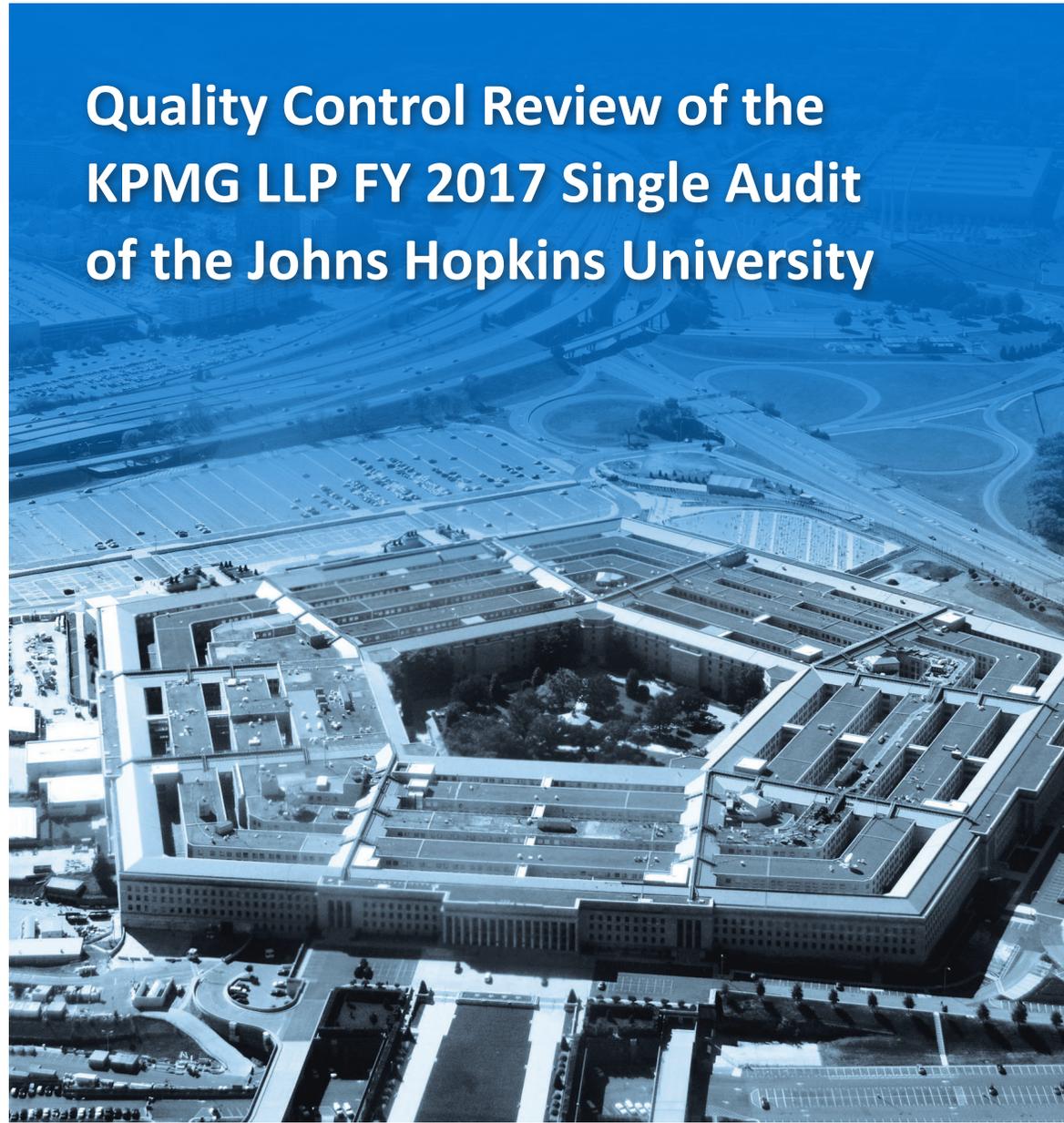




# INSPECTOR GENERAL

*U.S. Department of Defense*

OCTOBER 9, 2019



## Quality Control Review of the KPMG LLP FY 2017 Single Audit of the Johns Hopkins University

INTEGRITY ★ INDEPENDENCE ★ EXCELLENCE





# Results in Brief

## *Quality Control Review of the KPMG LLP FY 2017 Single Audit of the Johns Hopkins University*

October 9, 2019

### Objective

We conducted a quality control review of the KPMG LLP (KPMG) FY 2017 single audit of the Johns Hopkins University (Johns Hopkins) to determine whether the single audit was conducted in accordance with auditing standards and Federal requirements.

### Background

Public Law 104-156, "Single Audit Act Amendments of 1996," was enacted to promote sound financial management of Federal awards administered by non-Federal entities and to establish uniform requirements for audits of Federal awards. Title 2 Code of Federal Regulations Part 200, "Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards" (Uniform Guidance), sets forth the standards for the audit of non-Federal entities expending Federal awards.

Johns Hopkins is a private university that provides education to students, research for sponsoring organizations, and professional medical services to patients. During FY 2017, Johns Hopkins spent \$2.96 billion in Federal funds, including \$2.36 billion on one major program referred to as the research and development cluster. The \$2.36 billion included \$1.13 billion in DoD awards. Johns Hopkins engaged KPMG to perform its FY 2017 single audit.

### Finding

KPMG generally complied with auditing standards and Uniform Guidance requirements when performing the FY 2017 single audit of Johns Hopkins. However, we identified deficiencies in the documentation that must be corrected in future audits. Specifically, KPMG auditors did not document:

- an adequate rationale for sample sizes they used to test internal controls,
- the sampling methodology for two audit samples they used to test the period of performance and special tests and provisions compliance requirements, and
- the basis for not performing planned audit procedures on a direct and material compliance requirement.

We obtained additional explanations and performed additional analysis to verify and determine that the KPMG audit procedures provided sufficient evidence to support the audit conclusions. As a result, KPMG is not required to perform additional audit work on the FY 2017 single audit of Johns Hopkins.

### Recommendations

We recommend that, for future single audits, the KPMG Partner:

- Improve documentation of its rationale for the sample sizes used to test internal controls, including a documented assessment on the significance of the internal control being tested.
- Improve documentation of the audit sampling methodology used to test internal controls and compliance for both the period of performance and the special tests and provisions compliance requirements.
- Document the basis for not performing planned audit procedures on direct and material compliance requirements.



# Results in Brief

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## *Quality Control Review of the KPMG LLP FY 2017 Single Audit of the Johns Hopkins University*

### **Management Comments and Our Response**

The KPMG Partner agreed with our recommendations and stated that KPMG will enhance audit documentation in accordance with our finding and recommendations.

Comments from the KPMG Partner addressed the specifics of the recommendations; therefore, the recommendations are resolved but remain open.

We will close the recommendations once we perform followup procedures to verify that KPMG's corrective actions fully address our recommendations. Please see the Recommendations Table on the next page for the status of recommendations.

## Recommendations Table

Management	Recommendations Unresolved	Recommendations Resolved	Recommendations Closed
KPMG LLP	None	1.a, 1.b, 1.c.	None

**Note:** The following categories are used to describe agency management’s comments to individual recommendations.

- **Unresolved** – Management has not agreed to implement the recommendation or has not proposed actions that will address the recommendation.
- **Resolved** – Management agreed to implement the recommendation or has proposed actions that will address the underlying finding that generated the recommendation.
- **Closed** – OIG verified that the agreed upon corrective actions were implemented.





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

October 9, 2019

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The Johns Hopkins University

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Partner  
KPMG LLP

**SUBJECT: Quality Control Review of the KPMG LLP FY 2017 Single Audit of the  
Johns Hopkins University (Report No. DODIG-2020-002)**

This final report provides the results of the DoD Office of Inspector General's quality control review. We previously provided copies of the draft report and requested written comments on the recommendations. We considered management's comments on the draft report when preparing the final report. These comments are included in the report.

The KPMG Partner agreed to address all the recommendations presented in the report; therefore, the recommendations are considered resolved and open. As described in the Recommendations, Management Comments, and Our Response section of this report, the recommendations may be closed when we receive adequate documentation showing that all agreed-upon actions to implement the recommendations have been completed. Therefore, please provide us upon completion of the FY 2019 single audit of the Johns Hopkins University your response concerning specific actions in process or completed on the recommendations. Your response should be sent to [REDACTED]

If you have any questions, please contact [REDACTED]

A handwritten signature in black ink, appearing to read "Randolph R. Stone".

Randolph R. Stone  
Assistant Inspector General for Evaluations  
Space, Intelligence, Engineering, and Oversight

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# Introduction

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## Objective

We conducted a quality control review to determine whether KPMG LLP (KPMG) performed the FY 2017 single audit of the Johns Hopkins University (Johns Hopkins) in accordance with auditing standards and Federal requirements.<sup>1</sup> Appendix A contains our scope and methodology. Appendix B lists the compliance requirements that KPMG identified as direct and material to Johns Hopkins' fiscal year that ended on June 30, 2017.

## Background

Public Law 104-156 (the Single Audit Act) was enacted to promote sound financial management of Federal awards administered by non-Federal entities and to establish uniform requirements for audits of Federal awards.<sup>2</sup> Title 2 Code of Federal Regulations (CFR), Part 200 (the Uniform Guidance), sets forth the standards for obtaining consistency and uniformity among Federal agencies for the audit of non-Federal entities expending Federal awards.<sup>3</sup> The audit requirements in the Uniform Guidance became effective for non-Federal entity fiscal years beginning on or after December 26, 2014.<sup>4</sup>

Non-Federal entities that expend Federal funds of \$750,000 or more in a year are subject to the Single Audit Act and the Uniform Guidance requirements. Therefore, these entities must have an annual single or program-specific audit performed in accordance with Government Auditing Standards and must submit a complete reporting package to the Federal Audit Clearinghouse.<sup>5</sup> The single audit includes an audit of the non-Federal entity's financial statements and Federal awards. The auditors performing the single audit determine whether the financial statements are presented fairly in all material respects in accordance with generally accepted accounting principles. In addition, the auditors perform procedures on the non-Federal entity's internal controls over Federal programs and determine whether the non-Federal entity complied with Federal statutes, regulations, and the terms and conditions of Federal awards that may have a direct and material effect on each of the non-Federal entity's major programs (Federal program audit).

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<sup>1</sup> Auditing standards include both the Government Accountability Office's "Government Auditing Standards" and the American Institute for Certified Public Accountants' "Codification of Statements on Auditing Standards" (AU-C).

<sup>2</sup> Public Law 104-156, "Single Audit Act Amendments of 1996."

<sup>3</sup> Office of Management and Budget, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards," commonly referred to as the Uniform Guidance, implemented in 2 CFR part 200 (2019).

<sup>4</sup> The effective date for the Uniform Guidance audit requirements is identified in 2 CFR sec. 200.110(b).

<sup>5</sup> The Federal Audit Clearinghouse is designated by the Office of Management and Budget as the repository of record for single audit reports and maintains a database of completed audits, provides appropriate information to Federal agencies, and performs followup with auditees that have not submitted the required information.

## ***The Johns Hopkins University***

Johns Hopkins is a private university that provides education to students, research for sponsoring organizations, and professional medical services to patients.

Johns Hopkins performs research and development in areas that include air and missile defense, cyber operations, special operations, and research and exploratory development. During FY 2017, Johns Hopkins spent \$2.96 billion in Federal funds, including \$2.36 billion on one major program referred to as the research and development cluster.<sup>6</sup> The \$2.36 billion included \$1.13 billion in DoD awards.

The research and development cluster includes research and development awards at the Applied Physics Laboratory (APL) and other Johns Hopkins academic divisions (JHU-AD).<sup>7</sup> Johns Hopkins engaged KPMG to perform the FY 2017 single audit.

## ***KPMG LLP***

KPMG is the U.S. member firm of KPMG International Cooperative and provides audit, tax, and advisory services. As required by auditing standards, KPMG maintains its own system of internal quality control over its accounting and auditing practice. The system of internal quality control is designed to provide KPMG with reasonable assurance that the organization and its personnel comply with professional standards and applicable legal and regulatory requirements. KPMG's office in Baltimore, Maryland, performed the FY 2017 single audit of Johns Hopkins.

## **Review Results**

KPMG generally complied with auditing standards and Uniform Guidance requirements when performing the FY 2017 single audit of Johns Hopkins. However, we identified deficiencies in the documentation of audit sampling and the basis for not performing planned audit procedures on a direct and material compliance requirement. We obtained additional explanations from the auditors and performed additional analysis to verify and determine that the KPMG audit procedures provided sufficient evidence to support the audit conclusions. Therefore, KPMG is not required to perform additional audit work on the FY 2017 single audit of Johns Hopkins, but KPMG must correct the deficiencies in future single audits.

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<sup>6</sup> The research and development cluster is made up of a variety of research and development activities performed under different types of funding agreements, such as grants, cooperative agreements, and contracts that have similar requirements.

<sup>7</sup> The Applied Physics Laboratory is a university-affiliated research center that conducts essential research, development, and systems engineering to support national security needs.

## Finding

### **KPMG Must Improve Audit Documentation on Future Single Audits**

KPMG auditors generally complied with auditing standards and Uniform Guidance requirements when performing the FY 2017 single audit of Johns Hopkins; however, we identified documentation deficiencies in the Federal program audit that must be corrected in future audits. Specifically, KPMG auditors did not document an adequate rationale for sample sizes used to test internal controls, the sampling methodology for two audit samples, and the basis for not performing audit procedures on APL awards for the special tests and provisions compliance requirement.

As a result, KPMG's audit documentation was not sufficient to allow an experienced auditor with no ties to the audit to understand the work performed and reach the same conclusions as the audit team. We required additional explanations and performed additional analysis to verify and determine that the KPMG audit procedures provided sufficient evidence to support the audit conclusions. Therefore, KPMG is not required to perform additional audit work on the FY 2017 single audit of Johns Hopkins.

### **KPMG Generally Complied With Auditing Standards, but Documentation Deficiencies Were Identified**

KPMG auditors generally complied with auditing standards when they performed the Johns Hopkins single audit; however, we identified documentation deficiencies in the Federal program audit that must be corrected in future audits. We reviewed KPMG's audit documentation that supports the Johns Hopkins FY 2017 single audit report. KPMG auditors identified the research and development cluster as a major program for the FY 2017 single audit and performed separate audit procedures on the APL and JHU-AD awards included in the research and development cluster. KPMG auditors did not document:

- adequate rationale for the sample sizes used to test internal controls on both APL and JHU-AD awards,
- the sampling methodology for two audit samples of JHU-AD awards used to test both internal controls and compliance for the period of performance and special tests and provisions compliance requirements, and

- the basis for not performing audit procedures on APL awards for the special tests and provisions compliance requirement, which KPMG auditors identified as direct and material to the audit.

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. The documentation and audit evidence should include sufficient detail to enable an experienced auditor with no previous connection to the audit to understand the nature, timing, and extent of audit procedures performed; the results of those audit procedures; the audit evidence obtained; significant professional judgments made; and the conclusions reached.<sup>8</sup>

### ***Auditors Did Not Adequately Document the Rationale for Sample Sizes Used To Test Internal Controls***

KPMG auditors did not document an adequate rationale for the sample sizes used to test internal controls on compliance requirements that KPMG auditors identified as direct and material to the research and development cluster. As a result, the audit documentation did not clearly explain how the sample sizes KPMG auditors used would provide sufficient appropriate audit evidence that the controls were operating effectively.

The American Institute of Certified Public Accountants' Audit Guide (the Audit Guide) provides guidance on audit sampling in Chapter 11, "Audit Sampling Considerations of Uniform Guidance Compliance Audits."<sup>9</sup> The Audit Guide identifies minimum sample sizes designed to provide sufficient appropriate audit evidence that controls are operating effectively and states that auditors may need to use professional judgment to determine if larger sample sizes are warranted. The minimum sample sizes for control testing require the auditor to assess both the inherent risk factors and the significance of the control being tested. Several factors may be considered in determining the significance of a control, including the potential magnitude of noncompliance with Federal program requirements if the particular control were to fail, and the existence of complementary, compensating, or redundant controls. See Table 1 for the minimum sample sizes identified in the Audit Guide.

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<sup>8</sup> This auditing standard is in AU-C section 230.08.

<sup>9</sup> American Institute of Certified Public Accountants "Government Auditing Standards and Single Audits," April 1, 2016.

*Table 1. Audit Guide–Control Testing Sample Size (Appropriate for sampling from populations of 250 items or greater)*

Significance of Control and Inherent Risk of Compliance Requirement	Minimum Sample Size (0 deviations expected)
Very significant and higher inherent risk	60
Very significant and limited inherent risk Or Moderately significant and higher inherent risk	40
Moderately significant and limited inherent risk	25

Source: American Institute of Certified Public Accountants.

KPMG auditors followed the KPMG Single Audit Manual guidance, which requires the identification of the frequency of the control activity and the risk of failure to determine a minimum internal control sample size of 25 or 40. KPMG auditors documented that they considered several factors impacting the controls tested, such as changes in the volume or nature of transactions and changes to personnel who perform the control or monitor its performance, and assessed the risk of failure as lower or higher using their professional judgment. The KPMG auditors stated that they considered the significance of the internal control as a factor when they assessed the risk of failure. However, KPMG auditors did not document their consideration of the significance of the controls and, as a result, the audit documentation did not clearly identify whether KPMG auditors selected sample sizes that were sufficient to support their conclusions. For example, KPMG auditors documented a higher risk of failure for all controls, but identified sample sizes of 40 items whether KPMG auditors identified the inherent risk as higher or lower. As a result, the audit documentation did not clearly indicate whether the sample sizes were appropriate for control testing, complied with the Audit Guide’s minimum sample sizes, or provided sufficient evidence to fully support conclusions on internal controls.

Due to the audit documentation deficiencies, we spent additional time analyzing KPMG’s risk assessment and obtaining explanations from the auditors to determine that the sample sizes provided sufficient appropriate evidence to make conclusions on the operating effectiveness of internal controls. KPMG auditors told us that they determined that the internal controls were moderately significant. The Audit Guide states that when inherent risk is lower, auditors should use a sample size of 25 items. The Audit Guide states that when inherent risk is higher, auditors should use a sample size of 40 items. KPMG auditors stated that they chose to use the higher sample size of 40 items for all the tests. As a result of our discussions with KPMG auditors, we accepted that the sample sizes were sufficient to support

the auditor's conclusions on internal controls. For future audits, KPMG must improve documentation of its rationale for the sample sizes used to test internal controls over direct and material compliance requirements, including a documented assessment on the significance of the internal control being tested.

### ***Auditors Did Not Adequately Document the Sampling Methodology for Two Audit Samples***

KPMG auditors did not document the sampling methodology for two audit samples used to test internal controls and compliance for the period of performance and the special tests and provisions compliance requirements. As a result, the audit documentation did not clearly explain how the sampling methodology KPMG auditors used would provide sufficient appropriate audit evidence that the controls were operating effectively.

KPMG auditors selected three samples of JHU-AD awards and performed audit procedures on 110 sample items to support their conclusions on internal controls and compliance with the period of performance compliance requirement. However, KPMG auditors did not document the sampling methodology for one audit sample of 30 items that they selected to focus audit procedures on transactions occurring at the beginning, end, and after the award performance period. KPMG auditors selected a sample of 10 transactions for each of the three populations (beginning, end, and after the performance period); but they did not document the sampling population, the rationale for the sample sizes, or the basis for how sample items were selected.

KPMG auditors also did not document the sampling methodology for the audit sample of JHU-AD awards they selected to support their conclusions on internal controls and compliance with the special tests and provisions compliance requirement. KPMG auditors documented that key personnel requirements should be reviewed as a special test and provision and selected an audit sample size of 40 awards for testing internal controls and compliance. However, KPMG auditors did not document the sampling population, the rationale for the sample size, or the basis for how sample items were selected.

Due to the audit documentation deficiencies, we had to spend additional time analyzing KPMG's work and obtaining explanations to determine whether the audit sampling provided sufficient and appropriate evidence to make conclusions on internal controls and compliance with the period of performance and special tests and provisions compliance requirements. KPMG auditors were able to provide us with an explanation for the sampling populations, the rationale for the sample sizes, and how they selected the sample items. As a result, we determined that the audit sampling was sufficient to support the auditor's conclusions. For future

audits, KPMG must improve its documentation of the audit sampling methodology used to test both internal controls and compliance for the period of performance and special tests and provisions compliance requirements.

### ***Auditors Did Not Document the Basis for Not Performing Audit Procedures***

KPMG auditors did not document the basis for not performing audit procedures on APL awards for the special tests and provisions compliance requirement. KPMG auditors identified the special tests and provisions compliance requirement, specifically key personnel requirements, as direct and material to the audit. KPMG auditors also documented that the direct and material requirements would be tested separately for APL and JHU-AD awards. However, KPMG auditors performed audit procedures to test internal controls and compliance with key personnel requirements on JHU-AD awards only.

KPMG auditors told us that they did not test APL awards for key personnel because the APL awards probably did not identify key personnel. We reviewed the largest DoD award to APL and did not identify any key personnel requirements.<sup>10</sup> Therefore, we agree that the auditors did not need to perform the audit procedures. However, because KPMG auditors identified key personnel requirements as direct and material, they should have documented their basis for not performing the planned audit procedures. For future audits, KPMG must document the basis for not performing planned audit procedures on direct and material compliance requirements.

## **Conclusion**

KPMG auditors generally complied with auditing standards and Uniform Guidance requirements when performing the FY 2017 single audit of Johns Hopkins.

However, KPMG auditors did not adequately document the:

- rationale for the sample sizes they used to test internal controls on both JHU-AD and APL awards,
- sampling methodology for two audit samples of JHU-AD awards they used to test both internal controls and compliance for the period of performance and special tests and provisions compliance requirements, and
- basis for not performing audit procedures on APL awards for the special tests and provisions compliance requirement.

<sup>10</sup> The largest DoD award with APL represents 74 percent of total APL awards.

As a result, the KPMG audit documentation was not sufficient to allow an experienced auditor with no ties to the audit to understand the work performed and reach the same conclusions as the audit team. We required additional explanations and performed additional analysis to conclude that the KPMG auditors conducted sufficient audit procedures to support their conclusions.

## **Recommendations, Management Comments, and Our Response**

### ***Recommendation 1***

We recommend that, for future single audits, the KPMG Partner:

- a. **Improve documentation of its rationale for the sample sizes auditors use to test internal controls over direct and material compliance requirements, including a documented assessment of the significance of the internal control being tested.**
- b. **Improve documentation of the audit sampling methodology auditors use to test internal controls and compliance for both the period of performance and the special tests and provisions compliance requirements.**
- c. **Document the basis for not performing planned audit procedures on direct and material compliance requirements.**

### ***KPMG LLP Comments***

The KPMG Partner agreed with our recommendations and stated that KPMG would enhance audit documentation in the areas noted in our finding and recommendations for the FY 2019 single audit of Johns Hopkins.

### ***Our Response***

Comments from the KPMG Partner addressed all the specifics of the recommendations; therefore, the recommendations are resolved but remain open. We will close the recommendations once we perform followup procedures on the FY 2019 single audit of Johns Hopkins to verify that the corrective actions taken to improve audit documentation fully address the recommendations.

## Appendix A

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### Scope and Methodology

We conducted our quality control review from January 2019 through September 2019 in accordance with the “Quality Standards for Inspection and Evaluation,” published in January 2012 by the Council of the Inspectors General on Integrity and Efficiency (CIGIE). Those standards require that we adequately plan the review to ensure that objectives are met and that we perform the review to obtain sufficient, competent, and relevant evidence to support the findings, conclusions, and recommendations. We believe that the evidence we obtained was sufficient, competent, and relevant to lead a reasonable person to sustain the findings, conclusions, and recommendations.

We evaluated the FY 2017 single audit of Johns Hopkins performed by KPMG using the 2016 edition of the CIGIE “Guide for Quality Control Reviews of Single Audits.” The Federal Audit Clearinghouse received the single audit report on March 28, 2018. The report identified two major programs at Johns Hopkins, the research and development cluster and the student financial assistance cluster. We limited our review to the research and development cluster because the DoD did not expend any funds in the student financial assistance cluster.

During our review, we visited the KPMG office in Baltimore, Maryland. We reviewed the audit file for the FY 2017 Johns Hopkins single audit to assess compliance with auditing standards and Uniform Guidance requirements. Auditing standards include both the Government Accountability Office’s “Government Auditing Standards” and the American Institute for Certified Public Accountants’ “Codification of Statements on Auditing Standards.” Uniform Guidance requirements for the single audit are identified in 2 CFR part 200.

Our review included evaluating auditor qualifications, independence, and quality assurance. We also reviewed all audit documentation that KPMG auditors prepared to support the audit opinions on Johns Hopkins’ financial statements, schedule of expenditures of Federal awards, and compliance with Federal requirements applicable to the research and development cluster. In addition, we discussed the audit procedures performed with the KPMG auditors. We focused our review on the following aspects of the single audit.

- Qualification of auditors
- Auditor independence
- Due professional care
- Planning and supervision

- Internal control and compliance testing
- Schedule of expenditures of Federal awards
- Reporting

As part of our review of internal control and compliance testing, we evaluated the audit documentation in support of KPMG's testing of Johns Hopkins' compliance with Federal requirements related to the compliance requirements identified in Appendix B.

### **Use of Computer-Processed Data**

We did not use computer-processed data to perform this quality control review.

### **Prior Coverage**

During the last 5 years, the DoD Office of Inspector General has not conducted a quality control review on KPMG or Johns Hopkins single audits.

## Appendix B

### Compliance Requirements

The Office of Management and Budget Compliance Supplement provides guidance to assist auditors in determining compliance requirements applicable to the audit, audit objectives, and suggested audit procedures.<sup>11</sup> Part 3 of the Compliance Supplement summarizes Federal requirements into 12 overall compliance requirements. Auditors must identify which of the 12 compliance requirements are direct and material to the audit. KPMG determined that 9 of the 12 compliance requirements were direct and material to the research and development cluster at Johns Hopkins.

*Table 2. Compliance Requirements that KPMG LLP Identified Were Direct and Material to the Research and Development Cluster.*

Uniform Guidance Compliance Requirements	Direct & Material
Activities Allowed or Unallowed	X
Allowable Costs/Cost Principles	X
Cash Management	X
Eligibility	
Equipment and Real Property Management	X
Matching, Level of Effort, Earmarking	
Period of Performance	X
Procurement, Suspension, and Debarment	X
Program Income	
Reporting	X
Subrecipient Monitoring	X
Special Tests and Provisions	X

Source: DoD OIG prepared based on KPMG audit documentation.

<sup>11</sup> 2 CFR Part 200, Appendix XI, "Compliance Supplement," April 2017.

# Management Comments

## KPMG LLP



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██████████  
Director, Audit Oversight  
Office of Inspector General  
Department of Defense  
4800 Mark Center Drive  
Alexandria, Virginia 22350

Dear ██████████,

In connection with your quality control review of our single audit of the Johns Hopkins University for the year ended June 30, 2017, we have reviewed your draft report dated September 4, 2019. In response to the findings and recommendations in the report, we will enhance our documentation in the areas noted for our fiscal 2019 audit.

We appreciate the cooperation received during this process.

Very truly yours,

Amanda Nelson  
Partner, Audit Quality and Professional Practice  
KPMG LLP

KPMG LLP is a Delaware limited liability partnership,  
the U.S. member firm of KPMG International Cooperative  
("KPMG International"), a Swiss entity.

## Acronyms and Abbreviations

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- APL** Applied Physics Laboratory
- CFR** Code of Federal Regulation
- CIGIE** Council of the Inspectors General on Integrity and Efficiency
- JHU-AD** Johns Hopkins University Academic Divisions



# **Whistleblower Protection**

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