

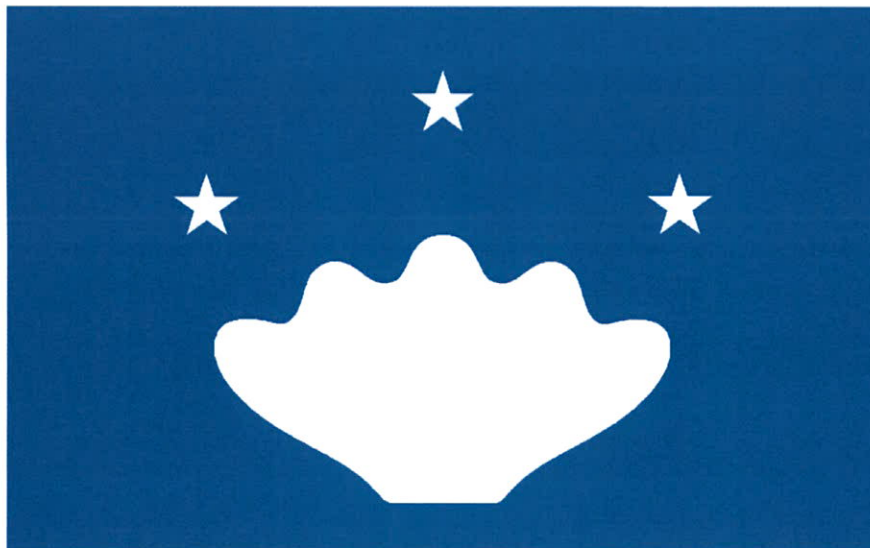


OFFICE OF THE PUBLIC AUDITOR
REPUBLIC OF PALAU

AUDIT REPORT

**THE STATEMENT OF CASH RECEIPTS
AND EXPENDITURES**

OF



HATOHOBEL STATE GOVERNMENT
REPUBLIC OF PALAU

PERIOD COVERED

YEARS ENDED SEPTEMBER 30, 2015 AND 2014

Performed by the Office of the Public Auditor

TOBI-15-FA04*opa00

REPUBLIC OF PALAU



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Office of the Public Auditor

April 18, 2018
Serial#: opa18-078au

Honorable Huana K. Nestor
Governor
Hatohobei State Government
Office of the Governor
Koror, Republic of Palau

Subject: Final Report on the Financial Audit of Hatohobei State Government's Statements of Cash Receipts and Expenditures for the Years Ended September 30, 2015 and 2014

Dear Governor Nestor:

This report presents the result of our audit of Hatohobei State Government for the fiscal years ended September 30, 2015 and 2014.

The Office of the Public Auditor (OPA) received your response to the Draft Audit Report. Based on the additional supporting documents provided, the OPA has made, where appropriate, revisions to the Draft Audit Report. The response (without the attachments) is published in verbatim in the Final Report.

The OPA has established an audit recommendation tracking system to keep track of the status of recommendations issued in this report. Accordingly, the OPA will conduct follow up inspections on your response and corrective action measures to assess their implementation and operation. On a semi-annual basis, June 30 and December 31 each year, the OPA will report the status of the recommendations to the Office of the President and Presiding Officers of the Olbiil Era Kelulau for their information and disposition.

If you have any questions regarding matters of audit findings and recommendations, the OPA will be available to discuss such matters at your request.

Sincerely,

Satruniro Tewid
Public Auditor
Office of the Public Auditor
Republic of Palau

Genesis U. Roberto, CPA
Audit Manager
Office of the Public Auditor
Republic of Palau

HATOHOBEL STATE GOVERNMENT

STATEMENTS OF CASH RECEIPTS AND EXPENDITURES,
ADDITIONAL INFORMATION
AND
INDEPENDENT AUDITOR'S REPORT

FISCAL YEARS ENDED SEPTEMBER 30, 2015 and 2014

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