

From: [Salas, Carlos H \(FAA\)](#)
To: [Kimberlyn King-Hinds](#); [Skye Hofschneider \(skye.hofschneider@cnmiports.com\)](#); [chris tenorio \(chris.tenorio@cnmiports.com\)](#)
Cc: [Wong, Gordon \(FAA\)](#)
Subject: FW: OUTSTANDING SINGLE AUDIT AND PFC
Date: Thursday, December 23, 2021 7:49:30 AM

Hi Kim, Chris and Skye

Please let me know if we can discuss today CPA's prior PFC audit findings and overdue FY2020 audit report. Will send you an invite as soon as I hear from you. Thanks.

Carlos

From: Salas, Carlos H (FAA)
Sent: Thursday, December 16, 2021 15:23
To: skye.hofschneider@cnmiports.com; 'Kimberlyn King-Hinds' <kkinghinds@gmail.com>; 'chris tenorio' <chris.tenorio@cnmiports.com>
Cc: Wong, Gordon (FAA) <Gordon.Wong@faa.gov>
Subject: RE: OUTSTANDING SINGLE AUDIT AND PFC

Thanks Skye, appreciate the update. Please don't forget to send us a pdf copy of the reports via email.

Carlos

From: skye.hofschneider@cnmiports.com <skye.hofschneider@cnmiports.com>
Sent: Thursday, December 16, 2021 13:20
To: Salas, Carlos H (FAA) <Carlos.H.Salas@faa.gov>; 'Kimberlyn King-Hinds' <kkinghinds@gmail.com>; 'chris tenorio' <chris.tenorio@cnmiports.com>
Cc: Wong, Gordon (FAA) <Gordon.Wong@faa.gov>
Subject: RE: OUTSTANDING SINGLE AUDIT AND PFC

Hi Carlos,

I apologize for the delay. We have received the final draft audit reports this week and are working on the Representation Letters to finalize the documents and upload to the Clearinghouse. Please note that the Equipment finding is still listed, as we did the majority of the reconciliation and write off of items in FY 2021. Additionally, there is a finding regarding the CARES Act as well (utility proration and plant rental services). The audit should be uploaded to the Clearinghouse by next week.

Thank you,
Skye

From: Salas, Carlos H (FAA) <Carlos.H.Salas@faa.gov>
Sent: Friday, December 17, 2021 6:35 AM
To: Kimberlyn King-Hinds <kkinghinds@gmail.com>; Skye Hofschneider

(skye.hofschneider@cnmiports.com) <skye.hofschneider@cnmiports.com>; chris tenorio
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Cc: Wong, Gordon (FAA) <Gordon.Wong@faa.gov>

Subject: OUTSTANDING SINGLE AUDIT AND PFC

Hafa Adai Kim, Chris and Skye

We're checking again if CPA has the final audit reports. Please let us know ASAP (*see FAA HQ's continued follow up below*). Thanks.

Any updates on CPA - Saipan? Just to refresh, there are two repeat findings from 2018 and 2019 that pertain to real property equipment and management. CPA has not uploaded their 2020 report into the Clearinghouse so I cannot determine if both findings have cleared. The 2020 report was due 6/30/21, but with the COVID extensions by 9/30/21. So they are late on that as well. This puts them in violation of 2 CFR Part § 200.512 Report submission. <https://www.law.cornell.edu/cfr/text/2/200.512>.

2019-02 Recommendation

TAD 1/3/22: The independent auditor recommends that CPA should establish and implement controls over compliance with applicable property management requirements. Responsible personnel should perform monitoring activities to ascertain that the results of the annual physical inventory reconcile to the property records and that sufficient details are included in the capital assets subledger to specifically identify individual assets.

This is identified in 2019 audit report as a repeat finding from 2018.

2) 2018-02 Recommendation: 12/31/2020 updated to 1/30/2022

CPA should adhere to property management requirements such as performing monitoring activities to ascertain that the results of the annual physical inventory reconcile to the property records and that sufficient details are included in the capital assets subledger to specifically identify individual assets.

I'm attaching their proposed corrective action from the audit report, which is included in both the 2018 and 2019 report. According to their response, they anticipated completing the corrective action sometime in FY 2021.

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