



ASSOCIATION OF PACIFIC ISLANDS PUBLIC AUDITORS

April 30, 2008

Mr. Michael S. Sablan, Public Auditor
Office of the Public Auditor
Commonwealth of the Northern Mariana Islands
1236 Yap Drive, Capitol Hill
P. O. Box 501399
Saipan, MP 96950

Dear Mr. Sablan:

A peer review of the Commonwealth of the Northern Mariana Islands' Office of the Public Auditor has been completed for the period from October 1, 2004 through September 30, 2007. In conducting the review, the standards and guidelines contained in the *Peer Review Guide* published in July, 2006, by the Association of Pacific Islands Public Auditors (APIPA) were followed.

The internal quality control system of the audit organization was reviewed and tests were conducted in order to determine if the system operated to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States. 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.

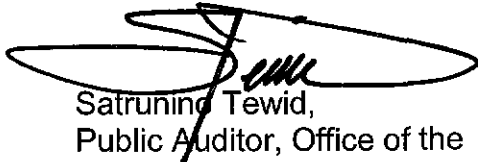
Based on the results of the review, the Office of the Public Auditor's internal quality control system is suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits and attestation engagements during the period from October 1, 2004 through September 30, 2007.

A separate letter to management has been prepared, which offers suggestions to further strengthen the internal quality control system of the audit organization. The management letter will be considered an integral part of this report.

Page 2 of 2
Mr. Michael S. Sablan
OPA, CNMI

This report, and the accompanying management letter, should be made available to the public.

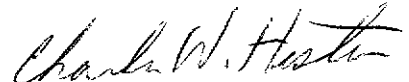
Respectfully Submitted,



Satruning Tewid,
Public Auditor, Office of the
Public Auditor
Republic of Palau
Team Leader
APIPA Peer Review Team



Michael Henry,
Audit Supervisor, National
Public Auditor's Office, FSM
Team Member
APIPA Peer Review Team



Charles W. Hester,
Technical Consultant
APIPA Peer Review Team