



OFFICE OF
INSPECTOR GENERAL
U.S. DEPARTMENT OF THE INTERIOR

September 24, 2014

Lisa Lipsky
Grant Thornton LLP
1 South Street, Suite 2400
Baltimore, MD 21202

Dear Ms. Lipsky

The Office of Inspector General is committed to improving the quality of non-Federal audits. In accordance with our responsibilities for audit work performed by non-Federal auditors on Federal programs, we have reviewed the single audit reporting package and related audit documentation of the National Fish and Wildlife Foundation for the fiscal year ended September 30, 2013. We initiated our review to ensure the audit was conducted in accordance with the requirements of the Single Audit Act, as amended.

In our opinion, based on our review of the reporting package and related audit documentation, the audit for the fiscal year ended September 30, 2013, is acceptable with deficiencies. An audit that is acceptable with deficiencies is an audit for which the documentation contains quality deficiencies that should be brought to the attention of the auditor for correction in future audits. Except for the following deficiencies, the audit documentation contained sufficient information to enable an experienced auditor who has no previous connection with the audit to ascertain from the audit documentation the evidence that supports the auditors' significant judgments and conclusions.

Deficiency 1 – Low-Risk Auditee Determination

The audit documentation did not support the auditor's determination of the auditee as a low-risk auditee.

Criteria

An auditee which meets all of the ... conditions for each of the preceding two years shall qualify as a low-risk auditee and be eligible for reduced audit coverage in accordance with §__.520. (OMB Circular A-133 §__.530)

Deficiency 2 – Type A and B Program Risk Assessments

The audit documentation omitted the risk assessments of Type A and applicable Type B programs.

Criteria

The auditor shall identify Type A programs which are low-risk. (OMB Circular A-133 §__.520(c)(1))

The auditor shall identify Type B programs which are high-risk using professional judgment and the criteria in §__.525. (OMB Circular A-133 §__.520(d)(1))

Closing

Please review the above deficiencies and note for future audits. No further action is required. If you have any questions or concerns regarding our review and conclusions, please do not hesitate to contact me at morgan_aronson@doioig.gov or 703-487-8058.

Sincerely,

A handwritten signature in dark ink, appearing to read "Morgan Aronson", with a long horizontal flourish extending to the right.

Ms. Morgan Aronson, CPA, CGFM
National Single Audit Coordinator