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Full Compliance Rating for OPA's 2023 Peer Review

CNMI, FSM 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 2023 peer review, the highest level of compliance given to audit organizations. This is Cruz's second 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. As members of the Association of Pacific Island Public Auditors (APIPA), the Guam OPA participates in a Peer Review Program alongside the Federated States of Micronesia (FSM) National Government and FSM States of Kosrae, Pohnpei, Chuuk, and Yap, the Commonwealth of the Northern Mariana Islands (CNMI), Republic of Palau, and Republic of the Marshall Islands.

Guam's Peer Review team was led by FSM Audit Supervisor Brandon Rodriguez, with team members and observers--CNMI Public Auditor Dora De Leon Guerrero and Audit Supervisor Wilma Atalig-Fejeran and FSM Senior Auditor Joey Iwo. The team reviewed OPA audits issued from January 1, 2020 to December 31, 2022. The review took place on June 26th to 30th, 2023 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..." Peer Review Team Leader Rodriguez stated in his final report.

"This is my second peer review as Guam's elected Public Auditor and consider this 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. Being in full compliance means the public can be rest assured that our work is being done with due care, integrity, and is meeting national standards," stated Cruz, after receiving the final reports.

"We express our gratitude to the peer review teams from the FSM and CNMI 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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