



AT A GLANCE

Quality Control Review of KPMG LLP's FY 2018 Single Audit of the University Corporation for Atmospheric Research

Report No. OIG 19-8-003
July 26, 2019

WHY WE DID THIS REVIEW

We conducted this review to determine whether the Single Audit conducted by KPMG LLP (KPMG) for the University Corporation for Atmospheric Research (UCAR) Fiscal Year 2018 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. Based on our review of KPMG's audit documentation in support of the FY 2018 UCAR single audit, we assigned an overall rating of Pass. An audit with a QCR rating of Pass is an audit for which the audit documentation contains no quality deficiencies or only minor quality deficiencies that do not require corrective action for the audit under review or future audits. We found nothing to indicate that KPMG's planning, performance, and documentation of audit work were inappropriate or unreliable. During our review, we provided verbal recommendations to the audit team for improvement in future audits regarding audit documentation.

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