

## Summary of Financial Statement Audit and Management Assurances

The following tables provide a summarized report on the Department's financial statement audit and its management assurances. For more details, the auditors' report can be found beginning on page 100 and the Department's management assurances on page 41.

### Summary of Financial Statement Audit

Audit Opinion: Disclaimer of Opinion

Restatement: No

Material Weaknesses	Beginning Balance	New	Resolved	Consolidated	Ending Balance
Total Material Weaknesses	1	1	0	1	1

### Summary of Management Assurances

#### Effectiveness of Internal Control Over Financial Reporting—Federal Managers' Financial Integrity Act (FMFIA) 2

Statement of Assurance: Modified

Material Weaknesses	Beginning Balance	New	Resolved	Consolidated	Reassessed	Ending Balance
Total Material Weaknesses	0	1	0	0	0	1

The Department had 1 material weakness in the design and operation of the internal control over financial reporting.

#### Effectiveness of Internal Control Over Operations—FMFIA 2

Statement of Assurance: Unmodified

Material Weaknesses	Beginning Balance	New	Resolved	Consolidated	Reassessed	Ending Balance
Total Material Weaknesses	0	0	0	0	0	0

#### Conformance with Financial Management System Requirements—FMFIA 4

Statement of Assurance: Modified

Nonconformances	Beginning Balance	New	Resolved	Consolidated	Reassessed	Ending Balance
Total Nonconformances	0	2	0	0	0	2

#### Compliance with Federal Financial Management Improvement Act of 1996 (FFMIA)

	Agency	Auditor
1. System Requirements	Lack of compliance noted	Lack of compliance noted
2. Federal Accounting Standards	Lack of compliance noted	Lack of compliance noted
3. U.S. Standard General Ledger at Transaction Level	No lack of compliance noted	No lack of compliance noted