

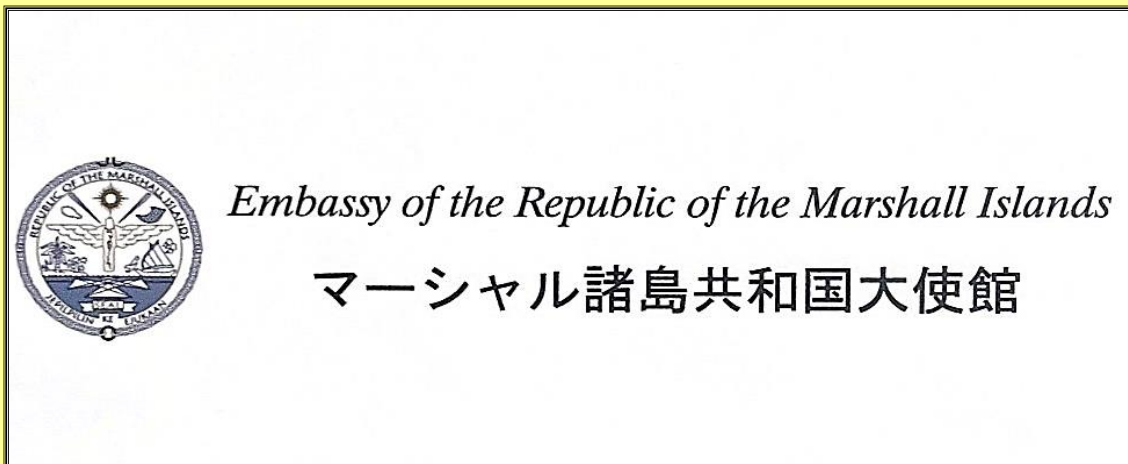


REPUBLIC OF THE MARSHALL ISLANDS

Office of the Auditor-General

Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

**Slight improvements were noted but more needs to be done
to improve compliance with the RMI requirements**



AUDIT NO: OAG 07/20-1671

August 07, 2023

Date

P.O. BOX 245
MAJURO, MH 96960
REPUBLIC OF THE MARSHALL ISLANDS

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

Honorable Jack J. Ading
Minister of Foreign Affairs & Trade
Government of the Republic of the Marshall Islands
Majuro, MH 96960

Subject: Audit of the RMI Embassy in Tokyo, Japan

Dear Minister:

We completed an audit of the RMI Embassy in Tokyo, Japan for the period from October 1, 2015 through September 30, 2021 or (FY2016 to FY2021). The objective of our audit were to determine if the Embassy spendings complied with established RMI laws, policies and guidelines, and whether the compliance issues reported previously have been addressed.

Based on our audit, we found that the Embassy spendings did not comply with established RMI laws and policies in many instances. It appeared that RMI laws and policies were overridden for convenience and flexibility of operation. We provide a summary of the noncompliance issues noted during this review below:

- Certain Embassy spendings have exceeded their authorized limits and budget allocations.
- Five Hundred Eighty-Seven (587) expenses valuing \$306,412 did not contain all of the required information and documentation as required by the Imprest Fund guidelines.
- Fourteen (14) travel expenses with a value of \$36,153 did not follow the Travel requirements. We also noted twelve (12) expenses with a value of \$57,184 during FY 2016 were not available for our examination and accordingly we were unable to confirm whether those travels followed the requirements.
- The Embassy did not prepare and submit certain required monthly reports to the Ministry of Foreign Affairs and Ministry of Finance for review which is against the Imprest Fund guidelines and procedures.

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

- The Embassy engaged the services of Locally Engaged Staff (LES) and paid a total sum of \$171,749 during the six (6) years we examined without a valid contract which is against the RMI policy.
- The management of the RMI assets under the custody of the Embassy was not effective as not all fixed assets were recorded in a fixed asset register. In addition, we noted that the tag code used by the Embassy is for the RMI Embassy in Fiji.
- The Embassy officials have been loaning private monies to the Embassy to cover its operational needs and later getting reimbursements from the Embassy Imprest Fund account which violate the RMI policy.
- A total of \$354,879.72 in Embassy expenses were disallowed from reimbursement during the six (6) years we examine due to a lack of supporting documentation, unallowable expenses, lack of justifications supporting the disbursements, budget exhaustion of the expense line items, and incorrect expense account codes.

For each of the exceptions noted throughout this report, we provide recommendations to enhance compliance with established RMI policies and procedures.

Pursuant to the Auditor-General Act of 1986, we provided the Ambassador and Secretary of the Ministry of Foreign Affairs and Trade (Ministry of Foreign Affairs) with a copy of our draft report requesting their responses in writing. We appreciate the response from the Ministry of Foreign Affairs that was also concurred by the Embassy which we have included as Appendix I. We also discussed our draft report with the Embassy and Ministry of Foreign Affairs during our respective exit meeting on February 16, 2023.

The most important outcome of any audit is the correction of past deficiencies and improvement in the operation. We believe the implementation of our recommendations is a step in that direction. This office maintains a “Follow-up System” and for this report to be closed, we require the actions detailed in Appendix II to be implemented.

We wish to express our sincere appreciation to the Ambassador, Secretary of Foreign Affairs, Secretary of Finance, and their staff, for their cooperation during our audit.

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

Sincerely,

For 

Junior Patrick
Auditor-General

August 7, 2023

CC: President
Secretary of Foreign Affairs and Trade
Secretary of Finance
Ambassador, Japan Embassy
OAG File

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

Table of Contents

Introduction	1
Background	1
Objectives, Scope & Methodology	2
Objective & Scope	2
Methodology	2
Scope Limitation	3
Prior Audit Coverage	3
Conclusion	4
Findings and Recommendations	5
Finding No. 1: Embassy Expenses Exceeded Certain Authorized Limits	5
Finding No. 2: Certain Embassy Expenses Were Not Supported with the Required Documentations	6
Finding No. 3: Certain Embassy Travels Did Not Comply with the RMI Travel Policy	7
Finding No. 4: Certain Required Monthly Reports Were Not Prepared and Submitted by the Embassy	9
Finding No. 5: Management of Fixed Assets Can Be Improved	11
Finding No. 6: Not All Locally Engaged Staff (LES) Have Valid Employment Contracts	13
Finding No. 7: Private Money Was Loaned to the Embassy Which Violates the RMI Policy.....	15
Finding No. 8: Disallowed Disbursements	17
Exhibits:	20
Exhibit 1-A: Line Item Budget FY 2016	20
Exhibit 1-B: Line Item Budget FY 2017	21
Exhibit 1-C: Line Item Budget FY 2018	22
Exhibit 1-D: Line Item Budget FY 2019	23
Exhibit 1-E: Line Item Budget FY 2020.....	24
Exhibit 1-F: Line Item Budget FY 2021	25
Exhibit 2-A: Expenses Were Not Adequately Supported During Fiscal Year 2016	26
Exhibit 2-B: Expenses Were Not Adequately Supported During Fiscal Year 2017.....	33
Exhibit 2-C: Expenses Were Not Adequately Supported During Fiscal Year 2018.....	44
Exhibit 2-D: Expenses Were Not Adequately Supported During Fiscal Year 2019	47
Exhibit 2-E: Expenses Were Not Adequately Supported During Fiscal Year 2020.....	60
Exhibit 2-F: Expenses Were Not Adequately Supported During Fiscal Year 2021	61

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

Appendices:	62
Appendix I: Ministry of Foreign Affairs and Embassy Responses to Findings and Recommendations	62
Appendix II: OAG Follow up System	70
Contact and Acknowledgement	72

Introduction

This audit was conducted in response to a request by the Ministry of Foreign Affairs of the Republic of the Marshall Islands. We looked at whether the Embassy spendings complied with established laws and relevant policies or procedures and if prior compliance issues were addressed.

Background

The Republic of the Marshall Islands (RMI) Embassy in Tokyo, Japan was established in 1990 pursuant to Cabinet minute 192(90). The functions and responsibilities of the Embassy are outlined per RMI Public Law No. 2007-88 (Foreign Affairs Act of 2007). The functions include:

1. Pursuing foreign policy objectives of the Government in the host country and jurisdictional areas of responsibilities;
2. Seeking bilateral, multilateral, and international assistance to support the national development goals of the Republic;
3. Transmitting official communications between the Government of the Republic of the Marshall Islands and the Government of other countries and international organizations;
4. Promoting and protecting the interest of Marshall Islands Citizens residing in the host country and jurisdiction areas of responsibility;
5. Providing consular services for citizens of the Republic abroad; and
6. Any other functions as directed by the President and Cabinet.

The RMI laws and regulations govern all activities of the Embassy. Specifically, the operations of the Embassy are guided by the Financial Management Act, Travel Policy, the Imprest Fund policy, and other applicable laws and policies of the Republic.

The Embassy is operating through an Imprest Fund. The Imprest Funds are cash funds set aside for the operational expenditures of the Embassy. At the close of each month, the Embassy prepares and submits itemized and detailed expenses paid out of the Imprest Fund to replenish the Imprest Fund to its original amount. The monthly report is submitted with the supporting documents such as invoices, cancelled checks, bank statements/reconciliations, and other

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

relevant documents to the Ministry of Foreign Affairs and Finance for review and approval. Once expenses have been reviewed and approved for the month, the amount requested is processed and Imprest Fund Account is replenished to its initial amount.

The Ambassador is the Head of the Embassy. The Ambassador is appointed by the President and Cabinet and confirmed by the Nitijela. The Ambassador has the responsibility to ensure that the expenditures of the Embassy are spent and incurred in accordance with the relevant laws and policies of the Republic.

Objectives, Scope & Methodology

Objective & Scope

The objective of the audit was to determine whether the Embassy spendings complied with established RMI laws, policies and guidelines, and whether compliance issues reported previously have been addressed. The audit covered fiscal years 2016, 2017, 2018, 2019, 2020, and 2021. The audit was conducted pursuant to Article VIII, Section 15(1) of the RMI Constitution, which states in part:

“The Auditor-General shall audit public funds and accounts of the Republic of the Marshall Islands including those of the Department or Offices of the legislative, executive and judicial branch of Government and of any other public corporation or other statutory authority constituted under the law of the Marshall Islands unless, in relation to any such public corporation or other statutory authority, provision is made by Act for audit by any other person.”

Methodology

The audit fieldwork was conducted at the Ministry of Finance and the Ministry of Foreign Affairs. We reviewed accounting records, financial reports and documentation related to the financial transactions of the Embassy to determine if the Embassy spendings complied with the RMI laws, policies and guidelines. We also interviewed the Embassy officials through virtual meetings to verify the assets acquired by the Embassy during the years covered by this audit.

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

Our audit was conducted following the Generally Accepted Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusion based on our audit objective. We believe that the evidences obtained provide a reasonable basis for our findings and conclusions based on our audit objectives.

Scope Limitation

The OAG faced challenges and the audit was not completed as we planned. One of the main challenges was due to the impacts of the pandemic (Covid19). Our audit fieldwork was conducted locally as we were unable to travel to the Embassy due to travel restrictions imposed by the Covid19. Additionally, our audit procedures were limited to the reviewing Embassy compliance as opposed to a compliance plus internal control assessment that we would normally do in the past. However, this compliance assessment proved to be challenging due to the lack of proper maintenance of the accounting records and it took us a while to wait for the data we required for our examination to be provided to us. In addition, some of the required monthly reports by the Embassy were missing and we had to seek the assistance of the Ministry of Finance and the Embassy to help locate those.

Further, our review was complicated by the lack of proper explanations and justifications for certain expenses which were presented in Japanese and we had to seek clarification from the Embassy official each time we required clarification on the expense, through emails. Part of the problem was that the officials assigned to us by the Ministry of Foreign Affairs lacked knowledge of the Embassy expenses and could not provide full explanation of the activities.

Finally, our procedure to verify assets acquired by the Embassy during the years covered by this audit was limited to virtual sighting, however, the procedure was not completed timely due to technical challenges.

Prior Audit Coverage

This is the fifth (5th) review conducted by the Office of the Auditor-General on the RMI Embassy in Tokyo, Japan. Previous reviews looked at both the internal control and compliance aspects of the Embassy operation and environment. This review focused on the compliance

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

aspect of the operation and it was commissioned in response to a request from the Ministry of Foreign Affairs as a result of a change in leadership at the Embassy.

Conclusion

Overall, we found that the Embassy did not comply with established RMI laws, policies and Imprest fund guidelines in many instances as discussed in great details throughout this report. Many of the compliance issues found in this audit were also identified and reported in our prior reviews. It appeared the RMI laws and policies were overridden for convenience and flexibility of operation with little or no action taken to remedy the problems. In addition to our recommendations to the Embassy to improve compliance with RMI requirements, we also directed certain recommendations to the Ministry of Foreign Affairs, in its capacity as oversight over Embassy matters, to do more in fulfilling its role to improve compliance with RMI laws and policies.

We did note a slight improvement made by the Embassy in complying with the accounting for fixed assets requirements. Specially, we noted that the Embassy developed and maintained a fixed asset register (FAR) to account for the RMI assets under its custody, a problem that we reported in our prior reports. However, as we reported in our finding not all RMI assets under the custody of the Embassy were recorded in the FAR. In addition, we commend the Embassy for implementing the requirement regarding monthly bank reconciliation.

Our Findings, based on our review, along with our recommendations are discussed in the next section.

Findings and Recommendations

Finding No. 1: Embassy Expenses Exceeded Certain Authorized Limits

The Financial Management Act restricts departments and agencies of the RMI from exceeding budget appropriations. In addition, Section 2 of the Over-Expenditures and Over-Obligations of Fund Act stipulates that no personnel shall authorize or expend any government funds over appropriated amounts, except in emergencies, and only pursuant to procedures provided by law.

We found that although the Embassy did not exceed its overall budget during the fiscal years we audited as summarized in Table 1 below, however, we noted certain budget line items have exceeded their authorized limits. Exhibit 1-A to 1-F of this report provides a detailed analysis of the Embassy’s actual spending against the appropriated amounts during fiscal years 2016 through 2021. This condition occurred because the Embassy does not have a system in place to track its spending against budgeted amounts. All over spending violates the RMI policy and impacts the government’s ability to manage RMI’s available resources.

Table 1: Embassy Budget vs. Embassy Actual

Fiscal Years	Budgeted	Actual	Variance
2016	494,087	482,747.51	11,339.49
2017	611,799.92	600,096.49	11,703.43
2018	596,385.00	545,916.12	50,468.88
2019	564,139.25	501,670.79	62,468.46
2020	552,884.79	536,688.47	16,196.32
2021	586,510.13	549,805.76	36,704.37
Total	\$ 3,405,806.09	\$ 3,216,925.14	\$ 188,880.95

Source: Appropriation Act & Finance Financial Budget Reports (DILOG 240-p). Details of the budget vs actual spending is presented in Exhibits 1-A to A-F attached to this report.

Recommendation

We recommend that the Embassy:

1. Only incur expenses within budget authorization. Unanticipated expenses should be processed only in accordance with procedures prescribed by law.
2. Maintain a budget monitoring tool to track expenses against allocated budget line items. Each time a purchase is made the budget control tool must reflect a decrease in the authorization.

Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

Auditee's Response:

Response and Corrective Action Plan from the Ministry of Foreign Affairs can be found in Appendix I. The Embassy concurred the response and Corrective Action Plan.

Finding No. 2: Certain Embassy Expenses Were Not Supported with the Required Documentations

The Foreign Affairs Regulations 2016 states that every financial report must account for the expenditures of the Mission and attach valid invoices and receipts as evidence of the expended amount. This requirement is further stipulated in the Imprest Fund Manual of Procedures requiring all requests for reimbursement out of the Imprest Fund to be supported by invoices indicating the nature of goods or services procured and justification expenses incurred. Further, the United States dollar (USD) currency shall be used. Currencies other than the USD must be converted to the USD equivalent based on the conversion rate at the end of each month.

Our audit found that certain expenses out of the Embassy Imprest Fund account did not contain all of the required information and documentation. Specifically, we reviewed a total of 1,085 expenses valuing \$887,196 covering FY 2016 to FY 2021 and found 498 expenses valuing \$580,784 contained the required documentation while 587 expenses valuing \$306,412 did not contain all of the required information and documentation as summarized in Table 2. These exceptions are further explained in detail in Exhibits 2-A to 2-F attached to this report.

Table 2: Summary of Expenses Not Adequately Supported.

Fiscal Years	Expenses	Value	Observation		Remarks
			Expenses	Value	
2016	176	88,430	176	88,430	No receipts or invoices on file at Ministry of Finance, Embassy, and Ministry of Foreign Affairs
	50	39,495	6	6,072	Expenses not adequately supported
			44	33,423	Expenses adequately supported and embassy related
Total	226	\$127,925	226	\$127,925	
2017	343	\$168,412	100	107,730	Expenses adequately supported and embassy related
			243	60,682	Expenses not adequately supported
Total	343	\$168,412	343	\$168,412	
2018	132	172,793	82	99,992	Expenses adequately supported and embassy related
			50	72,801	Expenses not adequately supported
Total	132	\$172,793	132	\$172,793	
2019	127	121,691	36	52,574	Expenses adequately supported and embassy related
			91	69,117	Expenses not adequately supported

Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

Total	127	\$121,691	127	\$121,691	
2020	150	\$140,410	143	139,759	Expenses adequately supported and embassy related
			7	651	Expenses not adequately supported
Total	150	\$140,410	150	\$140,410	
2021	107	155,965	93	147,306	Expenses adequately supported and embassy related
			14	8,659	Expenses not adequately supported
Total	107	\$155,965	107	\$155,965	
Grand total	1085	\$887,196	498	\$580,784	Expenses adequately supported and embassy related
			587	\$306,412	Expenses not adequately supported

Source: RMI Embassy Required Monthly Reimbursement Reports

The cause of the above condition is because the Embassy did not follow the Foreign Affairs Regulations and Imprest Fund guidelines when submitting and reporting its expenses. In addition, there is a lack of oversight by the Ministry of Foreign Affairs and Trade (Ministry of Foreign Affairs) to ensure the Embassy follows all reporting requirements and guidelines.

The effect of the above condition is noncompliance with the RMI policy and when the Embassy expenses are unsupported and disallowed for reimbursement it will cause the Imprest Fund to be depleted and the Embassy may not be able to pay for its financial obligations.

Recommendations

We recommend that:

3. The Embassy strictly follows the requirements to report its expenses.
4. The Secretary of Ministry of Foreign Affairs thoroughly reviews the Embassy expenses and address all reporting deficiencies and work with the Secretary of Finance to resolve any disallowed claims to avail funds for the Embassy needs.

Auditee's Response:

Response and Corrective Action Plan from the Ministry of Foreign Affairs can be found in Appendix I. The Embassy concurred the response and Corrective Action Plan.

Finding No. 3: Certain Embassy Travels Did Not Comply with the RMI Travel Policy

The Foreign Affairs Regulations 2016 requires that all travels by the Heads of Missions and other Embassy officials outside the host country or state, whether for official or unofficial purposes, to be approved by the Secretary. Additionally, official travels, once approved, shall be administered by the Ministry headquarters through the standard process of Travel

Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

Authorization and in a manner consistent with the Policies and Regulations on RMI Government official travels. In addition, the Imprest Fund Manual of Procedure further requires that expenses incurred from the Imprest fund are to be supported by receipt and/or invoice.

We reviewed 35 Travel expenses (International Travel) with a total value of \$120,892 during FY 2016 to 2021 and found 9 travels totaling \$27,555 were adequately supported and complied with the travel policy while 14 travels with a value of \$36,153 were not. We also found 12 travel expenses with a total value of \$57,184 during the fiscal year 2016 were not available for our examination and accordingly we were unable to confirm whether those travels follow the requirements.

Table 3: Travel Expenses Did Not Comply with the RMI Travel Policy

Fiscal Year	Month	Expense Ref No.	Amount	Remarks	
2016	Oct	Oct#A	4,146	Files containing the required documentation were not available at the Ministry of Finance, Banking, Postal Services (Finance), Ministry of Foreign Affairs, and Embassy to support the travel expenses. Accordingly, we could not confirm these travel expenses.	
		Dec	Dec#23		1,307
	Dec#28		6,214		
	Dec#C		4,107		
	Dec#D		1,956		
	Jan	Jan#8	4,859		
	Mar	Mar#42	6,862		
		Mar#43	6,316		
	Apr	Apr#8	4,669		
		Apr#9	3,885		
	May	May#34	5,933		
		May#35	6,929		
Total		12	57,184		
2017	Oct	oct#39	657	Although we acknowledge itinerary, receipt of ground fairs and hotel receipt were provided, the TA was not signed by the Secretary of Ministry of Foreign Affairs and other authorized signatories and no boarding passes. Also, trip report was not submitted as required by the Travel policy.	
		oct#40	968		
		oct#48	906		Although we acknowledge boarding passes and two receipts in foreign language were provided, the TA was not signed by the Secretary of Ministry of Foreign Affairs and other authorized signatories. Also, trip report was not submitted as required by the Travel policy.
		oct#49	3,699		Although we acknowledge TA was approved by authorized authorities, the TA was not processed in accordance with the travel policy because the TA was approved a month after travel took place. Also, the trip report was not submitted.
	Feb	feb#47	700	Although the expense is allowable, TA was not signed by the Secretary of Ministry of Foreign Affairs and no trip report submitted as required by the Travel policy.	
2018	Apr	1900	4,263	Although we acknowledge there were boarding passes and a trip itinerary provided, TA was not signed by the Secretary of Ministry of Foreign Affairs. Trip report was also not provided. we also noted Finance disallowed \$6, 973.19 due to non-sufficient fund (NSF) Account/Travel Authorization	
		1901	2,711		
	Mar	1867	4,123	Although we acknowledge there were boarding pass and certain receipt for fuel and meals provided, TA was not signed by the Secretary of Ministry Foreign Affairs. Trip report was also not submitted as required by the Travel policy.	

Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

	Oct	1718	3,385	Although we acknowledge there were boarding passes and hotel receipt provided, TA was not signed by the Secretary of Ministry of Foreign Affairs. Trip report was also not submitted. We also noted Finance disallowed \$3, 385 require the TA.
	June	1944	2,495	Although we acknowledge boarding passes and hotel receipt were provided, TA was not signed by the Secretary of Ministry of Foreign Affairs. Trip report was also not submitted. We also noted Finance disallowed \$2,495.48 and require the original TA.
	Nov	1742	311	Although we acknowledge there were boarding passes, meal, and car rental receipts provided, TA was not signed by the Secretary of Ministry of Foreign Affairs and no trip report submitted. We also noted Finance required the original TA.
2019	May	2297	3,746	Although we acknowledge an itinerary was provided, there were no boarding passes and the TA was not signed by the Secretary of Ministry of Foreign Affairs and other authorized signatories. Also, trip report was not submitted. We further noted that Finance disallowed \$9,585 from these three expenses due to the NSF account and requires the original TA of expense 2297.
	June	2332	4,517	
		2333	3,672	
Total		14	36,153	

Source: RMI Embassy Required Monthly Reimbursement Reports

The cause of the above condition is a result of the lack of oversight and enforcement of the RMI Travel Policy which not only violates the RMI Policy but decreases accountability over the use of Embassy funds. In addition, travel expenses incurred without documentation will be disallowed for reimbursement and will not be put back into the Imprest Fund which will negatively impact the Embassy operation.

Recommendation

We recommend that:

5. The Embassy complies with the Travel policy requirements.
6. The Secretary of Ministry of Foreign Affairs requires all Embassy travels to follow the Travel policy.

Auditee's Response:

Response and Corrective Action Plan from the Ministry of Foreign Affairs can be found in Appendix I. The Embassy concurred the response and Corrective Action Plan.

Finding No. 4: Certain Required Monthly Reports Were Not Prepared and Submitted by the Embassy

The Imprest Fund Manual of Procedure requires the following reports and documentation when submitting replenishment requests for expenses out of the Imprest Fund account monthly to the Ministry of Foreign Affairs for review and then to the Ministry of Finance for processing:

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

- 1) Disbursement/check register;
- 2) Summary of disbursement by account report;
- 3) Petty cash voucher;
- 4) Request for reimbursement of petty cash;
- 5) Imprest cash reimbursement voucher;
- 6) Special fund report;
- 7) Bank reconciliation;
- 8) Bank statement; and
- 9) Imprest fund reconciliation.

Further, the Imprest Fund Manual of Procedure requires that the United States Dollar (USD) currency shall be used. Currencies other than the USD must be converted to its USD equivalent based on the conversion rate at the end of each month. Additionally, for all documents to support the disbursement form, the Imprest Fund must reflect the USD amount including the invoices, contracts, and billings.

Our review of the monthly required reports revealed the followings:

- ✓ Amounts on the monthly Summary of disbursement by account reports were converted to U.S. dollars.
- ✓ Table 4 below provides a summary of the required monthly reports and what the Embassy provided and did not provide during the periods we examined.
 - ✓ We found that the Embassy prepared and submitted the required monthly bank reconciliation reports for evaluation by the Ministry of Foreign Affairs and Ministry of Finance during FY 2018 through FY 2021. The Embassy is commended for implementing the requirement regarding monthly bank reconciliation.
 - ✗ We found that the monthly Imprest fund reconciliation reports were absent for all the fiscal years we audited. This occurred because Embassy did not conduct monthly reconciliation of the Imprest Fund. The lack of performing monthly reconciliation of the Imprest Fund by the Embassy was also reported in our prior report dated January 16, 2018 and it remains unresolved.
 - ✗ We found that the monthly required special fund reports were not prepared and submitted by the Embassy from FY 2019 to FY 2021. In addition, we found that the disbursement/check voucher registers and other monthly required reports supporting a petty cash system within the Imprest Fund were not prepared and submitted because

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

the Embassy operates on a cash basis and the Embassy does not have a petty cash system within the Imprest Fund.

Table 4: Availability of Monthly Required Reports at either Finance, Foreign Affairs & Embassy

Monthly Required Reports	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Summary of Disbursement by Account Report	Yes	Yes	Yes	Yes	Yes	Yes
Disbursement/Cash Register	Yes	Yes	Yes	Yes	Yes	Yes
Supporting Document (disbursement/check voucher, invoices, billings, etc)	No	Yes	Yes	Yes	Yes	Yes
Disbursement/Check Voucher Register	{a}	{a}	{a}	{a}	{a}	{a}
Bank Reconciliation	No	No	Yes	Yes	Yes	Yes
Imprest Fund Reconciliation	No	No	No	No	No	No
Bank Statements (Saving Passbook)	Yes {b}	Yes	Yes	Yes	Yes	Yes
Special Fund Report	x	x	x	No	No	No
Request for Reimbursement of Petty Cash Fund	{e}	{e}	{e}	{e}	{e}	{e}
Petty Cash Voucher	{e}	{e}	{e}	{e}	{e}	{e}
Petty Cash Register	{e}	{e}	{e}	{e}	{e}	{e}
Imprest Cash Reimbursement Voucher	{e}	{e}	{e}	{e}	{e}	{e}

Source: RMI Embassy Required Monthly Reimbursement Reports

Note:

{a} Japan is operated on a cash basis because businesses do not accept check. Accordingly, the audit procedures were not applicable to the Embassy and was not performed.

{b} except August and September

{e} Embassy does not have a petty cash fund within the Imprest Fund. Accordingly, the audit procedures were not applicable to the Embassy and was not performed.

{x} Requirement effective as of FY 2019

Recommendation

We recommend that the Embassy:

7. Prepares and submits all monthly reports as required by the Imprest Fund policy.

Auditee's Response:

Response and Corrective Action Plan from the Ministry of Foreign Affairs can be found in Appendix I. The Embassy concurred the response and Corrective Action Plan.

Finding No. 5: Management of Fixed Assets Can Be Improved

All overseas Missions shall submit an annual report of government fixed-asset to the Ministry of Foreign Affairs, whether donated or purchased with funds appropriated to the Mission. All

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

fixed assets shall be marked to indicate government ownership and recorded on a fixed asset register (FAR). The FAR must be updated every two years indicating all assets acquired and disposed of.

Our audit found that the management of the fixed assets under the custody of the Embassy can be improved. We noted that the Embassy has taken steps and placed tags on certain assets acquired during fiscal years 2016 to 2021, however, not all fixed assets were recorded in the FAR. For instance, image 1 below shows two assets that were tagged by the Embassy but those tag numbers were not recorded on the FAR maintained by the Embassy. In addition, we also noted that the tag code used by the Embassy is for the RMI Embassy in Fiji.

Image 1: Assets with Tag Numbers but were not recorded in the Fixed Assets Registry.



Source: Pictures of Embassy Assets were taken during our virtual meeting

Additionally, the Embassy indicated to us that forty (40) fixed assets were sent to home office (the Ministry of Foreign Affairs). Upon further examination, we verified that eight (8) fixed assets existed at the Ministry and were in good condition, however these were not tagged to indicate government ownership. We could not locate the remaining thirty-two (32) fixed assets and determine whether these have been disposed of properly.

We further noted that the Embassy was not updating its FAR every two years to indicate all fixed assets acquired and disposed of as required by the policy. This issue was reported in our prior report dated January 16, 2018.

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

The primary purpose of tagging fixed assets is to provide an accurate method of identifying assets as RMI property, to control the location of all physical assets, and to provide a link to records for physical inventories. Without ownership information on RMI assets and equipment, RMI is vulnerable to theft that could go undetected.

Recommendation

We recommend that:

8. The Embassy maintains a complete record of all fixed assets under its custody and furnishes a copy to Ministry of Foreign Affairs.
9. The Secretary of Ministry of Foreign Affairs should establish internal control procedures to place proper tag and bar code labels on all fixed assets that identify RMI as the property owner, including developing instructions for the Embassy.

Auditee's Response:

Response and Corrective Action Plan from the Ministry of Foreign Affairs can be found in Appendix I. The Embassy concurred the response and Corrective Action Plan.

Finding No. 6: Not All Locally Engaged Staff (LES) Have Valid Employment Contracts

The Government Liability Act requires that all contracts with the Government or agency of the Government shall be: (a) in writing; (b) in the name of the Government; (c) made pursuant to an appropriation, if the contract entails an expenditure of public money; (d) certified in writing by the Secretary of Finance or his designee that an appropriation has been made for the full amount of the contract liability and that funds are available; (e) approved in writing as to form and execution by the Attorney General or his designee; and (f) executed by a contracting officer authorized to sign on behalf of the Government. Contracts which do not comply with the requirements are void and unenforceable.

We found that the Embassy did not comply with the Government Liability Act when the Embassy employed the services of a certain locally engaged staff (LES) without a valid contract after the original contract had expired. In addition, we found that the Embassy employed the services of certain other part-time LES to perform Embassy duties but there were no formal written contracts in place to indicate the rights and obligations of parties and minimize the risk of conflict. During the six fiscal years we audited, the Embassy paid a total sum of \$171,749 to

Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

an LES without a valid contract as summarized in Table 5 below. This issue of employing LES without a valid contract was also reported in our prior report dated January 16, 2018.

Table 5: Summary of Locally Engaged Staff at the RMI Japan Embassy

Fiscal Year	LES	Position Title	Approved by all Authorized Authorities	Periods	Salary/yr	Contract Duration	Remarks
2016	(#1)	Administrative staff	No Contract	No Contract	No Contract	No Contract	Embassy engaged LES without a contract in place and LES was paid \$27,010.
	(#5)	Part-time Driver	No Contract	No Contract	Unknown	No Contract	Embassy engaged LES and paid \$384.
	(#3)	Official Driver	No Contract	8/31/2016 - 9/30/2016	No Contract	No contract	Embassy engaged LES without a contract in place and LES was paid \$4,431.
2017	(#1)	Administrative staff	No Contract	10/17/2016 - 1/31/2017	No Contract	No Contract	Embassy engaged LES without a contract in place and LES was paid \$8,907.
	(#6)	Part-time Driver	No Contract	No Contract	No Contract	No Contract	Embassy engaged LES without a contract in place and LES was paid \$4,052.
	(#3)	Official Driver	No Contract	10/17/2016 - 7/31/2017	No Contract	No Contract	Embassy engaged LES without a contract in place and LES was paid \$26843.
2018	(#1)	Administrative staff	No Contract	3/5/2018 - 6/12/2018	No Contract	No Contract	Embassy engaged LES without a contract in place and LES was paid \$9,258.
	(#7)	Part-time Driver	No Contract	No Contract	No Contract	No Contract	Embassy engaged LES without a contract in place and LES was paid \$4,106.
	(#3)	Official Driver	No Contract	8/31/2018 - 9/28/2018	No Contract	No Contract	Embassy engaged LES without a contract in place and LES was paid \$4,016.
	(#8)	Part-time Driver	No Contract	No Contract	No Contract	No Contract	Embassy engaged LES without a contract in place and LES was paid \$1,099.
	(#9)	Part-time Driver	No Contract	No Contract	No Contract	No Contract	Embassy engaged LES without a contract in place and LES was paid \$278.
	(#10)	No Contract	No Contract	No Contract	No Contract	No Contract	Embassy engaged LES without a contract in place and LES was paid \$2,221.
2019	(#11)	Administrative Assistant	No Contract	No Contract	No Contract	No Contract	Embassy engaged LES without a contract in place and LES was paid \$1,802.
	(#10)	Administrative Assistant	No Contract	No Contract	No Contract	No Contract	Embassy engaged LES without a contract in place and LES was paid \$32,607.
	(#3)	Official Driver	No Contract	No Contract	No Contract	No Contract	Embassy engaged LES without a contract in place and LES was paid \$3,5502.
2020	(#10)	Administrative Assistant	No Contract	10/16/2019 - 1/30/2020	No Contract	No Contract	Embassy engaged LES without a contract in place and LES was paid \$6,455
	(#3)	Official Driver	No Contract	10/16/2019 - 11/1/2019	No Contract	No Contract	Embassy engaged LES without a contract in place and LES was paid \$2,778
						Total	\$171,749 Salary paid without a contract

Source: LES Contracts & RMI Embassy Required Monthly Reimbursement Reports

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

We determined that the cause of the above condition is a result of the current practice whereby the Embassy continues to engage services of LES without ensuring that valid contracts are executed first which not only violates the RMI policy it creates the risk that a conflict could arise as a result from the lack of written, clear and binding terms, and the rights and obligations of the parties. In addition, there is an oversight by the Ministry of Foreign Affairs to ensure the Embassy executes valid contracts when employing the services of LES.

Recommendations

We recommend that:

10. The Embassy complies with the RMI policy and executes formal contract agreements when employing the services of locally-engaged staff.
11. The Secretary of Ministry of Foreign Affairs requires the Embassy to execute formal contracts before employing the LES services.

Auditee's Response:

Response and Corrective Action Plan from the Ministry of Foreign Affairs can be found in Appendix I. The Embassy concurred the response and Corrective Action Plan.

Finding No. 7: Private Money Was Loaned to the Embassy Which Violates the RMI Policy
The Imprest Fund Manual of Procedure states that, “No official shall borrow any amount from the Imprest fund. Likewise, no official shall enter into a borrowing arrangement for the purpose of replenishing the Imprest fund.”

Our audit found that Embassy officials have been loaning private monies to the Embassy and later getting reimbursements from the Embassy Imprest Fund account throughout the years covered by the audit. Based on prior review which we uncovered the same issue, it was indicated to us by the Embassy officials that personal loans were made to the Imprest Fund because of the untimely payments by the Ministry of Finance to replenish the low cash levels of the Imprest Fund. When these payments or loans to the Imprest Fund were made, the Embassy did not prepare proper loan documents justifying the loan amount, except the receipt of the amount paid to the Embassy.

Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

For instance, in FY 2016 we noted two loans were made to the Imprest Fund by one Embassy official (Official 1). The primary record maintained by the Embassy to show receipts and repayments of the loans is a disbursement register, where we noted that the sum of \$11,766 was described as loans and \$31,804 as reimbursement which was more by \$20,038 as shown in Table 6 below. Our attempt to confirm the difference of \$20,038 between amount loaned to and repayment from the Imprest Fund was unsuccessful because of inadequate records keeping.

Table 6: Personal Loans to the Imprest Fund: FY 2016

Embassy Official	Date	Refer. Code	Advances/Loan to the Imprest Fund	Date	Refer. Code	Reimbursement of Advances/ Loans	Balance
Official 1	7/21/2016	July#10	\$ 7,530	7/27/2016	Jul#27	\$ 15,531	
Official 1	7/25/2016	July#11	\$ 4,236	7/28/2016	Jul#34	\$ 14,119	
Official 1				3/28/2016	Mar#B	\$ 2,154	
Total			\$ 11,766			\$ 31,804	\$(20,038)

Source: RMI Embassy Required Monthly Reimbursement Reports

In addition to the above, we noted one payment of 1,500,000 yen (\$13,145) which was described as a loan from another Embassy official (Official 3) that was deposited into the Embassy bank account on September 28, 2018. The purpose of the deposit was to pay for the overdue rental bills for the residential complex of one RMI official to the RMI Permanent Mission in New York, USA. The payment of the overdue bills for the residential complex of the official by the Embassy was instructed by the Ministry. We have not been able to confirm whether the RMI Permanent Mission has repaid the total sum that it received from the Embassy due to a lack of proper documentation. On November 8, 2019, however, we noted that the Embassy paid the sum of 1,000,000 yen (\$9,259) as partial repayment on the loan from Official 3 of \$13,145 which we have determined that it should have been paid by the RMI Permanent Mission through the Embassy.

The practice of comingling private monies with the Embassy operation fund violates the RMI policy and made it difficult to verify the amount of the loans against bank deposits to the Imprest Fund because those loans were used to pay bills and other expenses directly. The bills that were paid did not include documentation that the amount was paid from personal finances. In addition, the current practice of comingling private monies with the Embassy fund, coupled with poor records keeping, increase the possibility for misuse of Embassy funds to occur which may not be identified and corrected promptly.

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

This issue of comingling private monies with the Embassy operation funds was also reported in our prior report dated January 16, 2018.

Recommendations

We recommend that:

12. The Embassy cease the practice of loaning and co-mingling private funds with the Embassy Imprest fund as prohibited by the RMI policy
13. The Secretary of Ministry of Foreign Affairs issues instruction to the Embassy to cease the practice of loaning and using private funds to pay for Embassy bills.
14. The Secretary of Ministry of Foreign Affairs requires the RMI Permanent Mission to repay the Embassy the total sum of 1,500,000 yen (\$13,145), which was wired to the RMI Permanent Mission on September 28, 2018.

Auditee's Response:

Response and Corrective Action Plan from the Ministry of Foreign Affairs can be found in Appendix I. The Embassy concurred the response and Corrective Action Plan.

Finding No. 8: Disallowed Disbursements

The Foreign Affairs Regulations 2016 states that every financial report must account for the expenditures of the Mission and attach valid invoices and receipts as evidence of the expended amount. This requirement is further stipulated in the Imprest Fund Manual of Procedures requiring all requests for reimbursement out of the Imprest Fund to be supported by invoices indicating the nature of goods or services procured and justification for expenses incurred.

Our review of the Monthly reimbursement vouchers submitted for reimbursement during the periods under audit disclosed that not all expenses reported were reimbursed back to the Imprest fund account. The audit found that a total of \$354,879.72 in expenses were disallowed for reimbursement during the six years we examined. The reasons for the disallowed reimbursement include lack of supporting documentation, unallowable expenses, lack of justifications supporting the disbursements, budget exhaustion of the expense line items, and incorrect expense account codes. Table 7 below provides a summary of the disallowed claims for the six years we reviewed.

Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

Table 7: Disallowed Disbursements

Periods	Disallowed Expenses	Descriptions
FY2016	\$114,847.39	Lack of receipts, no employee contracts, no travel authorizations, no boarding passes; line item budget exhaustion & incorrect expense account charged
FY2017	\$65,632.66	Lack of receipts, no employee contracts, no travel authorizations, line item budget exhaustion, incorrect expense account charged & personal items
FY2018	\$111,998.09	Lack of receipts, car loan payment not allowable, no timesheet, contract expired, loan payment not allowable, educational allowances not allowable, no TAs, external accounting service fee, lack of budget, expenses not allowable & payments for RMI Korea Embassy expenses not supported.
FY2019	\$37,134.18	No employee contracts, no TAs, incorrect expense account charged, and budget exhaustion
FY2020	\$4,617.71	No TAs and budget exhaustion
FY2021	\$20,649.69	Loan payment is not allowable, items purchased are to be reimbursed by Home Office & PSS
Totals	\$354,879.72	

Source: Finance Reconciliation Report & Required Monthly Reimbursement Reports

The cause of the above condition is because the Embassy did not follow the established policy and submit all expenses and required documentation. In addition, there is a lack of oversight by the Ministry of Foreign Affairs to ensure the Embassy complies with the requirements.

The disallowed expenses depleted the Embassy operation fund and may affect its ability to pay major bills and expenses as they become due.

Recommendations

We recommend that:

15. The Embassy should comply with the RMI policy and submit valid invoices and receipts that support the disbursements submitted for reimbursement.
16. The Secretary of Ministry Foreign Affairs should require the Embassy to comply with all the reporting requirements when submitting the monthly reimbursement request.
17. The Secretary of Ministry of Foreign Affairs and the Embassy should work with the Secretary of Ministry of Finance on all disallowed claims in the efforts to replenish the Embassy Imprest Fund for those expended amounts and to avail those funds for the Embassy use.

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

Auditee's Response:

Response and Corrective Action Plan from the Ministry of Foreign Affairs can be found in Appendix I. The Embassy concurred the response and Corrective Action Plan.

Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

Exhibits:

Exhibit 1-A: Line Item Budget FY 2016

Account Name	Acct No	Amended Budget	Expended	Encumbered	Balance Remaining
Salary & Wages Marsh	1011	\$80,000.00	\$96,877.08	-	(\$16,877.08)
Personnel Benefits-Marsh	1115	\$6,300.00	\$5,738.64	-	\$561.36
Employee Insurance	1116	\$1,000.00	\$730.98	-	\$269.02
Audit Expense	1515	(\$375.00)	-	-	(\$375.00)
Contractual Services	1520	\$77,000.00	\$55,581.77	-	\$21,418.23
Travel	2020	\$7,778.78	\$9,182.04	-	(\$1,403.26)
International Travel	2021	\$43,061.70	\$17,661.70	\$1,950.00	\$ 23,450.00
Cost of Living Allowance	2110	\$66,400.00	\$66,400.00	-	-
Leased & Rental Housing	2115	\$87,845.05	\$94,504.03	-	(\$6,658.98)
Rentals	2205	-	\$2,084.69	-	(\$2,084.69)
Utilities	2215	\$13,800.00	\$ 9,627.29	-	\$4,172.71
Communication	2305	\$7,551.00	\$10,320.86	-	(\$2,769.86)
Insurance	2315	\$1,400.00	\$1,240.99	-	\$159.01
Subscriptions, Dues & Fee	2330	\$664.00	\$225.85	-	\$438.15
Office/Computer Supplies	2405	\$3,000.00	\$4,935.59	-	(\$1,935.59)
POL(Fuel)	2410	\$4,600.00	\$4,954.91	-	(\$354.91)
Representation	2605	\$16,907.59	\$16,821.84	-	\$85.75
Allowance	2615	\$17,529.03	\$24,286.11	-	(\$6,757.08)
Other Charges & Expenses	2750	\$54,524.85	\$54,524.85	-	-
Reimbursable Expenses	2910	\$5,100.00	\$5,098.29	-	\$1.71
Grant Total		\$494,087.00	\$480,797.51	\$1,950.00	\$11,339.49

Source: Appropriation Acts & Ministry of Finance Financial Budget Reports (DILOG 240-p)

Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

Exhibit 1-B: Line Item Budget FY 2017

Account Name	Acct No	Amended Budget	Expended	Encumbered	Balance Remaining
Salary & Wages Marsh	1011	\$80,001.00	\$81,105.89	-	(\$1,104.89)
Personnel Benefits-Marsh	1115	\$6,300.00	\$7,024.51	-	(\$724.51)
Employee Insurance	1116	\$1,000.00	\$855.74	-	\$144.26
Audit Expense	1515	(\$127.34)	-	-	(\$127.34)
Contractual Services	1520	\$91,000.00	\$24,480.75	-	\$66,519.25
Travel	2020	\$5,700.00	\$5,829.09	-	(\$129.09)
International Travel	2021	\$43,797.00	\$29,763.06	\$1,950.00	\$12,083.94
Cost of Living Allowance	2110	\$60,150.00	\$66,400.00	-	(\$6,250.00)
Leased & Rental Housing	2115	\$188,400.00	\$191,041.15	-	(\$2,641.15)
Repatriation & Home Leave	2123	\$6,000.00	-	-	\$6,000.00
Utilities	2215	\$21,000.00	\$13,273.15	-	\$7,726.85
Communication	2305	\$18,050.00	\$12,247.80	-	\$5,802.20
Insurance	2315	\$1,400.00	\$1,307.69	-	\$92.31
Subscriptions, Dues & Fee	2330	\$664.00	\$368.06	-	\$295.94
Freight	2401	\$500.00	-	-	\$500.00
Office/Computer Supplies	2405	\$8,000.00	\$8,385.47	-	(\$385.47)
POL(Fuel)	2410	\$6,435.00	\$6,972.60	-	(\$537.60)
other Supplies/Materials	2450	\$1,000.00	-	-	\$1,000.00
Representation	2605	\$15,000.00	\$13,699.56	-	\$1,300.44
Allowance	2615	\$36,000.00	\$58,752.18	-	(\$22,752.18)
Other Charges & Expenses	2750	\$200.00	\$76,639.79	-	(\$76,439.79)
Budget - All Other	2799	\$15.26	-	-	\$15.26
Reimbursable Expenses	2910	\$17,815.00	-	-	\$17,815.00
Furniture & Fixtures	3133	\$3,500.00	-	-	\$3,500.00
Grant Total		\$611,799.92	\$598,146.49	\$1,950.00	\$11,703.43

Source: Appropriation Acts & Ministry of Finance Financial Budget Reports (DILOG 240-p)

Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

Exhibit 1-C: Line Item Budget FY 2018

Account Name	Acct No	Amended Budget	Expended	Balance Remaining
Salary & Wages Marsh	1011	\$70,885.00	\$59,692.42	\$11,192.58
Personnel Benefits-Marsh	1115	\$9,200.00	\$5,808.18	\$3,391.82
Employee Insurance Expenses	1116	\$1,000.00	\$831.74	\$168.26
Audit Expense	1515	(\$37.00)	-	(\$37.00)
Contractual Services	1520	\$77,000.00	\$87,767.82	(\$10,767.82)
Travel	2020	\$3,700.00	\$5,470.58	(\$1,770.58)
International Travel	2021	\$25,798.00	\$35,403.44	(\$9,605.44)
Cost of Living Allowance	2110	\$66,400.00	\$54,900.00	\$11,500.00
Leased & Rental Housing	2115	\$143,400.00	\$145,983.83	(\$2,583.83)
Repatriation & Home Leave	2123	\$7,000.00	-	\$7,000.00
Rentals	2205	\$18,500.00	\$82,071.49	(\$63,571.49)
Utilities	2215	\$13,800.00	\$11,684.49	\$2,115.51
Communication	2305	\$6,050.00	\$6,055.85	(\$5.85)
Insurance	2315	\$1,400.00	\$2,424.44	(\$1,024.44)
Repairs	2325		\$29.95	(\$29.95)
Subscriptions, Dues & Fee	2330	\$664.00	\$172.19	\$491.81
Freight	2401	\$500.00	-	\$500.00
Office/Computer Supplies	2405	\$3,000.00	\$2,507.35	\$492.65
POL(Fuel)	2410	\$3,600.00	\$3,100.36	\$499.64
Representation	2605	\$10,000.00	\$18,107.40	(\$8,107.40)
Allowance	2615	\$40,000.00	\$24,500.00	\$15,500.00
Other Charges & Expenses	2750	\$200.00	(\$595.41)	\$795.41
Budget - All Other	2799	\$90,825.00	-	\$90,825.00
Furniture & Fixtures	3133	\$3,500.00	-	\$3,500.00
Grant Total		\$596,385.00	\$545,916.12	\$50,468.88

Source: Appropriation Acts & Ministry of Finance Financial Budget Reports (DILOG 240-p)

Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

Exhibit 1-D: Line Item Budget FY 2019

Account Name	Acct No	Amended Budget	Expended	Balance Remaining
Salary & Wages Marsh	1011	\$87,500.00	\$76,154.06	\$11,345.94
Personnel Benefits-Marsh	1115	\$10,063.00	\$7,192.40	\$2,870.60
Employee Insurance Expenses	1116	\$1,000.00	\$831.28	\$168.72
Audit Expense	1515	(\$33.75)	-	(\$33.75)
Contractual Services	1520	\$87,849.00	\$72,367.70	\$15,481.30
Travel	2020	\$3,700.00	\$5,688.82	(\$1,988.82)
International Travel	2021	\$14,749.00	\$18,997.89	(\$4,248.89)
Cost of Living Allowance	2110	\$73,400.00	\$67,150.00	\$6,250.00
Leased & Rental Housing	2115	\$185,696.00	\$155,430.53	\$30,265.47
Repatriation & Home Leave	2123	\$20,000.00	\$7,329.10	\$12,670.90
Utilities	2215	\$14,800.00	\$11,374.60	\$3,425.40
Communication	2305	\$7,671.00	\$7,400.55	\$270.45
Insurance	2315	\$1,400.00	\$2,078.29	(\$678.29)
Subscriptions, Dues & Fee	2330	\$646.00	\$104.00	\$542.00
Freight	2401	\$500.00	-	\$500.00
Office/Computer Supplies	2405	\$3,000.00	\$1,145.08	\$1,854.92
POL(Fuel)	2410	\$7,000.00	\$4,726.86	\$2,273.14
Water	2445	-	\$129.00	(\$129.00)
Representation	2605	\$5,000.00	\$1,990.09	\$3,009.91
Allowances	2615	\$40,000.00	\$22,500.00	\$17,500.00
Other Charges & Expenses	2750	\$199.00	\$39,080.54	(\$38,881.54)
Grant Total		\$564,139.25	\$501,670.79	\$62,468.46

Source: Appropriation Acts & Ministry of Finance Financial Budget Reports (DILOG 240-p)

Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

Exhibit 1-E: Line Item Budget FY 2020

Account Name	Acct No	Amended Budget	Expended	Balance Remaining
Salary & Wages Marsh	1011	\$86,387.00	\$85,317.43	\$1,069.57
Personnel Benefits-Marsh	1115	\$10,062.00	\$8,767.88	\$1,294.12
Employee Insurance	1116	\$1,000.00	\$834.47	\$165.53
Audit Expense	1515	(\$29.75)	-	(\$29.75)
Contractual Services	1520	\$63,153.81	\$57,973.58	\$5,180.23
Travel	2020	\$3,500.00	\$2,134.02	\$1,365.98
International Travel	2021	\$7,000.00	\$8,999.50	(\$1,999.50)
Cost of Living Allowance	2110	\$83,732.00	\$82,982.00	\$750.00
Leased & Rental Housing	2115	\$215,704.90	\$192,020.14	\$23,684.76
Utilities	2215	\$16,542.00	\$12,455.58	\$4,086.42
Communication	2305	\$7,581.30	\$8,534.28	(\$952.98)
Insurance	2315	\$2,000.00	\$3,341.11	(\$1,341.11)
Subscriptions, Dues & Fee	2330	\$500.00	\$104.00	\$396.00
Freight	2401	\$500.00	-	\$500.00
Office/Computer Supplies	2405	\$3,473.04	\$3,227.45	\$245.59
POL(Fuel)	2410	\$2,042.33	\$4,665.29	(\$2,622.96)
Representation	2605	\$5,000.00	\$1,996.90	\$3,003.10
Allowances	2615	\$42,950.00	\$42,450.00	\$500.00
Other Charges & Expenses	2750	\$243.62	\$19,342.84	(\$19,099.22)
Office equipment & Computer	3132	\$1,542.54	\$1,542.00	\$0.54
Grant Total		\$552,884.79	\$536,688.47	\$16,196.32

Source: Appropriation Acts & Ministry of Finance Financial Budget Reports (DILOG 240-p)

Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

Exhibit 1-F: Line Item Budget FY 2021

Account Name	Acct No	Amended Budget	Expended	Balance Remaining
Salary & Wages Marsh	1011	\$92,500.00	\$87,575.10	\$4,924.90
Personnel Benefits-Marsh	1115	\$10,062.00	\$8,827.58	\$1,234.42
Employee Insurance Expenses	1116	\$1,000.00	\$818.55	\$181.45
Retirement Plans with ASC	1117	\$83.07	\$121.83	(\$38.76)
Contractual Services	1520	\$70,997.03	\$70,997.03	-
Travel	2020	\$3,500.00	\$145.88	\$3,354.12
International Travel	2021	\$1,900.00	-	\$1,900.00
Cost of Living Allowance	2110	\$69,200.00	\$69,200.00	-
Leased & Rental Housing	2115	\$237,667.69	\$237,667.69	-
Utilities	2215	\$16,542.00	\$12,893.77	\$3,648.23
Communication	2305	\$8,583.05	\$8,583.05	-
Insurance	2315	\$9,000.00	\$3,484.83	\$5,515.17
Subscriptions, Dues & Fee	2330	\$500.00	\$104.00	\$396.00
Freight	2401	\$500.00	\$198.56	\$301.44
Office/Computer Supplies	2405	\$3,000.00	\$1,194.97	\$1,805.03
POL(Fuel)	2410	\$4,000.00	\$1,708.38	\$2,291.62
Equip & Tools not capitalized	2440	\$1,469.08	-	\$1,469.08
Representation	2605	\$5,000.00	\$1,295.52	\$3,704.48
Allowances	2615	\$25,650.00	\$25,650.00	-
Other Charges & Expenses	2750	\$21,236.73	\$19,339.02	\$1,897.71
Furniture & Fixtures	3133	\$891.53	-	\$891.53
Vehicle	3135	\$3,227.95	-	\$3,227.95
Grant Total		\$586,510.13	\$549,805.76	\$36,704.37

Source: Appropriation Acts & Ministry of Finance Financial Budget Reports (DILOG 240-p)

Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

Exhibit 2-A: Expenses Were Not Adequately Supported During Fiscal Year 2016

Ref. Code	Account	Sub-Account	Expense Description	Date of Purchase	Purchase Amount (US)	Does Expense Adequately Supported?	Comment
Mar#13	Allowance (Educational)	2615	Luncheon fee for Official 1's Child	18-Mar	123.8	Missing Document	No supporting Documents at Finance, Foreign Affairs, and Embassy. Accordingly, we could not determine if expenses were supported or not.
Mar#27			Tuition Fee for Official 1's Children	29-Mar	222.66		
OCT#1			School Fees for Official 1's Child	7-Oct	235.6		
OCT#18			Costume Fee for Official 2's Child	23-Oct	74.99		
OCT#24			Memorial Fee for Official 1's Child	29-Oct	248		
OCT#25			Tuition for Official 1's Children	29-Oct	330.66		
OCT#31			School Uniform for Official 1's Child	31-Oct	114.69		
Mar#8	Communication	2305	Telephone Bill	17-Mar	32.97	Missing Document	No supporting Documents at Finance, Foreign Affairs, and Embassy. Accordingly, we could not determine if expenses were supported or not.
Mar#28			Postal Fee	30-Mar	0.82		
Mar#29			Postal Fee	30-Mar	1.8		
OCT#19			Cable TV Fee	28-Oct	48.21		
Mar#1			Postal Fee	2-Mar	1.83		
Mar#1			Postal Fee	3-Mar	1.07		
Mar#3				4-Mar	1.07		
Mar#8				17-Mar	1.46		
Mar#28				30-Mar	2.37		
Mar#29				30-Mar	3.62		
Mar#30			30-Mar	1.46			
Mar#34			Telephone Bill	31-Mar	413.11		
Mar#35			Postal Fee	31-Mar	1.46		

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

Mar#35	Communication	2305		31-Mar	2.71	Missing Document	No supporting Documents at Finance, Foreign Affairs, and Embassy. Accordingly, we could not determine if expenses were supported or not.				
OCT#4			Telephone Bill	8-Oct	30.6						
OCT#4				8-Oct	85.8						
OCT#20			Postal Fee	28-Oct	0.99						
OCT#20			Telephone Bill	28-Oct	2.55						
OCT#20			Telephone Bill	28-Oct	20.68						
OCT#20				28-Oct	466.1						
Mar#6	Contractual Service	1520	Salary for LES#1	15-Mar	1,113.29	No	No supporting Documents at Finance, Foreign Affairs, and Embassy. Accordingly, we could not determine if expenses were supported or not.				
Mar#7			Salary for LES#3	15-Mar	1,335.95						
Mar#36			Salary for LES#1	31-Mar	1,113.29						
Mar#37			Salary for LES#3	31-Mar	1,335.95		No contract and timesheet.				
OCT#12			Salary for LES#1	16-Oct	1,033.31						
OCT#13			Salary for LES#3	16-Oct	1,239.98						
OCT#29			Salary for LES#1	30-Oct	1,033.31						
OCT#30			Salary for LES#3	30-Oct	1,239.98						
Jul#2			Salary for LES#1	7-Jul	1,176.58						
Jul#7			Salary for LES#1	15-Jul	1,176.58						
Jul#29			Salary for LES#1	28-Jul	1,176.58			No contract			
Mar#42			International Travel	2021	Official 1 Travel to Likiep for Home Leave			31-Mar	6,862.00	Missing Document	No supporting Documents at Finance, Foreign Affairs, and Embassy. Accordingly, we could not determine if expenses were supported or not.
Mar#43					Official 1 Travel to Majuro and Manila			31-Mar	6,312.50		
OCT#a	TA for Official 1	13-Oct			4,146.41	No supporting Documents at Finance, Foreign Affairs, and Embassy. Accordingly, we could not determine if expenses were supported or not.					
Jul#23	Partial TA payments for Official 1	26-Jul			1,700.00		No	Although we acknowledge a TA was prepared, TA was not approved by the Secretary of Foreign Affairs as required by the Foreign Policy and the Foreign Manual vol. II.			

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

Mar#9	Leased & Rental Housing	2115	Rent for Official 2's Housing	17-Mar	2,226.58	Missing Document	No supporting Documents at Finance, Foreign Affairs, and Embassy. Accordingly, we could not determine if expenses were supported or not.			
Mar#17			Rent for Embassy	22-Mar	18,569.65					
OCT#14			Rent for Embassy	16-Oct	17,235.68					
OCT#32			Rent for Official 2's Housing	31-Oct	2,066.63					
Mar#2	Office/Computer Supplies	2405	Stationaries	3-Mar	3.85		Missing Document	No supporting Documents at Finance, Foreign Affairs, and Embassy. Accordingly, we could not determine if expenses were supported or not.		
Mar#5			Stationaries	15-Mar	22.12					
OCT#2			Attachment of Printer	7-Oct	74.99					
OCT#8			Name Cards for LES#1	15-Oct	42.85					
OCT#26			Stationaries	29-Oct	4.1					
OCT#33			Storage Boxes	31-Oct	44.14					
OCT#33			Vacuum Cleaner	31-Oct	336.65					
Mar#10			P.O.L Fuel	2410	Gasoline for Embassy Cars	17-Mar			117.34	Missing Document
OCT#27	Gasoline for Staff Cars	29-Oct			627.32					
Jul#33	Gasoline for Staff Cars	28-Jul			445.07	No		Although we acknowledge there was a receipt, there was no agreement between the Embassy and the lending party.		
OCT#22	Repair	2325	Car Maintenance	28-Oct	22.92	Missing Document	No supporting Documents at Finance, Foreign Affairs, and Embassy. Accordingly, we could not determine if expenses were supported or not.			
OCT#22			Car Maintenance	28-Oct	185.67					
Mar#5	Representation	2605	Banking Fee	15-Mar	0.96			Missing Document	No supporting Documents at Finance, Foreign Affairs, and Embassy. Accordingly, we could not determine if expenses were supported or not.	
Mar#9			Banking Fee	17-Mar	3.85					
Mar#14			Meal for Staff	20-Mar	4.01					
Mar#17			Banking Fee	22-Mar	4.81					
Mar#32			Lunch for Official 1s' Meeting	30-Mar	495.07					
Mar#32			Dinner for Official 1s' meeting	30-Mar	466.94					
Mar#33			Shoes for Formal Dresses	30-Mar	47.13					
Mar#33			Gift for Leaving Ministers	30-Mar	1,145.17					
OCT#2			Banking Fee	7-Oct	0.89					
OCT#5			Gift for New Zealand Embassy	8-Oct	204.36					

Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

OCT#9	Representation	2605	Banking Fee for making Balance Information	15-Oct	26.78	Missing Document	No supporting Documents at Finance, Foreign Affairs, and Embassy. Accordingly, we could not determine if expenses were supported or not.
OCT#14			Banking Fee	16-Oct	6.61		
OCT#15			Buying a Staff Car	19-Oct	12,317.10		
OCT#15			Banking Fee	19-Oct	6.61		
OCT#19			Banking Fee	28-Oct	0.89		
OCT#24			Banking Fee	29-Oct	4.46		
OCT#32			Banking Fee	31-Oct	3.57		
OCT#34			Costume for Official	31-Oct	52.74		
OCT#35			Meals for Staff Meeting	31-Oct	18.76		
OCT#36			Meals for Staff Meeting	31-Oct	39.18		
OCT#36			Meals for Trainees	31-Oct	26.95		
OCT#37			meals for Meeting with Belgium Embassy	31-Oct	32.88		
OCT#37			Meals for Meeting with MEXT	31-Oct	26.12		
Mar#4			Travel	2020	Parking Fee		
Mar#4	Parking Fee	8-Mar			2.67		
Mar#4	Parking Fee	8-Mar			2.67		
Mar#10	ETC Fees	17-Mar			70.09		
Mar#14	Bus Ticket	20-Mar			27.61		
Mar#15	Taxi Fee	20-Mar			12.47		
Mar#15	Taxi Fee	20-Mar			13.72		
Mar#15	Taxi Fee	20-Mar			13.72		
Mar#16	Train Ticket	20-Mar			11.76		
Mar#16	Train Ticket	20-Mar			15.14		
Mar#18	Parking Fee	22-Mar			8.02		
Mar#18	Parking Fee	22-Mar			10.69		
Mar#18	Train Ticket	22-Mar			8.02		
Mar#19	Train Ticket	22-Mar			1.78		
Mar#19	Train Ticket	22-Mar			1.78		

Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

Mar#19	Travel	2020	Train Ticket	22-Mar	1.78	Missing Document	No supporting Documents at Finance, Foreign Affairs, and Embassy. Accordingly, we could not determine if expenses were supported or not.
Mar#20			Train Ticket	23-Mar	8.91		
Mar#20			Train Ticket	23-Mar	8.91		
Mar#20			Train Ticket	23-Mar	8.91		
Mar#20			Train Ticket	23-Mar	17.81		
Mar#21			Train Ticket	23-Mar	8.91		
Mar#21			Train Ticket	23-Mar	4.45		
Mar#21			Train Ticket	23-Mar	8.91		
Mar#21			Train Ticket	23-Mar	8.91		
Mar#21			Train Ticket	23-Mar	8.91		
Mar#22			Train Ticket	23-Mar	8.91		
Mar#22			Train Ticket	23-Mar	8.91		
Mar#22			Train Ticket	23-Mar	8.91		
Mar#22			Train Ticket	23-Mar	8.91		
Mar#23			Train Ticket	23-Mar	8.91		
Mar#23			Train Ticket	23-Mar	8.91		
Mar#23			Train Ticket	23-Mar	8.91		
Mar#23			Train Ticket	23-Mar	8.91		
Mar#24			Train Ticket	23-Mar	8.91		
Mar#24			Train Ticket	23-Mar	8.91		
Mar#24			Train Ticket	23-Mar	4.45		
Mar#24			Train Ticket	23-Mar	8.91		
Mar#25			Train Ticket	23-Mar	8.91		
Mar#25			Train Ticket	23-Mar	4.45		
Mar#26			Parking Fee	24-Mar	9.26		
Mar#26			Taxi Fee	24-Mar	8.1		
Mar #26			Taxi Fee	24-Mar	6.5		
Mar#31			Parking Fee	30-Mar	4.63		
Mar#31			Parking Fee	30-Mar	2.67		
Mar#31			Parking Fee	30-Mar	2.67		
Mar#31			Parking Fee	30-Mar	7.13		
Mar#38			Taxi Fee	31-Mar	11.67		
Mar#38			Taxi Fee	31-Mar	8.1		
Mar#38			Taxi Fee	31-Mar	6.5		
Mar#38			Taxi Fee	31-Mar	8.1		

Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

Mar#39	Travel	2020	Taxi Fee	31-Mar	6.5	Missing Document	No supporting Documents at Finance, Foreign Affairs, and Embassy. Accordingly, we could not determine if expenses were supported or not.
Mar#39			Taxi Fee	31-Mar	6.5		
Mar#39			Taxi Fee	31-Mar	10.15		
Mar#40			Taxi Fee	31-Mar	6.5		
Mar#40			Taxi Fee	31-Mar	22.09		
Mar#40			Taxi Fee	31-Mar	6.5		
Mar#40			Taxi Fee	31-Mar	6.5		
Mar#41			Taxi Fee	31-Mar	10.51		
Mar#41			Train Ticket	31-Mar	1.51		
Mar#41			Train Ticket	31-Mar	1.43		
OCT#3			Parking Fee	7-Oct	2.48		
OCT#3			Parking Fee	7-Oct	8.27		
OCT#3			Parking Fee	7-Oct	9.92		
OCT#3			Parking Fee	7-Oct	9.09		
OCT#10			Taxi Fee	15-Oct	6.03		
OCT#10			Taxi Fee	15-Oct	6.03		
OCT#11			Train Ticket	15-Oct	1.32		
OCT#11			Train Ticket	15-Oct	1.65		
OCT#11			Train Ticket	15-Oct	1.65		
OCT#16			Parking Fee	22-Oct	8.27		
OCT#16			Parking Fee	22-Oct	2.48		
OCT#23			Taxi Fee	28-Oct	9.75		
OCT#23			Taxi Fee	28-Oct	11.99		
OCT#28			ETC Fees	29-Oct	375.71		
OCT#38			Taxi Fee	31-Oct	6.03		
OCT#38			Taxi Fee	31-Oct	6.03		
OCT#38			Taxi Fee	31-Oct	21.66		
OCT#38			Taxi Fee	31-Oct	15.71		
OCT#38			Taxi Fee	31-Oct	6.03		
OCT#38			Taxi Fee	31-Oct	6.03		
OCT#39			Taxi Fee	31-Oct	10.5		
OCT#39			Taxi Fee	31-Oct	11.99		
OCT#39			Taxi Fee	31-Oct	19.43		
OCT#39	Taxi Fee	31-Oct	13.14				

Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

OCT#40	Travel	2020	Taxi Fee	31-Oct	15.71	No	Although we acknowledge there was a receipt, there was no agreement between the Embassy and the lending party.
OCT#40			Taxi Fee	31-Oct	6.03		
OCT#40			Taxi Fee	31-Oct	6.03		
OCT#40			Taxi Fee	31-Oct	6.03		
OCT#40			Taxi Fee	31-Oct	6.03		
OCT#40			Taxi Fee	31-Oct	11.99		
OCT#41			Taxi Fee	31-Oct	6.03		
OCT#41			Taxi Fee	31-Oct	6.03		
Jul#33			ETC card for staff cars	28-Jul	397.21		
OCT#6			Utilities	2215	Electricity		
OCT#6	Electricity	14-Oct			236.93		
OCT#7	Gas	14-Oct			27.72		
OCT#17	Water	22-Oct			100.74		
OCT#21	Electricity	28-Oct			108.34		
Mar#11	Electricity for Embassy	17-Mar			322.18		
Mar#11	Electricity for Embassy	17-Mar			464.83		
Mar#12	Gas for Embassy	17-Mar			14.21		
Total Fiscal Year 2016					94,502		

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

Exhibit 2-B: Expenses Were Not Adequately Supported During Fiscal Year 2017

Ref. Code	Account	Sub-Account	Expense Description	Date of Purchase	Purchase Amount (US)	Does Expense Adequately Supported?	Comment
Dec# 1	Contractual Service	1520	Salary for LES #1	1-Dec	1,063.65	No	Expense was not adequately supported. No contract & timesheet.
Dec#2			Salary for LES #2	1-Dec	1,276.38		Expense was not adequately supported. Although there was a receipt, it is unknown whom this expense was for and the receipt was in foreign language that prevented us to confirm if this expense was Embassy related or not.
Dec# 7	Travel	2020	Train Ticket	5-Dec	1.70		Expense was not adequately supported. Although there was a receipt of a bank, the business invoice was not attached. Accordingly, we could not confirm the value of the goods incurred.
Dec# 7			Train Ticket	5-Dec	2.38		Fee related to expense above. In regards, we could not confirm if this fee was legit or not.
Dec# 7			Train Ticket	5-Dec	1.70		Expense was not adequately supported. Although there was a receipt of a bank, business invoice was not attached. Accordingly, we could not confirm the value of the goods incurred.
Dec# 9	Communication	2305	Equipping cable TV for Official 1's Residence	6-Dec	248.13		Fee related to expense above. In regard, we could not confirm if this fee was legit or not.
Dec# 9	Representation	2605	Banking Fee	6-Dec	0.92		Expense was not adequately supported. Although we acknowledged there was a receipt in foreign language, it was unknown what this banking fee related too. Accordingly, we could not confirm if expense is embassy related or not.
Dec# 9	Communication	2305	Cable TV for Official 1's residence	6-Dec	66.90		Expense was not adequately supported. Although we acknowledge there was a receipt, purpose of the postal fee was not indicated. Accordingly, we could not determine if expense was embassy related or not.
Dec# 9	Representation	2605	Banking Fee	6-Dec	2.30		Expense was not adequately supported. Although we acknowledge there was receipt of bank, business invoice was not provided. Accordingly, we could not determine the cost of goods.
Dec# 11			Banking Fee	6-Dec	3.68		Fee related to above expenses that we could not determine the cost of the goods.
Dec# 17	Communication	2305	Postal Fee	8-Dec	9.87		Expense was not adequately supported. Although we acknowledge there was a receipt in foreign language, the purpose for the parking fee and whose vehicle the expense relate too was not indicated. Accordingly, we could not determine if expense was embassy related or not.
Dec# 17			Postal Fee	8-Dec	1.79		Expense was not adequately supported. Although there was a receipt in foreign language, it is unknown whom this expense was for and purpose for the trip was not indicated. Accordingly, we could not confirm if this expense was Embassy related or not.
Dec# 18			Equipping Cable TV for Embassy Office	8-Dec	3,508.71		
Dec# 18	Representation	2605	Banking Fee	8-Dec	1.84		
Dec# 18	Travel	2020	Parking Fee	8-Dec	4.25		
Dec# 18	Travel	2020	Train Ticket	8-Dec	1.70		

Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

Dec# 20	Communication	2305	Postal Fee	12-Dec	45.69	No	Expense was not adequately supported. Although we acknowledge there was a receipt in foreign language, the purpose for the postal fee was not indicated. Accordingly, we could not confirm if expense was embassy related or not.
Dec# 23	Lease & Rental Housing	2115	Rent for Parking at Embassy Office	13-Dec	510.55		
Dec# 23	Representation	2605	Banking fee	13-Dec	3.68		
Dec# 24	Office/Computer	2405	Scanning work	13-Dec	0.08		
Dec# 27			Christmas cards	14-Dec	92.21		
Dec# 28	Travel	2020	parking fee	14-Dec	4.42		
Dec# 28			Parking Fee	14-Dec	7.66		
Dec# 28			Parking Fee	14-Dec	12.76		
Dec# 28			Parking Fee	14-Dec	4.25		
Dec# 29			Taxi Fee	14-Dec	26.89		
Dec# 29			Taxi Fee	14-Dec	6.98		
Dec# 29			Taxi Fee	14-Dec	6.21		
Dec# 29			Taxi Fee	14-Dec	10.04		
Dec# 30			Taxi Fee	14-Dec	13.10		
Dec# 30			Taxi Fee	14-Dec	15.40		
Dec# 30			Taxi Fee	14-Dec	10.81		
Dec# 30			Taxi Fee	14-Dec	10.81		
Dec# 30			Taxi Fee	14-Dec	10.81		
Dec# 31			Taxi Fee	14-Dec	13.87		
Dec# 31			Taxi Fee	14-Dec	21.19		
Dec# 31			Taxi Fee	14-Dec	9.28		
Dec# 32			Taxi Fee	14-Dec	6.21		
Dec# 32			Taxi Fee	14-Dec	6.21		
Dec# 32			Train Ticket	14-Dec	2.13		
Dec# 33			Train Ticket	14-Dec	4.25		
Dec# 33			Train Ticket	14-Dec	8.51		
Dec# 33			Train Ticket	14-Dec	4.25		
Dec# 33			Train Ticket	14-Dec	8.51		
Dec# 34			Train Ticket	14-Dec	1.53		
Dec# 34			Train Ticket	14-Dec	8.51		
Dec# 34			Train Ticket	14-Dec	8.51		
Dec# 34			Train Ticket	14-Dec	8.51		
Dec# 35			Train Ticket	14-Dec	8.51		
Dec# 35	Train Ticket	14-Dec	8.51				
Dec# 35	Train Ticket	14-Dec	2.38				
Dec# 36	Train Ticket	14-Dec	2.38				
Dec# 36	Train Ticket	14-Dec	2.38				
Dec# 38	Communication	2305	Postal Fee	15-Dec	6.77		Expense was not adequately supported. Although we acknowledge there was a receipt, purpose for the postal fee was not indicated. The Accompanying receipt was in foreign language preventing us from confirm if expense was embassy related or not.

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

Dec# 39	Contractual Service	1520	Salary for LES #1	15-Dec	1,063.65	No	Expense was not adequately supported. No contract & timesheet
Dec# 40			Salary for LES #2	15-Dec	1,276.38		Expense was not adequately supported. Although we acknowledge there was a receipt from bank, the business invoice and the report of those embassy property shipped to Majuro were not attached.
Dec# 41		Shipping Embassy properties for Majuro	15-Dec	4,254.59	Fee related to above expense that we could not determine the cost of the shipment of the embassy assets to Majuro.		
Dec# 41	Representation	2605	Banking Fee	15-Dec	3.68		Expense was not adequately supported. Although we acknowledge a receipt from bank, business invoice was not attached. Accordingly, we could not confirm the actual cost of the expense.
Dec# 42	Office/Computer Supplies	2405	Office Furniture	15-Dec	1,438.05		Fee related to above expense that we could not confirm the actual cost of the expense.
Dec# 42	Representation	2605	Banking Fee	15-Dec	3.68		Expense was not adequately supported. Although we acknowledge there was a receipt, purpose of the postal fee was not indicated. Accordingly, we could not determine expense was embassy related or not.
Dec# 43	Communication	2305	Postal Fee	16-Dec	16.12		Expense was not adequately supported. Although we acknowledge there was a receipt, whom the printing works belong too was not indicated. Accordingly, we could determine if expense was embassy related or not.
Dec# 46	Office/Computer Supplies	2405	Printing Works	16-Dec	23.39		Expense was not adequately supported. Although we acknowledged there was a receipt in foreign language, we could not verify the type of good embassy bought.
Dec# 48			Pens for Embassy Office	18-Dec	2.76		Expense was not adequately supported. Although we acknowledged there was a receipt of a bank payment, business invoice was not attached. Accordingly we could verify the actual cost of the goods.
Dec# 50	Communication	2305	Cable TV for Embassy Office	19-Dec	172.46		Fee related to above expense that we could not verify the actual cost of the goods.
Dec# 50	Representation	2605	Banking Fee	19-Dec	2.30		Expense was not adequately supported. Although we acknowledged there was a receipt of a bank, business invoice was not attached. Accordingly we could verify the actual cost of the goods.
Dec# 50	Communication	2305	Cable TV for Official 2's residence	19-Dec	76.09		Fee related to above expense that we could not verify the actual cost of the goods.
Dec# 50	Representation	2605	Banking Fee	19-Dec	2.30		Expense was not adequately supported. Although we acknowledge receipt of bank payment, business invoice was not attached. Accordingly, we could not verify the cost of the good procured.
Dec# 52	Office/Computer Supplies	2405	New computer for office	19-Dec	2,002.38		fee related to above expense that we could not confirm costing of the expense.
Dec# 52	Representation	2605	Banking Fee	19-Dec	0.92		Expense was not adequately supported. Although we acknowledge there was a receipt in foreign language, the purpose of the postal fee was not indicated. As a result, we could not confirm if expense was embassy related or not.
Dec# 54	Communication	2305	Postal Fee	21-Dec	1.02		

Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

Dec# 55	Communication	2305	Fax for Former Embassy Office	21-Dec	21.30	No	Expense was not adequately supported. Although we acknowledge there was a receipt, purpose to pay the fax for former embassy office was not indicated.
Dec# 55			Fax for Former Embassy Office	21-Dec	36.23		
Dec# 56			Mobile phone for Official 1	21-Dec	245.32		
Dec# 56	P.O.L. (fuel)	2410	Gasoline for Embassy cars	21-Dec	554.43		Expense was not adequately supported. Although we acknowledge there was a receipt for card payment, business receipt was not attached. Accordingly, we could not confirm the actual cost of the good.
Dec# 56	Representation	2605	Banking Fee	21-Dec	0.92		Fee related to the above expense that we could not confirm the actual cost.
Dec# 56	Travel	2020	ETC fee for Embassy cars	21-Dec	145.51		Expense was not adequately supported. Although we acknowledge there was a receipt for card payment, business receipt was not attached. Accordingly, we could not confirm costing of the good.
Dec# 56	Representation	2605	Banking Fee	21-Dec	0.92		fee related to above expense that we could not confirm costing of the expense.
Jul#2	Travel	2020	Train Ticket	3-Jul	2.54		Expense was not adequately supported. Although we acknowledged there was a receipt, the recipient and purpose of the travel were not indicated. Accordingly, we could not determine if expense was embassy related or not.
Jul#2			Train Ticket	3-Jul	1.54		
Jul#2			Train Ticket	3-Jul	102.85		
Jul#3	Representation	2605	Dry cleaning	3-Jul	90.81	Expense was not adequately supported. Although we acknowledge there was a receipt, the recipient of the expense was not indicated. Accordingly, we could not determine if expense was embassy related or not. This was also flagged by Finance.	
Jul#4	Contractual Service	1520	Salary for LES #2	5-Jul	1,358.08	Expense was not adequately supported. Although we acknowledge there was timesheet and billing, those timesheets were not approved. Additionally, there was no contract.	
Jul#5			Salary for LES #1	5-Jul	1,131.73	Expense was not adequately supported. Although we acknowledge LES has contract and expense was accompanied by timesheet and note for salary payment, the timesheet was not approved.	
Jul#9	Subscriptions	2330	Postal Fee	6-Jul	1.09	Expense was not adequately supported. Although we acknowledge there was a receipt with foreign language, the purpose for the postal fee was not indicated. As a result, we could not confirm if expense was embassy related or not.	

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

Jul#10	International Travel	2021	Official 1's Business Trip for Cambodia	6-Jul	5,002.90	No	Expense was not adequately supported. Although TA, boarding passes, receipts of meal and receipt for accommodation were attached, TA was not approved by the Secretary of Ministry of Foreign Affairs and the itinerary was not provided. Accordingly, we could not confirm the actual cost of trip.
Jul#11			Official 2's Business Trip for Cambodia	6-Jul	4,353.24		
Jul#12	Utilities	2215	Wifi for Office	10-Jul	30.78		Expense was not adequately supported. Although we acknowledge there was a receipt, whose office the WiFi belonged too was not indicated. Accordingly, we could not determine if expense was embassy related or not.
Jul#16	Allowances (Educational)	2615	Tuition fee for Official 1's Child	11-Jul	11,774.92		Expense was not adequately supported. Although we acknowledge a receipt of bank payment, the school invoice/receipt was not attached. Accordingly, we could not confirm the actual cost of the expense.
Jul#17			Tuition fee for Official 2's Child	11-Jul	8,108.10		
Jul#21AR	Representation	2605	Meal for Official 1	12-Jul	3.17		Expense was not adequately supported. Although we acknowledge there was a receipt, purpose for paying meal for Official 1 was not indicated. Accordingly, we could not determine if expense was embassy related or not.
Jul#21AR			Meal for Official 1	12-Jul	2.35		
Jul#21AR			Meal for Official 1	12-Jul	2.54		
Jul#21AR			Meal for Official 1	12-Jul	5.57		
Jul#22AR			Meal for Official 1	12-Jul	2.55		
Jul#22AR			Meal for Official 1	12-Jul	3.13		
Jul#23AR			Meal for Official 1	12-Jul	9.20		
Jul#23AR			Meal for Official 1	12-Jul	6.23		
Jul#23AR			Meal for Official 1	12-Jul	6.85		
Jul#23AR			Meal for Official 1	12-Jul	3.93		
Jul#24AR			Meal for Official 1	12-Jul	5.88		
Jul#24AR			Meal for Official 1	12-Jul	5.18		
Jul#25AR			Meal for Official 1	12-Jul	3.31		
Jul#25AR			Meal for Official 1	12-Jul	3.29		
Jul#25AR			Meal for Official 1	12-Jul	4.76		
Jul#25AR			Meal for Official 1	12-Jul	6.46		
Jul#26AR			Meal for Official 1	12-Jul	1.37		
Jul#26AR			Meal for Official 1	12-Jul	7.41		
Jul#26AR			Meal for Official 1	12-Jul	1.96		
Jul#26AR			Meal for Official 1	12-Jul	6.50		
Jul#27AR			Meal for Official 1	12-Jul	3.24		
Jul#27AR			Meal for Official 1	12-Jul	0.98		
Jul#27AR			Meal for Official 1	12-Jul	4.74		
Jul#27AR			Meal for Official 1	12-Jul	6.43		
Jul#28AR			Meal for Official 1	12-Jul	3.52		
Jul#28AR			Meal for Official 1	12-Jul	5.33		
Jul#28AR			Meal for Official 1	12-Jul	6.99		

Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

Jul#28AR	Representation	2605	Meal for Official 1	12-Jul	2.54	No	Expense was not adequately supported. Although we acknowledge there was a receipt, purpose for paying meal for Official 1 was not indicated. Accordingly, we could not determine if expense was embassy related or not.
Jul#29AR			Meal for Official 1	12-Jul	0.98		
Jul#29AR			Meal for Official 1	12-Jul	2.54		
Jul#29AR			Meal for Official 1	12-Jul	5.56		
Jul#29AR			Meal for Official 1	12-Jul	1.27		
Jul#30AR			Meal for Official 1	12-Jul	2.54		
Jul#30AR			Meal for Official 1	12-Jul	0.98		
Jul#30AR			Meal for Official 1	12-Jul	5.68		
Jul#30AR			Meal for Official 1	12-Jul	1.27		
Jul#31AR			Meal for Official 1	12-Jul	4.97		
Jul#31AR			Meal for Official 1	12-Jul	2.44		
Jul#31AR			Meal for Official 1	12-Jul	9.41		
Jul#31AR			Meal for Official 1	12-Jul	4.07		
Jul#32AR			Meal for Official 1	12-Jul	0.98		
Jul#32AR			Meal for Official 1	12-Jul	0.98		
Jul#32AR			Meal for Official 1	12-Jul	5.68		
Jul#32AR			Meal for Official 1	12-Jul	0.98		
Jul#33AR			Meal for Official 1	12-Jul	1.57		
Jul#33AR			Meal for Official 1	12-Jul	0.98		
Jul#33AR			Meal for Official 1	12-Jul	13.95		
Jul#33AR			Meal for Official 1	12-Jul	2.69		
Jul#34AR			Meal for Official 1	12-Jul	3.54		
Jul#34AR			Meal for Official 1	12-Jul	2.25		
Jul#34AR			Meal for Official 1	12-Jul	0.98		
Jul#34AR			Meal for Official 1	12-Jul	0.98		
Jul#35AR			Meal for Official 1	12-Jul	2.25		
Jul#35AR			Meal for Official 1	12-Jul	3.67		
Jul#35AR			Meal for Official 1	12-Jul	0.98		
Jul#35AR			Meal for Official 1	12-Jul	8.14		
Jul#36AR			Meal for Official 1	12-Jul	2.00		
Jul#36AR			Meal for Official 1	12-Jul	5.26		
Jul#37AR			Office Supply	12-Jul	10.77		
Jul#37AR	Meal for Official 1	12-Jul	5.25				
Jul#39AR	Travel	2020	Taxi Fee	12-Jul	8.06		Expense was not adequately supported. Although we acknowledge there was a receipt noted gift, whom this belong too was indicated. Accordingly, we could not determine if expense is embassy related or not.
Jul#39AR			Taxi Fee	12-Jul	8.06		
Jul#39AR			Taxi Fee	12-Jul	6.61		
Jul#39AR			Taxi Fee	12-Jul	19.65		
Jul#40AR			Taxi Fee	12-Jul	10.96		
Jul#40AR			Taxi Fee	12-Jul	19.65		
Jul#40AR			Taxi Fee	12-Jul	9.51		

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

Jul#40AR	Travel	2020	Taxi Fee	12-Jul	18.20	No	Expense was not adequately supported. Although we acknowledged there was a receipt in foreign language, the purpose and whom this expense was for was not indicated. Accordingly, we could not determine if expense was embassy related or not.
Jul#41AR			Taxi Fee	12-Jul	7.33		
Jul#41AR			Taxi Fee	12-Jul	21.82		
Jul#41AR			Taxi Fee	12-Jul	19.65		
Jul#41AR			Taxi Fee	12-Jul	8.06		
Jul#42AR			Taxi Fee	12-Jul	21.10		
Jul#42AR			Taxi Fee	12-Jul	11.68		
Jul#42AR			Taxi Fee	12-Jul	7.33		
Jul#43AR			Taxi Fee	12-Jul	35.58		
Jul#43AR			Taxi Fee	12-Jul	7.33		
Jul#43AR			Taxi Fee	12-Jul	6.61		
Jul#43AR			Taxi Fee	12-Jul	7.33		
Jul#44AR			Taxi Fee	12-Jul	11.68		
Jul#44AR			Taxi Fee	12-Jul	11.68		
Jul#44AR			Taxi Fee	12-Jul	11.68		
Jul#44AR			Taxi Fee	12-Jul	13.13		
Jul#45AR	Representation	2605	Meal for Official 1	13-Jul	2.29	No	Expense was not adequately supported. Although we acknowledge there was a receipt noted as food, the purpose for paying food was not indicated. Accordingly, we could not determine if expense is embassy related or not.
Jul#45AR			Meal for Official 1	13-Jul	0.98		
Jul#45AR			Meal for Official 1	13-Jul	2.25		
Jul#45AR			Meal for Official 1	13-Jul	2.44		
Jul#45AR			Meal for Official 1	13-Jul	5.07		
Jul#46AR			Meal for Official 1	13-Jul	6.16		
Jul#46AR			Meal for Official 1	13-Jul	4.44		
Jul#47	Travel	2020	Train Ticket	13-Jul	9.05	No	Expense was not adequately supported. Although we acknowledged there was a receipt, the recipient and purpose of the travel were not indicated. Accordingly, we could not determine if expense was embassy related or not.
Jul#47			Train Ticket	13-Jul	9.05		
Jul#47			Train Ticket	13-Jul	9.05		
Jul#48	Contractual Service	1520	Salary for LES #2	14-Jul	1,358.08	No	Expense was not adequately supported. Although we acknowledge timesheet and notice for salary payment were attached, LES did not have a contract during the period.
Jul#50 DR	Travel	2020	taxi fee	15-Jul	15.30	No	Expense was not adequately supported. Although we acknowledged there was a receipt in foreign language, the purpose and whom this expense was for was not indicated. Accordingly, we could not determine if expense was embassy related or not
Jul#50 DR			Train Ticket	15-Jul	9.05		
Jul#50 DR			Train Ticket	15-Jul	1.81		
Jul#50 DR			Train Ticket	15-Jul	1.54		
Jul#52			Train Ticket	18-Jul	1.81		
Jul#52			Train Ticket	18-Jul	1.81		
Jul#52			Train Ticket	18-Jul	2.54		
Jul#52			Train Ticket	18-Jul	2.54		
Jul#53	Subscriptions	2330	Postal Fee	18-Jul	3.62	No	Expense was not adequately supported. Although we acknowledge there was a receipt, the purpose for the postal fee was not indicated. Accordingly, we could not determine if expense is embassy related or not.

Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

Jul#57	Communication	2305	Telephone for office	20-Jul	48.59	No	Expense was not adequately supported. Although we acknowledge there was a billing invoice in foreign language, whose office the telephone belongs to was not indicated. Accordingly, we could not determine if expense is embassy related or not.
Jul#63	Utilities	2215	Utilities for Embassy office	21-Jul	151.64		Expense was not adequately supported. Although we acknowledge there was a receipts, we could not determine specific utility expense refer too.
Jul#66 DR	Representation	2605	Dry cleaning for Official 2	25-Jul	115.89		Expense was not adequately supported. Although we acknowledge a receipt noted as try cleaning, the purpose for the dry cleaning for Official 2 was not indicated. Accordingly, we could not determine if expense is embassy related or personal in nature.
Jul#67 DR	Travel	2020	Train Ticket	25-Jul	2.54		Expense was not adequately supported. Although we acknowledged there was a receipt, the recipient and purpose of the travel were not indicated. Accordingly, we could not determine if expense was embassy related or not.
Jul#67 DR			Taxi Fee	25-Jul	13.85		Expense was not adequately supported. Although we acknowledged there was a receipt in foreign language, the purpose and whom this expense was for was not indicated. Accordingly, we could not determine if expense was embassy related or not
Jul#68 DR			Parking Fee	28-Jul	2.72		Expense was not adequately supported. Although we acknowledge there was a receipt, the purpose, location, and whose vehicle expense related to were not indicated. Accordingly, we could not determine if expense is embassy related or not.
Jul#68 DR			Taxi Fee	28-Jul	14.49		Expense was not adequately supported. Although we acknowledged there was a receipt in foreign language, the purpose and whom this expense was for was not indicated. Accordingly, we could not determine if expense was embassy related or not
Jul#69			Contractual Service	1520	Salary for LES #2		31-Jul
Jul#71	Utilities	2215	Electricity bill for Official 1's residence	31-Jul	591.12		Expense was not adequately supported because there was no receipt attached.
Sep#3	Communication	2305	Wifi service fee	4-Sep	30.13		Expense was not adequately supported. Although we acknowledge there was a receipt, the purpose and who the WiFi belong to was not indicated. Accordingly, we could not determine if expense is embassy related or not.
Sep#4	Travel	2020	Train Ticket	5-Sep	4.43		Expense was not adequately supported. Although we acknowledged there was a receipt, the recipient and purpose of the travel were not indicated. Accordingly, we could not determine if expense was embassy related or not.
Sep#4			Train Ticket	5-Sep	4.43		
Sep#4			Train Ticket	5-Sep	8.86		
Sep#4			Train Ticket	5-Sep	4.43		
Sep#4			Train Ticket	5-Sep	4.43		
Sep#4			Train Ticket	5-Sep	4.43		

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

Sep#4	Travel	2020	Train Ticket	5-Sep	1.51	No	Expense was not adequately supported. Although we acknowledged there was a receipt, the recipient and purpose of the travel were not indicated. Accordingly, we could not determine if expense was embassy related or not.
Sep#4			Train Ticket	5-Sep	1.51		
Sep#4			Train Ticket	5-Sep	100.68		
Sep#5			Taxi Fee	10-Jun	13.56		Expense was not adequately supported. Although we acknowledged there was a receipt in foreign language, the purpose and whom this expense was for was not indicated. Accordingly, we could not determine if expense was embassy related or not
Sep#5			Train Ticket	10-Jun	1.51		Expense was not adequately supported. Although we acknowledged there was a receipt, the recipient and purpose of the travel were not indicated. Accordingly, we could not determine if expense was embassy related or not.
Sep#5			Train Ticket	10-Jun	17.11		
Sep#5			Train Ticket	10-Jun	1.95		
Sep#5			Train Ticket	10-Jun	8.86		
Sep#5			Train Ticket	10-Jun	8.86		
Sep#5			Taxi Fee	10-Jun	23.49		Expense was not adequately supported. Although we acknowledged there was a receipt in foreign language, the purpose and whom this expense was for was not indicated. Accordingly, we could not determine if expense was embassy related or not
Sep#5	Train Ticket	10-Jun	3.72	Expense was not adequately supported. Although we acknowledged there was a receipt, the recipient and purpose of the travel were not indicated. Accordingly, we could not determine if expense was embassy related or not.			
Sep#6	Representation	2605	Official 1 Hosting Official Meeting	12-Sep	479.07	Expense was not adequately supported. Although we acknowledge there was a receipt, the purpose of the meeting and whom the Embassy was meeting with were not indicated. Accordingly, we could not determine if expense was embassy related or not.	
Sep#7			Official 1 Hosting Embassy Dinner	12-Sep	427.35	Expense was not adequately supported. Although we acknowledge there was a receipt, the purpose of the dinner and whom the embassy had dinner with were not indicated. Accordingly, we could not determine if expense was embassy related or not.	
Sep#7			Official 1 hosting lunch meeting	12-Sep	121.07	Expense was not adequately supported. Although we acknowledge there was a receipt, the purpose for the lunch meeting and whom the embassy had lunch with were not indicated. Accordingly, we could not determine if expense was embassy related or not.	
Sep#9	Subscriptions	2330	Postal Fee	15-Sep	2.22	Expense was not adequately supported. Although we acknowledge there is a receipt, the purpose for the postal fee was not indicated. Accordingly, we could not determine if expense was embassy related or not.	
Sep#9			Postal Fee	15-Sep	1.06		
Sep#10	Representation	2605	Dry cleaning service for Official 1	15-Sep	30.05	Expense was not adequately supported. Although we acknowledge there was a receipt, the purpose of the Dry cleaning was not indicated. We also noted that expenses are personal in nature.	
Sep#10			Dry cleaning service for Official 2	15-Sep	77.37		

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

Sep#11	Representation	2605	Refreshment for Official 1	15-Sep	6.66	No	Expense was not adequately supported. Although we acknowledge there was a receipt, the purpose for the paying refreshment for Official 1 was not indicated. Accordingly, we could not determine if expense was embassy related or not.
Sep#13	Travel	2020	taxi fee	15-Sep	17.81		Expense was not adequately supported. Although we acknowledged there was a receipt in foreign language, the purpose and whom this expense was for was not indicated. Accordingly, we could not determine if expense was embassy related or not
Sep#13			taxi fee	15-Sep	8.60		Expense was not adequately supported. Although we acknowledge there was a receipt, the purpose, location, and whose vehicle expense related to were not indicated. Accordingly, we could not determine if expense is embassy related or not.
Sep#13			Parking Fee	15-Sep	2.66		Expense was not adequately supported. Although we acknowledged there was a receipt, the recipient and purpose of the travel were not indicated. Accordingly, we could not determine if expense was embassy related or not.
Sep#14			Train Ticket	15-Sep	8.86		
Sep#14			Train Ticket	15-Sep	8.86		
Sep#14			Train Ticket	15-Sep	4.43		
Sep#14			Train Ticket	15-Sep	8.86		
Sep#14			Train Ticket	15-Sep	4.43		
Sep#18	Utilities	2215	Utilities for Embassy	19-Sep	227.30		Expense was not adequately supported. Although we acknowledge there was a receipt, it was unknown what utility embassy bought.
Sep#20	Office/Computer Supplies	2405	Stationaries for Embassy	20-Sep	18.49		Expense was not adequately supported. Although we acknowledge there was a receipt, it was unknown what stationaries embassy bought.
Sep#21	Communication	2305	Cable TV	25-Sep	84.52		Expense was not adequately supported. Although we acknowledge there was a receipt, the purpose and holder of the cable were not indicated. Accordingly, we could not determine if expense is embassy related or not.
Sep#24	Utilities	2215	Mobile phone fee for Official 1	25-Sep	252.39		Expense was not adequately supported. Although we acknowledge a receipt, there was no memo or CM approved if Ambassador was authorized to have a mobile credit. How much Ambassador was allowed for mobile credit was also unknown.
Sep#A	International Travel	2021	Official 2's business trip for South Korea	27-Sep	1,915.80		Expense was not adequately supported. Although acknowledge there was an itinerary, an e-tickets, boarding passes, and accommodation receipt, the TA was not approved by the Secretary of Ministry of the Foreign Affairs.
Sep#B			Official 3's business Trip for South Korea	27-Sep	1,989.26		
Sep#35	Travel	2020	Taxi Fee	28-Sep	19.94	Expense was not adequately supported. Although we acknowledged there was a receipt in foreign language, the purpose and whom this expense was for was not indicated. Accordingly, we could not determine if expense was embassy related or not	
Sep#35			Taxi Fee	28-Sep	6.47		
Sep#35			Taxi Fee	28-Sep	5.76	Expense was not adequately supported. Although we acknowledged there was a receipt in foreign language, the purpose and whom this expense was for was not indicated. Accordingly, we could not determine if expense was embassy related or not	

Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

Sep#35			Train Ticket	28-Sep	2.84	No	Expense was not adequately supported. Although we acknowledged there was a receipt, the recipient and purpose of the travel were not indicated. Accordingly, we could not determine if expense was embassy related or not..
			Total Fiscal Year 2017		60,682		

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

Exhibit 2-C: Expenses Were Not Adequately Supported During Fiscal Year 2018

Ref. Code	Account	Sub-Account	Expense Description	Date of Purchase	Purchase Amount (US)	Does Expense Adequately Supported?	Comment		
1784	Allowance (Educational)	2615	Japanese text book for Official 1's child	22-Dec	13.00	No	There is a receipt but the embassy used the same payment voucher twice and it was also raised by MOFA		
1710	Contractual Services	1520	Partial fee for Embassy Tokyo accounting service from independent accountant	6-Oct	1,761.00		No contract/agreement between the Embassy and the person provided as support.		
1716			Salary for LES#1 from 01-15 October 2017	16-Oct	1,100.00		No contract to support this payment.		
1717			Salary for RMI Embassy driver from 01-15 October 2017	16-Oct	1,320.00				
1730			Salary for LES#1 from 01-15 October 2017	30-Oct	1,100.00		No contract to support, only the embassy request for payment form.		
1731			Salary for RMI Embassy LES#3	30-Oct	1,320.00		No timecard provided.		
1757			Salary for RMI Embassy LES#3	8-Dec	1,109.00				
1758			Salary for RMI Embassy LES#3	8-Dec	1,331.00				
1965			Embassy LES#3 7/21-8/3, 2018	3-Aug	1,350.00		No timecard. Also, it raised by Ministry of Finance. Also, no signature on the Embassy's voucher to indicate acknowledgement of the expense .		
1979			Payment for Accounting Service for Jan, Feb and March 2018	27-Aug	1,440.00		No contract/agreement between the Embassy and the person. Also, no receipt of payment.		
1981			Embassy's LES#3 Salary 7/4-8/17	15-Aug	1,350.00		No contract and timecard. Also, no signature on the Embassy's voucher to indicate acknowledgement of the expense		
1982			Embassy's LES#3 Salary 8/18-8/31	31-Aug	1,350.00		No contract and no signature on the Embassy's voucher to indicate acknowledgement of the expense		
1718			International Travel	2021	Travel allowance for Official 1's trip to Bangkok Thailand on 23rd-28th Oct. 2017		17-Oct	3,384.00	There is a TA for the trip but it was not signed by the Secretary of Ministry of Foreign Affairs as required by the Ministry of Foreign Affairs regulations and Govt Travel Policy. The matter will be reported as a finding
1765			Leased & Rental Housing	2115	Chancery Rent		11-Dec	7,258.00	Although it is allowable, the amount reported was not fully supported. Unsupported amount of \$81.08. Further, we noted this rent fee is over by 9200 yen (\$81.08) than the actual rent amount of 808,600 yen.
1772				2115	Chancery parking monthly rent		20-Dec	578.00	Although it is allowable, the amount reported was not fully supported. Under reported \$7.10.
1733			Other Charges	2750	Fund for operation of the RMI Embassy in Seoul, Korea	31-Oct	5,283.00	No expenditure report of the funds used. Also, it is not indicated why the funds from Tokyo Embassy were used for the operation of the Korea Embassy when there	

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

1733	Other Charges	2750	Fund for operation of the RMI Embassy in Seoul, Korea on September 2017	31-Oct	26,415.00	No	is a budget allocated from the home office to the Embassy in Korea with a value of \$87,081.
1712	Representation	2605	Official 1 hosting an official dinner	7-Oct	395.00		Although the expense is allowed, justifications as to who the official was & the purpose of the dinner were not provided. As such, we are unable to determine whether the payment was related to the operation of the Embassy. The matter will be reported as a finding.
1720			Donation to WUTMI	20-Oct	5,467.00		The source of the donation not indicated. By this instance, it appeared that either the Imprest Fund is donating to the club on island or outside money had mingled with the Imprest Fund. This will be raised as a finding.
1720			Donation to AUR Women's Cooperative	20-Oct	5,467.00		Although the expense is allowed, justifications as to who the official was & the purpose of the dinner were not provided. As such, we are unable to determine whether payment was related to the operation of the Embassy. This matter will be reported as a finding.
1725			Official 1 hosting an official meeting at Hotel New Otani	26-Oct	469.00		The justification to whom was hosted and the purpose of the expense is not indicated. Also, no signature on the Embassy's voucher to indicate acknowledgment of the expense.
1725			Official 1 hosted an official meeting	26-Oct	150.00		Of the \$1,925, we questioned \$514.10 due to insufficient justification provided as to whom is being hosted and the purpose of the expenses.
1964			Dinner Meeting	1-Aug	247.00		Although expense is allowable, the purpose and to whom the embassy was sending mail to was not indicated.
1985			Breakfast, Lunch and Dinner Meetings and Farewell Dinner for Official 1 and Official 2 of Cambodia	31-Aug	1,925.00		Although the expense is allowed, justifications as to who the official was & the purpose of the trip were not provided. As such, we are unable to determine whether the payment was related to the operation of the Embassy. The matter will be reported as a finding.
1769			Subscriptions	2330	Postal Fee		13-Dec
1701	Travel	2020	Transportation expenses; taxi and train fare	1-Oct	215.00		Although the expense is allowed, justifications as to who the official was & the purpose of the trip were not provided. As such, we are unable to determine whether the payment was related to the operation of the Embassy. The matter will be reported as a finding.
1703			Transportation expenses; train fare	2-Oct	100.00		
1705			Transportation expenses; taxi fare	3-Oct	22.00		
1706			Parking fee	4-Oct	7.00		
1707			Transportation expenses; taxi fare	5-Oct	7.00		
1711			Transportation expenses train fare	7-Oct	2.00		
1713			Transportation expenses; train fare	8-Oct	8.00		
1714			Transportation expenses train fare	10-Oct	123.00		
1715			Parking fee	10-Oct	16.00		
1719			Transportation expense- taxi fare	19-Oct	27.00		
1724	Transportation expenses; Taxi and train fare	25-Oct	14.00				
1726	Transportation expense; Taxi fare	28-Oct	12.00				
1726	Transportation expenses; Taxi fare	28-Oct	16.00				

Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

1727	Travel	2020	Parking fee	28-Oct	7.00	No	<p>Although the expense is allowed, justifications as to who the official was & the purpose of the trip were not provided. As such, we are unable to determine whether the payment was related to the operation of the Embassy. The matter will be reported as a finding.</p> <p>Justification to whom, where, and purpose of the taxi and parking fee is not indicated.</p> <p>Although the expense is allowed, justifications as to who the official was & the purpose of the trip were not provided. As such, we are unable to determine whether the payment was related to the operation of the Embassy. The matter will be reported as a finding.</p>			
1728			Transportation expense; Taxi fare	28-Oct	11.00					
1728			Transportation expense; train fare	28-Oct	8.00					
1755			Train Fare	1-Dec	8.00					
1756			Parking Fee	9-Dec	26.00					
1759			Train Fare	11-Dec	100.00					
1766			Train Fare	12-Dec	35.00					
1767			Train Fare	11-Dec	10.00					
1768			Parking fee, taxi and train fare	12-Dec	16.00					
1769			Taxi Fare	13-Dec	10.00					
1963			Train Ticket	1-Aug	101.00					
1984			Taxi	31-Aug	251.00					
Total Fiscal Year 2018					72,801					

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

Exhibit 2-D: Expenses Were Not Adequately Supported During Fiscal Year 2019

Ref. Code	Account	Sub-Account	Expense Description	Date of Purchase	Purchase Amount (US)	Does Expense Adequately Supported?	Comment
2034	Communication	2305	Cable TV and Bank Transfer	1-Oct	85.63	No	Expense was not adequately supported. Although we acknowledge there was a receipt, the payment voucher was not signed by authorized authorities of the Embassy.
2035			Stamp	5-Oct	0.09		
2052			Postal money+ Commission	5-Oct	3.53		Expense was not adequately supported. Although we acknowledge there was a receipt, the payment voucher was not signed by authorized authority of the Embassy.
2060			Telephone fee	9-Oct	51.43		
2064			For Embassy Internet	10-Oct	189.07		
2183			For Docomo, telephone, OCN for Residence of Counsellor (Ambassador)	10-Oct	181.77		Expense was not adequately supported. Although we acknowledge there was a receipt, the payment voucher was not signed by authorized authorities of the embassy.
2184			Internet for Residence and Embassy	19-Oct	30.02		
2189			Postal mail for Official #1	23-Oct	2.21		Expense was not adequately supported. Although we acknowledge there was a receipt, the product and who it is for were not indicated, and the payment voucher was not signed by the authorized authorities of the embassy.
2193			Postal mail for Ministry labour, etc	26-Oct	4.41		Expense was not adequately supported. Although we acknowledge there was a receipt and a receipt of bank transfer payment, to whom the TV belonged to was not indicated. The receipt supporting the expense was in foreign language. We also noted the payment voucher was not signed by authorized authorities of the Embassy.

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

							Accordingly, we could not determine if expense was embassy related or not.
2022	Communication	2305	Telephone, Hikari TV (Resident & Embassy)	4-Feb	234.41	No	Expense was not adequately supported. Although we acknowledge there was a receipt, the payment voucher was not signed by a respective authority and to whom expense was for was not indicated. Accordingly, we could not determine if expense was embassy related or not.
2027			Docomo for AMB & Internet, Telephone for DCM	4-Feb	202.57		Expense was not adequately supported. Although we acknowledge there was a receipt, the payment voucher was not signed by respective authorities of the embassy.
2028			For Internet for Residence,	4-Feb	30.67		
2029			Internet, TV	4-Feb	83.60		
2041	Contractual Service	1520	Salary of driver	12-Oct	1,324.39		Expense was not adequately supported. There was no contract in effect. LES#2 contract was not renewed during this time.
2042			Salary of Administrative assistant	12-Oct	1,103.66		Expense was not adequately supported. There was no contract in effect because LES #10 contract was not renewed during this time.
2071			Salary+Transportation for Driver	29-Oct	1,412.68		There was no contract in effect. LES#2 Contract was not renewed during this time.
2072			Salary+Transportation	29-Oct	1,191.95		There was no contract in effect because LES #10 contract was not renewed during this time.
2203			Salary Jan 19-Feb1, 2019	1-Feb	1,263.08		Expense was not adequately supported. Although we acknowledged there was a billing or request for payment, there was no contract in effect because LES #10 contract was not renewed during this period. We also noted the payment voucher was not signed by the authorized authorities of the embassy.
2204			Salary Jan 19-Feb1, 2019	1-Feb	1,353.30		Expense was not adequately supported. Although we acknowledge there was a billing or request for payment, there was no contract in effect during this time. We also noted the payment voucher was not signed by the authorized authorities of the embassy.
2205			Salary Feb 2-Feb 15, 2019	15-Feb	1,443.52		Expense was not adequately supported. Although we acknowledge there was a billing or request for payment of service, there was no contract in effect during this time and after the old contract expired. We also noted

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

							that the payment voucher was not signed by authorized authorities of the embassy.
2206	Contractual Service	1520	Salary Feb 2-Feb 15, 2019	15-Feb	1,353.30	No	Expense was not adequately supported. Although we acknowledge there was a billing or request for payment of services, there was no contract in effect because LES #10 contract was not renewed during this period and after old contract expired. We also noted the payment voucher was not signed by authorized authorities of the Embassy.
2376			Salary and Transportation for July	16-Aug	2,924.53		There was no contract in effect. LES#3 Contract was not renewed during this time.
2377			Salary and Transportation for July	16-Aug	2,735.85		There was no contract in effect because LES #10 contract was not renewed during this time.
2396			Salary	22-Aug	1,415.09		There was no contract in effect. LES#3 Contract was not renewed during this time.
2397			Salary	22-Aug	1,320.75		There was no contract in effect because LES #10 contract was not renewed during this time.
2198	Insurance	2315	Urgent Support for Embassy's car	3-Oct	52.98	No	Expense was not adequately supported. Although we acknowledge there was a receipt, the owner of the vehicle and the nature of the emergency was not indicated. Receipt supported expense was in foreign language and it was translated as JAF for car Gai-12903 emergency service. Additional to the comment above, the payment voucher was not signed by authorized authorities of the embassy. Accordingly, we could not determine if expense was embassy related or not.
2025			Insurance for Gai-12903	14-Feb	18.04		Expense was not adequately supported. Although we acknowledge there was a receipt, the nature of the urgency to support embassy's vehicle was not indicated. Additional to this, the payment voucher was not signed by authorized authority of the embassy.

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

2375	International Travel	2021	T.A. For Ambassador Singapore Conventions Signing Ceremony, National Day Parade August 4-August 10	16-Aug	1,069.81	No	There was an expense incurred in the amount of 368,360 JPY which lacks supporting documents such as a receipt. Transportation costs from the Travel Authorization form was excluded from the calculation which resulted only to 113,400 JPY (Per Diem). Adding 113,400 with 368,360 JPY is equal to 481,760 JPY (4,544.91 US Dollars). In addition, there is also a missing Date on the Travel Authorization.
2181	Lease and Rental Housing	2115	Rent for Residence (Official 1)	4-Feb	5,413.21		Expense was not adequately supported. Although we acknowledge there was a receipt and Official #1 housing rental is allowable, the payment voucher was not signed by authorized authorities of the Embassy.
2182			Rent for Embassy	4-Feb	7,287.98		Expense was not adequately supported. Although we acknowledge there was a receipt, the payment voucher was not signed by the authorized authorities of the embassy. We also question this expense of lease for embassy car as indicated because the embassy has two vehicles.
2201			Lease for Embassy's car	15-Feb	592.75		Expense was not adequately supported. Although we acknowledge there was a receipt and it was translated, the payment voucher was not signed by the authorized authorities of the embassy.
2202			Parking for Embassy's car	15-Feb	584.63		Expense was not adequately supported. Although we acknowledge that Official #2 rental is allowable and was supported by a bank transfer receipt, the payment voucher was not signed by the authorized authorities of the embassy.
2208			Rent for Official #2	21-Feb	2,255.50		Expense was not adequately supported. Although we acknowledge there was a receipt, the payment voucher was not signed by the authorized authorities of the embassy.
2209			Rent for Embassy	26-Feb	7,287.98		Expense was not adequately supported. Although we acknowledge there was a receipt, payment voucher was not signed by respective authority. Accordingly, we could
2023			Parking for Embassy + bank transfer	1-Oct	577.86		

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

							not determine if expense was embassy related or not.
2039	Lease and Rental Housing	2115	Embassy car Alford+bank transfer	12-Oct	585.80	No	Expense was not adequately supported. Although we acknowledge there was a receipt, the condition concerning the embassy vehicle was not indicated. Additional to the above, the payment voucher was not signed by authorized authority of the embassy. Accordingly, we could not determine if expense was Embassy related or not
2053			Rent for Residence+Bank Transfer	17-Oct	5,304.61		Expense was not adequately supported. Although embassy official's rental housing is allowable, to whom the rental expense was related to was not indicated. We also noted the payment voucher was not signed by authorized authorities of the Embassy. Accordingly, we could not determine if expense was embassy related or not.
2054			Rent for residence of counsellor+bank transfer	17-Oct	2,211.73		Expense was not adequately supported. Although Ambassador rental housing is allowable, the payment voucher was not signed by authorized authorities of the embassy.
2055			Rent for Embassy + Bank transfer	17-Oct	7,139.33		
2033	Office/ PC Supplies	2405	Hand Soap	3-Oct	3.16		Inconsistency in charging expenses against the line items. Payment Voucher charged Representation account while disbursement Register charged Office/PC Supplies. The exception is an isolated matter and not signification. Additionally, to the above, the expense was not adequately supported. Although we acknowledge there was a receipt, the embassy did not indicate who was the guest and from which country. We also noted payment voucher was not signed by the respective authorities of the embassy.
2046			Milk for Guest	10-Oct	0.98		Expense was not adequately supported. Although we acknowledge there was a receipt, to whom the supplies were for was not indicated. Additionally, the payment voucher was not signed by the authorized authorities of the embassy. Accordingly, we could not determine if the expense was embassy related or not.

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

2059	Office/ PC Supplies	2405	OA Fax paper, Filing	18-Oct	11.20	No	Expense was not adequately supported. Although we acknowledge there was a receipt, whose vehicle the expense is related to was not indicated. We also note that the payment voucher was not signed by the authorized authorities of the embassy. Accordingly, we could not determine if the expense was embassy related or not.
2061			Clip for car	22-Oct	6.65		Expense was not adequately supported. Although we acknowledge there was a receipt, to whom the Kleenex paper belong to was not indicated. We also note the payment voucher was not signed by the authorized authorities of the embassy. Accordingly, we could not determine if the expense was embassy related or not.
2195			Kleenex paper	24-Oct	2.65		Expense was not adequately supported. Although we acknowledge there was a receipt, whose office these supplies were for was not indicated. we also note that the payment voucher was not signed by the authorized authorities of the embassy. Accordingly, we could not determine if the expense was embassy related or not.
2199			File, A4 paper, Tissue, etc	5-Feb	33.76		Expense was not adequately supported. Although we acknowledge there was a receipt and goods procured were identified, to whom these supplies belong to was not indicated. We also note the payment voucher was not signed by the authorized authorities of the embassy. Accordingly, we could not determine if the expense was embassy related or not.
2200			Garbage bags, Hand Soap	14-Feb	7.34		Expense was not adequately supported. Although we acknowledge there was a receipt and it was translated, the payment voucher was not signed by the authorized authorities of the embassy.

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

2026	Office/ PC Supplies	2405	Business card for Official #1	15-Feb	145.89	No	Expense was not adequately supported. Although we acknowledge there was a receipt, the payment voucher was not signed by the authorized authorities of the embassy and whose hand soap were these was not indicated. Accordingly, we could not determine if the expense was embassy related or not.		
2192	Other Charge	2750	Wire fee for Toyota finance	4-Feb	3.90		Expense was not adequately supported. Although we acknowledge there was a receipt, the goods procured and to whom the goods belonged to were not indicated. The receipt supported expense was in foreign language. We also note the payment voucher was not signed by authorized authorities of the embassy. Accordingly, we could not determine if the expense was embassy related or not.		
			Bank transfer	4-Feb	3.90		Fee related to a bank fee which we could not determine to whom the TV belongs to.		
			Bank transfer		1.95		Fee related to bank fees which the payment voucher were not signed by the authorized authorities of the embassy.		
			Bank transfer	15-Feb	3.90		Fee related to bank fee for an expense related to leasing the embassy car which we question because the embassy has two vehicles.		
			Bank transfer	15-Feb	5.85		Expense related to the above expense which the payment voucher was not signed by the authorized authorities of the embassy.		
			Bank transfer	15-Feb	5.85		Expense related to the above expense which the payment voucher was not signed by the authorized authorities of the embassy.		
			Bank transfer	21-Feb	4.51		Expense was not adequately supported. Although we acknowledge there was a receipt for a lawyer fee however purpose for engaging the lawyer was unknown. accordingly, we could not determine if the expense is embassy related or not.		
			Bank transfer		7.22		Expense related to Official #1 housing rental which the payment voucher was not signed by the authorized authorities of the Embassy.		
2398					Lawyer fee Starting money/Wire fee		22-Aug	1,302.39	
					Transfer fee		4-Feb	7.22	

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

			Bank transfer	4-Feb	7.22		Fee related to the embassy rental which the payment voucher was not signed by the authorized authorities of the embassy.
2032	Other Charge	2750	Certificate of Balance 2018	10-Oct	28.61		Expense was not adequately supported. Although we acknowledge the certificate of the balance of a loan by embassy from Mitsui Sumitomo Bank, there was no approval for the ambassador to open a loan on behalf of the embassy. In addition to the above, the payment voucher was not signed by the authorized authorities of the embassy.
2051			For Toyota Finance wire transfer	19-Oct	1.91		Expense was not adequately supported. Although we acknowledge there was a receipt, the good/service procured was not indicated. We also noted the payment voucher was not signed by the authorized authorities of the embassy. Accordingly, we could not determine if the expense was embassy related or not.
2063			Security card for Embassy	25-Oct	20.98		Expense was not adequately supported. Although we acknowledge there was a receipt of an ATM withdrawal, there was no company receipt to show the cost of the security cards of the embassy. We also note payment voucher was not signed by the authorized authorities of the embassy.
2191			P.O.L Fuel	2410	For ENEOS (Gasoline)	4-Feb	468.38
2050	For ENEOS	9-Oct			319.36		
2207	Representation	2605	Sushi Dinner	19-Feb	115.26		Expense was not adequately supported. Although we acknowledge there was a receipt and Embassy officials are entitled for representation, the purpose for hosting the sushi dinner was indicated. Additionally, those whom the embassy official entertained were not identified. In addition, we noted the

Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

							payment voucher was not signed by the authorized authorities of the embassy.
2031	Travel	2020	Parking	1-Oct	3.53	No	Expense was not adequately supported. Although we acknowledge that a TA was prepared and supported by an itinerary, TA was not signed by the Secretary of Ministry of Foreign Affairs. In addition, expense was charged against the Domestic Travel account when in fact expense was International Travel in nature.
2040			Travel fee for Official #2	10-Oct	2,480.58		Expense was not adequately supported. Although we acknowledge there was a receipt, the payment voucher was not signed by the authorized authorities of the embassy. Additionally, the purpose of the parking was not indicated. Accordingly, we could not determine if the expense was embassy related or not.
2043			Parking	12-Oct	7.06		Expense was not adequately supported. Although we acknowledge there was a receipt, the person who incurred the expense was not an employee of the embassy. There was also no memo or agreement that this person had with the embassy during FY 2019, thus we could not determine if the expense was embassy related or not.
2044			Transportation for Person #1	17-Oct	97.92		Expense was not adequately supported. Although we acknowledge there was a receipt, Person #1 was not an employee of the embassy. There was also no memo or agreement Person #1 had with the embassy during FY 2019, thus we could not determine if the expense was embassy related or not.
2045			Transportation for Person #1	17-Oct	86.79		Expense was not adequately supported. Although we acknowledge there was a receipt, the payment voucher was not signed by the authorized authorities of the embassy. In addition, Person #1 is not an employee of the embassy. Accordingly, we could not determine if the expense was embassy related or not.

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

2049	Travel	2020	Taxi from Bank to Embassy	17-Oct	19.07	No	Expense was not adequately supported. Although we acknowledge there was a receipt, to whom the ETC fee was for is not indicated. We also noted the payment voucher was not signed by the authorized authorities of the embassy. Accordingly, we could determine if the expense was embassy related or not.
2057			For ETC	19-Oct	207.66		Expense was not adequately supported. Although we acknowledge there was a receipt, the purpose of the parking was not indicated. We also note the payment voucher was not signed by the authorized authorities of the embassy. Accordingly, we could not determine if the expense was embassy related or not.
2058			Parking	19-Oct	2.65		Expense was not adequately supported. Although we acknowledge there was a receipt, the purpose of the parking was not indicated. We also note the payment voucher was not signed by the authorized authorities of the embassy. Accordingly, we could not determine if the expense was embassy related or not.
2062			Parking	22-Oct	13.24		Expense was not adequately supported. Although we acknowledge there was a receipt, whose vehicle the parking fee is related to and the purpose of the parking were not indicated. We also note the payment voucher was not signed by the authorized authorities of the embassy. Accordingly, we could not determine if the expense was embassy related or not.
2069			Parking	25-Oct	6.89		Expense was not adequately supported. Although we acknowledge there was a receipt, Person #1 was not an employee of the embassy. There was also no memo or agreement Person #1 had with the embassy during FY 2019, thus we could not determine if the expense was embassy related or not.

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

2070	Travel	2020	Transportation for Person #1	29-Oct	86.79	No	Expense was not adequately supported. Although we acknowledge there was a receipt, Person #1 was not an employee of the embassy. There was also no memo or agreement Person #1 had with the embassy during FY 2019, thus we could not determine if the expense was embassy related or not.
2180			Transportation for Person #1	29-Oct	86.79		Expense was not adequately supported. Although there was a receipt, the purpose of the parking and whose vehicle the parking fee is related to were not indicated. Additionally, we also noted the payment voucher was not signed by the authorized authorities of the embassy. Accordingly, we could not determine if the expense was embassy related or not.
2190			Parking fee	4-Feb	16.24		Expense was not adequately supported. Although we acknowledge there was a receipt, to whom this ETC fee related to was not indicated, and the accompanied receipt was in foreign language. We also noted the payment voucher was not signed by the authorized authorities of the embassy. accordingly, we could not determine if the expense was embassy related or not.
2197			For ETC	4-Feb	128.92		Expense was not adequately supported. Although we acknowledge there was a receipt, the parking purpose and whose vehicle the parking fee is related to were not indicated. We also noted the payment voucher was not signed by the authorized authorities of the embassy. Accordingly, we could not determine if the expense was embassy related or not.
2024			Parking fee	13-Feb	18.95		Expense was not adequately supported. Although we acknowledge there was a receipt and parking is an allowable cost, the payment voucher was not signed by the authorized authorities of the embassy and to whom the parking expense is related to were not indicated. Accordingly, we could not determine if the expense was embassy related or not.

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

2030	Utility	2215	Water for Residence	9-Oct	44.81	No	Expense was not adequately supported. Although we acknowledge there was a receipt, whose residence this belong to was not indicated. Additionally, the payment voucher was not signed by the authorized authorities of the embassy. Accordingly, we could not determine if the expense is embassy related or not.
2036			For Residence of Minister Counsellor (Official 1)	10-Oct	231.58		Expense was not adequately supported. Although we acknowledge there was a receipt, the payment voucher was also not signed by the authorized authorities of the embassy. Accordingly, we could not determine if the expense was embassy related or not.
2037			For Residence of Counsellor (Official 1)	10-Oct	6.58		Payment voucher was not signed by the authorized authorities of the embassy.
2038			For Residence	10-Oct	77.88		Expense was not adequately supported. Although we acknowledge there was a receipt, whose residence this belong to was not indicated. The payment voucher was also not signed by the authorized authorities of the embassy. According, we could not determine if the expense was embassy related or not.
2048			For Residence	19-Oct	531.10		Expense was not adequately supported. Although we acknowledge there was a receipt, whose residence this belong to was not indicated. We also noted that the payment voucher was not signed by the authorized authorities of the embassy. Accordingly, we could not determine if the expense was embassy related or not.
2056			Electric, Water for Embassy+Bank T	19-Oct	145.81		Expense was not adequately supported. Although we acknowledge there was a receipt, the payment voucher was not signed by the authorized authorities of the embassy.
2185			Gas for Residence	4-Feb	190.26		Expense was not adequately supported. Although we acknowledge there was a receipt, whose resident rental related to was not indicated. We also note payment voucher was not signed by the authorized authorities of the embassy. Accordingly, we could not

Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

							determine if the expense was embassy related or not.
2186	Utility	2215	Gas for residence of Official 2	4-Feb	41.53	No	Expense was not adequately supported. Although we acknowledge there was a receipt, the payment voucher was not signed by the authorized authorities of the embassy.
2187			Electric for Residence	4-Feb	1,071.23		Expense was not adequately supported. Although we acknowledge there was a receipt, to whom the resident expense is related to was not indicated. We also noted the payment voucher was not signed by the authorized authorities of the embassy. Accordingly, we could not determine if the expense was for the Embassy or not.
2188			electric for Official 2 resident	4-Feb	351.68		Expense was not adequately supported. Although we acknowledge there was a receipt, the payment voucher was not signed by the authorized authorities of the embassy.
2194			Water, Electric for Embassy	4-Feb	233.13		Expense was not adequately supported. Although we acknowledge there was a receipt and the goods indicated were for the embassy, the payment voucher was not signed by the authorized authorities of the embassy.
2378			Gas for Residence	16-Aug	84.79		The justification is too broad and unclear because it is unknown who is the recipient of the expense. Furthermore, we are unable to determine if this was for the Embassy or note.
Total Fiscal Year 2019					69,117		

Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

Exhibit 2-E: Expenses Were Not Adequately Supported During Fiscal Year 2020

Ref. Code	Account	Sub-Account	Expense Description	Date of Purchase	Purchase Amount (US)	Does Expense Adequately Supported?	Comment
2518	Communication	2305	Phone bill for dec, cellphone, Official 2 residence	15-Jan	241.01	No	Lack of support granting cellphone eligibility
2519			Official 2 cellphone	15-Jan	74.24		Lack of support granting cellphone eligibility
2540			Official 2 cellphone	30-Jan	81.36		Lack of support granting cellphone eligibility
2568			Official 2 cellphone for Jan	27-Feb	78.15		Lack of support granting cellphone eligibility
2572	Other Charge	2750	Penalty charges for illegal parking	27-Feb	137.09		Expense should have been paid off by employee for not being careful.
2574	Travel	2020	Parking 2/4	27-Feb	4.57		Purpose was not indicated.
2564	Utilities	2215	Gas for Official 2 residence 12/17-1/17 (receipt n/a @ finance)	27-Feb	34.13		Unable to trace the receipts, files missing at Finance.
Total Fiscal Year 2020					651		

Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

Exhibit 2-F: Expenses Were Not Adequately Supported During Fiscal Year 2021

Ref. Code	Account	Sub-Account	Expense Description	Date of Purchase	Purchase Amount (US)	Does Expense Adequately Supported?	Comment
2752	Communication	2305	Cell phone Tel: 0903213478	14-Oct	99.29	No	Unknown cellphone.
2988			Cell phone Tel: 32132478	5-Jul	190.34		
2807			Cell phone tel: 090 32132478	4-Dec	289.87		Expense was not adequately supported. Although we acknowledge there was a receipt, we are unable to determine who the cellphone belongs to.
3003	Lease and Rental Housing	2115	Rent for residence for august	19-Jul	5,963.30		Expense was not adequately supported. Although we acknowledge there was a receipt, whose residence was not indicated.
2744	Travel	2020	Taxi from Bank to Embassy	14-Oct	12.38		Expense was not adequately supported. Although we acknowledge there was a receipt, whose residence was not identified. Thus we could not confirm if the expense was embassy related or not.
2745	Utilities	2215	Gas for Residence	14-Oct	88.76		
2746			Water and sewage for Residence	14-Oct	99.10		
2748			Electric for Residence	14-Oct	467.96		
2764			Electric for Residence	23-Oct	477.82		
2801			Gas for residence	4-Dec	113.49		
2802			Electric for residence	4-Dec	472.58		
2982			Electric for Residence	5-Jul	250.11		
2984			Gas for Residence	5-Jul	72.05		
3001			Water and sewage for residence	16-Jul	61.83	Expense was not adequately supported. Although we acknowledge there was a receipt, whose residence was not indicated.	
Total Fiscal Year 2021					8,659		

Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

Appendices:

Appendix I: Ministry of Foreign Affairs and Embassy Responses to Findings and Recommendations

REPUBLIC OF THE MARSHALL ISLANDS
 CORRECTIVE ACTION PLAN – TOKYO JAPAN EMBASSY
 SINGLE AUDIT FISCAL YEAR(S) 2016-2021

Finding Number	Finding Description	Auditor Recommendation(s)	Questioned Cost	Corrective Action Plan	Completion Date	Responsible Person
Finding No. 01	Embassy Expenses Exceeded Certain Authorized Limits	1.) Only incur expenses within budget authorization. Unanticipated expenses should be processed only in accordance with procedures prescribed by law. 2.) Maintain a budget monitoring tool to track expenses against allocated budget line items. Each time a purchase is made the budget control tool must reflect a decrease in the authorization		The comments are noted. The Ministry plans to ensure that the Embassy strictly monitor its budget monitoring tool and to ensure that with every monthly submission of the Imprest Fund Report, they allocate the necessary funding to ensure the negative line items are replenished. Further, a monthly reconciliation of the budget between capital office and embassy is to be conducted to ensure line items are reviewed consistently.	Monthly Reconciliations	Secretary of MOFAT, Assistant Secretary of Management, Chief of Finance (MOFAT), Imprest Fund Officer, RMI Embassy in Japan.
Finding No. 02	Certain Embassy Expenses Were Not Supported with the Required Documentations	1.) The Embassy strictly follows the requirements to report its expenses 2.) The Secretary of Ministry of		The Ministry plans to ensure that every monthly submissions are thoroughly reviewed and upon identifying that an expense does not have all the required	Monthly Basis upon submission of Reports.	Secretary of MOFAT, Assistant Secretary of Management, Chief of Finance (MOFAT),

6/10/23

Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

		Foreign Affairs thoroughly reviews the Embassy expenses and address all reporting deficiencies and work with the Secretary of Finance to resolve any disallowed claims to avail funds for the Embassy needs.		documentations to justify the expense, to work with the Embassy to ensure all requirements are met before submitting to the Ministry of Finance. A monitoring tool of any disallowed items will also be compiled and also reviewed monthly to better monitor any inadequate submission of expenses.		Imprest Fund Officer, RMI Embassy in Japan.
Finding No. 03	Certain Embassy Travels Did Not Comply with the RMI Travel Policy	<ol style="list-style-type: none"> 1.) The Embassy complies with the Travel Policy Requirements. 2.) The Secretary of Ministry of Foreign Affairs requires all Embassy travels to follow the Travel Policy 		Every trip overseas is to be reviewed thoroughly upon submission. The person in charge of reviewing submission of Travel Advances (TA) and Closing TA will ensure that all required documents are submitted timely and that all required signature on the TA(s) are provided for.	Immediately upon submission.	Secretary of MOFAT, Assistant Secretary of Management, Chief of Finance (MOFAT), Imprest Fund Officer, RMI Embassy in Japan.
Finding No. 04	Certain Required Monthly Reports Were Not Prepared and Submitted by the Embassy	<ol style="list-style-type: none"> 1.) Prepares and submits all monthly reports as required by the Imprest Fund policy. 		A thorough review of the Imprest Fund Report will be conducted and a check list of all submission will be attached to each submission to ensure everything required by the Imprest Fund Manual	Immediately upon submission of every Reports	Secretary of MOFAT, Assistant Secretary of Management, Chief of Finance (MOFAT), Imprest Fund

a/ 6/10/23

Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

				<p>is abided by before submitting to MOF. It should be noted that a work with the Ministry of Finance on ensuring the 'Imprest Fund Reconciliation' submission is already underway. Once MOF has reconciled the Imprest Fund, the Embassy of Japan will now have the right beginning balance to ensure an Imprest Fund Reconciliation is submitted with the Imprest Fund report Monthly.</p>		Officer, RMI Embassy in Japan, MOFBPS.
Finding No. 05	Management of Fixed Assets Can Be Improved	<p>1.) The Embassy maintains a complete record of all fixed assets under its custody and furnishes a copy to Ministry of Foreign Affairs</p> <p>2.) The Secretary of Ministry of Foreign Affairs should establish internal control procedures to place proper tag and bar code</p>	<p>The Ministry notes the recommendations. Through the MOFAT Manual, the Embassies/Consulates are required to submit a list of their assets on an annual basis and to report on their conditions.</p> <p>Furthermore, the Ministry follows the "Fixed Asset Management Procedure Manual (MOF_ July 2019)" as a guide to help ensure procedures are set</p>	Annual Submission on every August of a Fiscal Year.	Secretary of MOFAT, Assistant Secretary of Management, Chief of Finance (MOFAT), Imprest Fund Officer, RMI Embassy in Japan.	

a/v/10/23

Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

		labels on all fixed assets that identify RMI as the property owner, including developing instructions for the Embassy.		in place and followed. The Ministry plans to have all Oversea Missions submit a Fixed Asset Monitoring tool every August of a Fiscal Year.		
Finding No.06	Not All Locally Engaged Staff (LES) Have valid Employment Contracts	<p>1.) The Embassy complies with the RMI policy and executes formal contract agreements when employing the services of locally-engaged staff.</p> <p>2.) The Secretary of Ministry of Foreign Affairs requires the Embassy to execute formal contracts before employing the LES services.</p>		<p>The Ministry agrees and will comply with recommendations. As a measure of ensuring this finding is taken care of, the Ministry has created a "Contract Matrix" to help monitor the up coming expiration of contracts. This will help ensure that before expiration of a contract, the Embassy along with the Ministry can ensure that an extension is drafted before expiration date of the current Contractor if the Embassy is to continue with the service of the LES Employee.</p> <p>It should also be noted that there are times when the current employee under contract would call</p>	2 months prior to expiration of a contract.	Secretary of MOFAT, Assistant Secretary of Management, Chief of Finance (MOFAT), Imprest Fund Officer, RMI Embassy in Japan.

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Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

				<p>in sick and be out for a day or a week. Because the Embassy needs a driver to ensure that the Embassy Operation is continued without interruption, the Embassy pays for employees cover these 'sick days'. The procedure of drafting a day or a week contract would have to go through circulation process of reviewing and approving which is time consuming and would not be done on a timely manner to ensure payment of services is justified. Perhaps a revision of the 'Government Liability Act' should be revised to accommodate these unforeseen events.</p>		
Finding No. 07	Private Money was Loaned to the Embassy Which Violates the RMI Policy	<p>1.) The Embassy cease the practice of loaning and co-mingling private funds with the Embassy Imprest fund as prohibited by the RMI Policy. 2.) The Secretary of Ministry of</p>		<p>The Ministry agrees with the recommendations to finding No. 07. A memo is to be sent out to Embassies/Consulates to remind them to ensure that the practice 'borrowing arrangements' that involves the Imprest Fund Account is strictly</p>	May 2023	<p>Secretary of MOFAT, Assistant Secretary of Management, Chief of Finance (MOFAT), Imprest Fund Officer, RMI Embassy in</p>

4/10/23

Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

		<p>Foreign Affairs issues instruction to the Embassy to cease the practice of loaning and using private funds to pay for Embassy bills.</p> <p>3.) The Secretary of Ministry of Foreign Affairs requires the RMI Permanent Mission to repay the Embassy the total sum of 1,500,000 yen (\$13,145), which was wired to the RMI Permanent mission on September 28, 2018.</p>		<p>prohibited as described in the 'Imprest Fund Manual' and the 'MOFAT Manual' Vol. 2.</p> <p>Furthermore, an instruction to the RMI Permanent Mission is to be transmitted and actioned in terms of returning the 'borrowed funds' to the RMI Embassy of Japan as it was supposed to be reimbursed from the RMI Permanent Mission, New York instead of RMI Embassy, Japan.</p>		<p>Japan, RMI Permanent Mission in New York.</p>
Finding No. 08	Disallowed Disbursements	<p>1.) The Embassy should comply with the RMI policy and submit valid invoices and receipts that support the disbursements submitted for reimbursement.</p> <p>2.) The Secretary of</p>		<p>The Ministry plans to ensure that all monthly submissions are thoroughly reviewed and upon identifying that an expense does not have all the required documentations to justify the expense, to work with the Embassy to ensure all requirements are met</p>	<p>Monthly upon submission of the Reports.</p>	<p>Secretary of MOFAT, Assistant Secretary of Management, Chief of Finance (MOFAT), Imprest Fund Officer, RMI Embassy in Japan.</p>

① 9/10/13

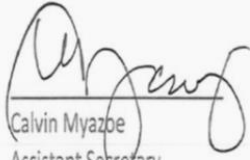
Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

		<p>Ministry of Foreign Affairs should require the Embassy to comply with the reporting requirements when submitting the monthly reimbursement request.</p> <p>3.) The Secretary of Ministry of Foreign Affairs and the Embassy should work with the Secretary of Finance on all disallowed claims in the efforts to replenish the Embassy Imprest Fund for those Expended amounts and to avail those funds for the Embassy use.</p>		<p>before submitting to the Ministry of Finance.</p> <p>A monitoring tool of any disallowed items will also be compiled and also reviewed monthly to better monitor any inadequate submission of expenses.</p>		
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Handwritten signature and date: 2/10/23

Prepared By:

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021



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Concurred By:



Hon. Alexander Bing
Ambassador
RMI Embassy to Tokyo, Japan

Hon. Kitlang Kabua
Minister of Foreign Affairs & Trade



Office of the Auditor-General
 Audit of RMI Embassy in Tokyo, Japan
 Fiscal Years 2016 to 2021

Appendix II: OAG Follow up System

No	FINDING	ACTION TO BE TAKEN
1	Embassy expenses exceeded certain authorized limits	Provide a copy of the monthly reconciliation of the budget.
2	Certain Embassy expenses were not supported with the required documentations	Provide a copy of the monitoring report of the compiled disallowed items and items being resolved.
3	Certain Embassy travels did not comply with the RMI Travel policy	Provide written assurance that all oversea travels of the Embassy are approved by the Home office prior to travel and accompanied by all required documentation upon return and reporting of travel expenses.
4	Certain required monthly reports were not prepared and submitted by the Embassy	Provide a copy of the approved/signed checklist indicating all the required reports have been submitted with the monthly reimbursement reports. Also provide copy of the monthly Imprest Fund reconciliation report.
5	Management of fixed assets can be improved	Provide a copy of the complete fixed assets register monitoring report.
6	Not all LES have valid Employment contracts	Provide a copy of the contract matrix created to monitor the status of LES contracts.
7	Private money was loaned to the Embassy which violates the RMI policy	Provide a copy of the memo by the Ministry of Foreign Affairs to remind Embassies/Consulates that “borrowing arrangements” involving the Imprest Fund are

Office of the Auditor-General
Audit of RMI Embassy in Tokyo, Japan
Fiscal Years 2016 to 2021

		strictly prohibited. Also, provide a copy of the written instruction to the RMI Permanent Mission to reimburse the RMI Embassy in Japan for the borrowed fund. Further, provide a copy of the payment from the RMI Permanent Mission to the RMI Embassy in Japan for the borrowed fund.
8	Disallowed disbursement	Provide a copy of the monthly monitoring report of the disallowed disbursements.

Contact and Acknowledgement

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Prevent Fraud, Waste and Abuse in the collection and
expenditure of all public funds

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[If you do not want to reveal your identity, do not disclose a return address]

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