



## Association of Pacific Islands Public Auditors

June 16, 2023

His Excellency David Kabua  
President  
Republic of the Marshall Islands  
Majuro, MH 96960

Dear President Kabua:

We completed a peer review of the Office of the Auditor General (OAG) of the Republic of the Marshall Islands for the period January 1, 2018 to December 31, 2020. In accordance with generally accepted government auditing standards peer review requirements, we followed the standards and guidelines contained in the *Peer Review Guide* by the Association of Pacific Islands Public Auditors (APIPA).

We reviewed the internal quality control system of the OAG and conducted tests in order to determine whether the OAG's internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States and applicable legal and regulatory requirements. Our procedures included:

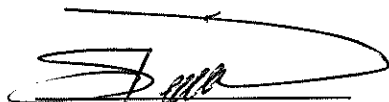
- ✓ Reviewing the audit office's written policies and procedures.
- ✓ Reviewing internal monitoring procedures.
- ✓ Reviewing a sample of performance and financial audit engagements and working papers.
- ✓ Reviewing documents related to independence, training, and development of auditing staff.
- ✓ Interviewing auditing staff and management to assess their understanding of, and compliance with, relevant quality control policies and procedures.

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. At the conclusion of a peer review, organizations can receive a rating of pass, pass with deficiencies, or fail. The OAG of the Republic of the Marshall Islands has received a rating of pass.

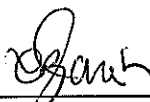
Further, based on the results of our review, it is our opinion that the Office of the Auditor General's internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for performance and financial audits during the period January 1, 2018 to December 31, 2020.

The Peer Review Team would like to thank the Auditor General and his staff for their cooperation and professional courtesy extended to us during the review.

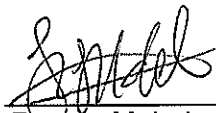
Sincerely,



Satrupino Tewid  
Acting Public Auditor  
Office of the Public  
Auditor, Republic of  
Palau  
Team Leader



Elizabeth Jonah  
Auditor II  
Kosrae Office of the  
Public Auditor  
Team Member



Reggie Mabel  
Junior Auditor III  
Office of the Public  
Auditor, Republic of  
Palau  
Team Member

# APIPA



## Association of Pacific Islands Public Auditors

June 16, 2023

The Honorable Kenneth A. Kedi  
Speaker  
Nitijela of the Marshall Islands  
Majuro, MH 96960

Dear Speaker Kedi:

We completed a peer review of the Office of the Auditor General (OAG) of the Republic of the Marshall Islands for the period January 1, 2018 to December 31, 2020. In accordance with generally accepted government auditing standards peer review requirements, we followed the standards and guidelines contained in the *Peer Review Guide* by the Association of Pacific Islands Public Auditors (APIPA).

We reviewed the internal quality control system of the OAG and conducted tests in order to determine whether the audit office's internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States and applicable legal and regulatory requirements. Our procedures included:

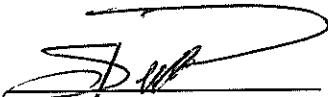
- Reviewing the audit office's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of performance and financial audit engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and management to assess their understanding of, and compliance with, relevant quality control policies and procedures.

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. At the conclusion of a peer review, organizations can receive a rating of pass, pass with deficiencies, or fail. The OAG of the Republic of the Marshall Islands has received a rating of pass.

Further, based on the results of our review, it is our opinion that the OAG's internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for performance and financial audits during the period January 1, 2018 to December 31, 2020.

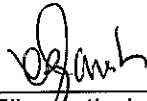
The Peer Review Team would like to thank the Auditor General and his staff for their cooperation and professional courtesy extended to us during the review.

Sincerely,



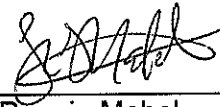
---

Saturnino Tewid  
Acting Public Auditor,  
Office of the Public  
Auditor, Republic of  
Palau,  
Team Leader



---

Elizabeth Jonah  
Auditor II,  
Kosrae Office of the  
Public Auditor,  
Team Member



---

Reggie Mabel  
Junior Auditor III,  
Office of the Public  
Auditor, Republic of  
Palau,  
Team Member



## External Quality Control Review

---

of the  
Office of the Auditor General,  
Republic of the Marshall Islands

Conducted in accordance with guidelines of the  
**Association of Pacific Islands Public  
Auditors**  
for the period (January 1, 2018 to December 31, 2020)

---



## Association of Pacific Islands Public Auditors

June 16, 2023

Junior Patrick  
Auditor General  
Office of the Auditor General  
Republic of the Marshall Islands

Dear Auditor General Patrick:

We completed a peer review of the Office of the Auditor General (OAG) of the Republic of the Marshall Islands for the period January 1, 2018 to December 31, 2020. In accordance with generally accepted government auditing standards peer review requirements, we followed the standards and guidelines contained in the *Peer Review Guide* by the Association of Pacific Islands Public Auditors (APIPA).

We reviewed the internal quality control system of your audit office and conducted tests in order to determine whether your internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States and applicable legal and regulatory requirements. Our procedures included:

- Reviewing the audit office's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of performance and financial audit engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and management to assess their understanding of, and compliance with, relevant quality control policies and procedures.

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. At the conclusion of a peer review, organizations can receive a rating of pass, pass with deficiencies, or fail. The OAG of the Republic of the Marshall Islands has received a rating of pass.

Further, based on the results of our review, it is our opinion that the OAG's internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for performance and financial audits during the period January 1, 2018 to December 31, 2020.

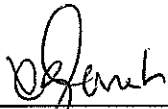
The Peer Review Team would like to thank you and your staff for your cooperation and professional courtesy extended to us during the review.

Sincerely,



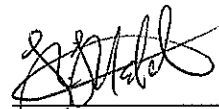
---

Satrunino Tewid  
Acting Public Auditor  
Office of the Public  
Auditor, Republic of  
Palau  
Team Leader



---

Elizabeth Jonah  
Auditor II  
Kosrae Office of the  
Public Auditor  
Team Member



---

Reggie Mabel  
Junior Auditor III  
Office of the Public  
Auditor, Republic of  
Palau  
Team Member