

*Final Management Letter: Review of the SEC's Compliance With CISA Emergency Directive 21-01 and Initial Response to the SolarWinds Compromise (August 3, 2021)*

On January 15, 2021, the U.S. Securities and Exchange Commission (SEC) Office of Inspector General initiated a review of the SEC's response to Emergency Directive 21-01, "Mitigate SolarWinds Orion Code Compromise," issued by the Department of Homeland Security's Cybersecurity and Infrastructure Security Agency (CISA) on December 13, 2020, and supplemental guidance. Specifically, we reviewed the SEC's (1) actions to comply with CISA Emergency Directive 21-01 and supplemental guidance, and (2) initial response to the SolarWinds compromise. Our review included SEC compliance and response efforts from December 2020 and January 2021.

Our final management letter, issued to SEC management on August 3, 2021, contains sensitive, non-public information about the SEC's information technology program. As a result, we are not releasing it publicly.