



June 30, 2023

Benjamin J. F. Cruz
Public Auditor
Office of Public Accountability – Guam
Suite 401 DNA Building
238 Archbishop Flores Street
Hagatna, Guam 96910

Dear Public Auditor Cruz,

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 1, 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:

Dora I. Deleon Guerrero, CPA, CNMI OPA Temporary Public Auditor

Wilma Atalig-Fejeran, MPA, CFE, CNMI OPA Audit Supervisor

Joey A. Iwo, FSM National Senior Auditor

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