

REPUBLIC OF THE MARSHALL ISLANDS  
**Office of the Auditor-General**



**Republic of the Marshall Islands**  
**Project for Procurement of School Bus for North Delap Elementary School in Majuro Atoll**  
**(Financed by the Embassy of Japan in the Marshall Islands)**

**FINANCIAL STATEMENT AND  
INDEPENDENT AUDITOR'S REPORT**

*Period from March 16, 2023 through April 10, 2023*

Audit No.: 13/24 - 9999

August 14, 2024

**REPUBLIC OF THE MARSHALL ISLANDS  
PROJECT FOR PROCUREMENT OF SCHOOL BUS FOR  
NORTH DELAP ELEMENTARY SCHOOL IN MAJURO ATOLL**

**Period from March 16, 2023 through April 10, 2023**

TABLE OF CONTENTS

	<u>Page No.</u>
1. FINANCIAL STATEMENT:	
Independent Auditor's Report	1
Schedule of Receipts and Disbursements	4
Notes to Financial Statement	5
2. INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL AND ONCOMPLIANCE:	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on the Audit of a Financial Statement Performed in Accordance with <i>Government Auditing Standards</i>	6



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## **INDEPENDENT AUDITOR'S REPORT**

Honorable Joe Bejang  
Minister  
Ministry of Education, Sports and Training  
Republic of the Marshall Islands

### **Report on the Audit of the Financial Statement**

#### ***Opinion***

We have audited the cash basis financial statement of the North Delap Elementary School (the "School") for the Project for Procurement of School Bus for North Delap Elementary School in Majuro Atoll (the "Project"), which comprises the schedule of receipts and disbursements for the period from March 16, 2023 through April 10, 2023, and the related notes to the financial statement.

In our opinion, the accompanying cash basis financial statement referred to above presents fairly, in all material respects, the cash receipts and disbursements of the Project for the period from March 16, 2023 through April 10, 2023, in accordance with the cash basis of accounting described in Note 2 to the financial statement.

#### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Project and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Basis of Accounting***

We draw attention to Note 2 of the financial statement, which describes the basis of accounting. The financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

## ***Emphasis-of-Matter***

### ***Reporting Entity***

As discussed in Note 1 to the financial statement, the financial statement referred to above presents only the activities of the Project administered and implemented by the School and is not intended to present fairly the results of other non-Project related operations of the School in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statement***

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the cash basis of accounting described in Note 2 to this financial statement; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that may raise substantial doubt about the Project's ability to continue as a going concern within one year after the date that the financial statement is available to be issued.

### ***Auditor's Responsibility for the Audit of the Financial Statement***

Our responsibility is to express an opinion on this financial statement based on conducting the audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Use professional judgement and exercise professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Project's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise the substantial doubt about the Project's ability to continue as a going concern for a reasonable period of time.

## **Other Matter**

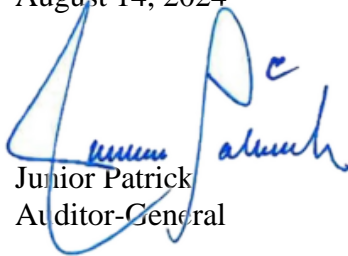
### ***Required Supplementary Information***

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the financial statement. Such missing information, although not a part of the financial statement, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statement in an appropriate operational, economic, or historical context. Our opinion on the financial statement is not affected by this missing information.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 14, 2024, on our consideration of the Project's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Project's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Project's internal control over financial reporting and compliance.

August 14, 2024



Junior Patrick  
Auditor-General

**REPUBLIC OF THE MARSHALL ISLANDS**  
**PROJECT FOR PROCUREMENT OF SCHOOL BUS FOR**  
**NORTH DELAP ELEMENTARY SCHOOL IN MAJURO ATOLL**

Schedule of Receipts and Disbursements  
Period from March 16, 2023 through April 10, 2023

Receipts:	
Japan grant	<u>\$ 87,375</u>
Disbursements:	
Purchase of school bus	<u>84,875</u>
Excess of receipts over disbursements	<u>\$ 2,500</u>

See accompanying Notes to Schedule of Receipts and Disbursements.

**REPUBLIC OF THE MARSHALL ISLANDS**  
**PROJECT FOR PROCUREMENT OF SCHOOL BUS FOR**  
**NORTH DELAP ELEMENTARY SCHOOL IN MAJURO ATOLL**

Notes to Financial Statement  
Period from March 16, 2023 through April 10, 2023

(1) Organization

The North Delap Public Elementary School (the “School”) is located in Delap, Majuro, the capital of the Marshall Islands. It serves the local community by providing primary education to children in the area. It operates under the jurisdiction of the Marshall Islands Public School System, which strives to improve educational standards and outcomes across the nation. The School offers classes from kindergarten through 6<sup>th</sup> grade under the direction of an elementary school principal.

The School is the recipient of grant funds provided under a grant contract agreement dated March 16, 2023 between the School and the Embassy of Japan in the Marshall Islands (the “Donor”) for the Project for Procurement of School Bus for North Delap Elementary School in Majuro Atoll (the “Project”).

The accompanying financial statement relates solely to those accounting records maintained by the School for the Project, and do not incorporate any accounts related to other operations of the School that may be accounted for by the School.

(2) Basis of Accounting

The schedule of receipts and disbursements has been prepared on the cash basis of accounting. Receipts have been recognized when received in cash and disbursements have been recognized when cash is disbursed. The cash basis differs from accounting principles generally accepted in the United States of America primarily because receipts/revenues are recognized when received, not when such are earned, and disbursements/expenses are recognized when paid rather than when the obligation is incurred.

(3) Subsequent Events

Management have considered subsequent events through August 14, 2024, upon which the financial statement was available to be used. There were no material subsequent events that would require recognition or disclosure in the financial statement for the period from March 16, 2023 through April 10, 2023.

(4) Commitment

The project has yet to disburse audit fees in the amount of \$2,500 as of August 14, 2024, the date the financial statement was available to be used.



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Joe Bejang  
Minister  
Ministry of Education, Sports and Training  
Republic of the Marshall Islands

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the cash basis financial statement of the North Delap Elementary School for the Procurement of School Bus for North Delap Elementary School in Majuro Atoll (the "Project") for the period from March 16, 2023 through April 10, 2023, and the related notes to the financial statement and have issued our report thereon dated August 14, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statement, we considered the Project's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Project's internal control. Accordingly, we do not express an opinion on the effectiveness of the Project's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

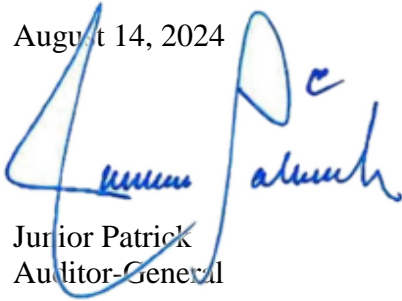
## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Project's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our engagement to audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of the Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of the engagement to audit in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

August 14, 2024

A handwritten signature in blue ink, appearing to read "Junior Patrick". The signature is stylized and written over the printed name.

Junior Patrick  
Auditor-General

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

### **HOTLINE**

Telephone Line (692) 625-3390 / 3192.

*[Call us to report any allegations of fraud, waste and abuse in the collection and expenditure of all public funds]*

**OR**

Fill out the Complaint Form from our website [www.rmioag.com](http://www.rmioag.com).

*[If you want to remain anonymous, do not disclose your email address or other contact information]*

**OR**

Write to us through the mailing address below:

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]*

**OR**

Visit us at the Office Complex in Delap village, Majuro

REPUBLIC OF THE MARSHALL ISLANDS  
**Office of the Auditor-General**



**Republic of the Marshall Islands**  
**Project for Procurement of School Bus for North Delap Elementary School in Majuro Atoll**  
**(Financed by the Embassy of Japan in the Marshall Islands)**

**THE AUDITOR'S COMMUNICATION WITH THOSE CHARGED WITH  
GOVERNANCE**

*Period from March 16, 2023 through April 10, 2023*

Audit No.: 13/24 - 9999

August 14, 2024



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August 14, 2023

Honorable Joe Bejang  
Minister  
Ministry of Education, Sports and Training  
Republic of the Marshall Islands

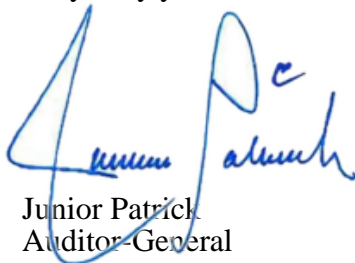
Dear Minister Bejang:

We have audited the cash basis financial statement of the North Delap Elementary School for the Project for Procurement of School Bus for North Delap Elementary School in Majuro Atoll (the "Project") in accordance with auditing standards generally accepted in the United States of America ("generally accepted auditing standards") and have issued our report thereon dated August 14, 2024.

We have prepared the following comments to assist you in fulfilling your obligation to oversee the financial reporting and disclosure process for which management of the Project is responsible.

This report is intended solely for the information and use of the management of the Project, the Embassy of Japan in the Marshall Islands, pass-through entities, and others within the Project and is not intended to be and should not be used by anyone other than these specified parties. However, this report is also a matter of public record.

Very truly yours,



Junior Patrick  
Auditor-General

cc: The Management of the Project.

## **OUR RESPONSIBILITY UNDER GENERALLY ACCEPTED AUDITING STANDARDS AND GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS**

Our responsibility under generally accepted auditing standards, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, has been described in our notification letter dated July 09, 2024. As described in that letter, the objective of a financial statement audit conducted in accordance with the aforementioned standards are:

- To express an opinion on the fairness of the presentation of the Project’s financial statement for the period from March 16, 2023 through April 10, 2023 (the “financial statement”), in conformity with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America, in all material respects; and
- To report on the Project’s internal control over financial reporting and on its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters for the period from March 16, 2023 through April 10, 2023, based on an audit of financial statements performed in accordance with standards applicable to financial audits contained in generally accepted *Government Auditing Standards*.

Our responsibilities under generally accepted auditing standards include forming and expressing an opinion about whether the financial statement that has been prepared with the oversight of management and the Office of the Commissioner of the Public School System is presented fairly, in all material respects, in conformity with the cash basis of accounting. The audit of the financial statement does not relieve management or the Office of the Commissioner of the Public School System of their responsibilities.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statement, whether caused by fraud or error. In making those risk assessments, we considered internal control over financial reporting relevant to the Project’s preparation and fair presentation of the financial statement in order to design audit procedures that were appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Project’s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Project’s internal control over financial reporting. Our consideration of internal control over financial reporting was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses.

## **SIGNIFICANT ACCOUNTING POLICIES**

The Project’s significant accounting policies are set forth in Note 2 to the Project’s financial statement. During the period from March 16, 2023 through April 10, 2023, there were no significant changes in previously adopted accounting policies or their application.

We have evaluated the significant qualitative aspects of the Project’s accounting practices, including accounting policies, accounting estimates and financial statement disclosures and concluded that the policies are appropriate, adequately disclosed, and consistently applied by management.

## **ACCOUNTING ESTIMATES**

As the Project is using the cash basis of accounting, no accounting estimates were recorded during the period from March 16, 2023 through April 10, 2023.

## **DISAGREEMENTS WITH MANAGEMENT**

We have not had any disagreements with management related to matters that are material to the Project's financial statement.

## **OUR VIEWS ABOUT SIGNIFICANT MATTERS THAT WERE THE SUBJECT OF CONSULTATION WITH OTHER ACCOUNTANTS**

We are not aware of any consultations that management may have had with other accountants about auditing and accounting matters.

## **SIGNIFICANT FINDINGS OR ISSUES DISCUSSED, OR SUBJECT OF CORRESPONDENCE, WITH MANAGEMENT PRIOR TO OUR RETENTION**

Throughout the period, routine discussions were held, or were the subject of correspondence, with management regarding the application of accounting principles or auditing standards in connection with transactions that have occurred, transactions that are contemplated, or reassessment of current circumstances. In our judgment, such discussions or correspondence were not held in connection with our retention as auditors.

## **OTHER SIGNIFICANT FINDINGS OR ISSUES ARISING FROM THE AUDIT DISCUSSED, OR SUBJECT OF CORRESPONDENCE, WITH MANAGEMENT**

Throughout the period, routine discussions were held, or were the subject of correspondence, with management. In our judgment, such discussions or correspondence did not involve significant findings or issues requiring communication to the Office of the Commissioner of the Public School System.

## **SIGNIFICANT DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT**

In our judgment, we received the full cooperation of the Project's management and staff and had unrestricted access to the Project's senior management.

## **MANAGEMENT'S REPRESENTATIONS**

We have made specific inquiries of the Project's management about the representations embodied in the financial statement. In addition, we have requested that management provide to us the written representations the Project is required to provide to its independent auditors under generally accepted auditing standards. We have attached to this letter, as Attachment I, a copy of the representation letter we obtained from management.

## **CONTROL-RELATED MATTERS**

We have issued a separate report to you, dated August 14, 2024, on the Project's internal control over financial reporting and on its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters, which was based upon the engagement to audit in accordance with *Government Auditing Standards*. Within that report, no matters were noted that were considered to be material weaknesses under standards established by the American Institute of Certified Public Accountants.

\* \* \* \* \*



**Republic of the Marshall Islands**  
**Public School System**  
**P.O. Box 3**  
**Majuro, Marshall Islands 96960**



August 13, 2024

Junior Patrick  
 Auditor-General  
 Office of the Auditor-General  
 Republic of the Marshall Islands, 96960

We are providing this letter in connection with your audit of the cash basis financial statement of the North Delap Elementary School (the "School") for the Project for Procurement of School Bus for North Delap Elementary School in Majuro Atoll (the "Project") which comprises the schedule of receipts and disbursements for the period from March 16, 2023 through April 10, 2023 and the related notes to the financial statement, which was prepared in accordance with the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (GAAP).

We confirm that we are responsible for the following:

- a. The preparation and fair presentation of the schedule of receipts and disbursements of the Project using the cash basis of accounting.
- b. The design, implementation, and maintenance of internal control:
  - Relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
  - To prevent and detect fraud.
- c. The review and approval of the schedule of receipts and disbursements and related notes and acknowledge your role in the preparation of this information. Specifically, we acknowledge that your role in the preparation of the financial statements was a matter of convenience rather than one of necessity. We have reviewed the financial statement preparation assistance provided by you and acknowledge that the financial statements are prepared in accordance with the cash basis of accounting, which is a comprehensive basis of accounting other than GAAP.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

1. The financial statement referred to above is fairly presented in accordance with prescribed guidelines. Applicable laws and regulations are followed in adopting, approving, and amending budgets.
2. The Project has provided to you all relevant information and access as agreed in the terms of the audit notification letter.
3. The Project has provided you:
  - a. Minutes of the meetings of the Project team or summaries of actions of recent meetings for which minutes have not yet been prepared.
  - b. Financial records and related data for all financial transactions of the Project and for all funds administered by the Project. The records, books, and accounts, as provided to you, record the financial and fiscal operations of all funds administered by Project and provide the audit trail to be used in a review of accountability. Information presented in financial reports is supported by the books and records from which the financial statement has been prepared.
4. There has been no:
  - a. Action taken by the Project's management that contravenes the provisions of federal laws and Republic of the Marshall Islands' laws and regulations, or of contracts and grants applicable to the Project.
  - b. Communication from other regulatory agencies concerning noncompliance with or deficiencies in financial reporting practices or other matters that could have a material effect on the financial statement.
5. The Project has not performed a formal risk assessment, including the assessment of the risk that the financial statement may be materially misstated as a result of fraud. However, management has made available to you their understanding about the risks of fraud in the Project and do not believe that the financial statement is materially misstated as a result of fraud.
6. We have no knowledge of fraud or suspected fraud affecting the Project involving:
  - a. Management.
  - b. Employees who have significant roles in internal control over financial reporting.
  - c. Others, when the fraud could have a material effect on the financial statement.

7. There are no unasserted claims or assessments that legal counsel has advised us are probable of assertion and must be disclosed in accordance with GASB Codification of Governmental Accounting and Financial Reporting Standards (“GASB Codification”) Section C50, *Claims and Judgments*. The Project did not utilize the services of legal counsel for the period from March 16, 2022 through April 10, 2023 and through the date of this letter and was not considered as a defendant in any litigation, claims and assessments brought against the Project.
8. There are no:
  - a. Related-party transactions and related amounts receivable or payable, including sales, purchases, loan transfers, leasing arrangements, and guarantees.
  - b. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances or similar arrangement.
9. There are no:
  - a. Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the schedule of receipts and disbursements.
  - b. Other liabilities or gain or loss contingencies that are required to be disclosed.
10. There have been no significant assumptions used by us in making accounting estimates.
11. We are responsible for the compliance with local and RepMar laws, rules and regulations, and provisions of grants and contracts relating to the Project’s operations. We are responsible for establishing and maintaining the components of internal control relating to our activities in order to achieve the objectives of providing reliable reports, effective and efficient operations, and compliance with laws and regulations. The Project is responsible for maintaining accounting and administrative control over revenues, obligations, expenditures, assets, and liabilities.
12. Management has identified and disclosed to you all laws and regulations that have a direct and material effect on the determination of financial statement amounts.
13. There are no transactions that have not been properly recorded in the accounting records underlying the financial statement.
14. The Project has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateralized.
15. The Project has complied with all aspects of contractual agreements that may have an effect on the financial statement in the event of noncompliance.
16. No department or agency of the RMI Public School System and the Project has reported a material instance of noncompliance to us.
17. The Project has disclosed whether, subsequent to April 10, 2023, any changes in internal control or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses, have occurred.
18. Evidence of fraud, possible irregularities, or dishonesty in fiscal operations of programs administered by the Project were discovered and communicated to the proper authorities.

19. The Project is exposed to various risks of loss related to torts; theft of; damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Project has elected not to purchase commercial insurance from independent third parties for the risks of loss to which it is exposed.
20. No events have occurred subsequent to April 10, 2023, before the date of this letter that requires consideration as disclosures in the financial statement.
21. Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the financial statement. Such missing information, although not a part of the financial statement, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statement in an appropriate operational, economic, or historical context.

Very truly yours,

For 

Thereasia Rubon  
Principal, North Delap Elementary School

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

### **HOTLINE**

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**OR**

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P.O. Box 245

Majuro, MH 96960

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

**OR**

Visit us at the Office Complex in Delap village, Majuro