



DEPARTMENT OF THE NAVY
OFFICE OF NAVAL RESEARCH
CHICAGO REGIONAL OFFICE
JOHN C. KLUCZYNSKI FEDERAL BUILDING
230 SOUTH DEARBORN STREET SUITE 380
CHICAGO IL 60604-1595

IN REPLY REFER TO

ONR-CRW
20 May 2024

Jody L. Murawski
The Pennsylvania State University
Assistant Controller
Corporate Controller's Office
309 James M. Elliott Building
120 S. Burrowes St.
University Park, PA 16802

Dear Mr. Murawski,

With regard to accounting system relevant to the contractual requirements of DFARS 252.242-7006 Accounting System Administration, I have reviewed the FY2023 single audit submitted by the University pursuant to the requirements 2 CFR 200, subpart A, and 20 U.S.C 1001 as directed by FAR 42.101(b). Per the audit report the University is compliant with the regulatory standards.

Per the Single Audit Act Amendments of 1996 as implemented in the Universal Guidance, 2 CFR 200, non-profit educational institutions submit independent annual audits of their accounting practices and implications on Federal awards and contracts. After review of the Pennsylvania State University Single Audit for FY23, there are no reported issues that would preclude the award of a cost-reimbursement, incentive type, time-and-materials, or labor-hour contract to The Pennsylvania State University.

This determination may be revoked, withdrawn, or otherwise reconsidered if subsequent information warrants such action. This letter will expire after receipt of the FY2024 Single Audit to the Federal Audit Clearinghouse (expected March 2025).

Please direct any question to the undersigned, Christopher.R.Walker16.civ@US.Navy.mil.

Sincerely,

Christopher Walker
Senior Administrative Contracting Officer
ONR, Chicago