



INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
4800 MARK CENTER DRIVE
ALEXANDRIA, VIRGINIA 22350-1500

January 22, 2019

Jennifer C. Hall
Partner
KPMG LLP
750 East Pratt St
Baltimore, MD 21202

Dear Ms. Hall:

This letter confirms the telephone conversation between you and Ms. Anella Oliva of my staff regarding our planned visit to your office during the weeks of January 28 through February 8, 2019. The entrance conference is planned for the morning of January 28, 2019 at your Baltimore office.

As the Federal cognizant agency for The Johns Hopkins University, we will be performing a quality control review of the single audit for fiscal year ended June 30, 2017 (Project No. D2019-DAPOSA-0081.000). The single audit is required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The purpose of our review is to determine whether the audit work was performed in accordance with Uniform Guidance requirements and applicable auditing standards.

Please have the following information pertaining to the FY 2017 single audit (financial statement and federal award audits) available for our review during our planned visit to your office:

- A copy of the audit program cross-referenced to the working papers. If electronic working papers were used, also provide a print out of the working paper index.
- All audit documentation including hard copy files supporting the audit.
- Your firm's most recent external peer review letter, including any "Findings for Consideration."
- A listing of individuals who participated in the audit, their job titles, and respective hours charged to the audit.
- Support for continuing professional education completed by each individual who participated in the audit for the reporting period in which the audit was performed. This should include course descriptions of all courses designated as meeting the government auditing standards continuing professional education requirements.
- Specific evidence of auditor independence and your firm's independence policy.
- Copy of the engagement letter(s) and fee schedule(s) for the single audit.
- Copy of the management representation letter(s) for the single audit.

- Copy of documentation regarding any communication between your firm and DCAA on audits performed at The Johns Hopkins University.
- A listing of all audits and other work your firm performed for The Johns Hopkins University during FY 2017.

We will require two computers with copies of the electronic working papers (financial statement and federal award audits) during our site visit. A knowledgeable individual should be available to walk my staff through the working paper software process on the first day of the site visit.

During the site visit, and throughout our review, we will be requesting copies of audit documentation. We request electronic audit documentation be provided in its original format (i.e. Excel, Word, etc.).

If you have any questions, please contact Ms. Anella Oliva at (703) 604-9154 or by email at anella.oliva@dodig.mil.

Sincerely,



Carolyn R. Hantz
Assistant Inspector General
Audit Policy and Oversight