

Audit of the National Aeronautics and Space Administration's Fiscal Year 2013 Financial Statements (IG-14-006, December 6, 2013)

The Office of Inspector General contracted with the independent public accounting firm PricewaterhouseCoopers LLP (PwC) to audit NASA's financial statements in accordance with the Government Accountability Office's *Government Auditing Standards* and the Office of Management and Budget's Bulletin No. 14-02, "Audit Requirements for Federal Financial Statements."

The audit resulted in an unmodified opinion on NASA's fiscal year (FY) 2013 financial statements. An unmodified or "clean" audit opinion means that the financial statements present fairly, in all material respects, the financial position and the results of the entity's operations in conformity with U.S. generally accepted accounting principles.

PwC also issued its reports on internal control and compliance with laws and regulations. PwC reported no material weaknesses or significant deficiencies in internal control. In FY 2013, NASA resolved its sole remaining significant deficiency from prior years related to environmental liability estimation. During the audit, PwC also identified no instances of significant noncompliance with applicable laws and regulations.

*See the Financials section of NASA's FY 2013 Agency Financial Report for the Inspector General's transmittal letter and PwC's audit reports.*

[http://www.nasa.gov/sites/default/files/files/FY13\\_NASA\\_AFR.pdf](http://www.nasa.gov/sites/default/files/files/FY13_NASA_AFR.pdf)