



December 22, 2017

MEMORANDUM FOR: Robin Bunch
Division Chief, Grants Management
National Institute of Standards and Technology

A handwritten signature in black ink, appearing to read "Andrew Katsaros".

FROM: Andrew Katsaros
Assistant Inspector General for Audit and Evaluation

SUBJECT: Quality Control Review of California Manufacturing Technology
Consulting for the Period Ended July 31, 2016

Attached is the quality control review (QCR) of the audit of California Manufacturing Technology Consulting as of and for the year ended July 31, 2016, performed by Vavrinek, Trine, Day & Co., LLP. McBride, Lock & Associates, LLC, performed this QCR on our behalf to determine whether the subject report complied with the reporting requirements of the Single Audit Act of 1984, as amended in 1996. The QCR was performed using generally accepted auditing standards published by the American Institute of Certified Public Accountants and generally accepted government auditing standards issued by the U.S. Government Accountability Office. Please see the attached review for further details on the audit's scope and methodology.

The QCR identified no deficiencies related to the audit.

This memorandum, as well as the McBride, Lock & Associates, LLC, review, will appear on the Office of Inspector General website pursuant to section 8M of the Inspector General Act of 1978, as amended (5 U.S.C. App., §§ 8M).

Please direct any inquiries regarding this report to me at (202) 482-7859 or Belinda Riley at (404) 730-2067.

Attachment

**QUALITY CONTROL REVIEW
Of
VAVRINEK, TRINE, DAY & CO., LLP**

**On the Audit of
California Manufacturing Technology Consulting
for the year ended July 31, 2016**

McBRIDE, LOCK & ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS
KANSAS CITY

McBRIDE, LOCK & ASSOCIATES, LLC

November 6, 2017

Ms. Heidi White, CPA
Vavrinek, Trine, Day & Co., LLP
10681 Foothill Blvd., Suite 300
Rancho Cucamonga, California 91730

**Subject: Quality Control Review of California Manufacturing Technology Consulting
for the year ended July 31, 2016**

Dear Ms. White,

The purpose of this letter is to confirm discussions with you on November 6, 2017 regarding the major issues identified during our quality control review. Our Quality Control Review (QCR) was performed on of the audit of California Manufacturing Technology Consulting as of and for the year ended July 31, 2016 performed by Vavrinek, Trine, Day & Co., LLP in accordance with generally accepted auditing standards published by the American Institute of Certified Public Accountants and generally accepted government auditing standards issued by the Government Accountability Office.

Scope of Services

The objective of our review was to perform a QCR:

1. To determine whether the financial statement audit work, compliance audit work, and the associated review of internal controls over both financial reporting and compliance were conducted in accordance with applicable standards, including GAGAS and the published guidance of the OIG, the American Institute of Certified Public Accountants standards as well as Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and including its Compliance Supplement.
2. To identify any issues that may require additional attention or any additional audit work by the Independent Public Accountant who performed the audit.

Ms. Heidi White, CPA

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Methodology

We performed our review using the *Guide for Quality Control Reviews of Single Audits* (the "Guide") issued by the Council of Inspectors General on Integrity and Efficiency (2016 Edition). In performing the review we met with the engagement partner and obtained supporting audit workpapers. Prior to initiating efforts, the Commerce-OIG provided the audit report to be reviewed and any additional information in its possession about the audit work to be reviewed to the extent that it believed the information may affect the QCR.

Overview of Procedures Performed and Related Findings

We reviewed the audit report issued on California Manufacturing Technology Consulting as of and for the year ended July 31, 2016. We reviewed the audit report, using the Guide, to ensure that it included and met the requirements of Government Auditing Standards, the standards for financial audits issued by the AICPA, and Uniform Guidance. We reviewed the audit workpapers using the Guide and the evidence documented in the audit workpapers. In each area, we evaluated whether or not the testing performed, results documented, financial statements presented, and findings reported were consistent with and supported the independent accountants report identified in the first paragraph of this report.

Results

Based upon our review, we believe that the audit currently meets the standards set forth by generally accepted auditing standards, Government Auditing Standards and the requirements of Uniform Guidance and its Compliance Supplement.

Very truly yours,

A handwritten signature in blue ink that reads "McBride, Lock & Associates, LLC". The signature is written in a cursive, flowing style.

McBride, Lock & Associates, LLC