

Appendix E: Selected Components of CFO Act Agencies Required to Submit Audited Financial Statements to OMB

OMB designates those individual entity components that must prepare audited financial statements.

| Agency Components: | Fiscal Year 2009 Opinion |
|--|---------------------------------|
| Food and Nutrition Service (USDA)..... | Unqualified |
| Forest Service (USDA) | Unqualified |
| Rural Development Mission Area (USDA)..... | Unqualified |
| Department of Army General Funds (DOD) | Disclaimer |
| Department of Navy General Funds (DOD) | Disclaimer |
| Department of Air Force General Funds (DOD)..... | Disclaimer |
| Military Retirement Trust Fund (DOD)..... | Unqualified |
| U.S. Army Corp of Engineers Civil Works Program (DOD)..... | Unqualified |
| Department of Army Working Capital Fund (DOD) | Disclaimer |
| Department of Navy Working Capital Fund (DOD) | Disclaimer |
| Department of Air Force Working Capital Fund (DOD)..... | Disclaimer |
| Centers for Medicare and Medicaid Services (HHS)..... | Unqualified |
| Federal Aviation Administration (DOT)..... | Unqualified |
| Internal Revenue Service (Treasury)..... | Unqualified |
| Civil Service Retirement and Disability Fund (OPM)..... | Unqualified |
| Federal Employees Health Benefits Program (OPM)..... | Unqualified |
| Federal Employees Life Insurance Program (OPM) | Unqualified |

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