



April 17, 2017

Justin Parker, Executive Director  
Northwest Indian Fisheries Commission (NWIFC)  
6730 Martin Way E.  
Olympia, Washington 98516-5540

Dear Mr. Parker:

The Office of Inspector General has selected the National Oceanic and Atmospheric Administration (NOAA) grant numbers NA10NMF4380436 and NA11NMF4380259 awarded to NWIFC for an audit.

The objectives of our audit will be to determine whether the Commission (1) complied with grant terms and conditions, administrative requirements, cost principles, and audit requirements, (2) claimed allowable, allocable, and reasonable costs under the selected grant awards, and (3) met performance requirements of the grants. We will also review NOAA's oversight and monitoring of these grants.

The audit will be conducted under the authority of the Inspector General Act of 1978, as amended, and Department Organization Order 10-13, dated April 26, 2013, as amended.

We plan to conduct an entrance conference on May 8, 2017, at 9 a.m., at which time we will discuss our objectives in more detail. Please have key staff members and the documents listed within the enclosure available at the conference. If you have any questions regarding this audit, please call either Lisa Kelly at (206) 220-4715 or David Sheppard, Regional Inspector General, at (206) 220-7970.

Regards,

Mark H. Zabarsky  
Assistant Inspector General for Acquisition and Special Program Audits

Enclosure

cc: Mack Cato, Director, Office of Audit and Information Management, NOAA  
Scott Rumsey, Acting Deputy Regional Administrator, NOAA  
Sheryl Robinson, Program Officer, NMFS

## **Enclosure.**

### **Requested Documentation**

Please have the following documents available at the entrance conference:

1. Original grant awards and all amendments for award numbers NAI1NMF4380259 and NAI0NMF4380436.
2. Memorandum of understanding between the Commission and NMFS and any amendments.
3. Memoranda of understanding between the Commission and all sub-recipients, including member tribes.
4. Member tribe project proposals under each grant award.
5. Excluding single audit reports, Commission audit reports and management letters prepared by external auditors.
6. Project reports submitted by member tribes.
7. Copy of all indirect rate proposals covering the periods of 2010 through 2016.
8. Employee handbook/new employee guide.
9. Policies, procedures, and/or internal control narratives describing the following (if applicable):
  - a. Accumulating and recording of both direct and indirect costs on government financial assistance awards and identifying unallowable costs.
  - b. General accounting and billing system.
  - c. Labor/timekeeping system.
  - d. Travel.
  - e. Purchasing/billing.
  - f. Grant award recipient monitoring.
  - g. Management practices specific to the Pacific Coast Salmon Recovery Fund activities.
10. Total amount of incurred costs that have been claimed as cost sharing expenses on other federal awards. Please include grant award number, awarding agency, and general ledger account number.
11. General ledger trial balance reports for the periods of 2010 through 2016 (Excel or CSV preferred).
12. Summary of all grant expenses incurred (including credits to expense accounts). Please segregate expenses by account name and number for award numbers NAI1NMF4380259 and NAI0NMF4380436 (Excel or CSV preferred).

13. Electronic versions of trial balance reports, subsidiary ledgers, or financial reports summarizing disbursements to sub-award recipients for award numbers NAI1NMF4380259 and NAI0NMF4380436 (PDF, Excel, or CSV preferred).
14. Chart of accounts and any changes made to it during the period of performance of the grants.
15. The Commission's organizational chart and staff directory.