American Sociological Association

OMB Circular A-133
Supplementary Financial Report
Year Ended December 31, 2010

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Independent Auditor’s Report On Internal Control Over Financial Reporting
And On Compliance And Other Matters Based On An Audit Of Financial
Statements Performed In Accordance With Government Auditing Standards

To the Council
American Sociological Association
Washington, D.C.

We have audited the financial statements of American Sociological Association (the Association) as of and for the year ended December 31, 2010, and have issued our report thereon dated June 7, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting
In planning and performing our audit, we considered the Association’s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Association’s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Association’s internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance And Other Matters
As part of obtaining reasonable assurance about whether the Association’s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.
This report is intended solely for the information and use of the Board of Directors, management, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

McHale & Pullen, LLP

Gaithersburg, Maryland
June 7, 2011
Independent Auditor’s Report On Compliance With Requirements That Could Have A Direct And Material Effect On Each Major Program And On Internal Control Over Compliance In Accordance With OMB Circular A-133

To the Council
American Sociological Association
Washington, D.C.

Compliance
We have audited American Sociological Association's (the Association) compliance with the types of compliance requirements described in the OMB Circular A-133, Compliance Supplement, that could have a direct and material effect on each of the Association's major federal programs for the year ended December 31, 2010. The Association’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Association’s management. Our responsibility is to express an opinion on the Association’s compliance based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Association’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Association’s compliance with those requirements.

In our opinion, the Association complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2010.

Internal Control Over Compliance
Management of the Association is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Association’s internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Association’s internal control over compliance.
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule Of Expenditures Of Federal Awards
We have audited the basic financial statements of American Sociological Association as of and for the year ended December 31, 2010, and have issued our report thereon dated June 7, 2011. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and in our opinion is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Board of Directors, management, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

McGladrey & Pullen, LLP

Gaithersburg, Maryland
June 7, 2011
American Sociological Association

Schedule Of Expenditures Of Federal Awards
Year Ended December 31, 2010

<table>
<thead>
<tr>
<th>Federal Grantor/Program Title</th>
<th>Federal Number</th>
<th>Contract Number</th>
<th>Federal Expenditures</th>
<th>Amounts To Subrecipients</th>
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</thead>
<tbody>
<tr>
<td><strong>Department of Health and Human Services</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>National Institute of Mental Health</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mental Health National Research Service Awards for Research Training</td>
<td>93.282</td>
<td>5-T32MH15723-30</td>
<td>$264,656</td>
<td>$0</td>
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<tr>
<td><strong>National Science Foundation</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Social, Behavioral and Economic Sciences</td>
<td>47.075*</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SES-0852624</td>
<td></td>
<td>66,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SES-0936783</td>
<td></td>
<td>63,853</td>
<td></td>
<td></td>
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<tr>
<td>SES-1063662</td>
<td></td>
<td>32,868</td>
<td></td>
<td></td>
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<tr>
<td>SES-0754243</td>
<td></td>
<td>7,733</td>
<td>3,500</td>
<td></td>
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<tr>
<td>SES-0555370</td>
<td></td>
<td>6,389</td>
<td></td>
<td></td>
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<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td>176,843</td>
<td>3,500</td>
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<tr>
<td><strong>Education and Human Resources</strong></td>
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<tr>
<td>47.076*</td>
<td></td>
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<tr>
<td>DRL-0815569</td>
<td></td>
<td>53,437</td>
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<tr>
<td>DUE-0837121</td>
<td></td>
<td>77,134</td>
<td></td>
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<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td>130,571</td>
<td></td>
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<tr>
<td><strong>Total Expenditures of Federal Awards</strong></td>
<td></td>
<td></td>
<td>$572,070</td>
<td>$3,500</td>
</tr>
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</table>

*R&D Cluster

See Note To Schedule Of Expenditures Of Federal Awards.
American Sociological Association

Note To Schedule Of Expenditures Of Federal Awards

Note 1. Basis Of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of American Sociological Association (ASA) and is presented on the accrual basis of accounting. The information on this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.
Section I.  Summary Of Auditor’s Results

Financial Statements

Type of auditor’s report issued:  Unqualified

Internal control over financial reporting:

□ Material weakness(es) identified?  Yes  X  No

□ Significant deficiency(ies) identified that are not considered to be material weakness(es)?  Yes  X  None Reported

Noncompliance material to financial statements noted?  Yes  X  No

Federal Awards

Internal control over major programs:

□ Material weakness(es) identified?  Yes  X  No

□ Significant deficiency(ies) identified that are not considered to be material weakness(es)?  Yes  X  None Reported

Type of auditor’s report issued on compliance for major programs:  Unqualified

Any auditor findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?  Yes  X  No

Identification of major programs:

CFDA Number(s)  Name of Federal Program or Cluster
47.075 and 47.076  R&D Cluster

Dollar threshold used to distinguish between Type A and Type B programs:  $ 300,000

Auditee qualified as low-risk auditee?  X  Yes  ___  No

(Continued)
American Sociological Association

Schedule Of Findings And Questioned Costs (Continued)
Year Ended December 31, 2010

Section II. Financial Statement Findings
None Reported.

Section III. Findings And Questioned Costs For Federal Awards
None Reported.
There were no findings reported for the year ended December 31, 2009.