

National Aeronautics and Space Administration
Office of Inspector General
Washington, DC 20546-0001



June 11, 2008

Ms. Cynthia Morgan, Executive Director
North Alabama Science Center, Inc.
102-D Wynn Drive, NW
Huntsville, Alabama 35805-1957

SUBJECT: Initial Review of CDPA, PC Audit Report on North Alabama Science Center, Inc. for the Fiscal Year Ended December 31, 2006 (Report No. ML-08-008; Assignment No. D-08-006-00)

Dear Ms. Morgan:

As the Federal oversight agency for the single audits of the North Alabama Science Center, Inc., we performed an initial review of your reporting package for the fiscal year ended December 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 CDPA, PC 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 December 31, 2006, we determined that the audit report met the reporting standards of the Government Accountability Office's "Government Auditing Standards" and 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
Shareholder, CDPA, PC
National Single Audit Coordinator, National Science Foundation