



June 2, 2020

Richard Banner, Partner  
Tate & Tryon, P.C.  
2021 L Street, NW, Suite 400  
Washington, DC 20036

Dear Mr. Banner:

Attached is the quality control review (QCR) of the audit of American Rivers, Inc., as of and for the year ended June 30, 2018. The audit was performed by your firm, Tate & Tryon, P.C. On our behalf, McBride, Lock & Associates, LLC, performed this QCR to determine whether the audit report complied with reporting requirements of the Single Audit Act of 1984, as amended in 1996. The audit report was performed using generally accepted auditing standards published by the American Institute of Certified Public Accountants and generally accepted government auditing standards issued by the U.S. Government Accountability Office.

Please see the attached review performed by McBride, Lock & Associates, LLC, for further details on the QCR's scope and methodology.

The QCR identified no deficiencies related to the audit report.

We are sending this letter and the accompanying McBride, Lock & Associates, LLC, QCR report to officials at the other federal agencies with direct expenditures on the Schedule of Expenditures of Federal Awards to inform them of the results of this review.

This letter, as well as the McBride, Lock & Associates, LLC, QCR, will appear on the Office of Inspector General website pursuant to section 8M of the Inspector General Act of 1978, as amended (5 U.S.C. App., §§ 8M).

We appreciate the cooperation and courtesies your staff extended to McBride, Lock and Associates, LLC, during the QCR. Please direct any inquiries regarding this report to me at (202) 482-2877 or Belinda Riley, Supervisory Auditor, at (404) 730-2067.

Sincerely,

A handwritten signature in black ink, appearing to read "Richard Bachman".

Richard Bachman  
Assistant Inspector General for Audit and Evaluation

Attachment

cc: Kristin May, Chief Financial Officer, American Rivers, Inc.  
Marbie Baugh, National Single Audit Coordinator, U.S. Department of Agriculture  
Morgan Aronson, National Single Audit Coordinator, U.S. Department of the Interior  
Barry Berkowitz, Senior Procurement Executive and Director of the Office of Acquisition  
Management, Department of Commerce  
John Geisen, Director, Financial Assistance Policy and Oversight Division,  
Department of Commerce  
Arlene Simpson Porter, Director, Grants Management Division, NOAA  
Brian Doss, Acting Audit Liaison, NOAA  
Lisa Lim, Alternate Audit Liaison, NOAA  
MaryAnn Mausser, Audit Liaison, Office of the Secretary

**QUALITY CONTROL REVIEW  
Of  
TATE&TRYON**

**On the Audit of  
American Rivers, Inc.  
for the year ended June 30, 2018**

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**McBRIDE, LOCK & ASSOCIATES, LLC**

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## **McBRIDE, LOCK & ASSOCIATES, LLC**

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Certified Public Accountants

November 25, 2019

Mr. Richard Banner, CPA  
Tate & Tryon  
2021 L Street, NW Suite 400  
Washington, DC 20036

**Subject: Quality Control Review of the American Rivers, Inc.  
for the year ended June 30, 2018**

Dear Mr. Banner,

The purpose of this letter is to confirm discussions with you on November 25, 2019 regarding the major issues identified during our quality control review. Our Quality Control Review (QCR) was performed on of the audit of American Rivers, Inc. as of and for the year ended June 30, 2018 performed by Tate & Tryon in accordance with generally accepted auditing standards published by the American Institute of Certified Public Accountants and generally accepted government auditing standards issued by the Government Accountability Office.

### **Scope of Services**

The objective of our review was to perform a QCR:

1. To determine whether the financial statement audit work, compliance audit work, and the associated review of internal controls over both financial reporting and compliance were conducted in accordance with applicable standards, including GAGAS and the published guidance of the OIG, the American Institute of Certified Public Accountants standards as well as Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and including its Compliance Supplement.
2. To identify any issues that may require additional attention or any additional audit work by the Independent Public Accountant who performed the audit.

## **Methodology**

We performed our review using the *Guide for Quality Control Reviews of Single Audits* (the “Guide”) issued by the Council of Inspectors General on Integrity and Efficiency (2016 Edition). In performing the review we met with the engagement partner and obtained supporting audit workpapers. Prior to initiating efforts, the Commerce-OIG provided the audit report to be reviewed.

## **Overview of Procedures Performed and Related Findings**

We reviewed the audit report issued on American Rivers, Inc. as of and for the year ended June 30, 2018. We reviewed the audit report, using the Guide, to ensure that it included and met the requirements of Government Auditing Standards, the standards for financial audits issued by the AICPA, and Uniform Guidance. We reviewed the audit workpapers using the Guide and the evidence documented in the audit workpapers. In each area, we evaluated whether or not the testing performed, results documented, financial statements presented, and findings reported were consistent with and supported the independent accountants report identified in the first paragraph of this report.

## **Results**

Based upon our review, we believe that the audit currently meets the standards set forth by generally accepted auditing standards, Government Auditing Standards and the requirements of Uniform Guidance and its Compliance Supplement.

Very truly yours,

A handwritten signature in black ink, appearing to read "McBride, Lock & Associates, LLC". The signature is written in a cursive, flowing style.

McBride, Lock & Associates, LLC