



November 18, 2014

University of Michigan
ATTN: Mr. Bryan Van Sickle, Financial Senior Manager
30003 State Street
Ann Arbor, MI 48109

SUBJECT: Contracting Officer (CO) Determination of Adequate Accounting System

Dear Mr. Van Sickle:

Reference: Defense Contract Audit Agency's (DCAA) audit report 2261-2014E17741001, dated September 26, 2014

Upon receipt of a request from the Center for Medicare and Medicaid Services (CMS) DCAA examined University of Michigan's accounting system to determine whether it is adequate for accumulating and billing costs under Government contracts. In DCAA's opinion, University of Michigan's accounting system is adequate to perform such functions.

Please note the DCAA audit and this letter pertains to the accounting system as of September 24, 2014. Any changes (software, indirect rate structure, other) requires a re-assessment and redetermination.

Based upon the DCAA audit report, the undersigned has determined University of Michigan's accounting system to be adequate for accumulating and billing costs under Government contracts.

Inquiries should be directed to Ms. Dawn Graham, Contract Specialist, at (410) 786-1550.

Sincerely,

David Hansen
Contracting Officer
Division of Financial Services
Acquisition Business & Service Group
Office of Acquisition and Grants Management

cc: DCAA Great Lakes Branch Office: Gail L. Anderson, Auditor & Kathleen M. Carrie, Supervisory Auditor
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DACC Internal CAT Tracker posting Christina Tillman, DACC ID # 2013-848R

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DCAA audit report 2261-2014E17741001, dated September 26, 2014