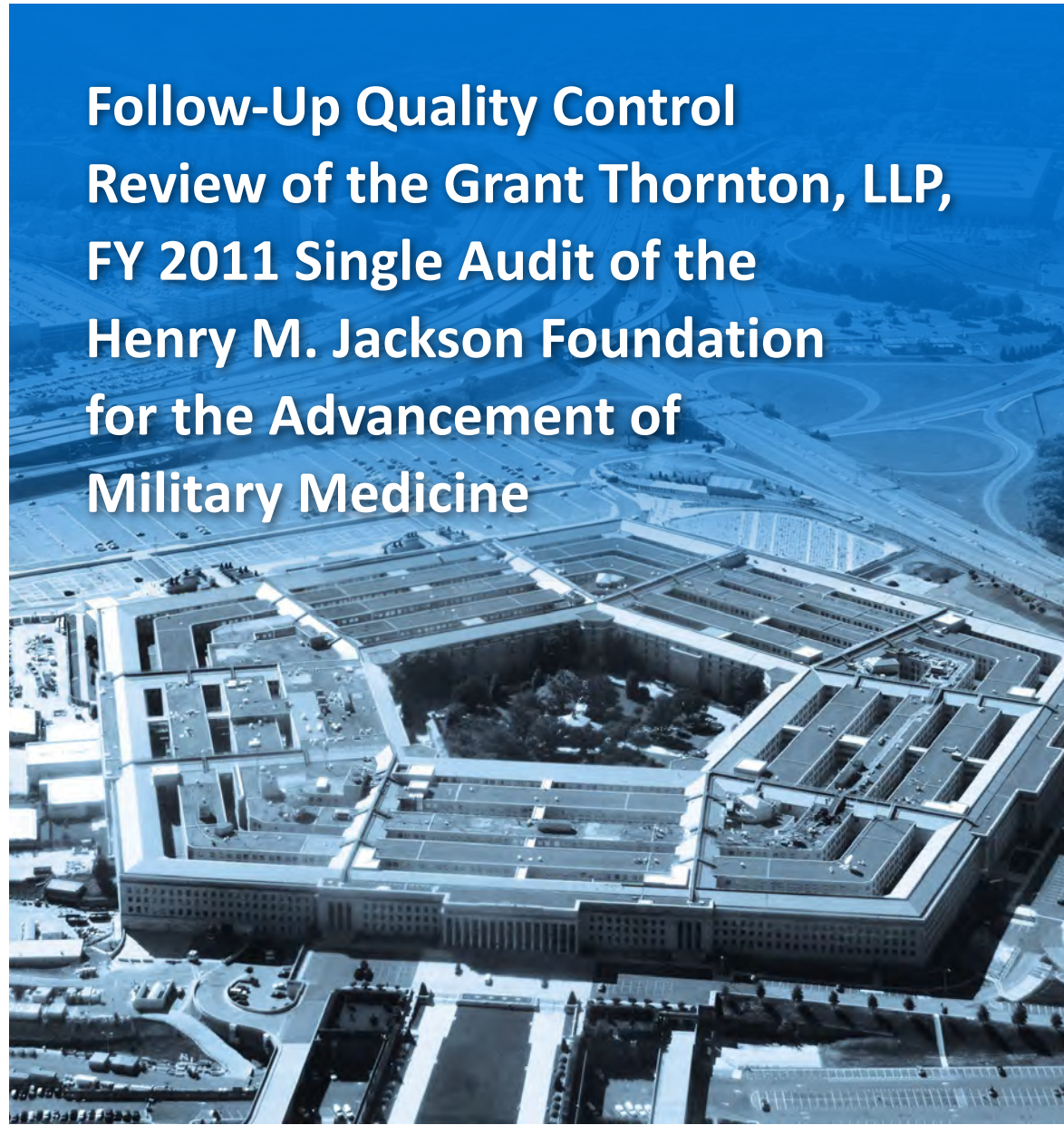




INSPECTOR GENERAL

U.S. Department of Defense

JANUARY 26, 2015



Follow-Up Quality Control Review of the Grant Thornton, LLP, FY 2011 Single Audit of the Henry M. Jackson Foundation for the Advancement of Military Medicine

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4800 MARK CENTER DRIVE
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January 26, 2015

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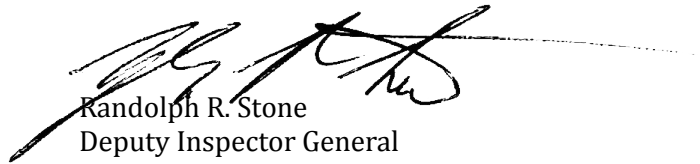
**SUBJECT: Follow-Up Quality Control Review of the Grant Thornton, LLP, FY 2011 Single Audit
of the Henry M. Jackson Foundation for the Advancement of Military Medicine
(Report No. DODIG-2015-076)**

We are providing this report for your information and use. We considered management comments on a draft of this report when preparing the final report. The management comments were responsive; therefore, additional comments are not required.

As the cognizant Federal agency for the Henry M. Jackson Foundation for the Advancement of Military Medicine, we conducted a follow-up quality control review of the Grant Thornton, LLP single audit report and supporting audit documentation for the year ended September 30, 2011 in accordance with the Council of the Inspectors General on Integrity and Efficiency (CIGIE) Quality Standards for Inspection and Evaluation. We performed the follow-up review because our initial quality control review was discontinued when we determined Grant Thornton needed to perform additional audit procedures to support the audit conclusions and overall audit opinion.

The purpose of our review was to determine whether the single audit was conducted in accordance with auditing standards and the Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Grant Thornton, LLP, generally met auditing standards and Circular A-133 requirements; however, the FY 2011 audit report was missing an explanatory paragraph and needed to be reissued. We also identified a deficiency related to the documentation of the understanding of internal controls for several applicable compliance requirements that Grant Thornton needs to address in future single audits. Grant Thornton agreed to take corrective actions in response to our recommendations.

We appreciate the courtesies extended to the audit staff. For additional information on this report, please contact Ms. Carolyn R. Davis at (703) 604-8877 (DSN 664-8877).



Randolph R. Stone
Deputy Inspector General
Policy and Oversight

Contents

Introduction

Objective	1
Background	1
Henry M. Jackson Foundation for the Advancement of Military Medicine	1
Grant Thornton, LLP	1
Single Audit	2
Report No. DODIG-2013-124	2
Review Results	3
Management Comments and DoDIG Response	3

Finding A. OMB Circular A-133 Compliance Report

Explanatory Paragraph	4
Recommendation, Management Comments, and Our Response	5

Finding B. Audit Documentation

Understanding of Internal Control	6
Recommendation, Management Comments, and Our Response	7

Appendixes

Appendix A. Quality Control Review Process	8
Criteria, Scope, and Methodology	8
Prior Quality Control Reviews	9
Appendix B. Compliance Requirements	10

Management Comments

Grant Thornton, LLP	11
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Acronyms and Abbreviations



Introduction

Objective

As the cognizant Federal agency¹ for the Henry M. Jackson Foundation for the Advancement of Military Medicine (the Foundation), we performed a follow-up quality control review of the Grant Thornton, LLP (Grant Thornton) single audit report and supporting audit documentation for the audit period of October 1, 2010, through September 30, 2011. Our objective was to determine whether Grant Thornton conducted the single audit in accordance with generally accepted government auditing standards, the American Institute of Certified Public Accountants (AICPA) Statements on Auditing Standards, and the auditing and reporting requirements of Office of Management and Budget (OMB) Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Appendix A contains additional details on our criteria, scope, and methodology; and identifies prior quality control reviews. Appendix B lists the compliance requirements that Grant Thornton determined to be applicable to the FY 2011 audit.

Background

Henry M. Jackson Foundation for the Advancement of Military Medicine

The Foundation is a not-for-profit organization authorized by Congress in May 1983 to support military medical research. The Foundation administers, manages, and supports scientific programs that benefit members of the armed forces and civilians. During FY 2011, the Foundation expended approximately \$400.6 million in Federal awards, under one Federal program, the research and development cluster. Of the \$400.6 million, approximately \$334.0 million was expended for Department of Defense programs. The Foundation engaged Grant Thornton to perform the FY 2011 single audit.

Grant Thornton, LLP

Grant Thornton, LLP is a member firm of Grant Thornton, International Ltd, and performs a wide array of professional services. It provides independent audit, tax, and advisory services to publicly and privately held companies, government agencies, financial institutions, and civic and religious organizations. Grant Thornton maintains its own system of quality control over its accounting and auditing practices, designed to provide reasonable assurance that audit

¹ OMB Circular A-133 states that the cognizant agency is the Federal agency that provides the predominant amount of direct funding to a non-Federal entity and is the Federal agency designated to perform quality control reviews.

engagements are conducted in accordance with applicable professional standards. The Grant Thornton office in McLean, Virginia, performed the Foundation's single audit for FY 2011. Grant Thornton performed the Foundation's annual single audit from FY 2008 through FY 2012.

Single Audit

The single audit is an audit of both the non-Federal entity's financial statements and Federal awards. The single audit report includes the following:

- an opinion as to whether the financial statements were presented fairly in all material respects in conformity with generally accepted accounting principles (Report on Audited Financial Statements);
- a report on internal control over financial reporting and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements (Internal Control over Financial Reporting); and
- a report on internal control over major Federal programs and an opinion on the auditee's compliance with laws, regulations, and the provisions of contracts or grant agreements which could have a direct and material effect on each major program. (OMB Circular A-133 Compliance Report).

Report No. DODIG-2013-124

We initiated a quality control review on the Foundation's FY 2011 single audit in January 2013; however, we discontinued that review after we learned a Grant Thornton staff auditor had falsified work papers, and therefore, the report opinion could not be relied on. We issued Report No. DODIG-2013-124 on August 26, 2013, which discussed this matter and also identified an issue with Grant Thornton's sampling policy that needed to be addressed to ensure the audit procedures performed for all single audits were sufficient to support the opinion on compliance with Federal program requirements.

Grant Thornton took immediate corrective action to perform the additional audit work necessary to support its audit opinion on the Foundation's FY 2011 single audit. The Foundation resubmitted the audit report to the Federal Audit Clearinghouse on November 26, 2013, and we began our follow-up review in April 2014. The results of our review of the additional audit work performed are identified below. Grant Thornton also provided a copy of its revised sampling policy, and we determined that it appropriately included steps for determining and documenting the significance of internal controls. However, Grant Thornton had incorrectly interpreted the table included in the AICPA "Government Auditing Standards and Circular A-133 Audits" (the Audit Guide) that identifies the minimum

sample sizes required. Once we notified Grant Thornton, they immediately revised the guidance ensuring it aligned with the sampling tables in the Audit Guide. There was no impact to the Foundation's FY 2011 single audit because Grant Thornton correctly applied the AICPA guidance when determining the sample sizes necessary to support conclusions.

Review Results

The Foundation complied with OMB Circular A-133 reporting requirements. Grant Thornton generally met auditing standards and OMB Circular A-133 requirements; however, the FY 2011 audit report was missing an explanatory paragraph and must be reissued (Finding A). We also identified a deficiency that Grant Thornton needs to address in future single audits on the documentation of the understanding of internal control (Finding B).

Management Comments and DoDIG Response

Grant Thornton agreed to take corrective actions in response to our recommendations. Management comments were responsive and no additional comments are needed. Management comments are included in their entirety at the end of the report.

Finding A

OMB Circular A-133 Compliance Report

Grant Thornton did not include an explanatory paragraph in the reissued OMB Circular A-133 compliance report for the FY 2011 Henry M. Jackson Foundation for the Advancement of Military Medicine single audit. AICPA auditing standards (AU §801.43, “Reissuance of the Compliance Report”) require that a reissued compliance report include a paragraph explaining the reissuance of the report. The paragraph was not included in the report due to an oversight by Grant Thornton. By not including the explanatory paragraph, Grant Thornton was not in compliance with auditing standards and users of the single audit report may not realize the report was replacing a previously issued report or the reasons the report was reissued.

Explanatory Paragraph

The FY 2011 single audit report on the Henry M. Jackson Foundation for the Advancement of Military Medicine was first issued on June 27, 2012. After issuing the original single audit report, Grant Thornton performed additional audit procedures to support the audit conclusions and overall audit opinion. Grant Thornton reissued the OMB Circular A-133 compliance report on November 7, 2013, after completing the additional audit work. The audit procedures resulted in additional findings on allowable costs and period of availability; equipment management; and procurement, suspension, and debarment. Two of the findings disclosed material noncompliance and resulted in Grant Thornton changing the auditor’s opinion on the OMB Circular A-133 compliance report from “unqualified” to “qualified.”

When an OMB Circular A-133 compliance report is reissued, AICPA auditing standards require the auditor include an explanatory paragraph providing information on the report reissuance. Specifically, AU §801.43 states:

If an auditor reissues his or her report, the reissued report should include an explanatory paragraph stating that the report is replacing a previously issued report and describing the reasons why the report is being reissued, and any changes from the previously issued report.

Grant Thornton did not include an explanatory paragraph in the reissued report. Grant Thornton told us they did not include an explanatory paragraph addressing the reissuance of the FY 2011 single audit report due to an oversight. However,

they explained that it is not necessary to reissue the report with the required explanatory paragraph given that both the FY 2012 and FY 2013 reports had been issued and there was no “current reliance” on the FY 2011 report. Grant Thornton also stated that although there was a change in the opinion on compliance from unqualified to qualified, the awards with the findings that led to the qualified opinion were all from the Department of Defense and that the Department of Defense was aware of the reason the report was reissued.

OMB Circular A-133 states that the non-Federal entity shall make copies of the single audit report available to Federal agencies, pass-through entities, and the public. Further, the annual single audit reports are maintained and always available to users on the Federal Audit Clearinghouse website. Therefore, the annual single audit reports must be accurate, complete, and comply with auditing standards for all report users. In addition, we noted that the findings that resulted in the qualified opinion impacted multiple Federal agencies awards not just Department of Defense awards. As a result, the FY 2011 single audit report should be reissued to include the explanatory paragraph required by auditing standards.

Recommendation, Management Comments, and Our Response

Recommendation A

We recommend that the Audit Partner, Grant Thornton, reissue the FY 2011 single audit report on the Henry M. Jackson Foundation for the Advancement of Military Medicine to include the explanatory paragraph required by AU §801.43.

Grant Thornton Comments

The Audit Partner, Grant Thornton, agreed to take the recommended action. The FY 2011 single audit report on the Henry M. Jackson Foundation for the Advancement of Military Medicine was reissued with the explanatory paragraph on December 3, 2014.

Our Response

Grant Thornton comments are responsive to our recommendation. No additional comments are needed.

Finding B

Audit Documentation

The Grant Thornton auditors did not adequately document their understanding of internal control over compliance for seven of nine compliance requirements applicable to the major Federal program, the research and development cluster. Auditing standards require the auditor to obtain an understanding of internal control sufficient to plan the audit and to determine that the controls were implemented. We had to obtain verbal explanations from the audit partner and review additional documentation to determine whether the auditors' understanding of internal control over compliance was sufficient to plan and perform the audit.

Understanding of Internal Control

The Grant Thornton auditors did not adequately document their understanding of internal control for the review of the activities allowed/unallowed, allowable costs/cost principles, cash management, equipment and real property management, period of availability, reporting, and special tests and provisions compliance requirements. The audit documentation identified a listing of control characteristics obtained from Part 6 of the OMB Compliance Supplement. However, most of the control characteristics did not include a description of the Foundation's actual control process or specific details on the control, such as who is performing, what is being performed, and when the control is performed. In addition, the documentation did not identify how the understanding of the control characteristics was obtained.

OMB Circular A-133 requires the auditor to obtain an understanding of internal control sufficient to plan the audit to support a low assessed level of control risk for the major program. Auditing standards require that audit documentation be appropriately detailed to provide a clear understanding of the work performed, the evidence obtained, and the conclusions reached. Specifically, AU §314.54 states that obtaining an understanding of internal control involves evaluating the design of controls and determining whether controls were implemented.

We discussed the deficiency with the audit partner who provided additional explanation on the understanding of internal control. We also noted that the audit documentation included the identification of key internal controls and the audit procedures performed provided details on those internal controls being tested related to the allowable cost/cost principles, cash management, equipment and real property management, period of availability, reporting, and special

tests and provisions compliance requirements. As a result, we determined that Grant Thornton had a sufficient understanding of internal control and that additional audit work on the understanding of internal control was not necessary for this audit. However, for future audits, Grant Thornton needs to improve its documentation of the understanding of internal control in order to comply with auditing standards and the OMB Circular A-133 requirements.

We identified a similar documentation deficiency on the understanding of internal control in a prior quality control review of Grant Thornton's audit work. See Appendix A for a list of our prior quality control reviews of Grant Thornton OMB Circular A-133 audits. Because of the deficiency identified in this report and the prior quality control review, Grant Thornton should provide additional guidance or training to auditors performing single audits so that the understanding of internal control is properly documented for future single audits.

Recommendation, Management Comments, and Our Response

Recommendation B

We recommend that the National Managing Partner, Professional Standards Group, Grant Thornton, provide additional guidance or training to improve the documentation on the understanding of internal control for all future Grant Thornton single audits.

Grant Thornton Comments

The National Managing Partner of Professional Standards, Grant Thornton, agreed to take the recommended action.

Our Response

Grant Thornton comments are responsive to our recommendation. No additional comments are needed.

Appendix A

Quality Control Review Process

Criteria, Scope, and Methodology

Public Law 98-502, “The Single Audit Act of 1984,” as amended, was enacted to promote sound financial management of Federal awards administered by non-Federal entities and to establish a uniform set of auditing and reporting requirements for all Federal award recipients that are required to obtain a single audit. OMB Circular A-133 establishes policies that guide the implementation of the Act and provides an administrative foundation for uniform audit requirements of non-Federal entities administering Federal awards. Entities that expend \$500,000 or more in a year are subject to the Act and OMB Circular A-133 requirements. Therefore, they must have an annual single or program-specific audit performed in accordance with government auditing standards and submit a complete reporting package to the Federal Audit Clearinghouse.

We reviewed Grant Thornton’s FY 2011 single audit of the Henry M. Jackson Foundation for the Advancement of Military Medicine submitted to the Federal Audit Clearinghouse on November 26, 2013, using the 2010 edition of the Council of Inspectors General on Integrity and Efficiency (CIGIE), “Guide for Quality Control Reviews of OMB Circular A 133 Audits.” The Guide is the approved CIGIE checklist for performing quality control reviews of single audits. We performed the review from April 2014 through November 2014 in accordance with CIGIE Quality Standards for Inspection and Evaluation. The review focused on the following qualitative aspects of the single audit:

- qualification of auditors,
- independence,
- due professional care,
- planning and supervision,
- audit follow-up
- internal control and compliance testing,
- schedule of expenditures of Federal awards, and
- data collection form.

Prior Quality Control Reviews

Since October 1, 2009, we performed two quality control reviews of Grant Thornton, LLP OMB Circular A-133 audits. Unrestricted DoD Inspector General reports can be accessed at <http://www.dodig.mil/pubs/index.cfm>.

- DODIG Report No. 2012-DODIG-029, “Quality Control Review of Grant Thornton, LLP FY 2009 Single Audit of Concurrent Technologies Corporation,” December 5, 2011. The quality control review identified deficiencies resulting in findings and recommendations on the Schedule of Expenditures of Federal Awards and audit documentation. Specifically, this report identified the need to enhance documentation for the understanding of internal control over applicable compliance requirements.
- DODIG Report No. DODIG-2013-124, “Quality Control Review of Grant Thornton, LLP FY 2011 Single Audit of the Henry M. Jackson Foundation for the Advancement of Military Medicine,” August 26, 2013. The quality control review was discontinued due to the determination that some of the audit documentation, and therefore, the report opinion, could not be relied on. The report also identified that Grant Thornton’s sampling policy was not in agreement with AICPA sampling guidance regarding the determination of the significance of the internal controls being tested.

Appendix B

Compliance Requirements

Table B. Grant Thornton's Determination of the Compliance Requirements Applicable to the Research and Development Cluster

OMB Circular A-133 Compliance Requirements	Applicable	Not Applicable/ Not Material
Activities Allowed/Unallowed	X	
Allowable Cost/Cost Principles	X	
Cash Management	X	
Davis Bacon Act		X
Eligibility		X
Equipment and Real Property Management	X	
Matching, Level of Effort, Earmarking		X
Period of Availability of Federal Funds	X	
Procurement, Suspension, and Debarment	X	
Program Income		X
Real Property Acquisition and Relocation Assistance		X
Reporting	X	
Subrecipient Monitoring	X	
Special Tests and Provisions	X	

Management Comments

Grant Thornton, LLP



December 11, 2014

Randolph R. Stone
Deputy Inspector General for
Policy and Oversight
Office of Inspector General, Department of Defense
4800 Mark Center Drive
Alexandria, Virginia 22350-1500

Grant Thornton LLP
201 S. College Street
Suite 2900
Charlotte, NC 28244
T 704.632.3500
F 704.334.7701
www.GrantThornton.com

Dear Mr. Stone:

Grant Thornton is providing responses to the findings in the letter we received dated November 17, 2014 with the subject "Follow-Up Quality Control Review of the Grant Thornton, LLP FY 2011 Single Audit of the Henry M. Jackson Foundation for the Advancement of Military Medicine (Project No. D2014-DAPOSA-0152.000)". We have formatted this letter to include your findings /comments followed by our response.

Finding A: OMB Circular A-133 Compliance Report

Grant Thornton did not include an explanatory paragraph in the reissued OMB Circular A-133 compliance report for the FY 2011 Henry M. Jackson Foundation for the Advancement of Military Medicine single audit. AICPA auditing standards (AU §801.43, "Reissuance of the Compliance Report") require that a reissued compliance report include a paragraph explaining the reissuance of the report. The paragraph was not included in the report due to an oversight by Grant Thornton. By not including the explanatory paragraph, Grant Thornton was not in compliance with auditing standards and users of the single audit report may not realize the report was replacing a previously issued report or the reasons the report was reissued.

Explanatory Paragraph

The FY 2011 single audit report on the Henry M. Jackson Foundation for the Advancement of Military Medicine was first issued on June 27, 2012. After issuing the original single audit report, Grant Thornton determined they needed to perform additional audit procedures to support the audit conclusions and overall audit opinion. Grant Thornton reissued the OMB Circular A-133 compliance report on November 7, 2013, after completing the additional audit work. The audit procedures resulted in additional findings on allowable costs and period of availability; equipment management; and procurement, suspension, and debarment. Two of the findings disclosed material noncompliance and resulted in Grant Thornton changing the auditor's opinion on the OMB Circular A-133 compliance report from "unqualified" to "qualified."

Grant Thornton LLP
U.S. member firm of Grant Thornton International Ltd

Grant Thornton, LLP (cont'd)



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When an OMB Circular A-133 compliance report is reissued, AICPA auditing standards require the auditor include an explanatory paragraph providing information on the report reissuance. Specifically, AU §801.43 states:

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Grant Thornton did not include an explanatory paragraph in the reissued report. Grant Thornton told us they did not include an explanatory paragraph addressing the reissuance of the FY 2011 single audit report due to an oversight. However, they explained that it is not necessary to reissue the report with the required explanatory paragraph given that both the FY 2012 and FY 2013 reports had been issued and there was no "current reliance" on the FY 2011 report. Grant Thornton also stated that although there was a change in the opinion on compliance from unqualified to qualified, the awards with the findings that led to the qualified opinion were all from the Department of Defense and that the Department of Defense was aware of the reason the report was reissued.

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Further, the annual single audit reports are maintained and always available to users on the Federal Audit Clearinghouse website. Therefore, the annual single audit reports must be accurate, complete, and comply with auditing standards for all report users. In addition, we noted that the findings that resulted in the qualified opinion impacted multiple Federal agencies awards not just Department of Defense awards. As a result, the FY 2011 single audit report should be reissued to include the explanatory paragraph required by auditing standards.

Recommendation A

We recommend that the Audit Partner, Grant Thornton, reissue the FY 2011 single audit report on the Henry M. Jackson Foundation for the Advancement of Military Medicine to include the explanatory paragraph required by AU §801.43.

GT Response to Finding A:

Grant Thornton reissued the FY 2011 single audit report on the Henry M. Jackson Foundation for the Advancement of Military Medicine on December 3, 2014 to include the explanatory paragraph required by AU §801.43. Management resubmitted the data collection form with the revised single audit report on December 11, 2014 to the Federal Audit Clearinghouse.

Grant Thornton, LLP (cont'd)



3

Finding B Audit Documentation

The Grant Thornton auditors did not adequately document their understanding of internal control over compliance for seven of nine compliance requirements applicable to the major Federal program, the research and development cluster. Auditing standards require the auditor to obtain an understanding of internal control sufficient to plan the audit and to determine that the controls were implemented. We had to obtain verbal explanations from the audit partner and review additional documentation to determine whether the auditors' understanding of internal control over compliance was sufficient to plan and perform the audit.

Understanding of Internal Control

The Grant Thornton auditors did not adequately document their understanding of internal control for the review of the activities allowed/unallowed, allowable costs/ cost principles, cash management, equipment and real property management, period of availability, reporting, and special tests and provisions compliance requirements. The audit documentation identified a listing of control characteristics obtained from Part 6 of the OMB Compliance Supplement. However, most of the control characteristics did not include a description of the Foundation's actual control process or specific details on the control, such as who is performing, what is being performed, and when the control is performed. In addition, the documentation did not identify how the understanding of the control characteristics was obtained.

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We identified a similar documentation deficiency on the understanding of internal control in a prior quality control review of Grant Thornton's audit work. See Appendix A for a list of our prior quality control

Grant Thornton, LLP (cont'd)



4

reviews of Grant Thornton OMB Circular A-133 audits. Because of the deficiency identified in this report and the prior quality control review, Grant Thornton should provide additional guidance or training to auditors performing single audits so that the understanding of internal control is properly documented for future single audits.

Recommendation B

We recommend that the National Managing Partner, Professional Standards Group, Grant Thornton, provide additional guidance or training to improve the documentation on the understanding of internal control for all future Grant Thornton single audits.

GT Response to Finding B:

Grant Thornton's National Managing Partner of Professional Standards will provide additional guidance and training to improve the documentation on the understanding of internal control for all future Grant Thornton single audits. During the Fall of 2013 and 2014, auditors with approximately two years of experience were provided training on the documentation, testing and evaluation of internal controls in an audit. To reinforce the documentation of internal controls in a single audit, the topic will be included in the Firm's annual Single Audit Update in the summer of 2015.

Sincerely,

GRANT THORNTON LLP

A handwritten signature in blue ink that reads "Jeffrey L. Burgess".

Jeffrey L. Burgess
National Managing Partner Audit Services

Grant Thornton LLP
U.S. member firm of Grant Thornton International Ltd

Acronyms and Abbreviations

- AICPA** American Institute of Certified Public Accountants
- CIGIE** Council of Inspectors General on Integrity and Efficiency
- OMB** Office of Management and Budget



Whistleblower Protection

U.S. DEPARTMENT OF DEFENSE

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For more information about DoD IG reports or activities, please contact us:

Congressional Liaison

congressional@dodig.mil; 703.604.8324

Media Contact

public.affairs@dodig.mil; 703.604.8324

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