



Association of Pacific Islands Public Auditors

June 28, 2018

Satrunino Tewid
Public Auditor
Office of the Public Auditor
P.O. Box 850
Koror, Republic of Palau 96940

Office of the Public Auditor	
Received	
Date <u>6/28/18</u>	Time <u>1:50 PM</u>
Received By <u>Mmm</u>	
No. OPA <u>18-058</u>	

Dear Mr. Tewid:

We have completed a peer review of the Republic of Palau Office of the Public Auditor (OPA) for the period October 1, 2014 to September 30, 2017. In conducting our review, 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 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. Due to variances in individual performance and judgement, 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 Republic of Palau OPA's internal quality control system was suitably designed and was operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits performed during the period of October 1, 2014 to September 30, 2017.

In closing, we would like to thank you and your staff for the hospitality and cooperation extended to us during our review.

Respectfully submitted,

Geraldine D. Tenorio, CFE
Audit Supervisor
Office of the Public Auditor, CNMI
Team Leader

Stoney Taulung
Public Auditor
Office of the Public Auditor, Kosrae State
Team Member