

## ONPA Peer Review FY 2009-2011



The FSM OPA passed its peer review again!

The Association of the Pacific Island Public Auditors (APIPA) Peer Review team was comprised of Technical Advisor Charles Hester, Palau Public Auditor Satrunino Tewid, and American Samoa Territorial Auditor Robert Dantini.

The Office of the National Public Auditor has to pass the peer review to meet the requirements as promulgated by the Comptroller General of the US Government Accountability Office (GAO). Every three years, members of the APIPA of which the FSM OPA is a member, must undergo an external quality control review to assure

compliance with the governmental auditing standards (GAS).

The peer review team surveyed the OPA past audit engagements, reports, required Continuing Professional Education (CPE) credits, work papers, and previous peer review recommendations to ensure that an adequate internal quality control system is in place.

FSM OPA issued 22 performance audit reports from October 2008 to September 2011, which were subject to the peer review.

During the exit conference on July 13, 2012 and as a result of the peer review, the peer review team issued an opinion that the FSM OPA passed full compliance with the governmental auditing standards (GAS).

The final peer review report was issued on July 31, 2012. A copy of the report was also submitted to the FSM President and the Speaker of the FSM Congress.

The Public Auditor and Audit Manager shared their appreciation to the peer review team and thanked the in-house team namely Erwihne David, Mermina Mongkeya, and Keller Phillip, who worked closely with the peer review team during the course of their review. Access to the final peer review report can be made by following this link... <http://www.fsmopa.fm/Peer%20Review%20Report%20FINAL.pdf>