



External Quality Control Review

Office of the Public Auditor
Republic of Palau

Conducted in accordance with guidelines of the
**Association of Pacific Islands
Public Auditors**
for the period October 01, 2017 to September 30, 2020

ASSOCIATION OF PACIFIC ISLANDS PUBLIC AUDITORS

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Friday, March 31, 2023

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

Dear Mr. Tewid,

We completed a peer review of the Office of the Public Auditor for the period October 01, 2017 to September 30, 2020. In accordance with generally accepted government auditing standards peer review requirements, we followed the standards and guidelines contained in the *Peer Review Guide* by the Association of Pacific Islands 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 all of audit 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 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 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 01, 2017 to September 30, 2020.


Sincerely,

Bryan Dabugsiy
Chief Investigator
Yap State, Office of the Public Auditor
Team Leader

Liua Fatuesi
Deputy Auditor
Territorial Audit Office of American Samoa
Team Member

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