

**QUALITY
CONTROL
REVIEW
REPORT**

**GOODMAN & COMPANY, L.L.P. AUDIT OF OLD
DOMINION UNIVERSITY RESEARCH FOUNDATION
FOR FISCAL YEAR ENDED JUNE 30, 1999, AND
FOLLOW-UP OF AUDIT OF THE FOUNDATION FOR
FISCAL YEAR ENDED JUNE 30, 1998**

November 20, 2000



National Aeronautics and
Space Administration

OFFICE OF INSPECTOR

GENERAL

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Acronyms

HHS Department of Health and Human Services
OMB Office of Management and Budget

Office of Inspector General

November 20, 2000

Mr. Donald H. Britt, Partner
Goodman & Company, L.L.P.
Post Office Box 3247
Norfolk, VA 23514

Re: Final Report on Quality Control Review of Goodman & Company, L.L.P. Audit of Old Dominion University Research Foundation for Fiscal Year Ended June 30, 1999, and Follow-up of Audit of the Foundation for Fiscal Year Ended June 30, 1998
Assignment No. A0100100
Report No. IG-01-005

Dear Mr. Britt:

The subject final report is provided for your information and use. For the overall quality control review results, please refer to the Results of 1999 Review and Results of 1998 Review sections. Quality control review report IG-00-021, "Goodman & Company, L.L.P. Audit of Old Dominion University Research Foundation (Foundation) for Fiscal Year Ended June 30, 1998," dated March 21, 2000, identified report and audit deficiencies for the Foundation and Goodman & Company, L.L.P., respectively. The auditing deficiencies were significant enough to make the audit unusable. The Foundation and Goodman & Company, L.L.P. management concurred with the recommendations, and we concluded that the planned corrective actions were responsive to the recommendations. Based on our review, we consider the corrective actions sufficient to close the recommendations. Appendix B describes the agreed-to recommendations.

If you have any questions concerning the report, please contact Mr. Patrick Iler, Director, Audit Quality, Office of Inspector General, at (216) 433-5408, or Ms. Vera Garrant, A-133 Audit Manager, at (202) 358-2596. We appreciate the courtesies extended to the audit staff. The final report distribution is in Appendix D of the report.

Sincerely,

[original signed by]

Russell A. Rau
Assistant Inspector General for Auditing

Enclosure

cc:

AO/Chief Information Officer

B/Chief Financial Officer

B/Comptroller

BF/Director, Financial Management Division

G/General Counsel

H/Associate Administrator for Procurement

JM/Acting Director, Management Assessment Division

Ms. Ellen Gloria, Senior Technical Manager, American Institute of Certified Public Accountants

Mr. R. Prichard, Investigative Senior, Commonwealth of Virginia

Office of Inspector General

November 20, 2000

Mr. Jerald B. Jones, Director of Finance
Old Dominion University Research Foundation
Post Office Box 6369
Norfolk, VA 23508-0369

Re: Final Report on Quality Control Review of Goodman & Company, L.L.P. Audit of Old Dominion University Research Foundation for Fiscal Year Ended June 30, 1999, and Follow-up of Audit of the Foundation for Fiscal Year Ended June 30, 1998
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Russell A. Rau
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NASA Office of Inspector General

IG-01-005
A0100100

November 20, 2000

Quality Control Review of Goodman & Company, L.L.P. Audit of Old Dominion University Research Foundation for Fiscal Year Ended June 30, 1999, and Follow-up of Audit of the Foundation for Fiscal Year Ended June 30, 1998

Introduction

The Old Dominion University Research Foundation (Foundation) of Norfolk, Virginia, a nonprofit corporation, is the designated fiscal and administrative agent for Old Dominion University. The Foundation's purpose is to promote the educational objectives of Old Dominion University by encouraging, advancing, and conducting research in scientific and other fields.

The Department of Health and Human Services (HHS) is the cognizant audit agency for the Foundation. HHS granted the National Aeronautics and Space Administration (NASA), a Federal funding agency to the Foundation, permission to perform a quality control review of the Goodman & Company, L.L.P. audit of the Foundation's fiscal years ended June 30, 1998, and June 30, 1999.¹ The Single Audit Act and the Single Audit Act Amendments² require the audits. The Foundation reported total fiscal year Federal expenditures shown in the table below.

Fiscal Year Expenditures for the Foundation

	1998	1999
NASA Expenditures	\$4,447,883	\$3,635,791
Total Expenditures	\$11,981,595	\$15,858,674

Appendix A provides details on the single audit requirements.

¹The Norfolk, Virginia, office of Goodman & Company, L.L.P., performed the single audit for the Foundation's fiscal years ended June 30, 1998, and June 30, 1999.

²Office of Management and Budget (OMB) Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations," implements the requirements of the Single Audit Act and the Single Audit Act Amendments. Appendix A contains details on the requirements of the Circular.

Objectives

The objective of our report review was to determine whether the reports the Foundation submitted to the Federal Audit Clearinghouse³ for FY's 1998 and 1999 met the applicable reporting standards and Office of Management and Budget (OMB) Circular A-133 reporting requirements.

The objectives of our quality control review on the FY 1999 audit were to determine whether Goodman & Company, L.L.P. conducted the audit in accordance with applicable standards and whether the audit meets the auditing and reporting requirements of OMB Circular A-133. Appendixes B and C contain details on the objectives, scope, and methodology.

The objective of our follow-up review for the FY 1998 audit was to determine whether the Foundation and Goodman & Company, L.L.P. implemented the recommendations from our prior report on the 1998 audit⁴ as discussed in Appendix B.

Results of 1999 Review

On October 28, 1999, Goodman & Company, L.L.P. issued its audit report on the Foundation's fiscal year ended June 30, 1999.

- **Reported A-133 Results.** Goodman & Company, L.L.P. auditors (1) identified no findings; (2) questioned no costs; and (3) issued an unqualified opinion⁵ on the financial statements, Schedule of Expenditures of Federal Awards,⁶ and major program compliance.⁷ The auditors also found no instances of noncompliance in the financial statement audit that are required to be reported under generally accepted government

³The Single Audit Act Amendments of 1996, §7504(c), requires the Office of Management and Budget to establish the Federal Audit Clearinghouse to receive the Circular A-133 audit reports.

⁴We issued report IG-00-021, "Goodman & Company, L.L.P. Audit of Old Dominion University Research Foundation for Fiscal Year Ended June 30, 1998," on March 21, 2000.

⁵An unqualified opinion means that the financial statements are presented fairly in all material respects, expenditures of Federal funds are presented fairly in relation to the financial statements taken as a whole, and the auditee has complied with all applicable laws, regulations, and contract provisions that could have a direct and material effect on each major program.

⁶The Schedule of Expenditures of Federal Awards shows the amount of annual Federal award expenditures by Federal agency for each program, grant, or contract.

⁷Major program compliance refers to an assessment of the auditee's compliance with laws, regulations, and provisions of contracts or grant agreements that could have a direct and material effect on each major program.

auditing standards.⁸ Finally, the auditors noted no matters involving internal controls relating to the financial statement or major programs that are considered to be material weaknesses.⁹

- **Audit Quality Review Results.** The Goodman & Company, L.L.P. audit work meets the applicable auditing guidance and requirements contained in (1) OMB Circular A-133 and its related Compliance Supplement, (2) generally accepted government auditing standards, and (3) generally accepted auditing standards.
- **Report Quality Review Results.** The Foundation's audit report meets the applicable auditing and reporting guidance and regulatory requirements contained in OMB Circular A-133.

Results of 1998 Review

The objective of our follow-up review was to determine whether the Foundation and Goodman & Company, L.L.P. implemented the recommendations from our quality control review report on the 1998 audit.¹⁰ The Foundation and Goodman & Company, L.L.P. agreed to the recommendations in our report. The Foundation revised its audit report, and Goodman & Company, L.L.P. revised and supplemented its working papers to meet the intent of our recommendations.

- **Reported A-133 Results.** On September 8, 1998, Goodman & Company, L.L.P. issued its audit report on the Foundation's fiscal year ended June 30, 1998. Goodman & Company, L.L.P. auditors (1) identified no findings; (2) questioned no costs; and (3) issued an unqualified opinion on the financial statements, Schedule of Expenditures of Federal Awards, and major program compliance. The auditors also found no instances of noncompliance in the financial statement audit that are required to be reported under generally accepted government auditing standards. Finally, the auditors noted no matters involving internal controls relating to the financial statement or major programs that are considered to be material weaknesses.
- **Audit Quality Review Results.** The revised Goodman & Company, L.L.P. audit work meets the applicable auditing guidance and requirements contained in (1) OMB Circular A-133 and its related Compliance Supplement, (2) generally accepted government auditing

⁸These standards are broad statements of the auditors' responsibilities, promulgated by the Comptroller General of the United States.

⁹The American Institute of Certified Public Accountants (AICPA) Statement of Position 98-3, Appendix D, defines a material weakness as "... the condition in which the design or operation of one or more of the internal control components [control environment, risk assessment, control activities, information and communication, and monitoring] does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions."

¹⁰See footnote 4.

standards, and (3) generally accepted auditing standards. The Goodman & Company, L.L.P. auditors revised their audit work for the agreed-to recommendations described in Appendix B. The implemented corrective actions are sufficient to close all the recommendations.

- **Report Quality Review Results.** The Foundation's revised audit report meets the applicable auditing and reporting guidance and regulatory requirements contained in OMB Circular A-133. The Foundation revised its audit report by preparing a Schedule of Expenditures of Federal Awards that includes explanatory notes as required by OMB Circular A-133. The implemented corrective action is sufficient to close this recommendation.

Appendix A. Single Audit Requirements

The Inspector General Act of 1978, as amended (Public Law 95-452), requires an agency's Inspector General to "take appropriate steps to assure that any work performed by non-Federal auditors complies with the standards established by the Comptroller General."

The Single Audit Act of 1984 (Public Law 98-502) was intended to improve the financial management of state and local governments, while OMB Circular A-133 was intended to improve financial management for nonprofit organizations. The Act and the Circular established uniform requirements for audits of Federal financial assistance, promoted efficient and effective use of audit resources, and helped to ensure that Federal departments and agencies rely on and use the audit work to the maximum extent practicable.

The Single Audit Act Amendments of 1996 (Public Law 104-156) incorporate the previously excluded nonprofit organizations. Including the nonprofit organizations strengthens the usefulness of the audits by establishing one uniform set of auditing and reporting requirements for all Federal award recipients that are required to obtain a single audit. Major changes to the Act include: (1) increasing the audit threshold from \$25,000 to \$300,000 with respect to Federal financial assistance programs before an audit is required; (2) selecting Federal programs for audit based on a risk assessment rather than the amount of funds involved; and (3) improving the contents and timeliness of single audits.

OMB issued the revised Circular A-133 on June 24, 1997, pursuant to the Single Audit Act Amendments of 1996. In general, the Circular requires that an auditee who expends \$300,000 or more annually in Federal awards obtain an audit and issue a report of its Federal award expenditures in accordance with the generally accepted government auditing standards applicable to financial audits. The audit must be performed by auditors who meet the independent standards in generally accepted government auditing standards and in accordance with the auditing and reporting requirements of the Circular and its related Compliance Supplement. The audit report submission contains the:

- financial statements and related opinion,
- Schedule of Expenditures of Federal Awards and related opinion,
- report on the internal controls and compliance review of the financial statements,
- report on internal controls reviewed and compliance opinion on major programs, and
- Schedule of Findings and Questioned Costs.

Appendix A

The auditee must also submit a Data Collection Form to the Department of Commerce Clearinghouse. The form summarizes the significant information in the audit report for dissemination to the public through the Internet. Responsible officials from the audited entity and the audit organization sign the form certifying to the information presented.

The Compliance Supplement is based on the requirements of the Single Audit Act Amendments of 1996 and the final June 24, 1997, revision of OMB Circular A-133, which provide for the issuance of a compliance supplement to assist auditors in performing the required audits. The National State Auditors Association study states:

The Compliance Supplement provides an invaluable tool to both Federal agencies and auditors in setting forth the important provisions of Federal assistance programs. This tool allows Federal agencies to effectively communicate items which they believe are important to the successful management of the program and legislative intent

Compliance with the Supplement satisfies the requirements of OMB Circular A-133. The Supplement identifies Federal programs by Federal agency. The Supplement identifies existing, important, compliance requirements, which the Federal Government expects the auditors to consider as part of an audit required by the 1996 Amendments. Using the Supplement eliminates the need for the auditors to research the laws and regulations for each major program audit to determine the compliance requirements that are important to the Federal Government and that could have a direct and material effect on the major program. The Supplement is a more efficient and cost-effective approach to performing this research. It "... provides a source of information for auditors to understand the Federal program's objectives, procedures, and compliance requirements relevant to the audit as well as audit objectives and suggested audit procedures for determining compliance with the requirements."

For single audits, the Supplement replaces agency audit guides and other audit requirement documents for individual Federal programs and specifically states which of the following 14 compliance requirements are applicable to a major program that may be audited:

1. Activities Allowed or Unallowed
2. Allowable Costs/Cost Principles
3. Cash Management
4. Davis-Bacon Act
5. Eligibility
6. Equipment and Real Property Management
7. Matching, Level of Effort, Earmarking
8. Period of Availability of Federal Funds

9. Procurement and Suspension and Debarment
10. Program Income
11. Real Property Acquisition/Relocation Assistance
12. Reporting
13. Subrecipient Monitoring
14. Special Tests and Provisions

The Compliance Supplement assists the auditors in determining the audit scope for the Circular's internal control requirements. For each compliance requirement, the Supplement describes the objectives of internal control and certain characteristics that when present and operating effectively, may ensure compliance with program requirements. The Supplement gives examples of the common characteristics for the 5 components of internal controls (control environment, risk assessment, control activities, information and communication, and monitoring) for the 14 compliance requirements.

Appendix B. Objectives and Scope

Audit Report Review

The objective of an audit report review is to determine whether the report submitted by the auditee meets the applicable reporting standards and the Office of Management and Budget (OMB) Circular A-133 reporting requirements. The Department of Health and Human Services (HHS) is the cognizant audit agency for the Foundation. HHS granted the National Aeronautics and Space Administration (NASA), a Federal funding agency to the Foundation, permission to perform a review of the Goodman & Company, L.L.P. audit report of the Foundation's fiscal years ended June 30, 1998, and June 30, 1999. We reviewed the report for compliance with the requirements of the Single Audit Act, Single Audit Act Amendments of 1996, and OMB Circular A-133. We focused our review on the report's qualitative aspects of (1) due professional care; (2) auditors' qualifications and independence; (3) financial statements, compliance, and internal control reporting; (4) Schedule of Expenditures of Federal Awards; and (5) Schedule of Findings and Questioned Costs.

1999 Quality Control Review

The objectives of a quality control review are to ensure that an audit was conducted in accordance with generally accepted government auditing standards¹¹ and generally accepted auditing standards and whether the audit meets the auditing and reporting requirements of OMB Circular A-133. We focused the review on the audit's qualitative aspects of:

- auditors' qualifications,
- independence,
- due professional care,
- quality control,
- planning and supervision,
- Federal receivables and payables,
- major program determination,
- internal controls and compliance testing for major programs,
- Schedule of Expenditures of Federal Awards,
- Schedule of Findings and Questioned Costs, and
- Data Collection Form.

We organized our review by the general and field work audit standards and the required elements of a single audit. We emphasized the areas of major concern to the Federal

¹¹These standards are broad statements of the auditors' responsibilities, promulgated by the Comptroller General of the United States.

Appendix B

Government such as determining and auditing major program compliance and internal controls. We conducted the review November 15 and 16, 1999, at the Norfolk, Virginia, office of Goodman & Company, L.L.P. The NASA Office of Inspector General has not previously performed a quality control review at another Goodman & Company, L.L.P. location.

1998 Follow-up Quality Control Review

The objective of our follow-up review was to determine whether the Foundation and Goodman & Company, L.L.P. implemented the recommendations in our report on the 1998 audit.¹² The Foundation and Goodman & Company, L.L.P. agreed to the recommendations from the report. Specifically, Foundation management agreed to prepare a Schedule of Expenditures of Federal Awards in accordance with the requirements of OMB Circular A-133,¹³ that includes explanatory notes. Goodman & Company, L.L.P. agreed to:

Revise its planning process for the 1998 audit of the research and development major program at Old Dominion University Research Foundation to comply with the requirements of OMB Circular A-133, generally accepted government auditing standards, and the American Institute of Certified Public Accountants (AICPA) Statement of Position 98-3, "Audits of States, Local Governments, and Not-for-Profit Organizations Receiving Federal Awards." Specifically, the audit plan should be revised to require the auditors to:

1. Perform procedures to obtain an understanding of the 5 internal control elements related to each of the applicable 14 compliance requirements.
 2. Perform internal control testing.
 3. Perform compliance testing that will support an opinion.
4. Revise its working paper documentation and retention policy to state that all working papers must be retained to comply with the requirements of generally accepted government auditing standards and with OMB Circular A-133 and AICPA working paper retention requirements.
5. Document in the working papers its judgments, procedures, and conclusions regarding:
- major program identification,
 - low-risk auditee classification,
 - major program materiality, and
 - review of the Schedule of Expenditures of Federal Awards.

¹²We issued report IG-00-021, "Goodman & Company, L.L.P. Audit of Old Dominion University Research Foundation for Fiscal Year Ended June 30, 1998," on March 24, 2000.

¹³See footnote 2.

6. Perform procedures to obtain an understanding of the 5 internal control elements related to each of the applicable 14 compliance requirements for the research and development (R&D) major program at the Foundation as required by OMB Circular A-133.
7. Document its understanding of internal controls for the R&D major program as required by the generally accepted government auditing standards and the AICPA Statements on Auditing Standards.
8. Perform internal control testing of the R&D major program as required by OMB Circular A-133 and generally accepted government auditing standards.
9. Document the procedures and results of the internal control testing of the R&D major program in accordance with generally accepted government auditing standards and the AICPA Statements on Auditing Standards.
10. Document the audit sampling criteria for major programs in accordance with generally accepted government auditing standards.
11. Perform adequate compliance testing of the R&D major program that meets the OMB Circular A-133 requirements.
12. Document the procedures and attributes used to test compliance with the Federal program requirements for each major program as required by the generally accepted government auditing standards, AICPA Statement on Auditing Standards, and OMB Circular A-133.
13. Document its conclusions regarding the compliance testing of the R&D major program as required by generally accepted government auditing standards.
14. Revise the standard non-profit management representation letter to include representations related to OMB Circular A-133 when the audit also includes Federal awards.
15. Obtain management representations related to Federal awards.
16. Provide additional training to the staff assigned to OMB Circular A-133 audits that are specifically related to the Circular.
17. Provide additional generally accepted government auditing standards and OMB Circular A-133 training to staff assigned to the Federal Government audits.

Appendix B

18. Reperform the audit of the Foundation for its fiscal year ended June 30, 1998, in accordance with OMB Circular A-133 and at no additional cost to the Federal Government.

Peer Review Report

We reviewed the December 3, 1998, report on the most recent peer review of Goodman & Company, L.L.P., performed by Eubank & Betts. Eubank & Betts determined that Goodman & Company, L.L.P. met the objectives of the quality control review standards established by the AICPA and that Goodman & Company, L.L.P. complied with the standards during the fiscal year ended September 30, 1998.

Appendix C. Quality Control Review Methodology

Report of Independent Auditors

The auditors are required to determine whether the financial statements are presented fairly in all material respects in conformity with generally accepted auditing principles and are free of material misstatement. We reviewed the audit programs and the testing of evidence to determine whether testing was sufficient based on an assessment of control risk to warrant the conclusion reached. We also reviewed the working papers to determine whether they supported the conclusion.

The auditors are also required to subject the Schedule of Expenditures of Federal Awards to the procedures applicable to the audit of the financial statements and to ensure that the amounts are fairly stated in relation to the basic financial statements. We reviewed the audit programs and the testing of evidence to determine whether testing was sufficient based on an assessment of control risk to warrant the conclusion reached. We also reviewed the working papers to determine whether they supported the conclusion.

Schedule of Expenditures of Federal Awards

The recipient is responsible for creating the Schedule of Expenditures of Federal Awards and the accompanying notes to the Schedule. The auditors are required to audit the information in the Schedule and review the notes to ensure it is fairly presented in all material respects in relation to the financial statements taken as a whole. We reviewed the audit programs for the appropriate procedures and traced some of the expenditure amounts from the Schedule to the Subsidiary Ledger and/or Trial Balance and the Data Collection Form.

Report of Independent Auditors on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

The auditors are required to determine whether the recipient has complied with laws and regulations that may have a direct and material effect in determining financial statement amounts. The auditors are also required to obtain an understanding of internal controls that is sufficient to plan the audit and to assess control risk. We reviewed the audit programs for the appropriate procedures, the working paper documentation, and the compliance and substantive testing performed.

Report of Independent Auditors on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133

The auditors are required to determine whether the recipient has complied with laws, regulations, and the provisions of contracts and grant agreements that may have a direct and material effect on each of its major Federal programs. The auditors are required to use the procedures in the OMB Circular A-133 Compliance Supplement to determine the compliance requirements for each major program. We reviewed the audit program for the appropriate procedures and compared the audit program steps to those in the Compliance Supplement to determine whether the applicable steps had been performed. We reviewed the working paper documentation and its support and the compliance tests performed.

The auditors must perform procedures to obtain an understanding of internal controls over Federal programs that is sufficient to plan an audit to support a low-assessed level of control risk for major programs. The auditors must plan and perform internal controls testing over major programs to support a low level of control risk for the assertions relevant to the compliance requirements for each major program. We reviewed the audit programs for the appropriate procedures, the working paper documentation, and the test of controls performed.

Schedule of Findings and Questioned Costs

The auditors are required to prepare a Schedule of Findings and Questioned Costs that summarizes the audit results. This schedule includes information about and related to the audit that is not required to be identified in other parts of the audit report including: (1) major programs audited, (2) details on findings and questioned costs (including reportable conditions and material weaknesses), (3) dollar threshold to identify major programs, and (4) whether the recipient is considered to be low risk. We reviewed the audit programs for the appropriate procedures and the working paper documentation supporting the information in the schedule.

Appendix D. Report Distribution

Audit Firms/Auditors

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Norfolk, VA 23514

Ms. Ellen Gloria, Senior Technical Manager
American Institute of Certified Public Accountants
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Audited Organization

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Federal Offices of Inspector General

Department of Commerce
Department of Defense
Department of Education
Department of Energy
Department of Health and Human Services
National Science Foundation

National Aeronautics and Space Administration (NASA) Officials-in-Charge

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AI/Associate Deputy Administrator
AO/Chief Information Officer
B/Chief Financial Officer
B/Comptroller
BF/Director, Financial Management Division
G/General Counsel
H/Associate Administrator for Procurement
JM/Acting Director, Management Assessment Division

Appendix D

NASA Centers

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Director, Langley Research Center

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NASA Assistant Inspector General for Auditing Reader Survey

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<http://www.hq.nasa.gov/office/oig/hq/audits.html> or can be mailed to the Assistant Inspector General for Auditing; NASA Headquarters, Code W, Washington, DC 20546-0001.

Report Title: Final Report on Quality Control Review of Goodman & Company, L.L.P. Audit of Old Dominion University Research Foundation (Foundation) for Fiscal Year Ended June 30, 1999 and Follow-up of Audit of the Foundation Fiscal Year Ended June 30, 1998 (Assignment No. A0100100)

Report Number: _____ **Report Date:** _____

Circle the appropriate rating for the following statements.

	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	N/A
1. The report was clear, readable, and logically organized.	5	4	3	2	1	N/A
2. The report was concise and to the point.	5	4	3	2	1	N/A
3. We effectively communicated the audit objectives, scope, and methodology.	5	4	3	2	1	N/A
4. The report contained sufficient information to support the finding(s) in a balanced and objective manner.	5	4	3	2	1	N/A

Overall, how would you rate the report?

Excellent Fair Very Good Poor Good

If you have any additional comments or wish to elaborate on any of the above responses, please write them here. Use additional paper if necessary. _____

How did you use the report? _____

How could we improve our report? _____

How would you identify yourself? (Select one)

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May we contact you about your comments?

Yes _____ No _____

Name: _____

Telephone: _____

Thank you for your cooperation in completing this survey.

Major Contributors to the Report

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