



INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
400 ARMY NAVY DRIVE
ARLINGTON, VIRGINIA 22202-4704

APR 29 2011

MEMORANDUM FOR DISTRIBUTION

SUBJECT: The Aerospace Corporation Revised FY 2008 Single Audit Report

The Aerospace Corporation submitted a revised FY 2008 single audit reporting package to the Federal Audit Clearinghouse on February 25, 2011. The revised report replaces the original FY 2008 single audit reporting package submitted on July 30, 2009. The revised report reflects the results of additional audit procedures performed by the Defense Contract Audit Agency to address the findings and recommendations in OIG Report D-2011-6-002, "Report on Quality Control Review of the Deloitte & Touche, LLP and Defense Contract Audit Agency FY 2008 Single Audit of The Aerospace Corporation," dated October 29, 2010.

Based on our review of the revised FY 2008 single audit report and supporting audit documentation, the Defense Contract Audit Agency has met OMB Circular A-133 requirements. Therefore, Federal agencies, pass-through entities, and other users can use the report to monitor and manage Federal awards.

We appreciate the cooperation and efforts extended to our staff by the Defense Contract Audit Agency and The Aerospace Corporation during our follow-up review. Questions about the contents of this memorandum should be addressed to Felicia Fuller, by telephone at (703) 604-9641.

A handwritten signature in black ink, appearing to read "Carolyn R. Davis", is positioned above the typed name.

Carolyn R. Davis
Assistant Inspector General
for Audit Policy and Oversight

Attachment:
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