

**Sen. Schatz's office – Western Pacific Sustainable Fisheries Fund**  
May 2, 2018

**Request:**

1) Copies of Single Audits of the Western Pacific Fisheries Management Council for the last 5 years.

**Response:**

Attached are the last 5 years of Single Audit reports for WPFMC. All applications for federal grants receive a multistage review to ensure appropriate outlay of federal funding.

Upon receipt of an application, the Federal Program Officer reviews the complete application to ensure the need for the work and link to NOAA/NMFS' mission. This includes review of not only the statement of work, but also a review to ensure that the work and the budget are reasonable, necessary, and allowable. This review will ensure that the statement of work and budget justification follows 2 CFR 200 and the DOC Grants and Cooperative Agreements Manual. During this review, the Federal Program Officer will be in communication with the applicant. During this "negotiations" period any missing documentation or supporting documentation will be provided and attached to the award file in Grants Online. The federal program officer is also responsible for the National Environmental Policy Act review, which will be conducted, documented and attached to the award file.

The Grants Specialist will do a full cost analysis review, which is documented and attached to the grant file in Grants Online. Applicants, Key Personal, and Collaborators are also background checked to ensure they do not have any outstanding debt to the Federal Government and that the applicant is not on the Federal "Do Not Pay" list. Additionally, the Grants Specialist will look at past performance to ensure that NOAA has not had issues in the past funding this entity and that they are not considered High Risk.

These reviews also include the checking of the Single Audit Warehouse (SAW), when appropriate, to ensure that the applicant has received an independent audit and that there were not negative findings that would preclude the obligation of federal funds. The SAW houses the A-133 audits that are mandatory under the Single Audit Act.

The Single Audit, also known as the OMB Uniform Guidance, is a rigorous, organization-wide audit or examination of an entity that expends \$750,000 or more of Federal assistance (commonly known as Federal funds, Federal grants, or Federal awards) received for its operations.

After the Grants Specialist has completed their review the award package and all attached documents and reviews are forwarded to the Federal Assistance Law Division (DOC) for review. Senior Counsel reviews the full package to ensure that they have no legal objection. This includes a review of DOC's authority to obligate these funds for the proposed purpose. If FALD has any question they must be addressed and cleared before the award can be funded. The file will be returned to GMD with a status of "No Legal Objection". Once cleared, the Grants Officer will sign the Award. This is the official "obligation on behalf of the federal government."

Once an award is approved, the recipient must follow all terms and conditions that are attached or associated with the award.

Financial Assistance Standard Terms and Conditions outline that recipients of NOAA funds must submit semi-annual progress reports to the Agency for review and acceptance. These reports are submitted directly to the Federal Program Officer (FPO). The FPO, and where applicable, the Technical Monitor of the financial assistance award reviews the submitted progress report to ensure that the work proposed in the Statement of Work (original application) is progressing as proposed. These reports are reviewed and accepted in the Grants Online System. Interim reports, can not be release or shared. Final Progress Reports that are accepted by the Agency can be shared publicly.

Additionally, recipients of NOAA funds are required to submit SF-425 Financial Tracking Reports. These reports are submitted directly to the NOAA Grants Management Division and are not received or reviewed by the the Program Office (NMFS). These reports do not include vouchers or accounting, but rather are "cash flow" reports outlining how much money was drawn down, and how much is un-expended.