

**OFFICE OF THE NATIONAL PUBLIC AUDITOR**  
**FEDERATED STATES OF MICRONESIA**

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**FSM NATIONAL GOVERNMENT TRAVEL AUDIT**  
**FISCAL YEARS 2002 – 2004**

**AUDIT NO. 2005-02**



**Haser H. Hainrick**  
**National Public Auditor**

***Audit of Travel Process Internal Controls  
FSM National Government  
Fiscal Years 2002-2004  
Report #2005-02***

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**EXECUTIVE SUMMARY**

**ABOUT THE FSM NATIONAL TRAVEL**

All travel activities of the FSM National Government are regulated by the FSM Financial Management Act of 1979 and the Financial Management Regulations as amended. Prior to the commencement of official travel, the traveler must have an approved Travel Authorization processed through the Department of Finance & Administration. Travel funds disbursed for authorized travel advances are considered advances due from travelers until liquidated and expensed when travel vouchers are filed with the required supporting documents. The Secretary of the Department of Finance & Administration is required to comply with the travel related sections of the Financial Management Regulations in managing and expending travel funds.

**FINDINGS**

Government funds were issued to travelers with outstanding travel advances or who have not filed travel vouchers on previous travel advances. Past travel advances are not constantly monitored and reviewed prior to the issuance of current travel advances. Additionally, not all travelers are compelled to file all outstanding travel vouchers consistently.

Travel claim vouchers were either not filed or those filed did not contain complete and accurate supporting documents. The Secretary of the Department of Finance & Administration or his designee cannot definitively determine that all travel was undertaken to conduct official Government business.

Outstanding and/or overdrawn travel advances for \$616,045 was not properly monitored to ensure that repayment arrangements were negotiated or settled with the Secretary of the Department of Finance & Administration as required.

**RECOMMENDATIONS**

- The Secretary of the Department of Finance & Administration should ensure that outstanding travel advances are constantly updated and monitored. Periodic notices should be sent to travelers and their Department Heads to ensure that all travel vouchers are filed in a timely manner.
- A system should be in place that allows for the monitoring and notification of travelers to file travel vouchers within the required period. If travel vouchers are not filed after the required period upon notification from the Department of Finance & Administration, the Secretary of the Department of Finance & Administration should compel the travelers to repay the amounts outstanding through any available means as set out in the Financial Management Regulations.
- Billing procedures should be established to compel the travelers with outstanding travel advances and overdrawn travel vouchers to repay amounts owed to the Government, file travel vouchers, or negotiate with the Secretary of the Department of Finance & Administration for a repayment arrangement. Additionally, a system should be put in place to compel travelers who are either former employees of the Government or non-government employees to clear outstanding and/or overdrawn travel advance balances.

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# FEDERATED STATES OF MICRONESIA

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The Honorable Members of Congress  
His Excellency Joseph Urusemal, President  
Federated States of Micronesia

### INDEPENDENT AUDITOR'S REPORT

We have examined the National Treasury Division's compliance with Sections 1.5, 1.8, 4.11, 4.14, 4.15, and 4.16 of the Financial Management Regulations (FMR) as last amended on April 5, 2002, covering the fiscal years 2002, 2003 and 2004. The National Treasury Division is situated within the Department of Finance & Administration (Department). These Sections of the FMR relate to the policies, procedures, guidelines and requirements for the administration of travel activities for the National Government of the Federated States of Micronesia. The FMR serves as the principal guide under which the Travel Section within the National Treasury Division is managed and travel funds are accounted for. Management is responsible for the Department's compliance with those requirements. Our responsibility is to express an opinion on the Department's compliance based on our examination.

Our examination was conducted in accordance with compliance attestation standards established by the American Institute of Certified Public Accountants and accordingly, included examining, on a test basis, evidence about the Department's compliance with those requirements and performing such other procedures, as we considered necessary under the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Department's compliance with specified requirements.

Our examination disclosed the following material noncompliance with the FMR directly relating to the management of travel activities and transactions during the fiscal years 2002, 2003 and 2004:

- S.1.8 Disbursement of travel funds to ineligible travelers;
- S.4.15 Improper/inadequate monitoring of completed travel support documentation;
- S.4.16 Unsettled outstanding and/or overdrawn travel advances.

In our opinion, except for the material noncompliance described above, the Secretary of the Department complied, in all material respects, with the requirements referred to above.

A handwritten signature in black ink, appearing to read "Haser H. Hainrick".

Haser H. Hainrick  
National Public Auditor



August 8, 2005

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***INTRODUCTION***

**BACKGROUND**

All travel activities of the Federated States of Micronesia National Government are regulated by the FSM Financial Management Regulations (FMR), as last amended on April 5, 2002. Prior to commencement of travel, the traveler must have an approved Travel Authorization (TA) processed through the Accounts Payable and Travel Section within the National Treasury Division, Department of Finance & Administration (Department) or at the National Field Representative Offices located in the States of Chuuk, Kosrae and Yap. Funds disbursed for authorized travels are considered outstanding advances due from the travelers. The travel advances remain outstanding until liquidated and expensed when travel vouchers are filed and processed along with the required supporting documents.

The Table below indicates the total number and amount of travel advances for fiscal years 2002, 2003 & 2004 for all travel advances that were certified and processed at the Department's main office in Palikir. This information does not include other travel advances that were certified and processed at the National Field Representative Offices in Chuuk, Kosrae, and Yap. Travel advances at the Representative Offices are recorded in the expense accounts rather than to the travel advance account.

<b>FISCAL YEAR</b>	<b>NUMBER OF TAs</b>		<b>TOTAL AMOUNTS</b>	
	<i># of TAs</i>	<i>% Change</i>	<i>Amount</i>	<i>% Change</i>
2002	1908		\$2,392,549	
2003	2149	12.6%	\$2,374,863	-.7%
2004	2340	8.9%	\$2,590,007	9.1%
Totals	6397		\$7,357,419	

***TRAVEL AUTHORIZATION PROCESS:***

A TA is prepared by the requesting traveler or the department's administrative staff and submitted to the highest management level for review. TA's for executive branch are requested by department heads and approved by the President or Vice President; for Congress, the Director of Administration requests and the Speaker approves; and for the Supreme Court, the Director of Administration requests and the Chief Justice approves. Once approved, the TA is submitted to the National Treasury Division for fund certification and processing actions. After the TA has been recorded and fund certified, then a travel advance is processed and paid to the traveler.

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***TRAVEL VOUCHER CLAIM PROCESS:***

After completion of a trip, a traveler is required to submit a Travel Expense and Voucher Claim Report with accompanying supporting documents within 10 working days after arrival. A travel voucher is approved by the department head and submitted to the Department for processing.

If there is an amount owed, the traveler is notified and required to negotiate a settlement or repay the Government as regulated by the FMR. When the Government owes the traveler, the Department notifies the traveler of the amount owed; otherwise, the Government should repay the traveler as regulated by the FMR.

**AUDIT SCOPE**

The audit evaluated the Secretary of the Department's assertions relative to the FMR regarding the travel function of the FSM National Government, as agreed, and signed on March 15, 2005 and included the fiscal years 2002, 2003 and 2004. The audit fieldwork was conducted at the Department's main Office in Palikir and at the National Field Representative Offices in Chuuk, Kosrae, and Yap. The audit was conducted pursuant to Title 55 FSMC Chapter 5 of the FSM Code.

The audit was performed in accordance with Generally Accepted Auditing Standards issued by the United States American Institute of Certified Public Accountants and included tests of records, transactions, and other auditing procedures that are necessary under the circumstances.

As per FMR 1.3, the Secretary of the Department is required to follow the FMR in managing and expending government funds.

**AUDIT OBJECTIVE**

The objective of the audit was:

To determine that the Secretary of the Department has complied with the FMR in managing the FSM National Government travel activities and transactions in the following sections:

1. FMR 1.5 Secretary of the Department published guidelines and procedures
2. FMR 1.8 Travel Advances
3. FMR 4.11 Valid Travel Authorizations
4. FMR 4.14 Authorized Travel Expenses

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- 5. FMR 4.15      Travel Voucher Processing
- 6. FMR 4.16      Travel Voucher Documentation

**AUDIT APPROACH**

Our audit was divided into three main parts. First, we obtained travel activity reports from the Department's main Office in Palikir and from the National Field Representative Offices in Chuuk, Kosrae, and Yap. We also interviewed and gathered relevant data to accomplish related analysis in order to achieve our objectives.

Next, we conducted fieldwork tests at sites mentioned above to validate our analysis. Specifically, we pulled check files at the Department's main office in Palikir and at the National Field Representative Offices in the States for review.

Finally, we summarized the results of our audit procedures as completed.

**CONCLUSION**

Based on our audit, we concluded that:

- Travel advances were paid to travelers with previous travel overdrawn and/or outstanding travel advances;
- Adequate and complete supporting documents were not consistently filed along with travel vouchers; and
- Several travelers did not file travel vouchers and/or have not refunded their travel overdrawn to the Government.

We recommend that the Secretary of the Department comply with the FMR in the management of National Government travel funds. In addition, a uniform system should be put in place to systematically monitor and notify travelers with overdrawn travel claims or those who have not filed travel vouchers and compel them to settle all funds owed to the Government in a timely manner.

**OTHER MATTERS**

We have referred certain matters discussed in this report to the Compliance Investigation Division of the Office of the National Public Auditor for further review and appropriate action.

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**FINDINGS & RECOMMENDATIONS**

<b>FINDING #1</b>	Improper Issuance of Travel Advances to Travelers with Outstanding and /or Overdrawn Travel Advances.
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**Criteria** Subpart 4.15 of the FMR requires that travelers who fail to submit a completed Travel Voucher shall be ineligible for future travel advances until a completed Travel Voucher is filed. Additionally, the FMR 1.8(a)(5) states that the Secretary of the Department shall to the maximum extent possible, deduct any overdrawn and unpaid amounts from the traveler's next travel advance. The deducted amount is applied against the overdrawn and unpaid amount owed by the traveler, and the TA documentation is updated to reflect the deduction for previous amounts owing.

**Condition:** Based on our review, we found that twenty-nine (29) or 12% of the TAs tested at the main office in Palikir, four (4) or 10% of the TAs tested at Kosrae; and four (4) or 8% of the TAs we tested at Yap indicated that travel advances were issued to travelers who have outstanding travel advance balances, or have not filed their travel vouchers on previous travel advances.

**Cause:** Travel records were not constantly monitored or reviewed prior to the payments of current travel advances. Additionally, not all travelers were compelled to file all outstanding travel advances consistently.

**Effect:** As a result, \$55,463 was advanced to travelers who had previous outstanding and/or overdrawn travel advances.

**Recommendation:**

The Secretary of the Department should ensure that:

- (A) Outstanding travel advances are constantly updated and monitored.
- (B) Periodic written notices are sent to travelers and their Department Heads to ensure that all travel vouchers are filed in a timely manner.

**Auditee's Response:**

The current procedure maintained in the travel section requires that once the travel authorization is certified, the travel accountant will review and verify the travel history of the traveler in the system to verify the outstanding travel advance and/or overdrawn travel. If the traveler has outstanding travel advance then the travel accountant will process the TA according to section 1.8 (a)(1) of the FMR which states "Travel Advance of up to 80% of the travel cost permitted" and if the traveler has no outstanding travel advance and/or overdrawn travel the travel accountant will process the TA according to section 1.8 (a)(2) of the FMR which states "Travel

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Advances of Up to 100% of travel cost permitted”. This is of course if the traveler is requesting 100% of the travel cost.

It is a misstatement to say that past travel advances are not constantly monitored and reviewed prior to the issuance of current travel advance. It is a standard operating procedure in travel section that the record of the traveler is first being reviewed and verified by the travel accountant prior to the processing of the new TA and before the payment of current travel advance.

**Auditor’s Comment:**

Section 4.15 of the FMR states, in the last sentence, that “Travelers who fail to submit a completed Travel Voucher as provided herein (in the FMR) shall be ineligible for future travel advances until said completed Travel Voucher is filed.” Furthermore, Section 1.8 (5), relating to Deduction of Overdrawn Amounts from Next travel advance, states that “The Secretary shall to the maximum extend possible deduct any overdrawn and unpaid amounts from the traveler’s next travel advance, credit the amount so deducted against the overdrawn and unpaid account owed by the traveler, and then indicate the amount of funds so deducted on the TA against which the deduction has been made.”

We believe that the Department is not consistently enforcing all the relevant sections of the FMR concerning the issuance of subsequent travel advances to travelers with previous outstanding and/or overdrawn travel advances.

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**FINDING #2**    Travel Vouchers Not Being Filed and/or Processed.

**Criteria**        Subpart 4.15 of the FMR requires a traveler to submit a travel voucher no later than 10 working days after the completion or cancellation of a trip along with the supporting documents as specified in subpart 4.16 of the FMR.

**Condition:**    We found that for twenty-nine (29) or 12% of the TAs reviewed at the main office in Palikir, fifty-two (52) or 26% of the TAs reviewed at Chuuk, four (4) or 10% of the TAs reviewed at Kosrae, and nine (9) or 18% of the TAs reviewed at Yap travelers did not file travel vouchers in accordance with subparts 4.15 and 4.16 of the FMR.

**Cause:**        The Secretary of the Department, or his designee, is not consistently monitoring all travel activities or ensuring that all travelers file their travel vouchers within ten (10) working days after the completion or cancellation of their trips.

As a result, the Secretary of the Department or his designee cannot definitively determine that all travels were conducted for government related business. Additionally, the total travel advance issued for these travelers was \$77,579.

**Recommendation:**

The Secretary of the Department should:

- (A)    Establish a system that allows for the monitoring of outstanding travel advances and sending of written notification to travelers to file travel vouchers within ten working days after the completion or cancellation of trips.
- (B)    Send written notifications to travelers with outstanding travel advances and to the travelers' Department Heads.
- (C)    Compel travelers to repay any amounts outstanding through deductions from subsequent travel advances, cash payments, allotments, or other negotiated settlement agreements if travel vouchers are not filed within twenty (20) working days after the sending of written notifications by the Secretary of the Department, or his designee.

**Auditee's Response:**

We concur to this finding and the recommendation is fully noted. We will address this finding accordingly.

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**FINDING #3: Improper Monitoring of Outstanding and/or Overdrawn Travel Advances**

**Criteria:** Subparts 1.8 and 4.15 of the FMR require the Secretary of the Department to properly monitor and manage travel funds.

**Condition** We found that 174 or 93% of the TAs reviewed at the main office in Palikir, five (5) or 14% of the TAs that we reviewed at Kosrae, and ten (10) or 20% of the TAs that we reviewed at Yap were either overdrawn or had been outstanding without any travel voucher submitted. In addition, repayment arrangements were not negotiated with the Secretary of the Department or his designee to repay any amount owing to the government due to overdrawn or outstanding travel advances.

**Cause:** The Secretary of the Department is not enforcing the travel policies as promulgated in the FMR specifically in terms of monitoring and managing overdrawn and outstanding travel advances.

**Effect:** As a result, \$616,045 of outstanding and/or overdrawn travel advances were either not filed and/or refunded to the Government.

**Recommendation:**

The Secretary of the Department should:

- (A) Establish an effective billing system to compel travelers with outstanding travel advances or travel overdrawn to start either repaying any amounts owing, file travel vouchers, or negotiate a repayment arrangement with the Secretary or his designee.
- (B) Compel travelers who are either former employees of the Government or non-government employees to clear outstanding and/or overdrawn travel advances.

**Auditee's Response:**

The travel section has been consistently sending report and overdrawn notices to traveler who has an overdrawn travel; likewise, an arrangement has been made to the traveler in the repayment of their overdrawn travel especially thru payroll allotment. This process can be validated by checking cash receipts every pay period. However, not all travelers who have outstanding and/or overdrawn travel advance come and see the travel accountant to make an arrangement on how to clear their travel advance and/or overdrawn advance.

Currently, we have one travel accountant who is handling the travel section and by first week of September 2005, a new employee will be hired to assist the travel section. We are optimistic that with additional resources to work in the travel section, finding nos. 2 and 3 would be resolved in due time.

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**FINDING #4:** Disbursement of Travel Funds in Excess of Amounts Authorized.

- Criteria:** Subpart 4.14 of the FMR states that expenses for travel shall be limited to the amounts included in the original TA and any amendments thereto.
- Condition:** We found that for five (5) or 13% of the TAs reviewed at Kosrae and nine (9) or 18% of the TAs reviewed at Yap, the actual travel costs on the travel voucher claims exceeded the amounts authorized on the TAs. There were no TA amendments to authorize the additional travel costs.
- Cause:** The Secretary of the Department, or his designee, did not ensure that all travel claims are limited to the total amounts authorized in the original TAs and in any subsequent amendments.
- Effect:** As a result, travel claims exceeded authorized TA amounts and unsupported travel claims might have been paid to travelers.

**Recommendation:**

The Secretary of the Department, or his designee, should:

- (A) Ensure that all travel costs are properly authorized in the TAs.
- (B) Limit travel claims to the total amount authorized in the original TAs, or require properly approved TA amendments for any travel costs in excess of the amount so authorized in the original TAs.

**Auditee's Response:**

Section 4.14 (f) (1) of the FMR relating to Other Allowable Expenses states that "The traveler shall be entitled to reimbursement for other reasonable expense actually incurred in the course of official travel and directly related to the conduct of official business, including, but not limited to, official overseas or local phone calls, taxes and other local transportation, cable, telex, airport fees, photocopy, visa fees, currency exchange and or laundry fee. These allowable expenses do not usually included in the travel authorization but are allowable expenses for reimbursement.

**Auditor's Comments:**

Section 4.14 (c) of the FMR relating to Expenses of Travel Limited states that "Expenses of travel shall be limited to the amounts reflected in the TA, including amendments thereto, as estimated travel costs." Furthermore, Section 4.14 (f) (3) of the FMR relating to Other Allowable Expenses states that "All claims for reimbursement must be supported by appropriate receipts and other documentation and approved by the traveler's Department Head." Finally, Section 4.12 of the FMR relating to Amended Travel Authorizations states, in the last sentence, that "Approval of a Travel Voucher does not constitute amendment of the TA".

We believe that the Department is not consistently enforcing all the relevant sections of the FMR concerning the disbursement of travel funds in excess of amounts authorized on original TAs or TA amendments.

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**FINDING #5: Inadequate Travel Voucher Claim Support Documentation**

**Criteria:** All travel vouchers should be supported with adequate and accurate supporting documents in order to determine the propriety of the official government trip undertaken.

**Condition:** We found that a traveler had filed a travel voucher which included a car rental expense that did not include adequate supporting documents. Based upon the car rental agreement, boarding passes, and gasoline receipt, the expenses were incurred two days prior to the traveler's departure date to the business destination and one day prior to the traveler's return date to the duty station.

**Cause:** The Secretary of the Department did not ensure that proper controls are in place in monitoring travel expenditures of the National Field Representative Offices in the States. Adequate secondary review by the main Office in Palikir is not performed consistently on travel vouchers processed at the National Field Offices in the States.

**Effect:** As a result, a travel cost that was not properly supported might have been paid to a traveler.

**Recommendation:**

The Secretary of the Department should:

- (A) Establish proper controls with respect to segregation of duties at the National Field Representative Offices in the States.
- (B) Require that a secondary review of TAs and travel vouchers for the personnel of the National Field Representative Offices in the States be performed at the main Office in Palikir.

**Auditee's Response:**

The current procedure maintained in the FSM Field Office in processing travel voucher claim is to have the FSM Field Office Manager review, process, and approve the travel voucher claim. We agree to the above finding and recommendation is noted.

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**FINDING #6:** Missing travel voucher claim support documentation.

**Criteria:** Subpart 4.16 of the FMR requires, among others, that travel vouchers shall be supported by the original boarding passes. If the original boarding pass required by this subpart has been lost, the traveler may submit an affidavit attesting to the facts relating thereto in lieu of producing the original boarding pass.

**Condition:** We found that nine (9) or 23% of the TAs reviewed at Kosrae and twenty-two (22) or 45% of the TAs reviewed at Yap did not have accompanying original boarding passes nor did they include any notarized affidavits in lieu thereof.

**Cause:** Personnel at the National Field Representative Offices in Kosrae and Yap were unaware of the Amendments to the FMR adopted on April 5, 2002 that require the original boarding passes or affidavits to be filed as a supporting document for the traveler's travel vouchers.

**Effect:** As a result, the Secretary of the Department, or his designee, cannot definitively determine that travelers have undertaken the business travel as indicated on the authorized TAs. The total travel advance issued for these travelers was \$38,911.

**Recommendation:**

The Secretary of the Department or his designee should ensure that all the National Field Representative Offices in the States are provided with all amendments to the FMR. Additionally, the officer-in-charge at the National Field Representative Offices should ensure that all travelers submit the required supporting documents in support of their travel vouchers.

**Auditee's Response:**

We agree to this finding and recommendation is fully noted. We will ensure that the FSM Field Representative Offices in the States are provided with all amendments to the FMR.

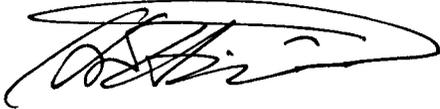
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**NATIONAL PUBLIC AUDITOR'S COMMENTS**

In addition to providing copies of this report to the President and Members of the Congress, we also sent copies of this report to the Secretary of the Department of Finance & Administration, the Assistant Secretary for the National Treasury Division, the Manager of the Accounts Payable & Travel Section, and the Officers-In-Charge of the National Field Representative Offices in the States of Chuuk, Yap and Kosrae. In addition, we will make copies available to other interested parties upon request.

If you or your staff have any questions regarding this report, please contact me at 691-320-2862 or [hhainrick@fsmpublicauditor.fm](mailto:hhainrick@fsmpublicauditor.fm). Contact points for our Office may be found on the last page of this report. The Office of the National Public Auditor (ONPA) staff who made major contributions to this report are listed in the last pages.



Haser H. Hainrick  
National Public Auditor

August 19, 2005

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**ONPA CONTACT AND STAFF ACKNOWLEDGEMENTS**

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**ONPA CONTACT**

Haser H. Hainrick, National Public Auditor,

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**ACKNOWLEDGEMENTS**

In addition to the contact named above, the following staffs made key contributions to this report:

Ryan Torvik, Audit Manager  
Omar Njie, Audit Supervisor  
Limanman Elanzo, Auditor-In-Charge  
Eric Elias, Staff Auditor  
Michael Henry, Staff Auditor

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