



## Association of Pacific Islands Public Auditors

March 29, 2018

Mr. Haser Hainrick  
National Public Auditor  
Federated States of Micronesia  
Office of the National Public Auditor  
P.O. Box PS-05, Palikir, Pohnpei FSM 96941

Dear Mr. Hainrick,

We have completed a peer review of the FSM Office of the National Public Auditor (ONPA) for the period October 1, 2014 to September 30, 2017. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide* published by the Association of Pacific Islands Public Auditors (APIPA).

We reviewed the internal quality control system of your audit organization and conducted tests in order to determine whether your internal quality control system operated to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States. Our procedures included:

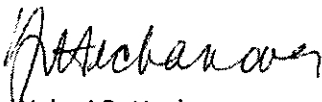
- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit and attestation engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff 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.

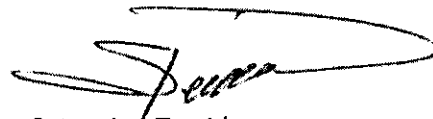
Based on the results of our review, it is our opinion that the ONPA's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits and attestation engagements during October 1, 2014 to September 30, 2017.

We have prepared a separate letter offering suggestions to further strengthen your internal quality control system.

Sincerely,



Yukari B. Hechanova, CPA, CIA, CGFM, CGAP, CGMA  
Deputy Public Auditor  
Guam Office of Public Accountability  
Team Leader



Satrunino Tewid  
Public Auditor  
Republic of Palau Office of the Public Auditor  
Team Member