



*Office of the Chuuk State  
Public Auditor*

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March 16, 2023

Mr. Satrunino Tewid  
Peer Review Team Leader  
Palau Office of the Public Auditor

Dear Mr. Tewid,

We appreciate the APIPA Peer Review Team in determining whether the internal quality control system of the Office of the Chuuk State Public Auditor (OCPA) was adequately designed and operating effectively to provide reasonable assurance of compliance with the Auditing Standards issued by the Comptroller General of the United States and applicable legal and regulatory requirements.

We are very pleased to note the opinion of the Peer Review Team that the OCPA'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 engagement during the period October 1, 2017 to September 30, 2020. The rating of "pass" will all the more motivate the staff to do their audit works with quality.

Sincerely,

A handwritten signature in black ink, appearing to read "Manuel L. San Jose, Jr.", written over a circular stamp.

Manuel L. San Jose, Jr.,  
Chuuk State Public Auditor

cc: Ms. Elizabeth M. Jonah, Peer Review Member, Staff Auditor II, Kosrae Office of Public Auditor  
Ms. Dilrae U. Mechol, Peer Review Member, Junior Auditor II, Palau Office of the Public Auditor