



# OFFICE OF PUBLIC ACCOUNTABILITY *UFISINAN I KUINENTAN PUPBLIKU*

FOR IMMEDIATE RELEASE

JULY 15, 2024

## GUAM OPA PARTICIPATES IN PEER REVIEW OF THE REPUBLIC OF THE MARSHALL ISLANDS OFFICE OF THE AUDITOR-GENERAL

**Hagåtña, Guam** – From July 1-5, 2024, the Guam Office of Public Accountability (Guam OPA) and Yap State Office of the Public Auditor conducted a peer review of the Republic of the Marshall Islands Office of the Auditor-General (RMI OAG). Audit organizations are required by *Government Auditing Standards* to undergo an independent quality control review every three years. To ensure compliance, RMI OAG 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 and financial audits from January 1, 2020 to December 31, 2023.



**Peer Review Team Presents Report to RMI Auditor-General** (Left to Right) Jerrick Hernandez – Guam OPA Observer, Maryann Manglona – Guam OPA Observer – Junior Patrick, RMI Auditor-General, Vincent Duenas Guam OPA (Team Leader), and Bryan Dabugsiy, Yap State (Team Member) present the results of their peer review.

The peer review team was led by the Guam OPA’s Vincent Duenas, joined by team member Bryan Dabugsiy, Yap State Public Auditor. Team Observers who were also present for training purposes were Jerrick Hernandez and Maryann Manglona of the Guam OPA.



**Peer Review Team Leader Vincent Duenas explains the peer review process during the Entrance Conference meeting with RMI OAG management and staff.**

The objectives of the peer review were to determine whether the RMI OAG’s internal quality control system was suitably designed and whether the RMI OAG 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 RMI OAG staff. Organizations can receive a rating of *pass*, *pass with deficiencies*, or *fail*; the RMI OAG 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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