

OFFICE OF THE NATIONAL PUBLIC AUDITOR
Request for Proposal (RFP)
Annual Audits of the Federated States of Micronesia (5 Governments)
Fiscal Year 2015-2017

The Office of the National Public Auditor for the Federated States of Micronesia invites interested professional accounting firms to submit written proposals to conduct the annual audits of the National and four State Governments of the Federated States of Micronesia for FY 2015, 2016, and 2017.

The audits will include financial and compliance audits of the Federated States of Micronesia pursuant to the Single Audit Act of 1984, as amended, OMB Circular A-133, OMB Super Circular, and the Amended Compact of Free Association between the Federated States of Micronesia and the United States of America, for FY 2012, 2013, and 2014.

The audits will cover each reporting entity of the Government of the Federated States of Micronesia as defined by U.S. Public Law 99-239 TITLE FOUR, Article VI, Section 461 (d). The audits will be performed in accordance with auditing standards generally accepted in the United States of America, provisions of the Amended Compact of Free Association between the Federated States of Micronesia and the United States of America and its related agreement for Implementation of Economic Assistance Programs and Services, and Federal auditing standards in the United States; including the *Government Auditing Standards*, issued by the U.S. Government Accountability Office (GAO); the Single Audit Act of 1984 (P.L. 98-502), as amended; Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*; and Super Circular, *OMB Uniform Guidance: Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, issued by the U.S. Office of Management and Budget (OMB).

In addition, the auditor will be expected to follow the recommendations of the AICPA State and Local Government Committee as set forth in the accounting guide, *Audits of State and Local Governmental Units*, Revised Edition.

Proposals must be post-marked no later than June 15, 2015, and received at the FSM Office of the National Public Auditor at the address below, no later than 4:30 p.m., Pohnpei local time, or June 29, 2015 if by postal delivery.

A full version of the RFP document can be accessed at www.fsmopa.fm , or by contacting:

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