

# REPUBLIC OF THE MARSHALL ISLANDS

## OFFICE OF THE AUDITOR-GENERAL

**RMI ENVIRONMENTAL PROTECTION AUTHORITY  
NATIONAL IMPLEMENTATION PLAN FOR THE  
STOCKHOLM CONVENTION ON PERSISTENT  
ORGANIC POLLUTANTS (POPS)**

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**FINANCIAL STATEMENT,  
ADDITIONAL INFORMATION AND  
INDEPENDENT AUDITORS' REPORT**

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**PERIOD FROM INCEPTION (MAY 13, 2003)  
THROUGH SEPTEMBER 30, 2009**



AUDIT No.: OAG 21/09-2077

December 24, 2013  
Date

P.O. BOX 245  
MAJURO, MH 96960  
REPUBLIC OF THE MARSHALL ISLANDS

**RMI ENVIRONMENTAL PROTECTION AUTHORITY  
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NATIONAL IMPLEMENTATION PLAN FOR THE STOCKHOLM  
CONVENTION ON PERSISTENT ORGANIC POLLUTANTS (POPS)**

FINANCIAL STATEMENT  
PERIOD FROM INCEPTION (MAY 13, 2003) THROUGH SEPTEMBER 30, 2009

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REPUBLIC OF THE MARSHALL ISLANDS

**Office of the Auditor-General**

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**INDEPENDENT AUDITORS' REPORT**

Mr. Reginal White  
Chairman  
RMI Environmental Protection Authority

We have audited the accompanying statement of cash receipts and disbursements of the RMI Environmental Protection Authority (the "Authority") National Plan for Implementation of the Stockholm Convention on Persistent Organic Pollutants (POPs) Project for the period from inception (May 13, 2003) through September 30, 2009. This financial statement is the responsibility of the management of the Authority. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our 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 statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

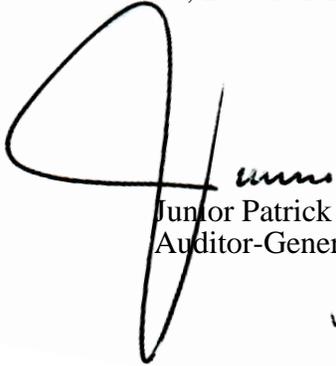
As described in note 2, this financial statement was prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As discussed in Note 1 to the financial statement, the financial statement referred to above presents only the cash receipts and disbursements of the National Plan for Implementation of the Stockholm Convention on Persistent Organic Pollutants (POPs) Project and is not intended to present fairly the financial position and results of operations of the RMI Environmental Protection Authority in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statement referred to in the first paragraph above presents fairly, in all material respects, the receipts and disbursements of the RMI Environmental Protection Authority National Plan for Implementation of the Stockholm Convention on Persistent Organic Pollutants (POPs) Project for the period from inception (May 13, 2003) through September 30, 2009, on the basis of accounting described in note 2.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 24, 2013, on our consideration of the RMI Environmental Protection Authority'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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statement taken as a whole. The Combining Statement of Cash Receipts and Disbursements for the period from inception (May 13, 2003) through September 30, 2009 on page 5 is presented for purposes of additional analysis and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement for the period from inception (May 13, 2003) through September 30, 2009 and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Combining Statement of Cash Receipts and Disbursements for the period from inception (May 13, 2003) through September 30, 2009 is fairly stated in all material respects in relation to the financial statement as a whole.



Junior Patrick  
Auditor-General



December 24, 2013

**RMI ENVIRONMENTAL PROTECTION AUTHORITY  
NATIONAL IMPLEMENTATION PLAN FOR THE STOCKHOLM  
CONVENTION ON PERSISTENT ORGANIC POLLUTANTS (POPS)**

Statement of Cash Receipts and Disbursements  
Period From May 13, 2003 Through Year Ended September 30, 2009

Cash receipts:	
POPs grant	\$ 221,865
Total cash receipts	<u>221,865</u>
Cash disbursements:	
National coordinator	60,343
Travel (National expert)	44,671
Support staff	33,268
Computer/fax/printer	23,530
Office supplies	18,892
Travel (International expert)	10,492
NCC workshops	9,250
Communication costs	1,791
Vehicle maintenance	630
Miscellaneous	<u>15,470</u>
Total cash disbursements	<u>218,337</u>
Net change in cash	<u>\$ 3,528</u>

See Accompanying Notes to Financial Statement.

**RMI ENVIRONMENTAL PROTECTION AUTHORITY  
NATIONAL IMPLEMENTATION PLAN FOR THE STOCKHOLM  
CONVENTION ON PERSISTENT ORGANIC POLLUTANTS (POPS)**

Notes to Financial Statement  
Period From Inception (May 13, 2003) Through September 30, 2009

(1) Organization

The RMI Environmental Protection Authority (the “Authority”), a component unit of the Republic of the Marshall Islands (RepMar), was created by the National Environmental Protection Authority Act of 1984 (Public Law No. 1984-31, the Act). The Authority began operations as a statutory corporation on December 19, 1984, in accordance with the Act. The objectives of the Authority are to preserve and improve the quality of the environment of the Republic of the Marshall Islands.

On May 13, 2003, RepMar signed a grant agreement with the United Nations Environment Programme for Enabling Activities for the Development of a National Plan for Implementation of the Stockholm Convention on Persistent Organic Pollutants (POPs). The main objective of this project is to create sustainable capacity for RepMar to fulfill its obligations under the Stockholm Convention, particularly the preparation of a National Implementation Plan (NIP) for POPs. This will enable RepMar to:

- Prepare the groundwork for implementation of the Convention in the Marshall Islands;
- Assist the Marshall Islands in meeting its reporting and other obligations under the Convention; and
- Strengthen the Marshall Islands’ national capacity to manage POPs and chemicals generally.

The Authority has been tasked with the administration of the POPs project in the Marshall Islands. The accompanying financial statement relates solely to those accounting records maintained by the Authority associated with the POPs project, and do not incorporate any accounts related to any other activities of the Authority.

(2) Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statement 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 earned and disbursements/expenses are recognized when paid rather than when the obligation is incurred.

**RMI ENVIRONMENTAL PROTECTION AUTHORITY  
NATIONAL IMPLEMENTATION PLAN FOR THE STOCKHOLM  
CONVENTION ON PERSISTENT ORGANIC POLLUTANTS (POPS)**

Combining Statement of Cash Receipts and Disbursements  
Period From May 13, 2003 through September 30, 2009

	5/13/03 Through 9/30/03	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Total
Cash receipts:								
POPs grant	\$ 114,675	\$ -	\$ -	\$ 67,190	\$ 40,000	\$ -	\$ -	\$ 221,865
Total cash receipts	<u>114,675</u>	<u>-</u>	<u>-</u>	<u>67,190</u>	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>221,865</u>
Cash disbursements:								
National coordinator	2,676	12,385	15,542	18,102	11,638	-	-	60,343
Travel (National expert)	-	17,292	1,173	7,707	13,968	345	4,186	44,671
Support staff	-	3,348	10,383	9,228	10,309	-	-	33,268
Computer/fax/printer	9,698	2,589	-	-	11,243	-	-	23,530
Office supplies	2,709	5,087	2,328	2,054	4,932	1,016	766	18,892
Travel (International expert)	1,800	8,692	-	-	-	-	-	10,492
NCC workshops	484	2,666	3,384	140	2,299	72	205	9,250
Communication costs	692	295	804	-	-	-	-	1,791
Vehicle maintenance	-	630	-	-	-	-	-	630
Miscellaneous	-	-	-	-	15,470	-	-	15,470
Total cash disbursements	<u>18,059</u>	<u>52,984</u>	<u>33,614</u>	<u>37,231</u>	<u>69,859</u>	<u>1,433</u>	<u>5,157</u>	<u>218,337</u>
Net change in cash	<u>\$ 96,616</u>	<u>\$ (52,984)</u>	<u>\$ (33,614)</u>	<u>\$ 29,959</u>	<u>\$ (29,859)</u>	<u>\$ (1,433)</u>	<u>\$ (5,157)</u>	<u>\$ 3,528</u>

See Accompanying Independent Auditors' Report.

**RMI ENVIRONMENTAL PROTECTION AUTHORITY  
NATIONAL IMPLEMENTATION PLAN FOR THE  
STOCKHOLM CONVENTION ON PERSISTENT  
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**INDEPENDENT AUDITORS' REPORT ON INTERNAL  
OVER FINANCIAL REPORTING ON COMPLIANCE  
AND OTHER MATTERS**

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**PERIOD FROM INCEPTION (MAY 13, 2003)  
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**INDEPENDENT AUDITORS' 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**

Reginal White  
Chairman  
RMI Environmental Protection Authority:

We have audited the financial statement of the RMI Environmental Protection Authority (the “Authority”) National Plan for Implementation of the Stockholm Convention on Persistent Organic Pollutants (POPs) Project for the period from inception (May 13, 2003) through September 30, 2009, and have issued our report thereon dated December 24, 2013. Our report includes an explanatory paragraph that the financial statement is not intended to present the financial position and results of operations of the Authority as a whole. We conducted our 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.

Internal Control Over Financial Reporting

Management of the Authority is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Authority's internal control over financial reporting as a basis for designing our auditing procedures 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 Authority's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying Schedule of Findings and Responses (pages 8 through 14); we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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 statement will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Responses as Finding Nos. 3 through 5 to be material weaknesses.

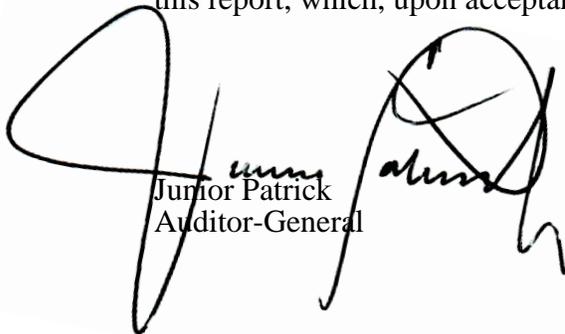
### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority'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 audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying Schedule of Findings and Responses as Finding Nos. 1 and 2.

We also noted certain matters that we reported to management of the Authority in a separate letter dated December 24, 2013.

The Authority's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Responses. We did not audit the Authority's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Board of Directors, granting agency, management, and the Republic of the Marshall Islands and is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit the distribution of this report, which, upon acceptance is a matter of public record.



Junior Patrick  
Auditor-General

December 24, 2013

**RMI ENVIRONMENTAL PROTECTION AUTHORITY  
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Schedule of Findings and Responses  
For the Period from Inception (May 13, 2003) through September 30, 2009

Procurement Code

Finding No.1

Criteria:

RepMar's Procurement Code states the following:

- (a) Section 124 – unless otherwise authorized by law, all Government Contracts shall be awarded by competitive sealed bidding.
- (b) Section 127 – procurement of goods and services not exceeding \$25,000 may be made in accordance with small purchases. Small purchases procedures are those relatively simple and informal methods for securing services, supplies, or other property that do not cost more than \$25,000. If small purchase procedures are used, price or rate quotations shall be obtained from an adequate number of qualified sources.
- (c) Section 128 – a contract may be awarded for a supply, service or construction item without competition when it is determined in writing that there is only one source for the required supplies, service, or construction item.

Condition:

Of sixty nine (69) expenditures tested totaling \$91,867.51, we noted the following expenditures where documentation was inadequate to evidence the procurement process:

<u>Check #</u>	<u>Description</u>	<u>Amount</u>
2138	One new laptop	2,099.00
2138	One new desktop computer	2,036.95
2249	Office Desk	901.70
2806	Microsoft Office XP Pro	898.00
4263	New Nova Scooter Motorbike	1,575.00
4260	One new OuterIslandsVHF radio	850.00
4260	MFJ-927 Remote 200 Watt	300.00
4183	One new laptop Sony Vaio	1,800.00
4262	One new laptop Acer	<u>1,699.00</u>
		<u>\$12,159.65</u>

**RMI ENVIRONMENTAL PROTECTION AUTHORITY  
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Schedule of Findings and Responses, Continued  
For the Period from Inception (May 13, 2003) through September 30, 2009

Finding No. 1, Continued

Cause:

The cause of the above condition is the lack of adequate internal control policies and procedures requiring the documentation of procurement procedures to ensure compliance with RepMar procurement requirements.

Effect:

The effect of the above condition is noncompliance with RepMar procurement requirements.

Recommendation:

We recommend for management to ensure compliance with RepMar procurement requirements.

Auditee's Response: As of now all our Equipments and Supplies are required to have 3 quotes included with the Purchase Requisition and link with the Repmar Procurement requirements.

**RMI ENVIRONMENTAL PROTECTION AUTHORITY  
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Schedule of Findings and Responses, Continued  
For the Period from Inception (May 13, 2003) through September 30, 2009

Travel Expense

Finding No. 2

Criteria:

The RMI Environmental Protection Authority is required to adhere to Travel Rules and Regulations of the Republic of the Marshall Islands which require that a traveler file timely travel claims report with the travel claim voucher, copy of ticket, boarding pass, and receipts at the completion of the trip.

Condition:

Based on our review of the supporting documents, the following inconsistencies were noted:

1. We reviewed GJ05-09 noting that entry is to clear out the travel advance account totaling \$3,096.17 at 9/30/2005; however, the trip reports, boarding pass, and departure fee receipt were not provided for review.
2. Check #2054 for \$900.00 was issued on May 23, 2003 for per diem including departure fee in the amount of \$20.00. Also found that the traveler did not prepare a trip report, provide copies of the boarding pass, and the departure fee receipt.
3. Based on our testing of check# 2774 of \$1,097.00, payment is issued for 80% travel advance and check #2832 of \$302.50 is for the final payment of 20% for the total of \$1,399.50. Of the advance payment the traveler paid for Boat charter and refreshment for the total amount of \$877.00, however, there was no receipt available on file. There was also no copy of the travel claim voucher form and all its supporting trip report, and departure fee receipt.
4. General Journal Entry of \$1,015.45 related travel expenses was reclassified for prior year's adjustment that was issued to one employee to attend the regional workshop on pacific regional project coordinators managing POPs enabling activities in Nadi, Fiji which we noted no trip report, workshop agenda, departure fee receipts, boarding pass, and ground transportation receipts were provided for review.
5. We reviewed a journal entry at 9/30/2005 to liquidate travel advance in the total amount of \$929.75 and noted that there was no travel documents available to support the entry such as travel authorization, claim voucher, trip report, boarding pass, and departure fee receipts.

**RMI ENVIRONMENTAL PROTECTION AUTHORITY  
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Schedule of Findings and Responses, Continued  
For the Period from Inception (May 13, 2003) through September 30, 2009

Finding No. 2, Continued

Cause

The cause of the above condition is the lack of safeguard of the supporting documents of the entity.

Effect:

The effect of the above condition is the possibility of improper use of public funds and violation of RMI Travel Rules and Regulations.

Recommendation:

We recommend for management to ensure that all expenditures are supported by proper documentations.

Auditee's Response: Our Fiscal Officer and Assistant Officers are fully aware of requirements for the travel and will make sure this never happened.

**RMI ENVIRONMENTAL PROTECTION AUTHORITY  
NATIONAL IMPLEMENTATION PLAN FOR THE STOCKHOLM  
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Schedule of Findings and Responses, Continued  
For the Period from Inception (May 13, 2003) through September 30, 2009

Record Keeping/Reconciliation

Finding No. 3

Criteria:

The Grant agreement signed with UNEP regarding the Enabling Activities of the Development of a National Plan for the Implementation of the Stockholm Convention on Persistent Organic Pollutants requires that the Environmental Protection Authority keep proper books and records of accounts.

Condition:

At September 30, 2009, the ending balance of the cash account was \$110,748, which does not appear correct as total expenditure for the periods from May 13, 2003 to September 30, 2009 was \$218,336.

Cause:

The cause of the above condition is the lack of management review of the accounts to ensure proper recording of accounts and proper reconciliation was performed. In Addition, proceeds from the UNEP POPS grant were deposited in the general fund bank account, however, no reconciliation was performed by EPA to determine availability of grant funds at 9/30/09 or whether \$3,529 reported as ending balance at 9/30/09 is accurate.

Effect:

The effect of the above condition is that RMIEPA was not in compliance with requirements of the grant agreement.

Recommendation:

We recommend for management to ensure that regular reconciliation of the cash account is performed to ensure proper recording of transactions and to determine availability of funds.

Auditee's Response: As a result of many training with APIPA and Quickbooks program the Fiscal Officer is fully aware of how to record all class project's fund to its proper accounts.

**RMI ENVIRONMENTAL PROTECTION AUTHORITY  
NATIONAL IMPLEMENTATION PLAN FOR THE STOCKHOLM  
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Schedule of Findings and Responses, Continued  
For the Period from Inception (May 13, 2003) through September 30, 2009

Personnel Expense

Finding No. 4

Criteria:

Proper internal control procedures require that payment of salaries and wages be supported by a timesheet signed by the manager or supervisor.

Condition:

During our testing of salaries and wages, we noted that timesheets were not made available for review as follows:

<u>Ck#</u>	<u>Date</u>	<u>Amount</u>
2516	3/29/2004	692.00
3569	4/13/2006	536.00
3603	5/10/2006	536.00
3836	8/31/2006	807.52
3893	9/25/2006	519.12
Total		<u>\$3,090.64</u>

Cause:

The cause of the above condition is the lack of internal policies and procedures requiring that salaries and wages be supported by timesheets.

Effect:

The effect of the above condition is that salaries and wages were not properly supported.

Recommendation:

We recommend for management to ensure salaries and wages are supported by timesheet.

Auditee's Response: All supporting documents for timesheet are now properly filed with paid check.

**RMI ENVIRONMENTAL PROTECTION AUTHORITY  
NATIONAL IMPLEMENTATION PLAN FOR THE STOCKHOLM  
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Schedule of Findings and Responses, Continued  
For the Period From Inception (May 13, 2003) through September 30, 2009

Supporting Documents

Finding No. 5

Criteria:

Expenditures should be supported by proper documents.

Condition:

During our testing of expenditures, we noted a payment per ck# 2540 totaling \$2,415.59 for which the check voucher was missing along with all supporting documents.

Cause:

The cause of the above condition is the lack of internal control rules and regulations requiring that expenditures be supported by proper documentation.

Effect:

The effect of the above condition is that expenditures were unsupported.

Recommendation

We recommend for management to ensure that expenditures are supported by proper documents.

Auditee's Response: All payables are now properly filed with disbursement checks with supporting documents.

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