



Association of Pacific Islands Public Auditors

November 13, 2014

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

Dear Mr. Tewid:

We have completed a peer review of your Office of the Public Auditor for the period January 1, 2011 through September 30, 2014. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide* published 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 judgment, 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 Office of the Public Auditor's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits performed during the period January 1, 2011 through September 30, 2014.

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

Respectfully submitted,

Liua T. Fatuesi
Acting Territorial Auditor,
American Samoa Government
Team Leader

Clariza Mae G. Roque
Auditor II, Office of Public
Accountability - Guam
Team Member

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