



DEPARTMENT OF THE NAVY

OFFICE OF NAVAL RESEARCH
875 NORTH RANDOLPH STREET
SUITE 1425
ARLINGTON, VA 22203-1995

IN REPLY REFER TO:
ONR Code 242
August 30, 2021

Mr. Myron Dosch
Chief Finance Officer/Controller
University of Alaska
2025 Yukon Drive, Suite 209
Fairbanks, AK 99775

Ref: (a) University of Alaska, Fairbanks (UAF), Conformed DS-2 certified March 4, 2021
(b) DCAA Audit Report No. 4261-2021F19100001 dated June 7, 2021

Dear Mr. Dosch:

In response to ONR's letter dated August 20, 2020, University of Alaska, Fairbanks (UAF), submitted reference (a), certified March 4, 2021, reflecting all changes, including revision #5, within the past six years up to the beginning of the next accounting period.

Based on my review of references (a) and (b), I am approving the proposed changes certified March 4, 2021. The changes in library book depreciation, UFAT (A9) merged into UNAC (F9), and the utility cost adjustment have already been incorporated in recently negotiated rates; therefore, a general dollar magnitude/cost impact proposal is not required. It is my determination that the Conformed Disclosure Statement certified March 4, 2021, adequately describes the proposed changes and the disclosed accounting practices are in compliance with the Cost Accounting Standards and 2 CFR Part 200. However, UAF is reminded that instances of non-compliances not detected may be discovered during subsequent reviews of UAF's cost accounting practices.

If you have any questions regarding this matter, please contact the undersigned at (703) 696-8559, or email at sharon.gales@navy.mil.

Sincerely,

GALES.SH
ARON.J.10
93052664

Digitally signed by
GALES.SHARON.J.1
093052664
Date: 2021.08.30
12:56:24 -04'00'

Sharon Gales
Contracting Officer

Copy to:
Tanya Hollis, UA
DCAA (Annette Hard)
DCAA FLA (A. Callaway)
ONR (E. Wood, ACO)
DCAA (Seattle Branch Office)