NOVEMBER 18, 2005

QUALITY CONTROL REVIEW REPORT

OFFICE OF AUDITS

QUALITY CONTROL REVIEW OF DELOITTE & TOUCHE LLP, OFFICE OF MANAGEMENT AND BUDGET CIRCULAR A-133 AUDIT OF THE SAN JOSE STATE UNIVERSITY FOUNDATION FOR FISCAL YEAR ENDED JUNE 30, 2004

OFFICE OF INSPECTOR GENERAL

National Aeronautics and
Space Administration

REPORT NO. IG-06-001 (ASSIGNMENT NO. A-05-019-00)

Acronyms

AICPA	American Institute of Certified Public Accountants
CFDA	Catalog of Federal Domestic Assistance
FY	Fiscal Year
GAGAS	Generally Accepted Government Auditing Standards
NASA	National Aeronautics and Space Administration
OMB	Office of Management and Budget
R&D	Research and Development

National Aeronautics and
Space Administration

Office of Inspector General
Washington, DC 20546-0001

November 18, 2005

Mr. Tim Stenvick, Director
Deloitte & Touche LLP

Ms. Sanggeetha Vijayakumar, Senior Audit Manager
Deloitte & Touche LLP

Ms. Jerri Carmo, Director, Sponsored Programs
San Jose State University Foundation

SUBJECT: Quality Control Review of Deloitte & Touche LLP Office of Management and Budget Circular A-133 Audit Report of the San Jose State University Foundation Fiscal Year Ended June 30, 2004 (Report No. IG-06-001)

The audit firm of Deloitte & Touche LLP (Deloitte & Touche) performed a single audit of the San Jose State University Foundation (the Foundation) for the fiscal year (FY) ended June 30, 2004 (FY 2004). Office of Management and Budget (OMB) Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations," requires the audit.

Background. The Foundation, located in San Jose, California, is an auxiliary organization of San Jose State University (the University) and the California State University system. The Foundation's mission is to advance the welfare of the University and assist it in fulfilling its objectives, to supplement programs and activities of the University, and to promote and assist the educational services of the University. The Foundation receives funding from various sources, including Federal, State, and local governments; other corporations; and special interest groups. For FY 2004, the Foundation reported total Federal expenditures of $31,472,414, which included total expenditures for the National Aeronautics and Space Administration (NASA) of $11,463,082 (36.4 percent). Of the total Federal expenditures, $22,137,555 was attributable to the research and development (R&D) major program,[1] including $10,940,823 (49.4 percent) that was attributable to NASA.

[1]The R&D major program is a cluster of closely related programs that share common compliance requirements. A cluster of programs is considered as one program when determining major programs under OMB Circular A-133. R&D is specifically defined as a cluster of programs in OMB Circular A-133.

Deloitte & Touche, located in Rancho Cordova, California (formerly in Sacramento, California), has provided audit services mandated by OMB Circular A-133 to the Foundation since FY 2001. Grant Thornton LLP, located in San Jose, California, provided OMB Circular A-133 audit services prior to FY 2001.

Quality Control Review Objectives. As the cognizant agency for audit of the Foundation, NASA's Office of Inspector General performed a quality control review of the report and supporting working papers for the Foundation's FY 2004 single audit. The objectives of our quality control review were to determine whether the audit was conducted in accordance with generally accepted government auditing standards (GAGAS) and the auditing and reporting requirements of OMB Circular A-133 and its related Compliance Supplement (the Supplement). OMB issued the Supplement to assist auditors in meeting the requirements of OMB Circular A-133. See Enclosure 1 for details of our review, the latest peer review of Deloitte & Touche, and a prior review of a Deloitte & Touche single audit. See Enclosure 2 for the results of the Deloitte & Touche audit of the Foundation for FY 2004.

Review Results. Deloitte & Touche did not document in its working papers the reconciliation of the Schedule of Expenditures of Federal Awards to the Foundation's financial statements (Finding A). In addition, Deloitte & Touche used an outdated Supplement to document compliance testing for the R&D major program (Finding B).

Management Action. In response to a draft of this report, Deloitte & Touche concurred with our findings and recommendations (see Enclosure 3). Deloitte & Touche's proposed actions are responsive to the recommendations. We consider the corrective actions taken sufficient to close the recommendations.

Finding A

Reconciliation of Schedule of Expenditures of Federal Awards to the Foundation's Financial Statements Was Not Documented in the Working Papers. We reviewed the Deloitte & Touche working papers but were unable to determine whether the Foundation had performed a reconciliation of the Schedule of Expenditures of Federal Awards[2] to the Foundation's financial statements. Deloitte & Touche was responsible for giving an opinion on whether the Schedule of Expenditures of Federal Awards was presented fairly in all material respects to the Foundation's financial statements taken as a whole. Documenting the reconciliation is an important step in being able to express an opinion. OMB Circular A-133, §__.300(d), requires the auditee to prepare a Schedule of Expenditures of Federal Awards. The American Institute of Certified Public Accountants (AICPA) Audit Guide, §5.05, requires the auditee to reconcile the Schedule

[2]The Schedule of Expenditures of Federal Awards is prepared by the auditee and reports the total expenditures for each Federal program.

of Expenditures of Federal Awards to the financial statements. OMB Circular A-133, §__.505(a) and the AICPA Audit Guide, §5.01, require the auditor to provide an opinion on the Schedule of Expenditures of Federal Awards. At our request, Deloitte & Touche obtained the reconciliation that the Foundation had performed and acknowledged that documenting the reconciliation was a good step and should have been identified in the working papers. Because Deloitte & Touche provided us with the reconciliation, we did not take exception with the audit report opinion that the Schedule of Expenditures of Federal Awards was presented fairly in all material respects to the financial statements taken as a whole.

Recommendation 1. We recommend that Deloitte & Touche require its auditors who perform OMB Circular A-133 audits to document the reconciliation of the Schedule of Expenditures of Federal Awards to the financial statements and include the documentation in their working papers for the current audit and for future audits.

Management's Response. Deloitte & Touche concurred, stating it has included the reconciliation of the Schedule of Expenditures of Federal Awards to the financial statements in the working papers for the FY 2004 audit and will do so for all future audits.

Finding B

Use of Outdated Compliance Supplement. In its FY 2004 audit, Deloitte & Touche used an outdated Supplement to document compliance testing for the R&D major program. Deloitte & Touche used the March 2001 Supplement, but should have used the March 2004 Supplement, which was in effect for audits of fiscal years beginning after June 30, 2003. Because Deloitte & Touche auditors did not use the March 2004 Supplement, they did not identify compliance requirements mandated by revisions to laws, regulations, and OMB Circular requirements. We identified changes in the Supplements that may have affected the Deloitte & Touche audit of the Foundation. Because of those changes, Deloitte & Touche needs to correct the data collection form for FY 2004 and provide it to the Foundation for resubmission to the Federal Audit Clearinghouse.

Supplement revisions are issued annually by OMB. Each new Supplement takes effect in March of the year issued; references the most current laws, regulations, and OMB Circulars that could have had a direct and material effect on the audited programs; and supersedes the previous year's Supplement. Auditors are required to follow the provisions of OMB Circular A-133 and its most current Supplement. The Deloitte & Touche working papers did not contain documentation showing an analysis of changes from the March 2001 Supplement through the March 2004 Supplement. Because Deloitte & Touche auditors used the March 2001 Supplement, they would not have

identified changes made from 2001 through 2004. Appendix V of the 2004 Supplement identified changes in the following sections:

- Background, Purpose, and Applicability;
- Matrix of Compliance Requirements;
- Compliance Requirements;
- Agency Program Requirements;
- Clusters of Programs;
- Internal Control; and
- Guidance for Auditing Programs Not Included in This Compliance Supplement.

We determined that each section identified in Appendix V as having been changed could have affected the scope of the Deloitte & Touche audit of the Foundation. For example, Deloitte & Touche did not identify that a program under the Federal Emergency Management Agency was transferred to the Department of Homeland Security and assigned a new Catalog of Federal Domestic Assistance (CFDA) number. The CFDA number is the number assigned to a specific Federal program. Because Deloitte & Touche did not identify the Department of Homeland Security as the sponsor of this program (Hazard Mitigation Grant, CFDA No. 97.039, formerly Hazard Mitigation Grant, CFDA No. 83.548), the users of the data collection form may not be able to rely on its accuracy. Deloitte & Touche needs to perform an analysis of the changes in the March 2002, March 2003, and March 2004 Supplements to ensure that its responsibilities under OMB Circular A-133, §__.500 with respect to the scope of the audits were met. Deloitte & Touche also needs to determine whether the Foundation complied with laws, regulations, and the provisions of the contracts or grant agreements that may have a direct and material effect on each of its major programs.

Recommendation 2. We recommend that Deloitte & Touche ensure that its auditors are using the most current Supplement when performing audits under OMB Circular A-133.

Management's Response. Deloitte & Touche concurred and stated that all future audits would be performed with the Supplement applicable to the period under audit.

Recommendation 3. We recommend that Deloitte & Touche review the March 2002, March 2003, and March 2004 Supplements and perform an analysis to ensure that its responsibilities under OMB Circular A-133, §__.500 with respect to the scope of the audits were met and to determine whether any of the changes would have a direct and material effect on its audit of the Foundation for those years. If any changes are identified as direct and material, Deloitte & Touche should ensure that steps are taken to correct those issues.

Management's Response. Deloitte & Touche concurred; performed a detailed review of the March 2002, March 2003, and March 2004 Supplements; and identified changes that were relevant to the OMB Circular A-133 audit of the San Jose State University Foundation for FY 2004. Deloitte & Touche, because of the changes, has taken action to correct and resubmit the San Jose State University Foundation FY 2004 financial statements and Data Collection Form.

Recommendation 4. We recommend that Deloitte & Touche correct the data collection form for FY 2004 and provide it to the Foundation for review and resubmission to the Federal Audit Clearinghouse.

Management's Response. Deloitte & Touche concurred, stating it would revise and resubmit the Data Collection Form to the Federal Audit Clearinghouse.

Cognizant Agency for Audit. During our review, we found that Deloitte & Touche identified the U.S. Department of Health and Human Services as the cognizant agency for audit of the Foundation. Deloitte & Touche was unaware that NASA had been designated as the cognizant agency for audit. OMB Circular A-133 states that the designated cognizant agency for audit shall be the Federal awarding agency that provides the predominant amount of direct funding to a recipient, unless OMB designates a specific cognizant agency for audit assignment. Under OMB Circular A-133 instructions, the U.S. Department of Health and Human Services was designated as the cognizant agency for audit in FY 2000 and would have remained the cognizant agency for audit through FY 2005.[3] However, the Federal Audit Clearinghouse, on October 14, 2003, identified NASA as the cognizant agency for audit because NASA had the predominant amount of funding (36.4 percent of total Federal expenditures). We provided this information to Deloitte & Touche during our review.

We appreciate the courtesies extended to the audit staff. If you have questions concerning the report, please contact Ms. Catherine M. Schneiter, Financial and Institutional Management Director, at 202-358-3789, or Mr. Karl M. Allen, Project Manager, at 202-358-2595. The final report distribution is in Enclosure 4.

Evelyn R. Klemstine
Assistant Inspector General for Auditing

4 Enclosures

[3]OMB designates cognizant agencies for audit once every 5 years unless a request is made for a change.

QUALITY CONTROL REVIEW PROCESS

Scope and Methodology

We conducted a quality control review of the Deloitte & Touche audit of the Foundation of San Jose California for FY 2004 and of the resulting reporting package that was submitted to the Federal Audit Clearinghouse. We performed our review using the 1999 edition of the "Uniform Quality Control Review Guide for A-133 Audits" (the Guide), issued by the President's Council on Integrity and Efficiency. The Guide applies to any single audit that is subject to the requirements of OMB Circular A-133 and includes a checklist for performing the quality control reviews of those audits. We conducted our review June 22–29, 2005, at the Rancho Cordova, California, office of Deloitte & Touche. Our review covered areas related primarily to the audit of the Foundation's R&D major program. For FY 2004, the Foundation reported total R&D expenditures of $22,137,555, of which $10,940,823 (49.4 percent) was attributable to NASA. Besides R&D, the Foundation identified an additional major program, a Small Business Development Center, sponsored by the U.S. Small Business Administration. The total Federal expenditures for this major program were $1,708,786 (5.4 percent of total Federal expenditures). The U.S. Small Business Administration Office of Inspector General declined our invitation to participate in this review. We did not review the Deloitte & Touche working papers for the Small Business Development Center. As the cognizant agency for audit of the Foundation, we focused our review on the audit's qualitative aspects as follows:

- auditors' qualifications,
- independence,
- due professional care,
- quality control, and
- planning and supervision.

We also focused our review on working paper support for the following:

- major program determination,
- internal controls and compliance testing for the major program,
- schedule of expenditures of Federal awards,
- schedule of findings and questioned costs, and
- data collection form.

In conducting our review, we assessed the audit documentation prepared by Deloitte & Touche. We also discussed the audit with Deloitte & Touche audit personnel. We

emphasized the areas that are of major concern to the Federal Government, such as determining and auditing major program compliance and internal controls.

Single Audit Requirements

The Single Audit Act (the Act), Public Law 98-502, as amended, and OMB Circular A-133 are designed to improve the financial management of State and local governments and nonprofit organizations. The Act and OMB Circular A-133 establish uniform auditing and reporting requirements for all Federal award recipients who are required to obtain a single audit. OMB Circular A-133 establishes policies that guide implementation of the Act and provide an administrative foundation for uniform requirements of non-Federal entities administering Federal awards. OMB Circular A-133 requires that Federal departments and agencies rely on and use the single audit work, to the maximum extent practicable, in lieu of any financial audit required under individual Federal awards. Entities that expend $500,000 or more of Federal awards in a fiscal year are subject to the Act and the audit requirements in OMB Circular A-133 and, therefore, must have an annual single or program-specific audit performed in accordance with GAGAS. To meet the requirements of the Act and OMB Circular A-133, the auditee (non-Federal entity) submits to the Federal Audit Clearinghouse a complete reporting package and a data collection form on each single audit. The reporting package includes the following:

- a data collection form certified by the auditee and auditor that the audit was completed in accordance with the Circular;
- financial statements and related opinion;
- a schedule of expenditures of Federal awards and related opinion;
- a report on compliance and internal controls over financial reporting;
- a report on compliance with requirements applicable to each major program and related opinion;
- a report on internal controls over compliance for major programs;
- a schedule of findings and questioned costs;
- a summary schedule of prior audit findings, when appropriate; and
- a corrective action plan, when appropriate.

The Supplement assists auditors in keeping abreast of compliance requirements that the Federal Government expects auditors to use as a basis for findings when performing a single audit. For each compliance requirement, the Supplement describes the related audit objectives the auditor must consider in each audit conducted in compliance with OMB Circular A-133. In addition, it provides suggested audit procedures. The Supplement also describes the objectives of internal controls and characteristics that, when present and operating effectively, help ensure compliance with requirements.

The following 14 types of compliance requirements identified in the Supplement may be applicable when auditing a major program:

1. Activities Allowed or Unallowed
2. Allowable Costs/Cost Principles
3. Cash Management
4. Davis-Bacon Act
5. Eligibility
6. Equipment and Real Property Management
7. Matching, Level of Effort, Earmarking
8. Period of Availability of Federal Funds
9. Procurement and Suspension and Debarment
10. Program Income
11. Real Property Acquisition and Relocation Assistance
12. Reporting
13. Subrecipient Monitoring
14. Special Tests and Provisions

Peer Review Report of Deloitte & Touche

We reviewed the December 3, 2002, external peer review report on Deloitte & Touche prepared by Ernst & Young LLP to determine whether any issues existed that we needed to be aware of during our review. The Ernst & Young LLP review determined that Deloitte & Touche designed and implemented a quality control system for its accounting and auditing practice for the year ended March 31, 2002, that met the requirements of the AICPA quality control standards for an accounting and auditing practice.

Prior Review of Deloitte & Touche

In 2000, the NASA Office of Inspector General performed a single audit quality control review of a Deloitte & Touche audit and issued "Deloitte & Touche LLP Audit of the University of Georgia Research Foundation, Inc. for Fiscal Year Ended June 30, 1999" (IG-00-040, September 7, 2000). During that review, the NASA Office of Inspector General found that Deloitte & Touche did not adequately document the scope of the internal auditor's work as required by the AICPA Codification of Statements on Auditing Standards, and the working papers did not meet GAGAS and AICPA documentation requirements. As a result, without a verbal explanation from an independent reviewer, there was no evidence to support a finding that the auditors understood internal controls and appropriately planned the audit or the basis for the auditors' conclusion. However, that deficiency did not affect the audit opinion because we determined that the requisite audit work was performed, just not properly documented. We recommended that Deloitte & Touche document the scope of the internal audit work and ensure that the

auditors' understanding of internal controls was adequately documented for current and future audits. Deloitte & Touche responded that it would consider NASA's comments during future audits.

RESULTS OF THE DELOITTE & TOUCHE AUDIT OF THE FOUNDATION FOR FY 2004

Single Audit Report

On September 17, 2004, Deloitte & Touche issued the audit report for the San Jose State University Foundation for the fiscal year ended June 30, 2004. The auditors issued an unqualified opinion[4] on the financial statements, Schedule of Expenditures of Federal Awards, and the auditees' compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major Federal programs.

With respect to internal controls over financial reporting, the auditors did not identify any material weaknesses, any reportable conditions that were material weaknesses, or any instances of noncompliance material to financial statements. With respect to internal controls over major programs, the auditors did not identify any material weaknesses or any reportable conditions that were material weaknesses.

The auditors identified two major programs, the R&D program and the U.S. Small Business Administration's Small Business Development Center. The Foundation also qualified as a low-risk auditee, as defined in OMB Circular A-133, §__.530. The single audit report disclosed no findings required to be reported by OMB Circular A-133.

Management Letter

Deloitte & Touche's management letter to the Foundation's Board of Directors, dated September 17, 2004, contained three current year observations and recommendations related to opening mail, unclaimed checks, and computer time-out after inactivity.

Opening Mail. Deloitte & Touche observed that the front desk receptionist opened all mail, endorsed and recorded checks on a listing of checks received in the mail, and then forwarded checks with the listing to the cashier's department. The Foundation's policy states that checks received via mail should be endorsed and recorded in the presence of both receptionists. When one of the receptionists is not present, another staff member

[4]An unqualified opinion means that the financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of the entity in conformity with generally accepted accounting principles.

should be present. Deloitte & Touche recommended that the Foundation's policy should be followed.

Unclaimed Checks. Deloitte & Touche observed that there were numerous items to be reconciled in the unclaimed check account dating back to 2002. Deloitte & Touche recommended that the Foundation resolve those unclaimed checks.

Computer Time-Out After Inactivity. Deloitte & Touche observed that the network and operating system, terminals, and workstations were not protected by time-out facilities.[5] Unauthorized persons could access the terminal and the application if a workstation was not locked when the authorized user was absent. Deloitte & Touche recommended that the Foundation protect all terminals and workstations by using time-out facilities.

[5]A time-out facility is a feature within Windows NT, which, if activated, locks computer terminals after certain periods of inactivity.

MANAGEMENT COMMENTS

Deloitte.

Deloitte & Touche LLP
2868 Prospect Park Drive
Rancho Cordova, CA 95670
USA

Tel: 916 288 3100
Fax: 916 288 3131
www.deloitte.com

Date: November 8, 2005

To: Evelyn R. Klemstine, Assistant Inspector General for Auditing

From: Tim Stenvick, Director

Subject: Deloitte Response to the Quality Control Review of San Jose State University Foundatio Single Audit for Fiscal Year Ended June 30, 2004 Performed by National Aeronautics an Space Administration Office of Management and Budget Circular A-133

(Assignment No. A-05-019-00)

We are providing this letter in response to your report on the Quality Control Review of San Jose State University Foundation Single Audit for Fiscal Year Ended June 30, 2004.

FINDING A: THE RECONCILIATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS TO THE FINANCIAL STATEMENTS WAS NOT DOCUMENTED

We concur. We have included the reconciliation of the Schedule of Expenditures of Federal Awards to the financial statements in the working papers for the 2004 audit and will do so for all future audits.

FINDING B: THE COMPLIANCE SUPPLEMENT USED TO DOCUMENT TESTING WAS OUTDATED

We concur. We have performed a detailed review the changes in the March 2002, March 2003 and March 2004 A-133 Compliance supplements and noted only the following revisions that are relevant to the Single Audit of San Jose State University Foundation for the year ended June 30, 2004:

1. The threshold for the applicability of the Single Audit Act and Circular A-133 increased from $300,000 to $500,000 effective for audits of fiscal years ending after December 31, 2003. A threshold of $944,174 as disclosed in the financial statements as of June 30, 2004 was used to distinguish between Type A and Type B programs. San Jose State University Foundation expended approximately $31.5M in federal grant expenditures during fiscal year 2004 and therefore clearly qualified for the Single Audit under Circular A-133 guidance and the increase in the underlying threshold from $300,000 to $500,000 does not result in any changes to the 2004 audit.

Member of
Deloitte Touche Tohmatsu

To:
Subject:
Date: November 8, 2005
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2. The 2004 Compliance Supplement included a change in a federal program whereby this program which was previously reported under the Federal Emergency Management Administration was now transferred to the Department of Homeland Security and was assigned a new Catalog of Federal Domestic Assistance (CFDA) number (Hazard Mitigation Grant, CFDA No. 83.548).

In December 2005, San Jose State University Foundation will reissue its 2004 financial statements to identify the Hazard Mitigation Grant under CFDA No. 83.548 and the Department of Homeland Security as the sponsor of this program. The Data Collection Form for the year ended June 30, 2004 will also be revised and re-submitted to the Federal Audit Clearinghouse.

We will ensure that all future audits are performed with the compliance supplement applicable to the period under audit.

ANOTHER MATTER OF INTEREST: COGNIZANT AGENCY FOR AUDIT

We concur. We have obtained and retained in the 2004 audit working papers, the October 14, 2003 Federal Audit Clearinghouse documentation identifying NASA as the cognizant agency for the Single Audit of San Jose State University Foundation for the year June 30, 2004.

Please do not hesitate to contact me at 916-288-3271 or Sanggeetha Vijayakumar, Senior Audit Manager at 916-288-3268, if you have any questions or require additional information.

Timothy P. Stenvick

REPORT DISTRIBUTION

Independent Audit Firm

Deloitte & Touche LLP
Mr. Tim Stenvick, Director
Ms. Sanggeetha Vijayakumar, Senior Audit Manager

Audited Organization

San Jose State University Foundation
Ms. Jerri Carmo, Director, Sponsored Programs

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House Committee on Appropriations
  House Subcommittee on Science, State, Justice, and Commerce
House Committee on Government Reform
  House Subcommittee on Government Management, Finance, and Accountability
House Committee on Science
  House Subcommittee on Space and Aeronautics

Major Contributors to the Report:

Catherine M. Schneiter, Director, Financial and Institutional Management
Karl M. Allen, Project Manager
Bret J. Skalsky, Auditor

NOVEMBER 18, 2005

REPORT NO. IG-06-001

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