



OFFICE OF THE NATIONAL PUBLIC AUDITOR

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ONPA Issues Clean Audit Reports for IFAD- Small Islands Food and Water Project

The Office of the National Public Auditor (ONPA) has issued two financial audit reports for the International Fund for Agricultural Development (IFAD)- funded Small Islands Food and Water Project (SIFWAP) for the financial year 2025, covering the period from 1 October 2024 to 30 September 2025.

The two audit reports relate to the following grants under the project:

- **Report No:2026-10 IFAD Grant number 04158**
- **Report No: 2026-11 IFAD Grant number 04673**

The project is funded by the International Fund for Agricultural Development (IFAD) and was audited in accordance with auditing standards generally accepted in the United States of America (GAAS). The audit examined the projects' financial statements, compliance with grant agreements, and adherence to financial management and reporting requirements.

ONPA issued unmodified audit opinions for the two grants. 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 2025.

The project represents significant investments to strengthen household resilience to shocks by improving food, nutrition and water security and livelihood opportunities in the small island communities of the Federated States of Micronesia. Issuing clean audit reports enhances transparency and accountability in the management and use of IFAD-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.

Digital copies of the audit reports No. 2026-10 and 2026-11 are available on our official website, FB, IG, LI or you can read the report by clicking the links below.
https://www.fsmopa.fm/ONPA_PERFORM.htm

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.