



INSPECTOR GENERAL

U.S. Department of Defense

NOVEMBER 3, 2014



Quality Control Review of BDO USA, LLP FY 2013 Single Audit of Advanced Technology International

INTEGRITY ★ EFFICIENCY ★ ACCOUNTABILITY ★ EXCELLENCE

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

November 3, 2014

The Board of Directors
Advanced Technology International

Chief Financial Officer and Treasurer
Advanced Technology International

Audit Partner
BDO USA, LLP

**SUBJECT: Quality Control Review of BDO USA, LLP FY 2013 Single Audit of Advanced
Technology International (Report No. DODIG-2015-027)**

We are providing this report for your information and use. We considered management comments on a draft of this report when preparing the final report. The management comments were responsive; therefore, additional comments are not required.

As the cognizant Federal agency for Advanced Technology International, we performed a review of the BDO USA, LLP single audit and supporting working papers for the year ended June 30, 2013. The purpose of our review was to determine whether the single audit was conducted in accordance with auditing standards and the Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

We appreciate the courtesies extended to the audit staff. For additional information on this report, please contact Ms. Carolyn R. Davis at (703) 604-8877 (DSN 664-8877).

A handwritten signature in black ink, appearing to read "R. Stone", is positioned above the printed name of the Deputy Inspector General.

Randolph R. Stone
Deputy Inspector General
Policy and Oversight

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Introduction

Objective

As the cognizant Federal agency¹ for Advanced Technology International (ATI), we performed a review of the BDO USA, LLP (BDO) single audit and supporting working papers for the audit period of July 1, 2012, through June 30, 2013. Our objective was to determine whether BDO conducted the single audit in accordance with generally accepted government auditing standards, the American Institute of Certified Public Accountants auditing standards, and the auditing and reporting requirements of Office of Management and Budget (OMB) Circular A-133, “Audits of States, Local Governments, and Non-Profit Organizations.” Appendix A contains additional details on our criteria, scope, and methodology; and identifies prior quality control reviews. Appendix B lists the compliance requirements that BDO determined to be applicable to the FY 2013 audit.

Background

Advanced Technology International

Advanced Technology International (previously known as Advanced Technology Institute) was organized as a private nonprofit corporation on May 18, 1998, and is a controlled affiliate of South Carolina Research Authority. ATI conducts research and development programs, for both governmental and commercial entities, on a contractual basis. During FY 2013, ATI expended more than \$214.7 million in Federal funds on one major program, the research and development cluster. Of the \$214.7 million, ATI expended \$210 million on Department of Defense programs. ATI engaged BDO to perform the FY 2013 single audit.

BDO USA, LLP

BDO is the United States member of BDO International Limited and provides assurance, tax, financial advisory, and consulting services to a wide range of publicly traded and privately held companies. As required by generally accepted government auditing standards, BDO maintains its own system of quality control for accounting and auditing practices and obtained an external peer review dated November 27, 2012. The BDO office in Raleigh, North Carolina, performed the ATI single audit for FY 2013. BDO has been performing ATI’s single audit since 2010.

¹ OMB Circular A-133 states that the cognizant agency is the Federal agency that provides the predominant amount of direct funding to a non-Federal entity and is the Federal agency designated to perform quality control reviews.

Review Results

BDO's audit contained quality deficiencies that affect the reliability of the audit results and require correction for the audit year under review. Except for the deficiencies on the review of the subrecipient monitoring and the procurement, suspension, and debarment compliance requirements (Finding A), the audit documentation generally supports the opinion contained in the audit report. In addition, we identified a documentation deficiency for the review of the reporting compliance requirement (Finding A) that needs to be addressed in future audits. ATI generally met OMB Circular A-133 reporting requirements except that we noted a deficiency with the preparation of the corrective action plan that should be addressed in future single audit reports (Finding B).

Management Comments and Our Response

BDO and ATI agreed to take the recommended actions. Management comments were responsive and no additional comments are needed. Management comments are included in their entirety at the end of the report.

Finding A

Performance and Documentation of the Federal Program Audit

BDO did not adequately perform and document the review of ATI's major Federal program, the research and development cluster, in accordance with auditing standards and OMB Circular A-133 requirements. Specifically, the audit procedures performed did not provide sufficient information to support the audit firm's conclusions that the subrecipient monitoring and the procurement, suspension, and debarment compliance requirements were not direct and material to the research and development cluster. Therefore, we were unable to determine whether the audit report opinion can be relied upon by Federal agencies. BDO should perform additional audit analysis to determine if these requirements are direct and material to the research and development cluster. In addition, BDO did not adequately document audit procedures performed for their review of the reporting compliance requirement. As a result, we spent time obtaining additional verbal explanation and reviewing documentary evidence to determine that there was sufficient evidence to support audit conclusions on the ATI's compliance with Federal reporting requirements.

Auditing standards require that audit documentation be appropriately detailed to provide a clear understanding of the work performed, the evidence obtained, and the conclusions reached. The documentation and audit evidence should be in sufficient detail to enable an experienced auditor with no previous connections to the audit to understand the nature, timing, extent, and results of audit procedures performed that support the significant judgments and conclusions. In addition, audit documentation should be appropriately organized to provide a clear link to the findings, conclusions, and recommendations.

Subrecipient Monitoring and Procurement, Suspension, and Debarment Compliance Requirements

BDO determined that the subrecipient monitoring and the procurement, suspension, and debarment compliance requirements were not direct and material to the research and development cluster. As a result, they did not perform any audit procedures to review ATI's internal control over and compliance with these requirements. Our review disclosed inconsistencies in the audit documentation related to BDO's materiality determination on the subrecipient monitoring and

procurement, suspension, and debarment compliance requirements. Therefore, we concluded that there was not sufficient evidence to support conclusions on whether these compliance requirements should have been included in the scope of the audit.

The auditors documented that four Federal awards had subaward expenditures totaling \$883,015 for FY 2013. The auditors concluded that the expenditures were less than the \$8,051,250 performance materiality established in the audit and that additional audit procedures were not needed because the subrecipient monitoring requirement was not direct and material to the research and development cluster. During our review of the audit working papers, we noted two additional Federal awards with subaward expenditures that the auditors did not include when they assessed the materiality of the compliance requirement. Based on information provided by the auditors, these additional subaward expenditures totaled \$5,384,027 and did not increase subrecipient expenditures above the materiality threshold. However, we were not provided with sufficient information to conclude that these were the only subaward expenditures that the auditors failed to include in their assessment of materiality for the subrecipient monitoring compliance requirement.

For the procurement, suspension, and debarment requirement, the auditors documented that the total expenditures of \$1,853,544 included in “procurement accounts” were less than the performance materiality established in the audit. As a result, the auditors concluded that the procurement, suspension, and debarment requirement was not direct and material and did not perform further audit procedures. We noted that the procurement account expenditures could not have included the \$5,384,027 expenditures related to the additional subawards that the auditors had failed to identify during their assessment of materiality for the subrecipient monitoring requirement. Therefore, we concluded that the audit procedures performed were not sufficient to identify all procurement expenditures and support the auditors’ conclusion that the procurement, suspension, and debarment requirement was not direct and material to the research and development cluster.

Due to the discrepancies identified, BDO needs to perform additional audit procedures to assess the materiality of the subrecipient monitoring and procurement, suspension, and debarment compliance requirements. BDO must also plan and perform additional internal control and compliance testing, as necessary, to support the audit opinion on compliance with requirements that are direct and material to the research and development cluster.

Reporting Compliance Requirement

BDO did not adequately document the procedures performed to support conclusions that ATI complied with Federal reporting requirements. The auditors limited testing of this requirement to the reporting required under the Federal Funding Accountability and Transparency Act. The working papers documented that the testing of financial reports was not required because the expenditures for awards with financial reporting requirements was less than the performance materiality established in the audit. This is an incorrect assessment because all awards have a financial reporting requirement to submit requests to the Federal Government for reimbursement or advance payment.

The OMB Circular A-133 Compliance Supplement provides additional guidance on the review of reporting requirements for the research and development cluster. Specifically, Part 5 of the Supplement identifies that the auditor is responsible for testing the standard Federal financial reports or alternate forms, such as reimbursement requests submitted to the Government, that contain similar information. As a result, BDO should have concluded that the financial reporting was direct and material to the program.

During our review of the working papers, we noted that BDO reviewed requests for reimbursement and advance payment during their testing of other compliance requirements. Although not referenced by the auditors to support conclusions on the reporting compliance requirement, we determined that the overall testing performed met the audit objectives for the reporting compliance requirement. As a result, we determined there was sufficient information to support conclusions on ATI's compliance with Federal reporting requirements. In future single audits, BDO needs to enhance its documentation on the reporting compliance requirement.

Recommendations, Management Comments, and Our Response

Recommendation A

We recommend that the Audit Partner, BDO USA, LLP:

- 1. Perform additional audit procedures for the FY 2013 single audit, at no additional cost to the Government, to determine whether the subrecipient monitoring and the procurement, suspension, and debarment compliance requirements are direct and material to the Federal program; plan and perform internal control and compliance testing if requirements are direct and material; and revise the OMB Circular A-133 report to reflect the additional audit work performed.**

2. **Provide the Department of Defense Office of Inspector General with the working paper documentation that demonstrates corrective actions taken to address the reported deficiencies on the FY 2013 audit for the subrecipient monitoring and the procurement, suspension, and debarment compliance requirements.**
3. **Provide the Department of Defense Office of Inspector General with the working paper documentation from the FY 2014 single audit that demonstrates corrective action taken to address the documentation deficiency identified for the review of the reporting compliance requirement.**

BDO Comments

The Audit Partner, BDO, agreed to take the recommended actions. Management comments are included in their entirety at the end of this report.

OIG Response

BDO comments are responsive to our recommendations. No additional comments are needed.

Finding B

Corrective Action Plan

ATI did not properly prepare the corrective action plan included in the FY 2013 single audit reporting package because it did not include the name of the contact person responsible for corrective action on the reported audit finding as required by OMB Circular A-133. OMB Circular A-133 §___.315(c) requires that the auditee prepare a corrective action plan to address each audit finding and include the name of the contact person responsible for corrective action, the corrective action planned, and the anticipated completion date. This information is required so that Federal agencies and pass-through entities can adequately follow-up on corrective actions taken in response to reported audit findings. For future single audits, ATI should ensure the name of the person responsible for corrective action is identified in the corrective action plan included in the single audit reporting package.

Recommendations, Management Comments, and Our Response

Recommendation B

We recommend that the Treasurer, Advanced Technology International, prepare the corrective action plan in future single audit reports in accordance with the requirements of OMB Circular A-133.

ATI Comments

The Chief Financial Officer and Treasurer, ATI, agreed to take the recommended action. Management comments are included in their entirety at the end of this report.

OIG Response

ATI comments are responsive to our recommendation. No additional comments are needed.

Appendix A

Quality Control Review Process

Criteria, Scope, and Methodology

Public Law 98-502, “The Single Audit Act of 1984,” as amended, was enacted to promote sound financial management of Federal awards administered by non-Federal entities and to establish a uniform set of auditing and reporting requirements for all Federal award recipients that are required to obtain a single audit. OMB Circular A-133 establishes policies that guide the implementation of the Act and provides an administrative foundation for uniform audit requirements of non-Federal entities administering Federal awards. Entities that expend \$500,000 or more in a year are subject to the Act and OMB Circular A-133 requirements. Therefore, they must have an annual single or program-specific audit performed in accordance with government auditing standards and submit a complete reporting package to the Federal Audit Clearinghouse.

We reviewed BDO USA, LLP FY 2013 single audit of ATI submitted to the Federal Audit Clearinghouse on January 23, 2014, using the 2010 edition of the Council of Inspectors General on Integrity and Efficiency (CIGIE), “Guide for Quality Control Reviews of OMB Circular A-133 Audits.” The Guide is the approved CIGIE checklist for performing quality control reviews of single audits. We performed the review from February 2014 through August 2014 in accordance with CIGIE Quality Standards for Inspection and Evaluation. The review focused on the following qualitative aspects of the single audit:

- Qualification of Auditors,
- Independence,
- Due Professional Care,
- Planning and Supervision,
- Audit Follow-Up,
- Internal Control and Compliance Testing,
- Schedule of Expenditures of Federal Awards, and
- Data Collection Form.

Prior Quality Control Reviews

No prior quality controls reviews have been performed on Advanced Technology International or BDO USA, LLP.

Appendix B

Compliance Requirements

Table B. BDO's Determination of the Compliance Requirements Applicable to the Research and Development Cluster

OMB Circular A 133 Compliance Requirements	Applicable	Not Applicable/ Not Material
Activities Allowed/Unallowed	X	
Allowable Cost/Cost Principles	X	
Cash Management	X	
Davis Bacon Act		X
Eligibility		X
Equipment and Real Property Management		X
Matching, Level of Effort, Earmarking		X
Period of Availability of Federal funds	X	
Procurement, Suspension, and Debarment		X
Program Income		X
Real Property Acquisition and Relocation Assistance		X
Reporting	X	
Subrecipient Monitoring		X
Special Tests and Provisions	X	

Management Comments

BDO USA, LLP



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October 6, 2014

Randolph R. Stone, Deputy Inspector General Policy and Oversight
Inspector General
Department of Defense
4800 Mark Center Drive
Alexandria, VA 22350-1500

Re: Quality Control Review of BDO USA, LLP FY 2013 Single Audit of Advanced Technology International (Project No. D2014-DAPOSA-0022.000)

Dear Mr. Stone;

BDO USA, LLP ("BDO") received and reviewed the report provided for the quality control review performed for the fiscal year 2013 single audit of our client ("report") Advanced Technology International ("ATI"). This communication will serve as our response and comments to the findings noted within the report.

Response to Findings:

Finding 1 - Subrecipient Monitoring Compliance Requirement

Finding 2 - Procurement, Suspension, and Debarment Compliance Requirement

The report concludes that there was insufficient evidence to support the conclusion that the subrecipient monitoring compliance requirement should not have been included in the scope of the audit. More specifically, the report states that two additional Federal awards with subaward expenditures were noted during the review that were not included in BDO's assessment of the materiality of the compliance requirement. The report also states that sufficient information was not provided to conclude whether or not there were additional subaward expenditures that should have been included in the assessment of materiality for the subrecipient monitoring compliance requirement.

Related to such factors, the report further notes that the audit procedures performed were not sufficient to identify all procurement expenditures and support the auditor's conclusion that the procurement, suspension and debarment requirement was not direct and material to the research and development cluster. With respect to these matters, BDO noted the following factors:

As noted in Schedule Expenditures of Federal Awards ("SEFA") for the year ended June 30, 2013, ATI's expenditures included \$2,357,587, defined further as Grants and Cooperative

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BDO USA, LLP (cont'd)



Page 2 of 3

Agreements (type 2 on ATI's SEFA note legend), of which \$883,015 was expended through subawards. ATI's remaining fiscal year 2013 audited federal expenditures were the result of federal contracts expended by ATI totaling \$212,352,538 (defined on ATI's SEFA note legend as types 1, 3 and 4). These contracts, which include the two contracts with expenditures totaling \$5,384,027 noted within the OIG report, are either governed by the Federal Acquisition Regulations ("FAR"), or for example ATI's largest contract as noted on the SEFA, are defined as Other Transactions.

ATI's position has been, and we have been in agreement, that grants and cooperative agreements are governed by the Office of Management and Budget ("OMB") Circular A-110 which was in effect during the relevant period. OMB Circular A-110 defines a "subaward" as "an award of financial assistance in the form of money, or property in lieu of money, made under award by a recipient to an eligible subrecipient or by a subrecipient to a lower tier subrecipient" (2 C.F.R. § 215.2(ff)). The "subaward" definition specifically excludes the "procurement of goods and services" and "any form of assistance which is excluded from the definition of 'award' in § 215.2(e)." The definition of "award" in § 215.2(e) specifically excludes "contracts which are required to be entered into and administered under procurement laws and regulations" (2 C.F.R. § 215.2(e)). Accordingly, because the subcontracts in question were entered into and administered under the FAR and do not qualify as "subawards", the subcontractors are not considered to be "subrecipients" and are therefore, not subject to subrecipient monitoring procedures. Instead, such amounts were considered subcontracts for which ATI performs significant oversight procedures, and for which testing (of both compliance and internal control over compliance) was performed by BDO at the time of the audit.

However, we understand the determination taken in your report surrounding the components of the A-133 Compliance Supplement that state that a "Federal award means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors." Resulting in the determination that ultimately such subcontracts are either subrecipients or vendors, regardless of the fact that the contracts were entered into under the applicable procurement laws and regulations.

As a result, we will obtain the additional information requested determining and documenting the materiality of subrecipient monitoring and procurement, suspension and debarment with the inclusion of such applicable contracts. Furthermore, we will plan and perform additional internal control and compliance testing, as necessary, to support our audit opinion related to the requirements for subrecipient monitoring as well as procurement, suspension and debarment.

BDO USA, LLP (cont'd)



Page 3 of 3

Finding 3 - Reporting Compliance Requirement

The report concludes that BDO did not adequately document the procedures performed to support conclusions that ATI complied with Federal reporting requirements as testing was limited to testing of this requirement under the Transparency Act. The report states that this was an incorrect assessment and that all awards have financial reporting requirements.

As noted within Part 5 of the March 2013 OMB Circular Compliance Supplement, "The specific program regulations or the Federal award will specify the required financial reports." Based on this guidance and as documented within the BDO working papers, BDO obtained a detail of all projects with financial reporting requirements. Those projects specifically identified in the BDO working papers with financial reporting requirements had total expenditures for the fiscal year ended June 30, 2013 of \$2,377,093. This amount fell below the established performance materiality of \$8,051,250, thus resulting in BDO's conclusion that the financial reporting compliance requirement was not deemed both direct and material to the research and development cluster for the fiscal year under audit.

As noted within the report, our working papers provided adequate documentation to support the conclusion that ATI was in compliance with the Federal reporting requirements. However, we will enhance our future documentation on the reporting compliance requirements as requested.

* * * * *

We would like to emphasize that we take all such communications and matters very seriously. The above is meant to provide our response based on our testwork, and our goal is to resolve the matters you mention in your letter to your satisfaction. We will continue to provide the requested support and documentation as necessary until such resolution is obtained.

BDO USA, LLP

BDO USA, LLP

Advanced Technology International



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October 6, 2014

Mr. Randolph R. Stone
Department of Defense
Office of Inspector General
4800 Mark Center Drive
Alexandria, VA 22350-1500

Dear Mr. Stone,

We have received a copy of the Draft Report - Quality Review of BDO, LLP FY 2013 Single Audit of Advanced Technology International-ATI. We have reviewed the document and agree that the corrective action plan included on page 36 of the FY 2013 A-133 audit report did not specifically include the contact person responsible for corrective action, although the contact information on page 11 of the audit report was intended to fulfill this requirement. We will include specific contact information, or a reference to the page in the report where this information can be found, within future corrective action plans noted.

Please contact me at (843) 760-4087 or Julia.martin@scra.org if you have questions or require additional information.

Sincerely,

A handwritten signature in black ink that reads "Julia A. Martin". The signature is written in a cursive, flowing style.

Julia A. Martin
CFO & Treasurer
ATI dba SCRA Applied R&D

Please note that our Charleston address is changing. Effective 13 October 2014, our new address will be 315 Sigma Drive, Summerville, SC 29483. Our phone numbers will remain the same.

Acronyms and Abbreviations

ATI	Advanced Technology International
BDO	BDO USA, LLP
CIGIE	Council of Inspectors General on Integrity and Efficiency
OMB	Office of Management and Budget

Whistleblower Protection

U.S. DEPARTMENT OF DEFENSE

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For more information about DoD IG reports or activities, please contact us:

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