

EXHIBITS

CORRESPONDENCE & FLOWCHART



Kolonia Town Government

P.O. BOX 1668

KOLONIA, POHNPEI FM 96941

TEL: (691) 320-2420 / 3833 Fax: (691) 320-5483

Office of the Mayor

January 28, 2000

The Honorable Pelsin H. Susaia
The Honorable Constantino Victor
All Honorable Members of the Fifth Council
The Honorable Victor T. Edwin
The Honorable Fernando Scalliam
Mr. Alpino Kerman, Pohnpei State Public Auditor
Kolonia, Pohnpei 96941

2/28/00
2-28-00

Re: Preliminary Financial Statements for Fiscal Year 1999.

Dear Gentlemen:

I am pleased to take this opportunity to present to all concern our first preliminary financial statements for fiscal year ended September 30th, 1999. The concern should understand that because the Town Treasury had only recently instigated the utilization of the automated system, the reporting formats used in these reports were developed in adherence to the Accounting Manual and based on simple achievable operating effectiveness of the software used. Eventually, this new development had also contributed part of the delay to produce our complete financial information on time. Among our many priorities and leading initiative of this administration, I have encouraged the necessary upgrading and modernization for a competent financial management system. Nevertheless, predictable enhancement to our current financial system can only be acquired and achieved through the assistance and evaluation of the State Public Auditor. Under contemporary efforts, our current labor force in Treasury are in the process of learning and digesting these new developments in order to become part of their day-to-day habitual routines.

In light of other necessary efforts, our Treasury will begin documenting all the unrecorded and unaccounted expenditures and revenues for the past un-audited fiscal years 1997 and 1998. It is imperative and can be educational for the present administration to understand such deficiencies and foremost accomplishments in view of preserving the best interest of the People of Kolonia Town.

Finally, by this letter, the State Public Auditor may begin initiating the necessary arrangements with the Town Treasury for full examination of fiscal year 1999.

Respectfully yours,


Marcelo K. Peterson
Mayor

Cc; Director of Treasury

EXHIBIT I

Office of the Pohnpei State Auditor
Pohnpei State Government

P.O. Box 370, Kolonia, Pohnpei
FEDERATED STATES OF MICRONESIA 96941
Tel: (691) 320-2638 Fax: (691) 320-2059
E-mail: ak@mail.fm

February 7, 2000

The Honorable Marcelo K Peterson
Mayor
Kolonia Town Government
P.O. Box 1668
Kolonia, Pohnpei FM 96941

Dear Mr. Peterson:

We acknowledge the receipt of the preliminary financial statements of Kolonia Town Government for fiscal year ended September 30, 1999.

We are very impress with the level of financial reporting that you are seriously considering.

I commend you for the extra effort of leadership you have shown at the beginning of your very young administration.

I would like to inform you that we are with you in this endeavor and as a result we are going to include Kolonia Town in our audit plan for this fiscal year. We shall formally inform you of the start of our audit through an engagement letter.

Thank you and we look forward to working with you and your staff.

Very truly yours,


Alpinio Kerman
Pohnpei State Auditor



OFFICE OF THE POHNPEI STATE AUDITOR
POHNPEI STATE GOVERNMENT

P.O. Box 370

Kolonia, Pohnpei FM 96941

Tel: (691) 320-2638/5407 Fax: (691) 320-2058

June 14, 2001

The Honorable Marcelo K. Peterson
Mayor
Kolonia Town Government
Pohnpei FM 96941

Dear Mayor Peterson:

In connection with the on-going audit of Kolonia Town Government as of and for the year ended September 30, 2000, we would like to inform you that we have not received the following documents to perform financial audit as discussed during the entrance conference;

- Financial Statements & General ledgers
- Subsidiary ledgers & Bank reconciliation

The absences of the above documents are hindrances to performance of financial audit. We are not sure, except for bank reconciliation whether these documents are available. Concerning the non-reconciliation of your bank accounts, we find this situation a serious problem. The condition may result to intentional or unintentional errors and yet remain undetected. We suggest that bank reconciliation be performed immediately to rectify the situation.

So far, we received only copies of the daily receipts and expenditure reports.

In order to avoid delay in the completion of our audit, please provide us the above documents no later than June 21, 2001. If these documents are not available, please let us know the soonest possible time so that we can modify our audit engagement to reflect the performance of a financial related audit instead.

Please let us know if you have any questions concerning the subject matter.

Sincerely,

Ursula S. Abalos

Ursula S. Abalos
Acting Pohnpei State Auditor

cc: KTG Current File

Imyul

6/14/01 EXHIBIT III

Kolonla Town Government
Cash Receipt Flowchart
8/30/2000

	name	date	wp
prepared by	<u>me / Ron</u>	<u>7/6/01</u>	
reviewed by	<u>lla</u>	<u>7-16-01</u>	334

Purpose: To outline the flow of transaction for cash receipts.

1 At DOT&A Andonia & Melton Higgins receives payment for surtax supported by generic receipt.
State employees

2 For field collections Roray receives payment for bus lla/ fees supported by Generic receipt.

3 For judiciary Theresa
Samuel E receives payment for court fees supported by Generic receipt.
SAMPER
*to all judicial employees except for the bailiff.
* except for the Bailiff (Doris)*

Theresa keeps the undeposited collections.

Theresa
Roray
Ruth prepares KTG official receipt in triplicate for all collections.

Ruth inputs cash receipts to the daily cash receipt report.

Theresa
Ruth prepares deposit slips.

Theresa
Ruth deposits money to the bank.

#2 State Empls.
Roray
Theresa prepares bills for taxpayers.

Roray matches receipts to billings and post to sub ledgers.

Acknowledged by: Tony Lucio 7/6/01
Date

APPENDIX I

KOLONIA TOWN GOVERNMENT AUDIT RESPONSE

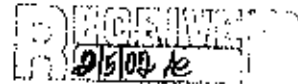


Kolonia Town Government

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E-Mail koloniatown@mail.fm

Office of the Mayor

February 5, 2002



Ms. Ursula S. Abalos
Acting State Public Auditor
Pohnpei State Government
Kolonia, Pohnpei FM 96941

Re: Response per Findings of FY00 Financial Audit

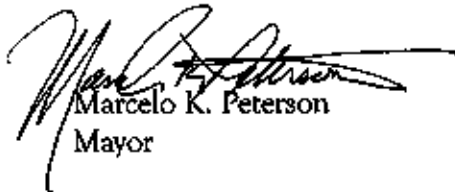
Dear Ms. Abalos,

In light of the matter, please find the attached report for your review and consideration. On behalf of the Government of Kolonia Town, I wish to extend our appreciation and gratitude for the fine task you have just completed. Based on the outcomes, we believe it will become an educational process for many of us here.

We shall look forward to your final report and should there be any questions, please do not hesitate to contact us.

Thank you.

Sincerely yours,


Marcelo K. Peterson
Mayor

Attachment

Kolonia Town Government
Department of Treasury

KTG Response to Audit Report Fiscal Year 2000 ended September 30, 2000.

1. The fact that the Kolonia Town Government, namely the Department of Treasury did not maintain the general and subsidiary ledger was already reported to the State Public Auditor during our preliminary closing of fiscal year 1999. Since we did not establish a complete system, we simply followed the State Public Auditor's recommendation to maintain recording of all transactions agreeable to our own usual set-up. This is, however considering that in the near future, we were to find an appropriate automated accounting system that can be used and established a permanent system for the KTG. Furthermore, in further respect to our first financial report, an appreciative and well-wisher commendation letter was send to us by the end of fiscal year 1999 by the former State Public Auditor. Although we did not establish a complete system, we were enlighten by the same office and encouragements were set at that point in time to find and establish a permanent Automated Accounting System for the Kolonia Town Government. It was and still a primary ambition for the new administration to find and establish a permanent Automated Accounting System for the government. Our so called failure under the concerned reviewed period is immaterial to be questioned at this point in time, because however, to a certain extent we were still developing under a sprouting transitional period and that was true basis of our non-establishment of the necessary records.
2. Non-segregation of primary functions: Due to the limited manpower within the Treasury, i.e. Division of Finance & Document Processing Unit, we required under our internal control system concerned employees within their respective units should share the responsibilities of receiving and certifying all cash collections and income received by the government. Under actual scenario, the Account Clerk receives the daily collections, prepare and issue cash receipts and makes the deposit, but only after her cash counting and the verification document had been reviewed and verified by the Chief of Finance or any other employees of the Treasury. In the event, the daily cash count and deposit sheets were not verified or signed accordingly with the setup, still it did not omit the requirement and practice to maintain the agreeable internal control under our present manpower efficiency status. Under other factual scenario, three out of five of the permanent Treasury Staff were untrained and unfamiliar with our new in-house finance and revenue operations. We believed time would heal this matter.

To correct part of your comment regarding the Finance Officer's functions; it should be well noted and documented that the Finance Officer seldom assumes and take part in the collection process, makes deposit slips and deposit monies. Again, due to the limited manpower within the Treasury, if the appropriate staff fails to work on such particular day, who ever shall be present should automatically assume the role and responsibility of receiving and depositing such collection.

Accordingly, to correct your other finding on the Finance Officer, the Chief of Finance is not responsible at any point to input any cash receipts. The role of the Account Clerk is documented correctly, but she does not function independently. We did established and segregated the pecuniary functions within each respective unit since day one of this administration. Yes, there are evidences of weaknesses and they are only related to the absence of appropriate trainings under all areas of finance and revenue.

3. Undeposited Cash Receipts: Response is enclosed herewith. See attached "Attachment A".
4. Absence of Bank Reconciliation: During the early composition of the administration, we found that there was neither trace nor any financial records of bank reconciliation left or done by the prior administration. Hindered by this cause, the present Treasury had been crippled to perform the responsibility from the beginning. Furthermore, as noted to some extent with the auditor and to be clear in our position, again the concerned task was not perform not only because of the shortage of manpower within the Treasury, but however, it does rope's in the essential timing engagement to retain the needed technical expertise and essential training for key staff to in orderly perform the concerned function.

The fact that our bank balance was overdrawn six (6) times during the year, we believed our late financial deficiency occurrences were not only caused by the unreconciled statements, but the most common cause was due to late deposits and acquiring the essential periodical collections as a result of noncompliance of taxpayers and many other income sources.

Accordingly, in conclusion on this item, we would like to set it on the record that the questioned item shall become a goal of the department.

5. Unrecognized surtax, court fines and business license fees:
 - a. Court Fines: Regarding the auditors findings, the information and records that were found and used in this report was originated by the Department of Treasury. Treasury did make an effort to reconcile prior years Court's collection records as an objective of the department. All findings revealed under this category are correct. The Mayor shall communicate to the

Chief Justice recommending the removal of responsibility for responsible employee.

- b. Business License Fees: During the beginning of the administration, we found that there was no real sufficient data or recording to compare prior and current renewal of business licenses. See "Attachment B, Item 2"
- c. Surtax: Recently or before engaging with the current examination, we established a working arrangement with the Chief of Revenue in order to reconcile our monthly surtax collections. During fiscal year, 1999 to 2000 our findings reveal that all the collections, which were, suppose to be collected and transferred to KTG by the State had been full complied with no discrepancies found. On the various conditions regarding the misfiled, unsupported, difference in amount and wrong posting, these are acceptable and can be corrected since it is only technical.

Accordingly, we did reconcile the subject records, but only behindhand to maintain a better record. See "Attachment B, per Item 5".

- 6. Finding No.6 Unsupported Disbursements: See "Attachment C".
- 7. Lack of Controls on Checks Issued:
- 8. Petty Cash Shortages: "See Attachment D"
- 9. Finding No. 9 Travel Voucher Not Filed: The response had been submitted to your office by the Chief Prosecutor, Mr. Dickson Martin. Before we do not have any travel voucher for travel claim purposes, but under the current practice (Financial Regulations) we require absolute conformance under the applicable section of the regulations. "See Attachment E"
- 10. Overpayment of Cost of Living Allowance: The COLA is distributed equally to all Public Service Employees of the KTG. The small salary adjustment is added to base pay and becomes the new salary rate. The COLA was an incentive of the administration and was endorsed the Council. We recommend this item to be deleted.
- 11. Overrun in Health Insurance Premiums: The overrun of the premium payment was already reported and recognized by the Town Council and Judiciary Branch during the reviewing period. Since the matter had already been dealt with, we recommend the item to be deleted from your report.

12. Meeting Allowances Paid in Excess of Budget: See "Attachment C".
13. Payment of Salary Advances: Please refer to Mayor's previous response, however since it is only a minor unintentional error, we wish to recommend your exclusion of the same from your final draft. The concerned employees have already been deducting payment from their bi-weekly earnings.
14. Unsupported Overtime: In the past there is some uncontrolled overtimes cases, but still it not a real matter of lose overtime system, because these OT's were legitimately paid and liquidated. Perhaps, your findings may reveal some missing documents, i.e. approved overtime request forms, regardless of such system no overtime is paid without prior approval from the proper management. It is possible for the Accounting and Document Processing unit to lose some payroll supporting documents on a non-intentional basis. At the present, we have taken sticker steps to revive and manage our unforeseen efforts beyond normal official working hours. We wish to request this item to be deleted from your report.
15. Payroll Overruns: We believe there could be an oversight of both manual and excel posting, this should also mean understating the bi-weekly gross payroll costs plus employer's contribution and by the end of the period there is an overrun in payroll budgeted.
16. Deficiencies in Payroll Processing: We concur with the findings, however we have setup strong internal policies on Payroll and Employee quarterly evaluation.
17. Double Compensation: We believe the matter is legal pursuant to the Constitution and relevant Ordinances of the Kolonia Town Government. The Treasury is bound to uphold the Constitution and relevant Ordinances of the KTG. The matter should be addressed and settled at the State's level.
18. Conflict of Interest: This should be the same answer as item 17, the current administration did express its concerns, but evidently we were hindered by the same effect of the KTG Constitution, specifically, separation of Power.
19. Unaccounted Capital Projects: Kolonia Town Government only acts as the contractor, we do not maintain full accounting records on any State and National CIP appropriations. We recommend this item to be deleted from your report.
20. Prior Period Findings: We respect your overall findings and all the questioned costs and deficiencies found within the reviewed period. Nevertheless, we believe that the fiscal year 2000 audit for KTG should not be measured or compared with fiscal year 1997 audit because of the following facts:

- a. The facts are clear and cannot be hidden, since we already knew that KTG financial system before and now have very little or no change due the absence and non-establishment of a competent system.
- b. It is within the current Administration's determined goal to find and establish a permanent accounting system. We used PBAS to establish a complete automated system, but eventually the system failed. Based on their assessments, part of the problem was related to our automated hardware over load due to low-memory capacity and outdated of our hardware. We usually encountered frequent freezing and lost of fresh data within the system due to low-memory capacity.
- c. It is very important for KTG to establish the first competent accounting system before our financial statements can be measured or compared. With the absence of the system, we find it inappropriate for measuring when we are determined to find and establish a permanent accounting system for our government.
- d. We respect the overall findings and thus the findings shall become a perfect educational course of action for us. We recommend this item to be deleted from your report.



Kolonia Town Government



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E-Mail koloniatown@mail.fm

Office of the Treasurer

January 25, 2002

"ATTACHMENT A"

TO: Treasurer Lucios
FROM: Investigator Johnson Yamada
SUBJECT: Preliminary Report on Audit Findings

As assigned by you, I was to investigate the undeposited collections per Audit Report of FY 2000. My research and investigation revealed the following findings;

- Undeposited Collections from 12/20/99 to 6/30/00 \$5,169.53

Records revealed that the amount of \$1,729.40 was collected and deposited but the records were not filed properly. The remaining balance of \$3,440.16 has not been located in your files, but my finding is that this amount was collected and used as expenditures under your Petty Cash fund and was not posted. This finding was based on my oral investigation of your staff. Thus, these amounts were actually collected by the appropriate Treasury staff but was used improperly or not according to financial regulations.

Also from my investigation, it was revealed that different Offices or Departments would request petty cash use when the petty cash fund was depleted so Treasury borrowed from the collection funds, however in these transactions somewhere the procedure was not followed through resulting in these shorts in the collected funds; for example, invoices on purchases from these collections were misplaced or are not returned to the accounting branch for proper documentation.

From the above findings, I hereby submit this report to you for your review and action. Should you need an indepth investigation into the matter of the unaccounted amount, I would have to conduct a thorough investigation into the matter.

Thank you and Kalahngan.....

Ni Wahu

Johnson Yamada
Investigator Captain

PER QUESTIONED COST AUDIT FY 2000

RS034 is the number of License issued to --- Yaeko Uemoto is the owner of the restaurant . She paid the \$100.00 dollar for her license. The payment collected.

RS#069 is the number of License issued to--- Shirly Edwin ^{is} the is owner of the retail store. She pay \$100.00 for her license. The payment collected

Field Collection:

R/C#8862 Dated 3/6/00 ----- Catalino Sam is the owner of the wholesale. The cost of the wholesale is \$250.00. The filed Collector made mistake to give him 150.00 supposed to be 250.00 but he only collect 150.00. The payment collected. 100.00 dollar will be collect from them.

R/C#8919 Dated 4/7/00 House of Travel ---- Travel Agency ---- 150.00
The employee came to the office with only \$100.00. He promise to pay next day until now no payment from the House of Travel. But \$50.00 will collect from the House of Travel.

Field Collection:

R/C#9315 ---- Dated 9/13/00 Joy Restaurant/Joy Hotel --- Dive Shop --- 50.00.
The Collector made mistake to give Joy the cost of Dive Shop \$25.00. Supposed to be \$50.00 and he collect only \$25.00. \$25.00 will collect from Joy.

R/C#8983 Dated 4/26/00 Lucille A. Martinez ---- Electric Repair --- \$100.00.
Lucille A. Martinez used to pay General Repair for \$200.00 before. These days she paid only for \$100.00 for individual.

PREPARED BY: Theresa Hallers
Acct Clerk

Date: 1/25/02

ATTACHMENT B
FINDING NO. 5

* Three (3) instances of official receipt unsupported by generic receipts						
(Field Collection) It was not reported by generic receipt because it was collected by KTG Tax Collector.						
1	Ray & Dors	8395	12/15/99	Sales Tax	50.00	Surtax Collected for the month of Nov '99
1	Map Integrated	8703	12/20/99	Use Tax	20.76	Surtax Collected for the month of Nov '99
1	Welsin Helgenberger	9025	05/16/00	Sales Tax	347.57	Surtax Collected on Audit
1	Welsin Helgenberger	9025	05/16/00	Sales Tax	318.64	Surtax Collected on monthly sales/ April '00
* Four (4) receipts not recorded in the cash receipt report.						
(Oversight)						
2	Surtax Collection	8443	12/01/99	Hotel Tax	280.90	Surtax Collected for the month of Nov '99
2	Surtax Collection	8443	12/01/99	Sales Tax	204.39	Surtax Collected for the month of Nov '99
2	Surtax Collection	8446	12/09/99	Hotel Tax	64.09	Surtax Collected for the month of Nov '99
2	Surtax Collection	8446	12/09/99	Use Tax	3.15	Surtax Collected for the month of Nov '99
2	Surtax Collection	8446	12/09/99	Sales Tax	87.38	Surtax Collected for the month of Nov '99
2	Surtax Collection	8447	12/07/99	Sales Tax	74.36	Surtax Collected for the month of Nov '99
2	Surtax Collection	8741	01/11/00	Sales Tax	3,853.77	Surtax Collected for the month of Dec. '99
* Nine (9) instances where total of generic receipts are different from official receipts.						
(Oversight & Type Error)						
					Posted	Correction
3	Surtax Collection	8616	11/15/99	Hotel Tax	69.70	69.70 Surtax payment
3	Surtax Collection	8616	11/15/99	Sale Tax	12,550.68	12,550.68 Surtax payment
3	Surtax Collection	8616	11/15/99	Use Tax	10.46	10.46 Surtax payment
3	Surtax Collection	8855	03/01/00	Hotel Tax	259.99	259.99 State Collection
3	Surtax Collection	8855	03/01/00	Sales Tax	169.98	168.99 State Collection
3	Surtax Collection	8903	03/10/00	Sales Tax	68.65	68.55 State Collection
3	Ray & Dors	8945	03/30/00	Sales Tax	445.20	444.20 State Collection
3	Surtax Collection	9067	06/01/00	Hotel Tax	246.17	246.17 Surtax Collected
3	Surtax Collection	9067	06/01/00	Sales Tax	513.24	513.24 Surtax Collected
3	Surtax Collection	9110	06/20/00	Sales Tax	126.09	126.19 Surtax
3	State Finance	9179	07/18/00	Hotel Tax	69.88	69.88 Hotel Tax
3	State Finance	9179	07/18/00	Sales Tax	11,105.60	11,105.60 Sales Tax
3	State Finance	9179	07/18/00	Over Payment	-	2.42 Over Payment on surtax
3	Surtax Collection	9252	08/15/00	Hotel Tax	63.00	83.49 Hotel Tax
3	Surtax Collection	9252	08/15/00	Sales Tax	12,902.66	12,881.91 Sales Tax
3	State Finance	9331	09/21/00	Hotel Tax	175.00	175.74 Hotel Tax
				Sub-Total	38,776.30	38,777.21
* An instance of revenue posted twice in the cash receipt report						
(Oversight)						
					Posted	Correction
4	Surtax Collection	8697	12/16/99	Hotel Tax	232.41	232.41 Surtax Collected for the month of Nov. '99
4	Surtax Collection	8697	12/16/99	Sales Tax	12,869.24	12,635.83 Surtax Collected for the month of Nov. '99

	* An instance of business license recorded as surtax.						
	(Oversight)This mistake was accured because it was collected at State Finance.						
5	Surtax Collection	8909	04/05/00	Sales Tax	1,583.30		State Collection
	* Three (3) instances of surtax recorded as business license.						
	(Type Error and should be posted as surtax)						
6	Surtax Collection	9149	07/05/00	Hotel Tax	179.79	179.79	Surtax Collected for the month of June '00
6	Surtax Collection	9149	07/05/00	Sales Tax	1,493.49	1,493.49	Surtax Collected for the month of June '00
6	Surtax Collection	9166	07/11/00	Hotel Tax	74.75	74.75	Surtax Collected for the month of June '00
6	Surtax Collection	9166	07/11/00	Sales Tax	64.29	64.29	Surtax Collected for the month of June '00
6	Surtax Collection	9248	08/14/00	Hotel Tax	172.88	172.88	Surtax Collected for the month of June '00
6	Surtax Collection	9248	08/14/00	Sales Tax	524.56	524.56	Surtax Collected for the month of June '00



Kolonia Town Government



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E-Mail koloniatown@mail.fm

Office of the Treasurer

January 27, 2002

" ATTACHMENT C - "

TO: Treasurer
FROM Chief of Finance & Accounting *m*

Audit FY00 Findings Rebuttal *H/O*

Council Allowance	\$30,000.00	Budgeted
a. Finance Committee	\$13,950.00	Expended
J & GO	4,350.00	
S & CA	2,875.00	
R & D	1,325.00	
Special Committee	2,525.00	
Land	3,040.00	
H & E	575.00	
TOTAL Expended:	\$28,640.00	
b. Balance:	1,360.00	

Checks disbursed without Supporting Documents

*See Attached Printout of Checks, amounts and Findings *#G*

I am not sure what the Auditor based her findings on since all of the above items were found to have supporting documents except the one or two vouchers that I have noted that there was no voucher attached. I believe the vouchers were lost during the filing process and I can still find them if I was allotted more time to go through all of our files in the boxes in our office.

#4

Attached

Check No.	Payable To	Amount	Payment For	Remarks
18820	Social Security Office	\$ 833.31	3rd Qtr FY00	Supporting Docs with State Auditor's Office
18861	Galls, Inc.	\$ 1,907.80	Supplies	\$50.00 Bank Charges added
18856	Dickson Martin	\$ 2,219.00	Travel/Per Diem	Failed to File TA
18865	Oiler Norman	\$ 2,879.00	Contractual Services	Supporting Docs show list of Workforce
18868	John Salm	\$ 1,957.00	Contractual Services	Supporting Docs show list of Workforce
18869	James Clarence	\$ 2,052.00	Contractual Services	Supporting Docs with State Auditor's Office
18974	FSM Tax Revenue	\$ 5,089.33	Withholding Taxes	Supporting Docs are attached to APV
18994	Pohnpei White Sand	\$ 10,855.50	Supplies	Supporting Docs are attached to APV
19040	John Salm	\$ 1,851.75	Contractual Services	Supporting Docs are attached to APV
19041	James Clarence	\$ 2,457.25	Contractual Services	Supporting Docs show list of Workforce
19044	Ardin Malakai	\$ 3,126.50	Contractual Services	Supporting Docs show list of Workforce
19062	Delson Ehmes	\$ 2,500.00	Professional Services	Supporting Docs are attached to APV
19080	H&E Rent-A-Car	\$ 1,740.00	Road Maint. Project	Supporting Docs are attached to APV
19089	Marcelo Peterson	\$ 10,000.00	Fixed Assets(Car)	Failed to File TA
19090	Joy Restaurant	\$ 3,700.00	Fixed Assets(Car)	Supporting Docs are attached to APV
19092	4T Yamaguchi Store	\$ 4,300.00	Fixed Assets(Car)	Supporting Docs are attached to APV
19095	Adams Brothers	\$ 10,000.00	Road Maint. Project	Supporting Docs are attached to APV
19118	Adams Brothers	\$ 5,000.00	Road Maint. Project	Supporting Docs are attached to APV
19127	Yuko Nakasone	\$ 3,100.00	Fixed Assets(Car)	Supporting Docs are attached to APV
19130	4TY Club Flamingo	\$ 1,673.00	Rep/Incsp Fund	Supporting Docs are attached to APV
19134	Ambros & Co	\$ 10,160.85	Road Maint. Project	Supporting Docs are attached to APV
19135	Daniel & Sons	\$ 3,419.50	Road Maint. Project	Supporting Docs are attached to APV
19138	Antinus Peter	\$ 1,966.65	Road Maint. Project	Supporting Docs are attached to APV
19140	John Salm	\$ 1,721.65	Road Maint. Project	No AP Voucher Found
19141	Pohnpei True Value	\$ 3,127.56	Road Maint. Project	No AP Voucher Found
19142	4TY Construction Co	\$ 1,655.00	Road Maint. Project	Supporting Docs are attached to APV
19255	Adams Brothers	\$ 8,000.00	Road Maint. Project	Supporting Docs are attached to APV
19256	Delson Ehmes	\$ 2,800.00	Professional Services	Supporting Docs are attached to APV
19327	Adams Brothers	\$ 20,000.00	Road Maint. Project	Supporting Docs are attached to APV
19336	Adams Brothers	\$ 3,375.00	Road Maint. Project	Supporting Docs are attached to APV
19345	Adams Brothers	\$ 4,634.00	Road Maint. Project	Supporting Docs are attached to APV
19426	Delson Ehmes	\$ 2,600.00	Professional Services	Supporting Docs are attached to APV
19428	James Clarence	\$ 2,503.35	Road Maint. Project	Supporting Docs are attached to APV
19598	Social Security Office	\$ 8,667.13	SS Tax	Supporting Docs with State Auditor's Office
19599	Adams Brothers	\$ 3,000.00	Road Maint. Project	Supporting Docs are attached to APV

19673	Adams Brothers	\$ 5,000.00	Road Maint. Project	Supporting Docs are attached to APV
19701	Adams Brothers	\$ 5,730.00	Road Maint. Project	Supporting Docs are attached to APV
19791	Adams Brothers	\$ 5,000.00	Road Maint. Project	Supporting Docs are attached to APV
19857	Adams Brothers	\$ 3,800.00	Road Maint. Project	Supporting Docs are attached to APV
19859	True Value	\$ 2,074.07	Road Maint. Project	Supporting Docs are attached to APV
20028	Pacific Data Systems	\$ 1,990.00	Computers	Supporting Docs are attached to APV
20049	Bernard's Services Station	\$ 1,863.33	POL	Supporting Docs are attached to APV
20431	Adams Brothers	\$ 2,000.00	Road Maint. Project	Supporting Docs are attached to APV
20316	FSM Tax Revenue	\$ 5,729.45	Withholding Taxes	Supporting Docs with State Auditor's Office
20778	Social Security Office	\$ 8,353.78	SS Tax	No AP Voucher Found
20786	Henry Heine	\$ 1,850.00	Fixed Assets(Canoes)	Supporting Docs are attached to APV
20797	Isakim Eram	\$ 2,750.00	Fixed Assets(Canoes)	No Receipts/Invoice
20915	FSM Tax Revenue	\$ 5,522.94	SS Tax	Supporting Docs with State Auditor's Office
21100	Quatermaster Co	\$ 2,515.98	Uniforms/Badges-Police	Supporting Docs are attached to APV
21423	ATY Club Flamingo	\$ 1,678.75	Rep/Hosp Fund	Supporting Docs are attached to APV
21248	Pacific Data Systems	\$ 2,370.00	Computers	Supporting Docs are attached to APV

PETTY CASH

CK#19648

APV#20299 DTD 1/18/00 AMOUNT\$84.01. ALL INVOICES ATTACH W/THE SUPPORTING DOCUMENTS. ONLY THE PART THAT MADE MISTAKES THE VOUCHER NUMBER. LOST THE LOGBOOK.

PETTY CASH

CK#19695

APV#20066 DTD 3/2/00 AMT\$99.68 INVOICES ATTACH WITH/THE SUPPORTING DOCUMENTS. SAME THING NO VOUCHER NUMBER.

PETTY CASH

CK#19934 APV# 2014 DTD 3/2/00 AMT. \$99.68 INVOICES ATTACH W/THE SUPPORTING DOCUMENTS, ONLY THE PART THAT MAYOR/FINANCE OFFICER BOTH NOT SIGN, BUT WE HAVE GIVE BOTH TO SIGN.

PETTY CASH

CK#20047

APV#20446 DTD 3/20/00 AMT.\$99.63
CK\$21077 APV#20702 DTD 8/15/00 \$100
CK#21105 APV#20713 DTD 8/18/00 \$99.96
CK#20976 APV#20976 DTD 8/3/00 \$100.00

ALL THESE PETTY WERE USED, SOME INVOICES ATTACHED WITH THE VOUCHERS SOME ONLY THE VOUCHERS WITH/OUT INVOICES. EACH DIVISION REQUEST THE AMOUNT THEY WANT TO GET. THEY GET THE MONEY FORGOT TO INDICATE THE VENDORS ON THE RECEIPTS. SOME THEY FORGET TO SIGN ON THE VOUCHERS SOME APV'S MAYOR SIGN , SOME NOT, HE ONLY SIGN WHERE IT SAYS APPROVAL HE ONLY SEE THE FIRST PAGE, THE SECOND PAGE WHERE TO SIGN HIS PART HE DID NOT. SAME THING TO FINANCE OFFICER, I THINK FINANCE OFFICER TO VERIFY EVERYTHINGS BEFORE GOING ON APPROVAL.

PREPARED BY:  THERESA HALLERS