



March 17, 2023

Mr. Manuel L. San Jose
Public Auditor
Office of the Public Auditor
Chuuk State, FSM
Weno, Chuuk 96942

Dear Mr. San Jose,

We completed a peer review of the Office of Chuuk State Public Auditor (OCPA) for the period October 1, 2017 through 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 a sample 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.

Audit organizations can receive a rating of pass, pass with deficiencies, or fail. The Office of Chuuk State Public Auditor has received a rating of pass.

ASSOCIATION OF PACIFIC ISLANDS PUBLIC AUDITORS



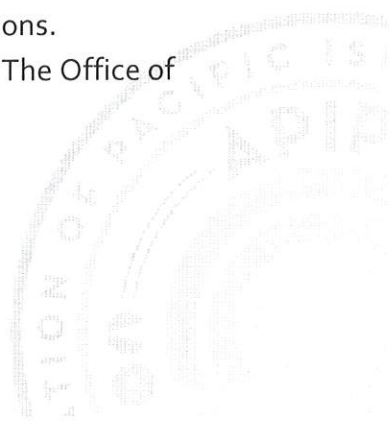
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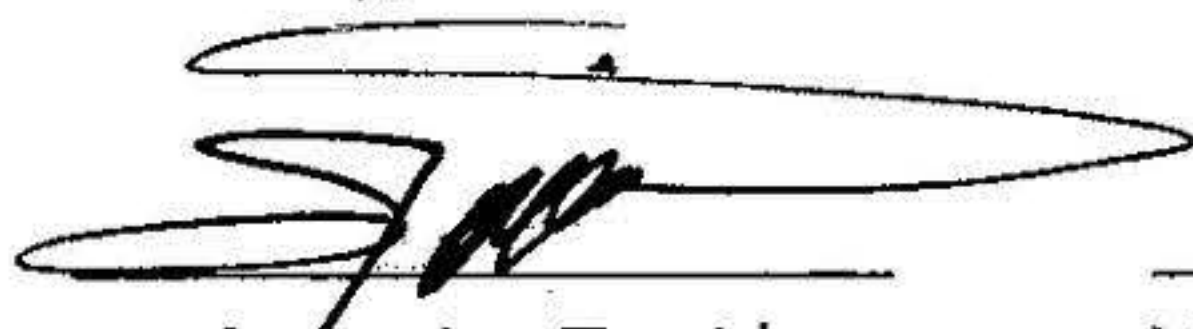


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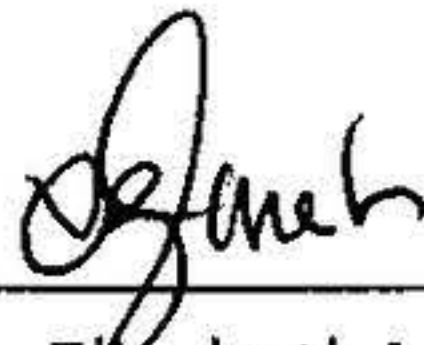
Further, based on the results of our review, it is our opinion that the Office of Chuuk State Public Auditor's internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with Government Auditing Standards and applicable legal and regulatory requirements for audit engagements during the period October 1, 2017 through September 30, 2020.

The Peer Review Team would like to thank the Public Auditor and his staff for the professional courtesy and cooperation extended to us during the review.

Sincerely,



Mr. Saturnino Tewid
Acting Public Auditor
Office of the Public Auditor
Republic of Palau
Peer Review Team Leader



Ms. Elizabeth M. Jonah
Staff Auditor II
Office of the Public Auditor
Kosrae State, FSM
Peer Review Team Member



Ms. Dilrae U. Mechol
Junior Auditor II
Office of the Public Auditor
Republic of Palau
Peer Review Team Member

Attachment: Response from Public Auditor Manuel San Jose