

# Spotlight

Department of Homeland Security



## Office of Inspector General

April 2014 OIG-14-60

### Why This Matters

Internal control when designed and operating effectively allows management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. If implemented, these observations and recommendations can improve internal control or result in other operating efficiencies in financial management.

## Management Letter for the FY 2013 DHS Financial Statements and Internal Control over Financial Reporting Audit

### What We Determined

The Office of Inspector General contracted with the independent public accounting firm KPMG LLP (KPMG) to audit the Department of Homeland Security's (DHS) fiscal year (FY) 2013 consolidated financial statements and perform an examination of internal control over financial reporting. KPMG expressed an unmodified (clean) opinion on the consolidated financial statements, and issued an adverse opinion on DHS' internal control over financial reporting for FY 2013.

The management letter discusses 84 observations and 160 recommendations for management's consideration related to internal control and other operational matters. These issues did not meet the criteria to be reported in our Independent Auditors' Report, dated December 11, 2013, included in the FY 2013 DHS Agency Financial Report.

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### For Further Information:

Contact our Office of Public Affairs at (202)254-4100, or email us at [DHS-OIG.OfficePublicAffairs@oig.dhs.gov](mailto:DHS-OIG.OfficePublicAffairs@oig.dhs.gov)