



# OFFICE OF PUBLIC ACCOUNTABILITY UFISINAN I KUINENTAN PUPBLIKU

FOR IMMEDIATE RELEASE

MARCH 11, 2024

## GUAM OPA PARTICIPATES IN PEER REVIEW OF PALAU PUBLIC AUDITOR'S OFFICE

**Hagåtña, Guam** – From March 4 – 8, 2024, auditors from the Guam Office of Public Accountability, Commonwealth of the Northern Mariana Islands (CNMI) Office of the Public Auditor, and Pohnpei State Office of the Public Auditor (OPA) conducted a peer review of the Republic of Palau Office of the Public Auditor (OPAROP). Audit organizations are required by *Government Auditing Standards* to undergo an independent quality control review every three years. To ensure compliance, the Palau OPA contracted the Association of Pacific Island Public Auditors (APIPA) to perform the external quality control review, also known as the peer review. The team reviewed performance audits from October 1, 2020 to September 30, 2023.



**Peer Review Team Presents Report to Palau OPA** (Left to Right) Alice Etse – Pohnpei State, Vincent Duenas – Guam, Satrunino Tewid – Palau Public Auditor, and Miguel Demapan - CNMI present the results of their peer review.

The peer review team was led by the OPA's Vincent Duenas, joined by team members, Alice Etse of the Pohnpei State OPA, and Miguel Demapan of the CNMI OPA. Team Observers who were also present for training purposes were Thomas Eladio Battung and Selina Onedera-Salas of the Guam OPA; Vellisa Edgar of Pohnpei State; and Manuel Villagomez of CNMI.



**Group Photo with Palau OPA Management and Staff and Peer Review Team from Guam, CNMI, and Pohnpei State.**

The objectives of the peer review were to determine whether the OPAROP's internal quality control system was suitably designed and whether the OPAROP operated effectively to provide reasonable assurance of compliance with applicable GAS and legal and regulatory requirements for audit engagements. To achieve the objectives, the peer review team examined policies and procedures, audit reports, supporting working papers, and documents relating to staff competency. The team also conducted interviews with the OPAROP staff. Organizations can receive a rating of *pass*, *pass with deficiencies*, or *fail*; the OPAROP received a rating of *pass*.

The peer review was funded by a technical assistance grant from the United States Department of the Interior Office of Insular Affairs (DOI OIA). APIPA members express their appreciation to DOI OIA for their continued support and commitment to accountability and transparency.

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