



Agreed Upon Procedures on Indirect Cost Rates Proposed by the National Endowment for Democracy

As part of the overall audit of the National Endowment for Democracy (NED), the Office of Inspector General contracted with an independent auditor to perform agreed-upon procedures on indirect cost rates submitted by NED for the years ended September 30, 2004 and September 30, 2005. The objective was to provide recommended final rates for those two years for use in reimbursing costs incurred under awards made to NED by the Department. The independent auditor took no exceptions to the proposed rates.

The independent auditor recommended that the Department use the proposed rates for purposes of determining the final costs incurred by NED during the year ended September 30, 2004 and September 30, 2005, under awards made by the Department to NED.

The fieldwork for OIG Report AUD/CG-07-02 was conducted by Leonard G. Birnbaum, LLP. This is an unclassified summary of a full report, which may receive limited official distribution.

Office of Inspector General

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