



**OFFICE OF THE PUBLIC AUDITOR**  
**REPUBLIC OF PALAU**

**AUDIT REPORT**

ON

**EXERCISE TEMPEST WIND**  
**MINISTRY OF JUSTICE**

REPUBLIC OF PALAU

APRIL 01, 2015 TO OCTOBER 31, 2015

*Performed by the Office of the Public Auditor*

MOJ-ETW-15P03\*opa00

REPUBLIC OF PALAU



Office of the Public Auditor

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April 21, 2016  
*Serial#: opa16-093au*

Honorable Antonio Bells  
Vice President/Minister of Justice  
Office of the Vice President/Minister of Justice  
Koror, Republic of Palau

**Subject: Final Report on the Audit of Exercise Tempest Wind**

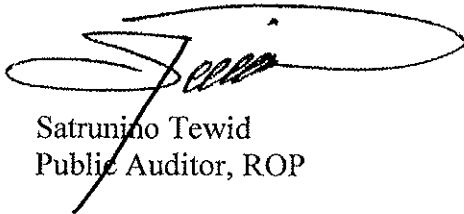
Dear Minister Bells:

Transmitted herewith is the final audit report on Exercise Tempest Wind.

The Office of the Public Auditor (OPA) received your response to the Draft Audit Report. The response is published in verbatim in the final report.

If you have any questions regarding the report or subject matters discussed therein, the OPA will be available to discuss them at your request.

Sincerely,



Satrunino Tewid  
Public Auditor, ROP

**Exercise Tempest Wind**  
**Ministry of Justice**  
Period from April 01, 2015 to October 31, 2015

**Table of Content**

	<i>Page No.</i>
I. Executive Summary	1-3
II. Background	4
III. Objective, Scope and Methodology	5
• Authority to Audit	5
IV. Detailed Findings:	
1. Deposit and Administration of Exercise Tempest Wind Grant Outside National Treasury	6-7
2. Certification of Funds Availability	7-8
3. Procurement Law and Regulations	8-9
4. Disbursement of Funds by “Cash”	9-10
5. Authorization for Withdrawal and Disbursement of Funds	10-11
6. Per Diem	11-12
7. Purchase of Vehicles	12-13
8. Grant Agreement	13-14
V. Conclusion	14



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Office of the Public Auditor

**Executive Summary**

April 21, 2016

Honorable Antonio Bells  
Vice President/Minister of Justice  
Office of the Minister  
Koror, Republic of Palau

Dear Minister Bells:

This Final report presents the result of the Office of the Public Auditor's (OPA) audit on Exercise Tempest Wind for the period April 01, 2015 to October 31, 2015.

The objective of the audit was to determine whether (1) the grant was administered in accordance with the Republic of Palau laws and regulations and (2) proper controls were in place to account for the use of funds and transactions were properly recorded into the national treasury's accounting records.

As a result of the audit, the Office of the Public Auditor found a number of weaknesses/deficiencies noted below (Finding No. 1 to Finding No. 8) relating to the administration of Exercise Tempest Wind grant, which we believe should be brought to the attention of management for appropriate corrective action. We also propose recommendations which, if implemented, we believe, will correct or rectify these weaknesses/deficiencies.

**First**, the Exercise Tempest Wind Grant was deposited and administered outside the National Treasury in violation of the Republic of Palau Laws,

**Second**, the expenditure of Exercise Tempest Wind grant may have lacked proper certification of funds by the Director of Program, Budget and Management as required by law,

**Third**, the procurement of goods for Exercise Tempest Wind may have been conducted in violation of the Republic of Palau Procurement Law and Regulations,

**Fourth**, Exercise Tempest Wind funds were disbursed by "cash", not check, contrary to conventional practice to promote accountability and transparency in expenditure of public funds,

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**Fifth**, there was no system in place to ensure that withdrawals and disbursements of Exercise Tempest Wind funds were properly authorized and documented,

**Sixth**, there was no justification or basis for providing approximately \$21,200 as Per Diems to local law enforcement officers' for participating in Exercise Tempest Wind,

**Seventh**, contrary to Exercise Tempest Wind's grant budget, the Bureau of Public Safety maneuvered and disguised funds to purchase two (2) vehicles,

**Eighth**, funding for Exercise Tempest Wind lacked a grant agreement or similar instrument that stipulates the terms and conditions of the financial assistance and other related requirements.

To correct or rectify the above weaknesses/deficiencies, we recommend the following:

**Recommendation**

**First**, we recommend that all public revenues from local sources, grants or otherwise be deposited into and administered from National Treasury,

**Second**, we recommend that all public funds from local sources, grants or otherwise be deposited in National Treasury to effectuate the internal controls processes of National Treasury, including certification of funds before expenditure,

**Third**, we recommend that all public revenues from local sources, grants or otherwise be deposited in National Treasury to invoke the application of the Republic of Palau Procurement Law and Regulations as provided by law,

**Fourth**, we recommend that all public revenues from local sources, grants or otherwise be deposited in National Treasury to safeguard their disbursement and accountability,

**Fifth**, we recommend that all public revenues from local sources, grants or otherwise be deposited in National Treasury to protect public funds from unauthorized withdrawals and disbursements,

**Sixth**, we recommend that all public revenues from local sources, grants or otherwise be deposited in National Treasury to protect the expenditure of public funds and to ensure the equitable application of public policies,


**Seventh**, we recommend that all public revenues from local sources, grants or otherwise be deposited in National Treasury to protect public funds from misuse and abuse,

Office of the Public Auditor

**Eighth**, we recommend that financial assistance be memorialized in a grant agreement that stipulates the terms and conditions of the financial assistance and other related requirements.

Finally, the Office of the Public Auditor would like to extend our appreciation to the management and staff of the Ministry of Justice and the Bureau of Public Safety for their cooperation and professional courtesy extended to us during the audit.

Sincerely,



Satrunino Tewid  
Public Auditor, ROP

## **Background**

Upon request of the Vice President/Minister of Justice of the Republic of Palau, the Office of the Public Auditor initiated an audit of Exercise Tempest Wind. The Vice President/Minister of Justice requested the audit on the suspicion that public funds may have been diverted from national treasury and deposited into a private bank account to fund the Exercise in violation of the Republic of Palau laws.

Exercise Tempest Wind 2015 (ETW or Exercise) was a bilateral exercise between the United States Pacific Command (PACOM) and various law enforcement agencies of the Republic of Palau (ROP). The PACOM, Special Operations Command Pacific (SOCPAC), and Pacific Task Force Special Operation Force Maritime (PACIFIC TF SOF MARITIME)/ Naval Special Warfare Unit ONE (NSWU1/ Commander Task Force 71 (CTF71) spearheaded and coordinated the exercise in consultation with the Ministry of Justice of the government of the Republic of Palau. The ETW was approved through exchanges of Diplomatic Notes in May 2015 between the Embassy of the United States of America in the Republic of Palau and the Ministry of State of the government of the Republic of Palau. A Concept Paper for Exercise Tempest Wind was presented to the ROP officials and a briefing by the Exercise Tempest Wind 2015 Coordinating Team was held on May 27, 2015.

The purpose of the Exercise is to increase the capacity and interoperability of the Bureau of Public Safety (BPS) and the Division of Maritime Law Enforcement and building the bridge to the U.S. military when they need to work together for the security of Palau.

To fund the Exercise, then-Acting Director of Bureau of Public Safety, Mr. Aloysius Alonz, on May 28, 2015, prepared a cost estimate for Exercise Tempest Wind 2015 and, through the Minister of Justice, transmitted the budget for \$215,136 to the SOCPAC for its review and consideration. Based on email communications between the BPS and the SOCPAC, the SOCPAC revised the budget and returned the document to the BPS for approval. The Director of the BPS, without going through the Minister of Justice, approved the revised and final budget in the amount of \$117,987 and transmitted the budget to the SOCPAC for funding.

To transfer the funds to Palau, email exchanges between the SOCPAC and the BPS reveals discussions to wire transfer the money to Palau. However, in lieu of wire transferring the funds to the Republic of Palau national treasury, the BPS instructed the SOCPAC to wire the funds to the account of the Palau Enforcers Athletic Club (PEAC), a registered local non-profit organization of law enforcement officers to which the Director of the BPS serves as an advisor. On August 19, 2015, the funds were wire transferred and deposited into the PEAC account at Bank of Guam in the amount of \$117,987.51, purportedly without the knowledge and approval of the Minister of Justice.

## **Objective, Scope and Methodology**

The objective of the audit is to determine whether (1) the grant was administered in accordance with the Republic of Palau laws and regulations and (2) proper controls were in place to account for the use of funds and transactions were properly recorded into the national treasury's accounting records.

The audit covered the period from April 1, 2015 to October 31, 2015; however, the period may be extended, as necessary, to ensure coverage of Exercise activities to meet our audit objective. This being a performance audit, we did not conduct audit procedures to assess the fairness of the financial statements of the Exercise Tempest Wind or any component or account within those financial statements and therefore express no opinion on the financial statements.

We conducted this performance audit in accordance with *Generally Accepted Government Auditing Standards* issued by the Comptroller General of the United States. These 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.

### **Authority to Audit**

Article XII, Section 2(b) of the Constitution of the Republic of Palau declares, in part, "The Public Auditor shall inspect and audit accounts in every branch, department, agency, or statutory authority of the national government and in all other public legal entities or nonprofit organizations receiving public funds from the national government." This mandate is implemented through the Public Auditing Act of 1985 (40 PNCA § 200 *et. seq.*), which charges the Public Auditor to "act to prevent and detect fraud, waste and abuse in the collection and expenditure of all public funds." (*Id.*, §224.)



**Finding No. 1: Deposit and Administration of Exercise Tempest Wind Grant outside National Treasury**

Article XII, Section 1 of the Constitution of the Republic of Palau states: “There shall be a National Treasury and a state treasury for each of the states. All revenues derived from taxes or other sources shall be deposited in the appropriate treasury. No funds shall be withdrawn from any treasury except by law.”

In addition, 40 PNC §101 provides: “There is hereby established a National Treasury of the Republic of Palau into which all revenues derived from national taxes or other sources due to the national government shall be deposited. No funds shall be withdrawn from National Treasury except by law.”

Moreover, 40 PNC §102 states: “The Director of the Bureau of National Treasury shall collect and receive national revenues and make such disbursements from the National Treasury as prescribed by law.”

The Office of the Public Auditor obtained a legal opinion that concludes that Exercise Tempest Wind Funds were public revenues and therefore should have been deposited into national treasury. Instead, the Director of Bureau of Public Safety diverted the deposit of \$117,987.51 of grant funds into a private bank account to be used to fund the Exercise. The private account belongs to the Palau Enforcers Athletic Club (PEAC), a registered local non-profit organization of law enforcement officers, to which the Director serves as an advisor. And because the funds were deposited into a private account, their withdrawals and disbursements were not under the control and direction of the Director of Bureau of National Treasury but under the PEAC officers.

It appears the cause of the above condition is the unilateral decision by the Director of the BPS to bypass the national treasury in the deposit and administration of the grant funds. In addition, the Director’s action to bypass the chain of command (Minister of Justice) may have contributed to the unfettered decision to deposit the funds into a private account. Moreover, the Director neglected to request legal advice from the Attorney General concerning the requirements for deposit and administration of grant funds before taking action to bypass National Treasury and depositing the money into a private account.

As a result, the administration of Exercise Tempest Wind grant outside the National Treasury is a violation of the Republic of Palau Constitution and National Treasury laws.

**Recommendation**

We recommend that all public funds from local sources, grants or otherwise be deposited into and administered from the Bureau of National Treasury. In addition, we recommend that the Director of BPS strictly adhere to the chain of command to demonstrate the level of responsibility, authority and accountability in decision making. Finally, we recommend that the Office of the Attorney General or the Special Prosecutor investigate the deposit of the above grant and take appropriate action for any violation of the Republic of Palau Laws.

***VP/MOJ's Response and Corrective Action Plan***

*We concur with this finding and recommendations. All employees of the Ministry of Justice are reminded to follow the requirement of laws and regulations and deposit all public funds into the National Treasury.*

**Finding No. 2: Certification of Funds Availability**

40 PNCA § 401(a) states: Unless otherwise specified by law, all projects and operations financed by means of appropriation laws of the Olbiil Era Kelulau shall be contingent upon the availability of funds. No person shall obligate or expend any funds made available or appropriated by the Olbiil Era Kelulau until he receives written certification from the Director of Program, Budget and Management...that funds are available and that obligation may be incurred.

In addition, 40 PNCA § 401(b) states: No person shall enter into any contract which purports to obligate public funds or which purports to obligate funds from any appropriation ...made available or appropriated by the Olbiil Era Kelulau or of public funds from any other source whatsoever, unless the National Director of Program, Budget and Management, ...first certifies in writing on the document to be used as a contract that funds are available to complete the contract. Any contract entered into in violation of this subsection shall be void...

We found that expenditures of ETW funds may have lacked proper certification of funds by the Director of Program, Budget and Management as required by law.

It appears the cause of the above condition is failure to deposit the grant into National Treasury; thus, bypassing the normal internal controls inherent in National Treasury's processes, including certification of funds.

### **Recommendation**

We recommend that all public funds from local sources, grants or otherwise be deposited into National Treasury to invoke the internal controls processes of National Treasury, including certification of funds before expenditure.

### ***VP/MOJ's Response and Correction Action Plan***

*We concur with this finding and recommendations. All employees of the Ministry of Justice are reminded to follow the proper process of disbursing fund regardless of funding source.*

### **Finding No. 3: Procurement Law and Regulations**

The Republic of Palau (ROP) Procurement Law and Regulations under Section 603(b), Application, states in part: Except as otherwise specified by law, this chapter applies to every expenditure of public funds by the national government or any government agency that receives national government funding or state governments, irrespective of source, including United States Federal assistance monies...

In addition, Section 608, Procurement Officer, states: The Procurement Officer for the purchase of goods shall be the Chief of Property and Supply...

Furthermore, Section 613, Methods of Source Selection, states: It is the policy of the Republic that all purchases and procurement actions be executed in a manner that provides open and free competition...

The audit revealed that the ETW grant was administered separate from and independent of National Treasury and therefore its procurements bypassed the required procurement processes of National Treasury, i.e., removed from the rights, powers, duties and authority of the Procurement Officer. Thus, the procurement of goods for the Exercise including food items, POL, and other goods did not comply with the ROP Procurement law and Regulations, i.e., competitive bidding and price quotations.

It appears the cause of the above condition is the deliberate act to deposit and administer the grant outside National Treasury.

As a result, the procurement processes of Exercise Tempest Wind were not executed in a manner that provides open and free competition in accordance with the ROP Procurement Law and Regulations.

**Recommendation**

We recommend that all public revenues from local sources, grants or otherwise be deposited in National Treasury to invoke the application of the Republic of Palau Procurement Law and Regulations as provided by law. This control structure ensures that procurements, overseen by the respective Procurement Officers, are conducted in a manner that provides open and free competition as intended by law.

***VP/MOJ's Response and Corrective Action Plan***

*We concur with this finding and recommendations. All employees of the Ministry of Justice are reminded to work with the Ministry of Finance to ensure procurement laws and regulations are adhered to regardless of funding sources.*

**Finding No. 4: Disbursement of Grant Funds by “Cash”**

Public funds should be disbursed in a manner that promotes accountability and transparency; conventional practice is by check, not cash, to ensure that disbursements (expenditures) contain adequate documentation to justify the purpose, amount, and nature of goods and services being procured. In addition, disbursement by check provides a trail of documents to facilitate tracing or matching of payments to supporting documents (i.e., invoices) or with which to locate supporting documents. Finally, disbursement by check promotes sound record keeping and reporting practices.

The audit revealed that from August to October 2015, the administrators of the grant made nine (9) withdrawals totaling \$98,897.04 to pay the expenses for the Exercise. And because all the withdrawals were made in bulk amounts and the expenses paid in cash, it impeded efforts to match or trace withdrawals to payments to supporting documents (invoices/receipts). In addition, the supporting documents were not organized or identified in such a manner to facilitate the tracing or matching to withdrawals and payments. This affected the reliability and quality of financial reporting of grant activities. Finally, because of the manner by which funds were administered (outside national treasury); the expenditures of the grant were not recorded in the Republic of Palau's (ROP) Schedule of Expenditures of Federal Awards (SEFA).

The cause of the above condition is circumventing national treasury laws and depositing the funds into a private account outside of national treasury. In addition, the disbursements were made by cash and not by check.

Office of the Public Auditor

As a result, there was prevalence of lack of accountability and transparency in the expenditure of grant funds. In addition, the financial report of grant activities was incomplete and could not be traced and agreed to supporting documents. As such, we were unable to determine the propriety of \$98,897.04 of grant expenditures. Furthermore, the \$98,897.04 grant expenditures were not recorded in the ROP's SEFA.

**Recommendation**

We recommend that all public revenues from local sources, grants or otherwise, be deposited in National Treasury to safeguard their disbursement. In this instance, the disbursement of funds should have been effected by check, not cash, to ensure their accountability and transparency. We further recommend that the Office of the Attorney General or the Special Prosecutor investigates the above withdrawals and related payments and take appropriate action for violation of Republic of Palau laws or abuse of public funds.

***VP/MOJ's Response and Corrective Action Plan***

*We concur with this finding and recommendations. All employees of the Ministry of Justice are reminded to work with the Ministry of Finance to ensure that the disbursements of funds are done at the National Treasury regardless of funding sources.*

**Finding No. 5: Authorization for Withdrawal and Disbursement of Funds**

A sound system of internal controls dictates that authorization control forms should be used to support and evidence approval of withdrawal and disbursement of funds.

The audit showed that the grant was deposited into the bank account of the PEAC, a registered local non-profit organization of law enforcement officers, and withdrawn from the account to pay the expenses of the Exercise. This created a problem because the grant moneys (public funds) were commingled with PEAC moneys (private funds), and those authorized to administer (withdraw) the PEAC money should not automatically assume the same authority over public funds. With this scenario, we found that there were no withdrawal and disbursement control forms to support and evidence authorization for withdrawals and disbursements of grant funds. There was no documentation to support that withdrawals and disbursement of funds were approved by an authorized government official (s).

The cause of the above condition is circumventing national treasury laws and depositing the funds into a private account outside of national treasury.

As a result, there was no evidence of proper authorization for the withdrawals and disbursements of \$98,897.40 of grant funds.

### **Recommendation**

We recommend that all public revenues from local sources, grants or otherwise be deposited in the national treasury in accordance with the Republic of Palau national treasury laws. This control mechanism protects public funds from unauthorized withdrawals and disbursements.

### ***VP/MOJ's Response and Corrective Action Plan***

*We concur with this finding and recommendations. All employees of the Ministry of Justice are reminded to work with the Ministry of Finance to ensure that the disbursements of funds are done at the National Treasury regardless of funding sources.*

### **Finding No. 6: Per Diem**

The Republic of Palau Executive Branch Travel Regulations define Per Diem as follows: Per Diem is a daily allowance provided to reimburse the traveler for authorized expenses incurred for lodging and meals.

The audit revealed that local law enforcement officers participating in Exercise Tempest Wind were provided Per Diem for their attendance. Based on attendance log sheets, participants were provided Per Diem for each day of attendance from September 07-12 and from September 14-22, 2015. In all, approximately seventy-three (73) participants received \$10,775 in Per Diem for attending exercise activities from September 07-12 and fifty-seven (57) participants received \$10,625 from September 14-22. In addition, the Per Diem rates varied depending on the rank of officers - with Directors and Chiefs receiving a higher rate than the rank and file officers, which is contrary to the Per Diem rate policy.

As a result, we found the provision of Per Diem unjustified and contrary to the purpose of Per Diem as defined above, since the exercise was carried out in the participants' home country and they did not incur abnormal costs such as lodging and meals. In fact, the participants were provided meals during the training. Furthermore, the application of Per Diem rate, as described above, was also unjustified, as the cost of living in Palau (Per Diem rate) affects everyone in the same way and therefore the applicable rate should apply to every participant equally.

We were unable to determine why the participants were provided Per Diem for participating in the Exercise and, at the same, why the Per Diem rates varied; however, we did note that Per diem

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was approved as a line item in the approved budget for Exercise Tempest Wind. Having said that however if the funds had been deposited in the National Treasury, participants would not have been eligible for Per Diem.

**Recommendation**

We recommend that all public revenues from local sources, grants or otherwise be deposited in the National Treasury in accordance with the Republic of Palau national treasury laws. This control mechanism protects public funds from abuse and provides for equitable application of public policy.

***VP/MOJ's Response and Corrective Action Plan***

*We concur with this finding and recommendations. Additionally, there was no TA., authorization sheet, or justification for per diem as the training exercise was held within the Republic of Palau. Pay, allowances, and other normal costs are not allowed by DCCEP pursuant to email dated 6/24/2015 from Jason T. Bonnet, SFC SOCPAC, SOJ4 Directorate, USA.*

*All employees of the Ministry of Justice are reminded to follow the proper process of disbursing funds regardless of funding source.*

**Finding No. 7: Purchase of Vehicles**

Procurement of equipment should adhere to the grant requirements and the Republic of Palau laws and regulations. In addition, vehicles should be properly registered, identified, and recorded as Republic of Palau property.

We found that the grant budget approved by the U.S. Special Operations Command Pacific (SOCPAC) for Exercise Tempest Wind did not include funding for purchase of vehicles; however, the Bureau of Public Safety maneuvered and disguised funds to purchase two (2) vehicles at a cost of \$13,000. The grant budget included \$32,980 for fuel. The BPS made an advance payment of \$27,000 to a local gas station to establish an open account for fuel, which account was used to purchase the two vehicles under the guise of fuel purchases, in addition to normal fuel purchases. Furthermore, the said vehicles were used by the BPS without proper registration, identification and recording as Republic of Palau property.

The cause of the above condition appears to be the deliberate act to circumvent the National Treasury by depositing and administering the grant from a private account outside national treasury without the approval and knowledge of the Minister of Justice.

As a result, the vehicle purchases did not comply with the approved budget for the Exercise. In addition, the manner in which the vehicles were purchased and used conveys an act of concealment and treachery.

### **Recommendation**

We recommend that all public revenues from local sources, grants or otherwise be deposited in National Treasury in accordance with the Republic of Palau national treasury laws. This control mechanism protects public funds from misuse and abuse. In addition, the chain of command should be strictly followed to demonstrate the level of responsibility, authority and accountability in decision making. Finally, we recommend the Office of the Attorney General or the Special Prosecutor investigate purchase of the above vehicles and their disposition and take appropriate action for violation of Republic of Palau Laws and Regulations.

### ***VP/MOJ's Response and Corrective Action Plan***

*We concur with this finding and recommendations. All employees of the Ministry of Justice are reminded to work with the Ministry of Finance to ensure that future grants of special funds will be recorded and administered properly.*

*Additionally, the Ministry of Justice highly recommends that the Ministry of Finance conduct periodic training with all government ministries and agencies, specifically the appropriate management officials, bureau directors, and senior staff to ensure that there is general knowledge, and clear understanding of the constitution regarding requirements of government public funds, grants, and special funds, in the context of the fund budgeting and expenditures.*

### **Finding No. 8: Grant Agreement**

Financial assistance should be memorialized in a grant agreement that stipulates the terms and conditions of the financial assistance and related requirements, such as the disposition of unused funds.

The audit revealed that funding for Exercise Tempest Wind lacked a grant agreement or similar instrument that stipulates the terms and conditions of the financial assistance and related requirements. Consequently, we found that \$12,901.20 leftover cash from the grant was kept on hand, which was subsequently discovered, confiscated and deposited to the Republic of Palau National Treasury. According to a BPS official, the cash was planned to be used to purchase a



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vehicle for the Director, ammunition and other items. We could not determine whether the SOCPAC was aware of or approved of these planned activities due to lack of documentation.

It appears the cause of the above condition is lack of a grant agreement that prescribes the terms and conditions of the financial assistance and related requirements, such as the disposition of unused funds. In addition, the decision to administer the grant outside national treasury and to disburse funds by cash, not check, further complicated the control weaknesses.

As a result, large amount of cash was needlessly and hazardously kept on hand for planned activities.

### **Recommendation**

We recommend that financial assistance be memorialized in a grant agreement that stipulates the terms and conditions of the financial assistance and other related requirements. In addition, we recommend the Minister of Justice through the Minister of State discuss with the U.S. Embassy in the Republic of Palau the \$12,901.20 that was deposited to National Treasury to determine the proper disposition of the leftover money.

*We acknowledge the fact that the issue of unused fund balance at the end of the program was never addressed in any of the communications. This is an issue that we can discuss and resolve without complications as the funds have been secured in the National Treasury. We therefore concur with the findings and recommendations.*

*Finally, let me take this opportunity and express our sincere appreciation to you and OPA staff and commend your office for the unwavering principles and best practices this office upholds pursuant to Palau Constitution, Article XII, Section 2(b) and Public Auditing Act of 1985.*

### **Conclusion**

In conclusion, the Bureau of National Treasury is established by the Republic of Palau Constitution and laws to serve as a centralized treasury for the deposit and disbursement of public funds irrespective of source. The National Treasury has built-in checks and balances (policies and procedures) to insure the propriety of transactions that are processed through the system, including compliance with applicable laws and regulations. By depositing and administering the Exercise Tempest Wind grant separate from and independent of National Treasury, the grant activities, including withdrawal and disbursement of funds, were devoid of these critical checks and balances, exposing the grant to potential abuse, misappropriation and lack of accountability.



**ILLEGAL OR WASTEFUL ACTIVITIES  
SHOULD BE REPORTED TO:**

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**MONDAY THRU FRIDAY  
7:30 a.m. - 4:30 p.m.**

**(Closed on Legal Holidays)**