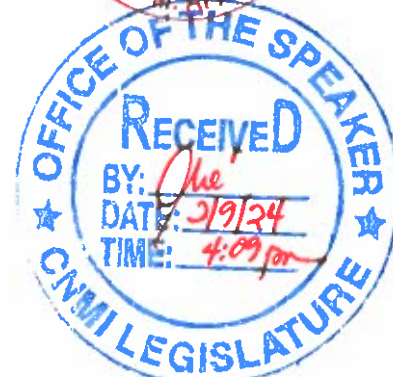
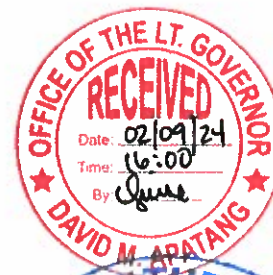




February 9, 2024

Dora I. Deleon Guerrero, CPA  
Temporary Public Auditor  
CNMI Office of the Public Auditor  
P. O. Box 501399  
Saipan, MP 96950



Dear Ms. Deleon Guerrero,

We have completed a peer review of the CNMI Office of the Public Auditor (OPA) for the period October 1, 2020 to September 30, 2023. 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 Island 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 organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit and attestation engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff, management, and members of the Audit Committee to assess their understanding of and compliance with relevant quality control policies and procedures.

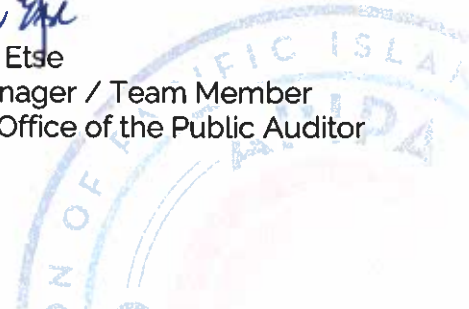
Due to variances in individual performance and judgment, compliance does not imply adherence to standards in every case but does imply adherence in most situations. Organizations can receive a rating of pass, pass with deficiencies, or fail. The CNMI OPA has received a rating of pass.

Further, based on the results of our review, it is our opinion that the CNMI OPA'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 1, 2020 to September 30, 2023.

Respectfully,

Mr. Manuel L. San Jose Jr., CPA, CIA, CISA, CGAP, CRMA, CFIP  
Public Auditor / Team Leader  
Office of the Chuuk State Public Auditor

Ms. Alice Etse  
Audit Manager / Team Member  
Pohnpei Office of the Public Auditor





February 9, 2024

The Honorable Arnold I. Palacios, Governor  
The Honorable David M. Apatang, Lt. Governor  
Office of the Governor and Lt. Governor  
Commonwealth of the Northern Mariana Island  
2<sup>nd</sup> Floor Honorable Juan A. Sablan Building  
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 (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 the 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.

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 exemplified the highest standards of the auditing profession.

Respectfully,

Mr. Manuel L. San Jose Jr., CPA, CIA, CISA, CGAP, CRMA, CFIP  
Public Auditor / Team Leader  
Office of the Chuuk State Public Auditor

Ms. Alice Etse  
Audit Manager / Team Member  
Pohnpei Office of the Public Auditor



February 9, 2024

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The Honorable David M. Apatang, Lt. Governor  
Office of the Governor and Lt. Governor  
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Public Auditor / Team Leader  
Office of the Chuuk State Public Auditor

Ms. Alice Ette  
Audit Manager / Team Member  
Pohnpei Office of the Public Auditor



February 9, 2024

The Honorable Edith E. Deleon Guerrero, Senate President  
23<sup>rd</sup> 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 (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,

Mr. Manuel L. San Jose Jr., CPA, CIA, CISA, CGAP, CRMA, CFIP  
Public Auditor / Team Leader  
Office of the Chuuk State Public Auditor

Ms. Alice Etse  
Audit Manager / Team Member  
Pohnpei Office of the Public Auditor





February 9, 2024

The Honorable Edmund S. Villagomez, House Speaker  
23<sup>rd</sup> 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 (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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Public Auditor / Team Leader  
Office of the Chuuk State Public Auditor

Ms. Alice Etse  
Audit Manager / Team Member  
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