



FEDERATED STATES OF MICRONESIA

Office of The National Public Auditor

P.O. Box PS-05, Palikir, Pohnpei FSM 96941

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Tuesday, January 09, 2007

His Excellency Joseph J. Urusemal, FSM President
Honorable Johnny David, Governor of Pohnpei State
Honorable Wesley Simina, Governor of Chuuk State
Honorable Sebastian Anefal, Governor of Yap State
Honorable Rensley Sigrah, Governor of Kosrae State

Re: FY-06 Single Audit Status Report #4

Dear President & Governors:

This is the 2006 Single Audit Status Report as of December 29, 2006. Please refer to the attachment for detail information.

Respectfully submitted,

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

Haser Hainrick
National Public Auditor

Xc: FSM Vice President
Speaker of FSM Congress
Speaker of Pohnpei Legislature
Speaker and President of Chuuk Senate & House of Representatives
Speaker of Yap Legislature
Speaker of Kosrae Legislature
Director, Office of Compact Management
All Finance Secretary/Directors (N. Andon, F. Perman, M. Laaw, B. Abraham & W. Bisalen)
All State Auditors (G. Gootinan, A. Leben & M. Tosie)

Haser Hainrick

From: Fitzgerald, Daniel S. (GU - Guam) [dafitzgerald@DELOITTE.com]

Sent: Friday, December 29, 2006 3:52 PM

To: Haser Hainrick

Cc: Ileshi, Simao (FM - Pohnpei); Lemuel, Mary (FM - Pohnpei)

Subject: FW: Single Audit status report as of ~~11/30/06~~

December 29, 2006

Haser

Dear Mr. Public Auditor:

The following is the 12/29 status of the 2006 Single Audit:

YAP STATE:

Yap State Government – We have completed interim compliance and transactional tests and are awaiting the closing of the entity's year end financial statements. Please see the separate email that was forwarded to you concerning the detail of the outstanding items.

Yap State Public Service Corporation: Fieldwork is substantially complete and the final report is expected shortly.

Diving Seagull, Inc. – Field work is substantially complete and a draft has been sent to them. We expect that this report will be finalized in January.

CHUUK STATE:

Chuuk State Government – Please refer to the separate email forwarded to you concerning this matter.

Chuuk State Utility Corporation – We have yet to be apprised if assistance will be required by the entity to close its books. We understand that a new controller is expected to arrive at the end of this month.

Chuuk State Health Care Plan – The same situation as for CPUC exists with respect to this entity.

Chuuk State Housing Authority – The same situation as for CPUC exists with respect to this entity.

KOSRAE STATE GOVERNMENT:

Kosrae State Government – The current status update report was provided you under a separate email.

Kosrae Utilities Authority – Cut off and inventory tests have been completed and we expect that fieldwork will commence in early January.

Micronesia Petroleum Corporation – Cut off and inventory tests have been completed and we expect that fieldwork will commence in January.

POHNPEI STATE:

Pohnpei State Government – The current status update report has been provided to you under a separate email.

Pohnpei Utilities Corporation – Fieldwork is ongoing and the draft issuance should occur in January.

Pohnpei Port Authority – The draft has been issued and we are resolving related matters. We expect that the report will be finalized shortly.

Pohnpei Housing Corporation – Planning processes have been reviewed and performed and fieldwork is progressing.

Pohnpei Fisheries Corporation – Informational requests have been provided to management.

FSM NATIONAL GOVERNMENT

FSM National Government – Tests of major programs and systems are being completed and we are awaiting the closing of the year end financial statements. Please see the separate email sent to you concerning the detail of these matters.

College of Micronesia – We have substantially completed control and compliance tests and are awaiting closing of the year end financial statements.

FSM Telecommunications – The draft has been issued and we expect that the report will be finalized shortly.

FSM Development Bank – This is a December 31 year end but we have initiated interim procedures, which were performed during December.

FSM Social Security – This is a December 31 year end and fieldwork is currently scheduled for February.

FSM Coconut Authority – We are awaiting the close of the entity's accounting records.

FSM National Fisheries Corporation – We have provided the entity with September 30, 2004 and 2005 draft reports. We have provided you, under separate cover, a separate status report of this entity's ability to have the 2006 audit performed.

MiCare Plan – The entity is still closing its books and fieldwork is not expected to commence until that occurs.

Should you have any questions concerning the above, please let me know.

Best regards,

Dan

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Haser Hainrick

From: Fitzgerald, Daniel S. (GU - Guam) [dafitzgerald@DELOITTE.com]
Sent: Friday, December 29, 2006 3:41 PM
To: Haser Hainrick
Cc: Lemuel, Mary (FM - Pohnpei); Ileshi, Simao (FM - Pohnpei)
Subject: FW: Yap State

Dear Mr. Public Auditor:

Attached is the status report as of 12/22. Please note that our auditors are in Yap at this date and that the attached has not been updated for work accomplished through December 30.

If you have any questions about this matter, please let me know.

Best regards

Dan

From: Dalmacio, Loeda (GU - Guam)
Sent: Friday, December 22, 2006 7:05 PM
To: Fitzgerald, Daniel S. (GU - Guam)
Subject: Yap State

Hi Dan,

Attached is the Yap State list of pending items as of December 22, 2006.

We have determine 3 major federal programs as of interim. WIA Cluster, FEMA and Compact Sector Grants. Testing of these programs is ongoing awaiting review of pending items which will be done on December 27 – December 30.

Procedures to be done on December 27 to December 30:

1. Completion of compliance testing. This includes review of payroll and remaining pending items for compliance testing.
2. Review of yearend bank reconciliation
3. Review of FY07 disbursements
4. We hope to review cash management as well on this visit.

Just let me know if you have clarifications. My contact number is with Graciella.

Doly E. Dalmacio

Deloitte

361 South Marine Corps Drive
Tamuning, Guam
96913 USA
phone: 1 (671) 646-3884 ext. 254
fax: 1 (671) 649-4265
email: ldalmacio@deloitte.com

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Yap State
Audit Status as of 12/22/2006
September 30, 2006

Request #	Date	Pending Item	Remarks
2006-1	9/11/06	Copies of FY06 Appropriation Laws	Hard copy of the appropriation law. We already received the summary in excel file.
2006-1	9/11/06	System Access Listing	
2006-2	10/3/2006	<p>Final approved budget and grant award documents, including any amendments and terms and conditions, for each of the following Federal programs:"</p> <ul style="list-style-type: none"> a. CFDA # 17.258 WIA Adult Program b. CFDA # 17.259 WIA Youth Activities c. CFDA # 17.260 WIA Dislocated Workers d. CFDA # 83.516 Disaster Assistance e. CFDA # 83.544 Public Assistance Grants or CFDA # 97.036 Public Assistance Grants 	
2006-2	10/3/2006	<p>Pending documents for fixed asset review:</p> <ul style="list-style-type: none"> 1. Yanmar Tractor - DOE (PVEIP Prog.); check # - 19452; \$16,448.99. – Pending procurement documents, not on file 	
2006-2/ 2006-8	10/3/2006 11/7/2006	<ul style="list-style-type: none"> 2. Workcenter Color Copier - DOE Admin; PO 7697; \$12,795. – Pending purchase requisition approved by the Department Head, Grant and Program budget 	
2006-3	10/6/2006	<p>Request for Disaster Assistance Grants:</p> <p>Folder of Correspondence from Grantor Agency during FY2006.</p>	We just need to review the correspondence file between Yap and the

			grantor. If there are waiver or other determinations please let us know.
2006-3	10/6/2006	<p>Request for Disaster Assistance Grants:</p> <p>Allocation of FY 2006 expenditures to the current CFDA number, as applicable. In FY 1997, funding under CFDA # 83.516 was split into 83.537, 83.538, 83.539, 83.540, 83.541, 83.542, 83.543, 83.544, 83.545, and/or 83.548 in the Catalog of Federal Domestic Assistance. Moreover, in FY 2003, the abovelisted CFDA numbers were transferred to CFDA numbers with the prefix of 97.</p>	<p>Currently the FEMA grants are classified under CFDA 83.516 by Yap State, however in 1997 FEMA grant was split so FEMA – Public assistance and FEMA – Hazard mitigation and other FEMA grants should have a different CFDA#. Hence we need the schedule segregating the expenditures, and classifying to the appropriate CFDA#.</p>
2006-3	10/6/2006	<p>Request for Disaster Assistance Grants:</p> <p>Copies of all of the following reports submitted for FY 2006:</p> <ul style="list-style-type: none"> a. SF-270, <i>Request for Advance or Reimbursement</i> b. SF-272, <i>Federal Cash Transactions Report</i> c. FEMA 20-10, <i>Financial Status Report (OMB No. 3067-0206)</i> 	<p>As Yap is in a subrecipient capacity, please provide the report equivalent of these items. We understand the National Government prepares the above report for the whole FSM, however, each state has to provide these information to the National Government.</p>
2006-3	10/6/2006	<p>Request for Disaster Assistance Grants:</p> <p>Schedule of all subrecipients and corresponding expenditures paid to subrecipients during FY 2006.</p>	
2006-4	10/6/2006	<p>Request for WIA Cluster:</p> <p>Folder of Correspondence from Grantor</p>	<p>We just need to review the correspondence file</p>

		Agency during FY2006.	between Yap and the grantor. If there are waiver or other determinations please let us know.
2006-4	10/6/2006	Request for WIA Cluster: Master listing of all Program participants during FY2006	
2006-6/ 2006-11 2006-10 2006-11	11/2006	Payroll documents and list of pending items from our last visit last November 6-9, 2006	These could already been pulled out pending review by the auditors
2006-12	12/11/2006	Cash management details of the sampled expenditures	
2006-13	12/15/2006	List of completed Project Worksheet for FEMA as of 9/30/06	
2006-14	12/15/2006	Various preliminary yearend audit request list.	Of the 19 items requested, we already received the two items, bank reconciliations and FY07 check register. The cash and portion of accounts payable will be tested on December 27 – 30.
2006-15	12/20/2006	List of FY07 disbursements samples to be tested on December 27 to December 30.	
2006-16	12/21/2006	List of cash items sample selection to be tested on December 27 – December 30.	

Additional items for consideration in the yearend:

1. Determination of amount to be recorded as deferred revenue for FEMA as reimbursement received is 100% (grantor's and Yap share).

Haser Hainrick

From: Fitzgerald, Daniel S. (GU - Guam) [dafitzgerald@DELOITTE.com]
Sent: Friday, December 29, 2006 3:34 PM
To: Haser Hainrick
Cc: Ileshi, Simao (FM - Pohnpei); Lemuel, Mary (FM - Pohnpei)
Subject: FW: Chuuk State FY2006 Audit Status Report

Dear Mr. Public Auditor: Attached, please find the requested status report for Chuuk State Government.

Best regards

Dan

From: Diaz, Corey (GU - Guam)
Sent: Friday, December 29, 2006 2:28 PM
To: Fitzgerald, Daniel S. (GU - Guam)
Subject: Chuuk State FY2006 Audit Status Report

Dan,

Please review the attached document.

Thanks,
Corey.

Corey P. Diaz
Senior
Assurance & Advisory Services
Deloitte.
361 South Marine Corps Drive
Tamuning, GU 96913-3911 USA
Tel: (671) 646-3884 ext. 245
Fax: (671) 649-4265
coreydiaz@deloitte.com

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Tamuning, GU 96913-3911
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December 29, 2006

Mr. Winiplat Bisalen
Director, Administrative Services Chuuk State, FSM
State of Chuuk
P.O. Box 280
Weno, Chuuk State, FM
96942

RE: Audit Status as of 12/29/06

Greetings! In connection with the audit of Chuuk State for fiscal year ended September 30, 2006, here is a status report as to the progress of the audit:

1. We have reviewed the supporting documents (APV, Vendor Invoice, Contract, Cancelled Checks and other supporting documents) for the following funds:
 - a. Funds 10, 60, 40 and 72-77 (for funds 72-77, the cancelled checks were made available however, such was not reviewed during our trip from 12/4/06 to 12/7/06 due to time constraints and such will be reviewed on our next trip)
 - b. We informed Randy Nunez of any items not provided and a listing was provided, in which he reviewed such and agreed on the missing documents. Per discussion with Randy, he will provide any pending documents for our review for next trip.
2. We received the Labor Cost Reports and have made payroll selections for the following funds:
 - a. Funds 10, 40 and 72-77
 - b. We provided this request (Request #6) to Randy Nunez.
3. We received the Fund 30 Expenditures by CFDA No. in which programs to be audited have been determined. Non-Payroll Expenditures sample selections have been requested, Request #9 on 12/29/06. We are pending the receipt of the Labor Cost report for Fund 30 by Cost Center to determine our payroll sample selections.

Haser Hainrick

From: Fitzgerald, Daniel S. (GU - Guam) [dafitzgerald@DELOITTE.com]
Sent: Friday, December 29, 2006 3:33 PM
To: Haser Hainrick
Cc: Lemuel, Mary (FM - Pohnpei); Ieshi, Simao (FM - Pohnpei)
Subject: FW: KSG & PSG FY 2006

Dear Mr. Public Auditor: Attached, please find attached the status reports for Pohnpei State and for Kosrae State Governments.

Best regards

Dan

From: Mesa, Alma (GU - Guam)
Sent: Friday, December 29, 2006 2:26 PM
To: Fitzgerald, Daniel S. (GU - Guam)
Subject: KSG & PSG FY 2006

Hi Dan:

I will be sending these out to the director's shortly. [Here the updated listings](#) for both Kosrae and Pohnpei.

Alma

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We are pending the following:

4. Trial Balance for the year ended 9/30/06.
5. Labor Cost report for Fund 30 by Cost Center to determine our payroll sample selections. Such was requested to Randy Nunez on 12/13/06 & 12/28/06.

Should you have any questions or concerns, please contact me at (671) 646-3884 ext. 245 or via email at coreydiaz@deloitte.com.

Best regards,

Corey P. Diaz

C.C. Randy Nunez

Kosrae State Government
FY September 30, 2006
Pending Items Listing

As of 12/29/06			
Item No.	Request date	Item Description	Date recvd
12	09/11/06	Copies of Appropriation Laws & any Supplemental (if applicable)	To be provided upon auditor's arrival
20	11/03/06	Please complete and provide the Insurance Risk Questionnaire (attached separately)	
22	11/06/06	Payroll check register for all checks issued from 10/01/05 thru September 30, 2006 for the following Funds: Fund 11, 47, 60, 85, 91	11/21/06 except Fund 11 and 60 have not been provided
24	11/06/06	Reserve for Related Assets Schedule (ALL FUNDS) in excel format	
28	11/06/06	Disbursement Listing exceeding \$10,000 dating October 1, 2006 to date from the following checking accounts: General Fund 77107-00894 Payroll 77107-00886 Copy of Bank Statements for October 2006 for all bank depository accounts	11/27/06 (to remain open until end of audit)
29	11/06/06	Please follow up on the following confirmations as they have not been received to date: a. Bank of Guam-Savings	
32	11/06/06	b. SEMO Micronesia-Investments	
34	11/28/06	Please provide grant awards for the following CFDA#S 1. 84.027b Special Education 2. 97.039 Hazard Mitigation 3. 84.256 FASEG 4. 10.652 KOSRAE LANDS/SURVEY MODERNIZA. 5. 15.875 Compact CIP 6. 15.875 Compact Sector Grants	12/15/06
35	12/29/06	Please provide the following expenditures listed on Attachment A Please provide personnel files and cancelled checks for the items listed on Attachment B	
36	12/29/06		

Pohnpei State Government
FY September 30, 2006
Pending Items Listing

As of 12/29/06

Item No.	Request date	Item Description	Date recvd
19	11/06/06	Please complete Internal Control Entity Questionnaire (attached seperately)	
20	11/06/06	Please complete preliminary analytical review	
27	11/06/06	Disbursement Listing exceeding \$10,000 dating October 1, 2006 to date from the following checking accounts: a. Bank of Guam-General Fund Checking Account b. Bank of Guam-Payroll Checking Account c. Bank of FSM-PSG CIP Account	11/17/06 (To remain open until audit is completed)
28	11/06/06	Accounts Payable Schedules (as of 09/30/06) in excel format	Rcvd: 11/07/06 with the exception of Fund 955 and 920
34	11/21/06	Please provide supporting documents for the following encumbrances listed on Attachment A	
35	11/21/06	Please provide grant awards for the following orgs presented on Attachment B	
36	11/21/06	Schedule of Continuing appropriations	
37	11/21/06	PO Advance Details	
40	11/28/06	Please provide the last invoice for the purchase of the following items listed on Attachment E for fiscal year 2006	
41	11/28/06	Please reconcile interfund as a variance of \$20K is presented between Fund 920 and 955	
42	12/01/06	Please provide supporting documents for the following non-payroll expenditures (Non Fed) listed on Attachment F	
43	12/05/06	Please provide personnel files and cancelled checks for the following payroll samples (Non Fed) listed on Attachment G	
44	12/05/06	Please provide the following JV's for review: V60348 & V60386	12/22/06 pending V60386
46	12/12/06	Please provide supporting documents for the Compact CIP expenditures listed on Attachment I.	
47	12/12/06	Please provide detail schedules and subsequent receipts received for the accounts receivable balances listed on Attachment J	
48	12/12/06	Please provide support for the following liability accounts listed on Attachment K	
51	12/20/06	Please provide the following Cash receipts for review listed on Attachment H (RF & RC items)	
52	12/21/06	Please provide the following Expenditures listed on Attachment F (included items EA 32-49 & EF 45-108)	
53	12/21/06	Please provide the following Personnel files and cancelled checks for the items listed on Attachment G (included items PA 32-88 & PF 1-13)	
54	12/21/06	Please provide supporting documents for the Compact CIP expenditures listed on Attachment I (included items ED 25-54)	
55	12/29/06	Please provide the following Cash receipts for review listed on Attachment H (includes RC 96-114)	
56	12/29/06	Please provide the following Personnel files and cancelled checks for the items listed on Attachment L (Federal Payroll)	
57	12/29/06	Please provide the following supporting documents for the expenditures listed on Attachment M (Federal Expenditures)	
58	12/29/06	Please provide grant awards for the following CFDA#s presented on Attachment B (includes G12-22)	
59	12/29/06	Please provide bank clear dates for the following checks listed on Attachment N and provide bank statements for review of these cleared items.	
60	12/29/06	Please provide investment statements to support earning recorded for the following items indicated on Attachment H (RA items)	
61	12/29/06	Please provide the following Personnel files on Attachment G (includes items PA 89 & 90)	

Haser Hainrick

From: Fitzgerald, Daniel S. (GU - Guam) [dafitzgerald@DELOITTE.com]
Sent: Friday, December 29, 2006 3:41 PM
To: Haser Hainrick
Subject: FW: FSMNG Status

Dear Mr. Public Auditor: Attached is the requested status report as of December 22.

Best regards

Dan

From: Dalmacio, Loeda (GU - Guam)
Sent: Friday, December 22, 2006 5:00 PM
To: Fitzgerald, Daniel S. (GU - Guam)
Cc: Ieshi, Simao (FM - Pohnpei); Tara, Brandon (FM - Pohnpei); David, Eric (GU - Guam); Cabana, Jereme (GU - Guam); Wolseley, Christopher R. (GU - Guam)
Subject: FSMNG Status

Hi,

Below is the status of FSMNG as of December 22, 2006. Attached as well is the list of pending items, a copy of this is in the AS2 file in the O drive.

For interim procedures we have performed the following procedures and its status:

1. Business control testing – is already complete except for the comparison of payroll expenditures to the Program budget as majority of the program Budget is still pending
2. Federal Compliance – apart from cash management and comparison to Program Budget which are still pending below are the status:

CFDA	Program		Auditor
15.875	Compact Sector	90% complete awaiting pending items as requested in 2006-16.	Jereme
20.106	Airport Improvement Proj	83% complete awaiting pending items as requested in 2006-19. Most pertain to procurement.	Eric
84.027	Special Education	85% complete awaiting pending items as requested in 2006-19. Most pertain to procurement.	Eric
84.336	Teachers Quality	85% complete awaiting pending items as requested in 2006-19. Most pertain to procurement.	Eric
93.283	CDC and Prevention (Bioterrorism)	85% complete. A pending list request will be send last week of December	Brandon
11.460	NOAA	Less than 50%. A pending list request will be send last week of December.	Brandon
		88% complete. A pending list request will be send last week of December. Most pending items pertain to procurement	

15.875 DOI - Technical Assistance

review.

Brandon

For Eric, Brandon and Jereme: Please review the status and list of pending items and let us know for any revisions to be made. I will also send the status and pending list to Secretary Andon, Noel and Isou this Monday, so let me know for any revisions.

Doly E. Dalmacio

Deloitte

361 South Marine Corps Drive
Tamuning, Guam

96913 USA

phone: 1 (671) 646-3884 ext. 254

fax: 1 (671) 649-4265

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FSM National Government
Summary of Pending Items
For Fiscal Year Audit September 30, 2006

Request Num	Date Requested	Items Pending	Remarks
First request emailed on 9/11/2006	9/11/2006	<ol style="list-style-type: none"> 1. System Access listing (Employee name, user name, position, job description, department and system/network access rights) 2. Status of prior years' findings and resolutions. 	
2006-4	9/26/2006	<p>Approved budget, allotment advice, grant award notification and all amendments (if any) from October 1, 2005 to September 30, 2006 of the following federal programs:</p> <ol style="list-style-type: none"> 1. Bioterrorism – Public and Hospital Preparedness 2. Special Education 3. Teacher Quality Enhancement 4. WIA 5. Airport Improvement Project (AIP) 6. NOAA 	For Bioterrorism we already received the grant and budget so the remaining pending for this program are the allotment advice and amendments if any.
2006-7	10/9/2006	<p>Request for Documents/Information for CFDA # 11.460 - Special Oceanic and Atmospheric Projects (NOAA)</p> <ol style="list-style-type: none"> 1. Grant Award(s) applicable for FY 2006, including special terms and conditions and amendments, if any. <i>(this was initially requested in Request 2006-4).</i> 	

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		<ol style="list-style-type: none"> Folder of correspondence from the Grantor Agency during FY 2006. Copies of quarterly Federal financial and performance reports submitted for FY 2006. List of beneficiaries in FY 2006, including corresponding payments. List of subrecipients in FY 2006, including corresponding subgrant amounts. 	For the folder of correspondence, we just need to take a look of the correspondence from the grantor, no need for a copy of this.
2006-8	10/9/2006	<p>Request for Documents/Information for CFDA # 15.875 Economic, Social and Political Development of the Territories – (Fund 37).</p> <ol style="list-style-type: none"> Grant Award(s) applicable for FY 2006, including special terms and conditions and amendments, if any. <i>(this was initially requested in Request 2006-4).</i> Folder of correspondence from the Grantor Agency during FY 2006. Copies of Federal financial and performance reports submitted for FY 2006. List of subrecipients in FY 2006, including corresponding subgrant amounts. 	For the folder of correspondence, we just need to take a look of the correspondence from the grantor, no need for a copy of this
2006-9	10/9/2006	<p>Request for Documents/Information for CFDA # 20.106 Airport Improvement Program</p> <ol style="list-style-type: none"> Grant Award(s) applicable for FY 2006, including special terms and conditions and amendments, if any. <i>(initially requested in Request 2006-4).</i> Folder of correspondence from the 	

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		<p>Grantor Agency during FY 2006.</p> <ol style="list-style-type: none"> 3. Schedule of proceeds received in FY 2006 from the disposition of real property acquired with Federal awards. 4. Copies of the following reports submitted for FY 2006: <ol style="list-style-type: none"> a. SF-269, <i>Financial Status Report</i> b. SF-270, <i>Request for Advance or Reimbursement</i> c. SF-271, <i>Outlay Report and Request for Reimbursement for Construction Programs</i> d. SF-272, <i>Federal Cash Transactions Report</i> e. FAA Form 5100-125, <i>Operating and Financial Summary (OMB No. 2120-0557)</i> f. FAA Form 5100-126, <i>Financial Government Payment Report (OMB No. 2120-0557)</i> 	<p>For the folder of correspondence, we just need to take a look of the correspondence from the grantor, no need for a copy of this</p>
2006-10	10/9/2006	<p>Request for Documents/Information for CFDA # 84.027 Special Education-Grants to States</p> <ol style="list-style-type: none"> 1. Grant Award(s) applicable for FY 2006, including special terms and conditions and amendments, if any. (<i>this was initially requested in Request 2006-4</i>). 2. Folder of correspondence from the Grantor Agency during FY 2006. 3. Copies of the following reports submitted for FY 2006: <ol style="list-style-type: none"> a. SF-270, <i>Request for Advance or Reimbursement</i> b. <i>Report of Children and Youth with Disabilities Receiving Special Education</i> 	<p>For the folder of correspondence, we just need to take a look of the correspondence from the grantor, no need for a copy of this</p>

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		<p><i>Under Part B of the Individuals With Disabilities Education Act, as amended (OMB No. 1820-0043)</i></p> <p>4. List of subrecipients in FY 2006, including corresponding subgrant amounts.</p>	
2006-11	10/9/2006	<p>Request for Documents/Information for CFDA # 84.336 Teacher Quality Enhancement Grants</p> <ol style="list-style-type: none"> 1. Grant Award(s) applicable for FY 2006, including special terms and conditions and amendments, if any. <i>(Please note that this is a follow up request as this was initially requested in Request 2006-4).</i> 2. Folder of correspondence from the Grantor Agency during FY 2006. 3. Copies of final performance reports submitted for FY 2006. 	<p>For the folder of correspondence, we just need to take a look of the correspondence from the grantor, no need for a copy of this</p>
2006-12	10/9/2006	<p>Request for Documents/Information for CFDA # 93.283 Centers for Disease Control and Prevention-Investigations and Technical Assistance</p> <ol style="list-style-type: none"> 1. Folder of correspondence from the Grantor Agency during FY 2006. 2. List of beneficiaries in FY 2006, including corresponding benefit payments. 3. Copies of financial status and progress reports submitted for FY 2006, including final financial status and performance reports for completed projects. 	<p>For the folder of correspondence, we just need to take a look of the correspondence from the grantor, no need for a copy of this</p>

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200-15	10/31/2006	Request for Compact Sector Grants Program <ul style="list-style-type: none"> 1. 2006 Annual Implementation Plan... 2. Written waivers provided by the Grantor for FY 2006, if any. 3. Copies of the following reports: <ul style="list-style-type: none"> a. Quarterly statement of revenues and expenditures for governmental fund types. b. Quarterly comparison of budget and actual expenditures by function for governmental fund types. c. Quarterly Standard Form SF-269 Financial Status Report submitted for FY 2006. d. Standard Form SF-272 Federal Cash Transactions Report submitted for FY 2006. e. Final cash transactions report for each sector grant. f. Quarterly performance reports on each sector Grant 	If there are no waivers received please provide us written representation.
2006-16	10/4/2006	Pending list for the completion of Compact sector expenditure testing.	
2006-17	12/7/2006	This pertains to request on cash management for all federal compliance testing.	
2006-18	12/15/2006	Preliminary Yearend Audit Request	Closing of books is still ongoing. Of the 27 items listed we already received the preliminary trial balance and expenditure details per function and per category. There could still be changes on the TB, however we requested the preliminary balances for

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			<p>yearend planning purposes.</p> <p>There is no formal advise yet when the yearend fieldwork will commence.</p>
2006-19	12/22/2006	<p>Pending items list for the following expenditure programs:</p> <ol style="list-style-type: none"> 1. CFDA 20.106 – Airport Improvement Program 2. CFDA 84.027 – Special Education 3. CFDA 84.336 – Teacher Quality Enhancement Program 	<p>Majority of these pending items pertain to review of procurement documents.</p>

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