



September 28, 2023

MEMORANDUM FOR: Dr. Richard W. 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 the Puerto Rico Department of Agriculture's Costs
Claimed Through CARES Act and CAA Funds (#2023-469)

We are initiating an audit of National Oceanic and Atmospheric Administration (NOAA) Fisheries grantees' use of pandemic relief funds. Our objective is to determine whether the Puerto Rico Department of Agriculture's costs claimed through the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) and Consolidated Appropriations Act (CAA) funds are allowable, allocable, and reasonable in accordance with federal cost principles.

We plan to begin this work immediately. We will contact your audit liaisons to schedule an entrance conference to discuss in further detail our audit objectives, scope, and any potential requests for data. If you have any questions about this audit, please contact me at (202) 577-9547 or Kelley Boyle, Director for Acquisition and Grants, at (970) 773-5378.

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

cc: Benjamin Friedman, Deputy Under Secretary for Operations, NOAA
Jainey Bavishi, Assistant Secretary of Commerce for Oceans and Atmosphere/Deputy Administrator, NOAA
Janet Coit, Assistant Administrator for Fisheries, NOAA
Emily Menashes, Deputy Assistant Administrator for Operations, NOAA
Jeffrey Thomas, Director for Acquisition and Grants Office, NOAA
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