



Quarterly Summary of Audit Recommendations

Auditor	As of September 2014	Change	Number of Open Audit Recommendations as of December 2014	Closed by Agency as of December 2014	Open per Agency as of December 2014
DOL/KPMG*	91	-	91	58	33
CliftonLarsonAllen**	7	-	7	3	4
GAO	1	-	1	1	-
Total	99	-	99	62***	37

*The Agency tracks recommendations at the subcomponent level. The Agency has reconciled the number of audit recommendations to those reported by DOL/KPMG.

**These recommendations are from the 2013 financial statement audit for period ending 12/31/2013

***Of the 62 recommendations closed, 13 were closed during October- November 2014 (2 CLA, 11 DOL/KPMG).