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Full Compliance Rating for OPA's 2021 Peer Review

Palau, CNMI Public Auditors Audit Guam OPA

Hagåtña, Guam – Public Auditor Benjamin J.F. Cruz proudly announces that the Guam Office of Public Accountability (OPA) received a peer review rating of full compliance for its 2021 peer review, the highest level of compliance given to audit organizations. Cruz credits his hardworking and dedicated staff for the full compliance rating. This is Cruz's first peer review since his election as Public Auditor in 2018. No management letter was issued.

Audit organizations are required by *Government Auditing Standards* to undergo an independent external quality control review every three years, commonly known as a peer review. Guam OPA's peer review was delayed due to the global pandemic and travel restrictions from APIPA member islands and has had to seek three extensions from the Government Accountability Office. The team reviewed OPA audits issued from January 1, 2017 to December 31, 2019.

The APIPA peer review team was led by Palau Public Auditor Satrunino Tewid, with team members—Commonwealth to the Northern Mariana Islands (CNMI) Public Auditor Kina Peter and Audit Supervisor Joaquin Borja. Drummond Kahn, Graduate School, served as the technical advisor and CNMI Auditor Josh Diaz served as an observer to the process. The review took place on December 4th to 10th, 2021 at the Guam OPA office in Hagåtña.

“The Guam OPA has received a rating of pass...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...” Peer Review Team Leader Tewid stated in his final report.

“This is a tremendous accomplishment for OPA. Our work was independently scrutinized to ensure we are complying with Government Auditing Standards, which outlines the requirements for audit reports, professional qualifications for auditors, and an audit organization's quality control,” stated Cruz, after receiving the final reports.

“We are especially grateful for the peer review team -- Palau Public Auditor Nino Tewid, CNMI Public Auditor Kina Peter, and her staff Jack Borja and Josh Diaz, as well as Graduate School Technical Advisor Drummond Kahn -- for sacrificing time away from their governments and families to conduct this independent peer review. We are very pleased with the results,” Cruz concluded.

The peer review expenses were funded by a technical assistance grant from the U.S. Department of Interior's Office of Insular Affairs. You can view the peer review reports on the OPA website, www.opaguam.org.

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