



### Why This Matters

Internal control deficiencies in programs and processes could lead to misstatements in U.S. Customs and Border Protection (CBP) financial statements. Also, these deficiencies could impair effective monitoring and execution of Federal programs.

### DHS Response

CBP concurred with all the weakness identified by KPMG LLP, and will continue to work to resolve all auditor identified weaknesses.

## Management Letter for U.S. Customs and Border Protection's FY 2011 Consolidated Financial Statements

### What We Determined

KPMG LLP reviewed CBP's internal control over financial reporting. The management letter discusses 19 observations related to internal control deficiencies and other operational matters for management's consideration. These issues did not meet the criteria to be reported in the Independent Auditors' Report on CBP's FY 2011 consolidated financial statements audit, dated January 27, 2012, that was included in U.S. Customs Border Protection's Fiscal Year 2011 Performance and Accountability Report. These observations are intended to improve internal control or result in other operating efficiencies.

### For Further Information:

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