



# At a Glance

*Catalyst for Improving the Environment*

## Why We Did This Review

We selected this Delta Institute single audit report for review as part of our continual review of single audit report quality under Office of Management and Budget (OMB) Circular A-133.

## Background

Under OMB Circular A-133, entities that expend Federal funds of \$300,000 in a year are required to have a single audit conducted. For the year ended June 30, 2003, Delta Institute expended about \$420,000 for work under the Great Lakes Programs (CFDA (Catalog of Federal and Domestic Assistance) No. 66.606 and 66.469). Delta Institute had two affiliates that worked with them: ChicagoLand Redevelopment Institute and Northern Indiana Center for Land Reuse. Delta Institute contracted with Weiss, Sugar, Dvorak & Dusek, Ltd., to conduct the required single audit.

For further information, contact our Office of Congressional and Public Liaison at (202) 566-2391.

To view the full report, click on the following link:

[www.epa.gov/oig/reports/2006/20060817-2006-S-00004.pdf](http://www.epa.gov/oig/reports/2006/20060817-2006-S-00004.pdf)

## ***Quality Control Review of Weiss, Sugar, Dvorak & Dusek, Ltd., Single Audit of the Delta Institute and Affiliates for Year Ended June 30, 2003***

### **What We Found**

Weiss, Sugar, Dvorak & Dusek, Ltd., did not have sufficient quality control review procedures in place to ensure that all audit work performed was adequately supported by documentary evidence, as required by the government auditing standards. As a result, we found that one finding presented in the single audit report had no documented evidence to support this finding. Until these deficiencies were corrected, we did not have assurance that the single auditor met generally accepted government auditing standards.

### **What We Recommend**

We recommended that Weiss, Sugar, Dvorak & Dusek, Ltd.:

1. Implement adequate quality control procedures to ensure that all audit work, regardless of who performs the audit, is reviewed, to ensure that all audit standards are met.
2. Perform appropriate quality control review of the single audit for Delta Institute and Affiliates for Year Ended June 30, 2003, and provide the documented results of this review to our office for review.
3. Correct audit documentation deficiencies identified, as part of our review.

Weiss, Sugar, Dvorak & Dusek, Ltd., concurred with our recommendations and has completed all corrective action.