



U.S. General Services Administration
Office of Inspector General

NOV 09 2016

MEMORANDUM FOR: DENISE TURNER ROTH
ADMINISTRATOR (A)

GERARD BADORREK
CHIEF FINANCIAL OFFICER (B)

FROM:

CAROL F. OCHOA 
INSPECTOR GENERAL (J)

SUBJECT: Independent Auditor's Report on GSA's FY 2016
Financial Statements

The Chief Financial Officers Act of 1990 (P.L. 101-576), as amended, requires the GSA Inspector General or an independent external auditor, as determined by the Inspector General, to audit GSA's financial statements. Under a contract monitored by my office, KPMG LLP (KPMG), an independent public accounting firm, performed the Fiscal Year 2016 Financial Statements Audit of GSA. KPMG performed the audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Bulletin No. 15-02, *Audit Requirements for Federal Financial Statements*.

In connection with the contract, we reviewed KPMG's report and related documentation and inquired of its representatives. Our review, as differentiated from an audit in accordance with generally accepted government auditing standards, was not intended to enable us to express, and we do not express, opinions on GSA's financial statements or conclusions about the effectiveness of internal control or on whether GSA's financial management systems substantially complied with the Federal Financial Management Improvement Act of 1996; or conclusions on compliance with laws and regulations. KPMG is responsible for the attached auditor's report dated November 8, 2016 and the conclusions expressed in the report. However, our review disclosed no instances where KPMG did not comply, in all material respects, with generally accepted government auditing standards.

We appreciate the courtesies and cooperation GSA extended to KPMG and our staff during the audit. If you have any questions, please contact R. Nicholas Goco, Assistant Inspector General for Auditing, at (202) 501-2322.

Attachments