UNITED STATES CAPITOL POLICE
OFFICE OF INSPECTOR GENERAL

INDEPENDENT AUDITORS' REPORT FINANCIAL STATEMENTS FOR FISCAL YEAR 2025

Report Number: OIG-2026-07

Date: February 2026

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UNITED STATES CAPITOL POLICE
WASHINGTON, DC 20510
INSPECTOR GENERAL

February 6, 2026

MEMORANDUM

TO: Michael G. Sullivan
Chief of Police

FROM: David T. Harper
Inspector General

SUBJECT: *Independent Auditors' Report Financial Statements for Fiscal Year 2025*
(Report Number: OIG-2026-07)

Attached for your information is the subject report. The Office of Inspector General's (OIG's) contracted independent public accounting firm, KPMG LLP (KPMG), has audited the United States Capitol Police's (USCP or Department) financial statements for the year ended September 30, 2025.

In accordance with Statement on Auditing Standards 122, AU-C Section 260, *The Auditor's Communication with Those Charged with Governance*, KPMG has communicated to USCP management all control deficiencies noted during the audit.

The audit objective was to express an opinion on the fairness of the financial statements in all material respects. The audit was conducted in accordance with *Government Auditing Standards*.

Report on the Financial Statements, upon which KPMG rendered an unmodified opinion that the Department's financial statements present fairly, in all material respects, the financial position of the Department as of September 30, 2025, and its net costs, changes in net position, and budgetary resources for the year then ended in conformity with accounting principles generally accepted in the United States.

Report on Internal Control over Financial Reporting, upon which KPMG issued one significant deficiency related to internal controls over financial reporting.

Independent Auditors' Report on Compliance with Laws, Regulations, Contracts, and Grant Agreements, upon which KPMG identified no instances of noncompliance with certain provisions of laws and regulations tested.

On February 2, 2026, OIG provided a draft report for comment, and incorporated Department comments as applicable.

I would like to express my appreciation for the cooperation and assistance provided by the Department during this effort. If you have any questions regarding this report, please contact me.

Attachment: As stated.

cc: Mr. Timothy Blodgett, Chief of Staff
Assistant Chief Sean P. Gallagher, Uniformed Operations
Acting Assistant Chief Thomas Loyd, Standards and Training Operations
Acting Assistant Chief Jeanita D. Mitchell, Protective and Intelligence Operations
Mr. Thomas A. DiBiase, General Counsel
Ms. Krista Ashbery, Chief Administrative Officer
[redacted], Audit Liaison
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Independent Auditors' Report

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Independent Auditors' Report

Inspector General
United States Capitol Police

Chief of Police
United States Capitol Police

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the United States Capitol Police (USCP), which comprise the balance sheet as of September 30, 2025, and the related statement of net cost and changes in net position, and combined statement of budgetary resources for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the USCP as of September 30, 2025, and its net cost, changes in net position, and budgetary resources for the year then ended in accordance with U.S. generally accepted accounting principles.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Bulletin No. 24-02, *Audit Requirements for Federal Financial Statements*. Our responsibilities under those standards and OMB Bulletin No. 24-02 are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the USCP and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Other Matter – Interactive Data

Management has elected to reference to information on websites or other forms of interactive data outside the Performance and Accountability Report to provide additional information for the users of its financial statements. Such information is not a required part of the financial statements or supplementary information required by the Federal Accounting Standards Advisory Board. The information on these websites or the other interactive data has not been subjected to any of our auditing procedures, and accordingly we do not express an opinion or provide any assurance on it.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. generally accepted accounting principles, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards,* and OMB Bulletin No. 24-02 will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, *Government Auditing Standards,* and OMB Bulletin No. 24-02, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the USCP's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the USCP's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

U.S. generally accepted accounting principles require that the information in the Management's Discussion and Analysis and Required Supplementary Information sections be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Federal Accounting Standards Advisory Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Performance and Accountability Report. The other information comprises the Introduction, Performance Information, Principal Financial Statements Overview, Message From the Chief Financial Officer, the USCP's Response to the Inspector General, Other Information, and Appendices but does not include the financial statements and our auditors' report thereon. Our

opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements as of and for the year ended September 30, 2025, we considered the USCP's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the USCP's internal control. Accordingly, we do not express an opinion on the effectiveness of the USCP's internal control. We did not test all internal controls relevant to operating objectives as broadly defined by the *Federal Managers' Financial Integrity Act of 1982*.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying Exhibit that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the USCP's financial statements as of and for the year ended September 30, 2025 are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* or OMB Bulletin No. 24-02.

We also performed tests of the USCP's compliance with certain provisions referred to in Section 803(a) of the *Federal Financial Management Improvement Act of 1996* (FFMIA). Providing an opinion on compliance with FFMIA was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances in which the USCP's financial management systems did not substantially comply with the (1) Federal financial management systems requirements, (2) applicable Federal accounting standards, and (3) the United States Government Standard General Ledger at the transaction level.

USCP's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the USCP's response to the findings identified in our audit and described in the Exhibit. The USCP's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of the Other Reporting Required by Government Auditing Standards

The purpose of the communication described in the Report on Internal Control Over Financial Reporting and the Report on Compliance and Other Matters sections is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the USCP's internal control or compliance. This communication is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the USCP's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KPMG LLP

Washington, DC
February 6, 2026

A. General Information Technology Controls

General information technology controls (GITCs) are the foundational controls that address specific risks arising from the use of information technology (IT). Effective GITCs provide reasonable assurance that application controls are reliable and that system-generated reports used to prepare and report financial information and statements are complete and accurate. During fiscal year (FY) 2025, certain deficiencies existed in GITCs associated with the USCP financial management systems and supporting infrastructure that we considered collectively to be a significant deficiency under the standards issued by the American Institute of Certified Public Accountants. We identified new and repeat deficiencies in logical access controls, segregation of duties, and security management. Specifically, we noted deficiencies in (1) access administration controls, including timely access removal for separated users, periodic access review and recertification of users, and shared access to administrative accounts for certain supporting systems; (2) segregation of duties controls for certain supporting systems, including preventing incompatible functions, such as development and deployment of changes capabilities; and (3) non-remediated deficiencies identified in prior periods within the security management program that continue to exist in the current year.

The logical access and segregation of duties deficiencies resulted from inadequate risk assessment and response to include the development of new or updating existing policies and procedures. Further, repeat deficiencies resulted from time constraints and competing priorities that did not allow USCP management to fully implement corrective actions to remediate prior year deficiencies.

Collectively, these GITC deficiencies pose a risk to the integrity of the USCP's financial data, which affects certain USCP financial management systems and their supporting infrastructure and could ultimately impact the USCP's ability to accurately and timely perform its financial reporting duties.

Criteria:

The U.S. Government Accountability Office – Standards for Internal Control in the Federal Government ("Green Book"), dated September 2014. Specific relevant principles include: 10 – Design Control Activities; 11 – Design Activities for the Information System; 12 – Implement Control Activities; 17 – Evaluate Issues and Remediate Deficiencies.

The National Institute of Standards and Technology (NIST) Special Publication (SP) 800-53, Revision (Rev) 5, *Security and Privacy Controls for Federal Information Systems and Organizations*, dated December 2020. Specific relevant control families include: Access Controls and Identification and Authentication.

USCP Directive [redacted], [redacted], dated August 2024.

Recommendations:

We recommend management (1) perform risk assessments, document formalized policies and procedures, and implement controls in response to completed risk assessments for account management to include (a) performing complete and accurate reviews and recertifications of financial management system access, (b) timely removing access for separated employees and contractors, and (c) restricting access to uniquely identified accounts based on least privilege and segregation of duties principles; and (2) complete and implement open corrective action plans to address repeat conditions identified.

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UNITED STATES CAPITOL POLICE
OFFICE OF THE CHIEF
119 D STREET, NE
WASHINGTON, DC 20510-7218

February 5, 2026

COP 260606

MEMORANDUM

TO: David T. Harper
Inspector General

FROM: Michael G. Sullivan
Chief of Police

SUBJECT: Response to Office of Inspector General Draft Report *Independent Auditor's Report Financial Statements for Fiscal Year 2025* (Report No. OIG-2026-07)

Thank you for the opportunity to review and comment on the Office of Inspector General Draft Report *Independent Auditor's Report Financial Statements for Fiscal Year 2025.*

The USCP does not have any substantive comments on the Draft Report. We appreciate the efforts of the Office of Inspector General and the independent auditor KPMG throughout the financial audit process. We will continue to strive for improvements in the areas noted in the Draft Report and appreciate your valuable input.

Very respectfully,

Michael G. Sullivan
Chief of Police

cc: Sean P. Gallagher, Assistant Chief for Uniformed Operations
Thomas M. Loyd, Acting Assistant Chief for Standards and Training Operations
Jeanita D. Mitchell, Acting Assistant Chief for Protective and Intelligence Operations
Krista L. Ashbery, Chief Administrative Officer
[redacted], Chief Financial Officer, Director of the Office of Financial Management
[redacted], Program Manager/Audit Liaison

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