



March 27, 2015

The Honorable Iso Ihlen K. Joseph,  
Public Auditor, Office of the Public Auditor  
Pohnpei State Government  
P. O. Box 370  
Peilapalap, Pohnpei FM 96941

Dear Iso Joseph:

We have completed a peer review of the Office of the Public Auditor for Pohnpei State Government in the Federated States of Micronesia for the period October 1, 2011 through September 30, 2014. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide* approved by the members of the Association of Pacific Islands Public Auditors (APIPA).

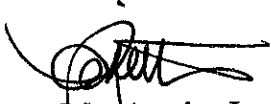
We reviewed the internal quality control system of your audit organization and conducted tests in order to determine if your internal quality control system operated to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States. 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 Public Auditor'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, 2011 through September 30, 2014.

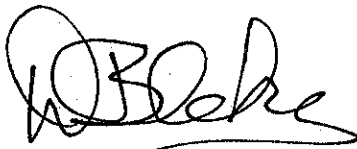
A separate letter to management has been prepared, which offers suggestions for further strengthening the internal quality control system. The management letter should be considered an integral part of the report.

The report, and the accompanying management letter, should be made available to the public.

Respectfully submitted,



Ms. Atmita Jonathan  
Assistant Auditor-General  
Office of the Auditor-General  
Republic of the Marshall  
Islands



Mr. David Blake  
Audit Manager  
Office of the Public Auditor  
Commonwealth of the  
Northern Marianna Islands



Mr. Charles W. Hester  
APIPA Peer Review  
Consultant