

National Aeronautics and
Space Administration



Office of Inspector General
Washington, DC 20546-0001

April 18, 2008

Ms. Cathryne Stein
Executive Director
KISS Institute for Practical Robotics
1818 W. Lindsey Dr., Bldg. D., #100
Norman, Oklahoma 73069

SUBJECT: Initial Review of Rogers & Company PLLC Audit Report on the KISS Institute for Practical Robotics Fiscal Year Ended August 31, 2006 (Report No. ML-08-005; Assignment No. D-08-003-00)

Dear Ms. Stein:

As the Federal oversight agency for the single audits of the KISS Institute for Practical Robotics (Institute), we performed an initial review of your reporting package for the fiscal year ended August 31, 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 Rogers & Company PLLC 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.

The Institute's fiscal year 2006 audit reporting package was not submitted to the Federal Audit Clearinghouse in a timely manner. OMB Circular A-133 Section .320(a) requires that the grant recipient ensure the audit is completed and the audit reporting package is submitted to the Federal Audit Clearinghouse within the earlier of 30 days after the receipt of the auditor's report(s), or 9 months after the end of the audit period unless a longer period is agreed to in advance by the cognizant or oversight agency for the audit. We noted that the completed audit reporting package for the fiscal year ended August 31, 2006, was not received by the Federal Audit Clearinghouse until November 6, 2007. Rogers & Company PLLC noted this condition in the Schedule of Findings and Questioned Costs.

We expect the Institute will implement the recommendation by Rogers & Company PLLC to ensure future audits are conducted in a timely manner and the audit reporting package is submitted to the Federal Audit Clearinghouse within the required period.

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) A. Dahnelle Payson for

Evelyn R. Klemstine
Assistant Inspector General for Auditing

cc:
Assistant Administrator for Procurement
Partner, Rogers & Company PLLC
National Single Audit Coordinator