



March 27, 2018

David M. Donaldson  
Executive Director  
Gulf States Marine Fisheries Commission  
2404 Government Street  
Ocean Springs, MS 39564

Dear Mr. Donaldson:

The Department of Commerce Office of Inspector General has selected National Oceanic and Atmospheric Administration (NOAA) cooperative agreement number NA10NMF4720482 and grant number NA10NMF4770481 awarded to Gulf States Marine Fisheries Commission (GSMFC) for an audit.

The objectives of our audit will be to determine whether GSMFC (1) complied with award terms and conditions as well as administrative requirements, cost principles, and audit requirements of federal awards; (2) claimed costs that are allowable, allocable, and reasonable; (3) met matching requirements using allowable funds and costs that are properly calculated and valued; and (4) achieved programmatic objectives for each award. We will also determine whether NOAA provided adequate oversight and monitoring; if we have findings in this area, we will issue a separate memorandum to NOAA.

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 April 3, 2018, at 11:00 a.m., central daylight time, at which time we will discuss our objectives in more detail.

If you have any questions regarding this audit, please call either Lisa Kelly, Audit Manager, at (206) 220-4715 or David Sheppard, Director of Audits, at (206) 220-7970.

Regards,

A handwritten signature in black ink that reads "Mark H. Zabarsky".

Mark H. Zabarsky  
Principal Assistant Inspector General for Audit and Evaluation

cc: Jeffrey Thomas, Director, Acquisition and Grants Office, NOAA  
Arlene Porter, Director of Grants Management Division, NOAA  
Jeffrey Brown, Program Officer, Fisheries Southeast Region, NOAA  
Mack Cato, Director, Office of Audit and Information Management, NOAA  
Rhonda Lawrence, Audit Liaison, NOAA