



June 27, 2012

Mr. Junior Patrick, Auditor General  
Office of the Auditor General  
Republic of the Marshall Islands  
P. O. Box 245  
Majuro, MH 96960

Dear Mr. Patrick:

We have completed a peer review of the Office of the Auditor General for the Republic of the Marshall Islands for the period October 1, 2008 through September 30, 2011. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide* approved by the Association of Pacific Islands Public Auditors (APIPA).

We reviewed the internal quality control system of your audit organization and conducted tests in order to determine if your internal quality control system operated to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States. Due to variances in individual performance and judgment, compliance does not imply adherence to standards in every case, but does imply adherence in most situations.

Based on the results of our review, it is our opinion that the Office of the Auditor General's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits and attestation engagements during the period October 1, 2008 through September 30, 2011.

The report should be made available to the public.

Respectfully submitted,

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Mr. Stoney Taulung  
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Mr. Charles W. Hester  
APIPA Peer Review  
Consultant