

## Office of the Inspector General of the Intelligence Community Announces the FY 2024 Audit of the Office of the Director of National Intelligence's Financial Statements

(**February 2024**) The Office of the Inspector General of the Intelligence Community has announced the fiscal year (FY) 2024 audit of the Office of the Director of National Intelligence (ODNI) financial statements. Under 50 U.S.C. § 3108, the Director of National Intelligence (DNI) must ensure that a full financial audit of the ODNI is conducted annually, and the DNI must take all reasonable steps necessary to ensure the audit contains an unqualified opinion on the financial statements of the ODNI. An independent public accounting firm will conduct the audit of ODNI's FY 2024 financial statements (AUD 2024-001).

The objective of the audit is to provide an opinion on whether ODNI's financial statements are presented fairly, in all material respects, in accordance with U.S. generally accepted accounting principles.

The audit planning and coordination will begin in February 2024 and the entrance conference for the audit of ODNI's financial statements will be held in March 2024. Members of the independent audit firm's team will coordinate all meetings and documentation requests.

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