



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

PERFORMANCE AUDIT REPORT



ON

**JAPAN'S GRANT ASSISTANCE FOR GRASS-ROOTS
HUMAN SECURITY PROJECT**

FOR

**"THE PROJECT FOR THE PROCUREMENT OF SCHOOL
BUS FOR AIRAI ELEMENTARY SCHOOL"**



**MINISTRY OF EDUCATION
REPUBLIC OF PALAU**

Period from February 10, 2017 thru February 09, 2018

Performed by the Office of the Public Auditor

JPMOE-18- P05*opa00

REPUBLIC OF PALAU



Office of the Public Auditor

P. O. Box 850
Koror, Republic of Palau 96940
TEL (680) 488-2889/5687
FAX (680) 488-2194
EMAIL: admin@palauopa.org
Website: www.palauopa.org

October 3, 2018

Serial#: opa19-003au

Honorable Sinton Soalablai
Minister
Ministry of Education
Office of the Minister
Koror, Republic of Palau

Subject: Final Report on the Audit of Japan's Grant Assistance for Grassroots Human Security Project for "The Project for the Procurement of School Bus for Airai Elementary School"

Dear Minister Soalablai:

This report presents the result of our audit of Japan's Grant Assistance for the Project for the Procurement of School Bus for Airai Elementary School.

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Satrunino Tewid". The signature is written in a cursive style with a long horizontal stroke extending to the right.

Satrunino Tewid
Public Auditor, ROP

**Japan's Grant Assistance for Grass-Roots
Human Security Project for
"The Project for the Procurement of School
Bus for Airai Elementary School"**

**Ministry of Education
Republic of Palau**

For the Period February 10, 2017 thru February 09, 2018

Table of Contents

Performance Audit Report on Japan Grant Assistance – Ministry of Education ***Page No.***

I.	Executive Summary	1
II.	Background	1
III.	Objective, Scope and Methodology	2
IV.	Grant Contract	3
V.	Side Letter	4
VI.	Project Expenditures	4-5
VII.	Finding of Compliance	5
VIII.	Conclusion	5-6
IX.	Auditee's Response	7