



**GOVERNMENT OF KOSRAE**  
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October 8, 2020

The Honorable Chang William  
Chief Justice, Kosrae State Court  
Kosrae State Government  
Tofol, Kosrae State FSM 96944

The Honorable Chief Justice;

The Office of the Public Auditor is pleased to submit to you a Management Letter Report NAS 002-20 regarding a cash count and inspection of the Kosrae State Court collections on September 24, 2020. The results of the cash count include the following:

1. **Provisionary, Transcripts and other Miscellaneous Fees**
  - Total cash on hand is equal to the total receipt issued at the time of cash count.
  - No disbursement was noted during the period of cash count.
2. **Concerning Filing Fees or Fines for Traffic Violation and other offenses**
  - \$0.58 overage from September 21-24, 2020 collection.
  - Generic receipts were used
  - Collections are collected and sealed on weekly basis, not on a daily basis.

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

Thank you.

Alice S. George  
Acting Public Auditor

*Read by  
TKW  
10/12/20*