

OFFICE OF THE NATIONAL PUBLIC AUDITOR
FEDERATED STATES OF MICRONESIA

**THE WE CARE KOSRAE PATIENT REFERRAL PROGRAM:
Use Of Funds Not In Full Compliance**

Audit Report No. 2016- 04



Haser H. Hainrick
National Public Auditor



FEDERATED STATES OF MICRONESIA

Office of The National Public Auditor

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January 27, 2016

His Excellency Peter M Christian, President
Honorable Members of the FSM Congress
Federated States of Micronesia

RE: Audit of the We Care Kosrae Patient Referral Program (We Care)

We have completed our audit of the We Care program for fiscal years 2011 to FY2015. We conducted this audit in response to a request from The Honorable Paliknoa Welly, the 2-year term senator of Kosrae State in his letter dated September 26, 2015. According to the Senator, he was informed that the Program's funds were not being used pursuant to the Program's By-Laws. Therefore, he requested the National Public Auditor to conduct an audit of the program.

The objective of this audit was to determine whether the We Care program used its funds in accordance with its own by-laws, other applicable laws, rules and regulations.

Based on our audit, we found that:

- Program's funds were not used for eligible applicants
- Program's funds were spent on insured patients
- Lack of accountability and record keeping
- Accounts Payable Vouchers (APV's) not approved by Finance Officer
- Promissory notes were not collected
- Progress reports were not submitted to the FSM Congress on status of the program funds

We discussed the findings with the Secretary of the Department of Finance and Administration (DoF&A), Board of Directors, and the Allottees. We also provided them with copies of this report for their review and management responses.

Respectfully submitted,

Haser Hainrick
National Public Auditor

Xc: Vice President
Secretary, Department of Finance & Administration
Chairman, Board of Directors

Office of the National Public Auditor
The We Care Kosrae Patient Referral Program: Use of Funds Not In Full Compliance
Audit Report 2016 - 04

Table of Contents

INTRODUCTION	1
Background	1
Objectives, Scope and Methodology	2
Prior Audit Coverage	4
Conclusion	4
FINDINGS AND RECOMMENDATIONS.....	5
Finding No. 1: \$7,501.26 of the Program’s Funds Were Not Used For Eligible Applicants	5
Finding No. 2: \$108,134 Promissory Notes Representing Accounts Receivable From Patients Were Not Collected As Required	5
Finding No. 3: \$9,436 Of Program’s Funds Were Spent On Insured (Ineligible) Patients	6
Finding No. 4: Lack Of Accountability And Record Keeping Of Program Funds	6
Finding No. 5: Approximately \$55,827 Of Program Expenditures Were Not Properly Approved	7
Finding No. 6: No Progress Reports Were Submitted To The FSM Congress On Status Of The Program Fund.....	8
MANAGEMENT RESPONSE.....	9
ONPA EVALUATION OF MANAGEMENT RESPONSE.....	14
NATIONAL PUBLIC AUDITOR COMMENTS	15
ONPA CONTACT ANDSTAFF ACKNOWLEDGEMENTS	16

Office of the National Public Auditor
The We Care Kosrae Patient Referral Program: Use of Funds Not in Full Compliance
Audit Report No. 2016 - 04

INTRODUCTION

On September 26, 2015, the Office of the National Public Auditor received a written request from The Honorable Paliknoa Welly, the 2-year term senator of Kosrae State in the 19th Congress of the FSM, asking for an audit on the We Care Kosrae Patient Referral Program. According to the Senator, he was informed that the Program's funds were not being used pursuant to the Program's By-Laws. Therefore, he requested the National Public Auditor to conduct an audit to establish *the truth of the situation in order to make an informed decision on whether the FSM Congress should continue to appropriate funds to the Program.*

Background

The "We Care Program" is a program committed to help in providing, promoting or sustaining the optimal health and well-being of Kosraeans. The name of the Program is the "We Care Kosrae Patient Referral Program" also referred to as "We Care".

The purposes of the program and its powers in connection therewith are as follows:

1. To ensure that no Kosraean was deprived of the opportunity to seek medical help outside of Kosrae due to lack of personal financial resources.
2. To assist Kosraean patients without health insurance who were in need of medical treatment outside of Kosrae.
3. To establish and administer a revolving¹ fund to achieve the stated purposes for the sustainability and continuity of the efforts of the Program.
4. To affiliate with and seek financial assistance for this Program from other local, national and international organizations.
5. To manage, purchase, take or lease in exchange, hire or otherwise acquire or dispose of any personal property that may be deemed necessary or convenient for the purposes of the Program's objectives.
6. To hire persons whose services may be deemed necessary for the purpose of the Program and to pay them in return for services rendered to the Program.
7. To do all such lawful things as were incidental or conducive to the attainment of the above objects or any of them, including, but not limited to, the power to enter into contracts for the benefit of the Program.

Program Participation Eligibility

The following criteria must be satisfied in order for a person to be eligible to use the funds under this Referral Program:

1. The patient must be a Kosraean with valid FSM citizenship by birth or naturalization and a resident of the State of Kosrae at the time of application.

¹ Patients and patient attendants are required to fill out a promissory note so after their return, they are required to pay back the total amount used for their medical referral travels.

Office of the National Public Auditor
The We Care Kosrae Patient Referral Program: Use of Funds Not in Full Compliance
Audit Report No. 2016 - 04

2. The person must be identified as a patient with medical conditions which could not be treated locally in Kosrae due to the unavailability of needed resources for the diagnosis or treatment of the medical condition.
3. The patient is not enrolled in any health insurance program, whether as a principal or as a dependent and is in need of financial assistance for a medical referral.
4. Funds may also be used to cover costs directly related to the referral of an eligible Kosraean patient including costs for patient escort.

Membership and Board of Directors

The Program is a non-stock entity and comprises of a Board of Directors of five members, representing the four municipalities in the State of Kosrae, and one licensed physician.

The FSM Congress has been appropriating funds for the We Care Program since 2008. For fiscal years 2011 to 2015, the total funding appropriated by the FSM Congress was \$114,841 based on the table below.

***Schedule of Appropriations and Allotments for
the We Care Program from FY2011 – FY2015***

PL No.	PL Date	Allotment No.	Allotment Date	Amount	Allottee	Exp. Date
16-49	10/15/10	325K11001	11/20/2010	20,000.00	Deputy Assistant Secretary, CTA	Until expended
16-71	4/18/11	325K11043	6/27/2011	10,000.00	Deputy Assistant Secretary, CTA	Until expended
17-48	4/25/12	325K12012	5/18/2012	5,000.00	Deputy Assistant Secretary, CTA	9/30/2014
18-07	8/15/13	325K13072	9/3/2013	20,000.00	Deputy Assistant Secretary, CTA	9/30/2014
18-13	9/30/13	325K13055		19,841.00	Mayor, Lelu Mun.	9/30/2014
18-35	1/16/14	325K14020	2/17/2014	20,000.00	Mayor, Lelu Mun.	9/30/2015
18-70	7/10/14	325K15007	10/15/2014	20,000.00	Mayor, Lelu Mun.	9/30/2015
		Total Allotment		\$ 114,841.00		

Source: Appropriation Laws and Advice of Allotments

The total funds appropriated by the FSM Congress as indicated above has been used up or spent on the program.

Objectives, Scope and Methodology

Objective

The objective of this audit was to determine whether the We Care Kosrae Patient Referral Program used its funds in accordance with its own by-laws, other applicable laws, rules and regulations.

Office of the National Public Auditor
The We Care Kosrae Patient Referral Program: Use of Funds Not in Full Compliance
Audit Report No. 2016 - 04

Scope

The audit scope covered all Congress appropriations for the We Care Program, covering the fiscal years 2011 to 2015.

We performed the audit fieldwork at the Division of the National Treasury and the Division of Budget at the Department of Finance & Administration in Palikir, Pohnpei; the FSM Congress Delegation Office in Kosrae, the State Department of Administrative Services, and at the FSM Finance Field Office also in Kosrae State.

Based on the objective, this audit was limited to the review of compliance with the Program's by-laws, other applicable laws and regulations in regards to the We Care Program. As such, we did not assess if the We Care Program achieved its intended purposes.

We conducted this audit pursuant to the authority vested in the Public Auditor as codified under Chapter 5, Title 55 of the FSM Code, which states in part:

“The Public Auditor shall inspect and audit transactions, accounts, books, and other financial records of every branch, department, office, agency, board, commission, bureau, and statutory authority of the National Government and of other public legal entities, including, but not limited to, States, subdivisions thereof, and nonprofit organizations receiving public funds from the National Government.”

Methodology

We conducted this audit in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States in 2011. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

The audit procedures included the review of the program's related by-laws, appropriation laws and advice of allotments. We also reviewed the fund status and the expenditure reports. Likewise, we obtained the Board of Directors' minutes of meetings, listing of outstanding debts for all referrals and attendants, and some promissory notes for the referrals and attendants. Furthermore, we examined all the expenditures incurred under the We Care Program during the period covered by our audit (FY2011 to FY2015). We interviewed key staff and officials of the Kosrae Congressional Delegation Office, Department of Administrative Services and the Office of the Mayor in Lelu, Kosrae State. However, the audit team was not able to meet with the Assistant Secretary for Customs and Tax Administration (CTA), another Allottee, as he was off-island during our field visit to Kosrae State. We also met with the Governor, members of the Board of Directors, the former and current Program Administrators, and staff of the FSM Finance Field Office in Kosrae.

Office of the National Public Auditor
The We Care Kosrae Patient Referral Program: Use of Funds Not in Full Compliance
Audit Report No. 2016 - 04

Prior Audit Coverage

This is the first audit of the We Care Kosrae Patient Referral Program conducted by the Office of the National Public Auditor.

Conclusion

Based on our audit, we conclude that the We Care Program did not fully comply with the Program's By-Laws and the Financial Management Regulations (FMR) regarding disbursements of its funds. Some examples of the non-compliance weaknesses are as follow:

- Program funds were not used for eligible applicants
- Program's funds were spent on insured patients
- Payment request not authorized by the Allottee
- Lack of accountability and record keeping
- Accounts Payable Vouchers (APV's) not approved by Finance Officer
- Promissory notes were not collected
- Progress reports were not submitted to the FSM Congress on status of the program funds

The findings and recommendations are discussed in details in the following pages.

Office of the National Public Auditor
The We Care Kosrae Patient Referral Program: Use of Funds Not in Full Compliance
Audit Report No. 2016 - 04

FINDINGS AND RECOMMENDATIONS

Finding No. 1: \$7,501.26 of the Program's Funds Were Not Used For Eligible Applicants

The Program by-laws specified the requirements for an applicant to become eligible to use the Program funds. Under Article IV, #1, #2 & #4 states: *#1 - The patient must be a Kosraean with valid FSM citizenship by birth or naturalization and a resident of the State of Kosrae at the time of application; #2 – The person must be identified as a patient with medical conditions which cannot be treated locally in Kosrae due to the unavailability of needed resources for the diagnosis or treatment of the medical condition; and #4 – Funds may also be used to cover costs directly related to the referral of an eligible Kosraean patient such as the cost of an escort for critical patients.”*

During our audit, we found that certain provisions pertaining to the Program's by-laws were not complied with as required. We found that the Program funds were used for the following cases:

- 1) An applicant was residing in Pohnpei during the time of application.
- 2) Used as travel funds for applicants who travelled to the US Mainland which is beyond the designated medical destinations approved in the applications (e.g. Hawaii, Philippines, Guam, and even in Pohnpei). These changes in the travel itineraries were without proper justifications.
- 3) Purchases of food items.

As a result, about \$7,501 was spent on ineligible recipients and food.

Cause and recommendation

The Board did not have adequate system in place for selecting and approving application requests for off-island referrals. Additionally, the Board did not adhere to the requirements of the Program's by-laws.

We recommend that the Board of Directors should;

- Establish a system to use as a basis for selecting and approving application requests consistent with the Program's by-laws and other applicable laws and regulations.
- Adhere to the requirements of the Program's by-laws and approve only the applications for eligible applicants.

Finding No. 2: \$108,134 Promissory Notes Representing Accounts Receivable From Patients Were Not Collected As Required

It was envisioned that the We Care Program would be a revolving fund where income or repayments would be used to sustain the Program's continuing operations. Under Article III – #3 of the Program's by-laws, it states that the purpose of the Program is “*..to establish and administer a revolving fund to achieve the stated purposes for the sustainability and continuity of the efforts of the Program.”*

Office of the National Public Auditor
The We Care Kosrae Patient Referral Program: Use of Funds Not in Full Compliance
Audit Report No. 2016 - 04

We found that several (most) patients were not paying back the costs of their travels as required. Additionally, we noted that the promissory notes to pay the related medical referral costs that the patients had signed prior to their referrals/travels were not collected.

This resulted in approximately \$108,134 of uncollected promissory notes from patients. Of this amount, \$94,470.87 or 87% represents the total amount of uncollected promissory notes during the period covered by this audit (FY2011 to FY2015).

Cause and Recommendation

The Board of Directors did not establish any policies and procedures as for the collection of promissory notes.

We recommend that the Board of Directors should establish effective collection and enforcement policies and procedures to guide the collection of Program funds.

Finding No. 3: \$9,436 Of Program's Funds Were Spent On Insured (Ineligible) Patients

Under Article III, #2 states: *"To assist Kosraean patients without health insurance who are in need of medical treatment outside of Kosrae.* Additionally, Article IV #3 states: *"The patient is not enrolled in any health insurance program, whether as a principal or as a dependent and is in need of financial assistance for a medical referral."*

Based on our audit, we found that Program's funds were used for patients who were already insured under the MiCare Insurance Plan.

As a result, approximately \$9,436 of the Program's fund was expended on ineligible recipients.

Cause and Recommendation

There were no internal procedures to check whether an applicant requesting for medical referral under the We Care Program was already insured under other medical insurance providers.

We recommend that the Board of Directors should maintain an update listing of insured patients from the FSM MiCare and other medical insurance programs to be used during the selection and approval to check whether an applicant is already covered by a medical insurance.

Finding No. 4: Lack Of Accountability And Record Keeping Of Program Funds

Collections from promissory notes were deposited in the banks maintained for the program funds. In handling of funds, prudent practice requires that an Accountant/Bookkeeper shall:

- Keep a complete set of books to record daily business transactions in detail;
- Keep subsidiary ledgers to monitor receivables and payables; and

Office of the National Public Auditor
The We Care Kosrae Patient Referral Program: Use of Funds Not in Full Compliance
Audit Report No. 2016 - 04

- Perform reconciliation of bank accounts with records.

During the audit, we found that the administrator did not properly maintain adequate records that would reflect the activities and account the financial transactions for the program. Furthermore, the accountings of promissory notes were not properly recorded, maintained and their collections were not reconciled with deposits. The documents supporting the transactions were not filed for reference purposes.

As a result, the funds for the program that were collected, deposited and withdrawn from the bank account were not properly accounted and could increase the risk of fraud, misuse, and abuse. Based on the passbooks, there were bank balances of \$795.30 and \$10,585.80 based on the table below.

Bank		Dates		Withdrawal	Interest	Deposit	
Account No.	Name of Bank	From	To	Amount	Amount	Amount	Balance
6011094312	Bank of FSM	4/24/2015	10/27/2015	25,168.84	4.89	25,959.25	795.30
0213114603	Bank of Guam	2/27/2015	10/22/2015	5,899.40	6.20	16,479.00	10,585.80

Cause and Recommendation

The administrator did not reconcile her records with the bank records to ensure consistencies between records. Furthermore, the administrator needs training on proper keeping of accounting records and preparation of accounting reports.

We recommend that the administrator should record and reconcile the program transactions periodically to ensure consistency of accounting records. We also recommend the administrator to obtain necessary training to develop her competencies in keeping adequate accounting records and necessary reports.

Finding No. 5: Approximately \$55,827 Of Program Expenditures Were Not Properly Approved

The FMR requires at sub-part 2.1(d) that “..Government funds may be obligated pursuant to a contract only if the contract, including all modifications and amendments thereto is certified by signature of the Secretary or his designee certification officer as to availability of funds.”

Additionally, sub-part 3.1 also requires that “..an Allottee must be either an individual person or an entity. An "entity" is any legal entity duly formed and existing under and subject to the laws of the Federated States of Micronesia or one of its States. When an entity is the Allottee, an individual within that entity shall be identified as the person entitled to the rights and subject to the obligations of being Allottee. When no such individual is specified by applicable law or in the request for allotment of funds, the individual shall be deemed to be the president, CEO, managing partner, secretary, director, administrator, magistrate, mayor, or other head officer of that entity.”

During our review of Program’s fund disbursements paid out at the FSM Finance Field Office, we found that:

Office of the National Public Auditor
The We Care Kosrae Patient Referral Program: Use of Funds Not in Full Compliance
Audit Report No. 2016 - 04

1. The former Chairman of the Board signed-off on a request for a payment that was submitted to the FSM Finance field office in Kosrae though the former Chairman was not the proper allottee of the fund.
2. Several Accounts Payable Vouchers and Purchase Requisitions were not approved nor certified by the designated certification officer.

As a result, payments in the amount \$55,827.36 were disbursed without the proper approval from the Secretary of Finance, or his designee, and also without the approval of allottee as required.

Cause and Recommendation

The FSM Finance Field Officer In-Charge did not properly review the request for payment to ensure that the request had been properly approved by the authorized authorities (signors) prior to effectuating the disbursement.

We recommend that the Secretary of Finance through his/her representative at the FSM Finance Field Office in Kosrae should properly review all payment requests to ensure compliance with the fund certification and disbursement approval requirements of the FMR.

Finding No. 6: No Progress Reports Were Submitted To The FSM Congress On Status Of The Program Fund

Title 55 FSMC, Chapter 2, Sub-Section 226 requires, among others, that the allottee of funds for public projects are required to submit reports to the FSM Congress in accordance with the timing and frequency as stipulated therein. Therefore as a recipient of public project appropriation from the FSM Congress, the We Care Program is required to comply with this reporting requirement.

We found during our audit that no progress report has been submitted to the FSM Congress. During our interview, the Board of Directors and the Allottees admitted that there were no reports being submitted to the FSM Congress regarding the administration of the program fund.

As a result, the FSM Congress has no knowledge of how the funds were utilized and administered.

Cause and Recommendation

The Allottees and the Chairman of the Board of Directors were not aware of the reporting requirements set forth under Title 55 of the FSM Code. Additionally and according to the Chairman, there was nothing much to report to both the Allottees and the FSM Congress.

We recommend that the Allottees and the Chairman of the Board of Directors submit progress reports to the FSM Congress to comply with the reporting requirements of Title 55 Section 226 of the FSM Code.

Office of the National Public Auditor
The We Care Kosrae Patient Referral Program: Use of Funds Not in Full Compliance
Audit Report No. 2016 - 04

MANAGEMENT RESPONSE

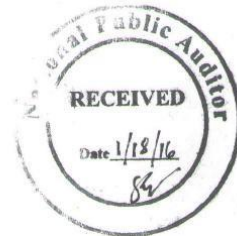


Government of the Federated States of Micronesia
Department of Finance & Administration
P.O. Box PS158 Palikir, Pohnpei FM 96941

Office of the Secretary

January 14, 2015

A handwritten signature in blue ink, likely belonging to the Secretary of Finance & Administration.



TO: Public Auditor

FROM: Secretary of Finance & Administration 

SUBJECT: Audit Response to Audit Report No. 2016-04

I am very appreciative of the above report as we now know our weaknesses and we will try our best to improve. The followings are my responses to the findings indicated in the audit.

Finding # 1: \$ 8,612.96 of the Program Funds were not used for Eligible applicants

Auditee Response:

I kind of disagree to item #1 of this finding as residing in a different state in the FSM changes your state residency. For example, if a Kosrae is residing in Pohnpei at the time s/he is sick and needed assistance from this fund, it does not mean that s/he is not an eligible applicant because s/he is residing in Pohnpei. S/he is still a legal resident of Kosrae and a citizen of FSM. Items # 2-4, I agreed with all the findings.

Finding # 2: \$108,134 Promissory Notes representing accounts receivable from patients were not collected as required.

Auditee Response:

I agreed with the finding.

Finding # 3: \$9,436 program's funds were spent on insured (ineligible) patients

Auditee Response:

I concurred the finding, however, I suggested for a more thorough investigation on this finding to be sure that the patient is not eligible.

Office of the National Public Auditor
The We Care Kosrae Patient Referral Program: Use of Funds Not in Full Compliance
Audit Report No. 2016 - 04

Finding # 4: Lack of Accountability and Record Keeping of Programs Funds

Auditee Response:

I concurred with the finding.

Finding # 5: Approximately \$55,827 of program expenditures were not properly approved.

Auditee Response:

I concurred with the finding, however, we will discontinue this irresponsible matter.

Finding # 6: No progress reports were submitted to the FSM congress on Status of the program fund.

Auditee Response:

I concurred with the finding.

Thank you again.

Office of the National Public Auditor
The We Care Kosrae Patient Referral Program: Use of Funds Not in Full Compliance
Audit Report No. 2016 - 04

FSM Public Auditor Mail - Draft Report - We Care Program

<https://mail.google.com/mail/u/0/h/3q6uro0uevmw/?&msg=1526751...>

FSM Office of the
Public Auditor
fsmopa.fm

Keller Phillip <kphillip@fsmopa.fm>

Draft Report - We Care Program

Ben Jesse <bsesse210@gmail.com>

Fri, Jan 22, 2016 at 2:12 PM

To: Artson Talley <aimonpoint@gmail.com>, Keller Phillip <kphillip@fsmopa.fm>

Hello Mr. Phillip:

This is to acknowledge receipt of the Draft Report on We Care Project, Kosrae. Please be advised that as the Allottee of funds, I still need to review further on the conditions cited to finalize my response/report. Generally, I have agreed and endorsed the findings pertaining to. Kindly request that little be accorded to finalize the report. I thank you.

Regrds,

Jesse, B.

Office of the National Public Auditor
The We Care Kosrae Patient Referral Program: Use of Funds Not in Full Compliance
Audit Report No. 2016 - 04

January 20, 2016

Mr. Haser H. Hainrick
National Public Auditor
Office of the National Public Auditor
Palikir, Pohnpei FM 96944

RE: Management Response-Audit Report No. 2016-04

Dear Mr. Hainrick,

Len Wo from the island of the Sleeping Lady. The Board of Directors for the We Care Kosrae Patient Referral Program extends its profound gratitude to you and your staff for your audit of the Program covering the period of October 1, 2010 to September 30, 2015. As discussed extensively in our exit conference on January 18, 2016, we herewith submit our response to your findings in numerical order.

Finding No. 1: \$8,612.96 of the Program funds were not used for Eligible applicants

Management Response: We do not agree with this finding for two captivating reasons (1) Under its Articles of Incorporation at Article III (1), the Program is mandated to ensure that "no Kosraean is deprived of the opportunity to seek medical help outside of Kosrae due to lack of personal financial resources and (2) The Board is cognizant of the incorporators original intent to assist only patients without health insurance but find it very difficult to comply accordingly as the program is designed to assist Kosraean's of all walks of life. To improve and correct this finding, the Board of Director will seek to amend its by- laws to reflect that all Kosraean applicants are eligible for assistance.

Finding No. 2: \$108,134 Promissory Notes Representing Accounts Receivable from Patients Were Not Collected As Required

Management Response: We acknowledged and painfully agree to this finding. It is true that the Program had started very slow in its collecting efforts. It is also true that some promissory notes were missing due to emergency cases and sometimes unforeseen predicaments rendering few to forego signatories to agreement as required. The Board of Directors believed this finding may also be erroneous as receivables are but running and still to be collected at the time of audit (through allotments and not lump sum payment). By its own design, borrowers identified as government employees are required to pay a repayment of \$20 bi-weekly allotment however in the case of allotments coming from the Social Security office, a monthly sum of \$30. The repayment process is slow but proven helpful to many. All along, the Program had encountered serious hindrance from outside political influence causing delay in collection. At the time of the audit and until today, the impact of this political fallout is still challenging the Board's efforts to collect receivables as required by law. We shared and agree with your recommendation to produce sound and well documented policies to reinforce repayment in the future.

Office of the National Public Auditor
The We Care Kosrae Patient Referral Program: Use of Funds Not in Full Compliance
Audit Report No. 2016 - 04

Finding No. 3: \$9,436 Of Program Funds Were Spent On Insured (Ineligible Patients)

Management Response: Please refer to our response in finding No. 1. Referencing the Board's decision per your recommendation to amend the Program's By-Laws to generally cover and include all Kosraeans as eligible users of the Program. To fund only the "non-insured" and not the "insured" in our view is unconstitutional and undemocratic.

Finding No. 4: Lack of Accountability And Record Keeping of Program Funds

Management Response: We agree to this finding to some extent. The We Care Program is founded and built out of scuff. The Program began with no office space. No office machine and computers and no administrative staff. Today we have all these in place and slowly moving. Although we are satisfied by the work of the Program Administrator, the Board agrees that effective and extensive trainings on management/ accountability are still needed. Hence, our resolved to engage this lone staff in future training/conferences in accountability, bank reconciliation and other best practices in financing/book keeping (if funds are available).

Finding No. 5: Approximately \$55,827 of Program Expenditures Were Not Properly Approved


Management Response: We agree with this finding and believe it is the responsibility of the former Chairman of the Board and the Department of Administration and Finance of the National Government to ensure that all expenditures are properly approved. We also agree with your recommendation to pay strict adherence to the FSM FMR of 1979.

Finding No. 6: No Progress Report Were Submitted To The FSM Congress On The Status Of the Program Funds

Management Response: The Board of Directors was erred in its own opinion that Title 55 FSMC, Chapter 2, Sub -Section 226 referred only to Public Project and not Social Programs. We herewith acknowledge this defect and will properly comply toward this requirement coming the next reporting cycle.

In passing, let me once again extend our sincerest gratitude for the opportunity granted to hear from us and hope our response suffices your need. Please do let me know if further clarifications are needed.

Yours Truly,


Alik S. Isaac
Chairman of the Board

XC: Board of Directors
File

Office of the National Public Auditor
The We Care Kosrae Patient Referral Program: Use of Funds Not in Full Compliance
Audit Report No. 2016 - 04

ONPA EVALUATION OF MANAGEMENT RESPONSE

We requested for a management response from the Secretary of Finance and Administration, Allottees, and Board of Directors. The management responses generally agreed with the findings and recommendations in the report. However, we would like to clarify some statements made in the management responses as follows:

Secretary of Finance and Administration

Finding # 1: \$8,612.96 of the Program's Funds were not used for Eligible Applicants

Auditee Response: *"I kind of disagree to item #1 of this finding as residing in a different state in the FSM changes your state residency. For example, if a Kosraean is residing in Pohnpei at the time he/she is sick and needed assistance from this fund, it does not mean that he/she is not an eligible applicant because he/she is residing in Pohnpei. He/she is still a legal resident of Kosrae and a citizen of FSM."*

ONPA Comments: We would like to point out that Under Article IV item #1 of the Program's By-Laws states that *"The patient must be a Kosraean with valid FSM citizenship by birth or naturalization and a resident of the State of Kosrae 'AT THE TIME OF APPLICATION'."*

We Care Board of Directors

Finding # 1: \$8,612.96 of the Program's Funds were not used for Eligible Applicants

Management Response: *We do not agree with this finding for two captivating reasons (1) Under its Articles of Incorporation at Article III (1), the Program is mandated to ensure that "no Kosraean is deprived of the opportunity to seek medical help outside of Kosrae due to lack of personal financial resources and (2)The Board is cognizant of the incorporators original intent to assist only patients without health insurance but find it very difficult to comply accordingly as the program is designed to assist Kosraean's of all walks of life. To improve and correct this finding, the Board of Director will seek to amend its by- laws to reflect that all Kosraean applicants are eligible for assistance.*

ONPA Comments: Our comment is the same as the one for the Secretary of Finance as indicated above. *The patient must be a Kosraean with valid FSM citizenship by birth or naturalization and a resident of the State of Kosrae "AT THE TIME OF APPLICATION".*

Mayor of Lelu Municipal Government (Allottee)

The Mayor generally agreed and endorsed the findings pertaining to the We Care Program.

Office of the National Public Auditor
The We Care Kosrae Patient Referral Program: Use of Funds Not in Full Compliance
Audit Report No. 2016 - 04

NATIONAL PUBLIC AUDITOR COMMENTS

We would like to thank the management and staff of the Department of Finance and Administration in Palikir, Pohnpei and at the Field Office in Kosrae State, the Congressional Delegation Office in Kosrae, the We Care Program Board of Directors, and the Allottees for their assistance and cooperation during the course of the audit.

We have provided copies of the final audit report to the President and members of the FSM Congress, the Secretary of Finance and Administration, and the Board of Directors for their use and information. Furthermore, we will make copies available to other interested parties upon request.

If there any questions or concerns regarding this report, please do not hesitate to contact our office. Contact information for the office can be found on the last page of this report along with the National Public Auditor and staff that made major contributions to this report.



Haser H. Hainrick
National Public Auditor

January 27, 2016

Office of the National Public Auditor
The We Care Kosrae Patient Referral Program: Use of Funds Not in Full Compliance
Audit Report No. 2016 - 04

ONPA CONTACT AND STAFF ACKNOWLEDGEMENTS

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