

# APIPA



March 8, 2024

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

Dear Mr. Tewid,

We have completed a peer review of the Palau Office of the Public Auditor for the period October 1, 2020 to September 30, 2023. In accordance with generally accepted government auditing standards peer review requirements, we followed the standards and guidelines contained in the *Peer Review Guide* published by the Association of Pacific Island Public Auditors (APIPA).

We reviewed the internal quality control system of your audit office and conducted tests in order to determine whether your internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States and applicable legal and regulatory requirements. Our procedures included:

- Reviewing the audit office's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit and attestation engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and management to assess their understanding of, and compliance with, relevant quality control policies and procedures.

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. Organizations can receive a rating of pass, pass with deficiencies, or fail. The Palau Office of the Public Auditor has received a rating of pass.

Further, based on the results of our review, it is our opinion that the Palau Office of the Public Auditor's internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for audit engagements during the period of October 1, 2020 to September 30, 2023.

Sincerely,

Vincent Duenas  
Supervising Accountability Auditor  
Guam, Office of Public Accountability  
Team Leader

Miguel Demapan  
Auditor III  
CNMI, Office of the Public Auditor  
Team Member

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