

REPUBLIC OF THE MARSHALL ISLANDS
Office of the Auditor-General



Seventy-Third (73rd)
Semi-Annual Report
of the Functions And
Activities of the
Office of the Auditor-
General

SUBMITTED TO THE NITIJELA DURING ITS
41ST CONSTITUTIONAL REGULAR
SESSIONS

AUGUST 2020 [PART II]



REPUBLIC OF THE MARSHALL ISLANDS
OFFICE OF THE AUDITOR-GENERAL

P.O. Box 245

Majuro, Republic of the Marshall Islands 96960

Email Address: patrjun@gmail.com Web: www.rmioag.com

August 24, 2020

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

Dear Speaker Kedi:

I am pleased to submit herewith Thirty Six (36) copies of our Seventy-Third (73rd) Semi-Annual Report of the Functions and Activities of the Office of the Auditor-General in accordance with Article VIII, Section 15(4) of the Constitution of the Republic of the Marshall Islands and Section 903(1) of the Auditor-General Act of 1986. This report covers activities of the Office during the period from January 1, 2020 thru July 30, 2020, and included all reports issued as of the printing date of this report.

The electronic copies of each report completed and included in this Semi-Annual will also be available to Honorable Members of the Nitijela, Stakeholders, and the General Public via the Office website at www.rmioag.com.

Should you or any Member (s) of the Nitijela have question concerning this submission, please do not hesitate to contact this Office.

Ilo Kautiej,

Junior Patrick
Auditor-General

Enclosures: Thirty Six (36) copies of 73rd Semi-Annual Report of the Functions and Activities of the Office of the Auditor-General

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REPUBLIC OF THE MARSHALL ISLANDS
OFFICE OF THE AUDITOR-GENERAL

P.O. Box 245
Majuro, Republic of the Marshall Islands 96960
Email Address: patrjun@gmail.com Web: www.rmioag.com

**SEVENTY-THIRD (73RD) SEMI-ANNUAL REPORT OF THE FUNCTIONS
AND ACTIVITIES OF THE OFFICE OF THE AUDITOR-GENERAL
JANUARY 1, 2020 THRU JUNE 30, 2020 (INLCUDED ALL ACTIVITIES
AS OF PRINTING DATE OF THIS REPORT)**

INTRODUCTION

The Auditor-General, under the Constitution of the Republic of the Marshall Islands, Article VIII, Section 15, is charged with the responsibility to audit *“Public funds and accounts of the Republic of the Marshall Islands including those of all Departments or offices of the legislative, executive and judicial branches of government and of any other public corporation or statutory authority constituted under the law of the Republic unless, in relation to any such public corporation or other statutory authority, provision is made by Act for audit by any other person”*.

In addition to these responsibilities, the following legislations imposed other duties and responsibilities upon the Auditor-General:

1. Public Law 1986-25 (The Auditor-General’s Act of 1986) – *“The Auditor-General shall from time to time make such other audits of the government agencies, activities, contracts, or grants as are possible within the budget provided for him and as he deems to be in the public interest and consistent with this Act”*. This Act also imposes a responsibility upon the Office of the Auditor-General to *“prevent and detect fraud, abuse, and waste in the collection and expenditure of all public funds”*. In accordance with Section 6 (1) of the Act the *“Auditor-General may retain the services of independent certified public accountants, qualified management consultants, or other professional persons, as he deems necessary to assist him in carrying out his duties”*.
2. Public Law 1981-2 (Local Governments Act of 1980), designates the Auditor- General as auditor for local governments’ funds and accounts.

3. Public Law 1993-63 (Ethics in Government Acts of 1993). The Auditor-General is a member of the Government Ethics Board pursuant to provisions of this Act and, therefore, the Auditor-General has a responsibility to enforce the ethical conduct principles stipulated in the Act.

The Auditor-General is required under the Constitution to report, *“at least once annually to the Nitijela at its regular session”*. We have established a policy of preparing semi-annual reports in January and August. This is the Seventy-Third (73rd) semi-annual reports.

In the interest of maintaining organizational independence, Article VIII Section 15 (5) of the Constitution of the Republic of the Marshall Islands states, *“The Auditor-General shall not receive any direction from the Cabinet or from any other authority or person, but shall act independently”*. All reports submitted herein were performed and completed without known impairments to audit independence.

ORGANIZATIONAL STATUS

As of the reporting period, the Office of the Auditor-General (OAG) has 20 officers: 5 performance auditors; 6 financial auditors, 6 investigators, and 3 support staff. Our Chief of Investigations is currently pursuing a Master of Cyber Security program at the Edith Cowan University in Perth, Western Australia, under an Australian Awards Scholarship. This is a two-year program that commenced in January 2020 and continues and ends in December 31, 2021. Four (4) staffs travelled earlier this year to seek off-island medical care. Current travel bans associated with Covid19 have prevented the staff from returning home. These staffs are ready to come home as soon as the borders are open for incoming international travels.

During the reporting period, we were able to recruit the Audit Manager in our financial auditing division since the previous audit manager resigned about three (3) years ago. A staff auditor in our performance auditing division resigned to take up another employment with another government ministry with higher pay. We are working with the Public Service Commission to find a suitable replacement for this important position.

The Exhibit I describes the updated organizational structure of the Office.

AUDIT ACTIVITIES

Exhibit II provides a status of audits that were commenced and completed during the reporting period. Travel restrictions associated with Covid19 affected our planned audit activities for the year. Our plan to perform follow up audits of two embassies was

postponed due to current travel restrictions. In addition, stranded staffs also affected the planned audits which they were a part.

All audits completed during this report period are enclosed in this semi-annual in Attachment I through Attachment XXII.

SINGLE AUDIT OF THE REPUBLIC OF THE MARSHALL ISLANDS FY2019

The Single Audit Report of the Government of the Republic of the Marshall Islands (RepMar) required by the Compact Treaty and OMB Uniform Guidance for the fiscal year ended September 30, 2019 (FY2019) is currently ongoing by OAG’s audit contractor, Deloitte and Touche LLP of Guam. The audit was delayed in part due to delay in the completion of the College of the Marshall Islands (CMI) audit for the same period for inclusion in the RepMar audit. The audit of the CMI was delayed due to lack of timely reconciliations of accounting records during the year. A trial balance was provided to the auditors which contained many un-reconciled accounts which prolonged the audit process. This is the second consecutive year that CMI has failed to maintain proper accounting records which impeded the audit process. Further, delay in the release of audited financial statements limit access to key financial information of the College and could potentially result in increased audit costs. In addition, the auditors were also constrained due to travel restrictions associated with Covid19.

In light of the implications caused by Covid19, OMB has issued a series of administrative reliefs ¹for recipients of federal awards due to loss of operations. Administrative Relief No. 13 extended the Single Audit deadline by 6 months beyond the normal due date. RepMar’s normal deadline is June 30 and thus it has until December 30, 2020 to meet this requirement. We anticipate that the audit will be completed in September 2020.

The FY2019 Single Audit report will be transmitted to the Nitijela as soon as it is completed.

INVESTIGATION ACTIVITIES

We continue our reviews into all allegations reported to the OAG including those we come across in our audit engagements. During this reporting period, we recorded a total of thirteen (13) new allegations related to embezzlement, misappropriation of public assets, forgery of government checks, abuse of public office and tax evasions. Two (2) of the

¹ OMB Memorandum (M-20-11) “Administrative Relief for Recipients and Applicants of Federal Financial Assistance directly Impacted by the Novel Coronavirus (Covid19) due to loss of operation”

allegations received were out of OAG jurisdiction and will be referred to appropriate authorities.

As of the reporting period, the OAG has eight (8) open investigations. Our investigations continue and the results will be referred directly to the Attorney-General when we have grounds to believe that criminal laws have been violated and other instances where civil recovery proceeding would be appropriate. In addition, we will also refer matters requiring administrative proceedings to the appropriate authorities in accordance with the revised Audit Act.

TRAINING AND CAPACITY BUILDING

We maintain training programs to increase staff proficiency. During this reporting period, we participated in the following capacity building programs:

- During the period from January 29-30, 2020 – two investigators attended training on the Asia Pacific Group (APG)’s Mutual Evaluation framework in preparation for a series of reviews that the RMI will go through in 2020 and 2021. The ME framework will look at RMI’s legal framework and practices to preventing money laundering and terrorist & proliferation financing. The training was coordinated by the RMI Banking Commissioner in collaboration with the APG.
- On March 27, 2020, the investigators attended an online training (webinar) on *Five Benefits to Using Reciprocity in Interviews* that was sponsored by the Association of Local Government Auditors (ALGA). The purpose of an interview is to obtain the greatest quality and quantity of truthful information, and the training examined the concept of reciprocity during interviews to reach that goal. The training was held in-house and was arranged by the OAG management through its membership with the ALGA.
- On March 30, 2020, the performance auditing staff attended an online training (webinar) on *Data Visualization* that was sponsored by the ALGA. The training examined various ways audit results could be presented using diagrams. Specifically, various examples of charts and graphs were looked at and ways to make them easier to understand. The training was held in-house and was arranged by the OAG management through its membership with the ALGA.
- During the week from August 3-7 and August 10-14, the entire OAG staff attended the Association of Pacific Islands Public Auditors (APIPA) 2020 Virtual Conference. The

primary purpose of the annual APIPA Conference is to provide an avenue for trainings for our auditors to maintain the training hours (continuing professional education or CPEs) required of auditors and audit organizations that are performing audits and attestations engagement that are guided by the *Government Auditing Standards*. The instructors and materials for APIPA Conference were provided by Graduate School USA and funded by the U.S. Department of the Interior’s Office of Insular Affairs. Unlike previous APIPA conferences, the conference this year was delivered online (via Zoom platform) due to travel restrictions associated with Covid19. The workshop was organized by the Office of the Public Auditor of the Commonwealth of the Northern Mariana Islands in collaboration with the Graduate School USA.

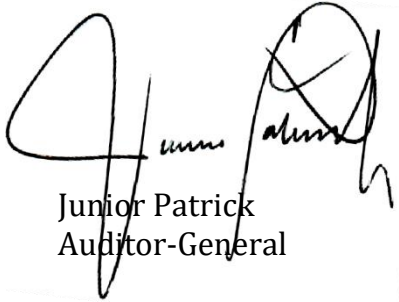


OAG STAFF AT THE CONCLUSION OF WEEK ONE OF APIPA TRAINING_AUGUST 7, 2020

PUBLICATION OF AUDIT REPORTS

All audits completed during this reporting period will also be made available to the Honorable Members of the Nitijela, other stakeholders, and general public via the official website of the OAG at www.rmioag.com.

Respectfully,



Junior Patrick
Auditor-General

AUGUST 2020

EXHIBIT I: UPDATED ORGANIZATIONAL CHART

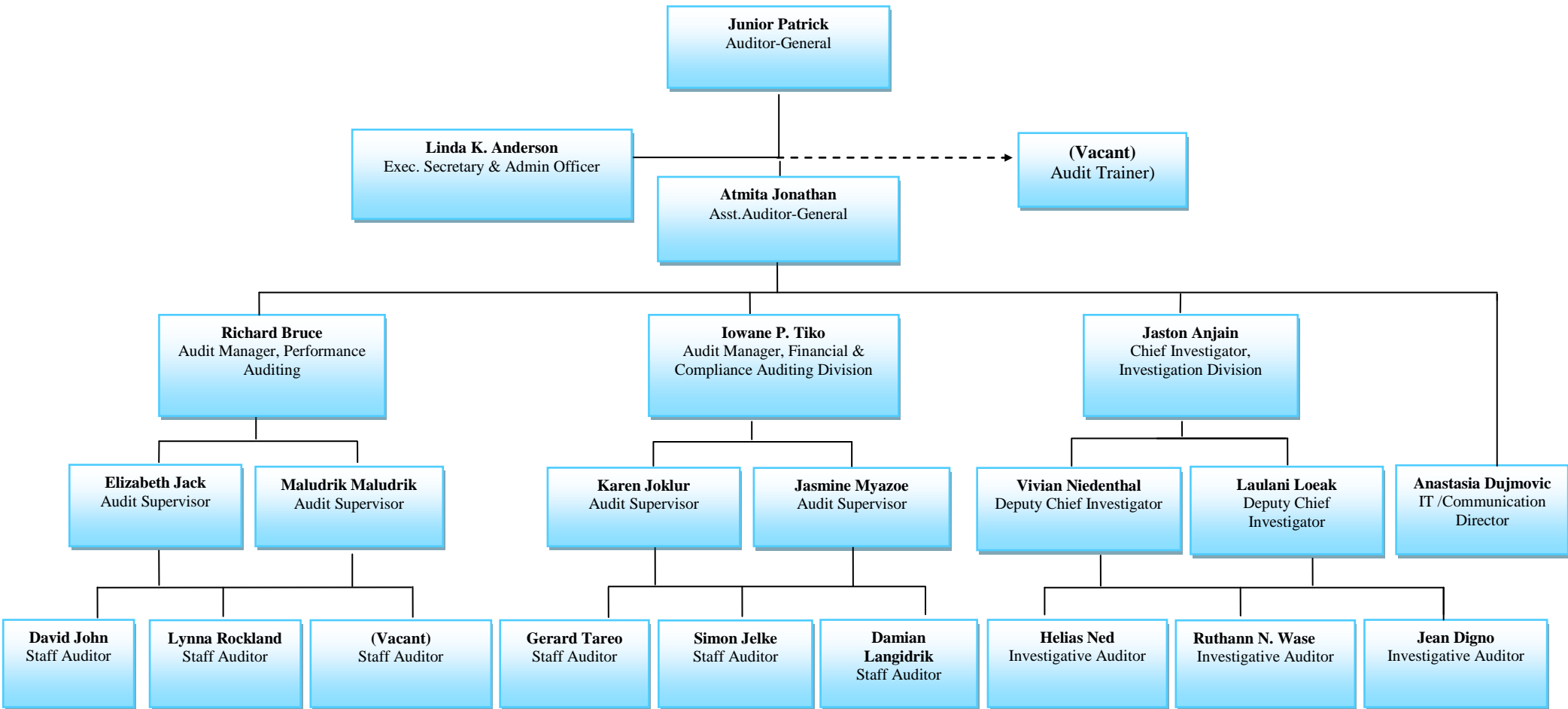


EXHIBIT II: AUDIT ACTIVITIES (JANUARY 1, 2020 THRU JUNE 30, 2020)

<u>AUDITEE</u>	<u>TYPE OF AUDIT</u>	<u>REMARKS</u>
1. Namu Atoll Local Government	Financial/Compliance [FY2013 thru FY2016]	Audit completed and included in this semiannual report
2. Ailinlaplap Local Government	Financial/Compliance [FY2013 thru FY2016]	Final draft being completed for issuance for management comments
3. Wotho Local Government	Financial/Compliance [FY2013 thru FY2016]	Audit on hold – pending outcome of a special review
4. Arno Atoll Local Government	Financial/Compliance [FY2014 thru FY2017]	Audit fieldworks in progress
5. Jabat Local Government	Financial/Compliance [FY2013 thru FY2016]	Audit fieldworks in progress
6. Ailuk Atoll Local Government	Financial/Compliance [FY2014 thru FY2018]	Audit fieldworks in progress
7. Other Smaller Local Governments	Financial/Compliance	Audit of other local governments to commence in later part of 2020
8. Audit of Customs Division	Performance	Audit fieldworks in progress
9. Audit of Immigration Division	Performance	Audit put on hold – pending outcome of a special review
10. Audit of RMI Embassy in Taiwan	Internal control/compliance	Review postpone due to travel restrictions associated with Covid19
11. Audit of RMI Embassy in Japan	Internal control/compliance	Review postponed due to travel restrictions associated with Covid19

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HOTLINE

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You may also contact us by writing to:

Facsimile (Fax) (692) 625-1156

[Messages to our fax machine are also anonymous and non-traceable]

OR

Office of the Auditor-General

P.O. Box 245

Majuro, MH 96960

[If you do not want to reveal your identity, do not disclose a return address]

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Fill out the Complaint Form from our website www.rmioag.com