



Association of Pacific Islands Public Auditors

Thursday, January 26, 2023

Dora I. Deleon Guerrero, CPA
CNMI Temporary Public Auditor
P.O. Box 501399
Saipan, MP 96950
Northern Mariana Islands

Dear Ms. Deleon Guerrero,

We completed a peer review of the Office of the Public Auditor for the period October 01, 2017 to 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 all 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. Organizations can receive a rating of pass, pass with deficiencies, or fail. The Office of the Public Auditor has received a rating of pass.

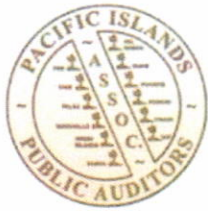
Further, based on the results of our review, it is our opinion that the Office of the Public Auditor's internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for audit engagements during the period of October 01, 2017 to September 30, 2020.

Sincerely,

Makereta Dyer
FSM ONPA
Team Leader

Bryan Dabugsiy
YAP OPA
Team Member

Rosadelima Alfons
FSM ONPA
Observer



Association of Pacific Islands Public Auditors

Thursday, January 26, 2023

The Honorable Arnold I. Palacios, Governor
The Honorable David M. Apatang, Lt. Governor
Commonwealth of the Northern Mariana Islands
2nd Floor Hon. Juan A. Sablan Memorial Bldg.
Caller Box 10007
Saipan, MP 96950

Dear Governor Palacios and Lt. Governor Apatang:

Attached for your reference is the final report on the CNMI's Office of the Public Auditor (CNMI OPA) pursuant to a Peer (Quality Control) Review done by our team of auditors from the Association of the Pacific Islands Public Auditors (APIPA). External quality control reviews of all audit offices issuing audit reports guided by *Government Auditing Standards* (GAS) are required at least every three years. Because of this requirement, your Public Auditor initiated and contracted with APIPA.

The CNMI OPA was determined to be in full compliance with GAS for the period reviewed. Full compliance is the highest of three possible ratings issued in an external control review. The report now becomes public information and may be made accessible to any interested person(s). The working papers and other supporting documentation accumulated during our review will be maintained by the CNMI OPA.

For your information, the expenses of the Peer (Quality Control) Review were borne by the U.S. Department of Interior's Office of the Insular Affairs.

It was a privilege working with the staff of the CNMI OPA, most especially Ms. Deleon Guerrero, the Temporary Public Auditor. Each member of the CNMI OPA was most cooperative and helpful to the team and exemplifies the highest standards of the auditing profession.

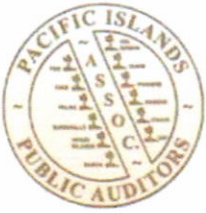
Respectfully,

Makereta Dyer
Audit Manager
FSM Office of the National Public Auditor
Team Leader

Bryan Dabugsiy
Chief Investigator
Yap State, Office of the Public Auditor
Team Member

cc: CNMI Office of the Public Auditor

Attachment



Association of Pacific Islands Public Auditors

Thursday, January 26, 2023

The Honorable Edmund S. Villagomez, House Speaker
23rd Northern Marianas Commonwealth Legislature
P.O. Box 500586
Saipan, MP 96950

Dear Speaker Villagomez:

Attached for your reference is the final report on the CNMI's Office of the Public Auditor (CNMI OPA) pursuant to a Peer (Quality Control) Review done by our team of auditors from the Association of the Pacific Islands Public Auditors (APIPA). External quality control reviews of all audit offices issuing audit reports guided by *Government Auditing Standards* (GAS) are required at least every three years. Because of this requirement, your Public Auditor initiated and contracted with APIPA.

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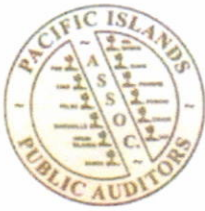
Respectfully,

Makereta Dyer
Audit Manager
FSM Office of the National Public Auditor
Team Leader

Bryan Dabugsiy
Chief Investigator
Yap State, Office of the Public Auditor
Team Member

cc: CNMI Office of the Public Auditor

Attachment



Association of Pacific Islands Public Auditors

Thursday, January 26, 2023

The Honorable Edith E. Deleon Guerrero, Senate President
23rd Northern Marianas Commonwealth Legislature
P.O. Box 500129
Saipan, MP 96950

Dear Senate President Deleon Guerrero:

Attached for your reference is the final report on the CNMI's Office of the Public Auditor (CNMI OPA) pursuant to a Peer (Quality Control) Review done by our team of auditors from the Association of the Pacific Islands Public Auditors (APIPA). External quality control reviews of all audit offices issuing audit reports guided by *Government Auditing Standards* (GAS) are required at least every three years. Because of this requirement, your Public Auditor initiated and contracted with APIPA.

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Makereta Dyer
Audit Manager
FSM Office of the National Public Auditor
Team Leader

Bryan Dabugsiy
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Yap State, Office of the Public Auditor
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cc: CNMI Office of the Public Auditor

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