



# Association of Pacific Islands Public Auditors

October 3, 2014

The Honorable Eddie Baza Calvo, Governor  
Office of the Governor of Guam  
Ricardo J. Bordallo Governor's Complex  
P.O. Box 2950  
Adelup, Guam 96910

**OFFICE OF THE GOVERNOR  
CENTRAL FILES**

RECEIVED BY \_\_\_\_\_  
TIME 10:40 DATE 10/3/14

Dear Governor Calvo:


Attached for your reference is the final report on the Government of Guam's Office of Public Accountability pursuant to a Peer (Quality Control) Review done by our team of auditors from the Association of Pacific Islands Public Auditors (APIPA). External quality control reviews of all audit offices issuing audit reports guided by *Government Auditing Standards* (GAS) are required at least every three years. Because of this requirement, your Public Auditor initiated and contracted with APIPA.

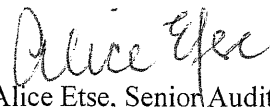
Your Public Auditor's office was determined to be in full compliance with *Government Auditing Standards* for the period reviewed. Full compliance is the highest of three possible ratings issued in an external quality control review. The report now becomes public information and may be made accessible to any interested person(s). The working papers and other supporting documentation accumulated during our review will be maintained by the Public Auditor's office.


For your information, the expenses of the Peer (Quality Control) Review were borne by the U.S. Department of Interior's Office of Insular Affairs.

It was a privilege working with the staff of the Office of Public Accountability, most especially Mrs. Brooks, the Public Auditor. Each member of Mrs. Brooks' office was most cooperative and helpful to the team and exemplifies the highest standards of the auditing profession.

Respectfully submitted,

  
Stony Taulung,  
Kosrae State Public Auditor  
Team Leader

  
Alice Etse, Senior Auditor  
Pohnpei State Auditor's Office  
Team Member

  
Charles Hester, CPA  
APIPA Peer Review  
Technical Consultant

Attachment