



AT A GLANCE

Quality Control Review of [REDACTED] Audit of Center for Severe Weather Research for FYE December 31, 2017
Report No. OIG 20-8-001
February 6, 2020

WHY WE DID THIS REVIEW

We conducted this review to determine whether the FY 2017 Single Audit conducted by [REDACTED] (the auditors), for the Center for Severe Weather Research (CSWR) met the requirements of the *Single Audit Act of 1984*, as amended; *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (2 CFR 200); and applicable auditing standards.

WHAT WE FOUND

Firms can receive a QCR rating of Pass, Pass with Deficiency(ies), or Fail. Overall, we rated the auditors' Single Audit of CSWR for FY 2017 audit as Fail. As a result, the audit report is not reliable for use by Federal funding agencies and pass-through entities to monitor CSWR's compliance with requirements applicable to its Federal awards. The results of the review also call into question the reliability of CSWR's audits for 2015, 2016, and 2018, which were also conducted by the auditors.

WHAT WE RECOMMENDED

Due to the nature of the quality deficiencies identified in the review, we did not issue any recommendations. Rather, we will be referring this audit to the AICPA [REDACTED] as well as to the Colorado State Board of Accountancy.

RESPONSE

The auditors disagreed with the conclusions in a draft of this report but did not provide any documentation in support of their response. As a result, our conclusion remains unchanged.

FOR FURTHER INFORMATION, CONTACT US AT OIGPUBLICAFFAIRS@NSF.GOV.



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