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

October 16, 2026

To Whom It May Concern:

We are providing additional information regarding the Bureau of the Fiscal Service's Center for Financial Management (CFM) 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 October 16, 2026, presents their opinion on the description and suitability of CFM's internal controls, as well as the operating effectiveness of those controls in achieving the stated control objectives for the period from July 1, 2025, through June 30, 2026.

CFM 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 CFM's controls during the period from July 1, 2026, through September 30, 2026.

It is important to note that CFM'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 CFM'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 CFM'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,

Anna M. Mourad

Anna Mourad
Assistant Commissioner
Center for Financial Management