



**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  
17 April 2023

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 FY2022 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 FY22, 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This determination may be revoked, withdrawn, or otherwise reconsidered if subsequent information warrants such action.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 FY2023 Single Audit to the Federal Audit Clearinghouse (expected March 2024).

Please direct any question to me at (217) 279-5512 or email [Christopher.R.Walker16.civ@US.Navy.mil](mailto:Christopher.R.Walker16.civ@US.Navy.mil).

Sincerely,

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Christopher Walker  
Senior Administrative Contracting Officer  
ONR, Chicago