



## NASA OFFICE OF INSPECTOR GENERAL

### OFFICE OF AUDITS

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WASHINGTON, DC 20546-0001

December 16, 2024

TO: Margaret Vo Schaus  
Chief Financial Officer

Jeffrey Seaton  
Chief Information Officer

SUBJECT: Final Report, *NASA's Fiscal Year 2024 Financial Statements Audit Management Letter*  
(Report No. IG-25-02; Assignment No. A-24-05-01-FMD)

The Office of Inspector General contracted with the independent public accounting firm Ernst & Young LLP (EY) to audit NASA's fiscal year 2024 financial statements in accordance with the Government Accountability Office's *Government Auditing Standards* and the Office of Management and Budget's Bulletin No. 24-02, *Audit Requirements for Federal Financial Statements*.

As part of the NASA consolidated financial statement audit, EY considered the Agency's internal control over financial reporting as a basis for designing its auditing procedures for the purpose of expressing an opinion on the financial statements. EY's report on internal control over financial reporting, *Audit of NASA's Fiscal Year 2024 Financial Statements* (IG-25-001, November 15, 2024), identified one material weakness in the Agency's internal control related to financial reporting. The enclosed report includes internal control deficiencies that are of a lesser magnitude and were not included in EY's report on internal control over financial reporting. A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis.

Each of the deficiencies included in the enclosed report were communicated to NASA management during the audit. At that time, NASA indicated whether it concurred, partially concurred, or did not concur with each of the deficiencies or proposed recommendations. Corrective actions will be evaluated during next year's audit.

EY is responsible for the enclosed report and the conclusions expressed therein. Accordingly, we do not express an opinion on NASA's financial statements, internal control over financial reporting, or compliance with certain laws and regulations.

We appreciate the courtesies extended during the audit. Questions should be directed to LaSharn Barnes, Financial Management Audits Director, at 202-294-3851 or [lasharn.c.barnes@nasa.gov](mailto:lasharn.c.barnes@nasa.gov), or Regina Dull, Assistant Director, at 202-358-7323 or [regina.dull@nasa.gov](mailto:regina.dull@nasa.gov).

A handwritten signature in black ink, appearing to read 'Bm Mullins'.

Brian Mullins  
Acting Assistant Inspector General for Audits

cc: Karla Smith Jackson  
Assistant Administrator for Procurement

Joel Carney  
Assistant Administrator for Strategic Infrastructure

Shenandoah Speers  
Director, Application and Platform Services

**Enclosure--1**