do not express, opinions on the USDA FMS' description of its financial systems used to process user entities financial transactions throughout the period October 1, 2018, to June 30, 2019. The contractor is responsible for the attached auditor's report, dated September 12, 2019, and the conclusions expressed in the report. However, our review disclosed no instances where the contractor did not comply, in all material respects, with Government Auditing Standards, issued by the Comptroller General of the United States, and relevant attestation standards established by the American Institute of Certified Public Accountants.

This report contains sensitive information that is being withheld from public release due to concerns about the risk of circumvention of law.

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