

REPUBLIC OF THE MARSHALL ISLANDS
Office of the Auditor-General



Republic of the Marshall Islands

WOTJE ATOLL LOCAL GOVERNMENT

**FINANCIAL STATEMENT AND
INDEPENDENT AUDITOR'S REPORT**

Period from October 1, 2018 through September 30, 2023

Audit No.: 6/21 - 2400

August 26, 2025

WOTJE ATOLL LOCAL GOVERNMENT
Period October 1, 2018 through September 30, 2023

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INDEPENDENT AUDITORS' REPORT

Honorable Rithen Lajar
Mayor
Wotje Atoll Local Government
Republic of the Marshall Islands

Report on the Financial Statement

Opinion

We were engaged to audit the accompanying financial statement of the Wotje Atoll Local Government (Wotje Government), which comprises the schedule of cash receipts and disbursements for the period from October 1, 2018 through September 30, 2023, and the related notes to the financial statements. The financial statement is the responsibility of the Wotje Government.

Basis for Disclaimer of Opinion

Because of inadequacies in the accounting records of the Wotje Government, we are unable to form an opinion regarding the amounts recorded as cash receipts and cash disbursements in the accompanying financial statement stated at \$240,608 and \$242,606, respectively.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statement. Accordingly, we do not express an opinion on the accompanying financial statement of Wotje Government.

Basis of Accounting

We draw attention to Note 2 of the financial statement, which describes the basis of accounting. The financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Emphasis-of-Matter

Reporting Entity

As discussed in Note 1 to the financial statement, the financial statement referred to above presents only the activities from Local Government Fund (LGF) administered and implemented by the Wotje Government and is not intended to present fairly the results of other non-Fund related operations of the Wotje Government in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibility of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash basis of accounting described in Note 2 to this financial statements; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility for the Audit of the Financial Statement

Our responsibility is to express an opinion on this financial statement based on conducting the audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Use professional judgement and exercise professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Wotje Government's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise the substantial doubt about the Wotje Government's ability to continue as a going concern for a reasonable period of time.

Other Matter

Required Supplementary Information

The Combining Schedule of Cash Receipts and Disbursements on page 7 is presented for purposes of additional analysis and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the engagement to audit the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. Because of the significance of the matter described in the Basis of Disclaimer of Opinion section of our report, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the other supplementary information in relation to the financial statement as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 26, 2025 on our consideration of the Wotje Government's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Wotje Government's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Wotje Government's internal control over financial reporting and compliance.

August 26, 2025

For



Junior Patrick
Auditor-General

WOTJE ATOLL LOCAL GOVERNMENT

Schedule of Cash Receipts and Disbursements
Period from October 1, 2018 through September 30, 2023

Cash Receipts:

	<u>Total</u>
RepMar Contribution	
Local Government Fund (LGF)	125,671
Business License	7,986
Head Tax	200
Rental	400
Fines	600
Other Revenues	7,250
Unreported/unidentified deposits	98,501
Total cash receipts	<u>240,608</u>

Cash Disbursements:

Council Allowance/Sitting Fees	59,189
Salary/Wage	7,816
Fuel	4,261
Food Stuff	800
Travel/Per Diem	2,806
Supplies/Materials	3,418
Donation	2,000
Other Expenses	13,963
Unreported/unidentified cash disbursements	148,352
Total disbursements	<u>242,605</u>
Net change in cash	<u><u>(1,997)</u></u>

See Accompanying Notes to Schedule of Cash Receipts and Disbursements

WOTJE ATOLL LOCAL GOVERNMENT

Notes to Schedule of Cash Receipts and Disbursements

Period from October 1, 2018 through September 30, 2023

(1) Organization

The Wotje Atoll Local Government (the Wotje Government) was established pursuant to Public Law 1981-2, the Local Government Act of the Republic of the Marshall Islands (RepMar) and operates under the Constitution of the Wotje Government. The Wotje Government is governed by an elected mayor, council members, and representatives.

The accompanying financial statement relates solely to those accounting records maintained by the Wotje Government for the administration and implementation of its Local Government Fund (LGF), and do not incorporate any accounts related to other operations of the Wotje Government that may be accounted for by the Wotje Government including appropriations from RepMar under the Outer Islands Economic Development Fund (OIEDF) and Grant-In-Aid fund administered and disbursed directly to vendors by RepMar's Ministry of Finance, Banking and Postal Services (MOFBPS).

(2) Basis of Accounting

The Schedule of Cash Receipts and Disbursements has been prepared on the cash basis of accounting. Receipts have been recognized when received in cash and disbursements have been recognized when cash is disbursed. The cash basis differs from accounting principles generally accepted in the United States of America primarily because receipts/revenues are recognized when earned and disbursements/expenses are recognized when paid rather than when the obligation is incurred.

The Wotje Government is not required to adopt fund basis accounting for local governments in conformity with standards promulgated by Governmental Accounting Standards Boards (GASB). However, the Wotje Government is required to comply with accounting system requirements established by the Government of the Republic of the Marshall Islands (RepMar's) Ministry of Culture and Internal Affairs (MOCIA).

(3) Cash

As of September 30, 2023, the carrying amount of the Wotje Government's total cash was \$(22.39) which corresponds to the bank balance and which is maintained at a local financial institution which is not subject to Federal Deposit Insurance Coverage (FDIC). The Wotje Government does not require collateralization of its cash deposits in excess of FDIC depository limits.

(4) Budget Process

The Constitution of the Wotje Government states that "no taxes shall be imposed and no other revenues shall be raised and no money of the Local Government shall be expended, unless authorized by law".

WOTJE ATOLL LOCAL GOVERNMENT

Notes to Schedule of Cash Receipts and Disbursements

Period from October 1, 2018 through September 30, 2023

(5) RepMar Contributions

The Wotje Government receives annual grant funding from RepMar's Local Government Fund (LGF), which is distributed on a quarterly basis. This quarterly allotment is contingent upon the Wotje Government providing financial reports and supporting documents. For the period from October 1, 2018 through September 30, 2023, the Wotje Government received \$125,670.75 from the LGF.

(6) Related Party Transactions

During the period from October 1, 2018 through September 30, 2023, the Wotje Government made payments of salaries and sitting fees for the benefits of certain members of the council which amounted to \$36,995.90.

WOTJE ATOLL LOCAL GOVERNMENT

Combining Schedule of Cash Receipts and Disbursements
 Period from October 1, 2018 through September 30, 2023

Cash Receipts:

	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>Total</u>
RepMar Contribution						
Local Government Fund (LGF)	31,662	23,517	38,870	31,622	-	125,671
Business License	1,200		6,786	-	-	7,986
Head Tax	200	-	-	-	-	200
Rental	400	-	-	-	-	400
Fines	600	-	-	-	-	600
Other Revenues	250	-	5,875	1,125	-	7,250
Unreported/unidentified deposits	11,533	11,990	(14,932)	(6,832)	96,742	98,501
Total cash receipts	<u>45,845</u>	<u>35,507</u>	<u>36,599</u>	<u>25,915</u>	<u>96,742</u>	<u>240,608</u>

Cash Disbursements:

Council Allowance/Sitting Fees	3,875	5,621	45,637	4,056	-	59,189
Salary/Wage	7,816	-	-	-	-	7,816
Fuel	1,600	-	2,661	-	-	4,261
Food Stuff	800	-	-	-	-	800
Travel/Per Diem	-	306	2,500	-	-	2,806
Supplies/Materials	-	-	3,418	-	-	3,418
Donation	2,000		-	-	-	2,000
Other Expenses	-	-	6,162	7,801	-	13,963
Unreported/unidentified cash disbursements	28,189	32,081	(23,139)	13,839	97,382	148,352
Total cash disbursements	<u>44,280</u>	<u>38,008</u>	<u>37,239</u>	<u>25,696</u>	<u>97,382</u>	<u>242,605</u>
Net change in cash	<u>1,565</u>	<u>(2,501)</u>	<u>(640)</u>	<u>219</u>	<u>(640)</u>	<u>(1,997)</u>

See Accompanying Notes to Schedule of Cash Receipts and Disbursements.



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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND COMPLIANCE AND OTHER MATTERS BASED
UPON THE ENGAGEMENT TO AUDIT FINANCIAL STATEMENT IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARD**

Honorable Rithen Lajar
Mayor
Wotje Atoll Local Government
Republic of the Marshall Islands

We were engaged to audit, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the Wotje Atoll Local Government (the Wotje Government) for the period from October 1, 2018 through September 30, 2023, and the related notes to the financial statement and have issued our report thereon dated August 26, 2025. Our report stated that the scope of our work was not sufficient to enable us to express, and we did not express, an opinion on the financial statement due to inadequacies in the accounting records.

Report on Internal Control over Financial Reporting

In planning the engagement to audit the financial statement, we considered the Wotje Government's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Wotje Government's internal control. Accordingly, we do not express an opinion on the effectiveness of the Wotje Government's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Responses as *Finding No. 1*, *Finding No. 2*, *Finding No. 3*, and *Finding No. 4*, that we consider to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of Findings and Responses as *Finding No.5* to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Wotje Government's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our engagement to audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Responses as, *Finding No. 6, Finding No. 7, Finding No. 8, Finding No. 9, Finding No. 10, Finding No. 11, Finding No. 12, Finding No. 13* that we consider to be compliance weaknesses and other matters.

The Wotje Government's Response to Findings

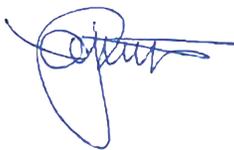
The Wotje Government responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Responses. The Wotje Government responses were not subjected to the auditing procedures applied in the engagement to audit the financial statement and, accordingly, we express no opinion on them.

Purpose of the Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of the engagement to audit in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

August 26, 2025

For

A handwritten signature in blue ink, appearing to read 'Junior Patrick', written over a faint circular stamp or seal.

Junior Patrick
Auditor-General

WOTJE ATOLL LOCAL GOVERNMENT

Schedule of Findings and Responses
Period from October 1, 2018 through September 30, 2023

Finding No.1

Accounting System

Criteria: All Local Governments are required to establish an accounting system pursuant to the Financial Memoranda No. 1987-1 issued by the Ministry of Culture and Internal Affairs (MOCIA). Furthermore, Section 31 of the Wotje Government Constitution states that the Executive Committee shall cause to be kept full and proper accounts and records of revenue and expenditure of the local government, assets of or under the control of the local government and liabilities of the local government.

Included in the accounting system are forms developed to be used, such as cash receipt and cash disbursement journals, collection cards for each taxpayer, summary sheet for the clerk to record taxes received daily, fines and rentals, records, payroll registers, stipends and casual employment pay sheets, personnel action forms, travel expense reports, and purchase order forms for proper record-keeping.

Condition: We found that Wotje Government did not adopt the accounting system established by the MOCIA and accounting forms as described in the above criteria were not utilized.

Cause: The cause of the above condition is due to the lack of adherence to the established accounting system by the Wotje Government. In addition, there is a lack of oversight by the MOCIA and the Ministry of Finance, Banking & Postal Services (MOFBPS) in ensuring that the Wotje Government adopts and follows the accounting system in place.

Effect: The effect of the above condition is noncompliance by the Wotje Government with the Accounting Standards and Financial Memoranda No. 1987-1, which resulted in the followings:

- Inability to perform an audit of a complete set of financial statements.
- Inadequate recording of financial transactions into a general ledger.
- Inability to verify the accuracy of revenues collected and reported.
- Inability to verify the accuracy of expenses paid and reported.

Repeated Finding: Noncompliance with the Accounting System requirements was reported as finding in our previous (Audit Report No. 25/13-2400 Finding No. 9)

Recommendation:

1. We recommend that Wotje Government utilize the accounting system established for all local governments by MOCIA in order to improve accountability over its financial bookkeeping.
2. We also recommend proper oversight by the MOCIA and MOFBPS to ensure that the

WOTJE ATOLL LOCAL GOVERNMENT

Schedule of Findings and Responses
Period from October 1, 2018 through September 30, 2023

Finding No.1 (continued)

Wotje Government adopts and implements the local government accounting system prior to release of its Local Government Fund.

Auditee's Response and Corrective Action Plan:

The Wotje Government has verbally agreed to our findings. No written response was provided to us for inclusion in the final report.

Response from the MOCIA:

No response was provided by the MOCIA to the finding and recommendation although it communicated earlier that it would provide its comments.

Response from the MOFBPS:

The Ministry of Finance acknowledges and accepts the finding. Way forward, the Ministry strongly encourages the Ministry of Culture and Internal Affairs to amend the outdated Local Government Act's accounting system form.

WOTJE ATOLL LOCAL GOVERNMENT

Schedule of Findings and Responses
Period from October 1, 2018 through September 30, 2023

Finding No.2

Revenue/Cash Receipts

Criteria: A proper system of internal control requires that the collection of revenues be supported by cash receipts and be deposited intact in a timely manner. Additionally, the Local Government Accounting System established by the MOCIA requires that cash receipts be issued for all monies collected, and if cash receipts are not available, utilize the collection cards.

Condition: During the periods covered by this audit, Wotje Government reported in their quarterly financial reports \$16,436 in total local revenues collected, however, these revenues are not supported by cash receipts. As such, we could not determine how much was actually collected and the sources.

Cause: This is due to the lack of adherence to the Local Government Accounting System requiring the issuance of cash receipts and the utilization of the cash receipts journal.

Effect: The lack of an audit trail prevents verification of local revenue collections, increasing the risk of misappropriation going undetected. This reflects a serious weakness in Wotje Government's financial controls, potentially leading to inaccurate reporting, revenue loss, and heightened risk of fraud and errors.

Repeated Finding: Lack of proper recordation of revenues was reported as a finding in our previous audit (Audit Report No. 25/13-2400 Finding No. 4).

Recommendation: We recommend that the Wotje Government issue official cash receipts to customers or utilize the collection cards when collecting the required fees and taxes on the island as a measure of transparency and accountability. These collections should be accounted for through a cash receipts journal and deposited in a timely manner.

Auditee's Response and Corrective Action Plan:

The Wotje Government has verbally agreed to our findings. No written response was provided to us for inclusion in the final report.

WOTJE ATOLL LOCAL GOVERNMENT

Schedule of Findings and Responses
 Period from October 1, 2018 through September 30, 2023

Finding No.3

Unsupported Disbursements

Criteria: The local Government Financial Memoranda No. 1987-1 requires that purchases of goods and services be accompanied by receipts or invoices to prove that actual payment was made. Additionally, accountability and good governance require that supporting documents for all transactions be filed and maintained for all public funds.

Condition: During the periods under audit, we noted the following disbursements totaling \$153,090.46 that were not supported by invoices, receipts, copies of tickets, and other related supporting documentation as presented in the table below. Furthermore, two payments were issued in cash: check #409 in the amount of \$2,480 during FY2020 and check #108 in the amount of \$65,000 during FY2023. These disbursements are considered significant due to their nature as single, large cash withdrawals from the local government fund.

Fiscal Year	Date	Check #	Amount	Description
FY2019	12/12/2018	588	\$ 600.00	Not Indicated
	12/27/2018	97	\$ 675.00	Not Indicated
	4/30/2019	156	\$ 1,225.00	Not Indicated
	6/4/2019	171	\$ 961.20	Not Indicated
	6/5/2019		\$ 1,788.50	Not Indicated
	7/12/2019	236	\$ 660.75	Not Indicated
	7/23/2019	246	\$ 1,076.47	Not Indicated
	11/27/2018	556	\$ 117.00	Not Indicated
	12/5/2018	586	\$ 459.00	Not Indicated
	12/10/2018	589	\$ 250.00	Not Indicated
	1/14/2019	108	\$ 470.00	Not Indicated
	1/30/2019	128	\$ 399.99	Not Indicated
	2/6/2019	135	\$ 522.28	Not Indicated
	2/13/2019	102	\$ 306.00	Not Indicated
	2/14/2019	128	\$ 399.99	Not Indicated
	5/9/2019	161	\$ 550.00	Not Indicated
	6/6/2019	180	\$ 326.98	Not Indicated
	6/7/2019	181	\$ 421.50	Not Indicated
	7/8/2019	230	\$ 500.00	Not Indicated
	7/8/2019	229	\$ 500.00	Not Indicated
7/18/2019	249	\$ 316.00	Not Indicated	

WOTJE ATOLL LOCAL GOVERNMENT

Schedule of Findings and Responses
Period from October 1, 2018 through September 30, 2023

Finding No. 3 (continued)

FY2019	7/18/2019	251	\$ 300.00	Not Indicated
	7/19/2019	252	\$ 400.00	Not Indicated
	7/24/2019	254	\$ 380.00	Not Indicated
	7/29/2019	604	\$ 350.00	Not Indicated
	7/31/2019	256	\$ 113.00	Not Indicated
	8/2/2019	261	\$ 130.00	Not Indicated
	8/6/2019	263	\$ 300.00	Not Indicated
	8/14/2019	260	\$ 92.50	Not Indicated
	9/30/2019	280	\$ 100.00	Not Indicated
	9/30/2019	279	\$ 100.00	Not Indicated
	9/30/2019	278	\$ 100.00	Not Indicated
	9/30/2019	288	\$ 200.00	Not Indicated
	9/30/2019	266	\$ 250.00	Not Indicated
	9/30/2019	285	\$ 200.00	Not Indicated
Total			\$ 15,541.16	

Fiscal Year	Date	Check #	Amount	Description
FY2020	3/3/2020	356	\$ 525.00	Per Diem/Travel
	3/10/2020	358	\$ 1,000.00	WALG Expense
	3/18/2020	359	\$ 831.00	Ticket & Perdiem
	5/6/2020	366	\$ 1,000.00	May Day
	5/13/2020	371	\$ 763.05	NIITS School
	5/26/2020	375	\$ 550.00	Not Indicated
	6/3/2020	408	\$ 550.00	Not Indicated
	6/8/2020	396	\$ 1,000.00	Not Indicated
	9/24/2020	409	\$ 2,480.00	Wotje Women Club
	10/3/2019	276	\$ 215.00	Not Indicated
	11/7/2019	296	\$ 350.00	Not Indicated
	11/26/2019	299	\$ 101.00	Not Indicated
	11/26/2019	298	\$ 338.40	Not Indicated
	12/27/2019	305	\$ 250.00	Not Indicated
	2/21/2020	318	\$ 306.00	Travel
	3/20/2020	361	\$ 341.65	Not Indicated
	4/3/2020	364	\$ 406.00	Not Indicated

WOTJE ATOLL LOCAL GOVERNMENT

Schedule of Findings and Responses Period from October 1, 2018 through September 30, 2023

Finding No. 3 (continued)

FY2020	4/14/2020	367	\$ 350.00	MIMA Meeting
	5/13/2020	370	\$ 400.00	WALG Supplies
	5/19/2020	372	\$ 500.00	Not Indicated
	6/2/2020	389	\$ 375.00	Not Indicated
	6/2/2020	378	\$ 96.00	Fuel
	6/15/2020	400	\$ 275.00	Supply
	6/15/2020	401	\$ 180.00	Not Indicated
	6/29/2020	404	\$ 250.00	Not Indicated
Total			\$ 13,433.10	

Fiscal Year	Date	Check #	Amount	Description
FY2021	10/1/2020	410	\$ 1,427.25	Not Indicated
	11/30/2020	402	\$ 650.00	Travel Allowance
	2/8/2021	420	\$ 750.00	Not Indicated
	6/8/2021	445	\$ 3,500.00	Wotje Day
	6/21/2021	475	\$ 1,993.35	Vendor
	6/28/2021	446	\$ 750.00	Not Indicated
	7/6/2021	481	\$ 600.00	Not Indicated
	12/1/2020	405	\$ 208.15	Fuel
	2/5/2021	422	\$ 350.00	Travel to Wotje
	2/24/2021	423	\$ 350.00	Reimbursement
	5/11/2021	440	\$ 350.00	Not Indicated
	5/24/2021	441	\$ 350.00	Not Indicated
	6/9/2021	443	\$ 428.90	Engine tune up/gear
	6/23/2021	476	\$ 200.00	Vendor
	8/24/2021	483	\$ 350.00	Not Indicated
Total			\$ 12,257.65	

Fiscal Year	Date	Check #	Amount	Description
FY2022	12/6/2021		\$ 6,200.00	transferred
	12/6/2021	486	\$ 600.00	Travel 4 qtr.
	1/3/2022	488	\$ 1,200.00	Not Indicated
	1/14/2022	490	\$ 3,000.00	Not Indicated
	1/14/2022	493	\$ 400.00	Not Indicated

WOTJE ATOLL LOCAL GOVERNMENT

Schedule of Findings and Responses
Period from October 1, 2018 through September 30, 2023

Finding No. 3 (continued)

FY2022	1/14/2022	492	\$ 800.00	Not Indicated
	6/23/2022		\$ 9,500.00	Not Indicated
	6/27/2022	500	\$ 400.00	Needs for WALG
	12/1/2021	479	\$ 306.00	Travel
	3/14/2022	497	\$ 300.00	Car Repair
	6/27/2022	499	\$ 65.00	Printing Invitation Program
		Total	\$ 22,771.00	

Fiscal Year	Date	Check #	Amount	Description
FY2023	10/31/2022	101	\$4,851.65	Not Indicated
	10/31/2022	102	\$1,800.00	Not Indicated
	11/9/2022	105	\$1,600.00	Not Indicated
	11/16/2022	108	\$65,000.00	Not Indicated
	11/18/2022	110	\$5,685.90	Not Indicated
	10/18/2022	447	\$900.00	Not Indicated
	10/19/2022	503	\$400.00	Not Indicated
	10/24/2022	507	\$600.00	Not Indicated
	10/24/2022	508	\$900.00	Not Indicated
	10/28/2022	519	\$800.00	Not Indicated
	10/28/2022	510	\$800.00	Not Indicated
	10/28/2022	509	\$800.00	Not Indicated
	10/28/2022	514	\$800.00	Not Indicated
	10/28/2022	516	\$400.00	Not Indicated
	10/28/2022	511	\$600.00	Not Indicated
	10/28/2022	518	\$600.00	Not Indicated
	11/22/2022	113	\$850.00	Not Indicated
	11/28/2022	115	\$850.00	Not Indicated
	1/31/2023	119	\$850.00	Not Indicated
		Total	\$ 89,087.55	

Cause: The cause of the above condition is due to the lack of adherence to Local Government Financial Memoranda No. 1987-1 and the lack of proper review of the financial reports by the MOCIA and MOFBPS to ensure all disbursements are adequately supported. Additionally, internal controls surrounding local government accounting for transactions are inexistent.

WOTJE ATOLL LOCAL GOVERNMENT

Schedule of Findings and Responses
Period from October 1, 2018 through September 30, 2023

Finding No. 3 (continued)

Effect: The effect of the above condition is non-compliance with Local Government Financial Memoranda No. 1987-1 by the Wotje Government and the inability to determine the authenticity and appropriateness of the disbursements made and the clear public purpose or benefits served.

Repeated Finding: Noncompliance with the Local Government Financial Memoranda No. 1987-1 requirements was reported as a finding in our previous audit (Audit Report No. 25/13-2400 Finding No. 2).

Recommendation:

1. Wotje Government should ensure all disbursements are properly supported with invoices or receipts and kept on file for audit purposes.
2. MOCIA and MOFBPS should strictly review quarterly financial reports to ensure they are supported by required documentation per Financial Memoranda No. 1987-1.

Auditee's Response and Corrective Action Plan:

The Wotje Government has verbally agreed to our findings. No written response was provided to us for inclusion in the final report.

Response from the MOCIA:

No response was provided by the MOCIA to the finding and recommendation although it communicated earlier that it would provide its comments.

Response from the MOFBPS:

The Ministry of Finance acknowledges and accepts the finding. Corrective action has been implemented and all current documentations are properly on file. All payment requests are returned back to the Local Government office at the Ministry of Culture and Internal Affairs if such supporting documents are not attached with the request. The Ministry of Finance's new financial management information system is a cloud based storage storing all supporting documents electronically.

WOTJE ATOLL LOCAL GOVERNMENT

Schedule of Findings and Responses
Period from October 1, 2018 through September 30, 2023

Finding No. 4

Financial Reports

Criteria: Financial reports should be accurate and accompanied by proper documentation. Additionally, Local Government Financial Memoranda No. 1987-1, Section 1(B), states that a local government must submit a quarterly financial report to the secretary of the MOCIA by no later than the 15th of January, April, July, and October.

Condition: Our review of the quarterly financial reports filed with the MOCIA and MOFBPS revealed the following issues:

- The filing and receiving dates of the quarterly financial reports were not documented by officials of the local government office to ensure compliance with the reporting requirement stipulated under Local Government Financial Memoranda No. 1987-1.
- Several Quarterly Financial Summary Reports were missing, specifically:
 - 3rd and 4th quarters of FY2019
 - 1st quarter of FY2020
- Multiple reports were consolidated and submitted outside their designated reporting periods:
 - The 4th quarter of FY2020 was merged with the 1st quarter of FY2021 and submitted during the 1st quarter of FY2021
 - The 2nd and 3rd quarter reports of FY2021 were merged and submitted within FY2021
 - The 1st and 2nd quarter reports of FY2022 were merged and submitted during FY2023
 - The 3rd and 4th quarter reports of FY2022 were also merged and submitted during FY2023.
- Supporting documentation such as check vouchers, invoices, and receipts were not consistently provided or attached to the quarterly financial reports.

Cause: The cause of the above condition is the lack of adherence to the Local Government Financial Memoranda No. 1987-1 by the Wotje Government. Also, there is a lack of consistency in utilizing the checklist that is required to be completed by the MOCIA when receiving the quarterly financial reports from the local government. The form provides for official acknowledgements and dates received by and is required to be attached to the purchase requisition submitted to the Secretary of the MOCIA for approval before being transmitted to the MOFBPS for payment. In addition, there is a lack of review by MOCIA and MOFBPS to ensure financial reports submitted are accurate, complete, and properly supported prior to payment of the Local Government Fund.

Effect: Failure to submit timely and complete quarterly financial reports, as required by Financial Memoranda No. 1987-1, undermines transparency and accountability. Missing documentation and

WOTJE ATOLL LOCAL GOVERNMENT

Schedule of Findings and Responses
Period from October 1, 2018 through September 30, 2023

Finding No. 4 (continued)

merged reports hinder oversight by MOCIA and MOFBPS, increasing the risk of financial mismanagement, unreported transactions, and misuse of public funds.

Repeated Finding: Noncompliance with the Local Government Financial Memoranda No. 1987-1 specifically reporting requirements and was reported as a finding in our previous audit (Audit Report No. 25/13-2400 Finding No. 8).

Recommendation:

1. Wotje Government should comply with the reporting requirements under the Financial Memoranda No. 1987-1.
2. MOCIA should regularly follow up with Wotje Government, thoroughly review submissions, and complete the quarterly checklists to certify compliance.
3. MOFBPS should verify accuracy and supporting documents before releasing of funds.

Auditee's Response and Corrective Action Plan:

The Wotje Government has verbally agreed to our findings. No written response was provided to us for inclusion in the final report.

Response from the MOCIA:

No response was provided by the MOCIA to the finding and recommendation although it communicated earlier that it would provide its comments.

Response from the MOFBPS:

The Ministry of Finance acknowledges and accepts the finding. Corrective action has been implemented and all current financial reports and supporting documentation are properly on file. Furthermore, all requests for quarterly LGFs are returned back to the Local Government office at the Ministry of Culture and Internal Affairs if such supporting documents are not attached with the request.

WOTJE ATOLL LOCAL GOVERNMENT

Schedule of Findings and Responses Period from October 1, 2018 through September 30, 2023

Finding No.5

Revenues and Expenditures Under Reported

Criteria: Section 31 of the Wotje Constitution requires the Executive Committee to maintain complete and accurate records of all revenues, expenditures, assets, and liabilities. Good internal control also requires that all financial transactions be properly recorded and supported.

Condition: Based on our review of the quarterly financial reports for revenues and disbursements, we have found that revenues and expenditures for Wotje Government were under-reported by \$98,501.17 and \$148,352.65, respectively. We were unable to determine whether parts of these disbursements totaling \$148,352.65, was reported to MOFBPS due to missing quarterly reports and related supporting documentation.

Receipts:

Periods	Bank Statements	Financial Summary Report	Under/Over Reported
FY2019	\$ 45,845.78	\$ 34,312.36	\$ 11,533.42
FY2020	\$ 35,506.82	\$ 23,516.50	\$ 11,990.32
FY2021	\$ 36,599.34	\$ 51,531.76	\$ (14,932.42)
FY2022	\$ 25,914.85	\$ 32,746.52	\$ (6,831.67)
FY2023	\$ 96,741.52	\$ 0.00	\$ 96,741.52
Total	\$ 240,608.31	\$ 142,107.14	\$ 98,501.17

Disbursements:

Periods	Bank Statements	Financial Summary Report	Under/Over Reported
FY2019	\$ 44,280.00	\$ 16,090.59	\$ 28,189.41
FY2020	\$ 38,007.65	\$ 5,927.00	\$ 32,080.65
FY2021	\$ 37,239.55	\$ 60,378.41	\$ (23,138.86)
FY2022	\$ 25,696.00	\$ 11,856.95	\$ 13,839.05
FY2023	\$ 97,382.40	\$ 0.00	\$ 97,382.40
Total	\$ 242,605.60	\$ 94,252.95	\$148,352.65

Cause: The cause of the above condition is the lack of oversight by the Executive Committee to ensure proper record-keeping and reporting of the Wotje Government's revenues and expenditures during the period.

WOTJE ATOLL LOCAL GOVERNMENT

Schedule of Findings and Responses
Period from October 1, 2018 through September 30, 2023

Finding No. 5 (continued)

Effect: The effect is noncompliance with Section 31 of the Wotje Constitution. In addition, poor financial reporting weakens accountability and increases the risk of undetected unauthorized transactions.

Recommendation:

1. We recommend that the Mayor and Executive Committee Members of the Wotje Government keep full and proper accounts and records of all their revenues and expenditures.
2. We also recommend that the MOCIA ensure that the Mayor and Executive Committee members receive proper training on how to properly record and report revenues and expenditure.

Auditee's Response and Corrective Action Plan:

The Wotje Government has verbally agreed to our findings. No written response was provided to us for inclusion in the final report.

Response from the MOCIA:

No response was provided by the MOCIA to the finding and recommendation although it communicated earlier that it would provide its comments.

WOTJE ATOLL LOCAL GOVERNMENT

Schedule of Findings and Responses
Period from October 1, 2018 through September 30, 2023

Finding No.6

Quarterly Allotments (FY2023)

Criteria: Section 1(B) of the Financial Procedures of the Local Government Fund (LGF) states that local governments must submit quarterly financial reports to the Secretary of the MOCIA no later than the 15th of January, April, July, and October. Furthermore, the release of the next quarterly allotment is contingent upon the submission of the previous quarter's financial report.

Condition: Our review disclosed that the Wotje Government did not submit all required quarterly financial reports for FY2023, along with supporting documentation such as receipts, invoices, and check vouchers. Consequently, the MOFBPS withheld all LGF allotments for FY2023.

Cause: This is due to a lack of adequate oversight and internal controls by the Wotje Government to ensure timely submission of complete financial documentation.

Effect: The Wotje Government did not receive any LGF allotments for the entire duration of FY2023, potentially impacting the delivery of essential local government services, especially issuing of salaries and sitting fees for employees and council members.

Recommendation:

1. We recommend that the Wotje Government strengthen its internal financial reporting and documentation processes to ensure compliance with LGF reporting requirements. Specifically, designated personnel should be assigned to monitor and track the timely submission of all required supporting documents.
2. We also recommend a regular communication with MOCIA and MOFBPS should also be maintained to verify requirements and confirm receipt of reports.

Auditee's Response and Corrective Action Plan:

The Wotje Government has verbally agreed to our findings. No written response was provided to us for inclusion in the final report.

Response from the MOCIA:

No response was provided by the MOCIA to the finding and recommendation although it communicated earlier that it would provide its comments.

Response from the MOFBPS:

Wotje Atoll Local Government failed to comply and provide supporting documents of expenditures of 4th quarter FY22 by the September 30, 2023 cut-off date resulting in not receiving all of FY2023 quarterly disbursements. Being that this issue resulted in Wotje Atoll Local Government not receiving all four quarters for FY2023, the Ministry of Finance currently

WOTJE ATOLL LOCAL GOVERNMENT

Schedule of Findings and Responses
Period from October 1, 2018 through September 30, 2023

Finding No. 6 (continued)

communicates a status update at the end of each quarter to the MOCIA Local Government Offices of each local government's quarterly disbursements.

WOTJE ATOLL LOCAL GOVERNMENT

Schedule of Findings and Responses
Period from October 1, 2018 through September 30, 2023

Finding No.7

Income Taxes, Social Security and Health Fund Taxes.

Criteria: The Income Tax Act of 1989 states that income tax shall be collected at a tax rate of eight percent (8%) upon the first \$10,400, to be prorated at \$200 per week, or \$866.67 per month, and twelve percent (12%) upon the amount over \$10,400, as prorated by pay period of all wages and salaries received by every employee, except as provided in subsection (2) and (3) of this section. Every employer is required to deduct and withhold the tax imposed and shall pay such tax to the Secretary of Finance.

The Social Security Tax Act of 1990, states that a worker or a self-employed worker shall contribute to the Administration an amount equal to 7% of his/her salaries. This contribution was increased in the Social Security Amendment Act 2016 by an additional 1% on January 1 2017. The worker’s contributions to the Fund shall be collected by the employer of the worker, by deducting the amount of the contributions due from the worker’s earnings, and the employer shall remit the same to the Administration along with the employer’s contributions.

The Marshall Health Fund Act of 2002 requires every employer to pay 3.5% of their covered earnings to the Health Fund. It also requires that every employer shall remit the same to the Administration along with the employer’s contributions.

Condition: Based on our review, we found that the Wotje Government paid a total of \$36,995.90 in salaries and sitting fees; however, no taxes were withheld for income tax, social security, or health fund taxes.

Periods	Description	Amount
FY2019	Salaries & Sitting Fees	\$950.00
FY2020	Salaries & Sitting Fees	\$14,836.00
FY2021	Salaries & Sitting Fees	\$19,059.90
FY2022	Salaries & Sitting Fees	\$2,150.00
FY2023	No supporting documentation provided on file	\$0.00
Total		\$36,995.90

Cause: The cause of the above condition is due to a lack of oversight from the Wotje Government to ensure income tax, social security tax, and health fund tax are withheld when salaries and sitting fees are paid.

Effect: The effect of the above condition is noncompliance with the Income Tax Act of 1989, the Social Security Tax Act of 1990, and the Health Fund Tax Act of 2002.

WOTJE ATOLL LOCAL GOVERNMENT

Schedule of Findings and Responses
Period from October 1, 2018 through September 30, 2023

Finding No. 7 (continued)

Recommendation: We recommend that the Wotje Government comply with the Income Tax Act of 1989, the Social Security Tax Act of 1990, and the Health Fund Tax Act of 2002.

Auditee's Response and Corrective Action Plan:

The Wotje Government has verbally agreed to our findings. No written response was provided to us for inclusion in the final report.

WOTJE ATOLL LOCAL GOVERNMENT

Schedule of Findings and Responses
Period from October 1, 2018 through September 30, 2023

Finding No.8

Personnel File

Criteria: Personnel files should be maintained as evidence of employment for individuals receiving salaries and compensation, each file should include an approved personnel action form, job description, and other relevant documents.

Condition: We noted that the Wotje Government issued several salary payments; however, personnel files and timesheets were not maintained. In the absence of these supporting documents, we are unable to verify whether the individuals who received payments are actual employees of the Wotje Government.

Cause: The cause of the above condition is due to the lack of internal control policies and procedures regarding personnel files and time sheets.

Effect: This leads to the inability in determining the appropriateness of the compensations paid, statutory deductions, and whether they were properly authorized and paid accordingly.

Recommendation: We recommend that the Wotje Government establishes and implements internal control policies and procedures requiring that personnel files are established for all employees of the Wotje Government and that copies are maintained on file.

Auditee's Response and Corrective Action Plan:

The Wotje Government has verbally agreed to our findings. No written response was provided to us for inclusion in the final report.

WOTJE ATOLL LOCAL GOVERNMENT

Schedule of Findings and Responses
Period from October 1, 2018 through September 30, 2023

Finding No.9

Bank Reconciliation

Criteria: The Local Government Financial Memoranda No. 1987-1 requires all local governments to perform bank reconciliation of the accounts regularly to prevent fraud and error.

Condition: Based on our review, we found that Wotje Government did not reconcile its cash at the bank for the entire period under review. The Wotje Government relied on the bank to indicate what checks have been cleared and what deposits have been made into their bank account.

Cause: The cause of the above condition is the lack of oversight by the Executive Committee and MOCIA to ensure that bank reconciliations are performed on a regular basis.

Effect: The effect of the above condition is noncompliance with the requirements, and the Wotje Government may not be able to detect potential financial errors and/or fraud in a timely manner.

Repeated Finding: Lack of performance bank account reconciliation on a regular basis was reported as finding in our previous audit (Audit Report No. 25/13-2400 Finding No. 11).

Recommendation:

1. We recommend that the Executive Committee of the Wotje Government ensures that the bank reconciliations are prepared monthly.
2. We also recommend that MOCIA ensure that Wotje Government is performing its bank reconciliation on a regular basis and provide these with the quarterly financial reports.

Auditee's Response and Corrective Action Plan:

The Wotje Government has verbally agreed to our findings. No written response was provided to us for inclusion in the final report.

Response from the MOCIA:

No response was provided by the MOCIA to the finding and recommendation although it communicated earlier that it would provide its comments.

WOTJE ATOLL LOCAL GOVERNMENT

Schedule of Findings and Responses
Period from October 1, 2018 through September 30, 2023

Finding No. 10

Fixed Assets

Criteria: Under the Local Government Act 1980 (PL 1981-2, Section 46(2)(b), every local government is required to file a report of properties in their possession.

Condition: Based on our review of the documents provided to MOCIA and MOFBPS, we noted that the Wotje Government did not file a report, or a listing of all fixed assets bought and are in its possession as stipulated under the Local Government Act of 1980 during the period audited.

Cause: This is due to the lack of adherence to the above criteria by the Wotje Government and the lack of oversight by the MOCIA in making sure assets purchased are recorded and reported in accordance with the requirements.

Effect: The effect of the above condition is the possibility of misappropriation of assets, which may not be detected and corrected in a timely manner.

Repeated Finding: Lack of proper reporting of fixed assets was reported as a finding in our previous audit (Audit Report No. 25/13-2400 Finding No. 11).

Recommendation: We recommend that the Wotje Government must comply with the Local Government Act of 1980 and submit a report or listing of all fixed assets bought under the name of the local government office.

Auditee's Response and Corrective Action Plan:

The Wotje Government has verbally agreed to our findings. No written response was provided to us for inclusion in the final report.

Response from the MOCIA:

No response was provided by the MOCIA to the finding and recommendation although it communicated earlier that it would provide its comments.

WOTJE ATOLL LOCAL GOVERNMENT

Schedule of Findings and Responses
Period from October 1, 2018 through September 30, 2023

Finding No. 11

Business Listing

Criteria: Section 203 of the Local Government Tax and Fees Act of 1989 requires, at the end of each quarter, every local government council shall provide to the Secretary of Finance through the Secretary of Internal Affairs a list of names of all businesses licensed under its jurisdiction.

Condition: We did not find any business listing filed by Wotje Government with the MOCIA for the entire periods covered by this audit.

Cause: The cause of the above condition is the lack of proper oversight by the MOCIA to require that Wotje Government provides a business listing as part of its reporting package.

Effect: The effect of the above condition is that Wotje Government did not comply with a requirement of the Local Government Tax and Fees Act of 1989.

Repeated Finding: Noncompliance with the requirements of Section 203 of the Local Government Tax and Fees Act of 1989 was reported as a Finding in our previous audit (Audit Report No. 25/13-2400 Finding No. 12).

Recommendation:

1. We recommend that the Wotje Government strictly comply with Section 203 of the Local Government Tax and Fees Act of 1989.
2. We also recommend that the MOCIA, as the administrator, requires that the Wotje Government comply with the requirements of the Local Government Tax and Fees Act of 1989.

Auditee's Response and Corrective Action Plan:

The Wotje Government has verbally agreed to our findings. No written response was provided to us for inclusion in the final report.

WOTJE ATOLL LOCAL GOVERNMENT

Schedule of Findings and Responses
Period from October 1, 2018 through September 30, 2023

Finding No. 12

Annual Budgets

Criteria: Section 29 of the Wotje Government Constitution states that the Executive Committee shall cause to be introduced into the Council in respect of each fiscal year a set of budget estimates of revenues and expenditure and an Appropriation Ordinance to make appropriations for expenditure. In addition, the Accounting Procedures for Local Government also emphasized that each local government must have at least one Budget for each fiscal year to maintain and keep track of the council's money which ultimately belongs to the community.

Condition: We observed that the Annual Budget Ordinance for FY2020 and FY2023 were not available on file for our review.

Cause: The cause of the above conditions is the lack of adherence to the Constitution and Local Government Accounting Procedures, which has led to a lack of review and monitoring by the Council to ensure expenditures are incurred following the approved spending limits.

Effect: Non-compliance with the Constitution and Local Government Accounting Procedures where expenditures were incurred more than the authorized amounts and possible question cost. Furthermore, we were unable to verify whether expenses incurred during FY2020 and FY2023 were approved and authorized by the Council.

Repeated Finding: Non-compliance with the requirements of Sections 29 of the Wotje Government and the Accounting Procedures for Local Government was reported in our previous audit (Audit Report No. 25/13-2400 Finding No.7).

Recommendation: We recommend that the Wotje Government ensure compliance with its Constitution and Accounting Procedures for Local Government by submitting an annual budget ordinance to the MOCIA along with the corresponding financial reports. This will support transparency and provide clear reference for audit and oversight purposes.

Auditee's Response and Corrective Action Plan:

The Wotje Government has verbally agreed to our findings. No written response was provided to us for inclusion in the final report.

WOTJE ATOLL LOCAL GOVERNMENT

Schedule of Findings and Responses Period from October 1, 2018 through September 30, 2023

Finding No. 13

Travel Expense Report

Criteria: The Accounting Procedures for Local Government requires that each time an employee or member of the council travels off-island at the council's expense, the individual must complete a Travel Expense Report to support the disbursement made either to the individual or the airline.

Condition: Our review revealed that the Wotje Government disbursed a total of \$3,568.00 for travel and related allowances. However, the required Travel Expense Reports were not submitted in accordance with the Accounting Procedures for Local Government.

Date	Check #	Amount	Description
3/3/2020	356	\$ 525.00	Per Diem/Travel
3/18/2020	359	\$ 831.00	Ticket & Perdiem
2/21/2020	318	\$ 306.00	Travel
11/30/2020	402	\$ 650.00	Travel Allowance
2/5/2021	422	\$ 350.00	Travel to Wotje
12/6/2021	486	\$ 600.00	Travel
12/1/2021	479	\$ 306.00	Travel
Total		\$ 3,568.00	

Cause: The issue appears to have resulted from a lack of adequate oversight by the Wotje Government in ensuring that Travel Expense Reports are properly submitted either prior to or promptly following the disbursement of travel-related funds

Effect: In the absence of adequate travel documentation, we were unable to confirm whether the disbursed funds were used appropriately and in accordance with their intended purpose. This makes it harder to track how funds are used, increases the chance of mistakes or misuse and creates challenges for staying transparent and accountable.

Recommendation: We recommend that the Wotje Government enforce the requirement that all individuals traveling at the council's expense complete and submit a Travel Expense Report with supporting receipts. Additionally, disbursements should not be made or should remain pending until proper documentation is received and reviewed. This policy should be communicated clearly to all council members and employees, and compliance should be regularly monitored.

WOTJE ATOLL LOCAL GOVERNMENT

Schedule of Findings and Responses
Period from October 1, 2018 through September 30, 2023

Finding No. 13 (continued)

Auditee's Response and Corrective Action Plan:

The Wotje Government has verbally agreed to our findings. No written response was provided to us for inclusion in the final report.

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

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