



March 17, 2023

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 completed a peer review of the Federated States of Micronesia Office of the National Public Auditor (ONPA) for the period October 1, 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 a sample 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. ONPA has received a rating of pass.

Further, based on the results of our review, it is our opinion that the ONPA'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 audits during October 1, 2017 to September 30, 2020.

ASSOCIATION OF PACIFIC ISLANDS PUBLIC AUDITORS



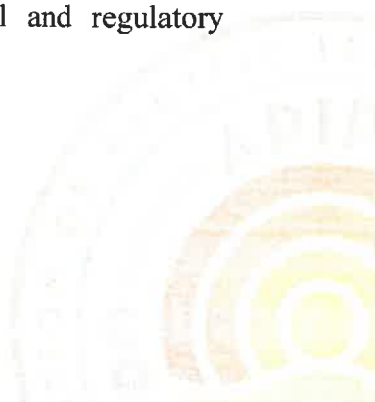
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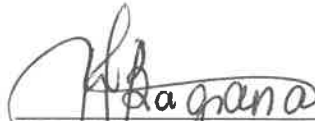
# APIPA

Sincerely,



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Atmita Jonathan  
Assistant Auditor-General  
RMI Office of the Auditor-General  
Team Leader



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Maria Thyrza D. Bagana  
Accountability Auditor III  
Guam Office of Public Accountability  
Team Member