



ASSOCIATION OF PACIFIC ISLANDS PUBLIC AUDITORS

December 31, 2005

Ms. Jean M. Tonyokwe, Auditor General
Office of the Auditor General
Republic of the Marshall Islands
P. O. Box 245
Majuro, MH 96960

Dear Ms. Tonyokwe:

We have completed an external quality control review of the Office of the Auditor General, Republic of the Marshall Islands for audits issued during the period October 1, 2002 through August 31, 2005. In conducting our review, we followed the standards and guidelines contained in the *APIPA Quality Control Review Guide* published in September 1995 by the Association of Pacific Island Public Auditors (APIPA).

As prescribed by the *APIPA Guide*, we reviewed the internal quality control system of your audit organization and tested a sample of audits conducted by your Office for compliance with government auditing standards issued by the Comptroller General of the United States. Due to variance in individual performance and judgment, compliance does not imply adherence to standards in every case, but does imply adherence in most situations.

We have concluded from our review that your system of internal quality control was suitably designed and provided reasonable assurance that applicable government auditing standards were followed in your audit work. We have also concluded from the sample of audits tested that your quality controls were working effectively and that audits were conducted in conformance with applicable standards during the period under review.

In our opinion, the Office of the Auditor General, Republic of the Marshall Islands was in compliance with government auditing standards during the period October 1, 2002 through August 31, 2005.

Members
Office of the Public Auditor
of

Territory of American Samoa. Commonwealth of the Northern Marianas Islands.
Republic of the Marshall Islands. Federated States of Micronesia. Republic of Palau.
Phonpei State. Yap State. Territory of Guam. Chuuk State. Kosrae State.

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