

OFFICE OF THE NATIONAL PUBLIC AUDITOR

FEDERATED STATES OF MICRONESIA



**PERFORMANCE AUDIT ON THE RECOMMENDATIONS OF PRIOR AUDIT
(REPORT NO. 2019-03) ON PROFESSIONAL PREMIUM BENEFIT ADMINISTERED BY
THE OFFICE OF PERSONNEL**

REPORT NO. 2023-05



FEDERATED STATES OF MICRONESIA

Office of The National Public Auditor

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June 12, 2023

His Excellency President Wesley W. Simina
Honorable Members of the 23rd Congress
Acting Director, Office of Personnel
Federated States of Micronesia
Palikir, Pohnpei FM 96941

RE: PERFORMANCE AUDIT ON THE RECOMMENDATIONS OF PRIOR AUDIT REPORT NO. 2019-03 ON THE PROFESSIONAL PREMIUM BENEFIT ADMINISTERED BY THE OFFICE OF PERSONNEL

This report contains the results of the performance audit on the recommendations of our prior audit on the Professional and Market Place Premiums Program that we issued on Report No. 2019-03 on May 13, 2019.

The main objective of this audit was to determine whether the Office of Personnel has taken actions to address the audit findings and recommendations disclosed in our prior Report No. 2019-03.

Based on our audit, we found that some actions have been taken and there is progress towards the implementation of the audit findings and recommendations of the prior audit report.

The current status of implementation as indicated in the table below is: two (2) recommendations were partially implemented and two (2) are no longer applicable. The stages of implementation are either not implemented (NI), partially implemented (PI), fully implemented (FI) and no longer applicable (NLA) and the definitions of these stages are provided in [Appendix A](#).

Prior Finding No. & Title	No. of Recommendations & Stage of Implementation			
	NI	PI	FI	NLA
No. 1: Issues with Human Resources and Capacities at the Office of Personnel	-	1	-	-
No. 2: Lack of Effective Internal Controls in Relation to the Professional and Market Place Premiums Program	-	1	-	1
No. 3: Failure to Ensure that Values from the Premium Program are Maximized	-	-	-	1
Total number of prior recommendations & its implementation status	-	2	-	2

We acknowledge the efforts of the management and staff of the Office of Personnel and the progress made towards the implementation of the prior recommendations. We have added two (2) new recommendations that are relevant to the current status of, and information received from the Office of Personnel.

Respectfully submitted,



Haser Hainrick
National Public Auditor

CC: Vice President

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(Report No. 2019-03) On Professional Premium Benefit Administered by the Office of Personnel
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1. INTRODUCTION

1.1. Reason for the Audit

This performance audit was selected in line with our ONPA Audit Strategic Plan which was developed based on risk assessment and alignment to the ONPA Strategic Goal 1 *“to strengthen accountability and transparency in the Government through impactful & quality services.* Our aim is to create more impact by conducting annual audits on the implementation of prior audit recommendations. It is also a capacity building opportunity to train our auditors to lead focused audits such as this.

1.2. Background

In 2019 a performance audit using GAGAS was conducted on the Professional and Market Place Premium programs upon the request of the FSM Department of Justice (DOJ). Concerns of potential misuse, abuse and fraud prompted the request. The Office of Personnel manages and administers the Premium Program per FSM Code Title 52, Chapter 1, Subchapter II §123 and Subchapter VI §163. The prior Audit Report No. 2019-03 findings were:

- (i) Finding No. 1 – Issues with Human Resources and Capacities at the Office of Personnel
- (ii) Finding No. 2 – Lack of Effective Internal Controls in Relation to the Professional and Market Place Premium Programs
- (iii) Finding No. 3 - Failure to Ensure that Values from the Premium Program are Maximized

The Office of Personnel’s management response to the prior audit report concurred with our findings and recommendations and initiated corrective measures.

1.3. FSM Professional Premium & Market Place Premium

The FSM Professional Premium and Market Place Premium programs were established as part of the Public Service System Regulation (PSSR). The Professional Premium is one of the many programs administered by the Office of Personnel, currently headed by a Director, who is appointed by the President of the Federated States of Micronesia (FSM) and confirmed by Congress to help manage and administer the deployment of national government personnel and their compensations. The Personnel Office manages and administers these programs under the laws and regulations of the National Public Service System Act, codified as Title 52 in the FSM Code.

The Premium Program was established for public service employees for the following reasons:

- a) To recognize circumstances of employment to labor market conditions outside the Federated States of Micronesia; and
- b) To recognize and reward the attainment of certain advanced professional status.

There are currently no recipients of the Market place premium while the Professional premium had (nineteen) 19 recipients as of FY2022.

The Professional Premium benefit is given to an employee who has achieved advanced professional status in the field of law, accounting, engineering, or has earned a doctorate degree in any field. If

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qualified, the employee will receive a premium of 90% in addition to the base salary for the position during employment at the National Government. The specific requirements governing the Professional Premium were enacted under Public Law 13-64 as amended and codified in Title 52 of the FSM Code. Additional requirements are established in the Public Service System Regulations (PSSR).

Requirements of the FSM Code Title 52 Sub chapter VI § 163 (3) states “To be eligible for such a professional premium, the employee must meet one or more of the following requirements:

- a) attainment of an earned degree in law from a law school accredited by the competent authority in the jurisdiction in which it operates, and admission either to the FSM Supreme Court Bar or to practice law in another jurisdiction.
- b) admission to the FSM Supreme Court Bar and eight years of experience in the legal field.
- c) full membership of one or more of the professional accountancy associations listed in the Public Service Regulations, as amended from time to time, or certification by the Public Auditor that the employee’s qualifications and experience are equivalent to those which would be required to obtain full membership of such an association.
- d) attainment of an earned degree in engineering upon completion of a four-year course of study from a college, university or educational institution which is accredited by the competent authority in the jurisdiction in which the college, university or educational institution is located; and
- e) attainment of an earned doctorate in any field.

Table 1 & Table 2 below shows the total salaries including the Professional Premium benefits for recipients of the program and number of recipients for the Fiscal Years 2019 – 2022.

Table 1: Salaries including the professional premium benefits for the recipients of the Professional Premium program by department.

Department / Office	FY 2019	FY 2020	FY 2021	FY 2022
FSM Congress	\$ 91,304	\$ 85,033	\$ 111,667	\$ 137,475
FSM Department of Justice	\$ 151,599	\$ 178,320	\$ 310,266	\$ 195,978
FSM Office of the Public Auditor	-	-	-	\$ 17,415
FSM Office of the Public Defender	\$ 177,270	\$ 154,793	\$ 212,373	\$ 286,336
FSM Supreme Court	\$ 80,029	\$ 94,530	\$ 52,014	\$ 2,621
Grand Total	\$ 500,202	\$ 512,675	\$ 686,320	\$ 639,825

Source: FSM Department of Finance account distribution reports.

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Table 2: Number of recipients by department

Department / Office	FY 2019	FY 2020	FY 2021	FY 2022
FSM Congress	2	2	2	4
FSM Department of Justice	4	6	8	7
FSM Office of the Public Auditor	-	-	-	1
FSM Office of the Public Defender	5	4	5	6
FSM Supreme Court	2	2	1	1
Total Count	13	14	16	19

2. AUDIT MANDATE

2.1. ONPA Mandate

We conducted this performance audit pursuant to the authority vested in the National Public Auditor as codified under Chapter 5, Title 55 of the FSM Code which states in part, the following:

“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.”

2.2. Law on Professional Premium

Public Law 13-64 Section 2 (4) requires that *“The Public Auditor will conduct an annual audit of all professional and marketplace premium being paid to public service employees. The audit findings shall be transmitted to the President and Congress.”*

3. OBJECTIVE, SCOPE, AND METHODOLOGY

3.1. Objective

The objective of this audit was to verify the extent of implementation of the prior audit recommendations in Report No 2019-03.

3.2. Scope

The scope of the audit was focused on the current implementation of relevant recommendations in the prior Audit Report No. 2019 – 03.

We performed this audit at the FSM Office of Personnel in Palikir, Pohnpei.

3.3. Methodology

We conducted this audit in accordance with the *Generally Accepted Government Auditing Standards* (GAGAS). 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 objective as identified in Section 3.1.

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Our audit procedures included the review of relevant laws, the Public Service System Regulations (PSSR), Professional Premium recipient files, employee listing, expenditure reports. We also conducted interviews to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusions based on our objective.

4. PRIOR AUDIT COVERAGE

The following audits were performed in the past on the Professional Premium Program:

- Report No. 2019-03 – Limited Capacities at the Division of Personnel Affects the Administration of the Professional and Market Place Premium Program
- Report No. 2011-01 – Audit of the Professional and Market Place Premiums FY2010

5. COMMENDATION

We commend the Office of Personnel for their progress towards implementation of prior recommendations. The former Director (currently serving as the Consultant) and Acting Director had positively responded to this audit and implemented a certain recommendation which we issued for immediate implementation during the audit (*Professional Premium Review Checklist*) as we understand that it would require additional time and resources to develop formal policies and procedures for the program.

6. CONCLUSION

Based on the results of this audit, we conclude that the Office of Personnel has not fully addressed all the findings and recommendations in our prior Audit Report No. 2019-03. Nevertheless, significant steps have been taken towards the implementation of our prior recommendations.

The summary of our audit results is shown below while the details are provided in the following pages. Two (2) new recommendations have been issued and included below:

Prior Findings & Recommendations/Suggestions	Stage of Implementation
Finding No. 1: Issues with Human Resources and Capacities at the Office of Personnel	
<p><u>Prior Recommendation:</u> The Office of Personnel’s capacity be strengthened in order to achieve greater effectiveness in its: 1. Leadership and management; 2. Staffing; 3. Budget; and 4. Oversight responsibility for monitoring and for evaluating the organizational and individual’s performance.</p> <p><u>New Recommendation:</u></p> <p><i>Director of the Office of Personnel to Comply with Part 9 (Performance Evaluation) of the PSSR and start evaluating the performance of his staff on an annual basis.</i></p>	Partial Implementation
Finding No. 2: Lack of Effective Internal Controls in Relation to the Professional and Market Place Premium Programs	

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Prior Findings & Recommendations/Suggestions	Stage of Implementation
<p><u>Prior Recommendation 1 of 2:</u> The Office of Personnel should develop and implement appropriate internal controls (including policies and procedures) to guide the administration in the effective management of the Premium Program</p>	<p align="center">Partial Implementation</p>
<p><u>Prior Recommendation 2 of 2:</u> An effective oversight over the Administrator’s duties and responsibilities should be done, by the Administrator’s immediate supervisor, to appropriately monitor, evaluate and take appropriate actions to reward good performance or otherwise discipline if poor performance.</p>	<p align="center">No longer applicable</p>
<p>Finding No. 3: Failure to Ensure that Values from the Premium Program are Maximized</p>	
<p><u>Prior Recommendation:</u> The Office of Personnel should provide effective oversight to ensure that the professional premium recipients provide training to local staff.</p> <p><u>New Recommendation:</u> <i>Director of the Office of Personnel should collaborate with the Departments on how they can work together to ensure that the value from the professional premium program is realized and adds value to the workforce.</i></p>	<p align="center">No longer applicable</p>

7. IMPLEMENTATION STATUS OF OUR RECOMMENDATIONS IN THE PRIOR AUDIT REPORT NO. 2019-03.

7.1. Implementation of Recommendation on prior Finding 1

We issued one recommendation under Finding 1

We recommended that: The Office of Personnel's capacity be strengthened in order to achieve greater effectiveness in its: 1. Leadership and management; 2. Staffing; 3. Budget; and 4. Oversight responsibility for monitoring and for evaluating the organizational and individual's performance.

Management Response to this was: They concurred.

Current Implementation Status: Partial Implementation

We acknowledge that the Office of Personnel has implemented 3 out of 4 areas that were recommended for improvement through strengthening of capacity.

The fourth area on monitoring and evaluation remains outstanding as there were no performance evaluations conducted for the employees of the Office of Personnel even though an annual performance rating report is required in Part 9 of the FSM Public Service System Regulations (PSSR).

Effect: Noncompliance with the PSSR which other offices in the FSM national government might follow suit. Without performance evaluations, employees would not know how well they are discharging their duties and responsibilities (PSSR Section 9.1 discusses this as the primary purpose of performance evaluations). In addition, there is little known about the training needs of employees, their skills development and professional growth. Employees will not feel appreciated as their performance is not recognized and documented. These are important as it will serve as a factor in selection for promotion, in determining retention status in reduction-in-force and in adverse action (PSSR Section 9.6(b)).

Cause for partial implementation: According to the PSSR Section 9.6 (a), "*employees rated satisfactory or exceptional shall be eligible for a step increase within their pay level.*" Based on the current salary freeze for the national government, the Office of Personnel sees no incentive in evaluating employees' performance as it will not eventuate to a salary increase. However, the management has confirmed that the performance evaluations tool will be re-activated for their office this year while they continue to negotiate with the Congress to request for the lifting of the current salary freeze.

Management also identified the need to re-write the duties and responsibilities of employees of the Office of Personnel to ensure that they are measurable in order to permit performance evaluation.

New Recommendation: Director of the Office of Personnel to comply with Part 9 (Performance Evaluation) of the PSSR and start evaluating the performance of his staff on an annual basis.

7.2. Implementation of Recommendations on prior Finding 2

We had issued 2 recommendations under prior Finding 2

7.2.1. Prior Finding 2: Recommendation 1 of 2

We recommended that: The Office of Personnel should develop and implement appropriate internal controls (policies and procedures) to guide the administration and the effective management of the Premium Program

The Management Response to the prior audit was: They concurred in general. Initiated reactivation of Manual of Administration (MOA).

Current Implementation Status: Partial Implementation.

The recommended policies and procedures will be developed during the on-going organization development project (ODP) which involves developing policy guidelines and procedures for the implementation of the Public Service Personnel system. This project will take months to complete for all the programs administered by the Office of Personnel.

It's commendable to note that a checklist for assessing applications for the professional premium has been designed by the Office of Personnel. A copy of this "Professional Premium Checklist" is attached to the management response on Section 9 of this report. The template will help ensure a consistent assessment is made on all applications for the professional premium benefit.

Effect: The risk of awarding the benefit to ineligible applicants. In addition, the audit found that filing of required documents (for assessing eligibility) was not complete for certain recipients of the professional premium program to support their eligibility to receive such benefits. The ONPA team had to inquire with the staff at the Office of Personnel who in turn asked the recipients as they did not have certain documents on file.

Therefore, documented internal procedures is vital as it ensures consistency of assessments, reviews, approval and filing of records of recipients of the program by current and future staff of the Office of Personnel; therefore, ensuring eligibility of recipients.

Cause for partial implementation: The Office of Personnel relies on the listed requirements of the PSSR (Section 8.12) when assessing applications for the professional premium benefit and has not had the resources to document internal procedures to provide guidance to staff on the requirements of the public law.

Also, there is no position within the Office of Personnel solely responsible for the professional premium program. Therefore, all staff of the Office assists with the administration matters of the program which poses risk of inconsistent assessments and filing of records.

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7.2.2. Prior Finding 2: Recommendation 2 of 2

We recommended that: An effective oversight over the Administrator’s (now renamed as Director) duties and responsibilities should be done, by the Administrator’s immediate supervisor, to appropriately monitor, evaluate and take appropriate actions to reward good performance or otherwise discipline if poor performance.

Current Implementation Status: No longer applicable

This recommendation is no longer applicable after Congress passed Public Law 21-04 in June 2021 to remove the Division of Personnel from the Office of the President and created a separate Office of Personnel. Therefore, no oversight over the Director is required.

7.3. Implementation of Recommendations on prior Finding 3

We recommended that: The Office of Personnel should provide effective oversight to ensure that the recipients of the professional premium program provide training to local staff.

The Management Response to the prior audit was: They concurred in general and will initiate reactivation of the Manual of Administration (MOA).

Current Implementation Status: No longer applicable

There is no legal mandate or policy in place that requires expatriates to provide training to local staff; however, there is a condition in the individual contracts for expatriates which requires them to provide training to local staff.

Further, the Office of Personnel did not agree that training of local staff is relevant now as the recipients of the professional premium program now include more locals than in the past; however, they acknowledge the importance of ensuring the value from this program.

The management has provided assurance that they will collaborate with the department heads to discuss ways on how they can work together to ensure that the value from the professional premium program is realized.

New Recommendation: Director of the Office of Personnel should collaborate with the Departments on how they can work together to ensure that the value from the professional premium program is realized and adds value to the workforce.

8. APPENDIX A: STAGES OF IMPLEMENTATION OF AUDIT RECOMMENDATIONS.

Summary

There are four stages used to assess the status of implementation of the recommendations which are listed below:

i. Not implemented (NI)

No progress or insignificant progress.

Actions such as having meetings and generating informal plans.

ii. Partial Implementation (PI)

When formal plans for organizational changes have been created and approved by the appropriate level of management with appropriate resources and a reasonable timetable.

If the entity made preparations for implementing a recommendation by hiring or training staff or developing or acquiring the necessary resources to implement the recommendation.

If the structure or processes are in place and integrated within at least some parts of the organization, and some achieved results have been identified.

iii. Full Implementation (FI)

If the structure or processes are operating as intended and are fully implemented.

iv. No longer applicable (NLA)

If the recommendation that was issued no longer applies to the current processes or systems.

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9. MANAGEMENT RESPONSE



Office of the Director

May 29, 2023

FSM Personnel Office

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The Honorable Haser Hainrick
National Public Auditor
FSM National Government
Palikir, Pohnpei FM 96941

Haser
5.31.2023



Re: Management Review and comments on the Performance Audit on Implementation of Recommendations of prior Audit Report No. 2019-03.

Dear National Public Auditor:

In reference to your letter of May 26, 2023 regarding the completion of your performance audit to follow-up on the implementation of Recommendations of Report No. 2019-03 for our review and comment on prior audit findings and new recommendations. Following are our responses relating to findings, prior and new recommendations:

Finding 1: Issues with Human Resources and Capacities at the Division of Personnel.

8.1.1. Prior Finding 1: Recommendation 1. Page 9.

Response: Although Public law 9-155 freezes the salary increase, it doesn't prohibit performance evaluation of employees by us or other Department and offices. However, the reason our Office is not conducting performance evaluation is due to the fact that we are currently conducting an organization development review to align our duties and responsibilities in accordance with program strategies. And the basis for capacity development is dependent on the review.

Action Plan: Draft Job Descriptions completed based on the organization development project and pending consultation with management and employees prior to the approval.

New Recommendation, page 10.

Response: Agreed with the recommendation and we wish to emphasize that we will make sure the duties and responsibilities of our employees are measurable to permit evaluation.

Action Plan: Job descriptions were re-written to align with program strategies as well as ensuring measurable outcomes.

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Finding 2: Lack of Effective Internal Controls in Relation to the Professional and Market Premiums Program.

8.2.1. Prior Finding No 2: Recommendation 1. Page 10

Response: Agreed with the finding. We are required under the law to implement the Public Service System programs based on the merit principles. Thus, policy and procedures must be developed to guide the implementation of the Public Service System programs to be more effective where equal treatment, consistency, transparency, and elimination of liability is critical. Our current on-going organization development project is intended to achieve these goals.

Action Plan: With our on-going organization development project, we are developing policy guidelines and procedures for the implementation of the Public Service Personnel system programs and it will take a number of months to complete all the programs.

New Recommendation, Page 11.

Response: In response to internal control mechanism for Professional Premium, a checklist is completed and attached hereinafter to address the finding.

Action Plan: Completed

Finding 3: Failure to Ensure that Values from the Premium Program are Maximized.

8.3.1. Prior Finding No 2: Recommendation 1. Page 11.

Response: Refer to response below


Action Plan: See below

New Recommendation, Page 12.

Response: It was discussed during our exit conference that although there is no law or policy that binds us to ensure that the recipients of the professional premium provide training to local staff, management official of each Department/Offices are not prohibited to build-in such provision in the employment contract, provided that the Department of Justice certifies the legality of such provision.

Action Plan: Seek legal opinion from the Department of Justice on the issue by end of June 2023.

Thank you very much for sharing with us your draft report for our review and comment. We surely benefitted from the review and look forward to working closely with you on issues that needing improvement of the Public Service Personnel system.


Edgar W. Lickaneth
Acting Director

Enclosure: 1. Professional Premium Review checklist

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PROFESSIONAL PREMIUM REVIEW CHECKLIST

FSM Office of Personnel		
<u>Professional Premium Review Checklist</u>		Form No. 8383
<p>To become eligible for the professional premium through 52 F.S.M.C.(3)(d), an employee or prospective employee must provide to the Personnel Officer satisfactory of:</p>		
	Yes	No
<p>Part 1. Law School and FSM Bar Admission (Prospective employee must meet either of these requirements.)</p>		
(1)	Evidence of Degree in Law from a law school accredited by the competent authority in the jurisdiction in which it operates and admission either to the FSM Supreme court Bar or to practice law in another jurisdiction..	—
(2)	Evidence of admission either to the FSM Supreme Court Bar or to practice law in another jurisdiction and 8 years of Law practice or experience in a legal field duly certified by an employer.	—
<p>Part 2. Professional Accountancy- (Prospective employee must meet one of these requirements).</p>		
(1)	Proof of Certified Public Accountant (CPA) by the Association of Certified Public Accountants (AICPA) with at least a Bachelor degree and a minimum of five (5) years of work experience as an auditor in the public or private sector or a minimum of 10 years of direct work experience if less than a bachelor degree or no degree.	—
(2)	Proof of Certified Internal Auditor (CIA) by the Institute of Internal Auditors (IIA) with at least a Bachelor degree and a minimum of five (5) years of work experience as an auditor in the public or private sector or a minimum of 10 years of direct work experience if less than a bachelor degree or no degree.	—
(3)	Proof of Certified Fraud Examiner (CFE) by the Association of Certified Fraud Examiners (ACFE) with at least a Bachelor degree and a minimum of 5 years of work experience in the public sector or 10 years of direct work experience if less than a bachelor degree or no degree.	—
(4)	Proof of Certified Information System Auditor (CISA) by the Information System Audit and Control Association (ISACA) with at least a Bachelor degree and a minimum of five (5) years of work experience as an auditor in the public or private sector or a minimum of 10 years of direct work	—

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Part 3. Engineering:		
(1) proof of graduation from an accredited school awarding a degree in engineering either at Bachelor's level or graduate level after a prescribed program of at least four years of full-time study, and possess a valid standard engineer's license or certificate from any jurisdiction.	_____	_____
Part 4. Doctorate. (Prospective employee must meet all of these requirements)		
(1) Evidence of doctorate degree from an accredited institution;	_____	_____
(2) Evidence that the doctorate degree earned is in a field that is directly related to the employee's position description;	_____	_____
(3) A signed statement from the employee's supervisor, explaining how the employee's position directly utilizes the knowledge and/or experience gained in obtaining the doctorate and enhances the employee's service to the National Government, to be used by the Personnel Officer in assessing the employee's eligibility.	_____	_____
Reviewed by: _____ Compensation Specialist	Date: _____	
_____ Assistant Director Compliance Certification	Date: _____	

10. ONPA EVALUATION OF MANAGEMENT RESPONSE

As part of our process we requested for a formal management response from the FSM Office of Personnel. The Acting Director responded and generally agreed with our findings and new recommendations (provided in the previous Section 9.0 of this report). They have also included their action plans to address the relevant recommendations.

We commend that the management has implemented a new recommendation for Finding 2 which we had added to the draft report that was sent for management response. The new recommendation was to develop a *Professional Premium Review Checklist* which in our view would assist the staff in ensuring completeness and accuracy in their assessment of applications while management is working on developing formal policies and procedures. Its commendable to note that management developed the Checklist right away and attached a copy as part of their management response. We have assessed the entire finding and prior recommendation and maintained the implementation stage as “Partial Implementation” as the management is currently implementing an organization development project which will address the development of policies and procedures within the organization.

We acknowledge and commend the positive efforts taken and will be taken by the management to address our recommendations.

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11. NATIONAL PUBLIC AUDITOR'S COMMENTS

We would like to thank the management and staff of the Office of Personnel for their assistance and cooperation during the audit.

We have provided copies of our final report to the President and members of the 23rd FSM Congress. Copies of the report are also available on our official website and social media page. Reports may also be obtained upon request.

If there are any questions or concerns regarding this report, please do not hesitate to contact our office. Contact information for the office can be found on the last page of this report along with the National Public Auditor and staff that conducted the audit and prepared this report.



Haser H. Hainrick
National Public Auditor

June 12, 2023

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12. ONPA CONTACT AND STAFF ACKNOWLEDGEMENTS

ONPA CONTACT Haser Hainrick, National Public Auditor
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ACKNOWLEDGEMENTS In addition to the contact named above, the following staff made key contributions to this report:

Miriam Naivalu, Audit Manager
Neong U. Yoma, Auditor in Charge
Shelolyn Neth, Assisting Auditor

ONPA MISSION We conduct quality audits and investigations to improve good governance and to prevent and deter fraud, waste and abuse for the stakeholders' benefit.

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