



# FEDERATED STATES OF MICRONESIA

## Office of The National Public Auditor

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Monday, February 23, 2026

### Memorandum

To: All Report Recipients / Relevant Stakeholders

From: National Public Auditor

Subject: Recall of 2023 Yap State Government Audit Report

This memorandum formally notifies all recipients of the Yap State Government Audit Report for the year ended September 30, 2023, dated December 26, 2025, that the report is hereby recalled and should no longer be used or relied upon.

A new set of financial statements and an auditor's opinion report will be prepared and issued by Burger Comer Magliari (BCM). The revised report is expected to be released soon.

As part of our quality assurance and corrective review process, it has been determined that certain matters require revision and reissuance.

Accordingly:

1. All printed copies of the previously issued 2023 Yap State Government Audit Report are to be returned to our office immediately.
2. The report should not be distributed, cited, or relied upon for any official purpose until the revised version is formally issued.
3. Any electronic versions currently in circulation should be deleted and removed from public or internal platforms.

We will announce the issuance of the revised audit report by BCM in due course, at which time official distribution will occur. Should you have any questions or require clarification, please contact our office directly. Thank you for your prompt attention to this matter.

Sincerely,

Haser H. Hainrick  
National Public Auditor