



OFFICE OF THE PUBLIC AUDITOR

April 25, 2008

Mr. Michael S. Sablan, CPA
Public Auditor – CNMI
P.O. Box 501399
Saipan, MP 96950 USA

Dear Mr. Sablan,

We have reviewed the draft report on the external Quality Control Review of the Guam Office of the Public Auditor (OPA) and the draft management letter accompanying the report. In the draft management letter, the teams made suggestions to further strengthen our internal quality control system in the areas of (1) financial audit reviews, (2) management representations, and (3) CPE requirements.

Financial Audit Reviews

We agree that the OPA financial audit review checklists were not always fully initialed and dated by the end of each assignment and that the Uniform Guide for Initial Reviews of A-133 Audit Reports published by the President's Council on Integrity & Efficiency was not always complete. To address this area, the Guam OPA will ensure that the guide and the checklist are complete and signed at the end of an engagement.

Management Representations as to Prior Audits

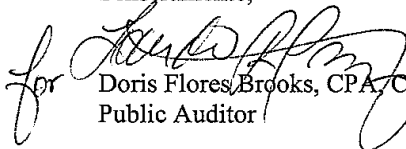
We agree that the auditors should ask management of the audited entity to identify previous audits, attestation engagements, performance audits, or other studies directly related to the audit objectives. To address this area, the Guam OPA will ensure this question is incorporated as part of our interview process with management of the audited entity.

Continuing Professional Education (CPE) Documentation

We agree that the CPE documentation was not consistently maintained and that the CPE certificates were signed. To address this area, the Guam OPA will require that all CPE certificates are signed and photocopied along with their training reports are submitted to the Administrative Officer. The Administrative Officer will ensure the completeness of all CPE certificates. We would like to note that all staff members have met the required number of CPEs during the review period.

We would like to thank you and your team for performing the review and ensuring that Guam OPA continues to improve its quality control system and compliance with *Government Auditing Standards*.

Senseramente,


for Doris Flores Brooks, CPA, CGFM
Public Auditor