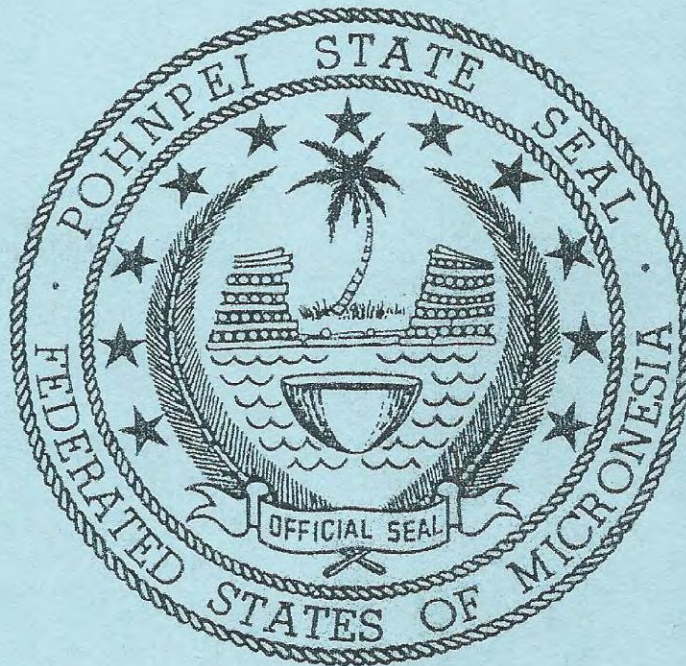


POHNPEI STATE GOVERNMENT
Performance Audit of the 8th Micro Games
July 20 to 30, 2014

AUDIT REPORT NO. 003-17

*Office of the Public Auditor
State of Pohnpei*



State Public Auditor
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**EIGHT (8th) Micro Games
Performance Audit
JULY 20 TO 30, 2014**

AUDIT REPORT NO. 003-17

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OFFICE OF THE PUBLIC AUDITOR POHNPEI STATE GOVERNMENT

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July 28, 2017

Honorable Marcelo Peterson, Governor, State of Pohnpei
Honorable Fernando Scaliem, Speaker, 9th Pohnpei Legislature
Honorable Members of the 9th Pohnpei Legislature
Mr. Feliciano Perman, Director, Department of Treasury and Administration

EXECUTIVE SUMMARY

Maingkoa:

We are pleased to transmit enclosed the 8th Micronesian Games Performance Audit Report. Pohnpei hosted the 8th Micro Games during the month of July 2014. We conducted the audit pursuant to S. L. No. 1L-10-79, as amended, and the generally accepted government auditing standards issued by the Comptroller General of the United States.

Audit Objectives

The audit objectives were to determine whether:

1. Funds and related resources appropriated, contributed or donated to support the 8th Micro-Games program activities were properly received, managed and expended in accordance with applicable laws and regulations, grant agreement or conditions, and/or prudent business practices.
2. Pohnpei State Government has taken adequate steps to develop and implement appropriate measures on our recommendations identified in the prior audit report of the 5th Micro Games hosted and held in Pohnpei in 2002.

Conclusion

Based on the results of our examination, we noted improvements in the management of funds and related resources appropriated, donated, and contributed to support the 8th Micronesian Games program activities, as compared to the result of prior audit performed for the 5th Micro-Games, also held and hosted by Pohnpei in 2002. Our audit, however, identified certain internal control weaknesses and issues that Pohnpei State Government must consider to strengthen the management and administration of future Micro Game activities or similar programs. These include:

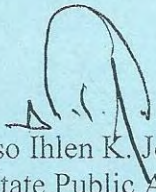
1. Non-Compliances with Applicable Provisions of Laws and Grant Conditions.

- A. Pohnpei Legislature appropriated \$169,193 to support Pohnpeian athletes specifically for equipment and gears, per diem, uniforms and insurance. We found that \$103,571 or more than 60% of the sum appropriated was used to procure food items, office supplies and utilities. These were not authorized expenditures under the \$169,193 appropriated.
 - B. Australian Embassy Contribution. The sum of \$14,645 was donated by the Australian Embassy specifically to upgrade the PICS Cafeteria. The fund was reprogrammed and used for Micro Games (MG) staffs' overtime compensation without the grantor's permission.
 - C. In-Kind Contributions. We could not determine how in-kind non-cash contributions valued at approximately \$656,884 received to support the MG program activities were allocated, distributed or utilized due to lack of adequate documentation.
2. **8th Micro-Games Program Over-Obligation.** Management of the Micro Games program incurred an obligation of \$25,684 for procurement of goods and services over and in excess of total funds available for the program.
3. **Non-Compliance with Financial Management Regulations and Common Best Practice.** We found: a) equipment valued at \$27,100 not properly tagged; b) no supporting documents of \$5,819 used for renovation of the Athletes Village, and, c) purchases of a \$5,000 canoe and swimming pool equipment/supplies worth \$1,066 also lacked proper documents to support payments.
4. **Prior Year Findings Still Outstanding.** Certain internal control weaknesses and issues with respect to the management and administration of Micro games program resources identified and reported in our prior audit of the 5th MG program have not been adequately addressed.

Please refer to our findings and associated recommendations presented on pages 4-10 of this report for further information.

With warm regards, I am.

Sincerely


Iso Ihlen K. Joseph
State Public Auditor
Pohnpei

EIGHT (8TH) MICRONESIAN GAMES
Pohnpei State, Federated States of Micronesia
July 20 to 30, 2014

Audit Report No. 003-17

INTRODUCTION

We were engaged by the Pohnpei Legislature to conduct a performance audit of the 8th Micronesian Games (MG) financial and program activities. This report completes the audit and presents the results of our work.

BACKGROUND

The Micronesian Games (MG) is held every four years within the greater Micronesian region. The primary aim of the MG is to promote unity among the island member countries through sports competitions. Participating member countries include the Territory of Guam, Commonwealth of Northern Marianas, Republic of Palau, Republic of the Marshall Islands, Nauru, Kiribati, and the Federated States of Micronesia (Chuuk, Kosrae, Pohnpei and Yap States). Venue for the MG rotates among the island member countries every four years.

Pohnpei State hosted the 8th Micro-Games on July 20 to 30, 2014. A 16 member Micronesian Games Organizing Committee (MGOC or the Committee) was established to coordinate the planning, preparation and implementation of the 8th MG programs. The Committee was also responsible for the management, accounting and reporting of funds donated or contributed to support the 8th Micro-Games. The Committee was headed by a Chairman with administrative and technical support services provided by a Games Administrator, a Sports Director and others.

8th Micro-Games Revenues and Related Resources

A total of \$ 2,196,884 was appropriated, donated or contributed to support the 8th Micro-Games program activities in Pohnpei. Of this total, \$896,193 was appropriated by the Pohnpei State Government, \$660,000 by the FSM National Government and \$640,691 was donated or contributed from other governments, private businesses, individuals and public entities located within and outside of Pohnpei. (Refer to Appendix II on page 14 of this report for detail).

Monies collected from donations, contributions, sponsorships and fund raising activities in the amount of \$426,046 to support the games were deposited into a local bank account under the name "Micronesian Games Organization Committee (MGOC). Authorized signatories on the account are: a) the Chairman, b) the Games Administrator and c) the Acting Director of the

Department of Treasury and Administration (DOTA). Two signatures are required to withdraw funds from the account.

In addition, in-kind non-cash contributions valued at approximately \$656,884 were received from various private businesses, individuals and others in support of the games. These are in the forms of goods and services provided or contributed to the Micro-Games free of charge.

The Director of Treasury and Administration has the overall responsibility for the accounting, management and reporting of all funds and other resources made available to support the 8th Micro-Games program activities in Pohnpei.

AUDIT OBJECTIVES

The objectives of the audit were to determine whether:

1. Funds and related resources appropriated, contributed or donated to support the 8th Micro-Games program activities were properly received, managed and expended in accordance with applicable laws and regulations, grant agreement or conditions, and/or prudent business practices.
2. Pohnpei State Government has taken adequate steps to develop and implement appropriate measures on our recommendations identified in the prior audit report of the 5th Micro Games hosted and held in Pohnpei in 2002.

AUDIT SCOPE AND METHODOLOGY

All funds and related resources appropriated, donated or contributed to support the 8th Micro-Games activities are included and covered in this audit. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient and 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 the audit objectives.

METHODOLOGIES APPLIED IN CONDUCTING THIS PERFORMANCE AUDIT INCLUDE:

1. Reviewed the applicable laws, grant agreements and related documents;
2. Reviewed minutes of the Micronesian Games Organizing Committee meetings;
3. Interviewed relevant officials;
4. Examined collection and expenditure documents and records relating to 8th Micro Games program activities;
5. Confirmed status of funds and related resources donated or contributed to support the 8th MG; and,
6. Performed other procedures deemed necessary to achieve the audit objectives.

In addition, as part of this audit we followed-up on the prior Micro Games (5th Micro Games) audit findings to determine whether Pohnpei State Government has developed and implemented appropriate measures necessary for corrective action.

PRIOR AUDIT COVERAGE

We conducted an audit of the first Micronesian Games (5th Micro-Games) that was held in Pohnpei State in July 2002. Certain internal control weaknesses identified and reported in our previous audit remained as going concerns. Pohnpei must be prepared to exercise prudent management and accounting of future Micro-Games (MG) program financial and related resources to ensure transparency and proper accountability.

CONCLUSION

Based on the result of our audit, we conclude that in general, there has been improvement in the management and administration of the funds and related resources appropriated, donated, and contributed to support the 8th Micro-Games program activities, as compared to the result of the prior audit performed for the 5th Micro Games in 2002.

EIGHT (8TH) MICRONESIAN GAMES
Schedule of Findings and Recommendations
July 20 to 30, 2014

Audit Report No. 003-17

Finding No. 01: Non-Compliances with Applicable Provisions of Law and Grant

Criteria

Pohnpei State Law No. 8L-41-14 authorized and appropriated funds for the purpose of defraying the costs and expenses related to the 8th Micronesian Games, specific to the following allocation:

a) Upgrade and improvement of PICS Track and Field	\$607,527
b) Micronesian Games Overall budget	114,473
c) Support for Pohnpeian athletes	<u>169,193</u>
 Total Pohnpei State Appropriation	 <u>891,193</u>

The law further requires the Director of Treasury and Administration to enter into agreements with authorized officials of the MG to ensure that **“all appropriations from other governments and all payments and monetary donations from other sources shall be deposited in the 8th Micro-Games Fund to be administered and expended solely for the purposes for which those grants, payments and donations have been made.”**

Relevant legal framework requires that receipts and expenditures of all funds and related resources received in the support of the 8th Micro Games program activities shall be managed and administered in accordance with the requirements of the Pohnpei Financial Management Law, the Financial Management Regulations, and the provisions of the grant agreement or conditions.

Condition

Our review of the 8th Micro-Games financial activities disclosed instances of non-compliance with the provisions of the appropriation law, specifically the use of funds made available for the Pohnpeian athletes and the Australian Embassy grant. In summary, we found that:

- a. Of the \$169,193 support for Pohnpeian athletes, \$103,571 or more than 60% of the fund was expended as follows: \$69,438 was expended to procure food items for the Pohnpeian athletes, Micro Games officials and others, b) \$32,286 was used for office supplies and materials, and c) \$1,847 was used to pay for utilities.

**Finding No. 01: Non-Compliances with Applicable Provisions of Law and Grant,
Continued**

- b. The sum of \$14,645 donated by the Australian Embassy in FSM specifically to upgrade the PICS Cafeteria was reprogrammed and was used to compensate for MG staffs overtime without notification and proper permission from the grantor agency.

Cause

Responsible MG officials and DOTA officials did not perform proper due diligent check to ensure and ascertain that funds were expended in accordance with the requirements of the law and grant conditions.

Effect

Mismanagement, abuse and misuse of the MG funds and related resources are highly possible when operating without regards to the requirements of the law. In addition, Pohnpei Government may be liable for using grant funds for purposes other than the original intent without notification and obtaining permission from the grantor agency.

Recommendation

We recommend that:

1. All monies and related resources appropriated, contributed or donated to support future Micro Games in Pohnpei, regardless of the source, be deposited, managed and administered by the Director, Department of Treasury and Administration or his designee.
2. Responsible MG officials to prepare and submit detail information on all in-kind non-cash donations, including the description of goods and services received from each donor. Information on the allocation/distribution of the goods and services received is required to ascertain transparency and proper accountability and for future reference.

Auditee Response: In her letter of 16 June 2017 responding to the draft audit report, the Acting Director of DOTA said: “we do not concur fully to the finding”. She further indicated that: “there appears to be no instances of expenditure that are not for the purpose of hosting the Game”.

Auditor’s Reply: Based on financial and accounting information data DOTA provided to our Audit Team during our review, we found several instances of questionable expenditure transactions charged against the \$169,193 made available “for support of Pohnpei athletes” to the 8th Micro Games. Section 9-5 of the State Law No. 8L-41-14 appropriated \$169,193 to support the Pohnpeian athletes to the Micro Games specifically for the following:

- | | |
|------------------------|-----------|
| 1) Equipment and gears | \$ 46,664 |
|------------------------|-----------|

**Finding No. 01: Non-Compliances with Applicable Provisions of Law and Grant,
Continued**

2) Athletes per diem	70,364
3) Opening and Closing ceremonies uniforms	9,125
4) Sports uniforms	38,040
5) Insurance	<u>5,000</u>
	<u>\$ 169,193</u>

Our review disclosed that \$103,571 or more than 60% of the \$169,193 appropriated was expended on food related items, office supplies, materials and utilities. Our Audit Team was able to confirm that the \$103,571 of the expenditures charged against the account were not eligible under the law.

Similarly, the Australian Embassy located in Pohnpei, FSM contributed \$14,645 specifically to upgrade the PICS Cafeteria. We found that the fund was reprogrammed and expended to compensate for MG staffs overtime services without prior notification and permission of the grantor agency (Australian Embassy).

The finding will remain outstanding until such time that responsible MG officials and DOTA officials provide to OPA Pohnpei documentary evidence showing proper compliance with provisions of the applicable law and the grant conditions.

Finding No. 02: 8th Micro-Games Program Over-Obligation

Criteria

Pohnpei Financial Management Regulations (Part 1.10) prohibit any officer or employee of the government to spend or obligate the government without appropriation or in excess of appropriations.

Condition

During our review, we became aware that the 8th Micro Games management had procured \$25,684.23 worth of goods and services above and in excess of the total funds available for the program. (Refer to Appendix III on page 15 of this report for the schedule of the over obligations.)

Finding No. 02: 8th Micro-Games Program Over-Obligation, Continued

Cause

The Games Administrator informed the auditors that the goods and services procured were needed to support the MG program. He obtained goods and services from several vendors with the understanding that funds will be made available for payment of these accounts at a later date.

Effect

The decision and action taken to obligate the government without appropriation and in excess of the approved budget specific to MG program activities may be in conflict with applicable laws.

Recommendation

We recommend Pohnpei State Government to:

1. Review and take action necessary to retire obligations incurred for goods and services procured to support the MG program activities to avoid unnecessary fees or fines that may be added for non-payment.

Auditee Response: In response, the Department of Treasury and Administration indicated: "We do not concur fully to the finding". Refer to Appendix I of this report, pages 12 and 13 of this report for the entire response from the Department of Treasury and Administration.

Auditor's Reply: We were made aware of the MG over obligation from the Games Administrator and not by DOTA. The Games Administrator represented to our Audit Team that he procured the good and services required after consultation with certain members of the Pohnpei Legislature. He indicated that he personally discussed the need and received commitment from certain government leaders that funds will be appropriated to pay for the goods and services procured at a later date.

Finding No. 03: Non-Compliance with Financial Management Regulations and Common Practice

Criteria

Pohnpei Financial Management Regulations (Part 2.6) established clear procedural guidelines for disbursement of public funds, and for purchasing, managing and disposal of government properties,

Additionally, prudent business practice should always be applied in cases where laws or regulations are silent. For instance, Pohnpei State must have a suitable review mechanism in place so that lessons from the previous Micronesian Games or similar activities hosted by the government are identified, assessed, and incorporated into practices as appropriate.

Condition

During the review we found instances where applicable provisions of the Financial Management Regulations were not followed or prudent business practice applied in the disbursement, accounting and management of equipment, properties and related resources procured or received to support the MG activities. For example:

A verification of equipment and other re-useable items showed that:

- Equipment with an accumulated value of \$27,100 were not properly tagged; and,
- Computer items worth \$10,418, sports gears and reusable supplies and materials with a total purchase price of \$30,809 are with various offices and have not been properly recorded. (Refer to Appendix IV shown on page 16 of this report.)

In addition, a detailed review of 26 disbursements charged to the donated funds revealed lack of proper documents to support payments of the following transactions:

- A renovation of the Athletes Village amounting to \$5,819;
- Purchases of a Yap canoe valued at \$5,000; and,
- Swimming pool equipment/supplies worth \$1,066.

Due to the lack of proper documentation and records, we could not determine how the in-kind non-cash contributions valued at approximately \$656,884 received to support the 8th MG program activities were allocated, distributed or utilized.

Finding No. 03: Non-Compliance with Financial Management Regulations and Common Practice, Continued.

We noted that cash receipt was not always utilized to document monies received from private companies, individuals, public agencies, etc., in support of the Micro Games program activities.

Cause

Communicating and stressing the need for consistently applying control activities and complying with the requirements of the FMR was not adequate. Responsible MG officials did not heed to “lessons learned” from prior Micro Games administration and apply “best practice” to improve financial accountability and transparency of the 8th Micro Games program activities.

Effect

Loss including inefficient use and management of funds and resources could result from this condition.

Recommendation

It is recommended that:

1. Responsible MG official (s) prepare and submit to the Department of Treasury and Administration a detailed report on the status and location of all equipment and related properties procured in support of the 8th MG program activities.
2. The Department of Treasury and Administration to work closely with the responsible MG official (s) to locate, tag, book, and account for these properties properly in accordance with established property management and accountability procedures.
3. All purchases, custody, reporting and disposal of equipment and related properties acquired to support future MG program activities in Pohnpei should be managed in strict compliance with applicable provisions of the Pohnpei Government FMR, grant agreements or conditions and acceptable business practices.

Auditee Response: The Department of Treasury and Administration partially agree with our finding. Refer to DOTA’s response on Appendix I, pages 12 and 13 of this report.

Auditor’s Reply: We will monitor this finding to ensure that DOTA and responsible MG officials take corrective measures to resolve it fully. DOTA’s first progress report on the finding status is due to the Office of the Public Auditor on August 28, 2017.

Finding No. 4 Prior Year Findings Still Outstanding

Criteria

Responsible management officials are required to develop and implement timely corrective measures to resolve prior year audit findings to improve and prevent recurrence of similar internal control weaknesses in subsequent Micro Games hosted by Pohnpei.

Condition

Our review revealed that Pohnpei State has not taken appropriate measures to resolve the internal control weaknesses identified and reported in our prior audit of the 5th Micro Games, also held in Pohnpei in 2002. Specifically, findings relating to the collection and management of properties procured or received to support Micro Games program activities in Pohnpei remained un-resolved.

Cause

Responsible management officials did not comply with the financial and accounting requirements established under the Pohnpei Financial Management Regulations (FMR), related laws and provisions of grant conditions.

Effect

The non-resolution of prior year audit findings will have the same effect on operation (management deficiencies) as in the prior year.

Recommendation

We recommend the Governor to ensure that prior year audit findings are resolved timely to improve management of government programs and resources.

Auditee Response: The Department of Treasury and Administration partially agreed to our finding. See DOTA's response on pages 12 and 13 of this report as Appendix I.

Auditor's Reply: We reiterate our finding that there is still issues concerning proper management of collections (includes appropriations and grants) and government equipment and other properties. We expect to receive DOTA's progress report on this finding no later than August 28, 2017.

**8TH MICRONESIAN GAMES
JULY 20-30, 2014**

APPENDICES

POHNPEI STATE, FSM



POHNPEI STATE GOVERNMENT

Department of Treasury and Administration

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*Rec'd
6/16/2017
W*

Office of the Director

Appendix I, Page 1

Friday, June 16, 2017

The Honorable Ihlen K. Joseph
State Public Auditor
Pohnpei State Government
P. O. BOX 370
Kolonias, Pohnpei 96941

Dear Mr. Public Auditor:

Thank you for allowing us the opportunity to respond to the audit findings of the 8th Micro Games hosted by Pohnpei State in July of 2014. Although the audit was done three years after the audit request, it is still meaningful to read and plan on what to improve on for such complex undertakings in the future.

In the future, we would like to request that all the appropriate auditees and responsible consultants/personnel be invited to attend the exit conference to promote clarity of information exchanges.

The following are Pohnpei State's responses to the schedule of findings:

Finding No.: 01 – Non-compliance with Applicable Provisions of Law and Grant

Auditee Response and Corrective Action Plan:

We do not concur fully to the finding.

There appears to be no instances of expenditure that are not for the purpose of hosting the Game in the report. Additionally, the Pohnpei State appropriation monies were managed at the Treasury with all purchases approved by the Chairman and/or responsible officials of the funds. The only missing portion of the accountability for the various funds was that there were no reporting and review done between the Treasury and the responsible Committees periodically to ensure timely reporting of the funds.

As a corrective action plan, we will recommend that weekly review of the financial transactions for all of the appropriated funds are made part of processes.

Finding No.: 02- 8th Micro Games Over-Obligation

We do not concur fully to the finding.

As a corrective action plan, the Department of Treasury should close out the encumbrances of the various appropriation accounts and request for new appropriation to pay off the remaining balance since there were funds not used up as shown in Appendix 1 of this audit report.

Finding No.: 03- Non-compliance with Financial Management Regulations and Common Practice

We concur partially to the finding.

As a corrective action plan, the Department of Treasury and Administration will revisit the detail expenditure report of the appropriated funds and identify the fixed assets (any equipments worth \$1,000 and up) purchased with the 8th Micro Games monies and tag them and show proof us such by December 2017.

Finding No.: 04- Prior Year Findings Still Outstanding

We do concur partially to the finding since most of the 16 findings from the prior audit have been cured.

As a clarification, the request for audit was jointly encouraged by the Department of Treasury so that the Government can continue to improve on the management of funds for future important and complex undertakings as this.

In closing, we wish to thank you and the staff at the Public Auditor's Office for completing this report and we would like to assure your office and the Pohnpei Legislature that we will continue to work on the Corrective Actions Plans and will implement better periodic reporting schemes in future projects like this.

Sincerely,



Christina Elnel
Acting Director of Treasury & Administration

cc: Speaker, PSL
Director, DOTA
Mr. Robert Spegal, CEO 8th Micronesia Games

Appendix II

8th Micro-Games Revenues and Expenditures

Funding Source	Fund Amount	Expenditure	(Over)/Under
1.FSMG (Sports Facility Upgrade)	\$ 300,000	\$299,518	\$ 482
2. FSM G (Acct. #48308)	260,000	260,020	(20)
3. FSMG (Acct #48306)	100,000	99,999	1
4. PNIG (Acct. \$80600)	114,473	114,473	-0-
5. PNIG (Acct. #80602)	169,193	167,779	1,414
6. PNIG (Acct. #80603)	607,527	562,593	44,934
7. Gov. Representation Fund	5,000	4,450	550
8. Donations (Private and Others)	426,046	424,910	1,136
9. Australian Embassy – FSM	14,645	14,645	-0-
10 China Donation/Contribution	200,000	192,724	7,276
11. Others			
Total appropriations vs expenditures	\$2,196,884	\$2,141,111	\$55,773
Obligations without appropriations	-0-	25,684-	(25,684)
Net Total	\$2,196,884	\$2,166,795	\$ 30,089

Source: DoT&A and MGOC Financial and Accounting records.

Appendix III

8th Micro-Games Outstanding Obligations

Year	Vendor	Description of Goods	Amount
2014	COM-FSM	Gym lights	\$10,754.00
2014	COM-FSM	Athlete lunches, take outs, ice	4,657.00
"	Adam Brothers Corp.	Equipment Rental (backup generator)	2,050.00
"	Ocean View	Lunches for spear fishing teams	210.00
"	CNMI Olympic Com.	Replacement of CNMI flags	339.12
"	7-Stars Inn	Lunch meeting	75.40
"	Cupids Bar	Working meeting meal	304.00
"	Melyann Malarme	Food and Mwaramwar	510.00
"	Kramer (RMI)	Portable showers	4,200.00
"	Hi-Tech Electronic	Female connector for microphone	10.60
2015	Robert Spegal	For his service - January 2015	2,574.11
Total	-----	-----	25,684.23

Source: MGOC Accounting records (cashbook).

Appendix IV

8th Micro-Games Equipment and Other Re-Usable Items

Property Description	Purchase Price	Location	Condition/Status
Mattress (Futon Single)	\$ 24,937	DOE/Various Offices	Unknown
Pillows	4,062	Unknown	Unknown
Software/Access System	7,800	"	"
Tennis Racquets	1,625	"	"
Air Condition Unit	7,500	"	"
Tent	185	"	"
Score Board	19,600	COM	Not tagged
Computer	2,618	"	"
Total of this schedule	68,327		

Source: Items were taken from MGOC Accounting and Property Management Records.

Note: Auditor verified (or couldn't) the location and condition of the items in the table.