

## **Erwihne David Serves as Team Leader on the Kosrae OPA Peer Review Team**

As a senior staff of the National OPA, Ms. Erwihne David participated in the one-week long peer review of the Kosrae State OPA during the month of September 2012. The team comprised of Mr. Charles Hester, Technical Consultant, Mr. Ihlen Joseph, Pohnpei State Auditor, Team Member, and herself as the Team Leader and a representative from the National OPA.

The Peer Review is an external quality control review conducted every three years to determine whether an audit office is performing its audits and inspections in accordance with professional auditing standards.

The main objective is to assess whether the Kosrae OPA's internal quality control system is suitably designed to provide reasonable assurance that the organization is following applicable standards.

The team reviewed Kosrae OPA's past audit engagements, reports, working paper documentations to ensure that an adequate internal quality control system was in place. The Kosrae OPA issued 12 performance audits and attestation engagements between January 2010 and June 2012 which were subject to the peer review.

Based on the results of the peer review, the Kosrae OPA received a "full compliance" opinion for the periods under review. It is the highest of three possible ratings issued by an external quality peer review.

The APIPA organization provides the technical support for this year's peer review for the Kosrae OPA.

Erwihne commented that it was a rewarding experience both in terms of being able to be a part of a professional engagement to review the auditing processes and methodologies of another audit organization, and to observe how audits may differ and/or similar to our own work at the National OPA.