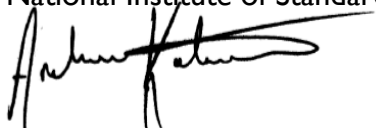




August 5, 2015

**MEMORANDUM FOR:** Dr. Willie E. May  
NIST Director and Under Secretary of Commerce  
for Standards and Technology  
National Institute of Standards and Technology



**FROM:** Andrew Katsaros  
Principal Assistant Inspector General for Audit and Evaluation

**SUBJECT:** Audit of NIST's Management of Unliquidated Obligation Balances

We are initiating an audit of NIST's unliquidated obligations as a follow-up to our audit report number OIG-13-026-A, titled *Monitoring of Obligation Balances Need Strengthening*, issued on June 18, 2013. Our objective is to evaluate the effectiveness of NIST's obligation and deobligation review policies and procedures that were implemented since the 2013 report.

We have scheduled an entrance conference on August 10, 2015, during which we will discuss our audit objective in more detail. We will conduct our fieldwork at the NIST offices in Gaithersburg, MD.

If you have any questions, please contact me at (202) 482-7859, or Susan Roy, Regional Inspector General for Audit, Atlanta Regional Office, at (404) 730-2063.