

RONGELAP ATOLL LOCAL GOVERNMENT

INDEPENDENT AUDITORS' REPORTS ON  
INTERNAL CONTROL AND ON COMPLIANCE

YEAR ENDED SEPTEMBER 30, 2001



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON  
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED  
UPON THE AUDIT PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

Mayor James Matayoshi  
Rongelap Atoll Local Government  
Republic of the Marshall Islands:

We have audited the general purpose financial statements of the Rongelap Atoll Local Government (RALGOV) as of and for the year ended September 30, 2001, and have issued our report thereon dated June 27, 2002. We conducted our 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.

Compliance

As part of obtaining reasonable assurance about whether RALGOV's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of general purpose financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered RALGOV's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect RALGOV's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs (pages 7 through 16) as items 2001-1 through 2001-9.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable conditions described above are material weaknesses. We also noted another matter involving the internal control over financial reporting, which we have reported to management of RALGOV in a separate letter dated June 27, 2002.

This report is intended solely for the information and use of the Council, management, federal awarding agencies, and the cognizant audit and other federal agencies and is not intended to be and should not be used by anyone other than these specified parties.

*Deloitte & Touche*

June 27, 2002



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND INTERNAL CONTROL  
OVER COMPLIANCE APPLICABLE TO EACH MAJOR FEDERAL AWARD PROGRAM  
AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Mayor James Matayoshi  
Rongelap Atoll Local Government  
Republic of the Marshall Islands:

Compliance

We have audited the compliance of the Rongelap Atoll Local Government (RALGOV) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its one major federal program for the year ended September 30, 2001. RALGOV's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs (pages 7 through 16). Compliance with the requirements of laws, regulations, contracts, and grants applicable to its one major federal program is the responsibility of RALGOV's management. Our responsibility is to express an opinion on RALGOV's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about RALGOV's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on RALGOV's compliance with those requirements.

In our opinion, RALGOV complied, in all material respects, with the requirements referred to above that are applicable to its one major federal program for the year ended September 30, 2001.

Internal Control Over Compliance

The management of RALGOV is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered RALGOV's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We no noted matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

#### Schedule of Expenditures of Federal Awards

We have audited the general purpose financial statements of RALGOV as of and for the year ended September 30, 2001, and have issued our report thereon dated June 27, 2002. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards (page 5) is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. This schedule is the responsibility of the management of RALGOV. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

This report is intended solely for the information and use of the Council, management, federal awarding agencies, and the cognizant and other federal agencies and is not intended to be and should not be used by anyone other than these specified parties.



June 27, 2002

RONGELAP ATOLL LOCAL GOVERNMENT

Schedule of Expenditures of Federal Awards  
Year Ended September 30, 2001

	<u>Total Authorization</u>	<u>Fund Balance Beginning of Year</u>	<u>2001 Funds Received</u>	<u>Losses on Funds</u>	<u>2001 Funds Expended</u>	<u>Fund Balance End of Year</u>
<u>U.S. Department of the Interior</u> <u>CFDA #15.875</u>						
Funds passed through the Republic of the Marshall Islands:						
The Agreement between the Government of the United States and the Government of the Marshall Islands for the implemen- tation of Section 177 of the Compact of Free Association	<u>\$ 36,875,000</u>	<u>\$ 33,262,863</u>	<u>\$ 2,500,000</u>	<u>\$ (2,703,941)</u>	<u>\$ 2,623,948</u>	<u>\$ 30,434,974</u>

See accompanying notes to schedule of expenditures of federal awards.

## RONGELAP ATOLL LOCAL GOVERNMENT

### Notes to Schedule of Expenditures of Federal Awards Year Ended September 30, 2001

#### (1) Organization

The Rongelap Atoll Local Government (RALGOV) is a governmental entity governed by its own Constitution. All significant operations of RALGOV are included in the scope of the OMB Circular A-133 audit (the "Single Audit"). The U.S. Department of the Interior has been designated as RALGOV's cognizant agency for the Single Audit. RALGOV is the subrecipient of funds received through Section 177 of the Compact of Free Association from the Republic of the Marshall Islands (RepMar). These funds must be distributed in accordance with the agreement concerning procedures for the implementation of United States economic assistance, programs and services provided in the Compact of Free Association between the Government of the United States and the Government of the Marshall Islands, dated July 31, 1986. It has been determined these funds are not subject to general U.S. federal requirements such as OMB's Circular A-87 and Circular A-102, but rather must be expended in compliance with local laws and regulations and Compact intent.

#### (2) Summary of Significant Accounting Policies

##### Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of RALGOV and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

RONGELAP ATOLL LOCAL GOVERNMENT

Schedule of Findings and Questioned Costs  
Year Ended September 30, 2001

**Section I - Summary of Auditor's Results**

1. The Independent Auditors' Report on the general purpose financial statements expressed an unqualified opinion.
2. Reportable conditions in internal control over financial reporting were identified, all of which are considered to be material weaknesses.
3. No instances of noncompliance considered material to the general purpose financial statements were disclosed by the audit.
4. No reportable conditions in internal control over compliance with requirements applicable to the one major federal award program were identified.
5. The Independent Auditors' Report on compliance with requirements applicable to major federal award programs expressed an unqualified opinion.
6. The audit disclosed no findings required to be reported by OMB Circular A-133.
7. RALGOV's major program is as follows:

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number</u>
Economic, Social and Political Development of the Territories and the Freely Associated States: Section 177 of the Compact of Free Association	15.875

8. A threshold of \$300,000 was used to distinguish between Type A and Type B programs as those terms are defined in OMB Circular A-133.
9. RALGOV did not qualify as a low-risk auditee as that term is defined in OMB Circular A-133.

**Section II - Financial Statement Findings**

<u>Reference Number</u>	<u>Findings</u>	<u>Refer Page #</u>
2001-1	Revenue/Receipts	8
2001-2 - 4	Purchases/Disbursements	9 - 11
2001-5	Payroll	12
2001-6	Investments	13
2001-7	Prepaid Items	14
2001-8 - 9	External Financial Reporting	15 - 16

**Section III - Federal Award Findings and Questioned Costs**

No federal award findings are reported for the year ended September 30, 2001.

RONGELAP ATOLL LOCAL GOVERNMENT

Schedule of Findings and Questioned Costs, Continued  
Year Ended September 30, 2001

**Section II - Financial Statement Findings**

Revenue/Receipts

Finding No. 2001-1

Criteria: The Appropriation Ordinance, as passed by the RALGOV Council, stated the budget for the General Fund at \$1,500,000, which is to be funded from the Resettlement Trust Fund investment account.

Condition: During the year ended September 30, 2001, the investment custodians for the Resettlement Trust Fund investment accounts transferred \$1,625,000 to RALGOV's General Fund, resulting in an overpayment of \$125,000. Audit adjustments were proposed to record the overpayment as a payable in the General Fund and a receivable in the Resettlement Trust Fund. We were informed that RALGOV has made inquiries with the investment custodian for instructions to return the \$125,000 to the Resettlement Trust Fund investment account.

Cause: The cause of the above condition is unknown.

Effect: The effect of the above condition is the transfer of funds from the Resettlement Trust Fund was in excess of the amount authorized by the RALGOV Council.

Recommendation: We recommend that management ensure that the overpayment be returned to the Resettlement Trust Fund investment account or be offset against future withdrawals.

RONGELAP ATOLL LOCAL GOVERNMENT

Schedule of Findings and Questioned Costs, Continued  
Year Ended September 30, 2001

Purchases/Disbursements

Finding No. 2001-2

Criteria: Disbursements from the Local Distribution Authority (LDA) should be made to the designated payee and be based on the number of eligible household members per the Quarterly Distribution Listing.

Condition: Of twenty-five disbursements to the people of Rongelap tested, the following exceptions were noted.

1. Thirteen disbursements (check #s 7065, 7253, 7531, 7970, 7981, 8080, 8144, 13926, 13971, 15184, 15247, 16884 and 16925) were either remitted directly to financial institutions or private companies for payment of personal loans for which no allotment authorization was made available, or were received by individuals other than the designated payee. An approved assignment agreement was not available for review for those disbursements authorizing the assignment.
2. Two disbursements (check #s 7531 and 8080) indicated that the number of shares paid did not agree to the number of eligible members per the Quarterly Distribution Listing. We were informed that the additional shares paid were for a new infant/member that was added to the household during the year.

In addition, we noted that check vouchers from the LDA bank account were not sequentially issued. Specifically, we noted that of the check numbers used during the year ended September 30, 2001 (check #s 7001 to 17176), check #s 8920 to 13277 were not used.

Cause: The cause of the above condition is the lack of adequate controls over the disbursement of per capita distribution payments, the lack of an updated Quarterly Distribution Listing and the lack of sequential issuance of check vouchers.

Effect: The effect of the above condition is the inability to determine whether the designated payee actually received their per capital distribution payments or whether the per capita distribution payments were made in accordance with prescribed policies and procedures, and the inadequate control over the sequential issuance of check vouchers.

Recommendation: We recommend that management obtain written authorization and that such be kept on file before per capital distribution checks are released to anyone other than the designated payee. In addition, we recommend that the designated payee acknowledge all disbursements received in writing. We recommend that management update the Quarterly Distribution Listing prior to the calculation and issuance of the per capita distribution payments. Furthermore, management should ensure that check vouchers be sequentially issued.

Prior Year Status: The lack of adequate controls over the disbursement of per capita distribution payments, and the lack of sequentially issued check vouchers, were reported as a finding in the Single Audits of RALGOV for fiscal years 1997 through 2000.

RONGELAP ATOLL LOCAL GOVERNMENT

Schedule of Findings and Questioned Costs, Continued  
Year Ended September 30, 2001

Purchases/Disbursements

Finding No. 2001-3

Criteria: Expenditures should be supported by appropriate documentation.

Condition: Of eight non-payroll expenditures from the General Fund tested, we noted two items (check #s 13785 and 15554 for \$14,821 and \$14,616, respectively) that were not evidenced by appropriate supporting documentation. Furthermore, of fifty-nine expenditures from the Resettlement Phase One Fund tested, we noted six items (check #s 1593, 1639, 1784, 1790, 1803 and 1836 for \$12,000, \$180, \$20,000, \$3,500, \$7,421 and \$60,000, respectively) that were not evidenced by appropriate supporting documentation.

Cause: The cause of the above condition is unknown.

Effect: The effect of the above condition is the possibility of unauthorized and invalid expenditures.

Recommendation: We recommend that management establish policies and procedures requiring expenditures be supported by appropriate supporting documentation.

Prior Year Status: The lack of expenditures being supported by appropriate documentation was reported as a finding in the Single Audits of RALGOV for fiscal years 1998 through 2000.

RONGELAP ATOLL LOCAL GOVERNMENT

Schedule of Findings and Questioned Costs, Continued  
Year Ended September 30, 2001

Purchases/Disbursements

Finding No. 2001-4

Criteria: Disbursements relating to construction and rehabilitation activities of the Resettlement Phase I project should be reviewed and approved by the Project Manager.

Condition: Of fifty-nine expenditures from the Resettlement Phase One Fund tested, the following exceptions were noted:

1. One disbursement (check # 1679 for \$239,000), relating to a mobilization payment under RALGOV construction contract # 2001-005, did not evidence review and approval by the Project Manager.
2. One disbursement (check # 1844 for \$1,100,990) did not agree with the amount indicated on the supporting vendor invoices, resulting in an overpayment to the vendor of \$60,000. Furthermore, this disbursement did not evidence review and approval by the Project Manager. We were informed that the original copy of the billing that indicates the Project Manager's review was forwarded to the National Government for reimbursement.
3. Two disbursements (check #s 1695 and 1799 for \$125,000 and \$75,000, respectively), relating to progress billings under contract # 2001-005, paid on January 30, 2001 and May 24, 2001, respectively, were made for which no construction activities had commenced as of September 30, 2001.

Cause: The cause of the above condition is unknown.

Effect: The effect of the above condition is the possibility of unauthorized and invalid expenditures.

Recommendation: We recommend that management ensure that construction and rehabilitation activities of the Resettlement Phase I project be reviewed and approved by the Project Manager. Furthermore, we recommend that progress payments be made on construction contracts based on actual construction work performed.

RONGELAP ATOLL LOCAL GOVERNMENT

Schedule of Findings and Questioned Costs, Continued  
Year Ended September 30, 2001

Payroll

Finding No. 2001-5

Criteria: Employee wage rates should be supported by Personnel Action Forms (PAFs) and hours paid supported by timesheets or timecards. Voluntary employee allotment deductions should be supported by allotment authorizations signed by the employee.

Condition: Of ten payroll disbursements from the General Fund tested, the following exceptions were noted:

1. Timesheets or timecards for ten employees were not made available to support hours worked.
2. Employee allotment authorizations for nine disbursements (check #s 13062, 13876, 13884, 14125, 15023, 15236, 15391, 15747 and 15761) were not made available to support voluntary allotment deductions.
3. The payroll registers for the pay periods ended October 27, 2000, January 21, 2001, February 18, 2001, June 8, 2001, June 22, 2001, and July 20, 2001, did not evidence review by the Mayor or the City Manager.
4. The employee wage rate paid for two disbursements (check #s 15236 and 15761) did not agree with the prescribed rate on the PAF.

Cause: The cause of the above condition is the lack of established policies and procedures over the review and maintenance of payroll related documents.

Effect: The effect of the above condition is the possibility that payroll expenditures were misstated and that allotment deductions were unauthorized.

Recommendation: We recommend that management establish policies and procedures to ensure that accurate payroll information is processed and maintained.

Prior Year Status: The lack of accurate payroll information being processed and maintained was reported as a finding in the Single Audits of RALGOV for fiscal years 1998 through 2000.

RONGELAP ATOLL LOCAL GOVERNMENT

Schedule of Findings and Questioned Costs, Continued  
Year Ended September 30, 2001

Investments

Finding No. 2001-6

Criteria: Reconciliations of investment account transactions should be performed on a monthly basis and be recorded in the general ledger.

Condition: Although RALGOV reconciled the Rongelap Resettlement Trust Fund and the Claims Trust Fund investment accounts as of September 30, 2001, and for the year then ended, no transactions were recorded in the general ledger to update the amounts recorded from prior year. Audit adjustments were proposed to update the general ledger balances as of September 30, 2001, and to record transactions for the year then ended.

Cause: The cause of the above condition is the lack of established policies and procedures requiring the recording of investment transactions in the general ledger.

Effect: The effect of the above condition is the possible misstatement of investment balances and related transactions.

Recommendation: We recommend that management ensure that investment transactions are recorded in the general ledger on a monthly basis.

Prior Year Status: The lack of recording investment transactions was reported as a finding in the Single Audits of RALGOV for fiscal years 1998 through 2000.

RONGELAP ATOLL LOCAL GOVERNMENT

Schedule of Findings and Questioned Costs, Continued  
Year Ended September 30, 2001

Prepaid Items

Finding No. 2001-7

Criteria: Payments made to vendors or persons for services that benefit periods beyond the fiscal year end should be recorded as prepaid items.

Condition: During the year ended September 30, 2001, RALGOV paid legal fees, totaling \$450,000, that represented prepayment for services to be provided at a later date. No agreement or contract was made available to support this prepayment.

Cause: The cause of the above condition is unknown.

Effect: The effect of the above condition is the possibility of payment for future services where the vendor is not contractually bound to provide these services.

Recommendation: We recommend that all prepaid items for services to be provided at a later date be supported by a legally binding agreement or contract.

RONGELAP ATOLL LOCAL GOVERNMENT

Schedule of Findings and Questioned Costs, Continued  
Year Ended September 30, 2001

External Financial Reporting

Finding No. 2001-8

Criteria: Interfund balances recorded in the General Fund should reconcile and agree to the corresponding balances recorded in the respective individual funds.

Condition: As of September 30, 2001, RALGOV recorded an interfund receivable, totaling \$101,095, in the General Fund as due from the Resettlement Phase One Fund. The corresponding payable recorded in the Resettlement Phase One Fund amounted to \$18,610. The variance of \$82,485 related to salaries and wages paid by the General Fund pertaining to the Resettlement Phase I project not yet reimbursed. An audit adjustment was proposed to reconcile these interfund balances.

Cause: The cause of the above condition is the lack of established policies and procedures requiring the reconciliation of interfund balances.

Effect: The effect of the above condition is the possible misstatement of interfund balances and related transactions.

Recommendation: We recommend that management establish policies and procedures to ensure that interfund balances are reconciled.

RONGELAP ATOLL LOCAL GOVERNMENT

Schedule of Findings and Questioned Costs, Continued  
Year Ended September 30, 2001

External Financial Reporting

Finding No. 2001-9

Criteria: The Appropriation Ordinance, as passed by the RALGOV Council, should be reflected within the budget module of the Micro Information Products (MIP) fund accounting system.

Condition: The Appropriation Ordinance for fiscal year 2001 was not incorporated within RALGOV's accounting system. Furthermore, expenditures of the General Fund exceeded revenues by \$61,329. No supplemental appropriations were passed by the Council to amend the operating budget.

Cause: The cause of the above condition is unknown.

Effect: The effect of the above condition is that RALGOV cannot ensure effective budgetary control and accountability over its available funds.

Recommendation: We recommend that management incorporate the Appropriation Ordinance, as passed by the RALGOV Council, into the accounting system to ensure effective budgetary control and accountability over available funds.

Prior Year Status: The lack of incorporation of the Appropriation Ordinance into the accounting system was reported as a finding in the Single Audits of RALGOV for fiscal years 1997 through 2000.

RONGELAP ATOLL LOCAL GOVERNMENT

Unresolved Prior Year Findings and Questioned Costs  
Year Ended September 30, 2001

Questioned Costs

The prior year Single Audit report on compliance with laws and regulations noted the following questioned costs that were unresolved at September 30, 2001:

Questioned costs of RALGOV, as previously reported	\$ 2,400,000
Questioned costs for fiscal year 2001 Single Audit	<u>          -</u>
Unresolved questioned costs of RALGOV at September 30, 2001	\$ <u>2,400,000</u>

Unresolved Findings

The status of unresolved prior year findings is discussed within the Schedule of Findings and Questioned Costs section of this report (pages 7 through 16).

# RONGELAP ATOLL LOCAL GOVERNMENT

## *Office of the Mayor*

P.O. Box 1766 • Majuro, Marshall Islands MH 96960

Tel.: (011-692) 625-5401/7271 • Fax: (011-692) 625-5400/4667

Corrective Action Plans to Findings and Questioned Costs included in the Independent Auditors' Reports on Internal Control and on Compliance for the Year Ended September 30, 2001

### **Financial Statement Findings Section**

#### Revenues/Receipts

##### Finding No. 2001-1

Corrective action has been taken. The Administration has been implementing the use of cash receipts for all monies received effective October 2000 for the fiscal year ended 2001.

#### Purchases/Disbursements

##### Finding No. 2001-2

The RALGOV administration has been implementing the Master List of qualified recipients for distribution. The said list is properly filed by the accounting department for internal control and for future reference. With regards to the check released to anyone other than the official payees, the administration make the policy that all collectors other than recipient is required to present the Power of Attorney as a proof that the said representative is required to collect the check. Sample of the report was presented during the actual audit activities.

##### Finding No. 2001-3

The Auditor's recommendation is accepted and has been implemented for the fiscal year 2001. During the actual audit activities of the said fiscal year, the RALGOV's policies and procedures are presented to the auditor for further information.

##### Finding No. 2001-4

The Auditor's recommendation is accepted and has been religiously implemented by the government. All billings from the recognized contractors must be audited by the accounting department for the accuracy of figure based from the progress development report from each project.

#### Payroll

##### Finding No. 2001-5

Corrective action has been taken.

**Financial Statement Findings Section, Continued**

Investments

Finding No. 2001-6

The Auditor's recommendation is accepted and has been implemented by the RALGOV Accounting Department for proper monitoring the amount of investment to Fleet Bank. The Accounting Department is subject to prepare the Reconciliation Report to the Council for them to know the status of the investment every month.

Prepaid Items

Finding No. 2001-7

The Auditor's recommendation is accepted and has been implemented for the fiscal year 2001 onwards.

For fiscal year 2001 onward, the RALGOV administration practiced and religiously followed the policy which is "no proper document, no check". As a practice, all contracts are properly filed and kept accordingly by the Accounting Department for future needs as evidence for any source of questions accord.

External Financial Reporting

Finding No. 2001-8

Corrective action has been taken.

Finding No. 2001-9

Corrective action has been taken.

# RONGELAP ATOLL LOCAL GOVERNMENT

## *Office of the Mayor*

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### Summary of Schedule of Prior Audit Findings

Status of audit findings included in the Schedule of Findings and Questioned Costs for the year ended September 30, 2000:

#### **Financial Statement Findings Section**

- Finding No. 2000-1 - Corrective action has been taken.
- Finding No. 2000-2 - Not corrected. See corrective action plan to Finding No. 2001-2.
- Finding No. 2000-3 - Not corrected. See corrective action plan to Finding No. 2001-3.
- Finding No. 2000-4 - Not corrected. See corrective action plan to Finding No. 2001-5.
- Finding No. 2000-5 - Corrective action has been taken.
- Finding No. 2000-6 - Not corrected. See corrective action plan to Finding No. 2001-6.
- Finding No. 2000-7 - Not corrected. See corrective action plan to Finding No. 2001-9.
- Finding No. 2000-8 - Corrective action has been taken.
- Finding No. 2000-9 - Corrective action has been taken.
- Finding No. 2000-10 - Corrective action has been taken.