



**GOVERNMENT OF KOSRAE**  
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October 12, 2020

The Honorable Gerson A. Jackson  
Director, DREA  
Kosrae State Government  
Tofol, Kosrae State FSM 96944

The Honorable Director;

The Office of the Public Auditor is pleased to submit to you a Management Letter Report NAS 004-20 regarding a cash count and inspection of the New Production Development Fund, a project under the Trade and Investment at the Kosrae State Department of Resources and Economic Affairs on October 1, 2020. The results of the cash count include the following:

1. **Agriculture & Land Management**
  - Overage of \$9.42 from 9/29-30/2020 Collection.
  - Improper use of collection receipts.
2. **Fisheries & Marine Resources**
  - Overage of \$0.40 from 9/28-10/1/2020 Collection.
  - Improper use of collection receipts.
3. **Production Development Loan Fund**
  - No cash collection at the time of cash count.

Details of the findings and recommendations are provided in the Management Letter Report.

Thank you.

Alice S. George  
Acting Public Auditor

10/12/20