

# APIPA



June 30, 2023

The Honorable Lourdes A. Leon Guerrero  
Governor of Guam  
Office of the Governor  
Ricardo J. Bordallo Complex  
513 West Marine Corps Drive  
Hagåtña, Guam 96910

Dear Governor Leon Guerrero,

We have completed a peer review of the Office of Public Accountability – Guam (Guam OPA) for the period January 1, 2020 to December 31, 2022. In accordance with generally accepted government auditing standards peer review requirements, 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 we conducted tests to determine whether your internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States and applicable legal and regulatory requirements. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit and attestation engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff, management, and members of the Audit Committee to assess their understanding of and compliance with relevant quality control policies and procedures.

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. Organizations can receive a rating of pass, pass with deficiencies, or fail. Guam OPA has received a rating of pass.

Further, based on the results of our review, it is our opinion that the Guam OPA's internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for audit engagements during the period of January 01, 2020 to December 31, 2022.

Respectfully,

Brandon Rodriguez  
Audit Supervisor  
Office of the Public Auditor, Federated States of Micronesia  
Peer Review Team Leader

Peer Review Team Members:

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