



Office of the Inspector General
U.S. Department of Justice



**Audit of the
U.S. Department of Justice
Annual Closing Package
Financial Statements
Fiscal Year 2014**

**AUDIT OF THE
U.S. DEPARTMENT OF JUSTICE
ANNUAL CLOSING PACKAGE
FINANCIAL STATEMENTS
FISCAL YEAR 2014**

**OFFICE OF THE INSPECTOR GENERAL
EXECUTIVE SUMMARY**

This audit report contains the Closing Package Financial Statements of the U.S. Department of Justice (Department) for the fiscal years (FY) ended September 30, 2014, and September 30, 2013. The Office of the Inspector General (OIG) performed the audit in accordance with auditing standards generally accepted in the United States of America. An unmodified opinion means that the financial statements present fairly, in all material respects, the financial position and the results of the entity's operations in accordance with U.S. generally accepted accounting principles. The FY 2014 audit resulted in an unmodified opinion on the FY 2014 closing package financial statements. For FY 2013, the Department also received an unmodified opinion on its closing package financial statements (OIG Audit Report No. 14-05).

The Department's closing package financial statements were prepared in accordance with Volume I, Part 2 – Chapter 4700 of the U.S. Department of the Treasury's *Treasury Financial Manual*. Its purpose is to assist the U.S. Department of the Treasury in preparing the U.S. Government Financial Report by reclassifying the Department's general-purpose financial statements into a standard format that will be consolidated with other federal agencies, and by reporting the Department's intragovernmental balances by federal agency to facilitate elimination of transactions between federal agencies.

The Office of the Inspector General did not identify any material weaknesses, nor did it report any significant deficiencies in internal control over financial reporting or instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards* in the *Independent Auditor's Report on Closing Package Financial Statements*.

The OIG is not independent with respect to amounts pertaining to OIG operations that are presented in the financial statements. However, the amounts included for the OIG are not material to the Department's financial statements, and the OIG is organizationally independent with respect to all other aspects of the Department's activities.