



U.S. Department of Agriculture
Office of Inspector General





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United States Department of Agriculture



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ENGAGEMENT

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TO: Lynn Moaney
Deputy Chief Financial Officer
Office of the Chief Financial Officer

ATTN: Lance Raymond
Associate Chief Financial Officer for Shared Services
Office of the Chief Financial Officer

FROM: Yarisís Rivera-Rojas
Acting Assistant Inspector General for Audit

SUBJECT: Independent Service Auditor's Report on Financial Management Services'
Description of Its Financial Systems and the Suitability of the Design and Operating
Effectiveness of Controls for the period October 1, 2024 through June 30, 2025

This report presents the results of the System and Organization Controls 1 Type 2 examination conducted in accordance with relevant attestation standards established by the American Institute of Certified Public Accountants for the United States Department of Agriculture's (USDA) Financial Management Service (FMS) description of its financial systems used to process user entities financial transactions throughout the period October 1, 2024 to June 30, 2025. The report contains an unmodified opinion on the description and controls that were suitably designed to provide reasonable assurance that the control objectives would be achieved.

An independent certified public accounting firm conducted the audit. In connection with the contract, we reviewed the independent firm's report and related documentation and inquired of its representatives. Our review, as differentiated from an audit in accordance with Government Auditing Standards (issued by the Comptroller General of the United States), was not intended to enable us to express, and we do not express, opinions on the USDA FMS's description of its financial systems used to process user entities financial transactions throughout the period October 1, 2024 to June 30, 2025. The independent firm is responsible for the attached auditor's report, dated September 9, 2025, and the conclusions expressed in the report. However, our review disclosed no instances where the independent firm did not comply, in all material respects, with Government Auditing Standards, issued by the Comptroller General of the United States, and relevant attestation standards established by the American Institute of Certified Public Accountants.

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