



# FEDERATED STATES OF MICRONESIA

## Office of The National Public Auditor

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Tuesday, August 07, 2007

His Excellency Manny Mori, FSM President  
Honorable Johnny David, Governor of Pohnpei State  
Honorable Wesley Simina, Governor of Chuuk State  
Honorable Sebastian Anefal, Governor of Yap State  
Honorable Robert Weilbacher, Governor of Kosrae State

Dear Mr. President and Mr. Governors:

The following is the report on the status of the 2006 Single Audit for FSM as of July 31, 2007 based on statements received from Deloitte & Touche.

### POHNPEI STATE:

**Pohnpei Housing Authority:** This audit is being finalized and we are to provide the entity with the required representation letters.

**Pohnpei Fisheries Corporation:** This audit is being finalized and we are to provide the entity with the representation letters.

### CHUUK STATE GOVERNMENT

**Chuuk State Government:** Chuuk State Government is in its finalization phase and we expect it to meet the August 31 final extension deadline. We are in the process of resolving questioned costs and an updated draft financial statement will be provided by August 13<sup>th</sup>. We are pending the MD&A, which we understand has been drafted, and the MD & A will be updated based on the final draft numbers. We have received the majority of the responses from management and are pending resolution of those questioned costs that can be resolved. The only other open matters are obtaining necessary management representations once the aforementioned have been resolved.

**CPUC –** We received our final pending matter relative to the financial statements today. Therefore, we are in the process of providing the final drafts to the entity for their response.

**Chuuk Health Care Plan – We have provided final drafts and have received the MD&A and are resolving internal questions.**


**CHUUK STATE HOUSIING AUTHORITY - Per the audit contract, no individual audit report is performed for this entity. This entity's financial statements and activities are included in the Chuuk State Government response above.**

**FSM NATIONAL GOVERNMENT**

**National Fisheries Corporation. The fieldwork for this entity is approximately 85% completed.**

**The final audit reports for the entities whose FY'06 audits are complete and issued are posted on the FSM Public Auditor's website at [www.fsmpublicauditor.fm](http://www.fsmpublicauditor.fm). Should you have any question concerning the above, please contact me at the addresses above.**

**Sincerely,**



**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 Representative  
Speaker of Yap Legislature  
Speaker of Kosrae Legislature  
Director, Office of Compact Management  
All Finance Secretary/Directors (F. Perman, M. Laaw, W. Bisalen, A. Joseph,  
T. Reynold)  
All State Auditors (G. Gootinan, A. Leben, M. Tosie)**