



Eightieth (80th) Semi-Annual Report of the Functions and Activities of the Office of the Auditor-General

SUBMITTED TO THE NITIJELA DURING
ITS 45TH CONSTITUTIONAL REGULAR
SESSION [PART I]

JANUARY 2024



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

February 7, 2024

The Honorable Brenson S. Wase
Speaker
Nitijela of the Marshall Islands
Majuro, MH 96960

Dear Speaker Wase:

I am pleased to submit herewith Thirty Six (36) copies of our Eightieth (80th) 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 July 1, 2023 thru December 31, 2023, and it included all activities 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 and other Stakeholders including 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,

A handwritten signature in blue ink, appearing to read "Junior Patrick".

Junior Patrick
Auditor-General

Enclosures: Thirty Six (36) copies of 80th Semi-Annual Report of the Functions and Activities of the Office of the Auditor-General

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[Aur Atoll Local Government
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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

**EIGHTIETH (80TH) SEMI-ANNUAL REPORT OF THE FUNCTIONS
AND ACTIVITIES OF THE OFFICE OF THE AUDITOR-GENERAL
JULY 1, 2023 THRU DECEMBER 31, 2023 (AND INCLUDED ALL AUDITS COMPLETED AS
OF THE 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, 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 Eightieth (80th) semi-annual report.

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 19 officers: 6 performance auditors; 3 financial auditors, 6 investigators, and 4 support staff. As we reported previously, we lost our audit manager and a staff auditor in our financial auditing division who left for other employment with much higher pay. Another staff auditor, Mr. Damien Langidrik, in our financial auditing division is currently pursuing a Bachelor’s Degree in Accounting at the Eastern Oregon University in La Grande, Oregon, USA. During this period, our Chief of Investigations, Mr. Jaston Anjain, completed his Master’s Degree in Cyber Security program from the Edith Cowan University in Perth, Australia, under an Australian Government Awards scholarship.

The following positions remain vacant as of this reporting period:

1. Audit Manager, Financial Auditing
2. Staff Auditor, Financial Auditing

The recruitment of replacements for two positions will occur under a new salary structure that is pending confirmation of OAG operation budget (0.8%) from the Secretary of Finance pursuant to the FY2024 Appropriations Act.

AMENDMENT TO THE AUDIT ACT WILL HELP OAG RETAIN QUALIFIED STAFF

The OAG is pleased with the passage of an amendment to the Audit Act (Public Law 1986-25) which added a provision related to increasing compensations of staffs that have completed certain specialized trainings and attained professional credentials accredited by the respective accreditation institutions or bodies. Specifically, the amendment gives an increment of 25% from the base salary to be added to accountants, auditors, investigators and other professionals within the OAG who have been certified in the followings fields:

- a) Certified Public Accountants (CPA) accredited by the American Institute of Certified Public Accountants (AICPA), Australia and New Zealand’s equivalent of AICPA and other accreditation institutions from other countries as may be determined by the Auditor-General,
- b) Certified Fraud Examiners (CFE) accredited by the Association of Certified Fraud Examiners (ACFE),

- c) Certified Government Auditing Professionals (CGAP) accredited by The Institute of Internal Auditors in North America,
- d) Certified Government Finance Manager (CGFM) accredited by the respective Associations of Government Accountants in various U.S. jurisdictions; and
- e) Certified Internal Auditor (CIA) accredited by The Institute of Internal Auditors in North America.

The amended Act has two main purposes: 1) provide reward in the form of additional salary compensation to staffs that have completed certain specialized training and met specific education requirements and who have been certified as trained professionals in their respective fields; and 2) encourage other staff members to pursue similar professional certifications and broaden their knowledge related to their duties which in turn will increase their competency level and overall improve quality of their work and services.

Historically, the OAG has not been able to retain its skilled employees due to lack of appropriate compensation. Not long ago, the OAG lost one of its two CFEs who left the Office for other employment with much higher pay. We believe that the Amendment to the Audit Act will help OAG retaining its skilled employees.

The Amendment to the Audit Act is consistent with the national policy objective to strengthen the capability of accountability and integrity institutions to improve accountability, integrity and discourage unethical practices in the government.

Exhibit I describes the updated organizational structure of the Office.

AUDIT ACTIVITIES

Exhibit II provides a status of audits that were commenced, ongoing, and completed during the reporting period. The following audits were completed during this reporting period (*See Attachment I through VII*)

- Aur Atoll Local Government FY2014 thru FY2021
- Improving Quality of Basic Education in the North Pacific (ADB) FY2022
- Marshall Islands Marine Resources Authority FY2021
- Air Marshall Islands, Inc. FY2022
- Office of Commerce, Investment & Tourism FY2022
- Majuro Atoll Waste Company FY2022
- Enewetak/Ujelang Local Government Food and Agriculture Support Program FY2020 *

* We overlooked the submission of this audit report in our previous semi-annual reports.

SINGLE AUDIT OF REPMAR FY2022

The Single Audit of the Government of the Republic of the Marshall Islands (RepMar) for the fiscal year ending September 30, 2022 (FY2022) is currently underway. A preliminary trial balance was provided on June 7, 2023 and preliminary risk assessment is currently in progress. Fieldwork commenced on July 5,

2023 and is currently ongoing. In order for this audit to be completed, we are required to also audit RepMar's reporting entities or component units and include them in the RepMar reporting entity financial statements each year. As of January 31, 2024, the following component units have yet to submit their trial balances for the fiscal year ending September 30, 2022 for audit:

- College of the Marshall Islands;
- Kwajalein Atoll Utilities Resources, Inc.;
- Majuro Water and Sewer Company, Inc.; and
- National Environmental Protection Authority.

PENDING AUDITS FROM FY2021

As of this reporting period, the audits of the following RepMar component units have yet to be completed for the year ending September 30, 2021 and their status are summarized below. As we reported previously, the Single Audit of RepMar for the FY2021 was issued with an adverse audit opinion because it did not include the financial statements of certain component units which are considered material component units of RepMar pursuant to the generally accepted accounting principles (GAAP) in the United States of America.

- **College of the Marshall Islands** - A preliminary trial balance was provided on April 17 and preliminary risk assessment has been performed. Fieldwork commenced on April 24; however, such has been suspended due to the lack of a fully reconciled Schedule of Expenditures of Federal Awards and other account balance reconciliations. A meeting was held on December 11 with the Board of Regents and College management to discuss impediments to completion of the 2021 audit. A follow up meeting was held on January 19 with the Board of Regents Chairperson to further discuss the continued impediments.
- **Kwajalein Atoll Joint Utilities Resources, Inc.** – Fiscal year 2021 preliminary trial balance has not been provided for audit. Estimated date of receipt of preliminary trial balance is presently not determinable.
- **Majuro Water and Sewer Company, Inc.** - A preliminary trial balance was provided on October 13, superseding one provided on June 2; however, such was also not fully reconciled and was returned to management. Estimated date of receipt of the reconciled trial balance is presently not determinable.
- **National Environmental Protection Authority** – A preliminary trial balance was provided on December 22; however, preliminary risk assessment has not been performed. Fieldwork is expected to commence on February 12.

A summary report on the status of the FY2022 Single Audit of RepMar and its reporting entities provided by our audit contractor, Ernst & Young (RMI), Inc. as of January 31, 2024 is attached to this report as

Exhibit III. We will continue to follow up and remind RMI government reporting entities of their responsibility to ensure all accounting records are ready and available for audit.

INVESTIGATION ACTIVITIES

We continue to review all known allegations of fraud reported to us, including those we come across in our audit engagements. During this period, we recorded a total of 8 new complaints and allegations involving public officials and government employees. The allegations relate to abuse of office, cyber harassment, check forgery, tax evasion, theft, and misappropriation of public funds and assets.

As of this reporting period, we completed one investigation which is now under final review before it is referred to appropriate authorities for further proceedings. Currently, there are eight (8) open investigations in various stages.

Our investigations will continue for other allegations recorded 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 proceedings would be appropriate. Matters requiring administrative proceedings will be referred to the appropriate authorities in accordance with the revised Audit Act.¹

TRAINING AND CAPACITY BUILDING

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

- On July 11, 2023, the audit staff participated in a training (virtual) on the new GASB government standards or accounting rules that have recently become effective that also altered the historical landscape of how lease accounting has always been performed (GASBs 87 and 96). GASB 87 sets the new accounting and financial reporting of lease and goes further with clear definition of *what a lease is*, and even more importantly *what is not a lease* for accounting purposes. GASB 96 is a new government accounting standard that has also been effective related to Subscription-Based Information Technology Arrangements or SBITAs, and although similar to GASB 87, there are some unique differences. The training was sponsored by Graduate School USA and delivered Mr. Frank Crawford, President of Crawford & Associates, P.C., CPA of Oklahoma City, OK, with funding support from the from the United States Department of the Interior's Office of Insular Affairs.
- On July 18, 2023, the investigators received additional in-house training on Awareness/Investigative Thinking as part of a series of training in the area of fraud detection and prevention that the OAG received from its Fraud Advisor and Trainer, Mr. Marc Alix. Mr. Alix's

¹ In 2019, Nitijela passed an Amendment to the Audit Act enabling the Auditor-General to refer matters directly to any government agency for administrative sanctions and remedies when the alleged breach or wrongdoing is by the agency's employee.

placement with the OAG is a capacity – building program that is funded by the European Union (US) which purpose is to strengthen the capability of OAG’s fraud prevention and detection function to conduct effective special reviews into alleged fraudulent activities across governmental institutions.



Investigators (Laulani, Randall, Thompson and Lucia) with Mr. Marc Alix [Missing from photo: Jaston & Helias]

- From August 21-25, 2023, two staff auditors attended the *Tier 1: Fundamentals of Public Sector Auditing* training in the U.S. Territory of Guam. The objective of the training was to enhance the knowledge of new auditors to the public sector auditing profession, and to gain an understanding of the public auditors’ roles. It also highlighted the importance of understanding the framework for and elements of public sector auditing, what makes up the public sector, who the key stakeholders are and most importantly, ensuring that audit independence is not impaired or compromised. It also taught the new auditors with the ethical



Staff Auditors (Ruthann & Ruby) with the participants at the Tier 1 training, Guam

responsibilities, the whole audit process and other information about the public sector so that they can carry out their responsibilities effectively and efficiently. The training was sponsored by the Pacific Association of Supreme Audit Institutions (PASAI) and delivered by the PASAI Program Directors, Mrs. Doris Flores Brooks and Ms. Susana Laulu.

- From August 28 to September 1, 2023, the OAG was pleased to host the 34th annual conference and workshop of the Association of Pacific Islands Public Auditors (APIPA) here in Majuro. This was the first in-person APIPA conference since the global pandemic hit us and APIPA resorted to virtual trainings in the last three years. The annual workshop is a training opportunity for auditors and accountants from APIPA jurisdictions to improve their skills relevant to their roles, and enable them to perform to their full potential, and for auditors to maintain the continuing professional education (CPEs) required of auditors that are performing audits and attestations engagement that are guided by the *Government Auditing Standards*. The instructors and materials for the APIPA Conference were provided by the Graduate School USA with funding support from the U.S. Department of the Interior's Office of Insular Affairs. Other costs associated with hosting the annual APIPA conference were covered by participants' registration fees and membership dues.



34th Annual APIPA Conference Opening - ICC, Majuro

- On November 28 & 29, 2023, the entire staff attended a two-day 8-hour virtual training on *Government Auditing Standards: Review and Updates*. The training objective was to review the purpose and applicable of the Government Auditing Standards, the ethical principles that influence application of the Government Auditing Standards, reviewing the types of audits and engagement, review and update the general standards, the fieldwork and reporting standards for performance

audit. The training was delivered by Mr. Drummond Kahn of Graduate School USA with funding support from the U.S. Department of the Interior's Office of Insular Affairs.

- An Audit Supervisor (financial auditing) is currently participating in a series of training on human resources management project called Human Resources Champions program that is sponsored by PASAI in collaboration with the Swedish National Audit Office. The Audit Supervisor attended the Module 3 (2nd face-to-face workshop) of the HR Champions Program which was held from December 5 -14, 2023 in the U.S. Territory of Guam. The focus of the workshop was to apply knowledge acquired from Module 1 and 2 to Module 3 emphasized a strategic approach to HR management, contributing to the overall effectiveness of HR Champions in their perspective role.



Audit Supervisor (Ruson) with participants at the HR Champions Program, Guam

- On December 14, 2023, our Chief of Investigations graduated with a Master of Cybersecurity degree from Edith Cowan University in Perth, Australia under an Australian Government Awards Scholarship. As our lead investigator, the Chief is responsible to lead, manage, and conduct all investigations into allegations of fraud, waste and abuse of public funds that are within the jurisdiction of OAG to investigate. Not long ago, the RMI Government was a victim of cyber attacks when approximately \$1m was illegally removed from its Trust Fund Investment accounts after certain RMI authorities' information was hacked and used to remove the funds illegally. The incident revealed how RMI was vulnerable to cyber crimes. Our Chief of Investigations was determined to pursue studies in this area of Cybersecurity to strengthen our capability to prevent future attacks and detect it quickly. The OAG is proud of this achievement and congratulate our Chief and recognize him with great admiration for his dedication to the OAG and the people of the Marshall Islands.

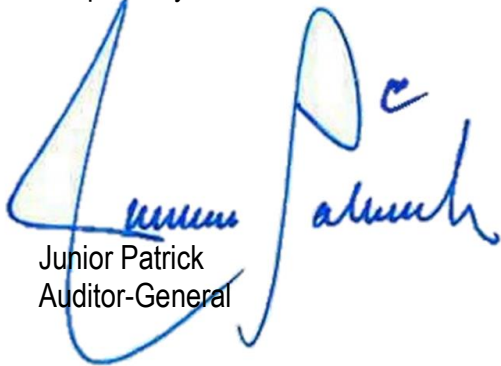


Chief of Investigations (Jaston) receiving his Master degree during Graduation in Perth, Australia

PUBLICATION OF AUDIT REPORTS SUBMITTED

In accordance with the Auditor-General Act of 1986 [P.L. 1986-25], all audits completed during this reporting period will also be made available to the Honorable Members of the Nitijela and other stakeholders including the general public via the official website of the OAG at www.rmioag.com.

Respectfully,



Junior Patrick
Auditor-General

February 7, 2024

EXHIBIT I: UPDATED ORGANIZATIONAL CHART

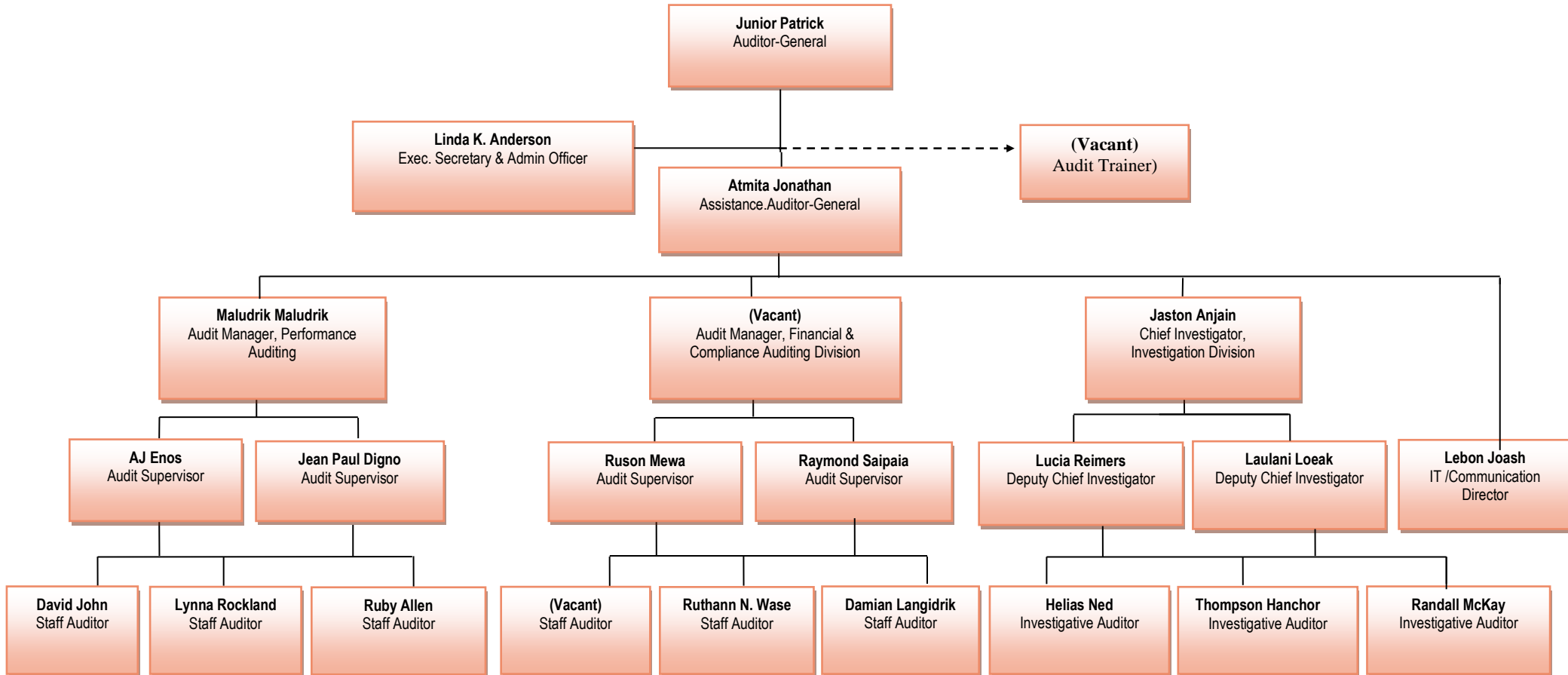


EXHIBIT II: AUDIT ACTIVITIES (JULY 1, 2023 THRU DECEMBER 31, 2023 2023 (AND INCLUDED STATUS AS OF PRINTING DATE OF THIS REPORT))

<u>AUDITEE</u>	<u>TYPE OF AUDIT</u>	<u>REMARKS</u>
1. Aur Atoll Local Government	Financial/Compliance [FY2014 thru FY2021]	Audit completed and included in this semi-annual report
2. ADB Grant 0536 (SF) (Improving Quality of Basic Education in the North Pacific)	Financial/Compliance [FY2022]	Audit completed and included in this semi-annual report
3. ADB Project 6028 (Preparing Urban Service Improvement Projects)	Financial/Compliance [FY2021 & FY2022]	Audit in final review stage and pending confirmation of certain information
4. Ebon Atoll Local Government	Financial/Compliance [Y2013 thru FY2018]	Preliminary assessment in progress
5. Maloelap Atoll Local Government	Financial/Compliance [FY2017 thru FY2020]	Audit in planning phase
6. Mili Atoll Local Government	Financial/Compliance [FY2013 thru FY2017]	Audit in planning phase
7. Namdrik Atoll Local Government	Financial/Compliance [FY2014 thru FY2018]	Audit in planning phase
8. Wotje Atoll Local Government	Financial/Compliance [FY2015 thru FY2021]	Audit fieldworks in progress
9. Likiep Atoll Local Government	Financial/Compliance [FY2017 thru FY2021]	Audit planned for this year
10. RMI Embassy in Taiwan	Internal Control/Compliance [FY2011 thru FY2019]	Audit fieldworks in progress
11. RMI Embassy in Fiji	Internal control/Compliance [FY2017 thru FY2020]	Audit in planning phase
12. RMI Consulate General Office HI	Internal Control/Compliance [FY2017 thru FY2020]	Audit planned for this year
13. Covid19 Relief Funds (National Treasury)	Compliance [FY2017 thru FY2021]	Audit in planning phase
14. Global Cooperative Audit on Climate Change Adaptation Actions (CCAA)	Performance [FY2021 thru FY2023]	Audit in planning phase

EXHIBIT III: FY2022 SINGLE AUDIT STATUS REPORT OF REPMAR



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February 7, 2024

Mr. Junior Patrick
Auditor General
Office of the Auditor-General
Majuro, MH 96960

Dear Mr. Patrick:

The following is a summary report as of January 31, 2024 on the status of the Single Audit for the Republic of the Marshall Islands (RepMar) for the year ended September 30, 2022 (Fiscal Year 2022):

A. Fiscal Year 2022 Audits Completed and Issued

Air Marshall Islands, Inc.
Majuro Atoll Waste Company
RMI Office of Commerce, Investment and Tourism

B. Fiscal Year 2022 Trial Balances Provided for Audit

Government of the Republic of the Marshall Islands (RepMar) - A preliminary trial balance was provided on June 7 and preliminary risk assessment has been performed. Fieldwork commenced on July 5 and is currently ongoing.

Health Care Revenue Fund - A preliminary trial balance was provided on September 22 and preliminary risk assessment has been performed. Fieldwork commenced on January 8; however, was suspended on January 23 due to delays in management responses regarding unreconciled account variances and recording of certain transactions with the **Marshall Islands Health Fund** and the **Marshall Islands Social Security Administration**. These matters were deemed material to the financial statements. A meeting was held on February 6 with MOHHS management to discuss impediments to completion of the 2022 audit. Estimated date of receipt of a revised trial balance is presently not determinable.

Majuro Resort, Inc. - A preliminary trial balance was provided on May 29 and preliminary risk assessment has been performed. Fieldwork commenced on November 27 and is currently ongoing.



B. Fiscal Year 2022 Trial Balances Provided for Audit, Continued

Marshall Islands Development Bank - A revised preliminary trial balance was provided on October 12 and preliminary risk assessment has been performed. Fieldwork commenced on October 23 and is currently ongoing.

Marshall Islands Health Fund - A preliminary trial balance was provided on September 22 and preliminary risk assessment has been performed. Fieldwork commenced on January 8; however, was suspended on January 23 due to the matters discussed above for the **Health Care Revenue Fund**.

Marshall Islands Marine Resources Authority - A preliminary trial balance was provided on September 13 and preliminary risk assessment has been performed. Fieldwork is substantially complete and drafting of reports is currently in progress.

Marshall Islands National Telecommunications Authority - A preliminary trial balance was provided on June 19 and preliminary risk assessment has been performed. Fieldwork is substantially complete and draft reports were issued on February 7.

Marshall Islands Postal Services Authority - A preliminary trial balance was provided on October 12; however, preliminary risk assessment has not been performed. Fieldwork commencement date is yet to be determined.

Marshall Islands Scholarship Grant and Loan Board - A preliminary trial balance was provided on February 7; however, preliminary risk assessment has not been performed. Fieldwork commencement date is yet to be determined.

Marshall Islands Shipping Corporation - A revised preliminary trial balance was provided on October 3 and preliminary risk assessment is in progress. Fieldwork commenced on February 5 and is currently ongoing.

Marshall Islands Social Security Administration - A preliminary trial balance was provided on April 17 and preliminary risk assessment has been performed. Fieldwork is substantially complete and drafting of reports is currently in progress; however, pending resolution of the matters discussed above for the **Health Care Revenue Fund**.

Marshall Islands Energy Company, Inc. - A preliminary trial balance was provided on June 12 and preliminary risk assessment has been performed. Fieldwork commenced on October 9 and is currently ongoing.



B. Fiscal Year 2022 Trial Balances Provided for Audit, Continued

National Training Fund - A preliminary trial balance was provided on June 10 and preliminary risk assessment is in progress. Fieldwork is being conducted concurrently with RepMar.

Public School System Education Fund - A preliminary trial balance was provided on June 10 and preliminary risk assessment is in progress. Fieldwork is being conducted concurrently with RepMar.

RMI Judiciary Fund - A preliminary trial balance was provided on June 12; however, it was not fully reconciled to demonstrate compliance with GASB Statement No. 84 and was returned to management. Estimated date of receipt of the reconciled trial balance is presently not determinable.

RMI Ports Authority - A preliminary trial balance was provided on April 28 and preliminary risk assessment has been performed. Fieldwork commenced on November 13 and is currently ongoing.

Tobolar Copra Processing Authority - A preliminary trial balance was provided on January 31; however, preliminary risk assessment has not been performed. Fieldwork commencement date is yet to be determined.

C. Fiscal Year 2022 Trial Balances Not Provided for Audit

College of the Marshall Islands
Kwajalein Atoll Joint Utilities Resources, Inc.
Majuro Water and Sewer Company, Inc.
National Environmental Protection Authority

Estimated date of receipt of preliminary trial balances is presently not determinable.

D. Fiscal Year 2021 Audits:

College of the Marshall Islands - A preliminary trial balance was provided on April 17 and preliminary risk assessment has been performed. Fieldwork commenced on April 24; however, such has been suspended due to the lack of a fully reconciled Schedule of Expenditures of Federal Awards and other account balance reconciliations. A meeting was held on December 11 with the Board of Regents and College management to discuss impediments to completion of the 2021 audit. A follow up meeting was held on January 19 with the Board of Regents Chairperson to further discuss continued impediments.



D. Fiscal Year 2021 Audits, Continued:

Kwajalein Atoll Joint Utilities Resources, Inc. - Preliminary trial balance has not yet been provided for audit. Estimated date of receipt of preliminary trial balance is presently not determinable.

Majuro Water and Sewer Company, Inc. - A preliminary trial balance was provided on October 13, superseding one provided on June 2; however, such was also not fully reconciled and was returned to management. Estimated date of receipt of the reconciled trial balance is presently not determinable.

Marshall Islands Marine Resources Authority - Fieldwork has been completed and audit reports were issued on November 16.

National Environmental Protection Authority - A preliminary trial balance was provided on December 22; however, preliminary risk assessment has not been performed. Fieldwork is expected to commence on February 12.

If you have any questions on the above, please do not hesitate to contact us at your convenience.

Yours truly,

John R. Onedera
Country Managing Partner

Copy to Ministry of Finance, Banking and Postal Services: Minister David Paul
Secretary Patrick Langrine

Prevent Fraud, Waste and Abuse in the collection and
expenditure of all public funds

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P.O. Box 245

Majuro, MH 96960

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