

FSM National and Chuuk Public Auditors Conduct Guam Accountability Office Peer Review

The FSM National Public Auditor Office (ONPA) and the Chuuk State Public Auditor's Office were assigned to conduct the external peer review of the Guam Office of Public Accountability (OPA) from June 15-19, 2026. The review team was led by Rosadelima Alfons of the FSM OPA, assisted by Rosalinda Mori of the Chuuk OPA, with Selai Managreve of the FSM OPA serving as an observer.

A peer review is an external quality control assessment conducted every three years to determine whether an audit organization performs its audits and attestation engagement in accordance with applicable auditing standards.

During the peer review, the team examined Guam OPA's written policies and procedures, internal monitoring procedures, selected audit engagements and related working papers on TM+, training and development of audit staff records, interviewed selected staff and management to assess their understanding of and compliance with relevant quality control policies and procedures.

Based on the results of the review, the Guam Office of Public Accountability received a "Pass" rating for the period under review, January 1, 2023 to December 31st, 2025. A Pass rating is the highest rating that can be awarded in an external peer review and indicates that the organization's system of quality management is suitably designed and operating effectively to provide reasonable assurance of compliance with professional standards.

The peer review team acknowledged the cooperation, support and assistance provided by the Guam OPA management and staff throughout the review process. The team also expressed appreciation to the Association of Pacific Islands Public Auditors (APIPA) for its continued support of the peer review program, which promotes audit quality, accountability, and professional excellence among audit organizations.

