

Why We Conducted This Procedure

We performed agreed-upon procedures in accordance with Attestation Standards on Natural Resource Damage Assessment and Restoration (NRDAR) funds received by the Coastal Protection and Restoration Authority (CPRA) as a result of the Deepwater Horizon (DWH) oil spill for the period April 20, 2011, through December 31, 2019, solely to assist CPRA management in evaluating the accuracy of funds reported on the project Statements of Receipts and Expenditures and CPRA's compliance with the following, when applicable:

- Framework Agreement for Early Restoration Addressing Injuries Resulting from DWH oil spill;
- Project Stipulation Agreement(s) regarding Early Restoration of Natural Resource Damages Resulting from the DWH oil spill;
- Resolutions signed by the Trustee Council of Trustee Implementation Groups (TIG) that involve financial approvals or transactions; and
- Trustee Council Standard Operating Procedures for Implementation of the Natural Resource Restoration for the DWH oil spill.

What We Found

For the period April 20, 2011, through December 31, 2019, we performed procedures on NRDAR funds reported on Statements of Receipts and Expenditures totaling \$351,433,230 for receipts and \$233,050,101 for expenditures and found no exceptions.

