



DEPARTMENT OF HEALTH & HUMAN SERVICES

Office of Inspector General
Office of Audit Services

National External Audit Review Center
1100 Walnut St., Suite 850
Kansas City, Missouri 64106-2197

CIN A-04-10-12176

JUN 11 2010

BOARD OF TRUSTEES
UNIVERSITY OF NORTH ALABAMA
UNA BOX 5003
FLORENCE, ALABAMA 35632

Dear Board Members:

We have completed our initial review of the audit report on the University for the period October 1, 2007 through September 30, 2008. The report was received by the Federal Audit Clearinghouse on September 30, 2009 (identification number 128985). Based on our initial review, we believe the audit, performed by the ALABAMA EXAMINERS OF PUBLIC ACCOUNTS met Federal audit requirements.

Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Nonprofit Organizations", requires recipients of Federal funding to submit copies of the audit report along with Form SF-SAC, "Data Collection Form for Reporting on Audits of States, Local Governments and Non-Profit Organizations", to the Federal Audit Clearinghouse (the Clearinghouse) within nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit. Please ensure future audits are performed and submitted to the Clearinghouse in a timely manner.

There were no findings associated with this report that were identified for formal resolution action by the Department of Health and Human Services (HHS).

In accordance with the principles of the Freedom of Information Act (Public Law 90-23), reports issued on the Department's grantees and contractors are made available, if requested, to members of the press and general public to the extent information contained therein is not subject to exemptions in the Act which the Department chooses to exercise. (See 45 CFR Part 5 Section 5.21 of the Department's Public Information Regulations.)

If you have any questions, please contact our office at (800)732-0679.

Sincerely,

A handwritten signature in black ink, appearing to read "Patrick J. Cogley", is written over a horizontal line.

Patrick J. Cogley
Regional Inspector General for Audit Services

Attachment

<i>Recommendation Codes</i>	<i>Page</i>	<i>Amount</i>	<i>Resolution Agency</i>	<i>Recommendations</i>
	54	N/A	Footnote A	2008-01. Reconciling Cash Book Balance.
	54-55	N/A	Education	2008-02.