

National Aeronautics and Space Administration

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



June 11, 2008

Mr. Tom Ashley, Director of Finance  
Orangeburg Consolidated School District Four  
PO Box 68  
Cope, South Carolina 29038

**SUBJECT:** Initial Review of McGregor & Company, LLP, Audit Report on  
Orangeburg Consolidated School District Four for the Fiscal Year Ended  
June 30, 2007 (Report No. ML-08-009; Assignment No. D-08-007-00)

Dear Mr. Ashley:

As the Federal oversight agency for the single audits of the Orangeburg Consolidated School District Four, we performed an initial review of your reporting package for the fiscal year ended June 30, 2007. 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 McGregor & Company, LLP, 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 June 30, 2007, 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  
Partner, McGregor & Company, LLP  
Director, Non-Federal Audits, U.S. Department of Education