



OFFICE OF THE NATIONAL PUBLIC AUDITOR

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ONPA Issues Clean Audit Reports for ADB-Funded Energy Projects

The Office of the National Public Auditor (ONPA) has issued three financial audit reports for Asian Development Bank (ADB)-funded renewable and clean energy projects for the financial year 2024, covering the period from 1 October 2023 to 30 September 2024.

The audit reports relate to the following projects:

- **Report No:2026-05 Renewable Energy Development Project Grant number 0680-FSM(SF)**
- **Report No: 2026-06 Renewable Development Energy Project Grant 0823 FSM (FM) -Additional Financing**
- **Report No: 2026-07 Clean Energy Project Grant Number 6050-FSM (FM)**

All three projects are funded by the Asian Development Bank (ADB) and were audited in accordance with auditing standards generally accepted in the United States of America (GAAS). The audits examined the projects' financial statements, compliance with grant agreements, and adherence to financial management and reporting requirements.

ONPA issued unmodified audit opinions for all three projects. An unmodified opinion, also known as a clean audit report, indicates that the financial statements present fairly, in all material respects, the financial position and results of operations of the projects for the year ended 30 September 2024.

These projects represent significant investments to strengthen energy security, promote sustainable development, and support the transition to renewable energy sources. Issuing clean audit reports enhances transparency and accountability in the management and use of ADB-funded resources.

ONPA remains committed to providing independent assurance on the stewardship of public and donor funds and to supporting good governance through timely and high-quality audit reporting.

A digital copy of our current audit report No. 2026-05-07 is available on our official website, FB, IG, LI or you can read the report by clicking the links below

[Report No. 2026-07 Audit Report](#)

[Report No. 2026-07 Audit Communications to those charged with governance](#)

[Report No. 2026-06 Audit Report](#)

[Report No. 2026-06 Audit Communications to those charged with governance](#)

[Report No. 2026-05 Audit Report](#)

[Report No. 2026-05 Audit Communications to those charged with governance](#)

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Article XII, Section 3 of the F.S.M Constitution and Title 55, Chapter 5 of the FSM Code authorized the Public Auditor to direct a broad, comprehensive program of auditing within the National Government.