



ASSOCIATION OF PACIFIC ISLANDS PUBLIC AUDITORS

November 15, 2005

His Excellency Joseph J. Urusemal
President, Federated States of Micronesia
Office of the President
Palikir, Pohnpei FM 96941

Dear President Urusemal:

Attached for your reference is the final report of the Federated States of Micronesia's Office of the National Public Auditor pursuant to a Quality Control Review done by our team of auditors from the Association of Pacific Islands Public Auditors (APIPA). External quality control reviews of all audit offices issuing audit reports guided by generally accepted government auditing standards (GAGAS) are required at least every three years. Because of this requirement, your Public Auditor initiated and contracted with APIPA.

Your Public Auditor's Office was determined to be fully in compliance with government auditing standards for the period reviewed. Fully compliance is the highest of three possible ratings issued in an external quality control review. The report now becomes public information and may be made accessible to any interested person(s). The working papers and other supporting documentation accumulated during our review will be maintained by the Public Auditor's Office.

For your information, the expenses of the Quality Control Review were borne by the U. S. Department of Interior's Office of Insular Affairs.

It was a privilege working with the staff of the National Public Auditor's Office, most especially Mr. Hainrick, the National Public Auditor. Each member of Mr. Hainrick's Office was most cooperative and helpful to the team and exemplifies the highest standards of the auditing profession.

Respectfully Submitted,

Mr. Saturnino Tewid
Public Auditor, Republic of Palau
Team Leader

Mr. Faumuina Francis Sefo
Acting Territorial Auditor,
American Samoa Government
Team Member

Mr. Charles W. Hester
APIPA Peer Review
Technical Consultant
Team Member

Attachment

Cc: Mr. Haser Hainrick
National Public Auditor

Members
Office of the Public Auditor
of

Territory of American Samoa, Commonwealth of the Northern Mariana Islands,
Republic of the Marshall Islands, Federated States of Micronesia, Republic of Palau,
Pohnpei State, Yap State, Territory of Guam, Chuuk State, Kosrae State.



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November 15, 2005

The Honorable Peter Christian
Speaker, Office of the Speaker
Congress of the Federated States of Micronesia
Palikir, Pohnpei FM 96941

Dear Speaker Christian:

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