



Guam OPA Receives Full Compliance Rating For 2008 Quality Control Review

June 24, 2008

The Guam Office of the Public Auditor (OPA) has received an external quality control review rating of full compliance, the highest of three levels of compliance given to audit organizations, for its 2008 peer review. This is the third time the OPA has received this full compliance rating, having previously attained it in 2002 and 2005. Public Auditor Doris Flores Brooks credits her hard-working and dedicated staff, who are committed to excellence and accountability in government for once again obtaining a full compliance rating.

As required by *Government Auditing Standards* (GAS) issued by the Comptroller General of the United States, audit organizations performing audits must undergo an independent external quality control review every three years. As part of OPA's efforts to ensure compliance with GAS, the Public Auditor contracted with the Association of Pacific Islands Public Auditors (APIPA) to perform the external quality control review, commonly known as the peer review.

The APIPA peer review team consisted of team leader, Michael S. Sablan, CPA, Public Auditor of the Commonwealth of the Northern Mariana Islands, team member Gertrude Gootinan, CPA, Public Auditor of Yap State—Federated States of Micronesia, and Charles W. Hester, CPA, CFE, CGFM, a former GAO Regional Director, now USDA consultant. The team conducted and completed its review in April 2008 of audits issued by the Guam OPA during the period of May 1, 2005 through December 31, 2007.

In a separate management letter, the peer review team made suggestions to strengthen the OPA's internal quality control system. Suggestions were to fully initial and date the financial audit checklist and A-133 Uniform Guide for Initial Reviews of Audit Reports, to request formal representations as to whether organizations have performed similar audits that are related to the audit objectives, and to obtain signed certificates of completion for all continuing professional education (CPE) courses claimed.

You can view the 2008 peer review report and other reports at the OPA website, www.guamopa.org.