

**POHNPEI DEPARTMENT OF HEALTH AND SOCIAL SERVICES  
INSPECTION OF THE MEDICAL SUPPLIES REVOLVING FUND  
OCTOBER 1, 2022 TO DECEMBER 31, 2024**

**INSPECTION REPORT NO. IE002-25**

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



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August 27, 2025

The Honorable Stevenson A. Joseph, Governor, State of Pohnpei  
The Honorable Marvin T. Yamaguchi, Speaker, 11th Pohnpei Legislature  
Honorable Members of 11th Pohnpei Legislature  
Mr. Stuard H. Penias, Director, Department of Health and Social Services

RE: Inspection Report No. IE002-25 Medical Supplies Revolving Fund

## EXECUTIVE SUMMARY

We are pleased to submit our inspection report of the Pohnpei State Department of Health and Social Services' (DOHSS) Medical Supplies Revolving Fund (the Fund). The inspection was carried out based on Pohnpei Legislature's request and performed pursuant to Pohnpei State Law No. 1L-10-79, as amended.

### Objective, Scope and Methodologies

The inspection objective was to determine whether the uses of the Medical Supplies Revolving Fund were in compliance with the applicable laws and regulations, and the intent of the Fund. As part of our inspection, we also assessed the controls in place governing the Medical Supplies Revolving Fund.

We conducted our inspection in accordance with the Quality Standards for Inspection and Evaluation issued by the Council of Inspector General on Integrity and Efficiency (CIGIE). Our review covered all disbursement transactions for the period from October 1, 2022 to December 31, 2024, and included the following methodologies:

- Reviewed laws, regulations, policies and procedures;
- Tested disbursements/expenditures and related records, vouchers, and supporting documents.
- Conducted interviews with staff responsible for administering and managing the fund.
- Compared transactions against provisions and requirements of applicable laws, regulations, and accepted practices.

### Our Conclusion and Recommendation

Our inspection revealed systemic deficiencies in the administration of the Medical Supplies Revolving Fund. The Department of Health and Social Services operated the Fund without formalized policies and procedures, proper authorization process for transfers of funds and adequate oversight. These control weaknesses led to unallowable expenditures and a temporary negative fund balance, undermining



compliance with applicable laws and regulations and eroding transparency and fiscal accountability. The condition also created an environment vulnerable to mismanagement and potential misuse of the Fund for prior year obligations and payroll related expenditures.

We therefore recommend that the Director of Health and Social Services should immediately implement corrective measures to restore the integrity of the Fund. These include the development and enforcement of formal policies, including approval framework, and the implementation of proper monitoring practices to ensure that the Fund is only used for allowable expenditures.

The detail of our findings and recommendations are presented on pages 3 through 8 of this report. We believe that once our recommendations are implemented, management of the Fund could be improved.

#### **Other Significant Matters**

The Public Auditor has referred to POPA Compliance Investigation Division the findings regarding the Use of Funds for Prior-Year Obligations and Payroll Related Expenditures for further investigation.

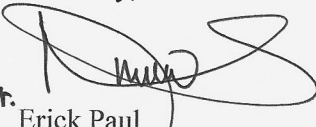
As is customary, we have discussed the draft inspection report with DOHSS management and have requested for their responses to our findings and recommendations. The response from DOHSS is on Appendix I, pages 9 to 12 of this report.

The Pohnpei State Law No. 5L-08-00 as amended, requires the auditee to prepare and submit monthly report to the Public Auditor indicating corrective measures already taken or will be shortly implemented to clear the deficiencies cited in the report until the findings are satisfactorily resolved, which period shall not exceed one year. Accordingly, the first progress report from the DOHSS should be due around September 27, 2025.

In closing, we extend our sincere appreciation to the management and personnel of DOHSS and DOTA for their assistance extended to us during our review.

With warmest regards, I remain,

Sincerely,

  
for. Erick Paul  
State Public Auditor



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**Introduction**

We conducted an inspection of the Medical Supplies Revolving Fund (the Fund), administered by the Pohnpei Department of Health and Social Services (DOHSS), for the period October 1, 2022, through December 31, 2024. The purpose of this review was to assess whether the Fund was utilized in accordance with applicable laws, regulations, departmental policies, and internal procedures. This report presents the results of our examination.

**Background**

The Medical Supplies Revolving Fund was established under State Law No. 3L-100-95 to account for all monies received from patients or on behalf of clients of the Pohnpei Department of Health and Social Services, including payments from the FSM National Health Insurance Program. These funds are to be administered and expended by the Director of DOHSS solely for the procurement of medical supplies to support the Department's operations, clinics, dispensaries, programs, and patient care services.

The Fund was created to ensure a consistent and dedicated stream of funding is available for medical supplies essential to DOHSS services provided to the citizens and residents of Pohnpei. To promote accountability and transparency, the Department of Treasury and Administration is responsible for maintaining independent records and for accounting of all deposits and disbursements. However, the administration of the Fund remains under the authority of the Director of DOHSS, who is legally appointed to oversee its proper use and ensure independent stewardship.

**Objective, Scope and Methodology**

The inspection objective was to determine whether the uses of the Medical Supplies Revolving Fund were in compliance with the applicable laws and regulations, and the intent of the Fund. As part of our inspection, we also assessed the controls in place governing the Medical Supplies Revolving Fund.

The review was conducted in accordance with the *Quality Standards for Inspection and Evaluation* issued by the Council of Inspector General on Integrity and Efficiency (CIGIE). Those standards ensure that evidence collected and analyzed is focused on the inspection objectives and supports the findings, conclusions, and recommendations. We believe that the evidence collected supports our findings and conclusions based on our inspection objective.

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The inspection covered all disbursement transactions processed related to the Medical Supplies Revolving Fund for the period from October 1, 2022 to December 31, 2024, including review of supporting documentation, approval processes, and record-keeping practices. The review also included evaluating compliance with established policies and compliance provisions, and assessing internal control mechanisms.

The inspection involved the following methodologies:

- Reviewing policies, procedures, and internal control guidelines.
- Testing disbursements/expenditures records, vouchers, and supporting documents.
- Conducting interviews with staff responsible for administering and managing the fund.
- Comparing transactions against provisions and requirements of applicable laws, regulations, and accepted practices.

This is the first inspection of the Medical Supplies Revolving Fund conducted by the Pohnpei Office of the Public Auditor.

### **Conclusion**

Our inspection revealed systemic deficiencies in the administration of the Medical Supplies Revolving Fund. Specifically, the Department of Health and Social Services operated the Fund without formalized policies and procedures and proper authorization process for financial transfers. Funds were repeatedly transferred to the General Fund without appropriate approvals—some for purposes beyond the scope of the Fund’s intended use—and, in certain instances, without verifiable justification.

These control weaknesses led to unallowable expenditures and a temporary negative fund balance, undermining compliance with applicable laws and regulations and eroding transparency and fiscal accountability. The absence of clear operational guidelines and oversight structures created an environment vulnerable to mismanagement and potential misuse of the Fund.

Immediate corrective measures are essential to restore the integrity of the Fund. These include the development and enforcement of formal policies, the establishment of a robust approval framework, and the implementation of regular monitoring and reporting practices.

Detailed findings are presented on pages 3 through 8 of this report. We have also provided our recommendations to improve the administration and management of the Fund. We strongly urge DOHSS leadership to take prompt and appropriate action to address these issues.



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**SCHEDULE OF FINDINGS AND RECOMMENDATIONS**

**Finding No. 01 Unauthorized Transfers of Funds**

**Criteria**

All monies deposited into the Medical Supplies Revolving Fund are to be administered solely by the Director of the Department of Health and Social Services (DOHSS) for the purchase of medical supplies. Therefore, any withdrawals or transfers from the Fund must be properly authorized and documented to ensure transparency, accountability, and compliance with applicable laws and regulations.

**Condition**

Our review identified several online fund transfers from the Medical Supplies Revolving Fund to the General Fund account that were executed without proper authorization. These transactions are summarized below:

<u>Date</u>	<u>JV #</u>	<u>Amount</u>	<u>Purpose</u>
9/30/2023	230335	\$ 1,275,054	Replenishment of the Fund
6/30/2024	240163	573,309	Replenishment of the Fund
6/30/2024	240173	396,177	Payroll related
8/31/2024	240270	500,000	Sector Grant
<b>Total</b>		<b><u>\$ 2,744,540</u></b>	

These transfers were processed without any documented requests or formal approvals from the Director of DOHSS. Instead, they were based on informal or verbal instructions. This practice resulted in the absence of an audit trail, making it difficult to verify the legitimacy of the transactions and undermining the integrity of the Fund's financial management.

**Causes**

The lack of a formalized process requiring written authorization and documentation for fund transfers or withdrawals has allowed transactions to be conducted without adequate oversight. Additionally, DOTA did not conduct a proper review or obtain prior approval from the Director of DOHSS before executing the fund transfers. This condition appears to stem from longstanding informal practices and the absence of clearly defined internal control procedures.



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**Effects**

The condition resulted to the Fund incurring negative balance at September 30, 2024, before appropriate corrections were made. The situation also significantly compromises the transparency and accountability of the fund's management and raises concerns about potential unauthorized, inefficient or improper use of the fund. The lack of an audit trail impedes effective monitoring, review, and external audit processes.

**Recommendations**

We recommend that Director of DOTA should stop allowing unauthorized fund transfers from the Medical Supplies Revolving Fund to General fund or other fund accounts.

In addition, we recommend the following corrective actions to strengthen the administration and oversight of the Medical Supplies Revolving Fund:

1. **Establish Formal Authorization Procedures** DOHSS, in collaboration with the Department of Treasury and Administration (DOTA), should develop and implement written policies requiring prior written authorization for all fund transfers and withdrawals. These procedures should clearly define roles, responsibilities, and approval thresholds.
2. **Implement Documentation Requirements** All fund transactions should be supported by formal documentation, including written requests, approval forms signed by the Director of DOHSS, and justification for the transfer. These records should be retained and made available for audits and other reviews.
3. **Create a Fund Transfer Log** Maintain a centralized log of all fund transfers, including dates, amounts, purposes, and authorizing officials. This log should be reconciled regularly and reviewed by both DOHSS and DOTA to ensure accuracy and compliance.
4. **Conduct Training on Financial Controls** Provide training for relevant personnel on financial management policies, internal controls, and the importance of maintaining proper documentation and audit trails.
5. **Establish Periodic Internal Reviews** Conduct regular internal reviews of the Fund transactions to ensure compliance with established procedures and to identify any irregularities or areas for improvement.

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**Finding No. 02 Unauthorized or Unallowable Disbursements**

**Criteria**

State Law No. 3L-100-95 mandates that all monies in the Medical Supplies Revolving Fund must be administered and expended solely by the Director of the Department of Health and Social Services (DOHSS) for the purchase of medical supplies used in DOHSS operations, clinics, dispensaries, programs, and patient care services. All transactions must be supported by adequate documentation—such as invoices, approval memos, and payment vouchers—to ensure proper justification and compliance with applicable financial management laws and internal control policies.

**Condition**

While most disbursements from the Fund were supported by documentation maintained by the Department of Treasury and Administration (DOTA), our review identified several transactions that lacked proper authorization and did not comply with the Fund's intended use:

- **Use of Funds for Prior-Year Obligations:** Of the \$1,275,054 disbursed for medical supplies, \$1,120,673 was used to settle invoices incurred in the prior fiscal year. This practice is prohibited by law and considered illegal unless prior approval is obtained from the Pohnpei Legislature.
- **Payroll Transfer:** A transfer of \$396,177 from the Medical Supplies Revolving Fund to the General Fund was recorded as payroll-related. However, we were able to confirm that the transfer was made to FSM Social Security Administration.
- **Unsupported Fund Transfer:** On August 30, 2024, a transfer of \$500,000 was made from the Fund to the General Fund without any explanation or supporting documentation. Although the transaction was reversed in December 2024, it still reflects an unauthorized and unsupported use of Fund resources.

**Cause**

These issues occurred due to lack of oversight by DOTA and insufficient internal controls for the disbursements from the Fund. The current practices allow transactions to be processed without adequate review or justification.

**Effect**

Unallowable disbursements were processed, violating statutory requirements and undermining the integrity of Fund management. The lack of documentation and oversight increased the risk of



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misuse or misappropriation of the Funds. These deficiencies compromised transparency, accountability, and public confidence in the stewardship of health-related financial resources.

**Recommendation**

To strengthen financial governance and ensure lawful and transparent use of the Medical Supplies Revolving Fund, DOTA should duly conduct oversight review of Fund disbursements to ensure all compliance provisions are met. In addition, we recommend the following actions:

1. **Implement a Formal Disbursement Policy** DOHSS, in coordination with DOTA, should establish a comprehensive disbursement policy that clearly defines allowable expenditures, documentation requirements, and approval protocols.
2. **Require Written Authorization for All Disbursements** No disbursement should be processed without prior written approval from the Director of DOHSS. For transactions involving prior-year obligations or non-medical purposes, additional authorization from the Pohnpei Legislature should be obtained.
3. **Enforce Documentation Standards** All disbursement requests must be accompanied by complete and verifiable supporting documents, including invoices, payment vouchers, and justification memos. These records should be retained for audit and other review purposes.

Our office is referring to POPA-Compliance Investigation Division (CID) the **Use of Funds for Prior-Year Obligations** and **Payroll Transfer** for further investigation.

**Finding No. 03 Lack of Policies and Guidelines Resulted to Unauthorized Use of Revolving Fund**

**Criteria**

A sound internal control framework requires that all financial activities—especially those involving revolving funds—be governed by clearly documented policies, procedures, and guidelines. These documents serve to ensure that the use, replenishment, and accountability of the Fund are consistently applied, transparent, and compliant with applicable laws, regulations, and financial management standards. Transactions must be properly authorized and supported to prevent mismanagement, misuse, or fraud.

**Condition**

Our review revealed that the Medical Supplies Revolving Fund was operating without formal policies, procedures, or guidelines governing its use. As a result, fund transfers were executed without appropriate written authorization or supporting documentation. These unauthorized



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transactions led to expenditures that did not align with the Fund's legally defined purpose and are considered unallowable under the law.

**Cause**

The lack of established policies and procedures, along with inadequate oversight and control mechanisms, contributed to the unauthorized use of the fund.

**Effect**

- Unallowable expenditures were processed, resulting in non-compliance with governing laws and regulations.
- Transparency and accountability in the management of public funds were significantly compromised.
- The Fund was exposed to increased risks of mismanagement, misuse, and potential abuse.
- Inconsistent practices and lack of formal guidance weakened the integrity of financial operations and hindered effective oversight.

**Recommendation**

To address these deficiencies and strengthen the governance of the Medical Supplies Revolving Fund, we recommend the Director of DOHSS do the following:

- 1. Develop and Implement Comprehensive Policies and Procedures:** Management should establish formal written policies and procedures that clearly define the Fund's purpose, allowable expenditures, required approvals, documentation standards, and reporting and reconciliation protocols.
- 2. Establish a Fund Governance Framework:** Define clear roles and responsibilities for all personnel involved in Fund administration, including those responsible for initiating, approving, processing, and reviewing transactions. This framework should include segregation of duties to prevent conflicts of interest and unauthorized actions.
- 3. Require Written Authorization for All Fund Transfers:** All transfers or withdrawals must be pre-authorized in writing by the Director of DOHSS. Each transaction should be supported by formal documentation that includes justification, purpose, and approval signatures.

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4. **Monitor and Evaluate Policy Effectiveness:** Periodically review and update the Fund's policies and procedures to reflect changes in laws, operational needs, and best practices. Solicit feedback from staff and oversight entities to ensure continuous improvement.

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## **APPENDIX I**

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### Auditees Response



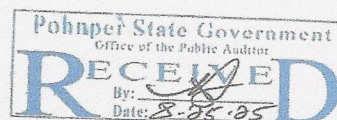
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### Introduction

The Department of Health and Social Services (DOHSS) extends its sincere appreciation to the Office of the Public Auditor, State of Pohnpei, for conducting a thorough audit investigation of the Medical Supplies Revolving Fund, established under State Law No. 3L-100-95. This audit has provided valuable insights into issues that have persisted for nearly two decades.

We acknowledge the findings presented and fully recognize the importance of adhering to the legal intent of this account: to ensure timely procurement of medical supplies during emergencies, thereby safeguarding the health and lives of the people of Pohnpei. It is evident that at one point, the account reached a negative balance, preventing the Department from fulfilling its obligations—an outcome that could have compromised patient care.

While we appreciate the recommendations from your office, we respectfully request that our proposed corrective measures also be incorporated into the solutions to ensure compliance, accountability, and sustainability moving forward. Our goal is to prevent any recurrence of unauthorized use and to strengthen internal controls. Below, we present our response and action plan corresponding to each audit finding.

### Finding No. 1: Unauthorized Transfer(s) of Funds

State Law No. 3L-100-95 clearly mandates that solely the Director of DOHSS for the purchase of medical supplies administer funds in the Medical Supplies Revolving Fund. We fully accept the audit recommendations and will implement them without delay. In addition, we propose the following measures to reinforce compliance and strengthen governance:

1. **Formal Authorization Procedures:** DOHSS, in coordination with the Department of Treasury and Administration (DOTA), will develop and implement formal written policies requiring prior written authorization for all fund transfers and withdrawals. These will include defined roles, responsibilities, and approval thresholds.
2. **Mandatory Documentation:** All transactions will be supported by formal documentation, including signed request forms and justifications. These will be maintained and readily available for audit purposes.
3. **Travel Protocol:** While on official travel, no acting signature will be permitted without prior written approval from the Director confirming authority to process transactions—strictly under emergency circumstances.
4. **Transaction Log:** A secure and regularly updated log will be maintained for every transaction, both inflows and outflows, to ensure real-time tracking.
5. **Workflow Process:** A transparent workflow will be established between DOHSS and Treasury to ensure traceability of all transactions.



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6. **Capacity Building:** All staff responsible for fund management will undergo mandatory training in compliance, accountability, and reporting.
7. **Internal Monitoring:** A designated team will conduct periodic reviews and internal audits to ensure ongoing compliance.
8. **Investigation of Past Unauthorized Transfers:** We strongly recommend that the Office of the Public Auditor conduct further investigation into specific unauthorized transfers identified in the audit, some of which appear to have been executed without the Director's knowledge or approval. Given the severity and long-standing nature of these actions—affecting public health—we believe appropriate legal measures should be considered to uphold accountability.

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**Finding No. 2: Unauthorized or Unallowable Disbursements**

We will implement all four recommendations provided by your office and supplement them with the following additional actions:

1. **Formal Disbursement Policy:** DOHSS will immediately establish a policy outlining allowable expenditures, required approvals, and documentation standards.
2. **Structured Workflow:** A workflow system will be implemented to ensure transparency and accountability in disbursement processing.
3. **Director's Authorization:** No disbursement will be processed without prior written approval from the Director of DOHSS.
4. **Complete Documentation:** All disbursement transactions will be accompanied by full supporting documents and justifications.
5. **Oversight Committees:** An internal DOHSS committee, along with a joint oversight committee involving Treasury and Administration, will review all non-routine transactions for compliance and transparency.

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**Finding No. 3: Lack of Policies and Guidelines Resulted in Unauthorized Use of the Revolving Fund**

We agree that the absence of comprehensive policies contributed to irregularities. To address this, we will:

1. **Develop Comprehensive Policies and Guidelines:** These will define the fund's purpose, allowable expenditures, approval requirements, documentation standards, and reconciliation protocols.
  2. **Establish a Governance Framework:** This will clarify roles and responsibilities for all personnel involved in fund management.
  3. **Enforce Written Approvals:** Only the Director of DOHSS will have legal authority to approve transfers, as mandated by law.
  4. **Ongoing Compliance Reviews:** Policies will be reviewed and updated periodically, and staff will receive regular training to ensure understanding and adherence.
  5. **Further Investigation:** We strongly encourage your office to conduct additional investigations into unauthorized transfers dating back to FY 2022 and take appropriate legal action, as these involve public funds intended for life-saving medical supplies.
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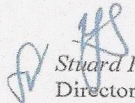
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**Closing**

We thank the Office of the Public Auditor for its diligence in uncovering these issues and for providing constructive recommendations. DOHSS is committed to restoring full compliance, protecting the integrity of this account, and ensuring that such irregularities never recur. These measures reflect our unwavering commitment to transparency, accountability, and, above all, the health and safety of the people of Pohnpei.

Sincerely,

  
Stuard H. Penias

Director, Department of Health and Social Services





## 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:

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Kolonia, Pohnpei State, FM 96941  
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Website: [www.opapni.fm](http://www.opapni.fm)

## MEHN KAPESE KESEMPWAL

Pwukoa en tetehek, apwapwalih oh doadoahki mwohni oh dipwisou en kopworment en wein Pohnpei sapwelimatail koaros (tohn doadoahk en kopworment, 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 kopworment en Pohnpei ni ansou karos ohng ni:

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