



# Quarterly Summary of Audit Recommendations

Auditor	As of December 2014	Change	Number of Open Audit Recommendations as of April 2015	Closed by Agency as of April 2015	Open per Agency as of April 2015
DOL/KPMG*	91	16	107	64	43
CliftonLarsonAllen**	7	(3)	4	-	4
Total	98	13	111	64	47

\*The Agency tracks recommendations at the subcomponent level. The Agency has reconciled the number of audit recommendations to those reported by DOL/KPMG. This count also include the new recommendations from the Mainframe audit.

\*\*These recommendations are from the 2014 financial statement audit for period ending 12/31/2014. All seven 2013 recommendations were closed and there are four new recommendations for 2014.