



**National Science Foundation • Office of Inspector General**  
2415 Eisenhower Avenue, Alexandria, VA 22314

September 21, 2023

Board of Trustees  
Woods Hole Oceanographic Institution  
Woods Hole, Massachusetts

Dear Board Members:

This letter is regarding the desk review of the FY 2022 Single Audit for Woods Hole Oceanographic Institution (OIG Report No. 23-4-075).

We have completed our desk review of the single audit reporting package prepared jointly by the staff of Woods Hole Oceanographic Institution (the "Institution") and the Boston, Massachusetts office of PricewaterhouseCoopers LLP, which includes the federal assistance programs administered by the Institution for the year ended December 31, 2022. The auditors have previously provided a copy of their audit report to you.

Our review was limited to an examination of the audit reporting package that was submitted to the Federal Audit Clearinghouse on August 1, 2023. We examined the audit reporting package to determine whether it complied with *Generally Accepted Government Auditing Standards* issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (2 CFR 200). We did not examine the related audit documentation to evaluate the adequacy of the audit work performed. We found that the audit reporting package generally met federal reporting requirements.

We received the audit reporting package through the Federal Audit Clearinghouse. The auditors did not issue any findings or recommendations in their report.

The purpose of this letter is solely to describe the scope of our review of Single Audit quality and timeliness and provide the results of our review, and not to provide a management decision on the auditors' opinions or any audit findings. NSF officials will communicate with you separately regarding resolution of the audit.

We are sending this letter to the auditors and to officials at the other federal agencies with direct expenditures listed on the Schedule of Expenditures of Federal Awards to inform them of the results of our review.

If you have questions, please refer to the above report number and contact Sarah Adams of my staff at [saadams@nsf.gov](mailto:saadams@nsf.gov) or 703.292.2582.

Sincerely,

Laura A. Rainey  
Director, Financial & IT Audits

cc:  
National Science Foundation

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