

OFFICE OF THE NATIONAL PUBLIC AUDITOR
FEDERATED STATES OF MICRONESIA

**AUDIT OF CHUUK STATE DEPARTMENT OF EDUCATION TEXTBOOKS AND
INSTRUCTIONAL MATERIALS**

REPORT NO. 2010-01



Haser H. Hainrick
National Public Auditor



FEDERATED STATES OF MICRONESIA

Office of The National Public Auditor

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

Tel: (691) 320-2862/2863; Fax: (691) 320-5482;

CID Hot Line: (691) 320-6768; E-mail: hhainrick@fsmopa.fm

February 9, 2010

His Excellency Manny Mori, President
Honorable Members of the FSM Congress
Federated States of Micronesia

RE: Audit of Chuuk State Department of Education Textbooks and Instructional Materials

We completed our audit of the Chuuk State Department of Education textbooks and instructional materials for fiscal years 2006-2008. Our objectives were to determine whether Chuuk State DOE a.) Provided the needed textbooks and instructional materials to students, b.) Safeguarded textbooks and instructional materials, and c.) Ensured that the approved curriculum was taught. Our audit was conducted pursuant to Title 55, Chapter 5 of the FSM Code, and in accordance with the *Generally Accepted Government Auditing Standards* issued by the Comptroller General of the United States.

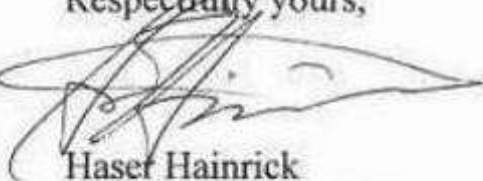
The Chuuk State DOE failed to provide many students with textbooks, to hold schools and students accountable for lost books (when books were received), and to ensure that classroom lessons followed the approved state curriculum.

Audit site visits to thirteen schools and self-reports provided by other schools revealed that many classrooms lacked textbooks and, in some instances, a whole grade was without any books. Moreover, schools and their students were not held accountable for the books they had received. Fines are not consistently levied when books are lost and schools are not required to submit quarterly inventories, though it is required per DOE policy.

In addition to concerns regarding the distribution and accountability for book inventory, the audit revealed that there is no assurance that teachers are following the approved curriculum. Chuuk State DOE developed a form, the "T Form" which should be used to plan for and document that daily lesson plans follow the approved curriculum. However, many teachers do not complete the form, many principals do not monitor teachers to see if they are completing the form, and DOE management has not taken action to rectify the situation.

We discussed our findings with pertinent officials and provided them an opportunity to submit their written comments. However, the reply we received did not indicate specifics of our report. The details of our findings and recommendations are in the attachment to this letter.

Respectfully yours,



Haser Hainrick
National Public Auditor

XC: Vice President
Governor, Chuuk State
Lt. Governor, Chuuk State
President, Chuuk State Senate
Speaker, Chuuk State House of Representatives
Secretary of Education, FSM National Government
Chairman, Chuuk State Board of Education
Director, Chuuk State Department of Education
Comptroller, Compact Funds Control Commission
Director, Department of Administrative Services, Chuuk State

Office of the National Public Auditor
Audit of Chuuk State Department of Education Textbooks and Instructional Materials
Report No. 2010-01

TABLE OF CONTENTS

INTRODUCTION	1
Background	1
Objective, Scope and Methodology	3
Prior Audit Coverage	5
Subsequent Events	5
CONCLUSION	5
FINDINGS AND RECOMMENDATIONS	7
1. The Chuuk DOE Failed to Provide Many Students With Textbooks And Instructional Materials.7	
Cause and Recommendation	9
2. Schools and Students Were Not Held Responsible For Lost And Damaged Textbooks	12
Cause and Recommendation	14
3. Due to Lack of Lesson Plans, There is No Assurance That Curriculum Standards Are Being Taught to Students	15
Cause and Recommendation	16
APPENDIX 1: Detailed Listings of Public Schools and Student Enrolment	18
APPENDIX 2: Sample Copy of Distribution Form – F1017.....	21
APPENDIX 3: Textbook Management.....	22
APPENDIX 4: Chuuk DOE Textbook Policy	24
APPENDIX 5: T-Form	25
MANAGEMENT RESPONSE.....	26
NATIONAL PUBLIC AUDITOR’S COMMENTS.....	27
ONPA CONTACT AND STAFF ACKNOWLEDGEMENT	29

Office of the National Public Auditor
Audit of Chuuk State Department of Education Textbooks and Instructional Materials
Report No. 2010-01

INTRODUCTION

Background

The Chuuk State Department of Education (DOE) was established pursuant to Article X, sections 1 through 5 of the Chuuk State Constitution. The state constitution gives the power and responsibility to the state government to provide for the establishment, management, and support of a statewide system of public schools which shall, within its limited resources, provide an education of quality and relevancy, free from sectarian control, and available to all person in the State of Chuuk.

The Article also created a Board of Education (BOE) whose mandate is to oversee the operation and performance of the department. The BOE has the power to formulate policy and to exercise control over the public school system through the head of the Education Department. The Board consists of eight members, with each member appointed by the Governor with the advice and consent of the Senate. One of the members serves from each of the five Senatorial Regions (also known as Election Districts), one from the public school system, one from the private sector and one who is known as an expert in the education field.

The Director of the DOE is appointed by the Governor with the advice and consent of the Senate from among three candidates nominated by the BOE. The Director serves as the Executive Director and may be removed by the BOE.

The Department has four divisions: Division of Elementary Schools; Division of Secondary Schools; Division of Curriculum and Instruction; and Division of Special Services. Each division is headed by a chief who reports directly to the Director.

The Division of Curriculum and Instruction (C & I) is responsible for ordering and distributing textbooks to schools throughout the state. This division has 12 staff which includes a Chief of the Division, an Assistant Chief, 9 subject specialists and a secretary.

Chuuk Department of Administrative Services (DAS) - Chuuk DAS is a department within Chuuk State Government. The Division of Budget and the Division of Treasury are two divisions within the DAS involved with financial transactions for amended Compact sector grants. The Division of Budget allots the funds for Education Sector Grant. The Division of Treasury obligates and disburses funds.

Compact Funds Control Commission (CFCC) - CFCC was established by Chuuk State law 8-05-04 in 2005. CFCC's responsibilities include oversight and monitoring of all amended compact

Office of the National Public Auditor
Audit of Chuuk State Department of Education Textbooks and Instructional Materials
Report No. 2010-01

sector grants. It is required that all transactions that are charged to compact sector grants be reviewed and approved by CFCC. Obligations and disbursement of sector grant funds are not valid unless approved by CFCC. During fiscal years 2006, 2007 and 2008, all amended compact sector grants financial transactions were fund certified first by DAS, and then forwarded to CFCC for review and approval. Effective fiscal year 2009, all amended compact funded sector grant financial transactions were first reviewed by CFCC before being reviewed by DAS for fund certification and disbursements.

Chuuk DOE Budget - Table 1 below shows the budget for the DOE funded by Compact Education Sector (CES) grants during fiscal years 2006, 2007 and 2008.

Table 1: Chuuk DOE Allotment of Operating Budget, FY 2006-2008

Category	Fiscal Year		
	2006	2007	2008
Personnel	\$ 6,271,602	\$ 5,677,062	\$ 6,658,340
Travel	42,748	101,698	52,560
Contractual	803,100	1,098,050	974,758
Other Current Expenses (OCE)	1,946,481	2,447,455	2,237,212
Fixed Assets	115,270	185,245	67,500
Total CES Grants	\$ 9,179,201	\$ 9,509,510	\$ 9,990,370

Source: Unaudited figures from the Chuuk State Department of Administrative Services

Strategic Plans - The Chuuk DOE has developed a series of three strategic plans since 2001 which included the following:

- **1st plan:** Navigating with Pride: Vision 2020 was developed in September 2001. It laid out a blueprint for educational improvement to the year 2020.
- **2nd plan:** Chuuk Education Reform Plan (CERP) was drafted in response to a resolution passed by the Joint Economic Management Committee (JEMCO) in March 2005. The focus of the plan is to improve the Chuuk DOE management structure and internal controls.
- **3rd plan:** Chuuk State Strategic Plan for Education (CSSPE) 2007-2012. It is not intended as a third plan but rather as part of the evolving process of education reform planning for Chuuk State. The CSSPE acknowledges that both the 1st and 2nd plans failed to fulfill the educational reform they intended to achieve.

The CSSPE, the most recent strategic plan, includes the goal of improving the availability and quality of instructional materials and other learning and teaching resources. Performance indicators designed to determine the department's success include the purchase of curriculum appropriate materials such as textbooks from commercial vendors in a timely manner; the

Office of the National Public Auditor
Audit of Chuuk State Department of Education Textbooks and Instructional Materials
Report No. 2010-01

acquisition and delivery to schools of instructional materials; whether schools have needed instructional materials and other learning and teaching resources; and whether Chuukese language instructional materials have been developed locally for use in schools as needed.

Number of schools - In Chuuk State, there are 83 public elementary schools with 10,089 students and 14 public high schools with 2,317 students. Table 2 below summarizes the number of public schools for each region of Chuuk and student enrollment.

Table 2: Summary of Schools per Region and Total Enrolment for School Year 2008-2009¹

Region	Number of Schools	Student Enrolment
Northern Namoneas	13	3,106
Southern Namoneas	19	2,824
Faichuuk	33	3,450
Mortlocks	15	1,735
Northwest	17	1,291
Total	97	12,406

Source: Chuuk Department of Education

Distribution Process of Textbooks and Instructional Materials - The Divisions of Elementary and Secondary Schools initiate the request for schools and forward them to Division of C & I. Subject Specialists in the division of C & I are involved in the sorting and distribution of textbooks in the areas where they assigned to and specialize in. Form F1017 (see sample in Appendix 2 page 21) serves to document the transfer of goods from the warehouse to schools.

Evaluation of Textbooks - A committee was created to evaluate textbooks and decide which books are to be purchased. The committee consists of the Chief of C & I, the Assistant Chief, all specialists and an outside consultant.

Objective, Scope and Methodology

Objective - The objectives of our audit were to determine whether Chuuk DOE:

1. Provided the needed textbooks and instructional materials to students.
2. Safeguarded textbooks and instructional materials.
3. Ensured that the approved curriculum was taught.

Scope - This audit focused on the Chuuk DOE's management of textbooks and instructional materials purchased and distributed during fiscal years 2006, 2007 and 2008. This audit was conducted pursuant to Title 55 of the FSM Code, Chapter 5, which states in part:

¹ A detailed enrollment listing by school is provided in Appendix 1, page 18.

Office of the National Public Auditor
Audit of Chuuk State Department of Education Textbooks and Instructional Materials
Report No. 2010-01

“The Public Auditor shall inspect and audit transactions, accounts, books, and other financial records of every branch, department, office, agency, board, commission, bureau, and statutory authority of the National Government and of other public legal entities, including, but not limited to, States, subdivisions thereof, and nonprofit organizations receiving public funds from the National Government.”

Methodology – The audit fieldwork was conducted at the DOE offices and warehouse, the DAS, and at site visits to 14 schools.

To determine whether needed textbooks and instructional materials were provided to students, the audit staff made site visits to 14 schools and analyzed the distribution forms (Form F1017) maintained by the DOE warehouse in Weno. At the schools, the audit team conducted inventory counts of textbooks available in classrooms and interviewed principals and teachers to determine if they received necessary supplies such as paper and chalk. Principals and teachers were not always available to provide access to classrooms and other storage areas and, as a result, DOE questioned whether the audit team’s counts were accurate. To ensure the accuracy of textbook inventory levels, schools were asked to conduct their own inventory counts and report the results to DOE. Examples of schools and classes lacking textbooks reported in Finding one is based primarily on the self-reported school inventories.

To determine if textbooks and instructional materials were properly safeguarded, the audit team physically inspected the conditions of the schools visited and of the Weno warehouse. To determine whether the approved curriculum is being taught, the audit team reviewed lesson plans of the teachers at the schools visited and interviewed teachers.

The audit team also conducted generalized procedures including the review of fund status, expenditure reports, and the budgets for FY 2006-2008. Interviews were conducted with key staff and officers at Chuuk DOE, the members of the BOE, Chuuk DAS staff and key staff at the National DOE.

The 14 schools visited were selected through the use of judgmental sampling techniques. Due to logistical challenges related to the minimal number of flights available to and from the Northwest Region, this region was not included in the school selection process. Schools from the other four regions were included in the site visits. However, we were only able to gain information from 13 of the 14 schools. On the day the audit team visited the Neirenom Elementary School in Polle Island the teachers had all been excused to attend a funeral.

We conducted this performance audit in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that

Office of the National Public Auditor
Audit of Chuuk State Department of Education Textbooks and Instructional Materials
Report No. 2010-01

the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Prior Audit Coverage

Our office issued Audit Report No. 2009-02 Inspection of Procurement Activities of Chuuk DOE on July 6, 2009. The audit team had found textbooks in the Weno warehouse that had been received more than eight months prior, which raised concern that textbooks are not being provided to schools in a timely manner. That finding led to the decision to perform this audit of textbooks and instructional materials

Subsequent Events

Effective June 15, 2009, the Acting Director of Education Mr. Sanfio Sony made temporary assignments changes to key management officials of the Chuuk DOE. As stated in a memo dated June 9, 2009, “As we are moving forward to make changes for improvement of schools in Chuuk, some temporary changes in positions and assignments are necessary.”

The reshuffling of key staff included the following changes relevant to the scope of this audit:

- Mr. Peter James, the Chief of Curriculum & Instruction was reassigned to the position of Acting Chief of Division of Secondary Schools.
- Mr. Eliseus Akapito, the Assistant Chief of Curriculum & Instruction was promoted to the position of Acting Chief of Curriculum & Instruction.
- Mr. Kiniosi Edmond, the Chief of Secondary of Schools was appointed Acting Assistant Chief of Curriculum and Instruction.
- Mr. Esley Kanto was appointed Acting Assistant Chief of Secondary Schools.
- Mr. Johndy Nakamura was appointed Acting Assistant Chief of Elementary Schools.
- Ms. Achilina Sana, who was Assistant Chief of Special Services, was appointed Acting Chief of Division of Special Services.

CONCLUSION

The Chuuk DOE failed to provide many students with textbooks, to hold schools and students accountable for lost books (when books were received), or to ensure that classroom lessons followed the approved state curriculum.

Audit site visits to thirteen schools and self-reports provided by other schools revealed that many classrooms lacked textbooks and, in some instances, a whole grade was without any books. Moreover, schools and their students were not held accountable for the books they had received. Fines are not consistently levied when books are lost and schools are not required to submit quarterly inventories, though it is required per DOE policy.

In addition to concerns regarding the distribution and accountability for book inventory, the audit revealed that there is no assurance that teachers are following the approved curriculum. Chuuk

Office of the National Public Auditor
Audit of Chuuk State Department of Education Textbooks and Instructional Materials
Report No. 2010-01

DOE developed a form, the “T Form” which should be used to plan for and document that daily lesson plans follow the approved curriculum. However, many teachers do not complete the form, many principals do not monitor teachers to see if they are completing the form, and DOE management has not taken action to rectify the situation.

The findings are discussed in detail in the following pages.

Office of the National Public Auditor
Audit of Chuuk State Department of Education Textbooks and Instructional Materials
Report No. 2010-01

FINDINGS AND RECOMMENDATIONS

1. The Chuuk DOE Failed to Provide Many Students With Textbooks And Instructional Materials.

In its August 2005 meeting, JEMCO acknowledged that Chuuk needs to provide sufficient funding to enable textbooks and instructional materials to be purchased for every student in the core subjects of language arts, social studies, mathematics, and science. JEMCO therefore adopted a resolution stating that “In fiscal years 2006 through 2008, no less than \$2.5 million of compact education sector funding allocated to the state governments shall be used to purchase textbooks for the primary and secondary education systems and related instructional materials”.

In the three-year period, a total of \$3,902,657 was allocated for textbooks and instructional material. The sufficiency of the funding was confirmed by DOE officials. The annual grant amounts are presented in Table 3 below:

Table 3: Textbooks and Instructional Materials Budget, FY2006 to FY2008

	FY2006	FY2007	FY2008
Textbooks	\$ 556,000	\$ 600,000	\$ 900,000
Instructional Materials	729,000	781,000	336,657
Total	\$ 1,285,000	\$ 1,381,000	\$ 1,236,657

Source: Chuuk Department of Administrative Services

The importance of acquiring textbooks was acknowledged by DOE as demonstrated by the Chuuk State Strategic Plan for Education 2007 – 2012 (CSSPE). The strategic plan included the goal of improving the availability and quality of instructional materials and other learning resources. The plan states:

- *Identify and procure/develop appropriate instructional materials and other resources aligned with standards-based curriculum adopted by CSBE (Chuuk State Board of Education).*
- *Establish policies and procedures to ensure timely acquisition of instructional materials from vendors and delivery to school sites.*

Overall, we found that many students did not have textbooks. In many instances entire classes were without any textbooks. In some instances, a school’s entire grade lacked books.

At the high school level:

- The Chuuk High School 9th grade science class was not using textbooks. The audit team found that nine 9th grade science books had been delivered to the school but the books

Office of the National Public Auditor
Audit of Chuuk State Department of Education Textbooks and Instructional Materials
Report No. 2010-01

remained stored in the principal's office. The teacher was not aware of the books availability.

- The Chuuk High School 10th grade did not have any science books.
- The Chuuk High School 12th grade math class was being taught without books. 162 books were located in the principal's office. The teacher, who has 10 years of teaching experience, stated that he was not familiar with the teaching methods used in the book and therefore did not use the book as he could not adequately explain it to his students.
- Faichuuk High School had only five physical science books and seven biology books though physical science is taught in both grades 10 and 11 and biology is taught in grades 11 and 12.

At the first and second grade level students did not have books. DOE did not provide any 1st or 2nd grade textbooks. It should be noted that some schools did have older books they were using. For example, the Etten Elementary School reported that it did have 1st and 2nd grade language books but no math, science or social studies books. Other schools such as Panitiw Elementary School, Oneop Elementary, Murilo Elementary, etc. had no 1st and 2nd grade books at all.

At the 3rd through 8th grade level, many classes did not have books. For example:

- Etten Elementary did not have any language arts books for the 3rd – 6th grades.
- Neauo Elementary had only two 6th grade English books.
- Murilo Elementary had no 4th grade math books.
- Udot Elementary had no 3rd - 8th grade social studies books.
- Sino Memorial Elementary had no 6th grade science books.
- Fonoton Elementary 3rd grade only had language arts books. The 4th grade only had math books and the 5th grade only had social studies and math books. The 6th grade only had science books. The 7th grade only had science books and the 8th grade only had science and math books.
- Nukuno Elementary had no 3rd grade language arts books, no 3rd or 4th grade science books, and no social studies books for the 3rd through 7th grades.

Office of the National Public Auditor
Audit of Chuuk State Department of Education Textbooks and Instructional Materials
Report No. 2010-01

In addition to the lack of textbooks, schools lacked materials such as pencils, papers, chalks, crayons, markers, rulers etc. 12 of the 14 schools we visited reported that they did not receive school supplies during School Year 2008-2009. Of the two schools that received supplies, one reported that it received supplies in March and the other in May of the school year.

DOE's failure to effectively manage the provision of textbooks, presumably has an impact on the education of Chuukese students. Measuring and quantifying the effect on student learning resulting from the lack of textbooks was beyond the means of this audit. However, as evidenced by the JEMCO resolution and priority of funding the provision of textbooks, it is a generally accepted hypothesis that the provision or lack of textbooks will have an impact on the educational success of students.

Cause and Recommendation

As noted above, Chuuk DOE was provided with sufficient funds to purchase textbooks and instructional materials. That DOE failed to ensure classrooms were adequately supplied with textbooks and instructional materials can be attributed to both the failure of DOE management to perform its function and the performance of individual principals and teachers. The two factors are discussed below.

Chuuk DOE management did not engage in standard management practices that would be expected of any organization. DOE did not engage in necessary planning, it did not implement inventory controls, it did not monitor the performance of staff assigned the responsibility to purchase and distribute textbooks and supplies, and key officials did not provide oversight of the Department's performance. Specifically:

- *Lack of Procurement Planning*

The Chuuk DOE did not develop a purchasing plan to identify which books should be purchased first, how many books should be purchased, and when the books should be purchased. Without a tool of this nature, there was nothing to guide personnel in the purchase of books. According to the former Chief of Curriculum and Instruction, individuals responsible for procuring books knew how many students were in each grade and ordered accordingly.

In contrast to Chuuk's lack of a purchasing plan and for purposes of comparison, we noted that Pohnpei developed a purchasing plan. Included in the plan is a schedule for each year that lists the subject, grade, student population, number of textbooks needed, annual budget, date by which books should be ordered, and timeline for receipt and distribution. For illustrative purposes, an example from the Pohnpei Purchasing Schedule is provided below:

Office of the National Public Auditor
Audit of Chuuk State Department of Education Textbooks and Instructional Materials
Report No. 2010-01

Purchasing Schedule
2009 - 2010
Pohnpei State Elementary Division

Core Subject	Grade	Student Population	Textbooks Needed	Annual Budget	Order Date	Timeline
Math	1-8	2008 enrollment + 2% increase	8,432	\$505,920	11-09	1-09 to 2-10

Source: Five Year Textbook Procurement Plan School Year 2007-2010 Pohnpei State Department of Education

- *Lack of an Inventory Management System*

Chuuk DOE did not implement an inventory management system. No policy had been written regarding management of the inventory and inventory reports were not produced on a routine basis. The DOE did have a listing of books it purchased, however the listing did not include information regarding which schools the books had been delivered to. Moreover, the accuracy of the completeness of the inventory listing was questionable because the inventory list was never reconciled with the purchasing/receiving reports to ensure that all purchased books were included. Additionally, schools were not held accountable for reporting their inventory levels to DOE and only about 57% had submitted inventory reports.

- *Lack of Management Monitoring*

DOE management did not monitor the delivery of textbooks to schools. Form F1017 is intended to be used to document delivery however, the Department did not appear to have maintained copies of all completed F1017 forms. Because the Department did not use pre-numbered distribution forms, there was no mechanism to provide assurance that all delivery records were maintained. Additionally, the audit team found that many submitted delivery forms did not contain complete information such as the subject matter and/or grade level of the books delivered. Moreover, DOE had not developed a system for compiling completed F1017 forms into a useful report and thus management had no means of monitoring whether books were delivered and what the current inventory levels were at each school.

At every level of the organization from staff to management to the Board of Education, the Chuuk DOE failed to monitor and report whether it achieved the objective of providing textbooks to students. As noted earlier, staff responsible for managing inventory did not produce reports that would document which schools received books and which schools needed books. Additionally, DOE Subject Specialists, who are required to visit schools on a periodic basis, did not report on the sufficiency or lack of textbooks when submitting reports to department officials. When interviewed, Division Chiefs reported that they did not have available and updated information regarding the schools'

Office of the National Public Auditor
Audit of Chuuk State Department of Education Textbooks and Instructional Materials
Report No. 2010-01

quantity or quality of books and instructional materials. Moreover, a review of the Board of Education meeting minutes revealed that the Board did not receive any information regarding textbooks.

- *Lack of Delivery Planning*

DOE management had not developed a plan to guide the delivery of books to schools throughout Chuuk. Given the logistical challenges in delivering books to the outer islands, the audit team expected that DOE would have developed detailed plans, including a budget, to ensure books were delivered in time for the school year. As noted in a previous audit report, books remained in the warehouse eight months after receipt. In performing this audit, the audit team found that 77 science books for 7th grade remained in the warehouse though Udot and Fason schools lacked 7th grade science books.

- *Inequitable Distribution of Books*

Though seventy-two percent (72%) of the students in the 13 schools² we visited did not have science textbooks, we found that two schools had a big surplus of science textbooks. Together, the schools in Iras and Mechitiw had an extra 354 science books. These books were not being utilized while other students went without books. While it is reasonable to expect that a class may have a few extra books due to changes in enrollment, we found surpluses that would have dramatically assisted other schools. Table 4 documents the major surpluses found.

Table 4: Major Surpluses of Science Textbooks at Iras and Mechitiw Schools

Grade	Excess Textbooks		
	Iras Elementary School	Mechitiw Elementary School	Total
4	-	11	11
7	30	56	86
8	201	56	257
Total	231	123	354

Source: ONPA created document

- *Provision of Books to Private Schools*

DOE provided textbooks, free of cost, to private schools on Weno. At least 1,350 math textbooks were distributed. Because DOE delivery records could not be assumed to be complete, it is possible that even more books were distributed. Based on available records, the audit team found that the following had been distributed:

² The 14th school was not included in this count. As discussed earlier, the audit team could not count books because all teachers had been excused the day of the audit team inspection to attend a funeral.

Office of the National Public Auditor
Audit of Chuuk State Department of Education Textbooks and Instructional Materials
Report No. 2010-01

TABLE 5: Partial List of Distribution of Textbooks to Private Schools

Description	Quantity	Cost	Total Cost
Pre-Algebra	120	56.95	\$ 6,834
Practical Math	212	54.95	11,649
Algebra I	200	60.95	12,190
Algebra II	128	63.95	8,186
Geometry	310	61.95	19,205
Pre-calculus	95	68.95	6,550
Calculus	285	63.44	18,080
Total	1,350		\$ 82,694

Source: ONPA analysis of partial and incomplete released Form 1017 provided by Chuuk DOE.

- *No Textbook Record by Principals and Teachers*
Principals and teachers did not have any available record on number of textbooks they carry although the DOE management has obliged the schools to submit their inventory reports. In addition, there is no accounting and accurate record of missing and damaged textbooks, and no textbook reconciliation was ever done. In some instances, teachers were not aware about the location of their textbooks although some of the textbooks could be located within the school premise such as the principal's office.

We recommend that DOE should:

1. Develop a purchasing plan to guide personnel similar to that developed by Pohnpei Department of Education, and then ensure timely distribution of textbooks and instructional materials to schools.
2. Maintain complete records and documentation of all orders and receipts and distributions to schools by establishing inventory systems for accurate recording, proper safekeeping and monitoring of books distributed to schools, their usage and physical condition to facilitate purchases of replacements or new books and reconciliation. This includes ensuring that distribution forms F1017 are pre-numbered and at least in duplicate copies.
3. Develop a periodic monitoring and reporting system regarding textbook usage in schools. In case of textbook inadequacy, develop a system of distribution ensuring all students have access to textbooks. In case of excess textbooks received by schools, develop a system for inventory transfer to other schools.

Refer to Appendix 3, page 22 for detailed suggestions to improve the internal control in the textbook management.

2. Schools And Students Were Not Held Responsible For Lost And Damaged Textbooks

Office of the National Public Auditor
Audit of Chuuk State Department of Education Textbooks and Instructional Materials
Report No. 2010-01

Chuuk DOE established a policy to ensure that textbooks are safeguarded and protected and that they are accounted for properly. The policy is intended to hold principals and teachers accountable as the stewards of textbooks that were distributed to their schools. Accordingly, they are responsible for carrying out quarterly inspections of textbooks issued to their students to ensure that they are being cared for and they are required to collect fees and issue receipts for damaged and lost textbooks. Specifically stated (see Appendix 4 page 24 for complete listing):

1. *Teachers are responsible to carry out quarterly inspections of textbooks issued to their students to ensure that they are being cared for.*
2. *School shall issue receipts for any fees collected regarding this policy.*
3. *The overall responsibilities to take care of the textbooks rest with the principals and teachers. In the case the textbooks are damaged or missing, paychecks for the teachers will be held by the department of Education until payment is made.*

We found that schools are not complying with the textbook policy. Schools have not been inspecting, inventory taking, monitoring or collecting fees for damaged or missing textbooks.

We found that there were no quarterly inspections of textbooks and that schools had not been providing reports of damaged, unaccounted or lost textbooks to DOE management. The most recent inventory reports DOE had on file were from various dates in 2007 and 2008. The existing inventory reports revealed that only about 57% schools submitted their inventory reports at that time. Additionally, the audit team found that inventory sheets were not reconciled with DOE's 1017 distribution reports.

The audit team compared the available inventory reports to the DOE F1017 distribution forms in an attempt to determine if all books were accounted for. The audit team found that books were not accounted for and inventory reports were not used to hold schools accountable for lost books. Our analysis showed that variances were evident between F1017 distribution forms and inventory sheets submitted by schools. With the exception of Southern Namoneas Fefan School which reported that it had more books than indicated on the F1017 Distribution Form, all selected schools reported inventory levels that were lower than the inventories indicated by the F1017 Distribution Forms.

Table 6 below shows unaccounted/extra textbooks and workbooks:

Table 6: Unaccounted Textbooks and Workbooks From Selected Schools

School	Grade	Subject	Per 1017	As reported on Inventory Report Submitted by	Difference (+)Extra (-)Unaccounted
--------	-------	---------	----------	---	--

Office of the National Public Auditor
Audit of Chuuk State Department of Education Textbooks and Instructional Materials
Report No. 2010-01

				School	
Mechitiw Elementary School	3	Math	26 workbooks	21 workbooks	-5
West Fefan Elementary School	6	Math	24 textbooks 24 workbooks	21 textbooks 20 workbooks	-3 -4
West Fefan Elementary School	6	Math	33 textbooks 33 workbooks	24 textbooks 24 workbooks	-9 -9
Faichuuk High School	9	Math	45 textbooks 45 workbooks	36 textbooks 46 workbooks	-9 +1
Faichuuk Highschool	10	Math	74 textbooks 74 workbooks	72 textbooks 74 workbooks	-2 -
Iras Elementary School	4	Math	80 workbooks	75 workbooks	-5
Iras Elementary School	5	Math	105 workbooks	80 workbooks	-25
Iras Elementary School	Not indicated	Math	105 workbooks	No inventory report submitted	n/a
Chuuk High School	Not indicated	Math	40 textbooks 48 practical math 200 pre-algebra	No inventory submitted	n/a
Sino Memorial School	Not indicated	Science	50 textbooks 50 reading support	No inventory submitted	n/a
Southern Namoneas Fefan	Not indicated	Math	60 pre-algebra 60 workbooks	75 pre-algebra 96 workbooks	+15 +36
Neirenom Elementary School	4	Math	10 textbooks 10 workbooks	9 textbooks 10 workbooks	-1 -
Neirenom Elementary School	5	Math	15 textbooks 15 workbooks	10 textbooks 14 workbooks	-5 -1
Oneop Elementary School		Math	20 practice	20 practice	-
Satowan Elementary School	7	Math	32 practice	22 practice	-10

Source: ONPA analysis of available distribution form F1017 and inventory submitted by principals

As a result, lost or damage textbooks were not accounted for and therefore any payment due to management was not collected.

Cause and Recommendation

DOE management had not ensured that teachers were familiar with the requirement. According to a DOE official, copies of the Chuuk Textbook Policy were distributed to schools in 2007 but no further distribution or reminders occurred. Many school principals and teachers interviewed for this audit were not familiar with the policy and did not recall having received written copies. Moreover, principals reported that they did not know how much they should charge for lost or damaged books. Some charged as little as \$2.00 for lost books while others charged as much as \$70.00.

DOE management did not enforce the textbook policy and it did not ensure that quarterly inspection of textbooks was conducted and reconciliation made for proper accounting of textbooks issued to schools.

We recommend that DOE management:

Office of the National Public Auditor
Audit of Chuuk State Department of Education Textbooks and Instructional Materials
Report No. 2010-01

1. Communicate the Textbook Policy on an ongoing basis, such as with an annual reminder.
2. Enforce the Textbook Policy including the submission of quarterly inspection of textbooks, collect fees for damage/lost textbooks, and ensure that reconciliation is made to account for textbooks.
3. Hold the principals accountable for submitting the quarterly inventory inspection report and collecting fees for damaged or missing textbooks.
4. Improve the textbook policy by; A.) Specifying the amount of fines to be collected for the varying degrees of damages on books used, lost, and unreturned books with specific percentage of increase as a result of delayed compliance. B.) Developing borrower forms for students and parents that already include sanctions for students, specifically the fines that they will pay once damages are found in books or when books were lost or not returned.

3. Due to Lack of Lesson Plans, There is No Assurance That Curriculum Standards Are Being Taught to Students

The National DOE sets forth minimal curriculum standards (content/outline and coverage) that state departments of education must meet. Based on these minimum standards, Chuuk DOE developed its own curriculum which schools are required to follow. The curriculum includes student performance standards in core subject areas of language, math, science, and social studies.

To ensure that appropriate lessons following the curriculum standards are taught to students, Chuuk DOE developed a policy which requires all teachers to prepare a standardized lesson plan called the T-Form (see Appendix 5 page 25). According to our interview with DOE officials, the T-Form should be prepared by each teacher on a daily basis. The T-Form (lesson plan) is designed to serve as a classroom management plan. The intent of the T-Form is to assure effective time management and ensure that the required subject content is fulfilled in the right phase and with correct emphasis of the most important part of the lesson. According to DOE officials, these lesson plans should be reviewed and approved by the principals.

Our site visits to schools revealed that many teachers are not preparing lesson plans on a consistent basis. We found that 85 percent of math teachers, 88 percent of language arts teachers, 90 percent of science teachers, and 86 percent of social studies teachers did not prepare lesson plans or that they did not ensure that lesson plans were consistently prepared. Moreover, lesson plans reviewed during our visit generally had not followed the prescribed lesson plan format. The Chief of Curriculum and Instructions acknowledged that the lack of lesson plans was pervasive at Chuuk public schools and he also acknowledged that those lesson plans which were prepared generally did not conform to the T-Form.

Office of the National Public Auditor
Audit of Chuuk State Department of Education Textbooks and Instructional Materials
Report No. 2010-01

We also found that in many instances there was no evidence that principals are reviewing lesson plans. Some principals we interviewed claimed that they approved their teachers' lesson plans. However, in the audit team's review of lesson plans there often was no documentation or indication that such was being done. For example, a 6th grade teacher prepared his lesson plan during our visit but the lesson plan was not initialed or reviewed by his principal. Similarly, at another school a 4th grade teacher had lesson plans but there were no indications that they were being reviewed by her principal. Moreover, at one high school, teachers reported that their principal never checked nor enforced preparation of lesson plans.

We also found that several teachers and principals did not have a copy of the curriculum standards which should serve as a tool in lesson plan preparation and review. Due to the absence of a copy of the curriculum standards, teachers have opted to teach the contents of the textbooks as they see it fit and convenient for themselves and the students. For example, a 3rd grade teacher stated that he had no copy of the approved curriculum and instead used lessons based on what he knows. Similarly, a 4th grade teacher had no copy of the approved curriculum and prepared lesson plans based on research. Moreover, Chuuk High School, which is the most populated high school in Chuuk, did not have a copy of the high school curriculum for any subject other than Social Studies.

The audit team could not determine the impact on student achievement levels caused by the lack of lesson plans. The audit team did note that only 10 of 312 (3%) students from the Chuuk public high schools passed the Spring 2008 College of Micronesia Entrance Test (COMET).³

Likewise, the audit team could not determine the extent to which the lack of prepared lesson plans resulted in teachers teaching material other than the approved curriculum. Audit interviews did reveal that some teachers based their lessons on what they know and what they think is appropriate and convenient to teach.

Cause and Recommendation

The failure to implement the use of approved lessons plans can be attributed to three separate but related causes. At the macro-level, DOE management did not engage in any managerial activities to ensure lesson plans were prepared and/or approved. While the chief of C&I asserted that his division keeps on reminding the teachers and principals to prepare lesson plans, he admitted that lesson plans are not being prepared on a daily basis.

The basic task of providing a copy of approved curriculum for the teacher's use and reference was not performed. In order to develop lesson plans based on the curriculum, teachers must be

³ Many factors effect student performance. The reporting of COMET test results of Chuukese students is included in this report only to show that a correlation exists. The inclusion of the information is not intended to imply that a causal relationship exists.

Office of the National Public Auditor
Audit of Chuuk State Department of Education Textbooks and Instructional Materials
Report No. 2010-01

in possession of the curriculum. As discussed, we found that several teachers and principals did not have a copy of the curriculum standards to use as a tool in lesson plan preparation. For example, Chuuk High School did not have a copy of the high school curriculum except for Social Studies.

At the school level, as noted earlier, principals were not requiring teachers to complete lesson plans nor were principals reviewing the plans. Principals we met did not feel obliged to review the lesson plans and they did not view reviewing lesson plans as a mandatory task required of them by DOE management. For example, at an elementary school in Faichuuk, the principal admitted that he never checked or enforced lesson plans to be prepared by teachers. In addition, several teachers in other schools told us that lesson plans were not a mandatory requirement by their principal.

At the individual classroom level, many teachers may not have the education or training needed to develop lesson plans. Almost half of the teachers in Chuuk (47%) do not have any degree. Forty-three percent (43%) had earned associate degrees but only approximately ten percent (10%) had earned either a bachelors or masters degrees.

We recommend that the DOE management:

1. Actively ensure that lesson plans are completed by all teachers and reviewed by principals. A.) A strict monitoring policy should be in place and enforced in order to provide continuous compliance of school lesson plans. B.) This should include providing principals and teachers with a copy of the approved curriculum with clear instruction that principals and teachers should follow.
2. Provide training, as needed, to ensure that teachers have the skills, knowledge, and ability to complete lesson plans and teach them effectively.

Office of the National Public Auditor
Audit of Chuuk State Department of Education Textbooks and Instructional Materials
Report No. 2010-01

APPENDIX 1: Detailed Listings of Public Schools and Student Enrolment

Name of School	Student Enrollment
Northern Namoneas Region	
1. Iras Elementary School	559
2. Iras Annex School Tunnuk	68
3. Mechitiw Elementary School	180
4. Mwan Elementary School	287
5. Neauo Elementary School	325
6. Neauo Annex Wichap	111
7. Neauo Annex Epinup	29
8. P and P Elementary School	150
9. Sapuk Elementary School	214
10. Fonoton Elementary School	94
11. Piispanew Elementary School	88
12. Chuuk High School	628
13. Weno High School	373
Subtotal	3,106
Southern Namoneas Region	
1. Kuchuwa Elementary School	142
2. Nukuno Elementary School	163
3. Sino Memorial School	372
4. Nechap Elementary School	105
5. Etten Annex School	40
6. Inaka Elementary School	95
7. Kikku Elementary School	153
8. Messa Elementary School	125
9. Pwene Fefan Elementary School	108
10. Sapore Elementary School	103
11. UFO Elementary School	115
12. West Fefan Elementary School	175
13. Parem Elementary School	80
14. Siis Elementary School	77
15. Kuchu Elementary School	147
16. Uman Sapota Elementary School	216
17. Uman Panitiw Elementary School	214
18. Southern Namoneas High School	216
19. Southern Namoneas Fefan	178
Subtotal	2,824
Faichuuk Region	
1. Amwachang Elementary School	133
2. Amwachang Annex	64
3. Foup Elementary School	112
4. Foup Annex	133
5. Fason Elementary School	185
6. Wichukuno Elementary School	158
7. Winifei Elementary School	56
8. Faro Elementary School	86
9. Nechocho Elementary School	42
10. Munien Elementary School	71
11. Central Wonip Elementary School	149
12. East Wonip Annex	31

Office of the National Public Auditor
Audit of Chuuk State Department of Education Textbooks and Instructional Materials
Report No. 2010-01

13.East Wonip Elementary School	114
14.Chukuram Elementary School	123
15.Manaio Elementary School	66
16.Neirenom Elementary School	99
17.Neirenom Annex	86
18.Nethon Elementary School	58
19.Polle Sapou Elementary School	80
20.Epin Elementary School	90
21.Epin Annex	31
22.Nukaf Elementary School	81
23.Sapota Patta Elementary School	138
24.Teruo Pokuku Memorial School	123
25.Sapotiw Elementary School	77
26.Tonokas Elementary School	39
27.Eot Elementary School	90
28.Fanapanges Elementary School	126
29.Romalum Elementary School	174
30.Udot Elementary School	291
31.Faichuuk High School	212
32.PPO Junior High School	51
33.Namusefo Junior High School	81
Subtotal	3,450
Mortlocks Region	
1.Nema Elementary School	202
2.Losap Elementary School	101
3.Namoluk Elementary School	105
4.Piisemwar Elementary School	82
5.Ettal Elementary School	65
6.Moch Elementary School	110
7.Kuttu Elementary School	135
8.Oneop Elementary School	149
9.Lekinioch Elementary School	231
10.Ta Elementary School	84
11.Ta Annex	23
12.Satowan Elementary School	129
13.Mortlocks Junior High School	161
14.Moch Junior High School	78
15.Lukeisel Junior High School	80
Subtotal	1,735
Northwest Region	
1.Fananu Elementary School	70
2.Murilo Elementary School	88
3.Momwin Elementary School	74
4.Ruo Elementary School	87
5.Makur Elementary School	44
6.Piherah Elementary School	61
7.Onou Elementary School	43
8.Onoun Elementary School	142
9.Unanu Elementary School	64
10.Houk Elementary School	90
11.Pollap Elementary School	116
12.Puluwat Elementary School	71

Office of the National Public Auditor
Audit of Chuuk State Department of Education Textbooks and Instructional Materials
Report No. 2010-01

13.Tamatam Elementary School	82
14.Weipat Junior High School	154
15.Pattiw Junior High School	29
16.Halls Junior High School	44
17.Pollap and Tamatam Junior High	32
Subtotal	1,291
TOTAL	12,406

Source: Chuuk DOE

Office of the National Public Auditor
 Audit of Chuuk State Department of Education Textbooks and Instructional Materials
 Report No. 2010-01

APPENDIX 2: Sample Copy of Distribution Form – F1017

**Chuuk State School System, Chuuk State, FM
 Official 1017 Form**

Activity		<i>Elementary Division (SIP)</i>			
Form: 1017		<i>Satowan Elementary School</i>			
Marked for					
Item	Description of Article	Quantity	Unit	Unit Cost	Total Amount
	<i>Dup. Paper</i>	<i>8</i>	<i>lbs</i>		
	<i>Legal Pad</i>	<i>1</i>	<i>bx.</i>		
	<i>Paper Fillers</i>	<i>8</i>	<i>lbs.</i>		
—————>					
Total Amount					
Justification					
Certified by:		<i>[Signature]</i>		Date: <i>Spt. 19, 07</i>	
Authorized by:		<i>[Signature]</i> Santo X. Solly, Director, CSSS		Date: <i>9/21/07</i>	
Issued By:		<i>[Signature]</i>		Date:	
Received by:		<i>[Signature]</i>		Date: <i>9/21/07</i>	

Office of the National Public Auditor
Audit of Chuuk State Department of Education Textbooks and Instructional Materials
Report No. 2010-01

APPENDIX 3: Textbook Management

Textbook procedures best practices from various U.S. school districts were compiled by the Guam Auditor Office which we are replicating below as appropriate with Chuuk DOE environment. These best practices can enhance and improve the Chuuk textbook management.

Textbooks acquisition

- Based on data (enrollment changes in grades or class rosters), textbooks are ordered in mid-march for the start of the next school year. In June, a supplemental order may be placed to reflect students' class selections or population changes in the school district. Textbooks are provided to the schools based on this data.
- The district orders textbooks at a 103% ratio to student enrollment. This means that each school should have enough textbooks for all students with a few extras.

Textbooks Distribution

- The school textbook coordinator, principal, or their appointed designee, must be on-site to count, accept books, and sign for delivery. Any discrepancies should be noted on the delivery documents.
- Distribution of textbooks to teachers should be documented. This will help in maintaining an accurate school inventory. Teachers should sign off when they receive and return textbooks. All transactions should be recorded in the school and main office textbook inventory system.

Textbooks Accountability

- Require standard procedures and document all textbook responsibilities, i.e., ordering, receiving, distribution, issuance, inventory, transfers, etc. School textbooks, like all other public property, need to be accounted for and protected.
- Issue periodic reports to all administrators describing the status of the textbook inventory.
- Send contact letters to parents, post price lists, present dollar amount to Parent-Teacher associations.
- Publish an annual current price list of textbooks within the districts and schools.
- Keep textbooks in locked and secured book rooms when not in use. Limit access only to the school's principal or his designee.

Office of the National Public Auditor
Audit of Chuuk State Department of Education Textbooks and Instructional Materials
Report No. 2010-01

- Include an assessment of textbook management as part of the annual administrative (principal's) evaluation.

Textbooks Inventory

- Conduct an annual physical inventory of all textbooks. Performing inventories is part of asset management. Inventories track the existence, location, quantity, and condition of property items and ensure accountability and accurate valuation.
- At the beginning of each school year, every teacher should complete an inventory of all textbooks assigned to him/her and update the inventory throughout the year as books are received, transferred, lost, damaged or destroyed.
- The initial inventory should be sent to the School Textbook Coordinator and copies should be retained by the teacher and principal.
- In turn, the District Textbook Coordinator should reconcile initial textbook inventories with the current inventory, which should be maintained throughout the school year as textbook transfers occur or books are lost, damaged or destroyed.
- A few weeks before the end of the school year, the District Textbook Coordinator should send each school an inventory of textbooks they should have on hand.
- At the end of the school year, teachers should collect all textbooks and reconcile the numbers with their inventory. Teachers should inspect each book for damage or abuse and collect payment from students if warranted.
- Copies of the reconciled inventory should be submitted to the principal and to the District Textbook Coordinator no later than one week after school is out. If teacher inventories do not reconcile with the district-wide inventory record, the school should be invoiced for unaccounted textbooks.

Office of the National Public Auditor
Audit of Chuuk State Department of Education Textbooks and Instructional Materials
Report No. 2010-01

APPENDIX 4: Chuuk DOE Textbook Policy

**Chuuk State Department of Education
Textbook Policy**

Message to all principals, Teachers, Students, and Parents/ Guardian. Please read the following carefully.

The textbooks issue to students for use in the classroom during the school year are the property of the Chuuk State School System.

1. Students (and their parents/ guardians) are responsible for the care of all textbooks and other materials issued to them.
2. Teachers are responsible for the care of all teacher edition textbooks and other materials issued to them.
3. Students should be encouraged to provide additional cover of the textbooks for protection.
4. Students are to protect textbooks from damage (rain, dirt, etc.)
5. Students must not write ,underline, highlight in textbooks.
6. If a textbooks is lost or damaged in anyway, the students ,parent/ guardian is required to pay for the textbooks as per the descriptions.
7. All textbooks issued to the students must be returned in good, usable condition at the conclusion of the term / school year.
8. Report cards and transcripts may be withheld if a student owes a fine for lost or damaged textbooks.
9. Teachers are responsible to carry out quarterly inspections of textbooks issued to their students to ensure that they are being cared for.
10. All teaching staff and principals are responsible to ensure that textbooks are stored properly and securely during school time and school breaks.
11. Each classroom, teacher is responsible for keeping records of textbooks distributed to the students.
12. School shall issue receipts for ant fees collected regarding this policy.(infringements)
13. Schools shall report immediately the collection of fees to the Business Office for any textbooks violations. The collected fees along with a copy of the receipt should be delivered to the Business Office as soon as possible.
14. The overall responsibilities to take care of the textbooks rest with the principals and teachers. In the case the textbooks are damaged or missing, payckecks for the teachers will be held by the department of Education until payment is made.

I _____ principal of _____ Elementary School
agreed to perform what have indicated in this Policy and understand our responsibility as
set forth in this Policy.

Signature _____ Date _____

Office of the National Public Auditor
Audit of Chuuk State Department of Education Textbooks and Instructional Materials
Report No. 2010-01

APPENDIX 5: T-Form

DEPARTMENT OF EDUCATION
CHUUK STATE SCHOOL SYSTEM
FEDERATED STATES OF MICRONESIA, WENO, CHUUK

E

DAILY LESSON PLAN FORM

Date: _____ Subject: _____ Teacher's Name: _____

School: _____ Time: _____ Quarter: _____

Performance Expectation: _____

Objective: _____

Materials needed: _____

<u>Procedures: (What does the teacher do?)</u>	<u>What are the students doing?</u>

Evaluation: _____

Office of the National Public Auditor
Audit of Chuuk State Department of Education Textbooks and Instructional Materials
Report No. 2010-01

MANAGEMENT RESPONSE

Response from Chuuk State DOE Director:

From: **Sanfio Sony** <sanfiosony@yahoo.com>

Date: Wed, Jan 27, 2010 at 5:36 PM

Subject: Audit report for textbooks

To: hhainrick@fsmopa.fm

Hello Mr. Hainrick: I think it is late now to respond to some of the comments made in the report. I have difficulty catching up to review the report carefully due to load of work. I just want to mention that textbooks money for Social Studies was lapsed due to technical problems with the Bidding Review Committee and CFCC. We were therefore not able to spend the \$1.2 million for textbooks. Purchase orders were processed and were returned from CFCC and the money lapsed. Materials for Social Studies are on the way as we were using other fiscal year money to purchase textbooks. School principals and teachers as mentioned in our exit conference were not truthful to tell the right stories especially when they are found not doing the job. I am informing them of your finding and ask them to explain the situation.

I thank you so much for the hard work that you have done. Annual inventory is a must to be done.

Sanfio A. Sony

Office of the National Public Auditor
Audit of Chuuk State Department of Education Textbooks and Instructional Materials
Report No. 2010-01

NATIONAL PUBLIC AUDITOR'S COMMENTS

We would like to thank management and staff of Chuuk State DOE and Department of Administrative Services, Chuuk State for their assistance and cooperation during the course of our audit.

The ONPA may perform a follow-up review within the next 9-12 months to ensure that Chuuk State DOE has taken corrective measures to address all the findings and recommendations provided in this report.

In conformance with government auditing standards, we provided a copy of the draft report to the Director of the Chuuk State DOE to provide a response to the audit. A reply was received from him which did not indicate specifics of our findings and recommendations. We have printed his reply in the Management Response section of this report.

In addition to providing copies of this report to the President, Vice President and Members of the 16th Congress, we also sent copies to the following officials:

- Governor and Lt. Governor, Chuuk State
- President, Speaker and Members of Chuuk State Legislature
- Secretary of Education, FSM National Government
- Chairman, Board of Education, Chuuk State
- Director, Department of Education, Chuuk State
- Comptroller, Compact Funds Control Commission, Chuuk State
- Director, Department of Administrative Services, Chuuk State

A copy of this report is posted on our website. Furthermore, we will make copies available to other interested parties upon request.

If there are any questions or concerns regarding this report, please do not hesitate to contact the office. Contact information for the Office can be found on the last page of this report, along with the National Public Auditor and staff who made major contributions to this report.



Haser H. Hainrick
National Public Auditor

February 9, 2010

Office of the National Public Auditor
Audit of Chuuk State Department of Education Textbooks and Instructional Materials
Report No. 2010-01

Office of the National Public Auditor
Audit of Chuuk State Department of Education Textbooks and Instructional Materials
Report No. 2010-01

ONPA CONTACT AND STAFF ACKNOWLEDGEMENT

ONPA CONTACT

Haser H. Hainrick, National Public Auditor
Email: hhainrick@fsmopa.fm

ACKNOWLEDGEMENTS

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

Eric Spivak, CIA, Audit Manager
Edwin Barnuevo, CPA, Audit Supervisor
Nakama Sana, Auditor-In-Charge

ONPA'S MISSION

We conduct audits and investigations to improve government operations, efficiency and accountability for the public's benefit.

OBTAINING COPIES OF ONPA AUDIT REPORTS

The fastest and easiest way to obtain copies of ONPA documents at no cost is through the ONPA Web site <http://www.fsmopa.fm>.

ORDER BY MAIL OR PHONE

Office of the National Public Auditor
P.O. Box PS-05
Palikir, Pohnpei FM 96941

To order by Phone: (691) 320-2862/2863

CONTACT

Website: <http://www.fsmopa.fm>
Hotline: 691-320-6768
