

**OFFICE OF THE NATIONAL PUBLIC AUDITOR**

**PERFORMANCE AUDIT ON THE IMPLEMENTATION OF RECOMMENDATIONS OF  
AUDIT REPORT NO. 2019-02: IMPROVEMENTS ARE NEEDED AT PERSONNEL OFFICE  
TO EFFECTIVELY ADMINISTER THE HOUSING PROGRAM**



**COLLABORATIVE ACTIONS ARE NEEDED TO IMPROVE AND ADDRESS  
VARIOUS ISSUES RELATING TO THE HOUSING PROGRAM**

**AUDIT REPORT NO. 2021-01**



**Haser H. Hainrick  
National Public Auditor**



**FEDERATED STATES OF MICRONESIA**  
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October, 28, 2020

His Excellency David W. Panuelo, President  
Honorable Members of the 21<sup>st</sup> Congress  
Federated States of Micronesia

**RE: PERFORMANCE AUDIT ON THE IMPLEMENTATION OF RECOMMENDATIONS OF AUDIT REPORT NO. 2019-02**

This report contains the results of the Performance Audit on the implementation of the audit findings and recommendations of our prior audit on the FSM Housing Program, that was carried out after we issued the relevant Audit Report No. 2019-02 on February 28, 2019.

The main objective of this Performance Audit was to determine whether the management of the Office of Personnel have taken actions to address the audit findings and recommendations disclosed in Audit Report No. 2019-02.

Based on our audit, we found that some actions have been taken and there is progress towards the implementation of the audit findings and recommendations of the prior audit report.

The current status of implementation as indicated in the table below is: four (4) recommendation were substantially implemented, one (1) has not been implemented while another one (1) has been fully implemented. The definition of the stages of implementation is also provided in [Appendix A](#):

<b>Audit Recommendations/Suggestions</b>	<b>Stage of Implementation</b>
<b>On Finding No. 1: Possible non-compliances and lack of documentation to support determination of eligibility</b>	
(i) We suggested that the President take action to strengthen the capacity of the Office of Personnel in the areas of leadership and management, adequate staffing, sufficient budgeting and an effective system to monitor and evaluate performance.	<b>Substantial implementation</b>
<b>On Finding No. 2: Monitoring of the Housing Program Could be Improved</b>	
(i) We suggested that the President should reform and strengthen the Office of Personnel including, as it pertains to this finding, staffing and human resource capacity.	<b>Substantial implementation</b>
(ii) Office of Personnel should ensure that employee's position description should explicitly include appropriate duties and responsibilities that are aligned with the key functional components and the mandates for the office.	<b>Fully implemented</b>

<b>Audit Recommendations/Suggestions</b>	<b>Stage of Implementation</b>
(iii) Office of Personnel review and revise the policies, procedures, guidelines and rules to effectively manage the Housing Program	<b>Not fully implemented</b>
<b>On Finding No. 3: Adequacy of Regulations for the Housing Program</b>	
(i) <b>We suggested</b> that the President launch an effort to strengthen and to improve the institutional capacity and the human resource management function at Personnel Office. These should include the legal and institutional framework, the mandates, appropriate staffing, duties and responsibilities, and the financial resources/budgets in order for Personnel Office to efficiently and effectively deal with the growing challenges of the FSM Government.	<b>Substantial implementation</b>
(ii) <b>We suggested</b> the President to launch a study to determine whether it would be feasible and in the best interest of the government to give full autonomy to Personnel Office to be legally established as an independent civil service commission within the government.	<b>Substantial implementation</b>

Finally, we want to acknowledge the Office of the President and the Office of Personnel for their combined efforts to make some progress towards the implementation of the prior audit recommendations.

Respectfully yours,



Haser H. Hainrick  
National Public Auditor

CC: Director, Office of Personnel  
Secretary, Department of Finance and Administration  
Secretary, Department of Justice

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## **1. INTRODUCTION**

### **1.1. Background**

On February 28, 2019, the Office of the National Public Auditor issued Audit Report No. 2019-02, as a result of our performance audit conducted on the FSM Housing Program. The audit revealed that there was a need for improvement at the Personnel Office in order to effectively administer the Housing Program. The following were our findings:

- (i) *Finding No. 1* - Possible non-compliance and lack of documentation to support determination of eligibility;
- (ii) *Finding No. 2* - Monitoring of the Housing Program could be improved; and
- (iii) *Finding No. 3* - Inadequacy of regulations for the Housing Program.

The Office of Personnel, through its management response, acknowledged our findings and recommendations and provided assurance that they would take corrective actions to address our audit recommendations.

## **2. OBJECTIVE, SCOPE, AND METHODOLOGY**

### **2.1. Objective**

The objective of this performance audit is to determine whether the Office of the President and the Office of Personnel have taken appropriate corrective actions to address our audit findings and recommendations outlined in Audit Report No. 2019-02 for the Housing Program.

### **2.2. Scope**

The scope of this performance audit focused on the status of implementation of our recommendations after a period of six months subsequent to the issuance of Audit Report No. 2019-02. This performance audit was conducted through communication with the Office of Personnel.

We conducted this performance audit pursuant to the authority vested in the National Public Auditor as codified under Chapter 5, Title 55 of the FSM Code which states, in part, that:

*"The Public Auditor shall inspect and audit transactions, accounts, books and other financial records of every branch, department, office, agency, board, commission, bureau, and statutory authority of the National Government and of other public legal entities, including, but not limited to, States, subdivisions thereof, and nonprofit organizations receiving public funds from the National Government."*

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### **2.3. Methodology**

We conducted this performance audit in accordance with the generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Under GAGAS, performance audit is inclusive of internal controls, compliance, prospective analysis, and assessments of program effectiveness, economy, and efficiency as delineated in paragraph 1.22, of the Government Audit Standards 2018 revision.

The following were carried out to determine whether the Office of Personnel has taken appropriate corrective actions to address our audit findings and recommendations:

- (a) We developed an Audit Implementation Status Matrix of Recommendations for the Office of Personnel to complete. Refer to [Appendix 'B'](#) for the response from Office of Personnel.
- (b) Reviews of support documents that demonstrated progress in implementing the recommendations and assessing the degree to which the recommended corrective actions were implemented.
- (c) Interviews of key personnel to verify and confirm the implementation status.

### **3. PRIOR AUDIT COVERAGE**

This is the second performance audit on the FSM Housing Program conducted by our office.

### **4. CONCLUSION**

Based on our audit, we concluded that the Office of the President and the Office of Personnel have not addressed all the findings and recommendations in our Audit Report No. 2019-02. However, they have taken substantial steps to achieve full implementation.

The results of this performance audit are discussed in detail in the following pages.

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**5. IMPLEMENTATION STATUS OF OUR RECOMMENDATIONS, AUDIT REPORT NO. 2019-02.**

**5.1. Implementation of Recommendations on Finding 1(Audit Report 2019-02): Possible non-compliance and lack of documentation to support determination of eligibility**

We issued one (1) recommendations under Finding 1

**5.1.1. Audit Report 2019-02: Recommendation No. 1**

- (i) **We suggested** that the President take action to strengthen the capacity of the Office of Personnel in the areas of leadership and management, adequate staffing, sufficient budgeting and an effective system to monitor and evaluate performance.

The above suggestion was made as it was found to be the key contributing factors to the following issues relating to the administration of the housing program:

- (i) There were employees locally recruited and receiving housing allowance;
- (ii) There were employees receiving housing allowance yet their spouses or parents own houses within normal commuting distance;
- (iii) There were employees receiving housing allowance without valid lease agreements;
- (iv) There was no inspection of house/apartment upon expiration of lease agreements or termination of occupancy;
- (v) There were no Housing Questionnaires filled by beneficiaries at least once a year as required; and
- (vi) Not all housing furnishing and appliances were tagged nor recorded.

- (ii) **Management Response to the prior audit was:** Management concurred with our finding and suggestion.

- (iii) **Current Implementation Status:** The implementation was at “*substantial implementation*” stage as some, but not all actions have been taken to fully address the issues described in item (i) above. The following actions were taken:

- (a) A new Public Law (PL 21-04) was passed on June 21, 2019 to separate the Office of Personnel from the President’s Office.

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- (b) Accordingly, the former Personnel Administrator was appointed as Acting Director of the Office of Personnel.
- (c) Furthermore, a new position (Personnel Specialist IV/Housing Officer) was created and a staff was recruited in May 2019 to administer the housing program. His duties include the reviewing of eligibility based on Housing regulations and evaluation of purchasing of furniture and appliances. Generally, the employment of the Personnel Specialist IV/Housing Officer was focused on solving the problems that were revealed by Audit Report No. 2019-02. However, it was noted that a Performance Evaluation that was carried out on the new Housing Officer six (6) months after he was appointed did not indicate whether there was any improvement or the issues raised have been addressed, such as maintaining an updated listing/register for all 86 recipients, inspection, filling of Housing Questionnaires, etc.
- (d) Enactment of Public Law 20-143 has solved some of the issues that were raised in Audit No. 2019-02 such as those relating to housing program benefits for 'locally hired', and 'employees whose pay level were below Pay Level 26', etc.
- (iv) **Potential effect of delay in implementation:**  
Continued abuse, waste and loss of FSM public funds.
- (v) **Cause of delay in Implementation:**  
Strengthening the capacity of the Office of Personnel in the areas of leadership, budget, staffing and monitoring systems will require time as implementation will involve other key stakeholders including the approval by the Office of the President and Congress.



## **5.2. Implementation of Recommendations on Finding 2 (Audit Report No. 2019-02): Monitoring of the Housing Program Could be Improved**

We issued three (3) recommendations under Finding 2

### **5.2.1. Audit Report 2019-02: Recommendation No. 2**

- (i) **We suggested** that the President should reform and strengthen the Office of Personnel including, as it pertains to this finding, staffing and human resource capacity.
- (ii) **Management Response to the prior audit was:** Management concurred with our finding and recommendation.
- (iii) **Current Implementation Status:** This suggestion to strengthen the Human Resource capacity of the Office of Personnel has been "*substantially implemented*".

A new position (Personnel Specialist IV / Housing Officer) was created and a staff was recruited in May 2019 to administer the housing program. Having additional staffing for the whole Office of Personnel would be ideal for an effective administration of the Housing program. The duties of the Housing Officer include the reviewing of eligibility based on Housing regulations and evaluation of purchasing of furniture and appliances, etc.

### **5.2.2. Audit Report 2019-02: Recommendation No. 3**

- (i) **We recommended** that the Office of Personnel should ensure that employee's position description should explicitly include appropriate duties and responsibilities that are aligned with the key functional components and the mandates for the office.  
**Management Response to the prior audit was:** Management concurred with our finding and recommendation.
- (ii) **Current Implementation Status:** This recommendation was *fully implemented* upon our review of the signed job description for the newly appointed Personnel Specialist IV / Housing officer.

### **5.2.3. Audit Report No. 2019-02: Recommendation No. 4**

- (i) **We recommended** that the Office of Personnel review and revise the policies, procedures, guidelines and rules to effectively manage the Housing Program.

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- (ii) **Management Response to the prior audit was:** Management concurred with our finding and recommendation.
  
- (iii) **Current Implementation Status:** This recommendation was *not yet fully implemented*.
  - (a) Enactment of Public Law No. 20-143 in November 2018, has solved some of the issues that were raised in Audit No. 2019-02 such as 'locally hired', 'employees whose pay level were below PL 26', etc.
  - (b) Office of Personnel in collaboration with Department of Justice have not yet reviewed the policies, guidelines and rules of the Housing Program, including incorporation of the effect of PL No. 20-143, to ensure effective monitoring, evaluation and reporting processes.
  
- (iv) **Effect of Delay in Implementation:**
  - (a) Continued non-compliance with the Housing Program regulations due to lack of procedures to provide guidance on activities such as daily monitoring, evaluation and reporting of the Housing program.
  - (b) Delay in applying and receiving housing program benefits for national government employees who are currently eligible based on PL No. 20-143.
  - (c) Failure to achieve goals and objectives of the Housing Program.
  
- (v) **Cause of Delay in Implementation:**

Current management lacks the capacity to develop and operationalize effective policies and procedures that are based on the relevant laws and Housing Program regulations as already reported in the prior audit report.

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**5.3. Implementation of Recommendations on Finding 3 (Audit Report No. 2019-02): Inadequacy of Regulations for the Housing Program**

We issued two (2) recommendations under Finding 3

**5.3.1. Audit Report No. 2019-02: Recommendation No. 5**

- (i) **We suggested** that the President launch an effort to strengthen and to improve the institutional capacity and the human resource management function at the Personnel Office. These should include the legal and institutional framework, the mandates, appropriate staffing, duties and responsibilities, and the financial resources/budgets in order for the Personnel Office to efficiently and effectively deal with the growing challenges for the FSM Government.
- (ii) **Management Response to the prior audit was:** Management concurred with our finding and suggestion.
- (iii) **Current Implementation Status:**  
The recommendation was at “*substantial implementation*” stage as some, but not all recommended actions have been taken to fully address the issues in 5.3.1(i) above:
  - (a) A new Public Law (PL 21-04) was enacted on June 21, 2019 to separate the Office of Personnel from the President’s Office and create a separate Office of Personnel.
  - (b) Proposed Organization Chart has not yet been approved by the President.
  - (c) Based on item 5.3.1(i) above, the former Personnel Administrator has been appointed as Acting Director of the Office of Personnel. However, there is still lack of Human Resource Management expert who could assist the Office of Personnel in improving its policies and procedures in relation to housing and other areas.
  - (d) Furthermore, a new position (Personnel Specialist IV/Housing Officer) was created and a staff was recruited in May 2019 to administer the housing program. His duties include the reviewing of eligibility based on Housing regulations and evaluation of purchasing of furniture and appliances.

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(iv) **Effects of Partial Implementation:**

- (a) Failure to implement changes that could improve human resource management and program such as updating and Housing Programs procedures;
- (b) Work overload to the current understaffed Office of Personnel which may lead to failure to achieve its goals and objectives;

(v) **Cause of Partial Implementation:**

Strengthening and improving the institutional capacity and human resource management function at the Office of Personnel will require time and additional budget and involve other key stakeholders including the approval by the Office of the President and Congress.

**5.3.2. Audit Report No. 2019-02: Recommendation No. 6**

- (i) **We suggested** the President to launch a study to determine whether it would be feasible and in the best interest of the government to give full autonomy to the Personnel Office to be legally established as an independent civil service commission within the government.

- (ii) **Management Response to the prior audit was:** Management concurred with our finding and recommendation.

(iii) **Current Implementation Status:**

Recommendation was at "*substantial implementation*" stage.

- (a) A new Public Law (PL 21-04) was passed on June 21, 2019 to separate the Office of Personnel from the President's Office and create a separate Office of Personnel. Actions are currently being taken to fully implement this public law.
- (b) We note that a Public Administration Review for the purpose of strengthening public sector performance was carried out by the Asian Development Bank in the year 2015; however, there is no specific recommendation to give full autonomy to Personnel Office to be legally established as an independent civil service commission within the government.

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(iv) **Effect of Partial-Implementation:**

Personnel Office would lack the institutional capacity (financially and in terms of human resources) to efficiently and effectively deal with the growing challenges for the FSM Government.

(v) **Cause of delayed Implementation:**

Legally establishing the Office of Personnel with full autonomy and as an independent civil service commission within the government will require time as implementation will require additional budget and human resources and at the same time involve inputs from or decisions by other key stakeholders including the review of existing laws, approval by the Office of the President and the Congress.

**6. NEW RECOMMENDATIONS**

- (i) We reiterate our recommendations given in Audit Report no. 2019-02 that they should be implemented as agreed to by the management of the Office of Personnel; and
- (ii) Office of Personnel Management should employ at least one employee with qualifications and experience in human resource management to spearhead the development and operationalization of various policies including those relating to housing.

## 7. APPENDICES

### APPENDIX A STAGES OF IMPLEMENTATION OF AUDIT RECOMMENDATIONS

#### **Summary**

There are five stages used to assess the status of implementation of the recommendations. The stages are as listed below:

- (i) **Not yet implemented - No progress or insignificant progress**  
Actions such as having meetings and generating informal plans.
  
- (ii) **Planning stage**  
When formal plans for organizational changes have been created and approved by the appropriate level of management with appropriate resources and a reasonable timetable.
  
- (iii) **Preparation for implementation**  
If the entity made preparations for implementing a recommendation by hiring or training staff, or developing or acquiring the necessary resources to implement the recommendation.
  
- (iv) **Substantial implementation**  
If the structures or processes are in place and integrated within at least some parts of the organization, and some achieved results have been identified.
  
- (v) **Full implementation**  
If the structure and processes are operating as intended and are fully implemented.

#### **Obsolete**

The recommendation is obsolete if it is no longer applicable because the issue has become outdated as a result of having been superseded by something newer.

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**APPENDIX B  
IMPLEMENTATION STATUS MATRIX OF RECOMMENDATIONS GIVEN UNDER AUDIT OF REPORT NO.2019-02**

Serial No.	Finding	Recommendations	Action Taken (as per the detailed action plan/report submitted)	Status/progress (Implemented, Not Implemented, On-going)	Reasons provided by Auditee for noncompletion of action on any recommendation	Timeframe provided by Auditee to Implement Audit Recommendations
	Possible non-compliances and lack of documentation to support determination of eligibility	Take actions to strengthen the capacity of the Personnel Office in the areas of leadership and management, adequate staffing, sufficient budgeting and an effective system to monitor and evaluate performance.	this has been undertaken and is evident by the newly passed public law No. 21-04, signed on June 21, 2019.	Completed (However, PL 21-04 merely removes the Div. of Personnel from the President's Office and creates a separate Office of Personnel. It does not address the recommendation s/suggestions.)	Note: No response provided from the Office of Personnel	Note: No response received from Office of Personnel.
	should reform and strengthen the Personnel Office including, as it pertains to this finding, staffing and human resource capacity.	to undermine or challenge this issue we are now working with AG office to provide legal opinion &	No supporting documentation	Note: No response provided from the Office of Personnel	this should be completed within one year	

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Serial No.	Finding	Recommendations	Action Taken (as per the detailed action plan/report submitted)	Status/progress (Implemented, Not Implemented, On-going)	Reasons provided by Auditee for noncompletion of action on any recommendation	Timeframe provided by Auditee to Implement Audit Recommendations
2.	Monitoring of the Housing Program Could Be Improved	Reform and strengthen the Personnel Office including, as it pertains to this finding, staffing and human resource capacity.	guidance on transition this also comes under the processes to be undertaken pertaining to public law 21-04	Again, PL 21-04 does not address this recommendation /suggestion	Note: No response provided from the Office of Personnel	Note: No response provided from the Office of Personnel
3.	Adequacy of Regulations for the Housing Program	Ensure that employee's position description should explicitly include appropriate job duties and responsibilities that are aligned with the key functional components and the mandate for the office. Launch an effort to strengthen and to improve the institutional capacity and the human	For the time being we have hired a new staff who is monitoring and taking care of housing. PL 21-04 has made the Personnel office a stand-alone or	completed	Note: No response provided from the Office of Personnel	Note: No response provided from the Office of Personnel



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Serial No.	Finding	Recommendations	Action Taken (as per the detailed action plan/report submitted)	Status/progressed, (Implemented, Not Implemented, On-going)	Reasons provided by Auditee for noncompletion of action on any recommendation	Timeframe provided by Auditee to Implement Audit Recommendations
		<p>resource management function at Personnel Office. These should include the legal and institutional framework, the mandates, appropriate staffing, duties and responsibilities, and the financial resources/budgets in order for Personnel Office to efficiently and effectively deal with the growing challenges for the FSM Government</p>	<p>independent office. Management and staff are now working on the new organizational structure which will include new budget and additional personnel as we enlarge the office. this, we believe should become affective FY 2021</p>	completed	<p>Note: No response provided from the Office of Personnel</p>	<p>Note: No response provided from the Office of Personnel</p>
	<p>Launch a study to determine whether it would be feasible and in the best interest of</p>		<p>the study has been done by Asian Development</p>	completed	<p>Note: No response provided from the Office of Personnel</p>	<p>Note: No response provided from the Office of Personnel</p>

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		the government to give full autonomy to Personnel Office to be legally established as an independent civil service commission within the government.	Bank (ADB) in 2015 and was accepted by our former President in 2016.			

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**8. MANAGEMENT RESPONSE**



Office of the Director

**FSM Personnel Office**

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22, 2020

The Honorable Haser Hainrick  
National Public Auditor  
FSM National Government  
Palikir, Pohnpei FM 96941

*Handwritten signature and date: Hason 10.26.2020*



**SUBJECT: Performance Audit on the Implementation of Recommendations of Audit Report No. 2019-02: Improvements are needed at Personnel Office to Effectively Administer the Housing Program**

Dear Mr. Hainrick:

We are pleased to provide the following responses to the above-subject Audit Report (No. 2019-02) on the FSM Housing Program, as follows:

**Finding 1: Possible non-compliance and lack of documentation to support determination of eligibility.**

**Recommendation No. 1:** Action has been taken to strengthen the capacity of the Office of Personnel in the areas of leadership and management with the appointment of the new Director of the Office of Personnel, Samson E. Pretrick, and confirmed by Congress on October 02, 2020. Prior to the appointment of the new Director, a Personnel Specialist IV/ Housing Officer was recruited in May 2019 to administer, implement and strengthen the housing program. In addition, the Office will resubmit its original budget request for FY2021 for Congress review and approval. The budget will include two additional staffs and additional budget for the Office to carry out its functions properly. A meeting was also held with the Housing Officer to develop a system to monitor and evaluate the housing program.

**Finding 2: Monitoring of the Housing Program Could be Improved**

**Recommendation No. 2:** A new Public Law (PL 21-04) was enacted on June 21, 2019 to separate the Office of Personnel from the President's Office and create a separate Office of Personnel and a new Director is already on board.

**Recommendation No. 3:** This was fully implemented for the newly appointed Personnel Specialist IV / Housing officer. We will also review the rest of the staffs' job descriptions to

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make sure that their duties and responsibilities are aligned with the key functional components and the mandates for the office.

**Recommendation No. 4:** Office of Personnel in collaboration with Department of Justice have yet to review the policies, guidelines and rules of the Housing Program, including incorporation of the effect of PL No. 20-143, to ensure effective monitoring, evaluation and reporting processes. The Office of Personnel will give priority to review and revise the policies, procedures, guidelines and rules to effectively manage the Housing Program.

**Finding 3: Inadequacy of Regulations for the Housing Program**

**Recommendation No. 5:** Although not all recommended actions have been fully implemented, some are being addressed and implemented, including:

- A new Public Law (PL 21-04), which was enacted on June 21, 2019 to separate the Office of Personnel from the President's Office and create a separate Office of Personnel.
- A new Director has been appointed, confirmed and is now board.
- Furthermore, a new position (Personnel Specialist IV/Housing Officer) was created and a staff was recruited in May 2019 to administer the housing program. His duties include the reviewing of eligibility based on Housing regulations and evaluation of purchasing of furniture and appliances.
- With the new Director on board and new staff being recruited, the Office will focus on developing a Proposed Organization Chart.

**Recommendation no. 6:** Action has been taken to address the issue of independent Office of Personnel, as follows:

- A new Public Law (PL 21-04) was passed on June 21, 2019 to separate the Office of Personnel from the President's Office and create a separate Office of Personnel. Actions are currently being taken to fully implement this public law.

We appreciate you sharing the draft performance audit for our review and comment. The Office of Personnel will continue to review and revise its policies and guidelines to better implement and strengthen the operation of the Office of Personnel, especially the housing program specified under those findings and the recommendations.

Thank you and please let us know if you have any questions or need further clarifications.

Sincerely,



Samson E. Frérick  
Director

cc: Administrator, Office of Personnel

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Administer the Housing Program  
**Audit Report 2021 - 01**

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**9. ONPA EVALUATION OF MANAGEMENT RESPONSE**

**10.** We requested for a management response from the Director, Office of Personnel who generally agreed with our audit findings and recommendations and also shared a few updates and the way forward for specific recommendations.

**Office of the National Public Auditor**  
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**10. NATIONAL PUBLIC AUDITOR'S COMMENTS**

We would like to thank the management and staff of the FSM Office of Personnel for their facilitation and cooperation during the course of the audit. We anticipate positive implementation results when we carry out another audit follow-up in the future.

We have provided copies of this report to the President and members of the 21<sup>st</sup> FSM Congress. Furthermore, the report is made available to the public via our official website and copies will be made upon request.

If there any questions or concerns regarding this report, please do not hesitate to contact our office. Contact information for the office can be found on the last page of this report along with the National Public Auditor and staff that made major contributions to this report.



Haser H. Hainrick  
National Public Auditor

October 28, 2020

**Office of the National Public Auditor**  
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**11. ONPA CONTACT AND STAFF ACKNOWLEDGEMENT**

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Email: hhainrick@fsmopa.fm

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ACKNOWLEDGEMENTS       In addition to the contact named above, the following staff made key contributions to this report:

Miriam Naivalu, Acting Audit Manager / Audit Supervisor  
Rosadelima Alfons, Auditor-In-Charge  
Neong U. Yoma, Staff Auditor

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