



FEDERATED STATES OF MICRONESIA  
Office of The National Public Auditor  
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Tuesday, January 12, 2021

Excellency FSM President  
Honorable State Governors

Dear President and Governors:

We are pleased to inform you that the Single Audits for the FSM National and State Governments covering the fiscal year 2019 have been completed by the extended due date of December 31, 2020. The audits are a requirement of the Compact Agreement, as amended, between the USA and FSM. They are conducted annually with the original due date on June 30<sup>th</sup> each year, or nine (9) months after the end of each fiscal year. The Audit Contract was awarded to Deloitte & Touche, and the audits are performed in accordance with the laws, auditing standards, and other requirements of the US federal government, among which includes the Single Audit Act of 1984, as amended.

Due to the coronavirus pandemic, the Single Audits for FY-2019 were postponed until December 31, 2020. It was a necessary extension given the lockdown and border restrictions which impacted audits within the FSM.

The Heads of the Finance Departments for the primary governments as well as the chief executives and their chief financial officers for the component units, were ably responsible for the preparation of financial reports, internal controls and compliance that facilitated the audits' completion on schedule. We commend the management for all the FSM single audit entities and we also acknowledge our independent CPA firm for executing their responsibilities and ensuring that the FSM Governments achieved their annual single audits as a crucial requirement of the Amended Compact.

Going forward, steps are being taken to commence the next audit for the fiscal year 2020, which will be performed during fiscal year 2021, with the *Notice to Proceed* recently issued this week to our independent CPA firm.

Digital copies of all the audit reports can be accessed via the Office of National Public Auditor's website at [www.fsmopa.fm](http://www.fsmopa.fm).

Respectfully submitted,

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

Haser Hainrick  
National Public Auditor

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cc: FSM Vice President  
Speaker, FSM Congress  
All Heads, FSM Single Audit Entities