



25 May 2023

IPHC CIRCULAR 2023-009

**SUBJECT: FOR DECISION - SELECTION OF AUDITOR FOR FY2023, FY2024 AND FY2025
STATEMENT AUDITS**

Dear Commissioners,

In accordance with the IPHC Rules of Procedure (2023), Rule 11 – Decision Making (paragraphs 4-10) shown below, please note the subsequent text detailing an Intersessional Decision requiring your attention:

IPHC Rules of Procedure (2022)

Rule 11 – Decision making - Intersessional decision-making

5. *In case of the need for adoption of an emergency measure between Sessions, or where a decision needs to be taken intersessionally, the Chairperson may propose that a decision be taken by mail, telephone, or electronic communication.*
6. *When a decision is to be taken by electronic means, the Executive Director shall transmit the proposed decision to all Commissioners.*
7. *Commissioners shall promptly acknowledge receipt of any proposed decision by electronic means. If no acknowledgement is received from any particular Commissioner within one week of the date of transmittal, the Executive Director will retransmit the proposed decision, and will use all reasonable means to ensure that it has been received.*
8. *Members shall have **10 days** to respond, unless a longer period is specified by the Executive Director in the transmittal.*
9. *If no reply from a Commissioner reaches the Executive Director within the period established under [Rule 11.7](#), that decision shall be deferred to the next session of the Commission.*
10. *All inter-sessional decisions must be made by consensus.*
11. *The Executive Director shall promptly ascertain and transmit the decision to all Commissioners via an IPHC Circular. The date of that transmittal shall be the 'date of notification'. Such decisions shall be duly recorded in the Commission's records by the Executive Director. Copies of such decisions shall be published with unique Intersessional Decision (ID) numbering on the IPHC website, via an IPHC Circular.*

In accordance with Regulation 14.1 of the IPHC Financial Regulations (2021), the IPHC Secretariat is requesting an intersessional recommendation from the IPHC Finance and Administration Committee (FAC), and a subsequent appointment decision by the Commission, of a Statement Auditor for the next three (3) fiscal years (FY2023-FY2025).

Regulation 14 – External Audit

“1. The accounts of the Commission shall be audited annually by external auditors recommended by the FAC and appointed by the Commission. The Auditors shall be appointed for a term of three (3) years, and may be reappointed to multiple terms.”

Noting that the three (3) year contract with our statement auditors concluded with the provision of the FY2022 statement audit, the IPHC Secretariat undertook a request for proposals (RFP) soliciting four (4) potentially suitable auditing firms and received responses from two (2) firms.

All firms were provided with the description of work, information about the International Pacific Halibut Commission, an overview of the finances of IPHC and the unmodified opinion audits from Moss Adams from the last three (3) fiscal years.

Firms solicited by a RFP included:

1. Moss Adams
2. Clark Nuber
3. Armanio
4. Baker Tilly

Firms responding to the RFP included:

1. Clark Number
2. Moss Adams

The IPHC Secretariat has undertaken a review of the proposals received and is recommending ‘Clark Nuber’ to the FAC for recommendation, and Commission for endorsement.

To preserve propriety information, the proposals received from the above firms are being sent separately from this Circular, via secure email. Please review this Circular in association with the proposals, and indicate your endorsement or otherwise of ‘Clark Nuber’ as the IPHC Statement Auditor for FY2023-25, as follows:

Intersessional decision:

Please provide your decision on the below action no later than 04 June 2023, in accordance with Rule 11.7 shown above.

I approve / I do not approve the following actions:

That the FAC:

- 1) **RECOMMEND** that the Commission endorses the appointment of the external auditor ‘Clark Nuber’ to audit the accounts of the IPHC for FY2023, FY2024, and FY2025.

That the Commission:

- 1) **ENDORSE** the appointment of the external auditor 'Clark Nuber' to audit the accounts of the IPHC for FY2023, FY2024, and FY2025.

Yours sincerely



David T. Wilson, Ph.D.
Executive Director, IPHC

Attachments: Sent via secured email to maintain the confidentiality of propriety information.

Attachment I: Proposal from Moss Adams

Attachment II: Proposal from Clark Nuber