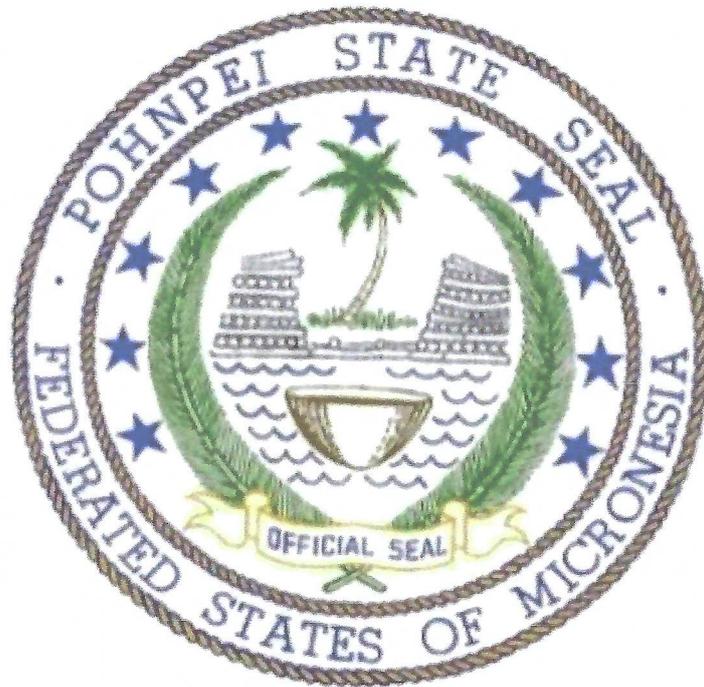


***Office of the Public Auditor  
State of Pohnpei***

**POHNPEI STATE GOVERNMENT**

**PERFORMANCE AUDIT OF THE DEPARTMENT OF  
HEALTH AND SOCIAL SERVICES' COVID-19 ASSETS  
FISCAL YEARS 2020 - 2023**

**AUDIT REPORT NO. 001-24**



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**POHNPEI STATE GOVERNMENT  
PERFORMANCE AUDIT OF THE DEPARTMENT OF HEALTH AND SOCIAL  
SERVICES' (DOHSS) COVID-19 ASSETS  
FISCAL YEARS 2020 - 2023**

**AUDIT REPORT NO. 001-24**

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# POHNPEI STATE GOVERNMENT OFFICE OF THE PUBLIC AUDITOR

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February 6, 2025

The Honorable Stevenson Joseph, Governor, State of Pohnpei  
The Honorable Marvin Yamaguchi, Speaker, Pohnpei State Legislature  
Honorable Members of the 11<sup>th</sup> Pohnpei Legislature  
Mr. Stuard Penias, Director, Department of Health and Social Services  
Mrs. Sihna Lawrence, Director, Department of Treasury and Administration

## EXECUTIVE SUMMARY

We are pleased to submit the audit report on the “other essential assets”<sup>1</sup> purchased or acquired and assigned under the Department of Health and Social Services (DOHSS) to assist in the fight against the spread of the Corona Virus or COVID-19. The audit was performed pursuant to the Pohnpei State Constitution and Pohnpei State Law No. 1L-10-79 and subsequent amendments. The audit was also performed in accordance with the *Government Auditing Standards* issued by the Comptroller General of the United States of America.

The objectives of our audit were: 1) To determine the status and conditions of the assets and expendable items; 2) To determine whether the assets and expendable items were maintained and/or disposed of in accordance with appropriate rules, policies and procedures; and, 3) Identify and make recommendations (as appropriate) to enhance DOHSS management of its assets. Accordingly, we included such tests of records and other auditing procedures that were considered necessary to achieve our audit objectives and issue a report thereof.

The audit focused on the “other essential assets” only and aimed to assess whether the Department of Health and Social Services provided proper accountability and management of these assets after the pandemic.

As a result of our audit, we identified significant issues in the accountability and management of the COVID-19 assets, such as:

1. Assets valued over \$66,000 were missing.

---

<sup>1</sup> For the purpose of this report, “other essential assets” refer to capital and non-capital assets or expendable items (acquired by DOHSS to fight the spread of Corona virus), other than medical equipment/supplies, personal protective equipment, testing kits, and vaccines, hereinafter referred to as COVID-19 assets or assets and expendable items.

2. Government official gave away assets to private individual.
3. Controls and accountability over assets were poor.

The audit findings indicate a systemic breakdown in asset management practices and accountability, which not only violates the FMR but also undermines public trust in the effective and responsible use of resources.

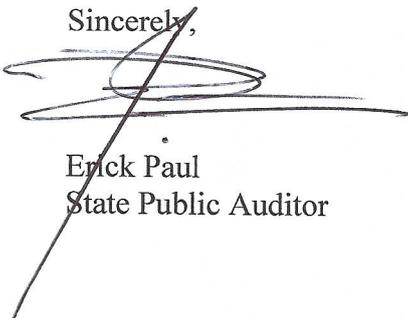
For the above audit findings, we recommended immediate action to address the issues, including the implementation of internal policies, improved documentation and monitoring systems, and enhanced safeguarding measures. Additionally, accountability mechanisms must be strengthened to prevent any future misuse or mismanagement of assets. The details of our audit findings and recommendations are presented in the Schedule of Findings and Recommendations on pages 4-9 of this report. We believe, our recommendations if implemented, could improve the accountability and management of government assets.

As is customary, we have discussed the draft audit report with management of DOHSS and DOTA. Management response to our findings is included as part of this report on Appendix I, pages 10 to 12. In Appendix II, we also have included pictures that DOHSS took on some of the COVID-19 assets.

As required by the Pohnpei State Law No. 5L-08-00 and subsequent amendments, the auditee is required to submit monthly report to POPA indicating corrective measures already taken or will be shortly implemented to clear the deficiencies cited in the audit report until all findings are satisfactorily resolved, which period shall not exceed one year. Accordingly, the first progress report from DOHSS is due around March 4, 2025.

In closing, we would like to extend our sincere appreciation to the management and staff of DOHSS and DOTA for their cooperation and assistance extended to us during the course of our audit.

Sincerely,

A handwritten signature in black ink, appearing to read 'Erick Paul', is written over a horizontal line. The signature is stylized and somewhat cursive.

Erick Paul  
State Public Auditor

**POHNPEI STATE GOVERNMENT  
PERFORMANCE AUDIT OF THE DEPARTMENT OF HEALTH AND SOCIAL  
SERVICES' COVID-19 ASSETS  
AUDIT REPORT  
FISCAL YEARS 2020 - 2023**

**Introduction**

We were engaged to audit the assets purchased or received by the Pohnpei State Government and assigned under the Department of Health and Social Services (DOHSS) in the response to the Corona Virus or COVID-19 pandemic. The audit was requested by the Director of the Department of Health and Social Services aimed to evaluate the accountability and management of these assets after the pandemic. This audit report presents the results of our audit.

**Background**

DOHSS received substantial resources from the government and other donor agencies to help fight, mitigate and prevent the spread of the Corona virus. Given the unprecedented nature of the virus, DOHSS acquired numerous assets to aid in its response efforts to the pandemic. The assets acquired included medical supplies, personal protective equipment (PPE), vaccines, testing kits, and “other essential assets” that enhanced communication, accommodations for the quarantined people, and others. Our audit focused on the accountability and management of these “other essential assets” to ensure that they were handled properly, safeguarded and maintained or disposed of in accordance with relevant laws and regulations after the pandemic.

Through this audit, we also sought to identify and provide recommendations with a view to enhancing future preparedness and response efforts, and improving governance in crisis management. The findings and recommendations presented in this report are intended to inform stakeholders, including government agencies, healthcare administrations, and the public, about the integrity and effectiveness of the management of resources.

**Audit Objectives, Scope and Methodology**

Our audit was conducted in accordance with the standards applicable to performance audits contained in *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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The objectives of our audit were as follows:

- (a) To determine the status and conditions of the assets;
- (b) To determine whether the assets were maintained and/or disposed of in accordance with appropriate rules, policies and procedures; and,

- (c) To identify and make recommendations (as appropriate) to enhance DOHSS management of its assets.

Our audit was limited to the “other essential assets” purchased or acquired due to COVID-19 and focused on the effectiveness of DOHSS’s accountability and management of these assets after the pandemic.

To achieve our audit objectives, we performed the following procedures:

- (1) Interviewed certain personnel and officials;
- (2) Reviewed pertinent laws, regulations, policies and procedures relating to the management of assets and expendable items;
- (3) Reviewed management’s objectives and plans in its response to the pandemic;
- (4) Reviewed DOHSS’s accountability process and movement documentation of assets during and after the COVID-19 pandemic;
- (5) Reviewed control activities, information and documents;
- (6) Conducted tests to verify the physical existence and location of the assets;
- (7) Performed other procedures necessary to achieve our audit objectives.

### **Prior Audit Coverage**

This is the first time the Office of the Public Auditor (OPA) performed an audit of assets acquired in response to health crises. The last audit of assets (fixed assets only) OPA performed was more than 20 years ago and therefore follow up of prior audit findings would not be practical.

### **Audit Conclusion**

The audit has identified significant issues in the management and accountability of the COVID-19 related assets, which have raised concerns regarding compliance with financial management regulations and the safeguarding of public resources. Our key findings include:

1. **Missing Assets Valued Over \$66,000:** Assets worth more than \$66,000 were found to be missing, indicating a lack of proper oversight and control in tracking and safeguarding public resources. This loss represents not only a financial risk but also a failure in ensuring that these assets were put to other use that benefit the government.
2. **Unauthorized “Giveaway” of Assets:** It was found that certain assets were improperly given away by a government official to private individual without proper authorization. This action constitutes a direct violation of financial management regulations and compromises the integrity of the asset management process.
3. **Poor Control and Accountability over Assets:** Several control weaknesses were identified within the management of assets, specifically within the Department of Health and Social Services (DOHSS). Notable deficiencies include:
  - The absence of internal policies and procedures for the handling, management, and tracking of assets, leaving operations vulnerable to mismanagement and unauthorized use.

- Inadequate documentation of asset movements, including transfers and disposals, which undermines transparency and accountability.
- A lack of monitoring mechanisms to track the whereabouts and status of assets, further compounding the risk of loss or misuse.
- Insufficient safeguarding of assets, exposing them to the risk of theft, damage, or improper distribution.

These findings indicate a systemic breakdown in asset management practices, which not only violates the FMR but also undermines public trust in the effective and responsible use of resources allocated for the pandemic response.

We recommend immediate action to address these issues, including the implementation of comprehensive internal policies, improved documentation and monitoring systems, and enhanced safeguarding measures. Additionally, accountability mechanisms must be strengthened to prevent any future misuse or mismanagement of assets. Without these critical improvements, there remains a significant risk of continued financial and operational inefficiencies, which could adversely affect future public health initiatives.

The details of our audit findings and recommendations are presented in the Schedule of Findings and Recommendations on pages 4-9 of this report.

In Appendix II, page 14 of this report, we have included pictures that DOHSS took on some of the assets.

**POHNPEI STATE GOVERNMENT  
PERFORMANCE AUDIT OF DOHSS' COVID-19 ASSETS  
FISCAL YEARS 2020 - 2023**

**SCHEDULE OF FINDINGS AND RECOMMENDATIONS**

**Finding No. 001 - Missing Assets Valued More Than \$66,000**

**Criteria**

The Pohnpei Financial Management Regulation (FMR) establishes and sets regulations, policies and procedures for the Pohnpei Government's asset management (e.g. acquisition, use, monitor, transfer and disposal, and other relevant rules and practices). Hence, Government departments, agencies and offices should have internal rules and policies in place governing the purchasing, uses, safeguarding, transferring, monitoring and disposing of government properties in their care to ensure adherence to the FMR and other established policies and procedures.

**Condition**

The Pohnpei Government received/purchased numerous assets to better fight, mitigate and/or prevent the spread of the Corona virus (COVID-19). Our audit disclosed numerous assets that could not be located and verified during the field work and are considered missing as summarized below:

No	Asset Description	Quantity Listed*	Total Cost (rounded)	Missing or Unaccounted	Questioned Amount
1	Televisions	40	10,398	39	10,138
2	Ensuite Accommodations	40	194,800	2	9,740
3	Alphasonic System/Video downloader	2	1,735		
4	Generator	1	37,415		
5	Dryer	1	600		
6	Air Conditioners	41	23,478	37	20,455
7	Computers/laptops	7	8,579	4	4,087
8	Radios	10	3,857	7	2,700
9	Printers	3	2,685	1	1,185
10	Projector	1	480		
11	Camera	1	388		
12	Mini refrigerators	40	17,140	36	15,300
13	Monitors	2	600	1	300
14	Boat	1	27,500		
15	Fingertec premiers	3	2,226	3	2,226
	<b>Total</b>		<b>283,181</b>		<b>66,131</b>

\*Provided by DOTA (Dept. of Treasury and Administration) and DOHSS

Our review also revealed even more assets that were in the DOHSS listing but were not reflected in the DOTA (Department of Treasury and Administration) listing. These assets include beds and bedframes, water dispensers, telephones, lockers, water bottles, tables, chairs, sinks and others. Due to lack of pertinent information such as cost of the items we did not include them in the table above. However, we observed that most of these assets were missing or no longer with DOHSS.

## **Finding No. 001 - Missing Assets Valued More Than \$66,000, Continued**

### **Cause**

The condition happened due to the following:

- lack of appropriate rules and procedures in place,
- poor maintenance of records,
- absence of proper monitoring measures and,
- failure of responsible personnel (DOHSS) and security station by PPA (Pohnpei Port Authority) to properly document the movement of the assets.

### **Effect**

There is potential theft of government properties that may result in financial loss to the government as indicated above.

### **Recommendation**

We recommend that DOTA initiate investigation to find out what happened to the assets. We also recommend that DOHSS in collaboration with DOTA establish and implement appropriate measures and controls to govern and oversee the management and safeguarding of the government properties.

## **Finding No. 002 - Unauthorized “Giveaway” of Government Properties to Private Individual**

### **Criteria**

The Director of DOTA is designated by law as the Procurement and Property Management Officer for Pohnpei State Government and the only authorized official responsible for the “establishment and administration of a centralized system for procuring, inventorying, inspecting, testing, storing, accounting, and disposing of all tangible personal property or the Pohnpei Government.” As also specified in FMR Part 9.1.9, *“the relevant department official will advise the Supply Unit of any assets that are no longer working or surplus to requirement that need to be surveyed for disposal. Once approved, then assets can be transferred...”*

### **Condition**

During our audit, we discovered that government properties were improperly transferred to certain private individual without proper authorization. The assets in question include two housing container units or “ensuite accommodation” (pictures in Appendix II, page 15 of this report) used to quarantined incoming passengers during the pandemic valued at \$4,870 each or \$9,740 for both. The “give away” or transfer of the assets was facilitated by the Office of the Lt. Governor violating established government asset management policies and procedures.

**Finding No. 002 - Unauthorized Giveaway of Government Properties to Private Individual, Continued**

**Cause**

The unauthorized transfer of assets occurred due to:

- Lack of adherence to established procedures for asset management and disposal.
- Abuse of authority by the responsible official.
- Responsible security station (PPA) personnel failed to protect the assets.
- Insufficient oversight mechanisms within DOHSS and DOTA.

**Effect**

The unauthorized disposal of assets may result in:

- Financial loss to the government estimated at \$9,740.
- Undermining public trust in the integrity of government operations.
- Potential misuse, inequitable or unfair distribution of government property.

**Recommendation**

We recommend the following:

1. The Department of Treasury and Administration (DOTA) should work with the Attorney General to initiate efforts to recover the assets improperly transferred to private individual. In addition, the incident should be investigated thoroughly and appropriate action or measures should be applied in accordance with applicable laws and regulations to prevent similar occurrence in the future.
2. DOTA should initiate measures to strengthen controls to implement and enforce stricter oversight mechanisms for asset management and disposal through all departments, offices and agencies. DOTA should also ensure and conduct mandatory periodic training for government officials and employees on compliance with asset management and disposal policies and procedures.

## Finding No. 003 – Poor Control and Accountability Over Assets

### Criteria

The Pohnpei FMR specifies that:

1. The receipt of property shall be documented indicating how the property was acquired; Property records shall be maintained which include; (a) description of the property (b). serial numbers, or other identifying numbers; (c) source; (d) title; (e) acquisition date and cost; (f) condition; and (g) funding source.
2. A physical inventory of the property must be taken and the results reconciled with property records every two years;
3. A control system must be in place to ensure the existence of adequate safeguards against property loss, damaged or theft. Any loss, damage or theft shall be documented and investigated;
4. Adequate maintenance procedures shall be developed to keep the property in good condition.

The FMR also requires proper monitoring or tracking of “expendable items” or assets with value of less than \$1,000. Moreover, the FMR requires physical inventory of these assets by the custodian office every six (6) months. Hence, management should have internal rules and procedures in place to ensure compliance with the FMR.

### Condition

The audit revealed multiple weaknesses in the internal controls surrounding the management and accountability of COVID-19 related assets, which contributed directly to the missing assets and other inefficiencies in the asset management process. These weaknesses were particularly concerning, as they left the assets vulnerable to mismanagement, theft, or unauthorized distribution. We identified the following:

- **Lack of Internal Policies and Procedures:** The Department of Health and Social Services lacked formal internal policies and procedures for managing, handling, tracking, and safeguarding of assets under its care.
- **Inadequate Documentation of Asset Movements:** There was no proper documentation or record-keeping of asset transfers, disposals, or movements between offices or locations. This lack of documentation created gaps in the asset lifecycle, and making it difficult to trace the status of assets at any given time.
- **Absence of Monitoring and Reconciliation Mechanisms:** DOHSS did not implement proper monitoring or reconciliation processes to verify the physical existence of assets against the inventory records. Thus, we found that DOHSS’ records did not tally with DOTA’s records. The failure to conduct periodic reviews of the asset inventory and perform reconciliations contributed to the unidentified discrepancies in asset quantities and values.

- **Inadequate Safeguarding of Assets:** The safeguarding measures in place for the assets were insufficient. Assets were not securely stored or properly protected from unauthorized access, damage or theft.
- **Lack of Accountability and Oversight:** There was a general lack of accountability within DOHSS and DOTA regarding the responsibility for asset management once the pandemic ended. No designated personnel or unit was explicitly tasked with overseeing, monitoring and documenting issuances and transfers of the assets, which created a gap in the asset records and actual assets. Furthermore, the absence of regular reviews or inspections left the system vulnerable to errors or misconduct without detection.
- **Inadequate Training and Awareness:** Staff responsible for asset management were not adequately trained in inventory control procedures, asset tracking, and safeguarding protocols. This lack of training and awareness of best practices contributed to many of the weaknesses observed during the audit.

### **Cause**

The condition occurred due to lax oversight and management coupled with lack of guidelines resulting to staff unclear about their responsibilities, leading to inconsistent practices and inadequate supervision over the assets.

### **Effect**

These internal control weaknesses have had a direct and negative impact on the management and accountability of assets. The missing assets, poor documentation practices, and absence of oversight suggest that the DOHSS' systems were ill-equipped to prevent, detect, or address issues related to asset mismanagement or theft. This not only resulted in potential loss of valuable public resources but also raises concerns about the integrity of the asset management system as a whole.

### **Recommendation**

We recommend DOHSS to:

- Develop and implement formal internal policies and procedures for asset management, including protocols for asset movement, disposal, and tracking.
- Introduce regular monitoring and reconciliation processes with DOTA to ensure that inventory records are accurate and up-to-date.
- Strengthen safeguarding measures by securing storage areas, limiting unauthorized access to assets, and documenting asset movements.
- Ensure regular training and capacity building for staff involved in asset management, to enhance their understanding of best practices and regulatory requirements.

- Establish clear accountability structures with designated personnel responsible for the oversight of asset management activities, and conduct regular reviews to ensure compliance with policies and procedures.

These actions will be essential in improving the internal control environment and safeguarding the public assets intended for critical health and social services during and after emergencies like the COVID-19 pandemic.

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## APPENDIX I – AUDITEE RESPONSE

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## Department of Health and Social Services

### Pohnpei State Government

P.O. BOX 189, KOLONIA, POHNPEI  
FEDERATED STATES OF MICRONESIA 96941

PHONE: (691) 320-2214/5/6, 3805

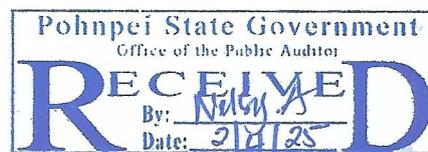
E-MAIL: [spenias2@fsmhealth.fm](mailto:spenias2@fsmhealth.fm)

WEBSITE: [WWW.PSDHS.FM](http://WWW.PSDHS.FM)

*Office of the Director*

February 4, 2025

Mr. Erick Paul  
Public Auditor  
Pohnpei State Government  
Kolonia, Pohnpei FM #96941



Dear Pubic Auditor:

Please refer to the Responses for the Performance Audit Findings and Recommendations provided in a report on the COVID 19 Assets in 2020 to 2023 by the Office of the Public Auditor.

Activity:

The office of the Pohnpei State Auditor conducted a performance audit for government assets that was used to provide services to the people of Pohnpei during the covid 19 pandemic. The auditor's office has done their exit reporting to the Department of Health and Social services with some recommendations against their findings.

Enclosed are draft review of the auditor's findings that was conducted and submitted in 2020-2023. These responses and resolutions may be reviewed and considered as solutions to the findings and citations indicated by the Auditors Office for the DOHSS.

The Department of DOHSS has reviewed and looked at the findings and conditions and recommendations of the audit for Covid 19 implementation in 2020 to 2023.

#### **Response(s) to Finding No 001-**

1. The DOHSS will work closely with DOTA in making sure that all assets of the Department moving forward is accounted for and closed or discarded accordingly to rules and regulations indicated in the FMR.
2. The DOHSS will put in place monitoring measures to keep track of all materials and assets of the Department making sure responsible personnel handles this task for the Department.
3. All assets and materials will be accounted for and listed accordingly by appropriate staff to keep track of these assets properly
4. The DOHSS recommends to defer the initiation of investigation to the Office of AG on these findings indicated in citation number 001.

#### **Response(s) to Finding No. 002**

1. The DOHSS believes that the authority was taken away on the giveaway assets up to the Office of the Lt. Governor. Therefore, since an authority from the Lt. Governor Office was used in the giveaway then the obligation and accountability is with this office. The DOHSS defer investigation be taken by the Office of AG.

**Response(s) 003:**

1. Moving forward, the DOHSS will put in place immediately the following citations regarding Control and Accountability over government assets in order to avoid theft, unauthorized giveaways, and public trust over all materials and assets provided to the Department.
2. The DOHSS will work closely and better improve documentations and recording of assets in place with overall physical inventory with DOTA.
3. A system will be put in place to take care of all assets to ensure that these items or assets are properly protected against theft, or walk away from their secured place of station.
4. There needs to be adequate maintenance system in place to address these assets in good standing not properly documented.
5. All DOHSS assets will be accounted for and proper monitor of these items will be looked at periodically around six months by DOTA to avoid any unauthorized process taken in any of the DOHSS divisions so all repairs are in good condition and those damaged go through the process with DOTA that is found in the FMR.

The DOHSS will make sure moving forward to raise their internal Policies and procedures in handling, tracking, and safeguarding all assets that are working and those that are damaged through the rules and regulations in place with DOTA.

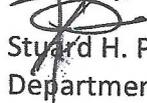
There will be better improved documentation and asset movement of all items under the care of the DOHSS moving forward with DOTA.

The DOHSS will start their monitoring and reconciliation of all assets to verify the physical existence of these assets against inventory records.

Training will be conducted to make sure responsible staff is aware of the regulations covering the safekeeping and monitoring and handling of all Department's assets.

Because the audit of covid 19 assets purchased or received by the Department of Health and Social Services. The DOHSS humbly submits their responses in hope that moving forward all of the citations and recommendations found in the report regarding internal control of government assets are handled well, organized, effective and proper. Thank you.

Sincerely,

  
Stuard H. Penias, Director  
Department of Health and Social Services

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## APPENDIX II

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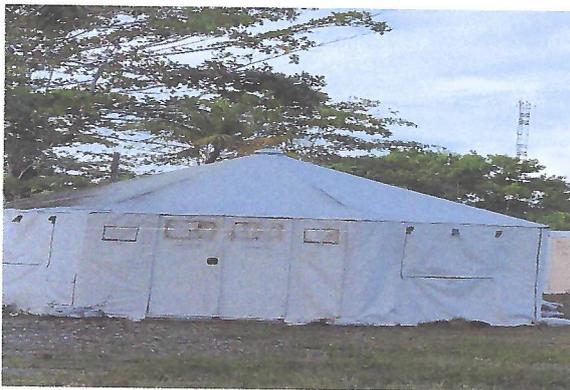
Mattress and Bed Frames



Chairs and Table



Containers when is stail maintain



MMA Office – Tent



32" Television

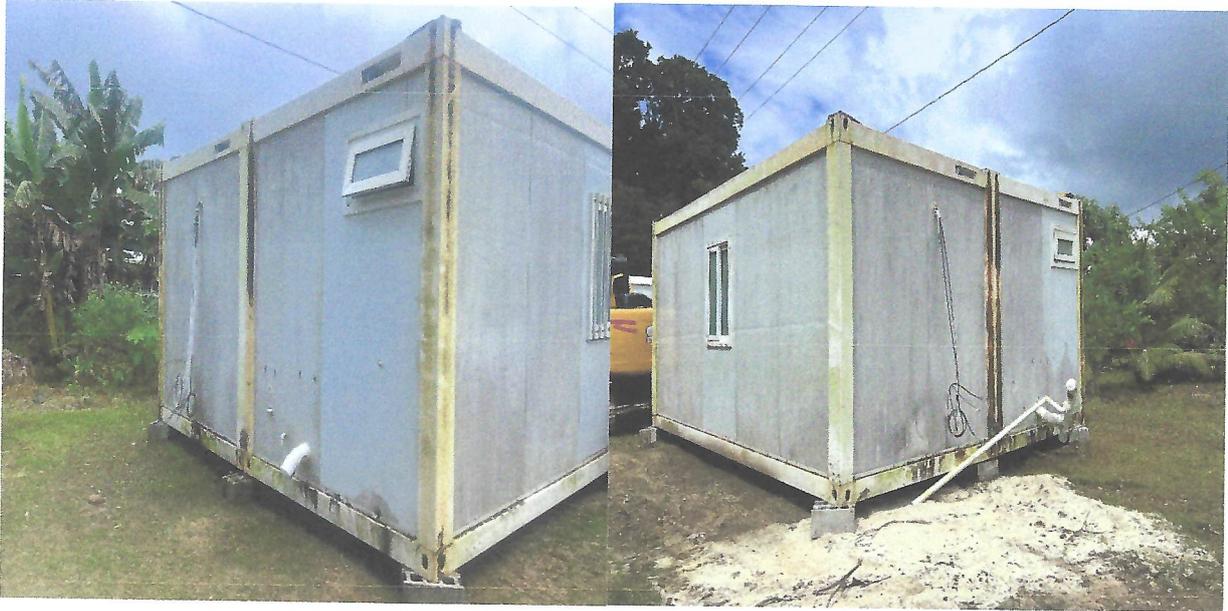


Small Refrigerators and Water Dispenser



Pillows and Other Expendable Items

Note: The above pictures were provided by DOHSS. Showing in the pictures are some of the COVID-19 assets.



Note: The pictures show the ensuite accommodation “given away” to private individual.



## IMPORTANT MESSAGE

We actively solicit and welcome allegations of any insufficient and wasteful practices, fraud and abuse of Pohnpei State Government public resources. Fraud, waste and abuse in government should be concern of everyone in Pohnpei. You can report allegations of fraud and abuse by contacting us at address below:

Office of the Public Auditor  
P. O. Box 1684  
Kolonia, Pohnpei State, FM 96941  
Phone: (691) 320-2638  
Hotline: (691) 320-8497 (24/7)  
Email: [erickpaul691@gmail.com](mailto:erickpaul691@gmail.com)  
Website: [www.opapni.fm](http://www.opapni.fm)

## MEHN KAPESE KESEMPWAL

Pwukoa en tetehk, apwapwalih oh doadoahki mwohni oh dipwisou en kopwoment en wein Pohnpei sapwelimatail koaros (tohn doadoahk en kopwoment, Ohpis en Public Auditor oh aramas koaros en Pohnpei). Komw kak repwohtki omwi iren kapwunod kan meh pid sou itar en apwalih mwohni, dipwsou de awahn doadoahk en kopwoment en Pohnpei ni ansou karos ohng ni:

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