



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



Audit of the Federal Bureau of Prisons Annual Financial Statements Fiscal Year 2015

Restated November 2016

**FEDERAL BUREAU OF PRISONS
ANNUAL FINANCIAL STATEMENTS
FISCAL YEAR 2015**

**OFFICE OF THE INSPECTOR GENERAL
COMMENTARY AND SUMMARY**

The originally issued audit report containing the Annual Financial Statements of the Federal Bureau of Prisons (BOP) for the fiscal year (FY) 2015, dated November 4, 2015, resulted in an unmodified opinion. However, during the FY 2016 audit of the BOP, management identified a material error in the BOP's FY 2015 financial statements. Specifically, BOP management identified a material overstatement in the FY 2015 year-end balance of General Property, Plant, and Equipment. As a result, and in accordance with government auditing standards, BOP's auditor withdrew its FY 2015 independent auditor's report. The BOP's FY 2015 financial statements were subsequently restated, and the BOP auditor issued its independent auditor's report on the restated FY 2015 financial statements on November 4, 2016.

The BOP's FY 2015 financial statements, as restated, can be found in the OIG report titled, Audit of the Federal Bureau of Prisons Annual Financial Statements Fiscal Year 2016 (OIG Report 17-02).

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