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June 5, 2015

The Board of Directors
Yap Visitors Bureau

Dear Members of the Board of Directors:

We have performed an audit of the financial statements of Yap Visitors Bureau (YVB or the Bureau), a component unit of the Yap State Government, as of and for the year ended September 30, 2014, in accordance with auditing standards generally accepted in the United States of America and ("generally accepted auditing standards") have issued our report thereon dated June 5, 2015.

We have prepared the following comments to assist you in fulfilling your obligation to oversee the financial reporting and disclosure process for which management of the Bureau is responsible.

OUR RESPONSIBILITY UNDER GENERALLY ACCEPTED AUDITING STANDARDS AND GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS

Our responsibility under generally accepted auditing standards and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, have been described in our engagement letter dated September 2, 2014. As described in that letter, the objective of a financial statement audit conducted in accordance with the aforementioned standards is:

- To express an opinion on whether the statement of net position of YVB as of September 30, 2014 and the related statements of revenues, expenses and changes in net position and of cash flows for the year then ended (the "financial statements"), are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America ("generally accepted accounting principles") and perform specified procedures on the required supplementary information for the year ended September 30, 2014.
- To report on YVB's internal control over financial reporting and on its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters for the year ended September 30, 2014 based on an audit of financial statements performed in accordance with the standards applicable to financial audits contained in *Government Auditing Standards*.

Our responsibilities under generally accepted auditing standards include forming and expressing an opinion about whether the financial statements that have been prepared with the oversight of management and the Board of Directors are presented fairly, in all material respects, in conformity with generally accepted accounting principles. The audit of the financial statements does not relieve management or the Board of Directors of their responsibilities.

OUR RESPONSIBILITY UNDER GENERALLY ACCEPTED AUDITING STANDARDS AND GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS, CONTINUED

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether caused by fraud or error. In making those risk assessments, we considered internal control over financial reporting relevant to the Bureau's preparation and fair presentation of the financial statements in order to design audit procedures that were appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Bureau's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Bureau's internal control over financial reporting. Our consideration of internal control over financial reporting would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses.

ACCOUNTING ESTIMATES

Accounting estimates are an integral part of the financial statements prepared with the oversight of management and are based on management's current judgments. Those judgments are ordinarily based on knowledge and experience about past and current events and on assumptions about future events. During the year ended September 30, 2014, we are not aware of any significant changes in accounting estimates or in management's judgments relating to such estimates.

AUDIT ADJUSTMENTS AND UNCORRECTED MISSTATEMENTS

Our audit of the financial statements was designed to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. As the result of our audit work, we identified matters that resulted in audit adjustments that we believe, either individually or in the aggregate, would have a significant effect on the Bureau's financial reporting process. Such proposed adjustments, listed as Attachment I, have been recorded in the accounting records and are reflected in the 2014 financial statements.

In addition, included in Appendices A and B to Attachment II to this letter, is an uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest and prior period presented that was determined by management to be immaterial to the financial statements taken as a whole.

SIGNIFICANT ACCOUNTING POLICIES

YVB's significant accounting policies are set forth in Note 2 to YVB's 2014 financial statements. During the year ended September 30, 2014, there were no significant changes in previously adopted accounting policies or their application, except for the following pronouncements adopted by YVB:

- GASB Statement No. 66, *Technical Corrections - 2012*, which enhances the usefulness of financial reports by resolving conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting.
- GASB Statement No. 67, *Financial Reporting for Pension Plans*, which revises existing guidance for the financial reports of most pension plans.
- GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, which requires a state or local government guarantor that offers a nonexchange financial guarantee to another organization or government to recognize a liability on its financial statements when it is more likely than not that the guarantor will be required to make a payment to the obligation holders under the agreement.

SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

The implementation of these statements did not have a material effect on YVB's 2014 financial statements.

In June 2012, GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions*, which revises and establishes new financial reporting requirements for most governments that provide their employees with pension benefits. The provisions in Statement 68 are effective for fiscal years beginning after June 15, 2014. Management does not believe that the implementation of this statement will have a material effect on the financial statements of YVB.

In January 2013, GASB issued Statement No. 69, *Government Combinations and Disposals of Government Operations*, which improves accounting and financial reporting for state and local governments' combinations and disposals of government operations. Government combinations include mergers, acquisitions, and transfers of operations. A disposal of government operations can occur through a transfer to another government or a sale. The provisions in Statement 69 are effective for fiscal years beginning after December 15, 2013. Management has not yet determined the effect of implementation of this statement on the financial statements of YVB.

In November 2013, GASB issued Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*, which addresses an issue regarding application of the transition provisions of Statement No. 68, *Accounting and Financial Reporting for Pensions*. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. The provisions in Statement 71 are effective for fiscal years beginning after June 15, 2014. Management does not believe that the implementation of this statement will have a material effect on the financial statements of YVB.

OTHER INFORMATION IN THE ANNUAL REPORTS

When audited financial statements are included in documents containing other information such as YVB's 2014 Annual Report, we will read such other information and consider whether it, or the manner of its presentation, is materially inconsistent with the information, or the manner of its presentation, in the financial statements audited by us. In the event that YVB issues an Annual Report or other documentation that includes the audited financial statements, we will read the other information in YVB's 2014 Annual Report and will inquire as to the methods of measurement and presentation of such information. If we note a material inconsistency or if we obtain any knowledge of a material misstatement of fact in the other information, we will discuss this matter with management and, if appropriate, with the Board of Directors.

DISAGREEMENTS WITH MANAGEMENT

We have not had any disagreements with management related to matters that are material to the Corporation's 2014 financial statements.

OUR VIEWS ABOUT SIGNIFICANT MATTERS THAT WERE SUBJECT OF CONSULTATION WITH OTHER ACCOUNTANTS

We are not aware of any consultations that management may have had with other accountants about auditing and accounting matters during 2014.

SIGNIFICANT FINDINGS OR ISSUES DISCUSSED, OR SUBJECT OF CORRESPONDENCE, WITH MANAGEMENT PRIOR TO OUR RETENTION

Throughout the year, routine discussions were held, or were the subject of correspondence with management regarding the application of accounting principles or auditing standards in connection with transactions that have occurred, transactions that are contemplated, or reassessment of current circumstances. In our judgment, such discussions or correspondence were not held in connection with our retention as auditors.

OTHER SIGNIFICANT ISSUES DISCUSSED, OR SUBJECT OF CORRESPONDENCE, WITH MANAGEMENT

Throughout the year, routine discussions were held, or were the subject of correspondence, with management. In our judgment, such discussions or correspondence did not involve significant issues requiring communication to the Board of Directors.

SIGNIFICANT DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

In our judgment, we received the full cooperation of the Bureau's management and staff and had unrestricted access to the Bureau's senior management in the performance of our audit.

MANAGEMENT'S REPRESENTATIONS

We have made specific inquiries of the Bureau's management about the representations embodied in the financial statements. Additionally, we have requested that management provide to us the written representations the Bureau is required to provide to its independent auditors under generally accepted auditing standards. We have attached to this letter, as Attachment II, a copy of the representation letter we obtained from management.

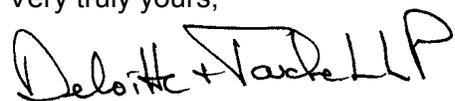
CONTROL-RELATED MATTERS

We have issued a separate report to you, dated June 5, 2015, wherein no matters involving the Bureau's internal control over financial reporting that were considered to be material weaknesses under standards established by the American Institute of Certified Public Accountants, and on its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters were reported.

* * * * *

This report is intended solely for the information and use of management, the Board of Directors, others within the Bureau and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

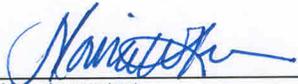
A handwritten signature in black ink that reads "Deloitte + Touche LLP". The signature is written in a cursive, stylized font.

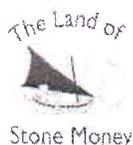
Yap Visitors Bureau
September 30, 2014
Corrected Misstatements

#	Name	Debit	Credit
1 AJE Beginning balance			
1002	BOFSM Checking	-	455.36
1202	Fixed Assets:Office Equipments:Accumulated Dep. - Equipment	-	1,329.18
1204	Fixed Assets:Office Furnitures:Accumulated Dep. - Furniture	-	712.70
3009	Retained Earnings-PY Adjustment	2,607.50	-
2008	LHM Small Misc Fund	-	110.26
		<u>2,607.50</u>	<u>2,607.50</u>
	Difference between prior year audited balance and FY2014 beginning balance		
2 AJE Unrecorded liability			
2000	Accounts payable	-	1,468.00
7203	Tamilyog Grant (Australia) Expense	1,468.00	-
		<u>1,468.00</u>	<u>1,468.00</u>
	Unrecorded liability (based on audit procedures on subsequent disbursement)		
3 AJE Remaining budget			
1113	Due from State Finance	-	24,086.87
8006	Grants	24,086.87	-
		<u>24,086.87</u>	<u>24,086.87</u>
	Remaining budget of compact fund at September 30, 2014		
4 AJE Unrecorded expenses			
8006	Grants	-	14,266.00
7101	Contractual Services:TNS/Canoe Festival	8,569.00	-
7107	Other Current Expenses:Equipment Repairs & Maint.	2,141.00	-
7112	Other Current Expenses:POL	31.00	-
7114	Other Current Expenses:Supplies & Materials	3,509.00	-
7213	Travel:PATA & FSMVB	16.00	-
		<u>14,266.00</u>	<u>14,266.00</u>
	Unrecorded expenses (based on comparison with Fundware of YSG)		
5 AJE Payment of loan interest			
1111	Garamfel/Kudler	2,100.00	-
8002	Interest Income	-	2,100.00
		<u>2,100.00</u>	<u>2,100.00</u>
	Loan payments during forbearance period were mistakenly applied to principal		
6 AJE Allowance for doubtful loan receivable account			
1112	Allowance for Doubtful Account	-	99,294.25
7501DT	Bad Debt Expense	99,294.25	-
		<u>99,294.25</u>	<u>99,294.25</u>
	Allowance for doubtful loan receivable account		

We have reviewed the audit adjustments summarized above and agreed that they should be recorded in the general ledger as of September 30, 2014. These adjusting journal entries are the results of errors and not results of fraud, irregularities, or illegal acts.


Don Evans, General Manager


Maria Ken, Accountant



Yap Visitors Bureau

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June 5, 2015

Deloitte & Touche
P.O. Box 753
Kolonias, Pohnpei 96941

We are providing this letter in connection with your audits of the statements of net position of Yap Visitors Bureau (the Bureau or "YVB"), a component unit of Yap State Government, as of September 30, 2014 and 2013 and the related statements of revenues, expenses and changes in net position and of cash flows for the years then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of the Bureau in conformity with accounting principles generally accepted in the United States of America (GAAP). We confirm that we are responsible for the following:

- a. The fair presentation in the basic financial statements of the Bureau's net position, and the related statements of revenues, expenses and changes in net position, and cash flows in conformity with accounting principles generally accepted in the United States of America.
- b. The design, implementation, and maintenance of internal control:
 - Relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error
 - To prevent and detect fraud
- c. Establishing and maintaining effective internal control over financial reporting.
- d. The review and approval of the financial statements and related notes and acknowledge your role in the preparation of this information. Specifically, we acknowledge that your role in the preparation of the financial statements was a matter of convenience rather than one of necessity. We have reviewed the financial statement preparation assistance provided by you and acknowledge that the financial statements are prepared in accordance with GAAP. Our review was based on the use of the financial statement disclosure checklist for stand-alone business-type activities obtained from the Government Finance Officers Association.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audits.

1. The basic financial statements referred to above are fairly presented in conformity with accounting

principles generally accepted in the United States of America. In addition:

- a. Net position components (net investment in capital assets, restricted and unrestricted) are properly classified and approved.
 - b. Deposits and investment securities are properly classified in the category of custodial credit risk.
 - c. Capital assets, including infrastructure assets, are properly capitalized, reported, and depreciated.
 - d. Required supplementary information is measured and presented within prescribed guidelines.
 - e. Revenues and expenses are appropriately classified in the statements of revenues, expenses and changes in net position within operating and non-operating revenues and expenses.
 - f. Capital assets are properly capitalized, reported and depreciated.
 - g. Applicable laws and regulations are followed in adopting, approving, and amending budgets.
 - h. Federal awards expenditures have been charged in accordance with applicable cost principles.
2. The Bureau has provided to you all relevant information and access as agreed in the terms of the audit engagement letter.
3. The Bureau has provided you:
- a. Financial records and related.
 - b. Contracts and grant agreements (including amendments, if any) and any other correspondence that has taken place with federal agencies.
 - c. Minutes of the meetings of the Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.

October 24, 2013	July 25, 2014	April 30, 2015 (Draft)
November 22, 2013	August 15, 2014	May 29, 2015 (Draft)
December 27, 2013	September 26, 2014	
January 24, 2014	October 31, 2014	
February 21, 2014	November 28, 2014	
March 21, 2014	December 30, 2014	
April 25, 2014	January 30, 2015	
May 30, 2014	February 13, 2015	
June 27, 2014	March 27, 2015	

There are no meetings other than those that have occurred from May 29, 2015 through the date of this letter.

4. There have been no:
- a. Action taken by the Bureau's management that contravenes the provisions of federal and Federated States of Micronesia (FSM) laws and regulations or of contracts and grants applicable to the Bureau and for all funds administered by the Bureau.

- b. Communication from other regulatory agencies concerning noncompliance with or deficiencies in financial reporting practices or other matters that could have a material effect on the financial statements.
5. We have no knowledge of any fraud or suspected fraud affecting the Bureau involving (a) management, (b) employees who have significant roles in internal control over financial reporting, or (c) others if the fraud could have a material effect on the financial statements.
6. We have no knowledge of any allegations of fraud or suspected fraud affecting the Bureau received in communications from employees, former employees, analysts, regulators, or others.
7. We believe the effects of any uncorrected financial statement misstatements aggregated by you during the current audit engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. A summary of such uncorrected misstatements has been attached as Appendix A.
8. We believe the effects of the uncorrected financial statement misstatements detected in the current year that relate to the prior year presented, when combined with those misstatements aggregated by you during the prior-year audit engagement and pertaining to the prior year presented, are immaterial, both individually and in the aggregate, to the financial statements for the year ended September 30, 2013 taken as a whole. A summary of such uncorrected misstatements has been attached as Appendix B.
9. There are no unasserted claims or assessments that are probable of assertion and must be disclosed in accordance with GASB Codification of Governmental Accounting and Financial Reporting Standards ("GASB Codification") Section C50, *Claims and Judgments*. Additionally, we did not utilize services of attorneys during the year ended September 30, 2014 to the date of this letter.
10. The Bureau has not performed a formal risk assessment, including the assessment of the risk that the financial statements may be materially misstated as a result of fraud. However, management has made available to you their understanding about the risks of fraud in the Bureau and do not believe that the financial statements are materially misstated as a result of fraud.
11. Significant assumptions used by us in making accounting estimates are reasonable.

Except where otherwise stated below, matters less than \$2,600 collectively are not considered to be exceptions that require disclosure for the purpose of the following representations. This amount is not necessarily indicative of amounts that would require adjustment to or disclosure in the financial statements.

12. Except as listed in Appendix A and Appendix B, there are no transactions that have not been properly recorded in the accounting records underlying the financial statements.
13. The Bureau has no plans or intentions that may affect the carrying value or classification of assets and liabilities.
14. The following, to the extent applicable, have been appropriately identified and properly recorded and disclosed in the financial statements:
 - a. Related-party transactions and associated amounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements, and guarantees (written or oral).
 - b. Guarantees, whether written or oral, under which the Bureau is contingently liable.

15. Regarding related parties:
- a. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
 - b. To the extent applicable, related parties and all the related-party relationships and transactions, including sales, purchases, loans, transfers, leasing arrangements, and guarantees (written or oral) have been appropriately identified, properly accounted for, and disclosed in the financial statements.
 - c. In the ordinary course of business, YVB enters into transactions with the Yap State Government and private businesses in which certain of the YVB board members hold positions of influence. The Yap State subsidies for the years ended September 30, 2014 and 2013 of \$269,067 and \$283,561, respectively, constitute related party transactions. These subsidies are disclosed in Note 6 to the financial statements.

16. In preparing the financial statements in conformity with GAAP, management uses estimates. All estimates have been disclosed in the financial statements for which known information available prior to the issuance of the financial statements indicates that both of the following criteria are met:
- a. It is at least reasonably possible that the estimate of the effect on the financial statements of a condition, situation, or set of circumstances that existed at the date of the financial statements will change in the near term due to one or more future confirming events.
 - b. The effect of the change would be material to the financial statements.

We are not aware of any estimates at September 30, 2014 that may change and that the effect of the change would be material to the financial statements.

17. Risks associated with concentrations, based on information known to management, that meet all of the following criteria have been disclosed in the financial statements:
- a. The concentration exists at the date of the financial statements;
 - b. The concentration makes the enterprise vulnerable to the risk of a near-term severe impact; and
 - c. It is at least reasonably possible that the events that could cause the severe impact will occur in the near term.

18. There are no:
- a. Instances of identified or suspected noncompliance with laws and regulations whose effects should be considered when preparing the financial statements.
 - b. Known actual or possible litigation and claims whose effects should be considered when preparing the financial statements that have not been disclosed to you and accounted for and disclosed in accordance with GAAP.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB Codification Section C50, *Claims and Judgments*.

19. The Bureau has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

20. The Bureau has complied with all aspects of contractual agreements that would have an effect on

the financial statements in the event of noncompliance.

21. We have disclosed to you that no change in the Bureau's internal control over financial reporting has occurred during the Bureau's most recent fiscal year that has materially affected, or is reasonably likely to materially affect, the Bureau's internal control over financial reporting.
22. Receivables recorded in the financial statements represent valid claims against debtors for sales or other charges arising on or before the balance-sheet date and have been appropriately reduced to their estimated net realizable value.
23. No department or agency of Yap State has reported a material instance of noncompliance to us.
24. Regarding required supplementary information:
 - a. We confirm that we are responsible for the required supplementary information.
 - b. The required supplementary information is measured and presented in accordance with GASB Codification Section 2200, *Comprehensive Annual Financial Report*
 - c. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period.
25. There have been no actions taken by management, which contravene the provisions of local laws or regulations or of contracts applicable to the Bureau.
26. The Bureau is responsible for determining and maintaining the adequacy of the allowance for doubtful accounts receivable, as well as estimates used to determine such amounts. Management believes the allowances are adequate to absorb currently estimated bad debts in the account balances.
27. The Bureau has advised you all awards provided by federal agencies in the form of grants, contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, insurance, or direct appropriations.
28. The Bureau has obligated, expended, received, and used public funds of the Bureau in accordance with the purpose for which such funds have been appropriated or otherwise authorized by federal or local law. Such obligation, expenditure, receipt, or use of public funds was in accordance with any limitations, conditions, or mandatory directions imposed by federal or local law.
29. Money or similar assets handled by the Bureau on the local governments have been properly and legally administered and the accounting and recordkeeping related thereto is proper, accurate, and in accordance with law.
30. No evidence of fraud or dishonesty in fiscal operations of programs administered by the Bureau has been discovered.
31. During fiscal year 2014, YVB implemented the following pronouncements
 - GASB Statement No. 66, Technical Corrections - 2012, which enhances the usefulness of financial reports by resolving conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting.
 - GASB Statement No. 67, Financial Reporting for Pension Plans, which revises existing guidance for the financial reports of most pension plans.

- GASB Statement No. 70, Accounting and Financial Reporting for Nonexchange Financial Guarantees, which requires a state or local government guarantor that offers a nonexchange financial guarantee to another organization or government to recognize a liability on its financial statements when it is more likely than not that the guarantor will be required to make a payment to the obligation holders under the agreement.

The implementation of these statements did not have a material effect on YVB's 2014 financial statements.

In June 2012, GASB issued Statement No. 68, Accounting and Financial Reporting for Pensions, which revises and establishes new financial reporting requirements for most governments that provide their employees with pension benefits. The provisions in Statement 68 are effective for fiscal years beginning after June 15, 2014. Management does not believe that the implementation of this statement will have a material effect on the financial statements of the Bureau.

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32. The Bureau does not require collateralization of its cash deposits; therefore, deposit levels in excess of FDIC insurance coverage are uncollateralized. Accordingly, these deposits are exposed to custodial credit risk. The Bureau has not experienced any losses on such accounts and management believes it is not exposed to any significant credit risk on its deposits.
33. No events have occurred after September 30, 2014, but before June 5, 2015, the date the financial statements were available to be issued that require consideration as adjustments to or disclosures in the financial statements.


Don Evans, General Manager


Maria Ken, Accountant

Appendix A

Yap Visitors Bureau
 September 30, 2014
 Uncorrected Misstatements - Current Period

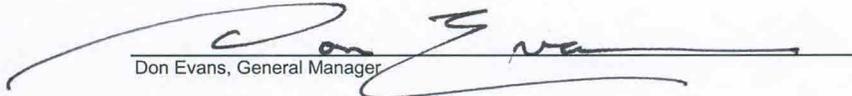
Name	Debit	Credit
1 PAJE		
Expenditure	5,235.00	-
Grant	-	5,235.00
	5,235.00	5,235.00

Unreconciled difference between Fundware and Quickbooks

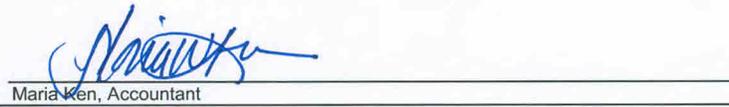
Name	Debit	Credit
1 PAJE		
Depreciation expense	2,082.40	-
Accumulated depreciation	-	2,082.40
	2,082.40	2,082.40

Unrecorded depreciation expense in FY2014

We have reviewed the uncorrected misstatements summarized above. These adjusting journal entries are the results of errors and not results of fraud, irregularities, or illegal acts.



 Don Evans, General Manager



 Maria Ken, Accountant

Appendix B

Yap Visitors Bureau
 September 30, 2014
 Uncorrected Misstatements - Prior Period

Name	Debit	Credit
1 PAJE		
Accrued interest	1,694.98	-
Interest income	-	1,694.98
	1,694.98	1,694.98

Unrecorded accrued interest on loan receivable identified during the prior year audit

Name	Debit	Credit
2 PAJE		
Grant	2,202.00	-
Expense	-	2,202.00
	2,202.00	2,202.00

Unreconciled variance between revenue and expenditure

We have reviewed the uncorrected misstatements summarized above. These adjusting journal entries are the results of errors and not results of fraud, irregularities, or illegal acts.


 Don Evans, General Manager


 Maria Ken, Accountant