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POHNPEI STATE GOVERNMENT
OFFICE OF THE PUBLIC AUDITOR



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April 28, 2017

4/8/17
3:36 pm
APSO
4/09/17
7:12 am

Honorable Petrick Ringlen
Meninkeder Lapalap
Madolenihmw Municipal Government
Madolenihmw, Pohnpei, FM 96941

Re: Management Report Number 006-17 (Madolenihmw Municipal Government Unannounced Cash Count)

Maing Meninkeder Lapalap Ringlen:

The Office of the Public Auditor, Pohnpei State, conducted an unannounced count of daily cash collections on April 27, 2017 at Madolenihmw Municipal Government (MMG). The review was conducted in accordance with the Council of the General Integrity and Efficiency (CIGIE) Guidelines, Article 11, Section 8 (2) of the Pohnpei State Constitution and the State Law No. IL-10-79, as amended. Madolenihmw Municipal Government is scheduled in the OPA's Annual Work Plan for the fiscal year 2017; hence, the cash count becomes the initial part of the scheduled audit review.

The purpose of our review was to determine if the proper controls were in place and working effectively to safeguard MMG funds from loss, abuse or mismanagement.

The 3-member audit team from the Office of the Public Auditor made inquiries, counted cash on hand against corresponding receipts and verified receipts with related deposits to the bank for transactions dated April 11 to 27, 2017.

Accordingly, we present the result as follows:

- 1. All cash on hand with the total amount of \$262.50 were counted and matched with corresponding receipts without exceptions;

2. MMG makes deposit of collections on Fridays of every week. Although we noted one(1) exceptions to this rule, collections for April 11 to 27, 2017 were deposited intact; and,
3. MMG uses two cash boxes for collections. If the treasurer is not present at the time of collection, the Tax Collector or the Account Clerk may receive and place the monies in the second cash box for the Treasurer's review and verification.

Based on the result of the cash count and review, we conclude that except for the \$55.00 that should have been deposited on April 14, 2017. MMG accounted for its collections properly for the period from April 11 to 27, 2017.

We appreciate very much the support, cooperation and the kind assistance extended to our audit team during the review. Please do not hesitate to contact us at the Office of the Public Auditor for assistance, if required.

Sincerely



Pehres Pedrus
Acting State Public Auditor

xc: Governor, Pohnpei State
Speaker, 9th Pohnpei Legislature
Attorney General, Pohnpei State
Speaker, Madolenihmw Council
Director, Pohnpei DOT&A