



June 30, 2012

His Excellency Christopher J. Loeak  
President, Office of the President  
Republic of the Marshall Islands  
P. O. Box 2  
Majuro, MH 96960

Dear President Loeak:

Attached for your reference is the final report on the Republic of the Marshall Islands, Office of the Auditor General pursuant to a Peer Review (external quality control review) conducted by our team of auditors from the Association of Pacific Islands Public Auditors (APIPA). A Peer Review of all audit offices issuing audit and attestation reports guided by Government Auditing Standards is required at least every three years. Because of this requirement, your Auditor General initiated and contracted with APIPA.

Your Auditor General's Office was determined to be in compliance with Government Auditing Standards for the period October 1, 2008 through September 30, 2011. The report now becomes public information and may be made accessible to any interested person(s). The working papers and other supporting documentation accumulated during our review will be maintained by the Auditor General's Office.

It was a privilege working with the staff of the Auditor General's Office, most especially Mr. Junior Patrick, the Auditor General. Each member of Mr. Patrick's Office was most cooperative and helpful to the team and exemplifies the highest standards of the auditing profession.

Respectfully submitted,

Mr. Rosauro D. Zapanta  
Audit Manager  
Office of the Public Auditor  
Commonwealth of the  
Northern Mariana Islands

Mr. Stonley Faulung  
Public Auditor  
Office of the Public Auditor  
Kosrae State Government  
Federated States of Micronesia

Mr. Charles W. Hester  
APIPA Peer Review  
Consultant

Attachment

CC: Mr Junior Patrick, Auditor General



June 30, 2012

The Honorable Donald F. Capalle  
Speaker, Nitijela of the Marshall Islands  
Republic of the Marshall Islands  
P. O. Box 24  
Majuro, MH 96960

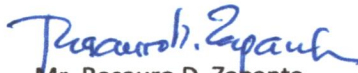
Dear Speaker Capalle:

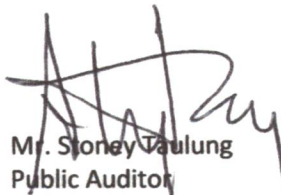
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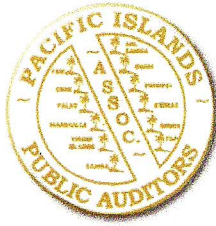
  
Mr. Rosauro D. Zapanta  
Audit Manager  
Office of the Public Auditor  
Commonwealth of the  
Northern Mariana Islands

  
Mr. Stony Taulung  
Public Auditor  
Office of the Public Auditor  
Kosrae State Government  
Federated States of Micronesia

  
Mr. Charles W. Hester  
APIPA Peer Review  
Consultant

Attachment

CC: Mr Junior Patrick, Auditor General



June 27, 2012

Mr. Junior Patrick, Auditor General  
Office of the Auditor General  
Republic of the Marshall Islands  
P. O. Box 245  
Majuro, MH 96960

Dear Mr. Patrick:

We have completed a peer review of the Office of the Auditor General for the Republic of the Marshall Islands for the period October 1, 2008 through September 30, 2011. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide* approved by the Association of Pacific Islands Public Auditors (APIPA).

We reviewed the internal quality control system of your audit organization and conducted tests in order to determine if your internal quality control system operated to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States. Due to variances in individual performance and judgment, compliance does not imply adherence to standards in every case, but does imply adherence in most situations.

Based on the results of our review, it is our opinion that the Office of the Auditor General's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits and attestation engagements during the period October 1, 2008 through September 30, 2011.

The report should be made available to the public.

Respectfully submitted,

Mr. Rosauro D. Zapanta  
Audit Manager  
Office of the Public Auditor  
Commonwealth of the  
Northern Mariana Islands

Mr. Stoney Taulung  
Public Auditor  
Office of the Public Auditor  
Kosrae State Government  
Federated States of  
Micronesia

Mr. Charles W. Hester  
APIPA Peer Review  
Consultant