

Spotlight

Department of Homeland Security



Office of Inspector General

April 2014 OIG-14-77

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.

Federal Emergency Management Agency's Management Letter for FY 2013 DHS Financial Statements Audit

What We Determined

KPMG LLP reviewed Federal Emergency Management Agency's (FEMA) internal control over financial reporting. The management letter contains 19 comments and 41 recommendations related to internal control and other operational matters for management's consideration. KPMG LLP noted deficiencies and the need for improvement in certain FEMA programs and processes. These deficiencies did not meet the criteria to be reported in the Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting, dated December 11, 2013, included in the DHS FY 2013 Agency Financial Report. These comments are intended to improve internal control or result in other operating efficiencies. We do not require management's response to the recommendations.

For Further Information:

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