

PACIFIC FISHERY MANAGEMENT COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2018

Section I - Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:
Material weakness(es) identified? No
Significant deficiency(ies) identified? None reported

Noncompliance material to financial statements noted? No

Federal Awards:

Internal control over major federal programs:
Material weakness(es) identified? No
Significant deficiency(ies) identified? None reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? No

Identification of Major Programs:

CFDA Number(s) 11.441
Name of Federal Program or Cluster Regional Fishery Management Councils

Dollar threshold used to distinguish between Type A and Type B programs. \$750,000

Auditee qualified as low-risk auditee? Yes

PACIFIC FISHERY MANAGEMENT COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
For the year ended December 31, 2018

Section 2 - Financial Statement Findings

None reported.

Section 3 - Federal Award Findings and Questioned Costs

No matters reported.

PACIFIC FISHERY MANAGEMENT COUNCIL
CORRECTIVE ACTION PLAN
For the year ended December 31, 2018

There were no audit findings.