

National Aeronautics and  
Space Administration

**Office of Inspector General**  
Washington, DC 20546-0001



February 15, 2008

Ms. Jennifer Crozier  
Accounting Specialist  
Alabama Space Science Exhibit Commission  
One Tranquility Base  
Huntsville, Alabama 35805

**SUBJECT:** Initial Review of Putman, Blackwell and Company, P.C. Audit Report  
on the Alabama Space Science Exhibit Commission for Fiscal Year  
Ended September 24, 2006 (Report No. ML-08-002; Assignment  
No. D-08-002-00)

Dear Ms. Crozier:

As the Federal oversight agency for the single audits of the Alabama Space Science Exhibit Commission, we performed an initial review of your reporting package for the fiscal year ended September 24, 2006. The single audit is required by the Office of Management and Budget (OMB) Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations." The audit firm of Putman, Blackwell and Company, P.C. performed the audit. We used the "Uniform Guide for Initial Review of A-133 Audit Reports," published by the President's Council on Integrity and Efficiency, to determine whether the reporting package contained the required reports, schedules, and statements. We did not review the related audit workpapers that support the audit.

Based on our review of the reporting package for the fiscal year ended September 24, 2006, we determined that the audit report met OMB Circular A-133 reporting requirements.

If you or your staff would like to meet with us to further discuss this review, please contact Mr. Mark Jenson, Financial Statement Audits Director, at 202-358-0629.

Sincerely,

signed

Evelyn R. Klemstine  
Assistant Inspector General for Auditing

cc:  
Assistant Administrator for Procurement  
Partner, Putman, Blackwell and Company, P.C.