



INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
400 ARMY NAVY DRIVE
ARLINGTON, VIRGINIA 22202-4704

May 27, 2004

MEMORANDUM FOR DISTRIBUTION

SUBJECT: The Center for Naval Analyses Corporation Revised FY 2001
Single Audit Report

The Center for Naval Analyses Corporation submitted a revised FY 2001 single audit reporting package to the Federal Audit Clearinghouse on May 4, 2004. The revised report replaces the original FY 2001 single audit reporting package submitted on June 5, 2002. The revised report reflects the results of additional procedures performed by Grant Thornton to address the findings and recommendations in our OIG DoD Report D-2003-6-004, "Quality Control Review of Grant Thornton LLP Office of Management and Budget Circular A-133 Audit Report of the Center for Naval Analyses Corporation, Fiscal Year Ended September 30, 2001," February 10, 2003.

Based on a review of the revised FY 2001 single audit report and supporting audit documentation, Grant Thornton has met OMB Circular A-133 requirements. Therefore, Federal agencies, pass-through entities, and other users can use the report to monitor and manage Federal awards.

We appreciate the cooperation and efforts extended to our staff by both Grant Thornton LLP and the Center for Naval Analyses Corporation during our quality control review. Questions about the contents of this letter should be addressed to Sharon Vasquez at (703) 604-5007.

A handwritten signature in cursive script that reads "Patricia A. Brannin".

Patricia A. Brannin
Assistant Inspector General
for Audit Policy and Oversight

Attachment:
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