

PACIFIC REGIONAL OFFICE

Limited Audit of Financial and Administrative Controls

INTRODUCTION

The Office of Inspector General (OIG) conducted a limited audit of selected financial and administrative controls in the Commission's Pacific Regional Office (PRO) in Los Angeles, California. The audit procedures included interviewing PRO staff, reviewing supporting documentation, and conducting limited tests of transactions in Fiscal Year (FY) 2005. The purpose of the audit was to provide the Commission with negative assurance concerning these controls¹. We performed our audit in October 2005, in accordance with generally accepted government auditing standards.

BACKGROUND

The PRO, with approximately 150 full-time staff, carries out the Commission's programs, subject to Commission oversight, in Alaska, Arizona, California, Guam, Hawaii, Idaho, Montana, Nevada, Oregon and in the state of Washington. The PRO's administrative officer and staff perform a broad range of financial and administrative functions, including purchasing, travel, budgeting, time and attendance.

AUDIT RESULTS

During the limited audit described above, no material weaknesses in the PRO's financial and administrative controls came to our attention.

We informally discussed a number of non-material findings and recommendations with PRO management. Management generally concurred with the findings and agreed to implement the recommendations.

¹Negative assurance means that no material internal control weaknesses came to our attention during our limited audit.