



AT A GLANCE

Quality Control Review of William Morales & Associates, P.C., FY 2016 Single Audit of the George E. Brown United States–Mexico Foundation for Science

Report No. OIG 19-8-001
October 18, 2018

WHY WE DID THIS REVIEW

We conducted this review to determine whether the FY 2016 Single Audit conducted by William Morales & Associates, P.C., for the George E. Brown United States–Mexico Foundation for Science, also known as the Fundación México-Estados Unidos para la Ciencia (FUMEC), 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**. Overall, we rated the Morales & Associates, P.C., Single Audit of FUMEC for FY 2016 audit as **Fail**. As a result, the audit report is not reliable for use by Federal funding agencies to monitor FUMEC's compliance with requirements applicable to its Federal awards.

WHAT WE RECOMMENDED

We recommend that the partner and staff of William Morales & Associates, P.C., conduct additional work to support the audit conclusions and opinions for FUMEC's FY 2016 single. This work should be performed at no additional cost to FUMEC.

WILLIAM MORALES & ASSOCIATES. P.C.. RESPONSE

The auditors agreed with the recommendations in the draft report and will perform additional work to implement the recommendations.

FOR FURTHER INFORMATION, CONTACT US AT (703) 292-7100 OR OIG@NSF.GOV.