



Association of Pacific Islands Public Auditors

December 10, 2021

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

RECEIVED
OFFICE OF PUBLIC ACCOUNTABILITY
BY: Vince Duenas
DATE: 12/10/2021
TIME: 11:00 AM PM

Dear Public Auditor Cruz,

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 your audit office and conducted tests in order 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 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
Pofau Office of the Public Auditor
Team Leader

Team Members:

Kina B. Peter, CPA, CNMI Public Auditor *KBP*
Joaquin L. Borja, CFE, CNMI Audit Supervisor *JLB*
Joshua DLO. Diaz, CFE, CNMI Auditor II *JLD*
Drummond Kahn, CIA, CGFM, Graduate School USA Technical Advisor *DK*