



**UNITED STATES DEPARTMENT OF COMMERCE**  
**Office of Inspector General**  
Washington, D.C. 20230

November 19, 2010

**MEMORANDUM FOR:** Dr. Jane Lubchenco  
Under Secretary of Commerce  
for Oceans and Atmosphere

**FROM:** Ann C. Eilers   
Principal Assistant Inspector General  
for Audit and Evaluation

**SUBJECT:** Review of NOAA's Efforts to Correct Deficiencies in the Fisheries  
Enforcement Asset Forfeiture Fund

As part of our FY 2011 audit and evaluation plan, we will conduct a review of NOAA's efforts to correct deficiencies in the Fisheries Enforcement Asset Forfeiture Fund that were reported to you in July 2010 (OIG-19887-1). Our review will focus on those actions identified in NOAA's July 29, 2010, Corrective Action Plan that have been implemented as of December 31, 2010. Our review will consist of interviews and observations, an examination of established or proposed policies and processes, and a detailed analysis of evidence supporting actions taken.

We will contact the audit liaison to arrange an entrance conference. Should you have any questions, please call me at (202) 482-4328, or Patricia McBarnette, Director, Financial Statement Audits, at (202) 482-3391.

cc: Mack Cato, Director, Audit, Internal Control, and  
Management Information Office, NOAA