Association of Pacific Islands Public Auditors

September 8, 2017

GL#34-17-957
Speaker Benjamin J.F. Cruz

SEP 08 2017
Time: 22A [ ] AM [ ] PM File No. 34-873
Received By

The Honorable Benjamin J.F. Cruz
Speaker
I Mina'trentai Kuattro Na Liheslaturan Guahan
163 Chalan Santo Papa
Hagatna, Guam 96910

Dear Speaker Cruz,

Attached for your reference is the final report on the Government of Guam's Office of Public Accountability pursuant to a Peer (Quality Control) Review done by our team of auditors from the Association of Pacific Islands Public Auditors (APIPA). External quality control reviews of all audit offices issuing audit reports guided by *Government Auditing Standards* (GAS) are required at least every three years. Because of this requirement, your Public Auditor initiated and contracted with APIPA.

Your Public Auditor's office was determined to be in full compliance with GAS for the period reviewed. Full compliance is the highest of three possible ratings issued in an external quality control review. The report now becomes public information and may be made accessible to any interested person(s). The working papers and other supporting documentation accumulated during our review will be maintained by the Public Auditor's office.

2017 SEP -8 PM 3:08

For your information, the peer review expenses were partially covered by a technical assistance grant through the U.S. Department of Interior's Office of Insular Affairs.

It was a privilege working with the staff of the Office of Public Accountability, most especially Mrs. Brooks, the Public Auditor. Each member of Mrs. Brooks' office was most cooperative and helpful to the team and exemplifies the highest standards of the auditing profession.

Sincerely,

Alice Etse
Audit Manager
Pohnpei Office of the Public Auditor
Team Leader

Ayako Yamaguchi-Eliou
Audit Manager
RMI Office of the Auditor-General
Team Member

Geraldine Tenorio, CFE, CGAP
Audit Supervisor
CNMI Office of the Public Auditor
Team Member

0057

Association of Pacific Islands Public Auditors

September 8, 2017

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

Dear Mrs. Brooks,

We have completed a peer review of the Guam Office of Public Accountability (OPA) for the period January 1, 2014 to December 31, 2016. 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. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audits and non-audit service 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.

Based on the results of our review, it is our opinion that the Guam OPA's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits during January 1, 2014 to December 31, 2016.

Sincerely,

Alice Etse
Audit Manager
Pohnpei Office of the Public Auditor
Team Leader

Ayako Yamaguchi-Eliou
Audit Manager
RMI Office of the Auditor-General
Team Member

Geraldine Tenorio, CFE, CGAP
Audit Supervisor
CNMI Office of the Public Auditor
Team Member