



OFFICE OF THE NATIONAL PUBLIC AUDITOR

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The Office of the National Public Auditor (ONPA) announces the issuance of Report No. 2026-08 regarding the follow-up on the Implementation of Recommendation from Prior Audit Report No. 2021-03 on the FSM National Postal Services. This performance audit was conducted in accordance with the Generally Accepted Government Auditing Standards (GAGAS). The objective of this performance audit was to verify the extent of implementation of the prior audit recommendations issued on February 11, 2021, which remain relevant at the time of this follow-up.

We concluded that there was progress towards the implementation of most of the twenty-five (25) prior audit recommendations. The status of implementation indicated that 12% of the recommendations have been fully implemented, 40% recommendations were in progress and partially implemented while 28% recommendations were not implemented, and 20% were determined to be not applicable.

The findings and recommendations were discussed with the FSM National Postal Services. We also requested their official management response, which they provided, that generally agreed with the findings and recommendations.

A digital copy of Report No. 2026-08 is available on the ONPA's official website and social media pages, or you can directly access the report by clicking [HERE](#).

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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