

**Table 1. Status of Prior Year Findings**

Control Deficiency	FY 2016 Status	FY 2017 Status
<b>Financial Reporting</b>	Significant Deficiency	Management Letter
<b>Property and Equipment</b>	Significant Deficiency	Significant Deficiency
<b>Budgetary Accounting</b>	Significant Deficiency	Significant Deficiency
<b>Validity and Accuracy of Unliquidated Obligations</b>	Significant Deficiency	Significant Deficiency
<b>Information Technology</b>	Significant Deficiency	Significant Deficiency

**Department's Response to Findings**

Department management provided its response to our findings in a separate memorandum included in this report as Appendix A. We did not audit management's response, and accordingly, we express no opinion on it.

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting and the results of that testing and not to provide an opinion on the effectiveness of the Department's internal control. This report is an integral part of an audit performed in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and OMB Bulletin No. 17-03 in considering the entity's internal control over financial reporting. Accordingly, this report is not suitable for any other purpose.

Alexandria, Virginia  
November 15, 2017