



**Independent Accountants' Report on the Application
of Agreed-Upon Procedures on Indirect Cost Rates
Proposed by Woodrow Wilson International Center for Scholars**

The Department of State, Office of Inspector General contracted with Regis & Associates, PC, Certified Public Accountants, to perform agreed-upon procedures to determine whether Woodrow Wilson International Center for Scholars' proposed indirect cost rates for the fiscal years ended September 30, 2005, and 2004, complied with applicable regulations. The independent accountant found the Center's accounting system to be adequate for accumulating and reporting indirect costs under the provisions of Office of Management and Budget Circular A-122, *Cost Principles for Non-Profit Organizations*, and Circular A-110, *Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations*. The independent accountants reported that the indirect cost rates proposed by the Center for the fiscal years ended September 30, 2005, and 2004, were properly calculated, and they recommended that the Department accept and finalize the indirect cost rates for the stated years as proposed by the Center.

The work for OIG Report AUD/CG-07-23 was conducted by Regis & Associates PC, Certified Public Accountants. This is an unclassified summary of a full report, which may receive limited official distribution.

Office of Inspector General

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