

OFFICE OF THE
AUDITOR - GENERAL
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APIPA

Association of Pacific Island Public Auditors

REPUBLIC OF THE
MARSHALL ISLANDS

November 25, 2002

Ms. Jean M. Tonyokwe, Auditor-General
Office of the Auditor-General
Republic of the Marshall Islands
P. O. Box 245
Majuro, Marshall Islands 96960

Dear Ms. Tonyokwe:

We have completed an external quality control review of the Office of the Auditor-General, Republic of the Marshall Islands for audits issued during the period October 1, 1999 through September 30, 2002. In conducting our review, we followed the standards and guidelines contained in the *APIPA Quality Control Review Guide* published in September 1995 by the Association of Pacific Island Public Auditors (APIPA).

As prescribed by the APIPA Guide, we reviewed the internal quality control system of your audit organization and tested a sample of audits conducted by your office for compliance with government auditing standards issued by the Comptroller General of the United States. Due to variance in individual performance and judgment, compliance does not imply adherence to standards in every case, but does imply adherence in most situations.

We have concluded from our review that your system of internal quality control was suitably designed and provided reasonable assurance that applicable government auditing standards were followed in your audit work. We have also concluded from the sample of audits tested that your quality controls were working effectively and that audits were conducted in conformance with applicable standards during the period under review.

In our opinion, the Office of the Auditor-General, Republic of the Marshall Islands was in compliance with government auditing standards during the period October 1, 1999 through September 30, 2002.

We have also prepared a separate letter to management, which offers suggestions for further strengthening your internal quality control system. The management letter should be considered an integral part of this report.

It is recommended that this report, and the accompanying management letter, should be made available to the public.

Respectfully Submitted,

Ursula S. Abalos
Ursula S. Abalos
Acting Pohnpei State Auditor
State of Pohnpei
Federated States of Micronesia
Team Leader

Gertrude Gootinan
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Public Auditor
State of Yap
Federated States of Micronesia
Team Member

Charles W. Hester
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USDA/PITI
Technical Advisor

Cc: His Excellency President Kessai H. Note
President, Republic of the Marshall Islands
The Honorable Litokwa Tomeing
Speaker, Nitijela

