



OFFICE OF THE NATIONAL PUBLIC AUDITOR

Media Release No. 2026-03

January 20, 2026

The Office of the National Public Auditor (ONPA) announces the issuance of **Report No. 2026-03**, which presents the results of an inspection of four approved FSM Government collection field offices in Kosrae State. The inspection focused on the effectiveness of collection processes, facility security, and internal controls.

The inspected offices included:

- The Division of Customs, Tax and Administration and the National Treasury under the Department of Finance and Administration (DoFA);
- The Quarantine Facility under the Division of Agriculture, Department of Resources and Development (DR&D); and
- The FSM Postal Service, Kosrae Branch (FSMPS).

The inspection was conducted in accordance with the Council of the Inspectors General on Integrity and Efficiency (CIGIE) Quality Standards for Inspection and Evaluation.

The inspection identified the following issues related to the accountability of FSM Government-collected revenues at the approved collection field offices:

- Delayed deposits of government funds by the Kosrae CTA Field Office; and
- Inadequate safeguarding of collections due to the lack of secure storage.

The findings were discussed with DoFA, DR&D, and FSMPS. ONPA received official management responses from all auditees, and all agreed with the overall findings and outlined positive corrective action items to address the identified issues.

A digital copy of the Report No. 2026-03 is available on the ONPA's official website and our social media platforms, or you can directly access the report by clicking the link below

[Report No. 2026-03](#)

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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.