



REPUBLIC OF PALAU

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Office of the Public Auditor

15-130ad
May 7, 2015

Honorable Tommy E. Remengesau, Jr.
President of the Republic of Palau
Office of the President
Ngerulmud, Republic of Palau

And

Honorable Camsek E. Chin
President of the Senate
Senate, Ninth Olbiil Era Kelulau
Ngerulmud, Republic of Palau

And


Honorable Sabino Anastacio
Speaker, House of Delegates
Ninth Olbiil Era Kelulau
Ngerulmud, Republic of Palau

Dear Gentlemen,

Pursuant to RPPL No. 6-11, Budget Reform Act of 2011, and related amendments, please find enclosed the Office of the Public Auditor's Performance Report for the period 2014-2015.

Thank you for your attention in this submission.

Sincerely,



Satrunino Tewid
Public Auditor
Republic of Palau

OFFICE OF THE PUBLIC AUDITOR

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2015 PERFORMANCE REPORT

About the Office of the Public Auditor

The Office of the Public Auditor (OPA) is an independent agency of the Government of the Republic of Palau (ROP). It was established under Article XII, Section 2 of the National Constitution and the Public Auditing Act of 1985. The OPA is headed by the Public Auditor, who is appointed for a six-year term by the President of the Republic with the advice and consent of the national legislature, the Olbiil Era Kelulau (OEK). Article XII, Section 2(b) of the Constitution mandates that the Public Auditor inspects and audit accounts of every branch, department, agency, and authority of the national government, and of all other public legal entities or nonprofit organizations that receive public funds from the National Government.

Vision

To be an effective and efficient public watchdog on the use of public resources

Mission

The Mission of the OPA is to conduct audits to institutionalize economy, efficiency, accountability, and transparency in government operations, programs, activities, and functions.

Our Values and Goals

The OPA operates as an independent oversight agency responsible to the people and government of the Republic of Palau. Our goal is to promote excellence, integrity and accountability within the programs, operations and management of governmental, semi-governmental and nonprofit organizations that receive public funds.

We abide by the highest ethical standards and have the resolve to tell our stakeholders what they need to know, not what they may wish to hear. Our core values help us fulfill our mission and include:

- placing the highest value on objectivity and independence to ensure integrity in all we do;
- conducting our work with professionalism and dedication;
- striving for continuous improvement; and
- encouraging the development of the skills and expertise of all who work in the OPA.

We strive to fulfill this mission by making tools available to management that they can use to improve operations. This is accomplished by conducting audits in an objective, impartial and unbiased manner and providing management with findings and recommendations for improvement. We plan and perform our audits in accordance with U.S. Generally Accepted Governmental Auditing Standards. These standards require that we obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions.

The OPA is expressly charged by law to prevent fraud, waste and abuse in the collection and expenditure of public funds. Accordingly, we make recommendations in our audit reports on how to improve and strengthen internal controls and on ways that agencies can manage their funds more effective, more accountable, and in compliance with applicable laws, rules and regulations. We follow up in subsequent audits to make sure that our recommendations are being implemented.

When our audits disclose suspected cases of fraud, violations of law or other irregularities, we report these to the Attorney General or the Special Prosecutor for further investigation and possible prosecution. The successful prosecution of financial crimes against the Republic is essential to the deterrence of such misconduct in the future.

Highlights

- **Triennial External Quality Review (Peer Review)** - In accordance with Generally Accepted Government Auditing Standards (GAGAS), the OPA underwent an External Quality Control Review (Peer Review) from November 10-14, 2014. The Peer Review team issued a report stating that the Office of the Public Auditor of the Republic of Palau was in full compliance with GAGAS.
- **Financial Audit of State Governments** - RPPL No. 9-9 mandates the OPA to conduct annual financial audits of state governments of the Republic. Consequently, pursuant to law, the first financial audits of state government is planned to commence in October 2015 covering state financial operations for fiscal year 2014.
- **\$654,000 Technical Assistance to Fund the Single Audit, Audit Management System, Vehicles and OPA Equipment** - The U.S. Department of the Interior’s Office of Insular Affairs approved the Republic of Palau’s application for technical assistance to fund the Republic’s Single Audit for Fiscal Year 2014 and supplemented with funding to purchase equipment support for the OPA.

Priority and Critical Achievement Areas

No.	Description	Performance Measure	Current Status	Cause	Effect	Solution
1.	Complete Single Audit of National Government	Percentage of sections completed	77%	None	None	Will be completed and issued by June 30, 2015
2.	Complete Single Audits of 11 Semi-Autonomous Agencies	Percentage of each component audit completed	27%	None	None	Will be completed and issued by

						May 30, 2015
3.	Hiring of Audit Manager	Key management position that is responsible for managing all financial, performance, and other audits conducted by the OPA; Ensure Audits are conducted in accordance with Auditing Standards; Ensure auditors are trained and developed in areas where needed to conduct financial, performance, and other audits; Vital position on the implementation of Strategic Plan and Audit Management Systems (including Audit Recommendation Tracking System), Audit Planning and Process, Update Audit Policies and Procedures, etc.	Advertised position; no hiring	Applicants request higher salary	Delay Audit process; outsourcing of State Governments financial audits	Additional funding
4.	Audit Management System	Designed to measure and compare the amount of time budgeted for audits with the actual time expended. This is an important management tool that the OPA has had difficulty implementing over the years. The AMS will improve the efficiency and effectiveness of audits by allowing the Public Auditor to closely monitor each audit to keep track of budget versus actual time. This in turn will help determine the cause(s) of budget and time overruns and enable the OPA to better manage the cost of each audit. Another key component of the system is an audit	Implementation June 2015			

		recommendation tracking system to ensure that the auditee's management has taken appropriate actions to implement recommendations and to institute corrective measures to remedy audit findings.				
5.	Financial Audit of State Governments	Each State Government needs to establish a viable accounting system and each State Finance Officer must be trained on operating the system	Lack of skilled personnel to operate the State's QuickBooks Accounting System	Lack of training for State Finance Officers on operating the QuickBooks Accounting System.	Inaccurate accounting system and financial records, and inability to produce financial statements to be audited	Provide training on QuickBooks for State Finance Officers. This was done in April 2015
6.	Hiring of additional Auditors	<p>The OPA will need additional auditors to be able to conduct financial audits of State Governments, Performance audits of National Government programs and activities, and still is able to deploy resources to audit requests and suspected corruption cases.</p> <p>The annual financial audits of State Governments required by RPPL No. 9-9, audits of campaign statements required under the Code of Ethics Act, and attestation reviews required by the Budget Reform Act, in addition to audit services requested by the OEK and the Executive Branch have resulted in an urgent need for the OPA to</p>	The OPA has professional staff of only 6 auditors. At this staffing level the OPA can only do the performance audits of National Government's programs and activities	Lack of funding to hire and train additional auditors	The OPA will not be able to carry out its mandate of conducting financial audits of State Governments	Provide additional funding to the OPA to hire additional auditors

		hire more auditors to fulfill its responsibilities. At present, the OPA has a professional staff of only six (6) auditors.				
7.	Strategic Plan	On October 2013, in collaboration with the U.S. Graduate School's Pacific Islands Training Institute (PITI), the Graduate School hired a consultant to assist the OPA formulate its Strategic Plan. The OPA continues to hold staff meetings to refine the plan and eventually finalizing it with the assistance of the consultant. The strategic plan charts the OPA's strategic goals for the next four (4) years, 2014-2017.	There are action plans in the strategic plan that the OPA still needs to implement, i.e. hiring the Audit Manager, hiring additional auditors, Implementation of the Audit Management System, etc.	The Strategic Plan allows the OPA to focus its resources and operations towards a common goal.	The OPA becomes more effective and efficient in its operations.	Finalize and Implement the Strategic Plan
8.	Continuing Professional Education Training for Auditors	In accordance with GAGAS, auditors who perform government audits must comply with Continuing Professional Education (CPE) requirements. GAGAS requires a minimum of 80 hours of CPE every two (2) years, 20 hours of which must be acquired in any one year.	Applying for Technical Assistance to fund the required training programs	The CPE requirement is required by GAGAS, which the OPA follows in conducting audits	If OPA fails to comply with the CPE requirement, its audit reports will have to be qualified to that extent	Either the request for technical assistance is approved by the U.S. DOI or funding will have to come from the local government

Mission Medium-Term Goals

No.	Description	Baseline/Status	Verifiable Indicator
1.	Government Building to house Office of the Public Auditor	Looking for grant to fund the construction of the building	Identify and discuss proposal with potential lenders/donors
2.	Implementation of Strategic Plan	No. of actions plans that need to be implemented	Meeting goals and objectives leading to vision

3.	Audit Management System	Electronic working papers	Efficiency and effectiveness of electronic working papers and review process
4.	Professional Certifications for Staff	No. of staff enrolled in professional certification programs	Discuss proposal with PITI and Guam AGA for certification courses
5.	Performance-Based Budgeting Test Model	Identify agency as model for test run	Identify activity in agency to conduct measurement system
6.	Train State Finance Officers on QuickBooks Software Accounting System	Number of State finance officers to be trained	Number of State Finance Officers that become proficient in QuickBooks operating system
7.	Start recruitment program for OPA with regional and other universities	Collaborate with Palau National Scholarship Board	Number of students majoring in accounting and business related field

Core Business Process (CBP)

No.	Description	Performance Measure	Benchmark/ Target	2013	2014	2015	
						YTD	Projected
1.	Public Auditing Act (40 PNCA 2) Financial Audits	Oversight of Single Audits of the National Government and Component Units and other Agencies	100%	100%	100%	25%	84%
2.	Public Auditing Act (40 PNCA 2) Performance Audits	Target vulnerable national government programs, state governments, and Requests	100%	100%	70%	30%	70%
3.	RPPL 9-9, Section 2. effective 8/13/2013 (e) State Governments Financial Audits	State must be able to produce financial statements for auditors to conduct financial audit	100%	0%	0%	0%	100%

	(f) Rules of Compliance for State Governments	Promulgate rules of compliance by which all state legislatures and governors shall comply with for the expenditures of public funds	100%	0%	0%	0%	100%
4.	Palau Board of Accountancy (RPPL 3-71) Screening, licensing, and permitting CPAs to practice Accountancy in the Republic of Palau	Number of applicants	100%	100%	100%	100%	
5.	Budget Reform Act of 2001 (RPPL 6-11) Attestation Audits of Performance Reports	Conduct attestation audits of Performance Reports. OPA has not conducted attestation audits due to lack of manpower	100%	0%	0%	0%	0%
6.	Code of Ethics Act (RPPL 5-32) Audits of Financial Disclosure Statements	Conduct audits of campaign statements of candidates to the Office of the President and Vice President of the Republic and randomly audit other campaign statements filed under this chapter. The OPA has not conducted mandatory audits as it lacks the manpower to do so	100%	0%	0%	0%	0%
7.	Work with the Special Prosecutor or Attorney General in conducting investigations	On a need basis, based on audit findings	100%	40%	15%	10%	90%

Identification of Service Population

The OPA is mandated by law to transmit its audit reports to the auditee and the leadership of the Republic. Hence, if management of the audited organization does not take corrective action to implement the audit recommendations or to address the deficiencies contained in the audit report, employees of the organization could be affected, services provided by the organization could be affected, the consumer public receiving these services could be affected, and most importantly, the taxpayers whose tax dollars may be funding the organization or program may not be receiving the goods or services in the most economical and effective manner. In addition, if the audited organization receives U.S. Federal grants, and fails to take corrective action, future grant assistance may be jeopardized, resulting in either the suspension or reduction of program services to program recipients. Likewise, failure to implement audit recommendations could also put at risk contributions or donations from other donor countries and organizations or future potential contributors.

The OPA's audit reports, as well as those conducted by private CPA firms, provide information and tools in the form of audit findings and recommendations to management of the organization on how to improve operations in order to safeguard the organizations resources and use its resources more efficiently and effectively. In addition, the public has access to these audit reports (information) to provide a forum for the taxpaying public to assess how their tax dollars are at work and whether those entrusted the responsibility are administering the money in accordance with applicable laws and regulations. The OPA's website publishes these audit reports to provide the public easy access to the reports.

In addition, donor countries, organizations, and individuals use these reports to assess how effective their donations are performing and whether the Republic is administering the grants in accordance with terms and conditions of the grant agreement.

Proposals for Collecting New Performance Information

The OPA is in the process of implementing an Audit Management Software (AMS) system. The audit management software system will facilitate the conversion of audit working papers from paper format to electronic. This will allow auditors to keep audit data and evidence in electronic format and allow supervisors easy access to the working papers for review; thus, making the review process more efficient and effective and greatly reducing the volume of papers. The AMS is also designed to keep track of time budget (for audits) verses actual time, a process that OPA has been having difficulty over the years in implementing. This will improve the efficiency and effectiveness of the audits by allowing the Audit Manager and Public Auditor to continuously monitor each audit to keep track of budget verses actual time and meeting with the auditor in charge to determine cause for budget (time) overruns. In addition, the process will enable the OPA to cost out each audit and to better manage cost components of each audit. In addition, once the State Government financial audits commences, the OPA will use the AMS system to collect and keep track of data (costs and related information) regarding the audits.

The AMS will enable the OPA to analyze its processes, identify procedures that can be made more effective and efficient in order to reduce cost. In addition, the AMS will facilitate the implementation of the audit recommendation tracking system, measure the length of time it takes an entity to take corrective action to resolve audit findings and implement recommendations. Moreover, the OPA has

established its Website and will monitor the website to keep track of people and entities inquiring information from the website. The OPA also has oversight responsibilities in the conduct of the Single Audit of the Republic of Palau National Government and its Component Units. The OPA have held annual meetings with the auditors and management of each audited entity to discuss how the audit process can be made more efficient and effective in terms of 1) preparing and issuing a Request for Proposal, 2) selection of contractor, 3) provision of records and schedules for audit, 4) issuance of draft report, 5) preparing responses to draft report, and 6) issuance of final report.

Documentation and Analysis of Past and Projected Performance

The OPA's main Core Business Process (CBP) is conducting audits and audit oversight. The CBP is driven primarily by human resource. Presently, the OPA has a Public Auditor, 3 Senior Auditors, and 3 Juniors Auditors. With only six (6) auditors available for assignment, the impending mandate for the Public Auditor to conduct financial audits of the ROP's State Government will undoubtedly force the OPA to abandon all other types of audits (i.e. Performance Audits) and concentrate only on these financial audits, unless the OPA receives an increase in its budget to hire more auditors. More worrisome, a professional staff of 6 auditors is very vulnerable to a major disruption - departure of one (1) auditor reduces OPA's audit capacity by sixteen percent (16%). With a severely limited capacity, the OPA is unable to achieve its statutory mandate, much less achieve its medium term goals. In addition to conducting performance audits, the OPA is mandated by law to conduct attestation audits (performance reports) and audits of campaign statements of elected public officials, the latter two the OPA has been unable to perform due to insufficient manpower. In addition, the OPA has not been able to implement the audit recommendation tracking system due to shortage of manpower.

One of the medium term goals of the OPA is to be able to work towards reviewing the audit process to identify areas where improvements can be made in order to make the process more effective and efficient. Hopefully, when the OPA implements the Audit Management Software, the OPA will be able to create a time budget for each audit. One aspect of the audit process that has continued to frustrate time budget is the provision of records and documents by clients, most notably state governments. The timely provision of records dictates the amount of time spent on an audit. The OPA will continue to work with its clients to ensure timely provision of records.

Performance Objectives as an Incentive for Improving Programs and Services

1. Increase in budget to hire more professional staff (Auditors)
2. Sufficient budget to provide Competitive compensation for professional staff based on skill level and experience.
3. Sufficient budget to provide for professional certification of qualified staff.
4. Sufficient budget to provide for professional development (training) including CPEs of staff: Previous and existing budget is not sufficient to obtain professional development training for staff.

Justification: Performance Measures

1 - 3. Core Business Process: **Conducting Audits**

The Annual Single Audits of the Republic of Palau National Government and Component Units is required by ROP law and U.S. Federal financial assistance. The only meaningful performance measure that can be applied to these audits is the timeliness by which the audits are completed and submitted to the appropriate authorities, which is set by law.

Performance Audits on the other hand, in terms of timeliness, are dependent on the complexity of the audit, the amount of resources assigned to the audit, and the objectives of the audit. Thus, in terms of effectiveness and efficiency of a given audit, it can be measured by comparing time budget to actual time. As previously mentioned, however, when records and documents are not provided on time, it can significantly distort actual time spent on an audit. In addition, agencies, programs, or activities pre-selected for audit are not set in stone, as requests for audits may require immediate priority, which would compel the OPA to set aside planned audits in order to accommodate a request.

State Government Financial Audits

Pursuant to RPPL No. 9-9, the Public Auditor is mandated to conduct annual financial audits of State Governments. Since the Public Law took effect in August 2013, the OPA has conducted an assessment of the condition of each State accounting system and has determined that the States need to upgrade their automated (QuickBooks) accounting system and the State Finance Officers trained on operating the system to ensure each State is able to produce financial statements to be audited. In April 2015, the OPA hired a trainer to update each State Government's QuickBooks Accounting Software system and train the State Finance officers and staff on operating the system. In addition, some of the States were able to engage in a one-on-one consultation with the trainer to discuss challenges and questions regarding their accounting systems. Follow up training is under discussion to schedule the next phase of the training for the latter part of this year in October. The performance measure for these mandated audits is the completion of the audits before the due date; however, that measure would highly depend on the readiness and quality of financial information provided by each State together with supporting records.

In addition, the RPPL No. 9-9 requires that the Public auditor shall promulgate rules of compliance by which State Legislatures and Governors shall be held publicly accountable for expenditure of public funds. The Public Auditor has promulgated Draft regulations and will meet with the State Legislatures and Governor to discuss the proposed rules.

4. Core Business Process: **Screening, Licensing, and Permitting CPAs to Practice in Palau**

The Palau Board of Accountancy's primary responsibility is screening, licensing, and permitting CPAs (individuals and firms) to practice accountancy in the Republic of Palau. The Public Auditor is the Chairman and responsible for the administrative functions of the Board. A useful performance measure that can be attached to the function of the Board is the timeliness by which applications are processed (screened) and licenses and permits issued. However, this also depends on the application of the applicant.

5. Core Business Process: **Attestation Audits of Performance Reports**

The Budget Reform Act, RPPL No. 6-11, requires the OPA to conduct attestation audits of agencies performance reports. The OPA has not been able to undertake these audits due to insufficient manpower resources.

6. Core Business Process: **Audits of Financial Disclosure Statements**

The Code of Ethics Act mandates the OPA to conduct financial disclosure statements of the President, Vice President and selected candidates to Palau National Congress. The OPA has not been able to comply with the requirement due to insufficient manpower resources.

7. Core Business Process: **Working with Special Prosecutor or Attorney General in conducting investigations.**

The Office of the Public Auditor is actively working with the Attorney General and the Interim Special Prosecutor on investigating financial crimes. Most of these cases arise from the Office of the Public Auditor's audit reports, which are referred to the Attorney General or the Special Prosecutor for further investigation and prosecution. If the Attorney General is conflicted out of a case, then the Special Prosecutor is assigned the responsibility.

Personnel

At present, the OPA's personnel are comprised of the Public Auditor, 3 Senior Auditors, 3 Junior Auditors, and 2 Administrative support staff. Presently, the OPA is recruiting for an Audit Manager and, with additional funding, hire four (4) more Junior Auditors. The hiring to fill these positions is critical in anticipation of the impending State Government financial audits that OPA is mandated to perform commencing October 1, 2015.

Position Title	Pay Level	Salary Range		Full Staffing					
				Position(s)		Status		Funding Source	
	Grade	Base	End	Filled	Vacant	CS	Exempt	Local	Other
Public Auditor	18	\$62,592	\$62,592	1	0	0	1	1	0
Audit Manager	18	\$51,129	\$51,129	0	1	0	1	1	0
Legal Counsel (vacant as of 3/13/2015)	18	\$53,653	\$53,653	0	1	0	1	1	0
Senior Auditor II	15	\$35,623	\$35,623	1	0	0	1	1	0
Senior Auditor I	14	\$32,067	\$32,067	1	0	0	1	1	0
Semi-Senior Auditor	13	\$28,209	\$28,209	1	0	0	1	1	0
Junior Auditor I	12	\$15,969	\$15,969	1	0	0	1	1	0
Junior Auditor	12	\$90,540 (\$15,090 x 6)	\$90,540 (\$15,090 x 6)	2	4	0	6	6	0
Investigator (vacant as of 10/1/2014)	12	\$18,932	\$18,932	0	1	0	1	1	0
Administrative Officer/ System Administrator	14	\$28,209	\$28,209	1	0	0	1	1	0
Administrative Assistant	12	\$20,614	\$20,614	1	0	0	1	1	0

Position Specifications:

Public Auditor: Manages the administrative functions of the OPA including preparing and drafting all official correspondences and reports; plans, assigns, manages and reviews audits performed by staff auditors; prepares and drafts all audit reports; Carry-out duties and responsibilities of national, regional and international memberships; prepares and testifies the OPA's Budget, and such other duties and responsibilities.

Audit Manager: Plans and schedule all audit activities; supervises, trains, and reviews the work of staff auditors; prepares and drafts audit reports. In addition, the AM shall keep abreast of revisions to Government Auditing Standards and other standards related to audits, update the OPA's Audit Manual, communicate revisions to the Audit Manual to staff, and provide audit literature to the administrative staff for the OPA's library. Furthermore, the AM shall provide on-the-job training for staff auditors, assist in preparing the OPA's annual audit plan with the Public Auditor and staff, prepare audit planning and audit programs with staff auditors, advise the Public Auditor of the progress of audits, monitor audit budget vs. actual time and meet weekly with auditors to discuss status and progress of each audit, ensure that government auditing standards are followed in audit work, and perform other related duties assigned by the Public Auditor

Legal Counsel: Provides legal advice to the Public Auditor and works on legal issues on ongoing audits. Works with Investigator to provide guidance on active investigations and, under certain circumstances, collaborates with the Attorney General and Special Prosecutor on prosecution of white collar crimes.

Senior, Semi-Senior and Junior Auditors: Conduct interviews; perform on-site reviews; and collect, verify, and analyze information; Ensure that General Accepted Governmental Auditing standards are followed in audit work; Plan audit work to ensure that audit results satisfy audit objectives; Prepare audit reports, as required; Follow-up on prior audits to ensure implementation of corrective action; Review the work of Junior Auditors; Perform other duties as assigned.

Investigators: Investigate all cases relating to fraud, waste, abuse and theft in the collection and expenditure of public funds; To investigate transactions relating to the procurement of goods and services by the Republic of Palau and any of its instrumentalities; To investigate the use of Government property; To investigate complaints and matters relating to the compliance with the Procurement regulations; Develop facts and evidence to support criminal and civil actions; Locate and interview witnesses; serve subpoenas and other legal documents; and evidence summaries and trial exhibits; Provide investigation services for other law enforcement agencies; Perform other related duties assigned by the Public Auditor.

Administrative Officer/System Administrator: Provides advice and counsel to the Public Auditor with respect to the administrative procedures within the office; Maintain all fiscal activities; Reviews legislative material, audit literature, program laws and regulations for briefing and report formatting and processing purposes; Maintains the Office Technical library; Develops administrative control system to provide adequate maintenance, accountability, and control over the office's equipment and supplies; Develops office administrative policies and procedures for uniform application; Develops and implements the office performance appraisal system; Develops all administrative forms and database programs essential to office operations; Develops and implements training and orientation materials for staff members; Maintains and controls all administrative files and all correspondences for review and/or signature by the Public Auditor; Maintains all correspondences, information files, and all confidential information for security purposes of the office; Maintains office computer system and provides computer training to the staff; Perform other duties as assigned. Also, maintains and monitor all audit staff CPEs and advises the PA of audit staff training needs.

Administrative Assistant: Prepares letters, memos, planners, and audit related request forms; Maintains the agenda calendar for the Public Auditor and schedules all meetings; Monitors staff trips and maintains a log of staff fieldwork locations; Controls all correspondences for review and/or signature by the Public Auditor; Maintains all correspondences and information files for the office; Maintains confidential information for security purposes of the office; Provides research assistance and follow-up for requests received regarding audit problems; Maintains, controls, and catalogs all audit reports, working papers files, and other audit related data and information; Receives all incoming telephone calls and visitors; Maintains all incoming and outgoing audit related correspondences and confirmations; Perform other duties as assigned.