



Association of Pacific Islands Public Auditors

December 10, 2021

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 completed a peer review of the Guam Office of Public Accountability (OPA) for the period January 1, 2017 to December 31, 2019. In accordance with generally accepted government auditing standards peer review requirements, we followed the standards and guidelines contained in the *Peer Review Guide* by the Association of Pacific Islands Public Auditors (APIPA).

We reviewed the internal quality control system of the Guam OPA and conducted tests in order to determine whether its 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 office's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and management 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. The 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* for audits during January 1, 2017 to December 31, 2019.

Sincerely,

Saturnino Tewid
Acting Public Auditor
Palau Office of the Public Auditor
Team Leader

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