

FSM ONPA PASSES PEER REVIEW OF FISCAL YEARS 2021-2023



As auditors we have heard this question from time to time: “Who audits the auditors?” The answer is: fellow auditors from within the region, specifically, members of the Association of Pacific Island Public Auditors (APIPA). Government Auditing Standards (GAS) issued by the Comptroller General of the United States require triennial external peer reviews of audit organizations. The purpose of a peer review is to determine whether an audit

organization’s internal quality control is adequate or suitably designed and whether it is in compliance with its quality control system to provide reasonable assurance of conforming with applicable professional standards.

The Office of the National Public Auditor (ONPA) completed its peer review of the fiscal years 2021-2023 during the week of March 25th, 2024. We were privileged to be peer reviewed by the Republic of Palau Public Auditor and staff member and the Audit Manager of the American Samoa Territorial Audit Office (TAO). The team concluded their review a day early and issued ONPA the Peer Review Rating of Pass!

