



March 30, 2018

**MEMORANDUM FOR:** Denali Commission Commissioners

**FROM:** Mark H. Zabarsky  
Principal Assistant Inspector General for Audit and Evaluation

**SUBJECT:** Review of the Commission's FY 2017 Compliance with Improper Payment Requirements

We are initiating a review to determine the Commission's compliance with the Improper Payments Information Act of 2002, as amended. The Office of Management and Budget (OMB) issued implementing guidance in the form of OMB Circular A-123, Appendix C, as revised by OMB Memorandum M-15-02, which requires federal inspectors general to review improper payment reporting annually.

We will evaluate the accuracy and completeness of the Commission's reporting in the *Denali Commission FY 2017 Agency Financial Report* and, if applicable, its performance in reducing and recapturing improper payments. To comply with legislative requirements, this review must be completed within 180 days of publication of the agency financial report.

I will be in contact with you soon to schedule an entrance conference, at which time we will discuss the review's scope and methodology in greater detail. If you have any questions regarding this review, please contact me at (202) 482-3884. We thank you in advance for your cooperation during this review.

cc: Peggy E. Gustafson, Inspector General, U.S. Department of Commerce  
Corrine Eilo, Chief Financial Officer, Denali Commission  
John Whittington, General Counsel, Denali Commission