



## AT A GLANCE

Quality Control Review of Cherry Bekaert, LLP's FY 2020  
Single Audit of the Computing Research Association

Report No. OIG 22-8-001  
September 28, 2022

### WHY WE DID THIS REVIEW

We conducted this review to determine whether the FY 2020 Single Audit conducted by Cherry Bekaert, LLP (CB) for the Computing Research Association (CRA) met the requirements of the *Single Audit Act of 1984*, as amended, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (2 CFR 200), and applicable auditing standards.

### WHAT WE FOUND

Firms can receive a QCR rating of **Pass**, **Pass with Deficiency(ies)**, or **Fail**. Overall, we rated Cherry Bekaert's FY 2020 Single Audit of CRA as "Pass with Deficiencies." We determined that the auditors' opinion on CRA's compliance with the requirements that could have a direct and material effect on CRA's major federal program, is reliable for federal agencies to use in their oversight of awards. We identified two quality issues that did not impact the reliability of the audit report.

### WHAT WE RECOMMEND

We made one recommendation aimed at improving the quality of CB's future single audits.

### CHERRY BEKAERT'S RESPONSE

CB agreed with our recommendation.

FOR FURTHER INFORMATION, CONTACT US AT [OIGPUBLICAFFAIRS@NSF.GOV](mailto:OIGPUBLICAFFAIRS@NSF.GOV).