

# Spotlight

Department of Homeland Security



## Office of Inspector General

April 2013 OIG-13-70

### Why This Matters

Internal control deficiencies in programs and processes could lead to misstatements in Department of Homeland Security (DHS) financial statements. Also, these deficiencies could impair effective monitoring and execution of Federal programs.

## The Office of Financial Management's Management Letter for FY 2012 DHS Consolidated Financial Statements Audit

### What We Determined

KPMG LLP reviewed the Office of Financial Management's (OFM) internal control over financial reporting. The management letter discusses two observations for management's consideration related to internal control and other operational matters. KPMG LLP noted the need for improvement in certain OFM programs and processes. These issues did not meet the criteria to be reported in the Independent Auditors' Report on DHS' FY 2012 Financial Statements and Internal Control over Financial Reporting, dated November 14, 2012, included in the FY 2012 Department of Homeland Security Annual Financial Report. These observations are intended to improve internal control or result in other operating efficiencies.

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### For Further Information:

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