BSAI Crab Rationalization EDR Testing
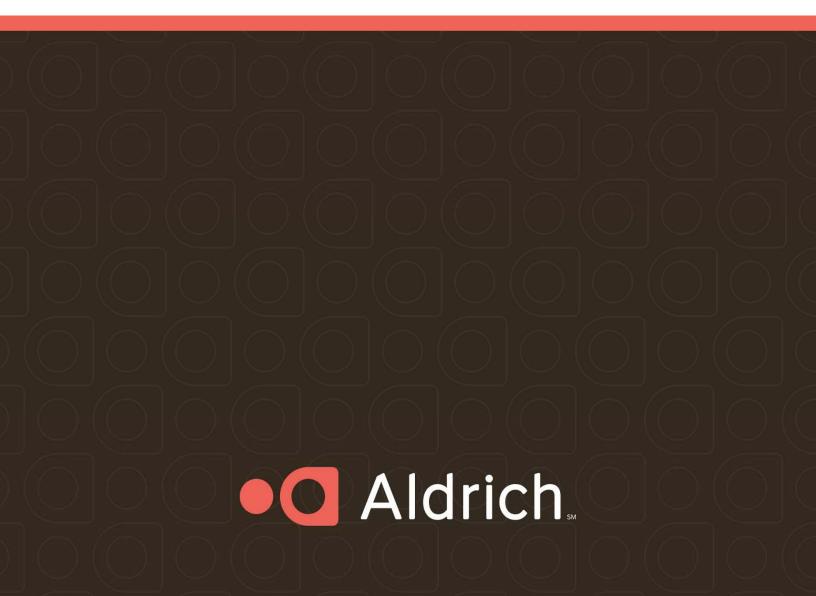
Report Prepared for Pacific States Marine Fisheries Commission

2015 and 2016 Calendar Year Data

Aldrich℠

INDEPENDENT ACCOUNTANTS' REPORT
ON APPLICATION OF AGREED-UPON PROCEDURES

To Pacific States Marine Fisheries Commission
Portland, Oregon

We have performed the procedures described in the following report, which were agreed to Pacific States Marine Fisheries Commission and National Marine Fisheries Service solely to assist you in evaluating the accuracy of the information submitted through Economic Data Reports for the 2015 and 2016 calendar years. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described in the following pages either for the purpose for which this report has been requested or for any other purpose.

As part of our testing we will use sampling. Whenever sampling is involved there is the possibility that the findings might not be representative of the population from which it was drawn.

This engagement to apply agreed-upon procedures was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). We were not engaged to and did not conduct an audit, in accordance with auditing standards generally accepted in the United States of America, or a review in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA, the objective of which would be the expression of an opinion or conclusion, respectively, on the Economic Data Reports or the submitters of those reports. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

In the contract between Pacific States Marine Fisheries and Aldrich CPAs + Advisors LLP, the terminology "audit" was used and is used in the following pages to align with the contract terms, as mentioned above the procedures performed do not constitute an audit in accordance with generally accepted auditing standards.

This report is intended solely for the information and use of the specified parties listed above and is not intended to be and should not be used by anyone other than those specified parties.

Aldrich CPAs + Advisors LLP

Lake Oswego, Oregon
May 11, 2018

BACKGROUND

Under regulations promulgated by the United States Secretary of Commerce, fishing and seafood processing businesses and associated participants in the Bering Sea and Aleutian Islands Crab Rationalization (CR), American Fisheries Act (AFA), and Amendment 80 (A80) fishery management programs, and groundfish trawl fisheries in the Gulf of Alaska (GOA Trawl), are subject to mandatory annual economic data collection censuses, referred to as Economic Data Reports (EDR). As developed by the North Pacific Fishery Management Council (Council) and implemented by National Marine Fisheries Service (NMFS), EDR requirements for regulated participants in these fisheries are specified under 50 CFR 680.6, 679.65, 679.94, and 679.110, respectively. EDRs are intended to provide employment, cost, sales and other business data to inform the Council's oversight of fishery management through improved analyses of economic performance of affected harvesters and processors participating in these Alaska fisheries, and social and economic effects on associated communities . The Council placed a high priority on data quality assurance (QA) in design of EDR programs.

Compliance with EDR submission requirements is mandatory for all subject entities as a condition of federal fishery permit issuance and renewal, and failure to submit required EDR forms in a timely manner is grounds for enforcement action by NMFS Office of Law Enforcement. In addition to these and other data QA elements, the Council specified EDR regulations to include data verification audits of EDR records, to be performed by a qualified financial auditor contracted and authorized to solicit and review financial and other supporting company records from EDR submitters, assess reported data values against supporting records, and verify accurate values.

Data collection and management of EDR programs for Alaska fisheries is administered by the Pacific State Marine Fisheries Commission (PSMFC), under a grant from National Marine Fisheries Service (NMFS) and in collaboration with NMFS Alaska Fisheries Science Center (AFSC). For each distinct category of participant in the respective fisheries, EDR questionnaire forms have been designed to collect quantitative financial and administrative information about business operations with respect to the previous calendar year. Submission due dates are July 31 for the Crab EDR, and June 1 for all other EDR forms. Primary data validation is conducted by PSMFC during the course of data collection and employs automated database processes to identify gross and/or logical reporting errors and obtain submitter corrections where possible. Following completion of primary validation and error correction, the EDR database is further analyzed to identify a subset of records from the most recent years of EDR submissions for verification audit.

KEY PARTICIPANTS AND ROLES

The key participants in the project include:

- *National Marine Fisheries Service (NMFS)* – initiator of the audit process and end-user of the information contained in the EDRs.
- *Pacific States Marine Fisheries Commission (PSMFC)* – collector and manager of the data collected through the EDRs.
- *Aldrich CPAs + Advisors LLP (Aldrich/Auditor)* – independent accountants and consultants selected to audit and validate the information collected in the EDRs.
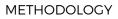- Participants in the crab rationalization program.

SCOPE OF WORK

Selection of audits and data preparation:

▸ NMFS selected the EDR data items from each respective EDR form to be audited (between 4 and 15 items from each, for a total of no more than 40 distinct data items).

▸ NMFS analyzed the EDR data submitted for anomalies and select records as appropriate for non-random audits.

▸ PSMFC compiled the data from selected EDRs into a tabular data report from which the Auditor validated as agreed to with PSMFC.

▸ PSMFC supplied the contact information and assisted with making arrangements between the Auditor and the EDR submitter.

Data verification and analysis:

▸ The Auditor contacted and solicited supporting information from the selected EDR submitters for data items specified by NMFS.

▸ The Auditor reviewed and verified reported values based upon supporting information provided. For each reported data value audited, verification includes:

  • Evaluate and classify the quality of supporting documentation supplied as the basis for verification of reported EDR values

  • Evaluate methods and calculations used to derive or approximate the reported value

  • Identify and classify reporting errors

  • Where possible, identify an appropriate correction to the reported value and quantify the amount of reporting error

  • Criteria and codes for classification of qualitative results are provided below

▸ The Auditor followed up on missing or inaccurate data to validate and correct the data.

▸ The Auditor identified and confirmed with the submitter appropriate changes to data when missing or inaccurate.

▸ The Auditor identified general problems with the data and the data collection process (e.g., the EDR forms and instructions, submission deadlines, submitter compliance) and made recommendations for future reporting as appropriate.

METHODOLOGY

For each EDR variable and data entry selected for verification, Aldrich critically evaluates the support provided by the selected vessel or processor EDR submitter. Information is evaluated against third party support, such as invoices or fish tickets; internally-generated information, such as crew settlement sheets, general ledger details, invoices, detailed internal reports, or financial statements; and estimates made, including an assessment of the reasonableness of assumptions. Where a selected EDR data value as originally reported is based solely on the submitter's internally-generated records, auditors may request additional supporting documentation as needed to substantiate the internal records and/or verify the reported value.   Aldrich also notes when no support is available to evaluate the selected data entry.

Many of the records provided to Aldrich by vessel owners reflect the broad variation in accounting and record-keeping systems among this segment of EDR submitters.. The processor reporting tends to be more formal and standardized, reflecting the large company nature of those operations. Because the material provided is so unique, the audit process begins with a detailed review of each information packet received while comparing totals for each variable to the original EDR entry. Each supporting document is assessed for accuracy and depth of support. Estimates are accepted as long as a reasonable explanation and/or calculations are also provided. If there were no source documents available to support the value reported, it was noted in the database that is submitted to PSMFC. If nothing was provided initially or upon further inquiry it was recorded as a non-response and noted in the database report. If the initially provided documentation is determined to be incomplete or insufficient, then Aldrich contacts the vessel or processor to request further documentation. Once this additional documentation is received, it is assessed and validated via the process described above.

If discrepancies are found between the original EDR submission and the supporting documentation provided, Aldrich contacts the vessel owner and/or preparer to validate the corrected value. Many times this discussion leads to the receipt of additional documentation and/or further explanation as to the methodology used to report the associated EDR value. Once all supporting documentation has been provided by EDR submitters and evaluated by auditors, the Validated Value is determined (as equal to, or a correction to, the original value) and entered into the database report.

For each audited value, Aldrich also records a qualitative assessment of the audit results as a pair of Audit Codes in the database report, based on criteria described below (see TABLE: SUPPORT ANALYSIS CODES). A distinct Audit Code is assigned to each of the Original Value and Validated Value, based on auditors assessment of the quality and/or deficiencies in supporting documentation provided, the nature of any reporting error identified for the Original Value, and the resolution of any deficiencies and/or errors as represented in the Validated Value. Audit codes 1, 1T, 5, 6, 7, 9, or 10 (denoted by "*" in the table) are used to characterize the accuracy and quality of support for either Original Value or Validated Value entries. Audit codes that represent a category of reporting error and/or support deficiency identified with respect to the Original Value (2, 2T, 3, 4, 7, or 8) are coupled with a code value of 1, 1T, 5, 6, 7, 9, or 10 assigned to the Validated Value.

The table below provides a listing of all the codes and descriptions.

TABLE: SUPPORT ANALYSIS CODES

Audit codes	Documented support for Original Value	Documented support for Verified Value	Validation result
1*	Yes	Yes (same as original)	No error; reported value is clearly substantiated by compete records. [Zero handling: Original value is "0": Correct value= 0 (no correction). Original and corrected code= 1.]
IT*	Yes	Yes (same as original)	Original value is blank or 'N/A': Correct value= 0 (not counted as error for fail letters)
2	Yes	Yes (same as original)	Calculation error
2T	Yes	Yes (same as original)	Observable typographic error on the respondent's part
3	Yes	Yes (same as original)	Misinterpretation of question
4	Yes	Yes (same as original)	Estimate is based on original documentation but flawed assumptions/logic
5*	Yes	Yes (same as original)	Data cannot be reported precisely as specified in EDR form and must be estimated; estimate is based on appropriate documentation and sound assumptions/logic and is considered validated
6*	Yes	Yes (updated)	Original value was reported correctly based on original documentation, but corrected based on updated documentation
7*	No	No	Reported value is "best guess", not derived from records; no valid value is available
8	No	Yes (new)	Original value is unsubstantiated; correction based on new documentation
9*	No	No	No data reported
10*	No	No	Item "Not Applicable" to vessel

*Code can be used as the validation support code

OUTLIER SELECTIONS – CATCHER VESSEL EDR RECORDS

A total of 293 individual Crab Catcher Vessel EDR data entries were selected for verification, representing 13 distinct vessel-related EDR variables; within this pool, there were 75 distinct EDR forms submitted (37 from 2015 and 38 from 2016), and 54 distinct EDR submitters, from which one or more data entry was selected. Upon completion of the verification review, each selected data entry was assigned a code for the quality of the original support, and the validated support. The tables below provide a summary of audit results for each EDR variable selected, listing the number and percentage (%) of selected entries assigned each audit code for the original and verified value, respectively, with the associated codes defined below.

2015:

Variable 1: Table 1- Crab Ex-Vessel Sales Revenue

Support Analysis	Initial Reporting		Corrected Reporting	
Code	# of Vessels	% of Total	As Corrected # of Vessels	As Corrected % of Total
1	6	67%	7	78%
8	1	11%	0	0%
10	1	11%	1	11%
Unsupported	1	11%	1	11%
Total	9	100%	9	100%

Support analysis code and description of support provided:

1 Six of the vessels provided support for the initial values, which were substantiated by sales reports, detailed sales listings, or invoices.

8 One vessel reported an initial value that was unsubstantiated but corrected based on information provided.

10 One vessel had reported the EDR data entry as not applicable and verified that reporting was correct.

Unsupported No information was provided for this data entry from one vessel.

Variable 2: Table 1- Crab Ex-Vessel Sales Pounds

	Initial Reporting		Corrected Reporting	
Support Analysis			As Corrected # of	As Corrected % of
Code	# of Vessels	% of Total	Vessels	Total
1	6	75%	6	75%
10	1	13%	1	13%
Unsupported	1	13%	1	13%
Total	8	100%	8	100%

Support analysis code and description of support provided:

1 Six of the vessels provided support for the initial values, which were substantiated by sales reports, detailed sales listings, or invoices.

10 One vessel had reported the data entry as not applicable and verified that reporting was correct.

Unsupported No information was provided for this data entry from one vessel.

Variable 3: Table 2- Crab Fishing Quota Cost

	Initial Reporting		Corrected Reporting	
Support Analysis			As Corrected # of	As Corrected % of
Code	# of Vessels	% of Total	Vessels	Total
2	1	6%	0	0%
5	9	50%	11	61%
8	1	6%	0	0%
Unsupported	7	39%	7	39%
Total	18	100%	18	100%

Support analysis code and description of support provided:

2 For one of the data entries the amount was incorrectly reported and was corrected during validation.

5 For nine of the data entries the information was correct as reported. As Aldrich was not able to verify the lease rates that were used in the calculations to contracts, these have all been reported as estimates.

8 One vessel reported an initial value that was unsubstantiated but corrected based on information provided.

Unsupported No information was provided for this data entry from seven vessels.

7

Variable 4: Table 2- Crab Fishing Quota Pounds

	Initial Reporting		Corrected Reporting	
Support Analysis Code	# of Vessels	% of Total	As Corrected # of Vessels	As Corrected % of Total
1	8	44%	8	44%
5	1	6%	1	6%
7	2	11%	2	11%
Unsupported	7	39%	7	39%
Total	18	100%	18	100%

Support analysis code and description of support provided:

1 Eight of the vessels provided support for the initial values, which were substantiated to lease calculations and fish tickets.

5 For one vessel the pounds were calculated based on an estimate of pounds. The calculation used was proved to be validated.

7 For two vessels information was submitted but we were unable to obtain support for the calculations.

Unsupported No information was provided for this data entry from seven vessels.

Variable 5: Table 3- Crab Crew Labor Payments Captain Pay

Support Analysis Code	Initial Reporting		Corrected Reporting	
	# of Vessels	% of Total	As Corrected # of Vessels	As Corrected % of Total
1	16	67%	23	96%
2	2	8%	0	0%
2T	1	4%	0	0%
8	4	17%	0	0%
Unsupported	1	4%	1	4%
Total	24	100%	24	100%

Support analysis code and description of support provided:

1 For sixteen vessels the information reported on the EDR for this data entry was correct and substantiated by agreeing the amounts to crew settlement statements, check payments, or reconciliations of the pay calculations.

2 For two vessels there were calculation errors in the amounts reported in the EDR which were corrected through the validation process.

2T One vessel had a typographical error that was corrected through the validation process.

8 Four vessels reported an initial value that was unsubstantiated but corrected based on information provided.

Unsupported No information was provided for this data entry from one vessel.

Variable 6: Table 3- Crab Crew Labor Payments Crew Pay

	Initial Reporting		Corrected Reporting	
Support Analysis Code	# of Vessels	% of Total	As Corrected # of Vessels	As Corrected % of Total
1	1	20%	3	60%
8	2	40%	0	0%
Unsupported	2	40%	2	40%
Total	5	100%	5	100%

Support analysis code and description of support provided:

1 For one vessel the information reported on the EDR for this data entry was correct and substantiated by agreeing the amounts to crew settlement statements, check payments, or reconciliations of the pay calculations.

8 Two vessels reported an initial value that was unsubstantiated but corrected based on information provided.

Unsupported No information was provided for this data entry from two vessels.

Variable 7: Table 4- Vessel Operating Costs: Bait Costs

	Initial Reporting			Corrected Reporting	
Support Analysis Code	# of Vessels	% of Total		As Corrected # of Vessels	As Corrected % of Total
1	8	42%		12	63%
2	3	16%		0	0%
2T	2	11%		0	0%
5	0	0%		1	5%
7	1	5%		2	11%
8	1	5%		0	0%
Unsupported	4	21%		4	21%
Total	19	100%		19	100%

Support analysis code and description of support provided:

1 For eight vessels the information reported on the EDR for this data entry was correct and substantiated by agreeing the amounts to invoices or expense account detail.

2 For three vessels there were calculation errors in the amounts reported in the EDR which were corrected through the validation process.

2T Two vessels had typographical errors that were corrected through the validation process.

5 One amount was validated and determined to be an estimate that was supported and reasonable.

7 In the original selections, one of the items was a best guess that was only supported by a representation of the vessel owner. One of the unsupported amounts was also determined to be a best guess during our validation process.

8 One vessel reported an initial value that was unsubstantiated but corrected based on information provided.

Unsupported No information was provided for this variable from four vessels.

Variable 8: Table 4- Vessel Operating Costs: Fuel Usage

	Initial Reporting			Corrected Reporting	
Support Analysis Code	# of Vessels	% of Total		As Corrected # of Vessels	As Corrected % of Total
1	2	50%		2	50%
Unsupported	2	50%		2	50%
Total	4	100%		4	100%

Support analysis code and description of support provided:

1 For two vessels the information reported on the EDR for this data entry was correct and substantiated by agreeing the amounts to invoices or expense account detail.

Unsupported No information was provided for this variable from two vessels.

Variable 9: Table 4- Vessel Operating Costs: Provisions Cost

	Initial Reporting			Corrected Reporting	
Support Analysis Code	# of Vessels	% of Total		As Corrected # of Vessels	As Corrected % of Total
1	2	50%		2	50%
5	0	0%		2	50%
8	2	50%		0	0%
Total	4	100%		4	100%

Support analysis code and description of support provided:

1 For two vessels the information reported on the EDR for this data entry was correct and substantiated by agreeing the amounts to invoices or expense account detail.

5 Based on the validation the data entries that were unsubstantiated were determined to be estimates that were based on valid assumptions.

8 Two vessels reported an initial value that was unsubstantiated but corrected based on information provided.

Variable 10: Table 5- Annual Fuel Cost

Support Analysis Code	Initial Reporting # of Vessels	% of Total	Corrected Reporting As Corrected # of Vessels	As Corrected % of Total
1	6	43%	10	71%
2	1	7%	0	0%
7	1	7%	1	7%
8	3	21%	0	0%
Unsupported	3	21%	3	21%
Total	14	100%	14	100%

Support analysis code and description of support provided:

1 For six vessels the information reported on the EDR for this data entry was correct and substantiated by agreeing the amounts to invoices or expense account detail.

2 For one vessel there were calculation errors in the amounts reported in the EDR which were corrected through the validation process.

7 In the original selections one data entry was a best guess that was only supported by a representation of the vessel owner.

8 Three vessels reported an initial value that was unsubstantiated but corrected based on information provided.

Unsupported No information was provided for this variable from three vessels.

Variable 11: Table 5- Annual Expenses: Fuel Gallons

	Initial Reporting			Corrected Reporting	
Support Analysis Code	# of Vessels	% of Total		As Corrected # of Vessels	As Corrected % of Total
1	3	21%		6	43%
2	1	7%		0	0%
5	0	0%		1	7%
6	1	7%		0	0%
7	5	36%		4	29%
8	1	7%		0	0%
Unsupported	3	21%		3	21%
Total	14	100%		14	100%

Support analysis code and description of support provided:

1 For three vessels the information reported on the EDR was correct and substantiated by agreeing the amounts to invoices.

2 For one vessel there were calculation errors in the amounts reported in the EDR which were corrected through the validation process.

5 Based on the validation the data entry that was unsubstantiated was determined to be an estimate that were based on valid assumptions.

6 For one vessel the amount reported was correct based on the information available at the time but was adjusted during validation based on complete information.

7 In the original selections five of the data entries were a best guess that was only supported by a representation of the vessel owner. One of these was supported and therefore moved to a 5.

8 One vessel reported an initial value that was unsubstantiated but corrected based on information provided.

Unsupported No information was provided for this variable from three vessels.

Variable 12: Table 5- Annual Expenses: Annual Labor Costs

Initial Reporting			Corrected Reporting	
Support Analysis Code	# of Vessels	% of Total	As Corrected # of Vessels	As Corrected % of Total
1	5	56%	9	100%
2	1	11%	0	0%
8	3	33%	0	0%
Total	9	100%	9	100%

Support analysis code and description of support provided:

1 For five vessels the information reported on the EDR was correct and substantiated by agreeing the amounts to invoices or expense account detail.

2 For one vessel there was a calculation error in the amounts reported in the EDR which was corrected through the validation process.

8 Three vessels reported an initial value that was unsubstantiated but corrected based on information provided.

Variable 13: Table 6- License or Permit Number

Initial Reporting			Corrected Reporting	
Support Analysis Code	# of Vessels	% of Total	As Corrected # of Vessels	As Corrected % of Total
1	0	0%	1	50%
8	1	50%	0	0%
Unsupported	1	50%	1	50%
Total	2	100%	2	100%

Support analysis code and description of support provided:

1 Neither of the vessels had information that was correct prior to validation.

8 One vessel reported an initial value that was unsubstantiated but corrected based on information provided.

Unsupported No information was provided for this variable from one vessel.

2016:

Variable 1: Table 1- Crab Ex-Vessel Sales Revenue

Support Analysis Code	Initial Reporting # of Vessels	% of Total	Corrected Reporting As Corrected # of Vessels	As Corrected % of Total
1	8	73%	9	82%
7	1	9%	1	9%
8	1	9%	0	0%
Unsupported	1	9%	1	9%
Total	11	100%	11	100%

Support analysis code and description of support provided:

1 Eight of the vessels provided support for the initial values, which were substantiated by sales reports, detailed sales listings, or invoices.

7 One vessel had reported the variable as an estimate that we were unable to substantiate.

8 One vessel reported an initial value that was unsubstantiated but corrected based on information provided.

Unsupported No information was provided for this data entry from one vessel.

Variable 2: Table 1- Crab Ex-Vessel Sales Pounds

Support Analysis Code	Initial Reporting # of Vessels	% of Total	Corrected Reporting As Corrected # of Vessels	As Corrected % of Total
1	7	64%	9	82%
7	1	9%	1	9%
8	2	18%	0	0%
Unsupported	1	9%	1	9%
Total	11	100%	11	100%

Support analysis code and description of support provided:

1 Seven of the vessels provided support for the initial values, which were substantiated by sales reports, detailed sales listings, or invoices.

7 One vessel had reported the variable as an estimate that we were unable to substantiate.

8 Two vessels reported an initial value that was unsubstantiated but corrected based on information provided.

Unsupported No information was provided for this data entry from one vessel.

Variable 3: Table 2- Crab Fishing Quota Cost

| Support Analysis | Initial Reporting | | Corrected Reporting | |
Code	# of Vessels	% of Total	As Corrected # of Vessels	As Corrected % of Total
1	0	0%	1	6%
2	3	17%	0	0%
4	1	6%	0	0%
5	7	39%	12	67%
7	1	6%	1	6%
8	2	11%	0	0%
Unsupported	4	22%	4	22%
Total	18	100%	18	100%

Support analysis code and description of support provided:

1 None of the selections were correct prior to validation. For one that was unsubstantiated, Aldrich determined the amount reported should have been zero.

2 For three vessels there were calculation errors in the amounts reported. These were corrected during the validation process.

4 For one vessel the estimate was calculated incorrectly and corrected through the validation process.

5 For seven of the vessels the information was correct as reported, as we were not able to verify the lease rates that were used in the calculations to contracts these have all been reported as estimates. An additional five were determined to be estimates during testing.

7 For one vessel the amount reported was a best guess and was not able to be substantiated.

8 Two vessels reported an initial value that was unsubstantiated but corrected based on information provided.

Unsupported No information was provided for this variable from four vessels.

Variable 4: Table 2- Crab Fishing Quota Pounds

	Initial Reporting			Corrected Reporting	
Support Analysis Code	# of Vessels	% of Total		As Corrected # of Vessels	As Corrected % of Total
1	10	53%		12	63%
2	1	5%		0	0%
7	2	11%		3	16%
8	2	11%		0	0%
Unsupported	4	21%		4	21%
Total	19	100%		19	100%

Support analysis code and description of support provided:

1 Ten of the vessels provided support for the initial values, which were substantiated to lease calculations and fish tickets.

2 For one vessel there was a calculation error which was corrected during the validation process.

7 For two vessels the pounds were calculated based on an estimate of pounds. Aldrich was unable to validate the estimate to any source documents.

8 Two vessels reported an initial value that was unsubstantiated but corrected based on information provided.

Unsupported No information was provided for this variable from four vessels.

Variable 5: Table 3- Crab Crew Labor Payments Captain Pay

Support Analysis	Initial Reporting		Corrected Reporting	
Code	# of Vessels	% of Total	As Corrected # of Vessels	As Corrected % of Total
1	14	74%	16	84%
2	2	11%	0	0%
7	0	0%	1	5%
8	1	5%	0	0%
Unsupported	2	11%	2	11%
Total	19	100%	19	100%

Support analysis code and description of support provided:

1 For fourteen vessels the information reported on the EDR was correct and substantiated by agreeing the amounts to crew settlement statements, check payments, or reconciliations of the pay calculations.

2 For two vessels there were calculation errors in the amounts reported in the EDR which were corrected through the validation process.

7 For one vessel, information was provided but we were unable to validate the information.

8 One vessel reported an initial value that was unsubstantiated but corrected based on information provided.

Unsupported No information was provided for this variable from two vessels.

Variable 6: Table 3- Crab Crew Labor Payments Crew Pay

	Initial Reporting			Corrected Reporting	
Support Analysis Code	# of Vessels	% of Total		As Corrected # of Vessels	As Corrected % of Total
1	5	42%		9	75%
2	1	8%		0	0%
6	1	8%		0	0%
7	0	0%		1	8%
8	3	25%		0	0%
Unsupported	2	17%		2	17%
Total	12	100%		12	100%

Support analysis code and description of support provided:

1 For five vessels the information reported on the EDR was correct and substantiated by agreeing the amounts to crew settlement statements, check payments, or reconciliations of the pay calculations.

2 For one vessel there was a calculation error in the amounts reported in the EDR which were corrected through the validation process.

6 For one vessel the amount reported in the EDR was correct at the time but was adjusted during validation for current information.

7 For one vessel, information was provided but we were unable to validate the information.

8 Three vessels reported an initial value that was unsubstantiated but corrected based on information provided.

Unsupported No information was provided for this data entry from two vessels.

Variable 7: Table 4- Vessel Operating Costs: Bait Costs

Support Analysis	Initial Reporting		Corrected Reporting	
Code	# of Vessels	% of Total	As Corrected # of Vessels	As Corrected % of Total
1	7	64%	7	64%
2	1	9%	0	0%
5	0	0%	2	18%
8	1	9%	0	0%
Unsupported	2	18%	2	18%
Total	11	100%	11	100%

Support analysis code and description of support provided:

1 For seven vessels the information reported on the EDR was correct and substantiated by agreeing the amounts to invoices or expense account detail.

2 For one vessel there was a calculation error in the amount reported in the EDR which was corrected through the validation process.

5 Two data entries were validated and determined to be an estimate that was supported and reasonable.

8 One vessel reported an initial value that was unsubstantiated but corrected based on information provided.

Unsupported No information was provided for this variable from two vessels.

Variable 8: Table 4- Vessel Operating Costs: Fuel Usage

Support Analysis Code	Initial Reporting # of Vessels	% of Total	As Corrected # of Vessels	Corrected Reporting As Corrected % of Total
1T	1	20%	1	20%
4	1	20%	0	0%
5	0	0%	1	20%
7	1	20%	1	20%
Unsupported	2	40%	2	40%
Total	5	100%	5	100%

Support analysis code and description of support provided:

1T One vessel reported that this variable was not applicable and it was verified that this variable was not applicable to the vessel.

4 For one vessel the estimate was calculated incorrectly and corrected through the validation process.

5 One amount was validated and determined to be an estimate that was supported and reasonable as corrected.

7 One vessel submitted an amount that was an estimate that was not supported by source documents.

Unsupported No information was provided for this variable from two vessels.

Variable 9: Table 4- Vessel Operating Costs: Provisions Cost

	Initial Reporting			Corrected Reporting	
Support Analysis Code	# of Vessels	% of Total		As Corrected # of Vessels	As Corrected % of Total
1	2	40%		2	40%
1T	1	20%		1	20%
2	1	20%		0	0%
7	0	0%		1	20%
Unsupported	1	20%		1	20%
Total	5	100%		5	100%

Support analysis code and description of support provided:

1 For two vessels the information reported on the EDR was correct and substantiated by agreeing the amounts to invoices or expense account detail.

1T One vessel reported this data entry as being not applicable and it was verified that this item was not applicable to the vessel.

2 One vessel reported an initial value that was unsubstantiated but corrected based on information provided.

7 One vessel submitted a data entry that was an estimate that was not supported by source documents.

Unsupported No information was provided for this data entry from one vessel.

Variable 10: Table 5- Annual Expenses: Fuel Gallons

Support Analysis Code	Initial Reporting # of Vessels	% of Total	As Corrected # of Vessels	Corrected Reporting As Corrected % of Total
1	5	38%	9	69%
2	1	8%	0	0%
6	1	8%	0	0%
8	2	15%	0	0%
Unsupported	4	31%	4	31%
Total	13	100%	13	100%

Support analysis code and description of support provided:

1 For five vessels the information reported on the EDR was correct and substantiated by agreeing the amounts to invoices or expense account detail.

2 For one vessel there were calculation errors in the amount reported in the EDR which were corrected through the validation process.

6 One amount was correct based on information at the time of reporting but was corrected with updated information during the validation process.

8 Two vessels reported an initial value that was unsubstantiated but corrected based on information provided.

Unsupported No information was provided for this data entry from four vessels.

Variable 11: Table 5- Annual Expenses: Fuel Gallons

Support Analysis Code	Initial Reporting # of Vessels	% of Total	Corrected Reporting As Corrected # of Vessels	As Corrected % of Total
1	4	31%	6	46%
2	1	8%	0	0%
5	0	0%	1	8%
6	1	8%	0	0%
7	2	15%	2	15%
8	1	8%	0	0%
Unsupported	4	31%	4	31%
Total	13	100%	13	100%

Support analysis code and description of support provided:

1 For four vessels the information reported on the EDR was correct and substantiated by agreeing the amounts to invoices.

2 For one vessel there were calculation errors in the amounts reported in the EDR which were corrected through the validation process.

5 Based on the validation the items that were unsubstantiated were determined to be estimates that were based on valid assumptions.

6 For one vessel the amount reported was correct based on the information available at the time but was adjusted during validation based on complete information.

7 In the original selections two of the items were a best guess that were only supported by a representation of the vessel's owners.

8 One vessel reported an initial value that was unsubstantiated but corrected based on information provided.

Unsupported No information was provided for this data entry from four vessels.

Variable 12: Table 5- Annual Expenses: Annual Labor Costs

	Initial Reporting			Corrected Reporting	
Support Analysis Code	# of Vessels	% of Total		As Corrected # of Vessels	As Corrected % of Total
1	9	50%		18	100%
2	4	22%		0	0%
6	1	6%		0	0%
8	4	22%		0	0%
Total	18	100%		18	100%

Support analysis code and description of support provided:

1 For nine vessels the information reported on the EDR was correct and substantiated by agreeing the amounts to payroll reports or expense account detail. All remaining items were corrected through the validation process.

2 For four vessels there were calculation errors in the amounts reported in the EDR which were corrected through the validation process.

6 For one vessel the amount reported was correct based on the information available at the time but was adjusted during validation based on complete information.

8 Four vessels reported an initial value that was unsubstantiated but corrected based on information provided.

Variable 13: Table 6- License or Permit Number

	Initial Reporting			Corrected Reporting	
Support Analysis Code	# of Vessels	% of Total		As Corrected # of Vessels	As Corrected % of Total
1	1	100%		1	100%

Support analysis code and description of support provided:

1 During the validation process we inspected crew lists or a list of permit numbers to validate the reported quantity.

OUTLIER SELECTIONS – CATCHER PROCESSOR EDR RECORDS

A total of 133 individual Crab Processor and Catcher Processor EDR data entries were selected for verification, representing 17 distinct processing-related EDR variables; within this pool, there were 22 distinct EDR forms submitted (10 from 2015 and 12 from 2016), and 13 distinct EDR submitters, from which one or more data entry was selected. Upon completion of the verification review, each selected data entry was assigned a code for the quality of the original support, and the validated support. The tables below provide a summary of audit results for each EDR variable selected, listing the number and percentage (%) of selected entries assigned each audit code for the original and verified value, respectively, with the associated codes defined below.

2015:

Variable 1: Table 1- Crab Product Sales Finished Pounds

Support Analysis Code	Initial Reporting # of Processors	Initial Reporting % of Total	Corrected Reporting As Corrected # of Processors	Corrected Reporting As Corrected % of Total
1	3	75%	3	75%
7	1	25%	1	25%
Total	4	100%	4	100%

Support analysis code and description of support provided:

1 Three of the processors provided support for the initial values, which were substantiated by sales reports, detailed sales listings, or invoices.

7 One processor report provided an amount but were we unable to validate it to source documents.

Variable 2: Table 1- Crab Product Sales Revenue

Support Analysis Code	Initial Reporting # of Processors	Initial Reporting % of Total	Corrected Reporting As Corrected # of Processors	Corrected Reporting As Corrected % of Total
1	2	50%	3	75%
7	1	25%	1	25%
8	1	25%	0	0%
Total	4	100%	4	100%

Support analysis code and description of support provided:

1 Two of the processors provided support for the initial values, which were substantiated by sales reports, detailed sales listings, or invoices.

7 One processor report provided an amount but were we unable to validate it to source documents.

8 For one processor the original value was unsubstantiated but was corrected during validation.

Variable 3: Table 2- Custom Processing Finished Pounds

	Initial Reporting			Corrected Reporting	
Support Analysis				As Corrected # of	As Corrected % of
Code	# of Processors	% of Total		Processors	Total
1	2	33%		4	67%
2	2	33%		0	0%
Unsupported	2	33%		2	33%
Total	6	100%		6	100%

Support analysis code and description of support provided:

1 For two of the processors the information was correct as reported and we were able to validate the amounts to invoices, system reports, or sales records.

2 For two of the processors the amount reported for this data variable appears to be a typographical error that was corrected during validation.

Unsupported No information was provided for the data entry from two processors.

Variable 4: Table 2- Custom Processing Revenue

	Initial Reporting			Corrected Reporting	
Support Analysis				As Corrected # of	As Corrected % of
Code	# of Processors	% of Total		Processors	Total
1	1	33%		2	67%
2	1	33%		0	0%
Unsupported	1	33%		1	33%
Total	3	100%		3	100%

Support analysis code and description of support provided:

1 One of the processors provided information to validate the revenue that was reported such as invoices, system reports, or sales records.

2 One processor had an error in the amount that was reported that was corrected during validation.

Unsupported No information was provided for this data entry from one processor.

Variable 5: Table 3- Crab Purchases from Vessels - Cost

	Initial Reporting			Corrected Reporting	
Support Analysis Code	# of Processors	% of Total		As Corrected # of Processors	As Corrected % of Total
1	2	15%		11	85%
8	9	69%		0	0%
Unsupported	2	15%		2	15%
Total	13	100%		13	100%

Support analysis code and description of support provided:

1 For two data entries the information reported on the EDR was correct and substantiated by agreeing the amounts to purchase records, check payments, or invoices.

8 Nine processors did not substantiate the amounts originally reported but provided corrected amounts during the validation process.

Unsupported No information was provided for this data entry from two processors.

Variable 6: Table 3- Crab Purchases from Vessels - Pounds

	Initial Reporting			Corrected Reporting	
Support Analysis Code	# of Processors	% of Total		As Corrected # of Processors	As Corrected % of Total
1	11	79%		12	86%
8	1	7%		0	0%
Unsupported	2	14%		2	14%
Total	14	100%		14	100%

Support analysis code and description of support provided:

1 For eleven processors the information reported on the EDR was correct and substantiated by agreeing the amounts to purchase records, check payments, or invoices.

8 For one processor the original reported value was not applicable but that was corrected during validation.

Unsupported No information was provided for this data entry from two processors.

Variable 7: Table 4- Custom Processing Services - Cost

| Support Analysis | Initial Reporting | | Corrected Reporting | |
Code	# of Processors	% of Total	As Corrected # of Processors	As Corrected % of Total
1	0	0%	2	100%
2T	2	100%	0	0%
Total	2	100%	2	100%

Support analysis code and description of support provided:

1 Both data entries selected were corrected during validation based on processing records.

2T For two of the amounts reported there were errors in the calcuation that we corrected during the validation testing.

Variable 8: Table 4- Custom Processing Services - Raw Pounds

| Support Analysis | Initial Reporting | | Corrected Reporting | |
Code	# of Processors	% of Total	As Corrected # of Processors	As Corrected % of Total
1	2	100%	2	100%

Support analysis code and description of support provided:

1 For two processors the information reported on the EDR was correct and substantiated by agreeing the amounts to invoices or processing reports.

Variable 9: Table 4- Custom Processing Services - Finished Pounds

| Support Analysis | Initial Reporting | | Corrected Reporting | |
Code	# of Processors	% of Total	As Corrected # of Processors	As Corrected % of Total
1	2	100%	2	100%

Support analysis code and description of support provided:

1 For two processors the information reported on the EDR was correct and substantiated by agreeing the amounts to invoices or processing reports.

Variable 10: Table 6- Crab Processing Labor Cost

Support Analysis Code	Initial Reporting # of Processors	% of Total	Corrected Reporting As Corrected # of Processors	As Corrected % of Total
1	0	0%	1	33%
2	1	33%	0	0%
Unsupported	2	67%	2	67%
Total	3	100%	3	100%

Support analysis code and description of support provided:

1 None of the data entries were correct as submitted.

2 One of the processors had reported information that was incorrect and was corrected during validation. Amount was agreed to payroll records and expense reports.

Unsupported No information was provided for this data entry from two processors.

Variable 11: Table 6- Crab Processing Labor Hours

Support Analysis Code	Initial Reporting # of Processors	% of Total	Corrected Reporting As Corrected # of Processors	As Corrected % of Total
7	1	33%	1	33%
Unsupported	2	67%	2	67%
Total	3	100%	3	100%

Support analysis code and description of support provided:

7 One data entry was only supported by the representation of the processor.

Unsupported No information was provided for this data entry from two processors.

Variable 12: Table 7- Non-Processing Employee Hours

Support Analysis Code	Initial Reporting # of Processors	% of Total	Corrected Reporting As Corrected # of Processors	As Corrected % of Total
1	1	50%	2	100%
8	1	50%	0	0%
Total	2	100%	2	100%

Support analysis code and description of support provided:

1 One of the data entries was correct as reported and was validated to payroll records.

8 One of the data entries was corrected during the validation process but the reported value was unsubstantiated.

Variable 13: Table 7- Non-Processing Employee Wages

	Initial Reporting			Corrected Reporting	
Support Analysis Code	# of Processors	% of Total		As Corrected # of Processors	As Corrected % of Total
1	2	100%		2	100%

Support analysis code and description of support provided:

      1 Both data entries were correct as reported and were supported by payroll records.

Variable 14: Table 8- Processing Employees

	Initial Reporting			Corrected Reporting	
Support Analysis Code	# of Processors	% of Total		As Corrected # of Processors	As Corrected % of Total
1	1	50%		1	50%
7	1	50%		1	50%
Total	2	100%		2	100%

Support analysis code and description of support provided:

      1 One of the data entries was correct as reported and was validated to payroll records.

      7 One of the data entries was provided by the processor but no supporting documentation was provided to validate the number reported.

2016:

Variable 1: Table 1- Crab Product Sales Finished Pounds

Support Analysis	Initial Reporting			Corrected Reporting	
Code	# of Processors	% of Total		As Corrected # of Processors	As Corrected % of Total
1	3	75%		4	100%
8	1	25%		0	0%
Total	4	100%		4	100%

Support analysis code and description of support provided:

1 Three of the processors provided support for the initial values, which were substantiated by sales reports, detailed sales listings, or invoices.

8 The originally reported value was not substantiated but was corrected during validation.

Variable 2: Table 1- Crab Product Sales Revenue

Support Analysis	Initial Reporting			Corrected Reporting	
Code	# of Processors	% of Total		As Corrected # of Processors	As Corrected % of Total
1	2	50%		4	100%
8	2	50%		0	0%
Total	4	100%		4	100%

Support analysis code and description of support provided:

1 Two of the processors provided support for the initial values, which were substantiated by sales reports, detailed sales listings, or invoices.

8 For two data entries the original value was unsubstantiated but was corrected during validation.

Variable 3: Table 2- Custom Processing Finished Pounds

Support Analysis	Initial Reporting			Corrected Reporting	
Code	# of Processors	% of Total		As Corrected # of Processors	As Corrected % of Total
1	3	75%		3	75%
Unsupported	1	25%		1	25%
Total	4	100%		4	100%

Support analysis code and description of support provided:

1 For three of the data entries the information was correct as reported and we were able to validate the amounts to invoices, system reports, or sales records.

Unsupported No information was provided for this data entry from one processor.

Variable 4: Table 2- Custom Processing Raw Pounds

Support Analysis	Initial Reporting		Corrected Reporting	
Code	# of Processors	% of Total	As Corrected # of Processors	As Corrected % of Total
1	3	100%	3	100%

Support analysis code and description of support provided:

1 All of the selections provided information to validate the pounds processed that were reported, such as invoices, system reports, or sales records.

Variable 5: Table 2- Custom Processing Revenue

Support Analysis	Initial Reporting		Corrected Reporting	
Code	# of Processors	% of Total	As Corrected # of Processors	As Corrected % of Total
1	3	100%	3	100%

Support analysis code and description of support provided:

1 All of the selections provided information to validate the revenue for custom processing that was reported, such as invoices, system reports, or sales records.

Variable 6: Table 3- Crab Purchases from Vessels - Cost

Support Analysis	Initial Reporting		Corrected Reporting	
Code	# of Processors	% of Total	As Corrected # of Processors	As Corrected % of Total
1	5	50%	7	70%
1T	1	10%	1	10%
8	2	20%	0	0%
Unsupported	2	20%	2	20%
Total	10	100%	10	100%

Support analysis code and description of support provided:

1 For five data entries the information reported on the EDR was correct and substantiated by agreeing the amounts to purchase records, check payments, or invoices.

1T One data entry was reported as not applicable in the original reporting and it was validated that this was zero.

8 Two processors did not substantiate the amounts originally reported but provided corrected amounts during the validation process.

Unsupported No information was provided for this data entry from two processors.

Variable 7: Table 3- Crab Purchases from Vessels - Pounds

Support Analysis Code	Initial Reporting # of Processors	Initial Reporting % of Total	Corrected Reporting As Corrected # of Processors	Corrected Reporting As Corrected % of Total
1	6	55%	8	73%
1T	1	9%	1	9%
8	2	18%	0	0%
Unsupported	2	18%	2	18%
Total	11	100%	11	100%

Support analysis code and description of support provided:

1 For six data entries the information reported on the EDR was correct and substantiated by agreeing the amounts to purchase records, check payments, or invoices.

1T One data entry was reported as not applicable in the original reporting and it was validated that this was zero.

8 For two processors the original reported value was not applicable but that was corrected during validation.

Unsupported No information was provided for this data entry from two processors.

Variable 8: Table 4- Custom Processing Services - Cost

Support Analysis Code	Initial Reporting # of Processors	Initial Reporting % of Total	Corrected Reporting As Corrected # of Processors	Corrected Reporting As Corrected % of Total
1	0	0%	3	75%
7	1	25%	1	25%
8	3	75%	0	0%
Total	4	100%	4	100%

Support analysis code and description of support provided:

1 None of the data entries selected were correct as reported. Three items were corrected based on invoices or expense detail.

7 For one of the data entries the information provided was only supported by representation from the processor.

8 Three of the selections had incorrect values that were unsubstantiated but were corrected based on source documents.

Variable 9: Table 4- Custom Processing Services - Raw Pounds

Support Analysis Code	Initial Reporting # of Processors	% of Total	Corrected Reporting As Corrected # of Processors	As Corrected % of Total
1	2	50%	3	75%
7	1	25%	1	25%
8	1	25%	0	0%
Total	4	100%	4	100%

Support analysis code and description of support provided:

1 Two of the data entries selected were correct as reported. One additional item was corrected based on invoices or sales documents.

7 For one of the data entries the information provided was only supported by representation from the processor.

8 One of the selections had an incorrect value that was unsubstantiated but corrected based on source documents.

Variable 10: Table 4- Custom Processing Services - Finished Pounds

Support Analysis Code	Initial Reporting # of Processors	% of Total	Corrected Reporting As Corrected # of Processors	As Corrected % of Total
1	2	50%	3	75%
7	1	25%	1	25%
8	1	25%	0	0%
Total	4	100%	4	100%

Support analysis code and description of support provided:

1 Two of the data entries selected were correct as reported. One additional entry was corrected based on invoices or sales documents.

7 For one of the data entries the information provided was only supported by representation from the processor.

8 One of the selections had an incorrect value that was unsubstantiated but corrected based on source documents.

Variable 11: Table 5- Crab Processing Quota Costs

	Initial Reporting			Corrected Reporting	
Support Analysis				As Corrected # of	As Corrected % of
Code	# of Processors	% of Total		Processors	Total
6	1	100%		0	0%
7	0	0%		1	100%
Total	1	100%		1	100%

Support analysis code and description of support provided:

6 For this data entry the amount reported was correct at the time of the report but payments were made subsequent to the report filing.

7 As Aldrich did not verify the contract rates these amounts are reported as estimates.

Variable 12: Table 5- Crab Processing Quota Pounds

	Initial Reporting			Corrected Reporting	
Support Analysis				As Corrected # of	As Corrected % of
Code	# of Processors	% of Total		Processors	Total
7	1	100%		1	100%

Support analysis code and description of support provided:

7 As Aldrich did not verify the contract rates these amounts are reported as estimates.

Variable 13: Table 6- Crab Processing Labor Cost

	Initial Reporting			Corrected Reporting	
Support Analysis				As Corrected # of	As Corrected % of
Code	# of Processors	% of Total		Processors	Total
1	2	33%		2	33%
Unsupported	4	67%		4	67%
Total	6	100%		6	100%

Support analysis code and description of support provided:

1 Two of the data entries selected were supported by payroll records.

Unsupported No information was provided for this data entry from four processors.

Variable 14: Table 6- Crab Processing Labor Hours

Support Analysis Code	Initial Reporting # of Processors	Initial Reporting % of Total	Corrected Reporting As Corrected # of Processors	Corrected Reporting As Corrected % of Total
1	1	17%	1	17%
5	1	17%	1	17%
Unsupported	4	67%	4	67%
Total	6	100%	6	100%

Support analysis code and description of support provided:

1 One data entries selected was supported by payroll records.

5 One data entry was an estimate but we were able to review the calculation and assumptions used to determine it is reasonable.

Unsupported No information was provided for this data entry from four processors.

Variable 15: Table 7- Non-Processing Employees Hours

Support Analysis Code	Initial Reporting # of Processors	Initial Reporting % of Total	Corrected Reporting As Corrected # of Processors	Corrected Reporting As Corrected % of Total
1	1	50%	2	100%
8	1	50%	0	0%
Total	2	100%	2	100%

Support analysis code and description of support provided:

1 One data entry was correct as reported and was validated to payroll records.

8 One data entry was corrected during the validation process but the reported value was unsubstantiated.

Variable 16: Table 7- Non-Processing Employee Wages

Support Analysis Code	Initial Reporting # of Processors	Initial Reporting % of Total	Corrected Reporting As Corrected # of Processors	Corrected Reporting As Corrected % of Total
1	2	100%	2	100%

Support analysis code and description of support provided:

1 Both data entries were correct as reported and were supported by payroll records.

Variable 17: Table 8- Processing Employees

	Initial Reporting			Corrected Reporting	
Support Analysis				As Corrected # of	As Corrected % of
Code	# of Processors	% of Total		Processors	Total
1	1	50%		1	50%
7	1	50%		1	50%
Total	2	100%		2	100%

Support analysis code and description of support provided:

1 One data entry was correct as reported and was validated to payroll records.

7 One data entry was provided by the processor but no supporting documentation was provided to validate the number reported.

The quality of the information submitted in EDRs is important, as the information will be used to analyze the effects of current and future fishery management decisions associated with the Crab Rationalization program, on the owners of vessels and processing plants submitting EDR data as well as other stakeholders. Overall, the data verification procedures found that out of 56 submissions for 2015, 29 were well-supported, 17 were semi-supported, 1 was poorly-supported and 9 failed. For the 59 2016 submissions, 32 were well-supported, 16 were semi-supported, 1 was poorly-supported, and 10 failed. It was also noted that some of the variables selected were not applicable to all of the vessels or processors.

The results of the data verification procedures performed, detailed in the findings section, discuss the basis for the initial values and the support provided if the initial values were corrected based on updated documentation. Based on key objectives listed earlier in the report, several other observations noted through the data verification procedures performed are as follows:

1. The majority of support provided was consistent with the types of support provided during EDR data verification audits in previous years.

2. Most EDR respondents were in compliance with procedures, as support was provided in a timely fashion and follow-up questions were addressed as requested. In the Catcher Vessel submissions there were 57 selected EDR entries for which we received no response. We also received 5 entries that were not selected for which submitters volunteered corrected values. In the Processor submissions there were 26 selected EDR entries for which we received no response. We also received 37 entries that were not selected for which submitters volunteered corrected values.

3. Errors in submitted information did not appear to indicate a directional bias in the data. The corrected information was made as a result of new information received subsequent to the preparation of the original EDR or based on updated estimates or guidance on how to derive the variable.

4. For the next year procedures it would be helpful to receive the full EDR for each vessel or processor selected so that we can have better information to communicate with the submitters and determine the impact of corrections.

5. If possible it would be helpful to know the reason that items were selected for all outlier selections so that we understand the direction of the potential error.

6. During our conversations with the submitters it became clear that there is confusion regarding the calculation of some of the variables and it might be helpful to consider recording a webinar or some instructional video that preparers could watch should they need guidance.

7. There were also several questions from submitters regarding the use of the information that was being validated. If possible, it might be helpful to provide some communication to the submitters regarding how their information is used and how it helps the overall industry.