



# National Archives and Records Administration

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College Park, Maryland 20740-6001

Date : December 4, 2008

Reply to Office of Inspector General (OIG)  
Attn of

Subject Audit Report No. 09-02 Clifton Gunderson LLP (CG) Audit of the National Archives and Records Administration FY 2008 Financial Statements

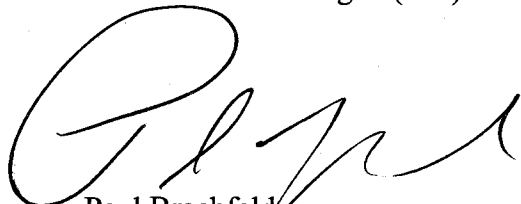
To : Allen Weinstein, Archivist of the United States (N)

Enclosed for your review are the reports prepared by Clifton Gunderson, LLP (CG) for the subject audit. CG issued an unqualified opinion on NARA's FY 2008 and FY 2007 financial statements.

CG reported one significant deficiency in internal control over financial reporting in the area of Information Technology resulting in 13 recommendations that if implemented, should correct the matters reported. CG disclosed no material weaknesses and no instances of noncompliance with certain provisions of laws and regulations.

In connection with the contract, we reviewed CG's report and related documentation and inquired of its representatives. Our review, as differentiated from an audit in accordance with U.S. Generally Accepted Government Auditing Standards (GAGAS) was not intended to enable us to express, as we do not express, an opinion on NARA's financial statements or conclusions about the effectiveness of internal control or on whether NARA's financial management system substantially complied with FFMIA; or conclusions with laws and regulations. CG is responsible for the attached auditor's report dated November 12, 2008 and the conclusions expressed in the report. However, our review disclosed no instances where CG did not comply, in all material respects, with GAGAS.

In accordance with NARA 1201, your written response to each recommendation is due within 45 days. We appreciate the cooperation and assistance NARA extended to CG and my staff during the audit. If you have any questions, please contact me or James Springs, Assistant Inspector General for Auditing at (301) 837-3000.



Paul Brachfeld  
Inspector General