



DEPARTMENT OF THE TREASURY
BUREAU OF THE FISCAL SERVICE
WASHINGTON, DC 20227

November 25, 2025

To Whom It May Concern:

We are providing additional information regarding the Bureau of the Fiscal Service's Administrative Resources Center (ARC) financial management services and the Statement on Standards for Attestation Engagements (SSAE) No. 18, Service Organization Control (SOC) 1 Type II report. This report, prepared by KPMG LLP and dated November 25, 2025, presents their opinion on the description and suitability of ARC's internal controls, as well as the operating effectiveness of those controls in achieving the stated control objectives for the period from July 1, 2024, through June 30, 2025.

ARC remains committed to maintaining a robust internal control environment and to reporting on both the effectiveness and any material changes to its controls. To the best of our knowledge, there have been no material changes to the internal control objectives outlined in the referenced SSAE 18 SOC report that would negatively impact the design or effectiveness of ARC's controls during the period from July 1, 2025, through September 30, 2025.

It is important to note that ARC's controls are designed with certain responsibilities assigned to the user entity, as described under Complementary Customer Agency Controls in the SSAE 18 SOC report. Therefore, any evaluation of ARC's controls should be conducted in conjunction with an assessment of the user entity's controls.

Lastly, to reach a conclusion regarding the design and operating effectiveness of ARC's internal controls, the current SSAE 18 SOC report must be reviewed. This letter is not intended to replace or serve as a substitute for the SSAE 18 SOC report.

Sincerely,

A handwritten signature in cursive script that reads "Jeffrey J. Schramek".

Jeffrey J. Schramek
Deputy Commissioner
Administrative Resource Center