August 23, 2022

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

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

SUBJECT: Audit of Puerto Rico Department of Natural and Environmental Resources’ Administering of National Oceanic Atmospheric Administration Grants (#2022-435)

We are initiating an audit of the National Oceanic and Atmospheric Administration’s (NOAA) grants awarded to the Puerto Rico Department of Natural and Environmental Resources (PRDNER). Our objectives are to determine whether PRDNER (1) claimed allowable, allocable, and reasonable costs; and (2) met performance requirements of the grants.

We plan to begin this work immediately. We will contact your audit liaison(s) to schedule an entrance conference, at which time we will discuss in further detail the specific nature of our audit—including our objectives and scope, time frames, and any potential request for data.

If you have any questions about this audit, please contact me at (202) 577-9547 or Monica Adorno, Director of Acquisition and Grants, at (202) 482-5185.

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

cc: Benjamin Friedman, Deputy Under Secretary for Operations, NOAA  
Nicole LeBoeuf, Assistant Administrator for National Ocean Service, NOAA  
Janet Coit, Assistant Administrator for NOAA Fisheries, NOAA  
Jeffrey Thomas, Director for Acquisition and Grants Office, NOAA  
Karen Hyun, Chief of Staff, NOAA  
Tanisha Bynum-Frazier, Director, Audit and Information Management Office, NOAA  
Lisa Lim, Alternate Audit Liaison, NOAA  
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MaryAnn E. Mausser, Audit Liaison, Office of the Secretary