



October 7, 2022

MEMORANDUM FOR: Dr. Richard W. Spinrad
Under Secretary of Commerce for Oceans and Atmosphere
and NOAA Administrator
National Oceanic and Atmospheric Administration

A handwritten signature in black ink, appearing to read "Arthur L. Scott, Jr.".

FROM: Arthur L. Scott, Jr.
Assistant Inspector General for Audit and Evaluation

SUBJECT: Audit of Puerto Rico's Department of Natural and Environmental
Resources Use of Federal Emergency and Pandemic Relief Financial
Assistance Funds (#2023-441)

We are initiating an audit of National Oceanic and Atmospheric Administration (NOAA) Fisheries grantees' and subrecipients' use of pandemic relief funds. Our objective is to determine whether federal funds received by Puerto Rico's Department of Natural and Environmental Resources to support its fisheries participants in recovering from the impacts of the COVID-19 pandemic and damages caused by several hurricanes were properly disbursed and funds were used for their intended purposes.

We plan to begin this work immediately. We will contact your audit liaisons to schedule an entrance conference to discuss our audit objective and scope in further detail. If you have any questions, please contact me at (202) 577-9547 or Monica Adamo, Director for Acquisition and Grants, at (202) 750-5045.

We thank you in advance for your cooperation during this effort.

cc: Janet Coit, Assistant Administrator for NOAA Fisheries and Acting Assistant Secretary of
Commerce for Oceans and Atmosphere and Deputy NOAA Administrator, NOAA
Karen Hyun, Ph.D., Chief of Staff, NOAA
Benjamin Friedman, Deputy Under Secretary for Operations, NOAA
Jeffrey Thomas, Director of the Acquisition and Grants Office, NOAA
Arlene Simpson Porter, Director of the Grants Management Division of NOAA's
Acquisition and Grants Office, NOAA
Tanisha Bynum-Frazier, Director, Audit and Information Management Office, NOAA
Floyd Spriggs, Alternate Audit Liaison, NOAA
Lisa Lim, Alternate Audit Liaison, NOAA
MaryAnn Mausser, Audit Liaison, Office of the Secretary