



United States Department of State
and the Broadcasting Board of Governors

Office of Inspector General

MAE - 8 111

MEMORANDUM

TO: RM – Mr. Christopher B. Burnham

FROM: OIG – John E. Lange, Acting 

SUBJECT: Management Letter (AUD/FM-05-21)

The management letter related to the audit of the Department of State's FY 2004 Principal Financial Statements is attached for your review and action. This management letter, prepared by Leonard G. Birnbaum and Company, LLP, discusses a number of internal control and compliance weaknesses that were identified during the audit of the financial statements. These weaknesses, although of concern, did not rise to the level necessary to be reported in the opinion to the financial statements.

The Office of Inspector General (OIG) will not track the recommendations made in the management letter through its formal compliance process. However, OIG will evaluate compliance during future audits of the financial statements. If you have any questions, please contact Mark W. Duda, Assistant Inspector General for Audits, at (202) 663-0372, or Gayle Voshell, Director of the Financial Management Division, at (703) 284-2698.

Attachment: As stated.

cc: RM/DCFO – Mr. Chris H. Flaggs
RM/EX – Mr. Billie Ray Fitzgerald
Leonard G. Birnbaum and Company, LLP – Mr. Leslie A. Leiper

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2/18/04 (703) 284-2613

AIGA: M. Duda *MD*
OIG/AUD: E. Scullin *ES*
OIG/AUD/FM: G. Voshell *GV*

Bcc: (3) K. Fitzgerald, AUD files, FM chron & subject files, originator