

National Aeronautics and
Space Administration



Office of Inspector General
Washington, DC 20546-0001

August 5, 2008

Ms. Stephanie Hollomon, Accountant
Friends of the North Carolina State Museum of Natural Sciences
11 West Jones Street
Raleigh, North Carolina 27601-1029

SUBJECT: Initial Review of McGladrey & Pullen, LLP, Audit Report on the Friends of the North Carolina State Museum of Natural Sciences for the Fiscal Year Ended June 30, 2007 (Report No. ML-08-010; Assignment No. D-08-008-00)

Dear Ms. Hollomon:

As the Federal oversight agency for the single audits of the Friends of the North Carolina State Museum of Natural Sciences, 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 McGladrey & Pullen, 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
Director, McGladrey & Pullen, LLP
Grants Administrator, Institute of Museum and Library Services