



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

OCT 17 2019

Board of Directors
Botanical Society of America, Inc.
4475 Castleman Avenue
St. Louis, MO 63110

Subject: Audit Report No. 20-4-009

Dear Board Members:

We have completed our desk review of the single audit reporting package prepared jointly by the staff of Botanical Society of America, Inc. (BSA) and the St. Louis, MO office of Brown Smith Wallace, LLP, which includes the Federal assistance program administered by BSA for the year ended September 30, 2017. 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 September 18, 2019. 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, with the following exceptions:

- Internal control deficiencies and instances of noncompliance which relate to the same issue were not presented as one finding, as required by 2 CFR 200.515(d)(3)(i). Specifically, findings 2017-001 (compliance) and 2017-006 (internal control) both relate to Federal reporting requirements. Similarly, findings 2017-002 (compliance) and 2017-005 (internal control) both relate to Federal subrecipient monitoring requirements. Grouping related issues into a single finding facilitates appropriate resolution of audit findings by Federal agencies and effective corrective action by auditees.
- The audit findings did not contain all required elements. Specifically, findings 2017-001 through 2017-006 did not identify the criteria or specific requirement upon which the audit findings were based, *including the Federal statutes, regulations, or the terms and conditions of the Federal awards*, as required by 2 CFR 200.516(b)(2) and GAS 4.11.
- The Corrective Action Plan (CAP) did not include the auditee contact person(s) responsible for corrective action, as required by 2 CFR 200.511(c).

- The audit reporting package was submitted to the Federal Audit Clearinghouse in a timely manner after the required due date. In accordance with 2 CFR § 200.512, the audit reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's report, or nine months after the end of the audit period. The audit reporting package for the year ended December 31, 2017, was not submitted until September 18, 2019, nearly one full year after the due date.

We will accept the audit reporting package on the condition that these requirements are met during your next single audit. Please ensure that future audit reporting packages include this information and are submitted in a timely manner. In accordance with 2 CFR 200.520(a), failure to submit the 2017 audit reporting package on time results in BSA's ineligibility for "low-risk auditee" designation during its 2018 and 2019 audits.

We received the audit reporting package through the Federal Audit Clearinghouse. The auditors disclosed four instances of noncompliance with Federal requirements in their report. The National Science Foundation is the Federal agency responsible for resolution of findings 2017-003 through 2017-006. The auditors also disclosed two material weaknesses in internal control over financial reporting. In accordance with 2 CFR 200.521(a), NSF will determine whether to issue a management decision on finding numbers 2017-001 and 2017-002. Irrespective of NSF's determination, BSA should take appropriate corrective action as recommended by the auditors.

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 to inform them of the results of our review. If you have questions regarding this letter, please refer to the above report number and contact me at 703.292.7302 or via e-mail at lrainey@nsf.gov.

Sincerely,



Laura A. Rainey
Director
Financial & IT Audits

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