



ASSOCIATION OF PACIFIC ISLANDS PUBLIC AUDITORS

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April 30, 2008

The Honorable Judith T. Won Pat, Ed. D
Speaker, 29th Guam Legislature
155 Hesler Place
Hagatna, Guam 96910

DATE: 6/23/08

TIME: 11:45 AM

BY: AC

Dear Speaker Won Pat:

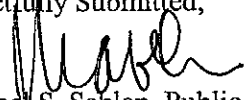
Attached for your reference is the final report on the Government of Guam's Office of the Public Auditor pursuant to a Peer (Quality Control) Review done by our team of auditors from the Association of Pacific Islands Public Auditors (APIPA). External quality control reviews of all audit offices issuing audit reports guided by government auditing standards (GAS) are required at least every three years. Because of this requirement, your Public Auditor initiated and contracted with APIPA.

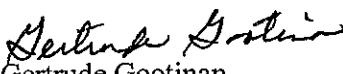
Your Public Auditor's office was determined to be in full compliance with government auditing standards for the period reviewed. Full compliance is the highest of three possible ratings issued in an external quality control review. The report now becomes public information and may be made accessible to any interested person(s). The working papers and other supporting documentation accumulated during our review will be maintained by the Public Auditor's office.

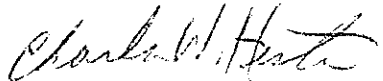
For your information, the expenses of the Peer (Quality Control) Review were borne by the U.S. Department of Interior's Office of Insular Affairs.

It was a privilege working with the staff of the Public Auditor's office, most especially Mrs. Brooks, the Public Auditor. Each member of Mrs. Brooks' office was most cooperative and helpful to the team and exemplifies the highest standards of the auditing profession.

Respectfully Submitted,


Michael S. Sablan, Public Auditor
Office of the Public Auditor
Commonwealth of the Northern
Mariana Islands
Team Leader
APIPA Peer Review Team


Gertrude Gootinan,
Public Auditor, Yap State Public
Auditor's Office, FSM
Team Member
APIPA Peer Review Team


Charles W. Hester,
Technical Consultant
APIPA Peer Review Team

Attachment

Cc: Mrs. Doris Flores Brooks
Guam Public Auditor