



January 29, 2016

**MEMORANDUM FOR:** Dr. Kathryn D. Sullivan  
Under Secretary of Commerce for Oceans and Atmosphere  
and NOAA Administrator

**FROM:** Richard L. Bachman  
Assistant Inspector General for Financial and Intellectual  
Property Audits

**SUBJECT:** Audit of NOAA's Unliquidated Obligations

We are initiating an audit of NOAA's unliquidated obligations as a follow-up to our audit report OIG-13-026-A, *Monitoring of Obligation Balances Need Strengthening*, issued on June 18, 2013. Our objective is to evaluate the effectiveness of NOAA's unliquidated obligation review policies and procedures implemented since the 2013 audit report was issued.

We have scheduled an entrance conference for Thursday, February 4, 2016, at 2:00 p.m., at which time we will discuss our objectives in more detail. If you have any questions, please contact me at (202) 482-2877 or Susan Roy, Regional Inspector General for Audit, Atlanta Regional Office, at (404) 730-2063. We thank you in advance for your cooperation during this audit.

cc: VADM Michael S. Devany, Under Secretary for Operations, NOAA  
Mack Cato, Director, Office of Audit and Information Management, NOAA