

Audit of the National Aeronautics and Space Administration's Fiscal Year 2015 Financial Statements (IG-16-006, November 13, 2015)

The Office of Inspector General contracted with the independent public accounting firm CliftonLarsonAllen LLP (CLA) to audit NASA's fiscal year (FY) 2015 financial statements. CLA performed the audit in accordance with the Government Accountability Office's *Government Auditing Standards* and the Office of Management and Budget's Bulletin No. 15-02, "Audit Requirements for Federal Financial Statements."

This audit resulted in an unmodified or "clean" opinion on NASA's FY 2015 financial statements. An unmodified opinion means the financial statements present fairly, in all material respects, the financial position and results of NASA's operations in conformity with U.S. generally accepted accounting principles.

CLA also reported on NASA's internal control and compliance with laws and regulations. For FY 2015, CLA identified two significant deficiencies: (1) accounting and reporting of asbestos-related cleanup costs and (2) information technology configuration management. CLA also reported noncompliance with the Single Audit Act, as amended.

See the Financials section of NASA's FY 2015 Agency Financial Report for the Inspector General's transmittal letter, CLA's audit report, and NASA's response.

http://www.nasa.gov/sites/default/files/atoms/files/fy2015_afr_11-16-15.pdf