



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

September 25, 2023

Kristin L. Hunt, CPA
Partner
Plante & Moran, PLLC
3434 Granite Circle
Toledo, Ohio 43617

Dear Ms. Hunt:

The purpose of this letter is to notify you that we will perform a quality control review of the FY 2022 single audit of the National Center for Manufacturing Sciences and Subsidiary under Project No. D2023-DEV0SO-0164.000. We plan to begin the review in October 2023. The single audit is required by Public Law 104-156, "Single Audit Act Amendments of 1996" (the Single Audit Act), and title 2 Code of Federal Regulations part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)." The Single Audit Act and Uniform Guidance require Federal agencies to assess the quality of single audits.

The objective of our quality control review is to determine whether Plante & Moran, PLLC performed the FY 2022 single audit of the National Center for Manufacturing Sciences and Subsidiary in accordance with generally accepted government auditing standards and Federal requirements for single audits. We plan to perform this review in accordance with the Council of the Inspectors General on Integrity and Efficiency "Quality Standards for Inspection and Evaluation."

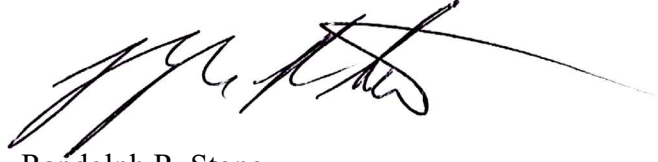
We plan to perform the quality control review remotely. During our review, we will request copies of audit documentation. Please provide the audit documentation to us in its original electronic format (for example, Excel or Word). You can submit the documents to us using our secured document transfer portal. We will provide a link to this secured portal if necessary. As discussed, Plante & Moran, PLLC has designated you as the point of contact for our review.

The Single Audit Act authorizes us to have access to the auditor's working papers that support the single audit to carry out our oversight responsibilities. You can obtain information about the DoD Office of Inspector General from DoD Directive 5106.01, "Inspector General of the Department of Defense (IG DoD)," April 20, 2012, as amended; DoD Instruction 7050.03, "Office of the Inspector General of the Department of Defense Access to Records and Information," March 22, 2013, as amended; and DoD Instruction 7600.10, "Follow-up and Oversight on Single Audits," March 22, 2016. Our website is www.dodig.mil.

If you have any questions, please contact [REDACTED]

[REDACTED] or [REDACTED]

FOR THE INSPECTOR GENERAL:

A handwritten signature in black ink, appearing to read 'R. Stone', with a long horizontal flourish extending to the right.

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

cc: Board of Directors, National Center for Manufacturing Sciences and Subsidiary
Vice President of Financial & Business Operations, National Center for
Manufacturing Sciences and Subsidiary