



Association of Pacific Islands Public Auditors

October 3, 2014

Doris Flores Brooks, CPA, CGFM
Guam Public Auditor
Office of Public Accountability
238 Archbishop Flores Street
Suite 401, DNA Building
Hagåtña, Guam 96910

RECEIVED
OFFICE OF PUBLIC ACCOUNTABILITY
BY: C. Roque
DATE: 10/03/14
TIME: 9:50 AM PM

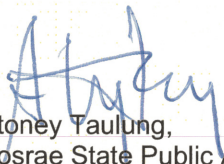
Dear Mrs. Brooks,


We have completed a peer review of the Office of Public Accountability for the period January 1, 2011 through December 31, 2013. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide* published 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 whether 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 Public Accountability'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 January 1, 2011 through December 31, 2013.

Respectfully submitted,


Stoney 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