

ANNUAL REPORT YEAR 2024
FSM OFFICE OF NATIONAL PUBLIC
AUDITOR





FEDERATED STATES OF MICRONESIA

Office of The National Public Auditor

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Monday, December 10, 2024

His Excellency Wesley W. Simina, FSM President
The Honorable Members of the 23rd FSM Congress

Under the provisions specified in FSM Code, Title 55, Chapter 5, Section 505(6), I am pleased to submit the Annual Report for the Office of the National Public Auditor for the fiscal year 2024.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Haser H. Hainrick", written over a horizontal line.

Haser H. Hainrick
National Public Auditor

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MESSAGE FROM THE NATIONAL PUBLIC AUDITOR



As we reflect on fiscal year 2024, I am pleased to present a summary of key accomplishments and milestones achieved by the Office of the National Public Auditor (ONPA), along with a few challenges we encountered this year. Serving as the government's eyes and ears, ONPA has conducted multiple audits this fiscal year, with a focus on performance, inspection, and financial accountability.

Among the eight audit reports completed, our office examined crucial areas such as compliance, policy, and internal control issues. Topics included the management disposal of government vehicles, compliance with regulations during the 2023 presidential joint inauguration, the Asian Development Bank's renewable energy project, the adaptation fund initiative and serious internal control concerns in payment and reconciliation processes within the Department of Finance and Administration. Additionally, we conducted surprise cash counts with FSM National Government approved collection agencies and followed up on previous audit findings, particularly within the Department of Health and Social Affairs. ONPA also managed the performance of the two CPA firms doing the FSM single audits involving 24 entities for the FSM National and State Primary Governments plus their respective component units.

These reports highlight findings and recommendations from each audit and cases that the Compliance and Investigation team successfully closed or referred to the Department of Justice. These cases, varying from corruption to misappropriation, underscore our ongoing commitment to upholding integrity. Furthermore, ONPA continues to invest in our team's professional development, sending staff to participate on and off island trainings to build capacity within the office.

This year's accomplishments were a source of pride, though we also faced challenges. Staff turnover required time to train new employees, which was a challenge. Due to a lack of backup generators, power outages impacted our operations significantly. Audit projects were also delayed due to late submissions of information from the auditee and slower anticipated responses from management. The FY2022 single audit deadlines were extended multiple times, mainly due to miscommunications between clients and auditors, delayed documentation and staff turnover, compounded by new CPA firms (EY & BCM) needing time to familiarize themselves with the client's environment.

Despite this year's challenges, I am happy with my team's dedication to conducting quality audits, inspections and investigations to improve good governance and to deter fraud, waste and abuse for the stakeholders' benefit. My gratitude goes to the President and Vice President, Congress, and the ONPA staff for their hard work, commitment and accomplishments reflected here. As we enter the new fiscal year, ONPA remains committed to public trust and good governance, working towards its vision to build a transparent and accountable government that better serves the people of this nation.

Respectfully submitted,

A stylized, handwritten signature in blue ink, appearing to read 'Haser Hainrick'.

Haser H. Hainrick
National Public Auditor

ABOUT US

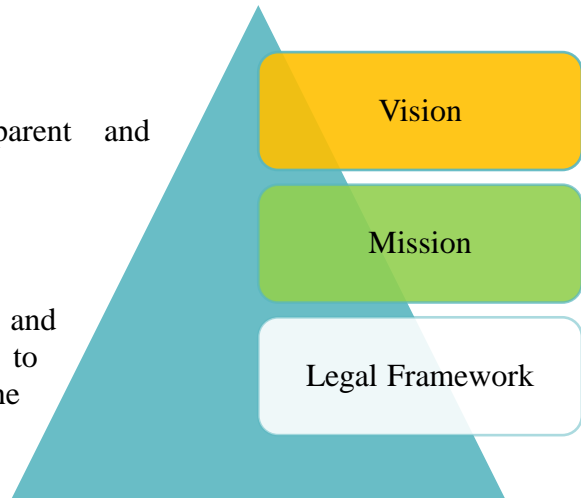
The duties of the Public Auditor as specified in the FSM Code allow the Office of National Public Auditor to hold the entities that received public funds from the FSM National Government accountable through the conduct of financial, performance, and compliance audits, inspections, and financial crime investigations.

Our Vision

To contribute to a high-performing, transparent and accountable government.

Our Mission

We conduct quality audits, inspections, and investigations to improve good governance and to prevent and deter fraud, waste and abuse for the stakeholder's benefit.



Our Mandate and Legal Form

The ONPA is the Supreme Audit Institution for the Federated States of Micronesia National Government, established under Article XII, Section 3 of the FSM Constitution.

The Public Auditor Act of 1983 (Public Law 3-47) further specifies the powers of the Public Auditor to examine and inspect all books, records, files, papers, documents, and all financial affairs of every branch, department, office, agency, board, commission, bureau, and statutory authority of the National Government, as well as other public legal entities, including state and nonprofit organizations receiving funds from the National Government.

The mandates specified in the FSM Public Auditor Act include the Appointment, Tenure, Removal, Duties and Powers of the Public Auditor and likewise the types of audits, audit standards, and other engagements to perform.

Our Core Values



Accountability



Transparency



Confidence



Relevance

THE WAY WE ARE ORGANIZED

Divisions

Audit Division (AD)– provides the audit and inspection services including the administration of the single audit engagements. On planning, a workshop involving the senior members of the audit division is conducted at the end of every fiscal year to review performance for the past year and formulate targets for the following year based on available resources, priorities and risks. Our audits are performed in conformity with either the *Generally Accepted Government Auditing Standards* (GAGAS), widely known as the “Yellow Book”, issued by the Comptroller General of the United States of America or the *Quality Standards for Inspections & Evaluations* (QSIE) issued by the U.S. Council of the Inspectors General on Integrity and Ethics (CIGIE). The audit division strives to achieve the highest level of quality through internal procedures that include quality control and quality assurance. In addition, the audit reports produced are subject to external peer reviews conducted by member offices of the Association of Pacific Islands Public Auditors (APIPA) on a 3 yearly basis. The external peer reviews assess whether the ONPA’s internal quality control system was adequate during the review period and whether its policies and procedures were followed. This helps to determine if ONPA has reasonable assurance of complying with its own internal requirements and relevant professional auditing standards. All reports produced by the division are published publicly in line with our legal mandate. ONPA uses TeamMate+ for the audits and inspections that it performs.

Compliance Investigation Division (CID) – provides the investigation services and has two (2) primary functions: administrative and criminal functions. The Public Audit Act was amended in 2007 to give the Public Auditor power to conduct criminal investigations. CID’s professional responsibilities are to identify systems and accountability weaknesses in the FSM National Government’s financial administration and to gather evidence of criminal activity for appropriate legal review and action, the latter is handled by the Department of Justice based on cases referred by CID. The standards used by CID to streamline their investigation and reporting processes are the *Quality Standards of Investigations (QSI)*, issued by the CIGIE.

Corporate Services Division (CSD) - plays a critical role in supporting and enhancing the core operations of the office through a range of key functions. One of its primary responsibilities is to drive and coordinate the revision and preparation of the ONPA's Strategic Plan and Operational Plan, which are done once every five years and annually, respectively, ensuring their alignment with the office’s organizational goals. CSD monitors, evaluates, and reports on ONPA’s operational and performance targets versus its actual results, providing valuable insights to improve efficiency and effectiveness. Moreover, CSD takes charge of managing all components of the office's human and staff resources, overseeing their performance, evaluations, and appraisal. The Division prepares the office's annual budget, managing and controlling the administration of operational and program expenditures and delivering timely quarterly and annual reports. Additionally, CSD ensures that the necessary equipment, facilities, and other assets are readily

available and useable to facilitate the effective implementation of key programs and projects. Lastly, the CSD plays a role in preparing, building, and assuring the readiness of the ONPA to manage and implement any additional key reforms under its Public Audit Act, contributing to the organization's adaptability and preparedness for evolving challenges.

Information, Communication & Technology Division – supports and maintains the existing computer network, procurement of computers and related items, monitoring of network, installing and reporting of computers and network components, troubleshooting, and maintaining of the office website. In addition, the ICT Division carries crucial roles within ONPA. Firstly, as ONPA transitions into the next generation of audit and inspection engagements facilitated by the automated audit tool TeamMate+, the ICT Division oversees the proper management and maintenance of the system. This ensures the efficient use and operation of TeamMate+ for all employees, upholding standards of effectiveness and appropriateness. Secondly, recognizing the significance of transparency in government, the ICT Division is instrumental in ONPA's efforts to promote the Federated States of Micronesia (FSM) as a highly transparent government. This involves the strategic dissemination of vital audit and financial information through various social media channels, a crucial step in engaging key stakeholders both within and beyond the borders of the FSM. Through these additional roles, the ICT Division contributes significantly to the overall effectiveness and transparency of ONPA's operations and of the FSM Governments as a whole.



THE WAY WE ARE ORGANIZED

ONPA Team

Our workforce comprises 26 auditors, investigators, specialists, and corporate staff. According to our approved staff establishment, there are four (4) vacant positions, and the Office is working towards filling these vacant positions in the fiscal year 2025.

The Management Team



Haser Hainrick
Public Auditor



Kelly Samuel
Chief Investigator



Isireli Vaniqi
Audit Manager



Miriama Naivalu
Audit Manager



Midson Tom
Corporate Manager

Refer to *Appendix 1.0* for the approved [Organization Chart as of September 30, 2024](#)

Appointments in the year were as follows:

- FY 2024: Ariel Perman Auditor I, appointed on 1/19/24.
- FY 2024: Reed Floyd Auditor I, appointed on 3/11/24.
- FY2024: Stephanie Letessier Audit Supervisor; appointed on 4/11/24.
- FY2024: Isireli Vaniqi Audit Manager; appointed on 5/03/24.



Resignation from the office was as follows:

- FY2024: Auditor III Mr. Trifonovitch Sound resigned on 03/05/24



THE WAY WE ARE ORGANIZED

Professional Developments

The 2018 Revision of the Government Auditing Standards, issued by the Comptroller General of the U.S. Government Accountability Office, outlines the requirements for continuing professional education. Our office is committed to ensuring that our workforce fulfills these standards and through our affiliations with AIPPA, PASAI, US Graduate School PITI/VITI, US DOI Office of the Inspector General and INTOSAI, we continue to meet these requirements.

We prioritize professional development to equip our staff with the essential knowledge and skills needed to carry out our responsibilities effectively.

Table 1.0: Training attended by our staff for professional development:

No.	Date of Training	Topic	Facilitator/Support	No. of Staff attended the training
1	10/20-26/ 11/01/2023	2023 TeamMate Plus Audit Champion & End User Training	Wolters Kluwer	14
2	11/29/2023	Government Auditing Standards: Review and Update	US Graduate School & PITI-VITI	4
3	3/07/2024	Performance Auditing A-Z Survey through Reporting	US Graduate School & PITI-VITI	17

No.	Date of Training	Topic	Facilitator/Support	No. of Staff attended the training
4	6/27/2024	Auditing Grants	US Graduate School & PITI-VITI	1
5	7/10/2024	Auditing for Fraud (Virtual)	DOI-OIG	5
6	7/24/2024	Auditing Planning	DOI-OIG	1
7	7/24/2024	Assignment Planning (Virtual)	DOI-OIG	3
8	8/07/2024	Developing A Finding and Effective Reporting	DOI-OIG	3
9	8/26/2024	Opening Plenary Session: Unlocking the Power of Strategic Oversight: A Roadmap to Success	US Graduate School & PITI-VITI	15
10	8/26/2024	Building a Culture of Accountability	US Graduate School & PITI-VITI	7
11	8/26/2024	Basics of Investigation	US Graduate School & PITI-VITI	1
12	8/26/2024	Selecting and Planning Audits for Return on Investment	US Graduate School & PITI-VITI	6
13	8/27/2024	First Steps of a Investigation and Documents & Fraud Interviewing	US Graduate School & PITI-VITI	4
14	8/27/2024	Audit Evidence and Documentation	US Graduate School & PITI-VITI	7
15	8/27/2024	Grants Management	US Graduate School & PITI-VITI	3
16	8/28/2024	Developing and Presenting Audit Findings	US Graduate School & PITI-VITI	7
17	8/28/2024	Auditing Grants	US Graduate School & PITI-VITI	3

No.	Date of Training	Topic	Facilitator/Support	No. of Staff attended the training
18	8/28/2024	Ethical Decision-Making	US Graduate School & PITI-VITI	3
19	8/28/2024	Basic Auditing	US Graduate School & PITI-VITI	1
20	8/29/2024	Bribes, Kickbacks and Fraud Investigations	US Graduate School & PITI-VITI	6
21	8/29/2024	Creative and Critical Thinking for Auditors	US Graduate School & PITI-VITI	4
22	8/29/2024	The Single Audit: What You Need to Know	US Graduate School & PITI-VITI	2
23	8/29/2024	Perfometer and GASB Updates	US Graduate School & PITI-VITI	2
24	8/30/2024	Project Management for Grants	US Graduate School & PITI-VITI	25
25	8/30/2024	Red Flags for Infrastructure	US Graduate School & PITI-VITI	6
26	8/30/2024	Conducting Audits	US Graduate School & PITI-VITI	4
27	8/30/2024	Auditing for Risks in New or Expanded Programs	US Graduate School & PITI-VITI	3
28	8/30/2024	Closing Plenary Session: Accountability and Transparency in the Pacific: Successes in our Islands	US Graduate School & PITI-VITI	15

More Workshops and Trainings Attended for staff development:

Teammate Training

October 20 - November 1, 2023

A four-day TM+ refresher training course occurred from October 20 to November 1, 2023, at the ONPA in Palikir, Pohnpei. PASAI supported the training, with Ms. Sherala Sekeran from TM+ Wolters Kluwer serving as the expert instructor. Wolters Kluwer is a global provider of professional information and services in various fields.



HR Champions Program



December 4 – 16, 2023

Midson Tom, Manager of Corporate Services Division, and Franny Johnny, Administrative Officer, attended the second in-person training in Guam for the HR Champions Program. The program spans over one year, and its objective is to build the capabilities of a pool of resource people from SAIs in the region with HR skills and knowledge.

PASAI Governance and Leadership Women Symposium

February 13 - 15, 2024

Our office was invited by the Pacific Association of Supreme Audit Institutions (PASAI) to a three-day Governance and Leadership Women Symposium in Apia Samoa from February 13-15, 2024. Senior Auditor Rosadelima Alfons represented our office at



this event. The objective of the symposium was to provide a platform for women leaders to dialogue and promote good governance and accountability in the public sector.

Anti-Corruption Workshop and Training

December 4 - 16, 2023

The Compliance and Investigation Division (CID) attended an anti-corruption workshop and training that was conducted by Marie P. Cauchois and Sophia Pretrick from the United Nations Office on Drugs and Crime (UNODC). The workshop's initial days emphasized UNCAC and FSM Anti-Corruption Strategy discussions, including a proposal to establish a formal working group, while the latter days concentrated on fraud investigation training led by experienced professionals, ending with participants receiving certificates.



UNDP Consultant Facilitates Audit Tracking Tool Workshop

May 6 - 9, 2024

ONPA hosted Mr. Wezzie Lukhere from the UNDP for a workshop on the audit tracking tool for the Citizens Audit Data Analytics and Audit Tracking (CADAAT)

working group from May 6 to May 9, 2024. This tool helps

track audit recommendations and improves communication between auditors and auditees while providing access to legislative and executive representatives for oversight.



35th Annual ACFE Global Fraud Conference

June 23 - 28, 2024

The Office of the National Public Auditor, including National Public Auditor Mr. Haser Hainrick and the Compliance Investigation Division Team, attended the 35th Annual ACFE Global Fraud Conference in Las Vegas from June 23 to 28, 2024. This event aimed to enhance anti-fraud skills and attracted over 5,000 participants. The conference featured keynote presentations, educational sessions, networking opportunities, and an exhibit hall. Highlights included talks from convicted fraudsters, whistleblowers, and professional fraud examiners. The event provided valuable insights for improving the CID's fraud detection and prevention procedures.



FSM Finance Officers Conference for Year 2024

June 24 - 28, 2024

The FSM Department of Finance and Administration, in collaboration with the Chuuk Finance Field Office, hosted the 2024 FSM Finance Officers Conference in Chuuk from June 24 to 28, themed “Strong Public Finance Driving Inclusive Sustainable Development.” The event highlighted the importance of accountability and transparency in sustainable development. ONPA staff, who were invited to attend the conference as presenters and additional resource people, alongside the National and State Governments, private sector, and development partners, presented the findings and recommendations from the FY2022 single audits, with



contributions from Ernst & Young representatives. The conference emphasized the roles and responsibilities of the National and State Finance Offices.

35th APIPA Conference in Palau
August 26-30, 2024

The 35th annual APIPA conference, held in Palau from August 26-30, 2024, focused on the theme “Bridging the Gap of Public Accountability and Transparency,” to emphasize the importance of improving accountability and transparency in public audit and finance throughout the Pacific. Representatives from ONPA who attended the conference also earned their CPE hours to meet a requirement to perform audits in accordance with GAGAS. The ONPA



also recognized and acknowledged its own Audit Supervisor, Mr. Brandon Rodriguez, for presenting a report on the FSM National Government’s fixed assets disposal of government vehicles and doing so as a member of the panel on the last day of the conference.

12th Meeting of the Regional Working Group on Environmental Auditing (RWGEA), Canberra, Australia
September 16-20, 2024



Ethel J. Alik, representing the ONPA, participated in the 12th meeting of the Pacific Association of Supreme Audit Institutions (PASAI) Regional Working Group on Environmental Auditing (RWGEA) at the invitation of PASAI. This event, held from September 17-19, 2024, in Canberra, Australia, provided opportunities for training, networking, and collaboration with peers in environmental auditing. Alik presented ONPA's status on Climate Change Adaptation Actions (CCAA), part of an ongoing collaborative audit in the PASAI region and globally as well. The meeting featured speakers from various institutions, including the Australian National Audit Office (ANAO) and the INTOSAI Working Group on Environmental Auditing, discussing sustainability and the role of independent auditing bodies in supporting parliamentary inquiries and decision-making.

The event's theme, "Auditing in the Blue Economy," emphasized sustainable management of marine resources, with discussions on auditing methods for the marine environment, oceans, waterways, and climate change mitigation. Key topics included the role of audit reports in policymaking, environmental audit challenges, and insights from audits on sustainable fisheries, water security, and climate change adaptation planning.

ONPA Auditors Trained on the Climate Scanner Assessment Tool
September 30 to October 4, 2024

Two ONPA auditors attended the "Last Call Workshop" for the Climate Scanner assessment tool from September 30 to October 4, 2024, in Rio de Janeiro, Brazil. This workshop, hosted by the INTOSAI under the chairmanship of SAI Brazil, focused on training auditors in a rapid assessment methodology for evaluating national government's climate actions on governance, public policies, and finance. The two ONPA environmental audit team members were chosen to participate, with



the aim of learning and then returning to FSM to implement the tool within ONPA and train the staff. The workshop gathered 22 auditors from 17 SAIs representing diverse regions, including all the world audit regions such as Europe, Asia, Africa, the Caribbean and the Pacific. This last workshop was part of a broader effort, with 141 SAIs worldwide already trained on the tool.

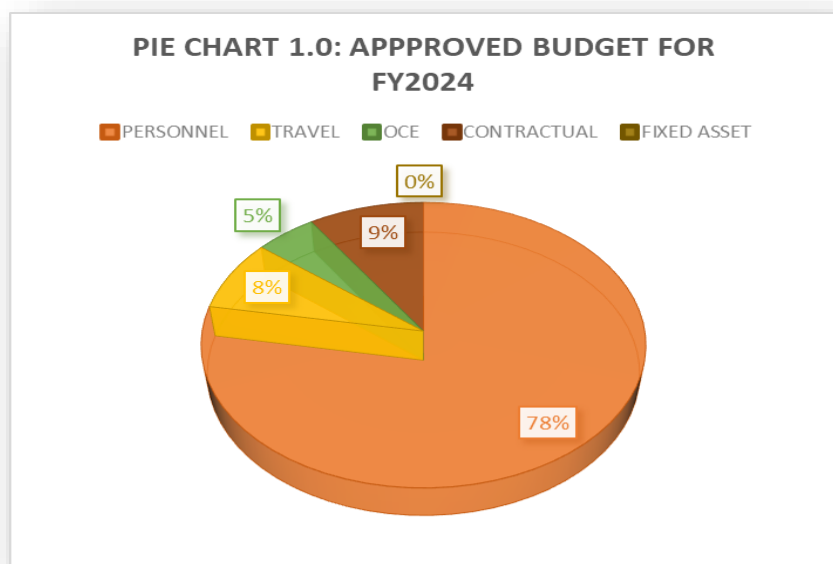
The Climate Scanner initiative aims to provide a comprehensive, coordinated assessment and submission, enabling the 141 SAIs to present a global voice to the UN's Conference of the Parties (COPs). ONPA's involvement is particularly crucial given the FSM's vulnerability to climate impacts, and the Climate Scanner tool will help ONPA to prioritize climate-focused audit topics and contribute to local, regional and global environmental reporting efforts.

THE WAY WE ARE ORGANIZED

Our Finances

ONPA was allocated an approved budget of \$1,362,682.00 for the fiscal year 2024 and the Office only expended \$1,072,387.51 in total.

For FY-2024, ONPA allocated most of its budget—78%—to personnel, highlighting the crucial role of staffing in its operations. Contractual services were given the next largest share at 9%, followed by travel expenses budgeted at 8%, aligning with ONPA's anticipated travel needs. Other Current Expenditures (OCE) at 5% and fix asset budget allocation at 0%.



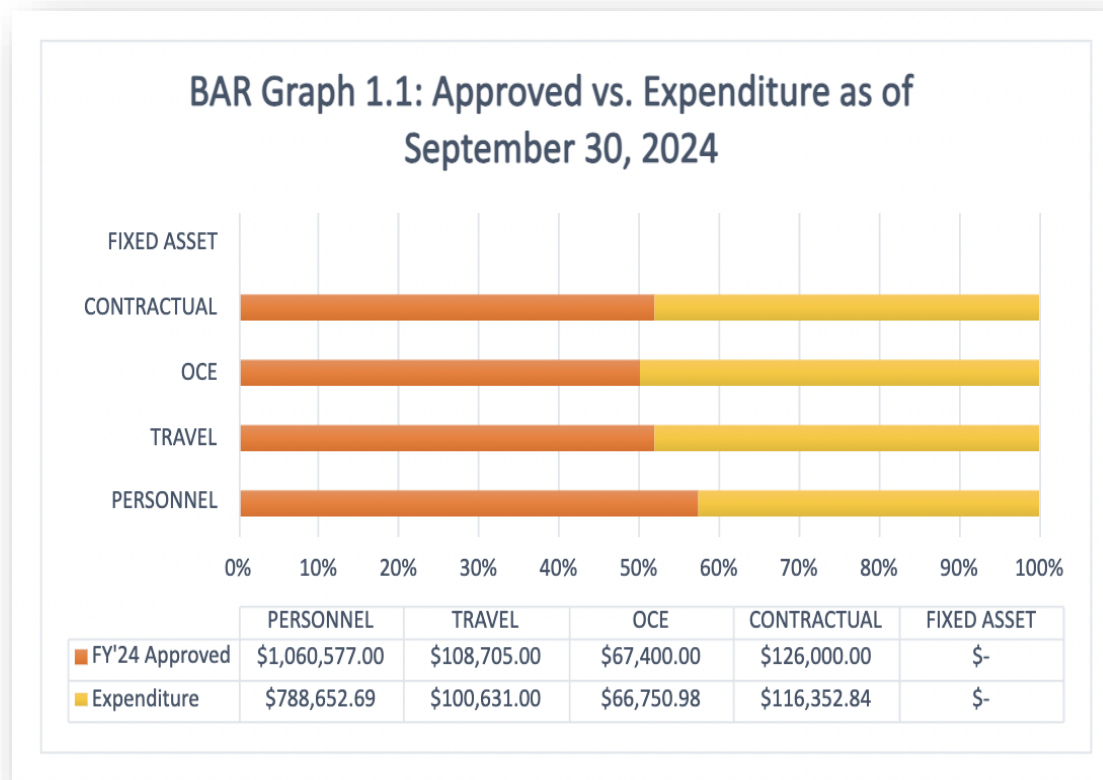
As of September 30, 2024, ONPA had managed its budget carefully across various expense categories, staying within the approved budget for fiscal year 2024.

- **Personnel:** Out of an approved budget of \$1,060,577, we spent \$788,653, which is 74% of the total.
- **Travel:** We allocated \$108,705 for travel expenses, with \$100,631 (93%) used so far.
- **Other Current Expenditures:** Nearly the entire budget of \$67,400 has been utilized, with \$66,751 (99%) spent.
- **Contractual:** From the \$126,000 approved for contractual costs, we used \$116,353, or 92% of the allotted amount.

- Fixed Assets: No funds were allocated for this budget category.

Overall, ONPA’s spending aligns closely with budget allocations, showing responsible financial management across all areas as we carry out our auditing duties.

The bar graph 1.1 below compares the FSM National Public Auditor’s approved budget versus actual expenditures for the fiscal year 2024, as of September 30, 2024. It provides a visual breakdown of how much of the allocated budget has been spent for each key expense category:



Other Engagement Activities:

Our staff actively engaged in a wide range of activities during 2024, contributing to the growth, efficiency, and outreach of our office. These efforts included recruiting new team members to strengthen our workforce, updating operational manuals to align with best practices, and hosting courtesy visits with key stakeholders to foster collaboration and mutual understanding. These activities reflect our commitment to continuous improvement and active engagement within our community.

Below is a chronological list detailing other significant engagement activity completed from 2023 to 2024, highlighting our dedication to professional growth, stakeholder engagement, and operational excellence.

- On October 3, the Citizens Audit Data Analytics & Audit Tracking (CADAAT) committee was formed.
- October 5, 2023: TeamMate+ Working Group Terms of Reference completed.
- October 09, 2023: CSD submitted the first draft of the Recruitment and Selection Process to PA.
- October 12, 2023: Submitted the 4th Quarter Report.
- October 16, 2023: Signed off on the TM + Projects.
- October 16, 2023: Updated Office of Public Auditor, Yap State internet website, reset the back-end login account, activated the ftp account.
- October 25, November 7, 13, 22, 28, December 8 & 20: Posted audits and articles on the website.
- October 30, 2023: Assisted Pohnpei State Auditor's Office with its website back-end login.
- November 7, 2023: Issued the 4th Quarter Report for FY-2023.
- November 11, 2023: Completed TM+ audit template and generated reports. Removed Senior Auditor's admin accounts.
- November 20, 2023: Issued the Operational Plan for Fiscal Year 2024.
- November 20, 2023: CSD hired a new Administrative Clerk, Ms. Aiesha-Laine Santos.
- December 01, 2023: CSD submitted the first draft of the Table of Contents for HR Manual.
- December 6, 2023: Installed the In-design.
- December 18-19, 2023: ONPA joined the funeral of a former staff member, the late Mr. Keller Phillip, Senior Auditor.
- December 21, 2023: Executive Branch's Christmas Party took place with the CSD Manager as a member of the planning committee.
- December 31, 2023: Finalized and issued the Annual Report for 2023.
- January to February 2024: Troubleshoot and resolved Teammate+ issues.
- January 3, 2024: Posted single audit update on the website.
- January 9, 2024: Attended M365 Training with the CADMUS Group-Virtual: Duke & Lisa.
- January 19, 2024: Newly hired Auditor I, Ms. Ariel Perman.
- January 31, 2024: Recruitment process commenced for Audit Supervisor.
- January 31, 2024: Issued and published the 1st Quarter Report.
- February 8, 2024: Recruitment process commenced for Audit Manager.
- February 15, 2024: Mr. Dane P William and Ms. Ciliaka Millicent Wanjir Gitau from World Bank paid a courtesy visit to ONPA.
- February 21, 2024: Setup Microsoft 365 accounts for new staff.
- February 21, 2024: Created Teammate+ account for new staff.

- February 22, 2024: EBRC second round review of ONPA's budget request for fiscal year 2025.
- February 29, 2024: Webinar Series for Public Auditor and all Auditors.
- March 4, 2024: Post single audits on website.
- March 5, 2024: Resignation of Mr. Trifonovitch Sound.
- March 11, 2024: Newly Hired Auditor I, Mr. Reed Floyd.
- March 19, 2024: FSM Strategic Development Plan Coordinator, Ms. Lara Studzinski and staff Ms. Avalon Edward visited FSM Public Auditor and members of the ONPA's Environmental Group.
- March 20, 2024: Provided assistance to Yap and Pohnpei State OPAs with their internet websites.
- March 21, 2024: Submitted supplemental budget request for FY2024.
- April 1, 2024: Created temporary TM+ sign-in accounts for the visiting members of the Peer Review team.
- April 2 - 4, 2024: First PASAI's Micronesia sub-region meeting for the North Audit Offices which included the FSM National and States, Guam, CNMI, Republic of the Marshall Islands, Palau, Kiribati, and Nauru was held in Guam.
- April 8, 2024: Implemented new Cloud backup service.
- April 27, 2024: Hiring of Stephanie Letessier, new Audit Supervisor.
- May 3, 2024: Hiring of new Audit Manager, Mr. Isireli Vaniqui.
- May 8, 2024: Developed an action plan for the recommendation tracking tool.
- May 31, 2024: Hosted an office welcoming picnic for the new Audit Supervisor and Audit Manager at Nett Point.
- June 13, 2024: Expanded the social media platform to include Instagram and LinkedIn.
- June 18 - 19, 2024: Investigator Ms. Dacy Pelep attended a training course on Legal Policy Development, delivered by the Australian Attorney General Department in collaboration with the FSM Department of Justice.
- May 24, 2024: Uploaded recommendations to the tracking tool.
- August 15, 2024: A team from MiCare Plan visited us at ONPA's request to conduct an awareness for the new changes for the health insurance coverage and premium schedules.
- August 16, 2024: Issued our 3rd Quarter Report for Fiscal Year 2024.
- August 19, 2024: Deputy Chief of Mission, Mr. Vincent M Mut- Tracy from the US Embassy paid a courtesy visit to ONPA.
- September 04, 2024: Single Audit Specialist attended the 2024 Joint Economic Management Committee (JEMCO) meeting in Honolulu.

OUR PERFORMANCE AND ACCOMPLISHMENTS

GOAL 1: STRENGTHEN ACCOUNTABILITY AND TRANSPARENCY IN THE GOVERNMENT THROUGH IMPACTFUL AUDITS AND INVESTIGATIONS			
Strategic Objectives	Performance Indicator (PI)	Activities	Our Progress & Achievements in FY2024
Objective 1.1: Value-adding and quality services - Impact.	1.1.1 Planned audits & inspections for the fiscal year completed within the fiscal year.	Target:10	<u>Achieved:</u> 7 planned 1 unplanned <u>Ongoing:</u> 2 <u>On hold:</u> 1
	1.1.2 Carried forward audits & inspections that are completed within the current fiscal year.	Target:3	Achieved: 2 Ongoing: 1
	1.1.3. Audit opinions for all primary governments and component units for the period are issued within the timeline.	Targets: FY22 reports: 27 FY23 reports: 27	Achieved: FY22 reports: 25 FY23 reports: 5 Ongoing: FY22 reports: 2 FY23 reports:22
	1.1.4 Percentage of audit & inspection reports with a completed Quality Assurance Review (QAR)	N/A – activity yet to be implemented and performance measured (The new Quality Assurance Officer to commence role after Nov 2024)	0%
	1.1.5 Percentage of recommendations that are accepted by the audited organizations (in their management response)	Target: Recommendations for 8 reports	Achieved: Only 7 reports received management responses.
	1.1.6 Number of recommendations fully implemented according to audited organizations	N/A – activity yet to be implemented and performance measured.	0%

GOAL 1: STRENGTHEN ACCOUNTABILITY AND TRANSPARENCY IN THE GOVERNMENT THROUGH IMPACTFUL AUDITS AND INVESTIGATIONS

Strategic Objectives	Performance Indicator (PI)	Activities	Our Progress & Achievements in FY2024
	1.1.7 Percentage of audited organizations agreeing that ONPA’s reports added value by assisting in improving operations and internal controls.	N/A – activity yet to be implemented and performance measured.	0%
	1.1.8 Investigations opened during the fiscal year that are completed within the fiscal year	6 cases opened in FY ‘24	3 completed (50%)
	1.1.9 Investigations carried forward from prior fiscal years that are completed within the current fiscal year	7 cases carried forward from previous FYs	4 completed (57%)
Objective 1.2: Efficiently improving our structure and practices for a high-performing ONPA - Quality	1.2.1 Percentage of reports successfully generated for each project in Teammate+	N/A – activity yet to be implemented and performance measured.	0%
Objective 1.3: Support our people to be healthy, motivated, skilled, and strong performers – Quality	1.3.1 Percentage of audit and investigation vacant positions to be filled within 4 months	Three vacancies need to be filled: the Audit Supervisor position, one Auditor III position, and one Auditor II position.	100% All three positions are filled within four months.
	1.3.3 Staff turnover	Number of staff who left the office during the fiscal year.	Two staff left 8%
	1.3.4 Number of Team Building Activities	Team building workshop in or outside the office.	One team-building Activity this year out of the two planned activities. 50%
	1.3.5 Staff who have completed the specified	Continuing Professional Education is a critical	All staff members have completed

GOAL 1: STRENGTHEN ACCOUNTABILITY AND TRANSPARENCY IN THE GOVERNMENT THROUGH IMPACTFUL AUDITS AND INVESTIGATIONS

Strategic Objectives	Performance Indicator (PI)	Activities	Our Progress & Achievements in FY2024
	number of CPE hours in the last two years	component for public auditors to stay abreast of changes in accounting standards, regulations, and industry practices.	the required Continuing Professional Education (CPE) hours and met the necessary standards and requirements. 100%
	1.3.6 Number of audit staff who receive a Professional Certification	Professional certification in any of the following is preferred, i.e. certified public accountant (CPA), certified internal auditor (CIA), certified government financial manager (CGFM), certified risk management assurance (CRMA), or certified information system auditor (CISA). A certified fraud examiner (CFE) or white-collar crime investigator.	No professional certification was achieved this year 0%
Objective 1.4: A Transparent ONPA	1.4.1 Reports published on the ONPA website	Total of 8 reports for FY2024	. 8
	1.4.2 Number of Followers on Facebook	Target: 1,189	1,512
	1.4.3 Number of subscribers on the ONPA website	Target 351: No new subscribers	346

OUR PERFORMANCE AND ACCOMPLISHMENTS

GOAL 2: INCREASE STAKEHOLDERS' CONFIDENCE IN ONPA THROUGH EFFECTIVE ENGAGEMENT WITH STAKEHOLDERS AND DEMONSTRATING INTERNAL ACCOUNTABILITY			
Strategic Objectives	Performance Indicator (PI)	Activities	Our Achievements
Objective 2 Create more visibility for ONPA	2.1.1 Percentage of outreach programs performed during the year targeting different stakeholders (Congress, Executive Branch, Citizens)	ONPA conducts outreach programs to connect, inform, and gather feedback from the public regarding the services of the office	N/A Due to a limited budget, ONPA did not conduct any outreach activities this year. 0%
Objective 2.2: Increase participation in reporting of fraud, waste, and abuse	2.2.1. Number of allegations on fraud, waste and abuse effectively resolved.	The number of allegations received varies from year to year.	Seven cases were closed or completed during this fiscal year.

OUR PERFORMANCE AND ACCOMPLISHMENTS

GOAL 3: STRENGTHEN OUR CONTRIBUTION TO IMPROVEMENT IN PUBLIC FINANCIAL MANAGEMENT THROUGH ENHANCEMENT OF OUR LEGAL FRAMEWORK.			
Strategic Objectives	Performance Indicator (PI)	Activities	Our Achievements
Objective 3.1: Submit the model legislation and regulation to relevant stakeholder	3.1: Positive Feedback Received	Follow up on the amendment to the Public Auditors Act @DOJ and with Congress legal counsel	The Audit Act is still pending approval from the FSM Congress.
Objective 3.2: Advocate for improved Financial Accountability in Government	3.2: Number of follow-ups completed.	Support & follow up on the special prosecutor's office	A letter was sent to the President's Office.

GOAL 3: STRENGTHEN OUR CONTRIBUTION TO IMPROVEMENT IN PUBLIC FINANCIAL MANAGEMENT THROUGH ENHANCEMENT OF OUR LEGAL FRAMEWORK.

Strategic Objectives	Performance Indicator (PI)	Activities	Our Achievements
Objective 3.3: Stronger coalition with relevant stakeholders to enhance our legal framework	3.3: Positive feedback received	Support & follow up on the special prosecutor's office	0%

Note: ONPA is looking forward to seeking more support in fiscal year 2025 to resubmit a request to Congress to consider and pass the amendments made to the Public Auditors Act that was defeated two years ago by Congress.



OUR PERFORMANCE AND ACCOMPLISHMENTS

OUR AUDIT & INSPECTION REPORTS

Report No. 2024-01

Issued on October 05, 2023

2022 Financial Audit on FSM DECEM¹ Adaptation Fund (AF) Project - Enhancing the Climate Change Resilience of Vulnerable Island Communities in FSM

What we found and recommend:

- No findings and recommendations were noted and made respectively in this report.

Report No. 2024-02

Issued on July 8, 2024

Inspection on the 2023 Joint Presidential Inauguration

What we found:

- Absence of Guidelines in the Administration of about \$137,550 cash donations
- Required progress report to the President was not fully complied with
- Inadequate compliance with required financial documentation

What we recommended:

1. To ensure public accountability and transparency through effective controls in the administration of donations received from private donors, the Secretary of DoFA should:
 - a. Regulate and provide clear procedures on administering



private donations received by the National Government by:

- i. Revise the FMR to include the required regulations and policies specifically for receiving private donations in cash or kind for a specific purpose; and
 - ii. Documentation of detailed procedures that are aligned to the FMR for the accountable administration of donations to guide the staff at the Division of Treasury.
2. The Secretary of DoFA, as the sub-allottee of the Congressional appropriation funds for the Inauguration and as a key member of the Committee, should primarily assume the role of documenting written reports. Given the Secretary's

¹ Department of Environment, Climate Change and Emergency Management

direct access to and expertise in financial matters, he/she is well-positioned to compile comprehensive, timely and accurate reports reflecting the Committee's progress. These written reports should detail the use of the Congressional appropriation funds, private donations received and utilized for the Joint Presidential Inauguration and include important information such as lessons learned and best practices to serve as references for future Inauguration committees.

3. The Secretary of DoFA or his/her designee should ensure:
 - a. Contractors, engineers, project officers and finance officers are provided clear guidelines (considering the significant risks involved) on documentation requirements if projects are exempted from the bidding requirements such as the construction of the Congress Front Plaza.
 - b. Proper review of all payment requests to ensure compliance with the fund certification and disbursement approval requirements of the FMR; and
 - c. The Administrative Officer for DoFA is fully informed and understands the established in-house policies and procedures, while emphasizing strict adherence to them. The Master Control Sheet Log should be developed and maintained for prepaid calling cards.

Report No. 2024-03

Issued on July 15, 2024

Significant Compliance, Policy and Internal Control Issues Found in the Disposition of Government Vehicles



What we found:

- The FSM Congress places a higher priority on its Administrative Manual over the FMR requirements on fixed assets disposal process due to different understanding of relevant laws.
- The vehicles disposal method used by DoFA and the Office of The President over the past years lacked justification or any legal basis
- Conflict of interest found in the fixed assets disposal processes due to ineffective internal controls.
- Missing documents reflected a lack of proper internal controls relating to the disposal of fixed assets.
- Nonperformance of annual physical count of fixed assets resulted in

abandoned government vehicles still in the accounting books.

What we recommended:

1. The Secretary of DoFA and the Director of Administration of Congress to collaborate and initiate a legal review to clarify any unclear areas in the laws and rules pertaining to the process of disposing of fixed assets for the Legislative Branch. This is to ensure there is a mutual understanding reached with respect to the following:
 - a. The Administrative Manual of Congress which is aligned to Public Law 1-14 and Public Law 1-45 also known as the FMA Act of 1979 which established the Department of Finance & Administration as well as the General Fund of the Federated States of Micronesia along with its corresponding roles, duties and responsibilities. It is important to resolve all misunderstandings for the purpose of public accountability and transparency in managing public resources, specifically as discussed here for the fixed assets disposal processes.
 - b. Review and update all applicable policies and procedures, including the Financial Management Regulation, the Congress' *Administration Manual*, and the *Supreme Court Administrative Manual* to reflect such resolutions reached between the Executive and Legislative



Branches in terms of the fixed assets disposal requirements so that it is inclusive of prudent financial management practices that promote good governance, accountability and transparency in administration of public resources.

2. The Secretary, DoFA to comply with the Financial Management Regulations with respect to the fixed assets disposal processes regardless of position and authority within the National Government. This ensures a transparent process and an equal handling of the disposal of government assets across the government.
3. To enforce the law and regulations on conflict of interest to all employees of the National Government, the Secretary of DoFA should issue a guideline for all government offices/agencies of the National Government to include in their own internal policies and procedures the requirements of the law (FSM Code Title 11 Section

512) on conflict of interest of public officials as also required by the FMR Section 6.5.

4. To safeguard and ensure the integrity of the public sale process, the Secretary of DoFA should document and implement standard operating procedures to include but not limited to the following:

- a. the wide and transparent publication of Public Sale notices that should include posting it in the DoFA website and email circulation to all government departments aside from manual posting in public areas.
- b. a panel formed by representatives of other departments as well as independent observers to join DoFA in opening and evaluating all the bids.
- c. proper documentation and filing of all key steps taken (decision to perform public sales, evidence of public sale announcements/notices being posted and circulated publicly, evidence of a panel represented by other departments that attended and took part in the opening of the bid packages, etc.)
- d. announcement of the winners in the DoFA website or circulated widely to all government departments.

5. The Secretary of DoFA to develop, create awareness on and instruct the implementation of detailed Standard Operating Procedures (SOPs) that provide clear guidelines to employees on fixed assets disposal

processes, including documentation requirements, approval steps, and record-keeping guidelines to ensure accountability and transparency in the management of government fixed assets.

6. The FSM Supreme Court Director of Court Administration, with prior approval by the Acting Chief Justice, should also develop the Judiciary Branch's own detailed Standard Operating Procedures that are in line with the fixed assets disposal processes delineated by the FMR.

7. The Secretary of DoFA Should:

- a. Enforce compliance with the FMR by requiring the Supply Team to perform physical count of fixed assets at least annually. Annual count reports must indicate missing, damaged, and unrecorded assets.
- b. Develop and enforce the implementation of detailed Standard Operating Procedures



that are aligned to the FMR requirements for conducting an annual physical count of all government fixed assets to guide the employees and to help ensure accuracy of financial records.

Report No. 2024-04

Issued on August 21, 2024

2023 Financial Audit on the ADB Renewable Energy Development Project (REDP)

What we found:

- Despite the efforts by DoRD and DoFA in recruiting a Project Finance and Administrative Officer who is responsible for maintaining the project accounts and a National Coordinator for overall supervision, the following anomalies were noted:
 - Separate accounts and records specifically for the project were not maintained such as reconciliations, trial balances, subsidiary expenses ledgers.
 - Journal vouchers summary sent to DoFA for Fundware updates failed to be updated and reconciled on payments made out to LFIS.
 - Reliance on the Asian Development Bank Consultant to prepare the financial statements for REDP.
 - There was a variance of \$2,008.10 between Fundware (\$465,622.50) and LFIS payout (\$463,614.40)

What we recommended:

1. Oversight function to be strengthened by:



- a. Increased monitoring by the National Project Coordinator to ensure that records are maintained and updated for the project.
- b. Proper training and capacity building for the Project Finance & Administrative Officer to ensure that reconciliations are maintained for balance sheet items, subsidiary expense ledgers, and trial balance.
- c. Ensuring that financial statements are thoroughly reviewed, checking that all balances are properly supported and free from errors and mistakes, prior to submission for audit verification.

Report No. 2024-05

Issued on September 10, 2024

2023 Financial Audit on FSM DECEM Adaptation Fund (AF) Project - Enhancing the Climate Change Resilience of Vulnerable Island Communities in FSM

What we found and recommended?

- It was an unmodified opinion on the financial audit; meaning no findings and recommendations were noted and made in this report.



Report No. 2024-06

Issued on September 12, 2024

National Treasury Found with Serious Internal Control Issues Specifically in the Payment and Reconciliation Processes

What we found:

- National Treasury operates without documented Standard Operating Procedures (SOPs).
- Insufficient and ineffective bank reconciliation process.
- Ineffective internal controls on checks.
- Unclear duties and responsibilities for certain employees of the National Treasury Division.

What we recommended:

2. The Secretary, DoFA should establish a work plan to document written policies and procedures to guide the whole operation of the

National Treasury. References can be made to the procedures of Treasury functions in other appropriate jurisdictions that may be publicly available. The recommended workplan should include:

- a. Monitoring and evaluating the performance of the Financial Advisor to ensure that he/she performs his required roles which include developing procedures and training staff. It's important for any Treasury function to document and implement detailed standard operating procedures (SOPs) for internal controls to detect errors and fraud.
 - b. Conducting periodic awareness of the established policies and procedures and ensure they are understood by the employees and implemented accordingly.
3. The Secretary of DoFA or a designee should immediately develop and implement effective regulations and Standard Operating Procedures (SOPs) addressing bank reconciliation process, with clarity especially on the following key aspects:
 - a. Timeliness of preparations, review and approval.
 - b. Clear responsibilities on preparations, review and approval.
 - c. Clear monitoring and reporting processes by the Assistant Secretary, National Treasury to the Secretary of DoFA;
 4. The Secretary of DoFA should ensure the appointed Accounting

Advisor provides training on bank reconciliations, and the performance evaluation for the Accounting Advisor position should be effective to ensure this key internal control is performed and effective.

5. The Secretary of DoFA should ensure at all times possible that the key technical positions of the Assistant Secretary, National Treasury and the Accounting Advisor are filled at the soonest possible to ensure timely and effective supervision, monitoring and reporting of National Treasury processes.
6. As part of the oversight and supervision role of the Secretary of DoFA, he/she should:
 - a. Monitor and evaluate the performance of the Financial Advisor to ensure that he/she performs his required role which includes developing procedures and training staff. It's important for any Treasury function to document and implement detailed standard operating procedures (SOPs) for internal controls to detect errors and fraud through identification of items like missing check sequences (including voided checks).
 - b. Review the function, resources and workload of the Treasury team (responsible for receipting and disbursement of checks) before considering whether to:
 - c. Revise and update the job descriptions of the employees of the Treasury unit to include the logging of checks of all the accounts (currently being done

for the General Fund account; but not for Travel and Payroll); or



- d. Identify and place enough human resources in the Treasury unit (in addition to the current 2 staff) to perform all the required monitoring activities in addition to the receipting and disbursement procedures they are currently performing.
7. Ensure that an effective training and capacity development program is developed and implemented for all the staff of the Treasury Division in order to increase their knowledge and understanding of the necessary internal controls and for the proper accounting treatment as well as the handling of the disbursement checks covering the various processing cycles such as the physical controls for blank checks; after they are printed, signed and awaiting their distribution; when the checks are still floating and not cleared at the bank; when checks are voided; and

when checks are expired or stale-dated, etc.

8. The Secretary of DoFA should ensure compliance with the PSSR Section 6.4. and:
 - a. Designate relevant officials in DoFA to conduct a review (generally known as a job audit) for the Division of Treasury to ensure that the Position Descriptions correctly reflect the employees’ actual duties and responsibilities. This is vital especially considering that there have been organizational changes where employees have moved to senior positions over the years or have had their positions renamed with new duties; and
 - b. Instruct for the same review (job audit) to be performed for the rest of the divisions within the DoFA.

Report No. 2024 – 07

Issued on September 30, 2024

Performance Audit on the Implementation of Recommendations in the Prior Audit

Report No. 2020-05 – Department of Health and Social Affairs

What we found:

Stage of Implementation	No. of prior recommendations	%
Partially Implemented	17	39%
Fully Implemented	14	33%
Not Implemented	7	16%
No longer applicable	5	12%
Total	43	100%

Report No. 2024 – 08

Issued on October 7, 2024

Ineffective Safeguarding, Collection, Deposit, and Reconciliation of Government Revenues

What we found:

- Quarantine collection point based at the Pohnpei State International Airport did not deposit June 21, 2024, collections with FSM Treasury
- Banked deposits from CTA and FSM Postal Services were not reconciled in a timely manner.
- Inadequate internal controls, such as the absence of Standard Operating Procedures (SOPs) is critical in maintaining consistency, efficiency, safety, and compliance.
- Poor and improper use of safe custody facilities to secure collected revenues and receipts

What we recommended:

1. The Secretary of DoFA should step in and ensure that the \$323 is collected and deposited.
2. The Secretary of DOFA should work with FSM Department of R&D to put in place reconciliation guidance and resources to effectively trace and monitor that the FSM Government revenues are deposited with the FSM Division of Treasury or at the approved banks in a timely manner.
3. DoFA ensure timely reconciliation of all collections and deposits, including those from the Division of Customs and Administration, FSM Postal Services, and other approved collection agencies.
4. The Department of R&D should establish effective standardized

operational procedures to guide employees and management are made aware of these procedures through capacity-building initiatives.

- a. Additionally, they should ensure that both employees and management are made aware of these procedures through capacity-building initiatives.
- b. DOFA needs to ensure that the Division of CTA updates its 2017 Manual of Operations to reflect current practices.
- c. FSM Postal Services should ensure that draft SOPs are finalized and approved.

5. The Secretary of DOFA works with the Secretary of R&D to ensure that approved collection agencies under their management are equipped with the following:

- a. POS systems to ensure a more effective way of collecting, recording, and tracking sales.
 - b. Appropriate safeguarding facilities, such as secure lockable boxes.
 - c. Spacious and organized workstations.
6. All collection agencies utilize existing safeguarding facilities, such as secure lockable boxes.

FSM Public Auditor

**Ineffective Safeguarding,
Collection, Deposit, and
Reconciliation of Government
Revenues**

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SINGLE AUDIT

ONPA oversees the single audit engagements for the FSM five (5) primary governments and their respective component units, totaling twenty-seven (27) auditees.

The audit completion due date is on June 30th every year. Meeting this deadline remained a challenge for the past recent years. Specifically, the single audits for the two fiscal years 2022 and 2023 remained incomplete during the fiscal year 2024. FSM continued to adjust to Deloitte's exit from doing government auditing in the North Pacific region, to the hiring of new CPA firms to fill the role, and to the effect of key employees turnover for some of the auditees.



Request for Proposals (RFP) for interested bidders for single audits FY 2022 & 2023:

- ✓ RFP advertised and issued on October 26, 2022
- ✓ RFP issued to the known CPA firms.
- ✓ RFP submission date was November 25, 2023
- ✓ Ernst & Young LLP and Burger Comer Magliari, CPAs were awarded, and contracts were approved on March 16, 2023, for BCM and March 24, 2023, for EY for FY2022 audits.
- ✓ Ernst & Young LLP and Burger Comer Magliari, CPAs were awarded, and contracts were approved on May 17, 2024, for BCM and June 21, 2024, for EY for FY2023 audits.

Regarding the FY2024 audits, the planned single audits were intended to cover the financial statements for the year ending September 30, 2024. However, the delays in the FY2022 and FY2023 audits have resulted in only the FY2022 audits being majorly completed and issued during FY2024.

- ✓ From June 24 to 28, 2024, key personnel involved in the single audit participated in the FSM Finance Conference held in Chuuk, which underscored the significance of accountability and transparency for sustainable development.
- ✓ Twenty-five (25) audits completed and issued for FY2022. The pending audits for FY2022 are Pohnpei State Government and Yap State Government.
- ✓ Five audits for FY2023 have been completed and issued, specifically for KUA, FSMDB, FSMTC, and FSMSSA, CPUC. There are twenty-two remaining audits.

Request for Proposals (RFP) for interested bidders for single audits FY 2024:

- ✓ RFP advertised and issued on September 25, 2024
- ✓ RFP issued to the known CPA firms.
- ✓ RFP submission date was November 01, 2024



OUR COMPLIANCE & INVESTIGATIONS

Background:

In 2017 Public Law 19-156 was signed into law amending the National Public Auditor's Act (11FSMC Section 55) giving the NPA the powers to investigate reported incidences of fraud within the National Government and to liaise with the Department of Justice. CID is the investigative arm of the ONPA tasked to carry out all inquiries concerning allegations of fraud and corruption involving National Government funds and properties. The following are a few cases received and investigated in FY 2024.

CID Case Statistics:

Description	Quantity
Cases Carried over from FY '23	7
New Cases opened in FY '24	6
Total Cases for FY '24	13
Cases Completed	7
1. Referred to DOJ / Management	(4)
2. Closed (lack of evidence, jurisdiction, etc.)	(3)

FY '24 CID Case Description

No.	Case #	Allegations	Funding Source	Status
1.	20-007	Corruption	Local	Completed (1)
2.	21-003	Corruption	Local	Ongoing
3.	22-003	Corruption & Misappropriation	Local & Federal	Ongoing
4.	22-004	Corruption & Misappropriation	Local	Completed (1)
5.	22-006	Corruption & Misappropriation	Local	Ongoing
6.	23-001	Misappropriation & Corruption	Local	Completed (2)
7.	23-002	Corruption	Local	Completed (2)
8.	23-003	Corruption	Local	Ongoing
9.	23-004	Corruption	Local	Completed (1)
10.	23-005	Corruption	Local	Ongoing
10.	24-001	Misappropriation	Local	Completed (1)
12.	24-002	Misappropriation	Local	Completed (2)
13.	24-003	Corruption	Local	Ongoing

Training & Other Activities:

The key highpoint of CID training is the 35th ACFE World Conference held on June 24-30, 2024, in Las Vegas, Nevada. The other training and conferences attended by CID personnel in FY 2024 include a Financial Investigation Course facilitated by the Internal Revenue Services, USA; the FSM Public Auditor’s Conference; and Developing Policies training by the Australian Federal Government.

Complaint Mediums:

CID receives complaints from concerned citizens, agencies, government employees, officials, etc., reporting allegations of misconduct, abuse, and misappropriation of government funds and programs through the following channels:

- Hotline Telephone # (691)320-6768, available 24/7
- Complaint Form on www.fsmopa.fm
- Telephone # (691) 320-2862, on weekdays
- Fax # (691) 320-5482
- Mail, PO Box PS-05, Palikir FM 96941
- Visit at ONPA, Palikir

Any individual(s) who wishes to remain anonymous may use the Hotline or the Complaint Form on the website. Information provided and the identity of individuals involved is always treated with confidentiality and security, unless otherwise permitted.

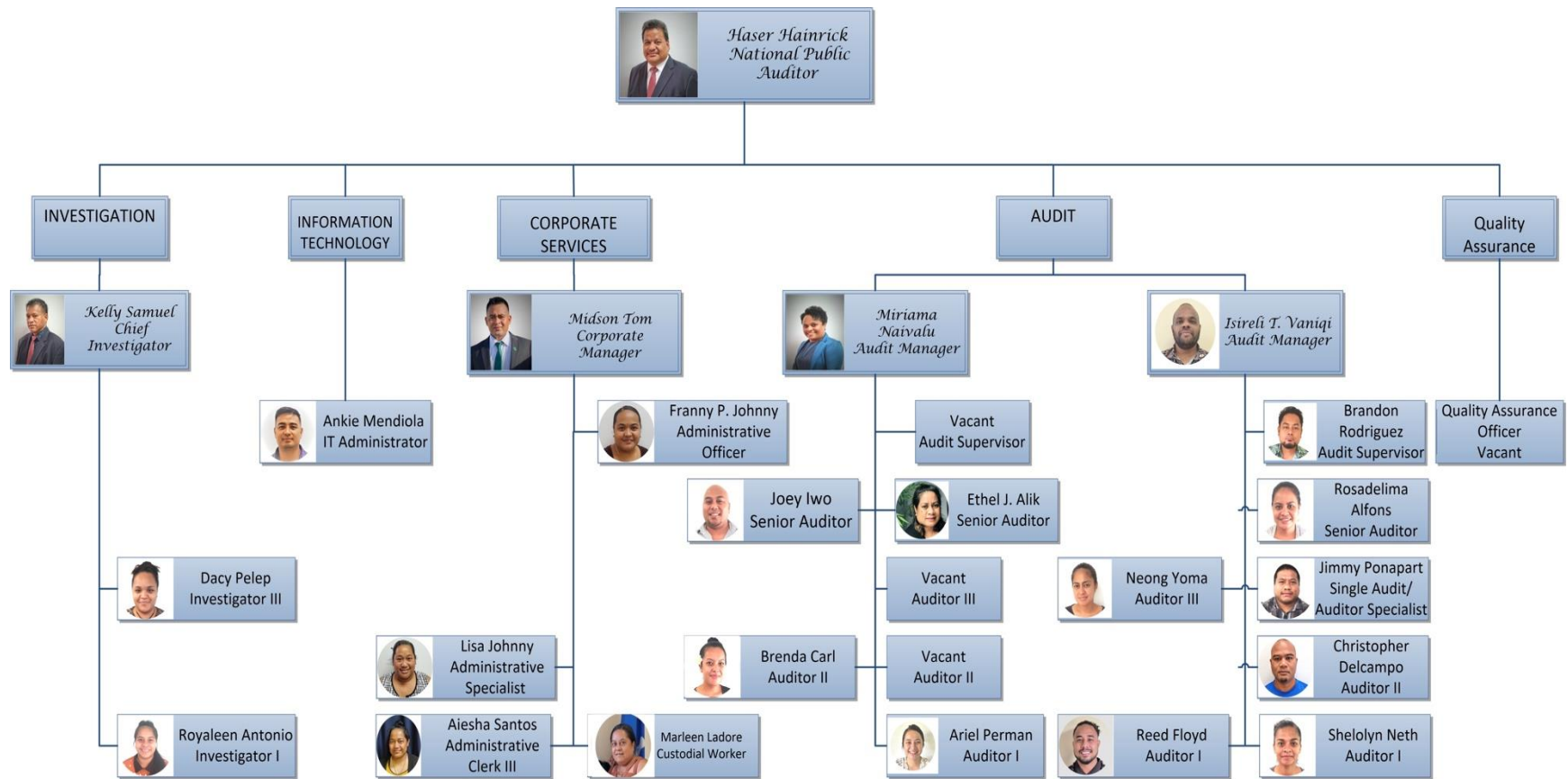


ACRONYMS AND ABBREVIATIONS

ACFE	Association of Certified Fraud Examiners
APIPA	Association of the Pacific Islands Public Auditors
CSD	Corporate Services Division
CID	Compliance Investigation Division
CIGIE	Council of the Inspectors General on Integrity and Ethics
CFSM	Congress Federated States of Micronesia
DOJ	Department of Justice
DOI-OIA	Department of Interior – Office of the Insular Affairs
FMR	Financial Management Regulations
FSM	Federated States of Micronesia
FY	Fiscal Year
GAGAS	Generally Accepted Government Auditing Standards
ICT	Information Communication & Technology División
IDI	INTOSAI Development Initiatives
INTOSAI	International Organization of Supreme Audit Institutions
ISSAI	International Standards for Supreme Audit Institutions
ONPA	Office of the National Public Auditor
PASAI	Pacific Association of Supreme Audit Institutions
PCD	Project Control Document
PC	Picture Credit
PI	Performance Indicators
QA	Quality Assurance
QSIE	Quality Standards for Inspections & Evaluations
QSI	Quality Standards of Investigations
REDP	Renewable Energy Development Project
SA	Single Audit
TM+	TeamMate <i>Plus</i>

APPENDIX

Organization Chart as of September 30, 2024



As of 09/30/2024

Our Location

Palikir, Pohnpei

Our Mailing Address

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FSM Public Auditor



