



United States Department of the Interior

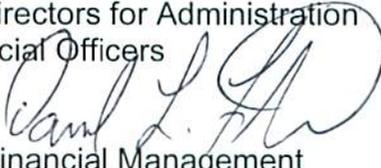
OFFICE OF THE SECRETARY
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FINANCIAL MANAGEMENT MEMORANDA 2009-093 (Vol. VI.A)

To: Bureau Assistant Directors for Administration
Bureau Chief Financial Officers

From: Daniel L. Fletcher 
Director, Office of Financial Management

Subject: Internal Control and Audit Followup Handbook

The Internal Control and Audit Followup Handbook has been reviewed and updated. A PDF version of the Handbook is available on the Hyperion X drive and will be placed on the PFM website at a later date.

Please contact Eric Eisenstein (Eric_Eisenstein@ios.doi.gov) on 202-208-3417 if you have any questions or if you would like to discuss issues related to this Handbook,

Attachment (Table of Contents)

cc: Financial Statement Guidance Team
Finance Officers Partnership

Cancelled FMMs: n/a

Additional FMMs on the Subject: n/a



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