

**Office of Public Accountability
Annual Report**

Calendar Year 2015

June 2016



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June 2016

Distribution:

Governor of Guam
Lt. Governor of Guam
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Message from the Public Auditor



My Dear People of Guam:

This is my 15th annual report to you of my stewardship of the Office of Public Accountability (OPA). You have bestowed your trust and confidence four times by electing me to be your Public Auditor. Thank you for those years of support.

Over the years in office, I have had the privilege of visiting several island governments in the Pacific. And through these visits, I have found that Guam has advanced far more than many of these islands. The rule of law, the support of the federal government, the military, and the private sector have resulted in Guam's infrastructure becoming far better than many of our Pacific neighbors. Guam has progressed in many other areas, such as education and healthcare. Yes, Guam still faces many challenges but we are further ahead than others. As part of our strategic plan, we envision that Guam can and should be the model for good governance in the Pacific. Likewise, Guam OPA strives to be a model robust audit office.

As I look back over these years, much has been accomplished, yet much remains to be done and that is why I am asking for your support once again.

One area that continues to plague OPA is the ongoing battle to gain staffing independence and autonomy. This has been a battle that has waged for over a decade, starting in 2006 when OPA was transferred from the oversight of the Civil Service Commission to the Department of Administration (DOA). With this change, OPA staff moved from the unclassified service to the classified service.

We saw the decimation of staff from a high of 18 to a low of 9 in just one year. Since then, it has been a never-ending battle of protracted recruitment to loss of personnel due to higher pay at autonomous agencies. We now have an audit staff of just 11.

Support for staffing independence and autonomy has been lacking by the Guam Legislature. Even when legislation was passed to give OPA some semblance of hiring autonomy, DOA has challenged this autonomy. DOA continues to treat OPA as a line agency, rather than an independently elected office. OPA seeks parity like the elected Attorney General, who has staffing independence and does not go through the bureaucracy of DOA.

It was a three-year struggle to have a study of OPA compensation and positions completed. One appropriations chair said I had no authority to conduct a compensation study, while the following year another chair inquired where was OPA's study. Two years after completion of the study, it is still being debated and evaluated by the Legislature and DOA. Implementation of the study's recommendations is crucial to the retention of staff, especially senior staff in the unclassified service.

The institutional memory of OPA is held in only a handful of senior staff, three of whom are in the unclassified service. Collectively, these three women, with an average of nearly



12 years each with OPA, were instrumental in the development and growth of OPA. Other senior staff who are in the classified service have also contributed significantly to OPA's development.

Through the passage of Public Law (P.L.) 33-18, these unclassified employees received long awaited salary adjustments based on their certifications. I want to again thank Senator Rodriguez and the 33rd Legislature for its passage.

With this law, I too finally received a salary adjustment. The last time the Public Auditor's salary was adjusted was in 2006, when the responsibility of Procurement Appeals was given to this Office. P.L. 32-208, which provided salary increases for all elected officials and department heads retroactive to January 2014, excluded the Public Auditor. There has been no attempt by the Legislature to rectify this disparity. I urge the Legislature to pass the OPA study so that OPA can retain the talent it has developed over a decade.

Among other areas to address is a comprehensive financial management information system (FMIS) for our government. The current system is a holdover from the Y2K fiasco when GovGuam made the decision to scrap the \$6 million (M) Oracle software. Several of the autonomous entities enhanced their FMIS with Y2K funding, while the central government reverted back to its old legacy system, which was installed in the late 1980s. We have an operating system that is nearly 40 years old and this is no way to run and manage a government with over \$1.2 billion (B) in revenues.

A new FMIS should also interface with the Department of Revenue and Taxation (DRT), which continues to be a largely manual driven operation. Online filing of taxes and

online payments should be the order of the day. DRT, as the official tax collector should work in harmony with DOA, the official recorder of all GovGuam revenues and expenditures. Both agencies need to build up their respective accounting infrastructures with modern up to date systems and work in unison to properly record the revenues collected.

OPA has made the transition to electronic working papers with the investment in TeamMate. TeamMate is the audit software of choice for the Department of the Interior Office of Inspector General (DOI-OIG), as well as several Supreme Audit Institutions (SAIs) within the Pacific Association of Supreme Audit Institutions (PASAI). These SAIs include New Zealand, Cook Islands, Fiji, Papua New Guinea, Solomon Islands, Tonga, and Vanuatu.

Another area that continues to plague GovGuam is its penchant for deficit spending. GovGuam ended FY 2015 with a \$59.5M deficit, bringing the cumulative fund deficit to \$119.1M.

At the government-wide level, GovGuam's unrestricted fund balance now stands at \$1.8B, representing the cumulative over spending of over two decades, and the recognition of unfunded pension liability of over \$800M.

With the implementation of GASB 68 relative to Accounting and Financial Reporting for Pensions, the General Fund's pro rata share of the \$1.3B pension liability was \$846M.

Given the current policy of funding at the actuarial required contribution rate, which is 28.16% for FY 2016, we will see the elimination of the pension liability by 2031, just 15 years away. Among the states and other juris-



dictions, while this rate is not the highest contribution rate, it is among the highest. There is no similar plan to eliminate deficit spending. GovGuam’s plan, instead, has been to finance deficit spending through the issuance of long-term bonds. Of the \$1.075B in long-term bonds, \$766.7M was for deficit financing.

Some other factors contributing to the deficit are the dramatic increase in Earned Income Tax Credits (EITC), which have gone from \$6.2M in 2000 to over \$56.8M in 2014. EITC now represents 43% of tax refunds paid out compared to 11% in 2000. According to the IRS, EITC is among the highest fraud areas with “borrowed” or “fictitious” dependents. DRT must do more forensic analysis to identify false EITC claims.

Other factors include the over estimation of revenues with no corresponding reduction in expenditures and certain preferential benefits. These are politically difficult choices to make and it is easier to overspend than to cut back and face the wrath of the beneficiaries.

To my staff, I want to thank you for your continued professionalism, commitment, and dedication in making OPA the organization it is today. As the captain of this ship, I have a first rate crew that has been able to steer us in and out of sometimes perilous and treacherous waters.

To the people of Guam, again Un Dangkulu Na Si Yu’us Ma’ase for allowing me to be your Public Auditor these past 16 years. I again hope that I am able to continue this work on your behalf once more.

Senseramente,


Doris Flores Brooks, CPA, CGFM
Public Auditor



Management Team. Sitting: Public Auditor Doris Flores Brooks and Deputy Public Auditor Yukari Hechanova. Standing: Executive Secretary Llewelyn Terlaje and Special Assistant Rodalyn Gerardo.



Audit Staff. Sitting: Auditor IIs Clariza Roque, Jerrick Hernandez, and Thyrsa Bagana. Standing: Auditor Is Amacris Legaspi, Edlyn Dalisay, Christian Rivera, Michele Brillante, and Andriana Quitugua.



The Office of Public Accountability

OPA was established by P.L. 21-122 in July 1992. OPA is an instrumentality of the Government of Guam (GovGuam), independent of the executive, legislative, and judicial branches.

OPA seeks to: (1) achieve independent and nonpartisan assessments that promote accountability and efficient, effective management throughout GovGuam; and (2) serve the public interest by providing the Governor of Guam, the Guam Legislature, and the People of Guam with dependable and reliable information, unbiased analyses, and objective recommendations on how best to use government resources in support of the well being of our island and its constituents.

Our Motto

“Auditing for Good Governance”

Our Mission

To ensure public trust and assure good governance, we conduct audits and administer procurement appeals, independently, impartially, and with integrity.

Our Vision

“The Government of Guam is the model for good governance in the Pacific.”

“OPA is a model robust audit office.”

Core Values

Objectivity: To have an independent and impartial mind.

Professionalism: To adhere to ethical and professional standards.

Accountability: To be responsible and transparent in our actions.



The OPA Staff. First Row, L-R: Llewelyn Terlaje, Doris Flores Brooks, Yukari Hechanova, and Rodalyn Gerardo. Second Row, L-R: Thyrsa Bagana, Amacris Legaspi, Christian Rivera, Clariza Roque, Michele Brillante, Jerrick Hernandez, Andriana Quitugua, and Edlyn Dalisay. Not Pictured: Marisol Andrade.

Year in Review

Despite staffing challenges, OPA continued its commitment and dedication to “Auditing for Good Governance” by:

- Issuing eight performance audits that identified over \$47.3M in questioned costs and other financial impacts;
- Making 15 recommendations to audited government entities to improve accountability and operational effectiveness and efficiency;
- Administering 17 procurement appeals; and
- Monitoring and overseeing the issuance of 23 financial audits (the government-wide audit and its component units).

Performance Audits

Performance audits are audits that are intended to improve the effectiveness and efficiency of government operations. We issued eight performance audits:

1. GovGuam Use Tax Exemptions and Collections;
2. GovGuam Layon Tax Credits Program;
3. GovGuam Special Lifetime Annuities;
4. Department of Labor Unpaid Back Wages;
5. Recycling Revolving Fund;
6. GovGuam Tax Credit Programs;
7. Guam Memorial Hospital Authority Inventory Control Over Controlled Substances; and
8. GovGuam Submission of Citizen Centric Reports for FY 2014 & FY 2013.

Financial Audits

Financial audits are a key element in assessing the annual overall performance and financial health of government entities to determine the accuracy, completeness, and fair representation of the entity’s financial

statements.

We continue to see improvements in financial audit reporting. Of the 23 financial audit reports issued in CY 2015 for FY 2014, 11 reports were issued within six months after fiscal year end. Further, 22 of the 23 entities had unmodified “clean” opinions on their financial statements. The Mayors’ Council of Guam (MCOG) had a qualified opinion due to their inability to verify \$49 thousand (K) in deposits and \$13K in disbursements.



Public Auditor and Staff on Halloween.

Compliance Reports

There are two types of compliance reports that are issued with financial audits. All financial audits have a report on compliance and internal control over financial reporting. In addition, A-133 compliance audits, better known as Single Audit Reports, are issued for entities that expend more than \$500K in federal grant funds during a fiscal year. There are 10 agencies subject to an A-133 Single Audit. They are: the Department of Education (GDOE), GovGuam, Guam Community College (GCC), Guam Housing and Urban Renewal Authority (GHURA), Guam International Airport Authority (GIAA), Guam Memorial Hospital Authority



(GMHA), Guam Power Authority (GPA), Guam Waterworks Authority (GWA), Port Authority of Guam (PAG), and University of Guam (UOG).

Findings consist of material weaknesses, significant deficiencies, and management letter comments.

Procurement Appeals

In 2015, 17 appeals were filed with OPA. Six appeals affected the General Services Agency (GSA); four against GPA three against the Guam Solid Waste Authority (GSPA); two against GIAA; one against the Department of Public Works (DPW); and one against the Guam Economic Development Authority/Chamorro Land Trust Commission (GEDA/CLTC).

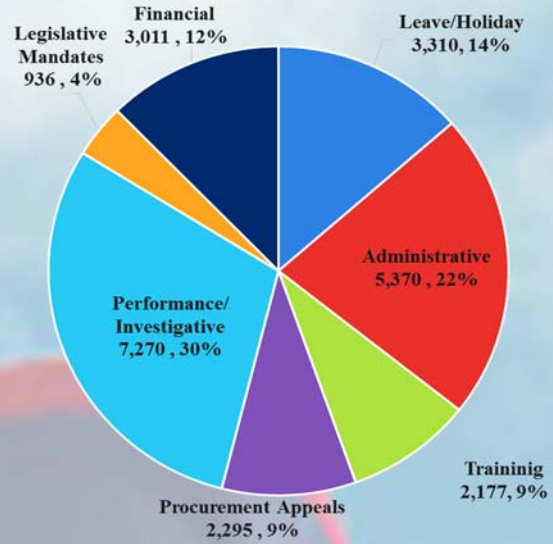
OPA addressed all 17 appeals: 10 decisions were rendered, 5 appeals were dismissed, and 2 appeals moved to the Superior Court of Guam.

The subjects and dollar values of these appeals ranged from:

- Specialty Retail Concession (\$15.4M);
- Construction of Bile/Pigua Bridge Replacement (\$3.7M);
- Harmon Residential Transfer Station (\$2.4M);
- Diesel Fuel (\$922K);
- Telecommunications (\$451K);
- Vehicles and Parts (\$377K);
- Security Guard Services (\$96K); and
- Fireproof Filing Cabinets (\$23K).

Staff Time Composition

As of December 31, 2015, OPA had 13 full-time staff. The OPA staff spent most of the 24,350 available hours in CY 2015 on performance audits, financial reviews, legislative mandates, and procurement appeals.



Who Audits the Auditor?

Government Auditing Standards require an audit organization to undergo a quality control review (peer review) every three years. OPA was reviewed for the sixth time by the Association of Pacific Islands Public Auditors (APIPA) in October 2014. Guam OPA received their fifth “Full Compliance” rating and it was the second time no Management Letter was issued.

Additionally, independent auditors Deloitte & Touche, LLP annually audit OPA’s financial statements as part of the annual Government-Wide financial audit, and have not issued any management letter comments for the last several years.

FY 2015 Budget Execution

OPA’s total FY 2015 appropriation was \$1.4M and expenditures were \$1.3M. OPA’s expenditures primarily consisted of salaries and benefits (68%), contractual services (13%), and rent (8%). See Appendix 1 for OPA’s financial statements and the table for a summary of FY 2015 expenses compared to FY 2014.



Expenses	FY 2015	FY 2014
Salaries and Benefits	\$ 872,926	\$ 854,834
Contractual	162,456	171,391
Rent	107,723	107,723
Equipment	81,416	17,191
Miscellaneous	26,494	61,463
Travel	14,501	18,301
Supplies	5,994	4,511
Communications	1,889	-
Telephone and Utilities	1,025	2,879
Total	\$ 1,274,424	\$ 1,238,293

BBMR Allotment Control

OPA was exempted from the Bureau of Budget and Management Research (BBMR) allotment control in FY 2015 and again in FY 2016. In our FY 2017 budget request, OPA respectfully requested the Legislature continue to give OPA this same privilege that is given to the Legislature, the Mayors’ Council, the elected Attorney General, and the Judiciary.

Pursuant to P.L. 33-66, the Legislature allowed OPA to carry over personnel lapses in FY 2015 to FY 2016. Due to recruitment and retention difficulties, OPA again anticipates personnel lapses for FY 2016.

Independence

For an audit office to function independently and effectively, it must have adequate funding, financial autonomy, and staff resources to perform the work required.

Historically, OPA has been challenged with competing salaries of autonomous government agencies. The Competitive Wage Act of 2014 provided a slight pay increase, but it was not enough to compete with autonomous agencies.

In October 2014, OPA assessed its independence as part of the PASAI Strategic Plan 2014-24, along with other regional SAIs.

Guam OPA scored low, indicating independence deficiencies while 75% of SAIs scored fairly well. Of the four dimensions assessed, while Guam OPA scored high in the independence of the SAI head because the Public Auditor is elected, the office did not score well in constitutional framework, financial independence, and organizational independence and autonomy. SAIs should have available necessary and reasonable resources and should manage their own budgets and staff hiring without interference or control from government and its agencies. To fulfill their mandate effectively, SAIs have to be independent in the organization and management of their offices.

FY 2017 Budget Request

For our FY 2017 budget, OPA requested the Legislature:

- (1) Approve OPA’s lump sum budget of \$1,459,230 to allow for flexibility;
- (2) Approve OPA’s New Positions pursuant to the OPA Compensation Study;
- (3) Approve a salary adjustment for the Public Auditor;
- (4) Approve the carry over of lapses from FY 2016 into FY 2017;
- (5) Extend the deadline for all OPA staff to complete the procurement training pursuant to P.L. 32-131;
- (6) Exempt OPA from BBMR allotment control like other elected offices, such as the elected Attorney General, and the Judiciary; and



OPA FY 2016 Budget Hearing



(7) Amend current legislation and require OPA to post website links to audio recordings of Boards and Commissions meetings instead of posting these large files on OPA’s website.



- There is inadequate documentation, and lack of review and reconciliation.
- DRT needs better record keeping, oversight, guidance, and controls.

Two of the requests address the staffing challenges OPA has experienced over the past years. This would give OPA greater staffing autonomy that independent audit organizations require.

- Economic data should be gathered, maintained, and assessed.
- \$3,658 in Use Tax revenues were not collected due to improper exemptions.

Performance Audits Overview

In 2015, OPA issued eight performance audits that collectively identified \$47.3M in financial impact to our government. The following is a synopsis of these audits. Refer to the table below for performance audits statistics.

Report No. 15-01: GovGuam Use Tax Exemptions and Collections

- There is no assurance that use tax exemptions and collections were safeguarded against unauthorized use, loss, or abuse.

Report No. 15-02: GovGuam Layon Tax Credits Program

- The completeness, reliability, and accuracy of tax credit data could not be verified.
- GovGuam authorized \$28.9M in tax credits to eight former Layon landowners.
- OPA was denied full access to Layon Landfill credits data.



Report No.	Report Title	Questioned Costs/ Lost Revenues	Potential Savings	Total	Origin
15-01	Government of Guam Use Tax Exemptions and Collections	\$ 3,658	\$ -	\$ 3,658	Audit Plan
15-02	Government of Guam Layon Landfill Tax Credits Program	\$ -	\$ -	\$ -	Audit Request
15-03	Government of Guam Special Lifetime Annuities	\$ -	\$ 43,835,182	\$ 43,835,182	Audit Plan
15-04	Department of Labor Unpaid Back Wages	\$ -	\$ -	\$ -	Audit Request
15-05	Recycling Revolving Fund	\$ 157,760	\$ -	\$ 157,760	Audit Request
15-06	Government of Guam Tax Credit Programs	\$ 475,551	\$ 2,812,370	\$ 3,287,921	Follow-Up Audit
15-07	Guam Memorial Hospital Authority Inventory Control Over Controlled Substances	\$ 15,318	\$ -	\$ 15,318	Audit Plan
15-08	Government of Guam Citizen Centric Report	\$ -	\$ -	\$ -	Mandate
Totals		\$ 652,287	\$ 46,647,552	\$ 47,299,839	



- The top five tax types claimed against tax credits were cigarettes (\$8.7M), retail (\$2.4M), insurance premiums (\$1.4M), commissions (\$352,640), and rental property (\$276,805).

Report No. 15-03: GovGuam Special Lifetime Annuities



- An estimated \$24.1M of special lifetime annuities was paid to 35 Governors, Lt. Governors, Widows, Judges /Justices, and Senators.
- GovGuam will continue to pay \$6.2M in the next 20 years for Judges/Justices who were eligible to receive the special annuities prior to the law change.
- An estimated \$6.2M will continue to be paid to the Senators who were eligible under the special provision prior to the law change.
- No legislation has been introduced to eliminate the lifetime annuities for the Governor and Lt. Governor.
- Lifetime annuities for Governors and Lt. Governors are projected to increase at least \$6.5M in the next 20 years, with the passage of the Competitive Wage Act of 2014, which increased the salaries of the Governor and Lt. Governor.

Report No. 15-04: Department of Labor Unpaid Back Wages

- DOL treated the Private Company's Document Specialist as an employee, not a contractor.
- The Private Company could not provide the required employee records.
- OPA found discrepancies in the amounts disbursed by DOL in its enforcement of



- the Private Company's past-due wages.
- OPA recommends DOL update its standard operating procedure to ensure employers file payroll taxes for back wages.

Report No. 15-05: Recycling Revolving Fund

- Guam Environmental Protection Agency (GEPA) has not promulgated the required rules and regulations to properly implement the Recycling Revolving Fund law.
- \$158K for the Zero Waste Pacific Sustainable Materials Management Conference and travel during FY 2013 and FY 2014 were identified as questioned costs due to the lack of regulations allowing for such expenditures.



Report No. 15-06: Government of Guam Tax Credit Programs

- The OPA could not verify the completeness, reliability, and accuracy of GovGuam's tax credits.
- GovGuam has 14 tax credit programs that authorized a minimum of \$105.8M.
- \$72.7M of the authorized tax credits were claimed.
- There was a \$476K variance between the tax credits data provided by GEDA and DRT for the Raceway Park.
- Rules and regulations were not developed for four tax credits programs by DRT and DOL.
- Estimated potential savings of \$2.8M if six inactive tax credit programs are not extended.

Report No. 15-07: Guam Memorial Hospital Authority Inventory Control Over Controlled





Substances

- The pharmacy and billing systems did not interface.
- While GMHA generally complied with federal and local requirements and controls over controlled substances, certain requirements and controls were not adhered to.



- GMHA did not accurately bill for controlled substances in accordance with its prescribed fee schedule.
- Approximately \$15,000 was primarily due to understated billings.

Report No. 15-08: Government of Guam Submission of Citizen Centric Reports for FY 2014 & FY 2013

- For FY 2014, 49 or 86% of the 57 Gov-Guam entities complied with the requirements of P.L. 30-127.
- 45 or 79% of the 57 entities submitted their CCRs for FY 2013.
- Eight entities did not submit a CCR for FY 2014 and 12 entities did not submit for FY 2013.
- Five entities did not submit a CCR for both FY 2014 and FY 2013.
- 22 entities that have consistently issued their annual CCRs for the past six years (FY 2009 to FY 2014) are to be commended for their efforts.



2016 Audit Work Plan

Through extensive deliberations with staff, audit requests from stakeholders, and risk assessments, OPA establishes an annual Audit Work Plan to determine which government entities and programs to review. In preparation for the 2016 Audit Work Plan,

OPA sent out letters to all agency heads and public officials; however, only few responses were received.

We apply a risk-based approach to audit selection, identifying those areas that have the highest risk of loss or possible funds mismanagement. The OPA has enhanced its review system wherein auditors assess various audit topics and rank each selection based on the following factors:

- Financial Impact (Lost Revenue or Cost Savings);
- Public Concern and Social Impact;
- Likelihood of Poor Control;
- Program Risk; and
- Public Official Interest.

Each factor is assigned a weighted percentage, then scored by the auditors, and averaged to determine priority ranking. This process ensures objective results and aids OPA in making decisions of where to invest its limited resources.



OPA New Staff. Pictured L-R: OPA Auditors Amacris Legaspi, Christian Rivera, and Andriana Quitugua. Not Pictured: Marisol Andrade, Administrative Officer.

Audits in Progress in the beginning of 2016 include:

1. Office of the Attorney General Child Support Enforcement (Follow-Up Audit);
2. Effect of Non-Base Pay on Annuities;
3. Limited Gaming Tax;
4. GovGuam’s Effectiveness in Addressing Individuals with Multiple Social Security



- Numbers;
- 5. Governor and Lt. Governor’s Staff Pay Adjustments;
- 6. Capitol District Fund;
- 7. DPW Procurement Cooperative Audit; and
- 8. Guam’s Readiness for the 12th Festival of Pacific Arts (FESTPAC).

Our Audit Work Plan is a guide and not necessarily limited to the aforementioned audits. We allow for flexibility and may initiate other audits based on priority, requests from elected officials, and staff availability. We encourage the people of Guam to provide input on what government agency or program they feel should be audited.



Performance Audit Summary

Since 2001, OPA issued 152 performance audit reports, made 612 recommendations, and identified \$234.1M in financial impact. Refer to the table below for details.

Financial Audits Overview

Title 1 of the Guam Code Annotated (G.C.A.) §1909(a) requires all departments, agencies, and instrumentalities to issue annual financial audits no later than nine months after the end of the fiscal year (i.e., June 30th). OPA staff monitor and oversee the work of the contracted audit firms to ensure the audits are issued timely.

Over the years, we have seen improvements in most government agencies’ financial audits with fewer questioned costs and management letter comments.

Calendar Year	Reports Issued	Recommendations Issued	Financial Impact
2015	8	15	\$47.3M
2014	7	11	\$10.6M
2013	6	16	\$16.6M
2012	9	25	\$ 4.3M
2011	12	39	\$14.5M
2010	9	37	\$22.6M
2009	7	6	\$ 1.2M
2008	10	28	\$ 9.6M
2007	18	45	\$33.3M
2006	19	76	\$20.9M
2005	9	19	\$ 6.2M
2004	14	91	\$16.4M
2003	11	77	\$26.8M
2002 & 2001	13	127	\$ 3.8M
Totals	152	612	\$234.1M

Of the 23 financial audits issued in 2015 for FY 2014, 11 were issued within six months after fiscal year end, 10 were issued within nine months, and two were issued after nine months.



OPA Spirit Week



#	Auditee	Issue Date	Financial Statements Opinion	Total Financial Reporting Compliance Findings	A-133 Single Audit Opinion	Total # of Findings Overall	Total Questioned Costs	Total Federal Award Expenditures	Management Letter Comments Over Financial Reporting
1	GIAA	01/30/15	Unmodified	1	Unmodified	1	\$ -	13,607,186	5
2	GVB	02/01/15	Unmodified	0	N/A	0	\$ -	-	0
3	GHC	02/15/15	Unmodified	0	N/A	0	\$ -	-	3
4	PAG	02/22/15	Unmodified	0	Unmodified	0	\$ -	18,112,818	8
5	KGTF (PBS Guam)	02/28/15	Unmodified	0	N/A	0	\$ -	-	3
6	GPT	03/02/15	Unmodified	1	N/A	1	\$ -	-	1
7	GGRF	03/04/15	Unmodified	0	N/A	0	\$ -	-	0
8	GCC	03/11/15	Unmodified	0	Unmodified	0	\$ -	16,771,234	0
9	UOG	03/29/15	Unmodified	0	Unmodified	1	\$ -	33,153,777	5
10	GEDA	03/31/15	Unmodified	0	N/A	0	\$ -	-	2
11	TAF	03/31/15	Unmodified	0	N/A	0	\$ -	-	4
12	GPA	04/01/15	Unmodified	2	Unmodified	2	\$ -	1,951,147	12
13	GHF	04/03/15	Unmodified	1	N/A	1	\$ -	-	3
14	GDOE	05/06/15	Unmodified	2	Unmodified	2	\$ -	62,524,515	5
15	DCA	06/09/15	Unmodified	4	N/A	4	\$ -	-	4
16	GHURA	06/11/15	Unmodified	0	Qualified	6	\$ -	43,051,360	4
17	SWOF	06/24/15	Unmodified	2	N/A	2	\$ -	-	5
18	GMHA	06/30/15	Unmodified	1	Qualified	3	\$ 224,477	6,522,560	7
19	GWA	06/29/15	Unmodified	1	Unmodified	1	\$ -	3,559,505	0
20	GALC	06/30/15	Unmodified	2	N/A	2	\$ -	-	1
21	GOVGUAM	06/30/15	Unmodified	4	Qualified	10	\$ 46,293	292,695,361	18
22	CLTC	07/13/15	Unmodified	5	N/A	5	\$ -	-	0
23	MCOG	9/16/2015	Modified	2	N/A	2	\$ -	-	2
Totals				28		43	\$ 270,770	491,949,463	92
Total Financial Audits Since 2001			293			1964	\$ 64,138,898		790

OPA envisions Guam as the model for good governance in the Pacific and is encouraging legislation to require financial audits be completed no later than six months after fiscal year end. According to GFOA, there are over 40 states and 3,600 jurisdictions, cities, and counties that issue their audits in this six-month time frame.

Low-Risk Auditee

The Guam Community College (GCC) is to be commended for being the only GovGuam entity to maintain the low-risk auditee status for 14 consecutive years. For an entity to be considered low-risk, it must not have any material weaknesses in internal controls and no findings in any of its federal programs for two consecutive years.

One of OPA's goals is that all agencies that

receive federal funds become low-risk auditees.

Findings consist of material weaknesses, significant deficiencies, and management letter comments.

A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected in a timely basis.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



OPA Spirit Week

For audits issued in 2015 for FY 2014, all entities had unmodified or “clean” opinions on their financial statements, except for the MCOG Non-Appropriated Funds. See Appendix 2 for details.

In an unmodified or “clean” opinion, the independent auditor states that the financial statements are fairly presented in all material respects in accordance with generally accepted accounting principles (GAAP). In a modified opinion, the auditor expresses reservations on a particular area as to the fair presentation of the financial statements in conformity with GAAP.

Financial Reporting Compliance

All agencies undergo a review on internal control over financial reporting and compliance and other matters. For FY 2014 financial audits issued in 2015, there were 10 material weaknesses, and 11 significant deficiencies, among 9 agencies.

- CLTC had five material weaknesses in its FY 2014 audit pertaining to lack of: a formal accounting system, adequate internal control policies, and negotiated lease agreement for the CLTC occupied office space.
- GDOE had one material weakness pertaining to untimely general ledger reconciliations. GDOE also had one significant deficiency related to the lack of supporting documentation and non-reconciliation

of cash balances for Non-Appropriated Funds (NAF).

- GALC had two material weaknesses pertaining to GALC not maintaining adequate records and not formally reconciling general account balances for its non-appropriated funds, and GALC not timely collecting receivables.
- GovGuam had one material weakness related to the lack of physical inventories of purchased equipment and real property.
- GPT had one material weakness related to land donated to GPT in February 2014, which was not recorded at its fair market value as of the date of the donation.
- DCA had four significant deficiencies.

In addition, GIAA, GPA, and GMHA had one significant deficiency each.

There were 14 agencies with no material weaknesses or significant deficiencies and they should be commended for such an accomplishment. They are: Guam Visitors Bureau (GVB), Guam Housing Corporation (GHC), PAG, PBS Guam (KGTF), Gov-Guam Retirement Fund (GGRF), GCC, UOG, Guam Economic Development Agency (GEDA), Tourist Attraction Fund (TAF), Guam Highway Fund (GHF), GHURA, Solid Waste Operations Fund (SWOF), GWA, and MCOG.



2015 OPA Christmas Party



Single Audit Compliance

Agencies that expend more than \$500K in federal grants are subject to an A-133 Single Audit. The expenditure level required to undergo an audit of federal awards has been increased to \$750,000 for periods beginning after December 26, 2014, or FY 2016 for GovGuam agencies.

For FY 2014, ten agencies required a Single Audit. Sixteen compliance findings (10 material weaknesses and 6 significant deficiencies) were issued to GHURA, GovGuam, GMHA, and UOG:

- GovGuam had six material weaknesses and one significant deficiency. Of these findings, three were related to procurement and two were related to eligibility. The remaining findings were related to equipment and real property management, reporting, and the Schedule of Expenditures of Federal Awards (SEFA).
- GHURA had three material weaknesses and three significant deficiencies. The three material weaknesses pertained to utility allowance schedule and eligibility income verifications, while the three significant deficiencies pertained to annual inspections, eligibility, and lack of documentation.
- GMHA had one material weakness pertaining to federal funds being disbursed to vendors other than those listed in the grant request and award. GMHA also had one significant deficiency.
- UOG had one significant deficiency.

Material weaknesses and significant deficiencies can occur in either or both the compliance report over financial reporting or the A-133 Single Audit.



OPA Staff attended Performance Auditing training with Kevin Dungey in January 2015.

Questioned Costs

Of the 23 financial audits, two resulted in questioned costs:

- GMHA had total questioned costs of \$224K due to payments made to vendors other than those specified in the grant.
- GovGuam had questioned costs of \$46K due to noncompliance with applicable eligibility requirements.

Management Letter

Auditors may also issue a Management Letter, which identifies deficiencies related to internal control over financial reporting, information technology, and other matters. 18 agencies were issued 90 management letter comments pertaining to financial reporting and other matters. In addition, 18 IT-related comments were issued to three agencies (GPA, GWA, and GIAA).

For the 18 agencies with financial reporting-related comments, GovGuam received the most with 16 comments. GPA came in second with 12 comments. PAG followed with 8 comments, and then GMHA with 7 comments. GIAA, UOG, GDOE, and SWOF were next with 5 comments each. These were followed by DCA, TAF, and GHURA with 4 comments each.

The five agencies with no management comments were: GVB, CLTC, GCC, GWA, and GGRF.

Procurement of Financial Audits

Title 1 G.C.A. §1908 authorizes the Public Auditor to acquire independent auditing services to conduct financial audits. A Request for Proposals (RFP) is issued and all Certified Public Ac-



counting firms willing and capable of conducting government financial audits can respond to the RFPs by submitting proposals.

Government agencies work with OPA to issue the RFPs for their financial audits. In 2015, OPA issued 10 RFPs for audit services in conjunction with MCOG, GIAA, PAG, GVB, GCC, GHURA, GPA, GWA, GMHA, and GDOE. These resulted in contracts for three fiscal years (FY 2014 to FY 2016 for MCOG and for FY 2015 to FY 2017 for the remaining entities) with an option to renew for one additional year of professional audit service.

Summary of Financial Audits

Since 2001, OPA provided oversight to approximately 293 financial audit reports which identified 1,958 findings and \$64.1M in questioned costs.

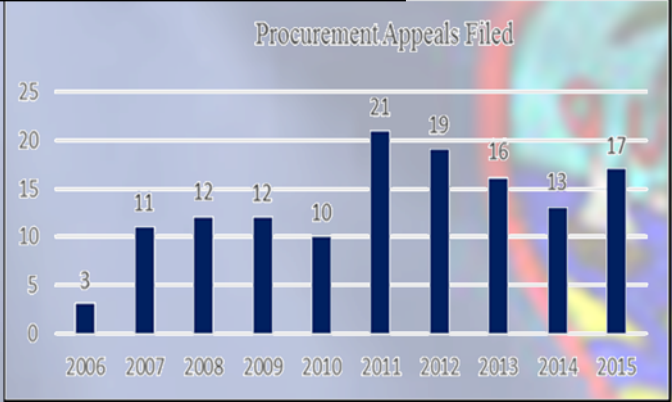
Six of the 17 appeals affected GSA. Four appeals were filed against GPA. Three appeals affected GSWA. Two appeals were filed against GIAA. One appeal each were filed against DPW and GEDA/CLTC.

A common theme among several of the 2015 appeals filed dealt with bid responsiveness and specifications. The subjects and dollar values of these appeals ranged from:

- Specialty Retail Concession (\$15.4M)
- Construction of Bile/Pigua Bridge Replacement (\$3.7M);
- Harmon Residential Transfer Station (\$2.4M);
- Diesel Fuel (\$922K);
- Telecommunications (\$451K);
- Vehicles and Parts (\$377K);
- Security Guard Services (\$96K); and
- Fireproof Filing Cabinets (\$23K).

Procurement Appeals Overview

Seventeen procurement appeals were brought before OPA in 2015. Of the 17 appeals, OPA rendered decisions on 10 appeals



(eight were rendered within 33 days), dismissed two after the Appellant and Purchasing Agency settled via stipulated agreement, dismissed two due to lack of jurisdiction, dismissed one as the purchasing agency had not made a protest decision, and two moved to the Superior Court.

The goal of OPA is to issue timely procurement decisions within 30 to 60 days after the appeal's formal hearing.

OPA strives to resolve appeals within 90 to 120 days of an appeal's filing. In 2015, OPA resolved 6 appeals within 90 to 120 days, 9 appeals less than 90 days, and 2 appeals more than 120 days from the time of filing. Three of ten decisions rendered in 2015 were issued within 30 days upon conclusion of the appeal hearing.

Summary of Appeals

134 procurement appeals have been filed with the OPA since our office was mandated with this responsibility in October 2006. Of the 134 appeals, 73 decisions were issued, 59 appeals were dismissed, and 2 were stayed when they transferred to the Superior Court of Guam. Dismissals can range from stipulated agreements, appeals withdrawn, moved to Superior Court, and Public Auditor recusal.



A summary of the 2015 Procurement Appeal decisions can be found in Appendix 3.

Of the 73 decisions issued, 28 favored the appellant, 31 favored the government, and 14 were split.

Among the 59 dismissals, 26 resulted from mutual agreements between the appellant and purchasing agency, 9 from the Public Auditor's recusal, 7 from appellant withdrawing the appeal, and 7 lacked the purchasing agency's decision on the appellant's protest. For OPA to review an appeal, the agency must first deny the vendor's protest.

OPA encourages stipulated agreements as the appellant and the agency subsequently come to a mutual resolution over the dispute. The Public Auditor does not ratify the terms of the stipulated agreement, but rather that the appeal

Agency	# of Procurement Appeals Filed
GSA	40
GDOE	30
GPA	12
GIAA	9
GMH	6
DPW	6
PAG	5
GSWA	4
UOG	4
GHURA	3
GVB	3
GCC	3
DCA	2
GGRF	2
GWA	1
GEDA & CLTC	1
DMHSA	1
GSA & DOE	1
DOA	1
Grand Total	134

has been dismissed.

The remaining 10 dismissals resulted from the appeals moving to Superior Court, untimely notices of the appeal, cancellation, protest decision being rendered, and lack of jurisdiction.

There were also two stays on procurement appeals when they were transferred to the Superior Court.

	2015	Year to Date Totals	% Subtotal	% Total
APPEALS				
DECISIONS				
Denied	3	31	42%	23%
Upheld	3	28	38%	21%
Upheld and Denied in Part	4	14	19%	10%
Subtotal, DECISIONS:	10	73		54%
DISMISSALS				
Stipulation Agreement	2	26	44%	19%
PA Recusal	2	9	15%	7%
Appeal Withdrawn		7	12%	5%
No Protest Decision	1	7	12%	5%
Lack of Jurisdiction	2	3	5%	2%
Moved to Superior Court		2	3%	1%
Untimely Notice of Appeal		2	3%	1%
Cancel/Re-issued Bid		2	3%	1%
Protest Decision Issued		1	2%	1%
Subtotal, DISMISSALS:	7	59		44%
STAYS		2		1%
TOTAL APPEALS FILED:	17	134		100%

From procurement appeals issues raised, the Public Auditor has concluded that today's vendors are closely scrutinizing the government of Guam procurement process. In order to gain competitive advantages, vendors are analyzing bids and specifications and are challenging premature disqualifications. Disqualifications by agencies narrow the pool of vendors to choose from and could result in higher costs and inferior products and services.

OPA averages approximately 13 appeals per year. Of the 134 appeals filed at OPA, GSA had the most appeals filed (41 appeals), followed by DOE with 31 appeals.

Procurement Appeals Improve the Procurement Process

A common misconception is that the procurement appeal process takes too much time and tends to prolong the overall procurement process. However, OPA found that this is not



the case since the appeals have generally been resolved within 90 to 120 days.

Aggrieved vendors have been deliberative and reflective and invest time, money, and effort to file an appeal. We thank and applaud the vendors' efforts as they help to strengthen and improve the overall procurement process. OPA encourages appellants, purchasing agencies, and interested parties to come to a mutual agreement to resolve any procurement issues they may have.

Procurement appeals have revealed the need for further training in government procurement. GCC is now holding courses to educate and train government employees on the procurement process. P.L. 32-131 requires personnel involved in procurement to take appropriate training courses.

OPA Hearing Officers

The Public Auditor assigns each OPA procurement appeal to a Hearing Officer. To handle the workload and preclude potential conflicts of interest, OPA has a pool of three Hearing Officers who are licensed attorneys. OPA has realized cost savings from hiring contractual attorneys on an as-needed basis versus a full-time staff attorney.

- FY 2015, three attorneys cost \$90,693;
- FY 2014, three attorneys cost \$83,396;
- FY 2013, three attorneys cost \$91,901;
- FY 2012, three attorneys cost \$63,700;
- FY 2011, two attorneys cost \$38,000;

- FY 2010, two attorneys cost \$71,000;
- FY 2009, three attorneys cost \$50,000;
- FY 2008, two attorneys cost \$69,000; and
- FY 2007, a full-time attorney's salary \$80,000 plus benefits of \$21,900.

It is OPA's goal to have its Hearing Officers:

1. Be readily available to handle the time-sensitive appeals, in consideration of potential conflicts and time constraints;
2. Resolve appeals within 90 to 120 days from the time of filing; and
3. Issue a decision within 30 to 60 days upon the conclusion of the hearing.

Aside from serving as a Hearing Officer for Procurement Appeals filed with the OPA, their legal services may include, but are not limited to:

1. Providing legal advice concerning the laws of Guam and the United States;
2. Providing legal advice concerning opinions, resolutions, proposed legislation, rules, regulations, and contract negotiations;
3. Providing legal advice in areas specific to Guam and federal procurement laws and procurement rules and regulations;
4. Representing the OPA in litigation before the courts and administrative agencies of Guam and the United States; and
5. Providing other legal services as requested by the Public Auditor.



Atty. Anthony R. Camacho,
Hearing Officer



Atty. Delia L. Wolff,
Hearing Officer



Atty. Peter C. Perez,
Hearing Officer



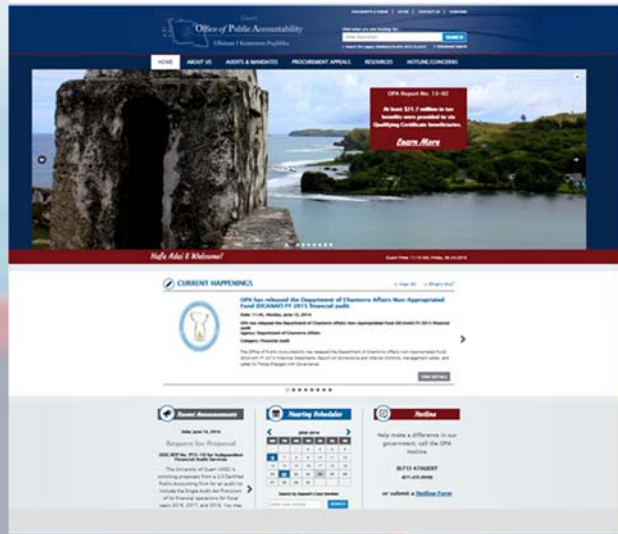
OPA Website

The OPA website first launched in January 2002 as a source of reliable and transparent information about the financial condition of our government. All OPA audit reports, financial audits of government entities, procurement appeals, Citizen-Centric Report (CCR) requirements, and audio recordings of Board and Commission meetings are posted. The OPA website also contains budget and expenditure reports, and staffing patterns required by the various Budget Acts. Refer to Appendix 4 for this year’s OPA Website in Review.

OPA launched its redesigned website, www.opaguam.org, on January 1, 2015. The website features improved user-friendly navigation, more organized content, and mobile device accessibility. The former website www.guamopa.org is no longer available.

OPA uses Google Analytics to gather website activity information and uses “visits” instead of “hits” for a more accurate measurement of website popularity. In 2015, the OPA website had 20,240 visits compared to 18,656 in 2014, an increase of 8.5%. Further, the OPA website saw a 3.2% increase in page views from 66,703 views in 2014 to

68,829 views in 2015.



Legislative Mandates

In addition to financial oversight responsibilities and audit activities, the Public Auditor and the OPA also respond to legislative mandates and requests to review other government-related activities.

As of December 2015, 139 legislative mandates have expanded the Public Auditor and OPA’s duties and responsibilities. Of the 139 mandates, we have addressed 77 and 62 remain open as recurring mandates.

OPA is diligently following-up on relevant legislative mandates. Of the 62 open recurring mandates, 23 require OPA to conduct an audit. Due to limited resources, OPA has contracted a number of these audits to financial audit firms to include the financial audit of the non-appropriated funds for DCA, MCOG, Liberation Day Committee, CLTC, and GALC.

Months	Visits		Unique		Page Views	
	2015	2014	2015	2014	2015	2014
January	1,665	1,449	678	674	5,888	5,273
February	1,622	1,358	803	659	5,149	4,448
March	1,617	1,571	770	782	4,922	5,310
April	1,648	1,495	759	699	5,601	5,038
May	1,499	1,336	734	637	4,671	4,466
June	1,701	1,712	800	879	4,824	5,757
July	1,918	1,641	937	887	5,524	5,436
August	1,847	1,493	919	876	5,080	5,693
September	1,553	1,978	776	1,285	4,960	9,784
October	1,953	1,487	908	902	6,539	6,147
November	1,420	1,366	644	742	4,203	4,358
December	1,797	1,770	755	883	5,468	4,993
Totals	20,240	18,656	9,483	9,905	62,829	66,703
Averages	1,687	1,555	790	825	5,236	5,559



OPA Hotline (47AUDIT; 472-8348)

The OPA Hotline is the confidential avenue all citizens can use to submit concerns about possible government waste, abuse, or fraud. The information received on the Hotline helps OPA assess risks in the government and determine where to focus resources.

We assure the public that all information provided to us is held in the strictest confidence.

In 2015, OPA received 35 tips:

- 6 were forwarded to the subject entity’s internal auditors or external financial auditors;
- 18 are on-going with OPA; and
- 11 were closed and/or resolved.

Of the 35 tips received, 13 were Hotline tips and 22 were citizens concerns.

OPA takes all concerns seriously. We try to address concerns as quickly as possible; although responses may not be immediate. It is often difficult to devote time to thoroughly research, interview, and follow-up due to OPA’s limited staff resources. Further, not all the information needed to respond to a

Agencies or Programs	2015
Department of Corrections	6
Department of Labor	6
Department of Public Works	2
Guam Mass Transit Authority	2
Guam Police Department	2
Guam Economic Development Authority	2
Guam International Airport Authority	1
Department of Education	1
Guam Power Authority	1
Mayors Council of Guam	1
Guam Fire Department	1
Office of the Governor	1
Department of Parks & Recreation	1
Other Agencies and Programs	8
Total	35

hotline tip or citizens’ concern is provided. For a concern or hotline tip to be considered, we suggest that the submission include as much details to answer the following: who, what, where, when, and how. With limited information, OPA is unable to effectively respond.



OPA received a total of 1,339 hotline tips since the establishment of the OPA Hotline in 2001. The number of hotline tips received ranged from a high of 177 tips in 2004 to a low of 23 tips in 2012. Refer to Appendix 5 for more details.

Anyone who wishes to submit a hotline tip or express a concern may do so by:

- Calling the OPA Hotline at 47AUDIT (472-8348);
- Faxing sufficient and relevant information to 472-7951;
- Visiting the OPA website at www.opaguam.org; or
- Contacting any of the OPA staff by

HOTLINE/CITIZEN CONCERN REPORT FORM

Email Address

Agency *

Information reported *



Staff Qualifications

The Public Auditor supports personal and professional development and encourages her staff to strive for nationally recognized certifications.

As of December 31, 2015, OPA had 13 full-time staff consisting of:

- Public Auditor;
- Deputy Public Auditor;
- Two Audit Supervisors;
- Eight Staff Auditors; and
- Administrative Officer.

Refer to Appendix 6 for OPA's Organizational Chart.

The average years of experience amongst management level staff is 11 years and other audit staff average under 3 years. With the constant turnover of staff, the five Auditor I's average experience at OPA is just a little over 1 year, while the three Auditor II's average experience is about 5 years.

OPA's audit staff have the following certifications and degrees, some staff with two or more:

- Three Certified Public Accountants (CPA);
- Two Certified Internal Auditors (CIA);
- Four Certified Government Financial Managers (CGFM);
- Four Certified Government Auditing Professionals (CGAP);
- Two Chartered Global Management Accountants (CGMA);
- One Master's in Business Administra-

tion; and

- All OPA staff have a Bachelor's Degree.

Certification Pay

OPA thanks Senator Dennis Rodriguez and the 33rd Guam Legislature for the passage of P.L. 33-18. This law allows a 15% increase in base pay for CPAs and a 10% increase in base pay for CGFMs, CFEs, and CIAs within OPA, UOG, GDOE, and the line agencies effective October 1, 2015.

DOA recently implemented the incentive pay for the Public Auditor, Deputy Public Auditor, and the Special Assistant, each of whom received a 15% increase in base pay for their

CPA designation. The Executive Secretary also received a 10% increase in her base pay for her CGFM designation.

We encourage other OPA staff to work towards attaining their professional certifications in order to also receive the

certification pay.

As of 2015, one staff is just one examination away from attaining the CGFM designation. Other staff have also begun to pursue the CPA and CFE certifications.

Staff Development

The U.S. Government Accountability Office's 2011 Government Auditing Standards require auditors to maintain professional competence and complete 80 hours of Continuing Professional Education (CPE) every two years, of which 24 CPE hours must be related to government auditing or government environment. Title 5 G.C.A. §20304 also requires CPE hours for all government



November 2015 Training with Graduate School Instructor Betsy Cohn, as well as GWA and GDOE Internal Audit staff.



of Guam auditors and accountants.

The Public Auditor supports continuing professional development as the means to comply with the highest standards of the auditing profession. To this end, she has made every effort to secure training opportunities for all staff. OPA auditors averaged 78 CPE hours in 2015, which was largely funded by the Department of Interior's Office of Insular Affairs (DOI-OIA) Training Grant.

DOI-OIA Training Grant

OPA's training grant of \$76K was approved in March 2015 by DOI OIA's Technical Assistance Division. The training grant's primary purpose has been to enhance the staff's competency by sending auditors to the DOI-OIG internship program, funding local and certain off-island training seminars and conferences, and purchasing various certification review materials.

We want to again thank DOI-OIA for their continued support by providing similar technical assistance grants to Guam and other APIPA members.

DOI-OIG Internship Program

Since 2005, OPA sent several of its staff to intern at DOI-OIG regional offices in Albuquerque, NM; Denver, CO; Sacramento, CA; and the Recovery Oversight Office in Herndon, Virginia. There was a temporary cessa-



2015 Internship Program Recognition. From L-R: Auditor Ashley Gaerlan, Deputy Public Auditor Yukari Hechanova, Intern Ira Palero, and Public Auditor Doris Flores Brooks.

tion of the internship program, but it is scheduled to restart in 2016.

Conferences and Trainings

In 2015, the OPA staff attended several trainings sponsored by the Association of Government Accountants (AGA), PASAI, APIPA, Graduate School, Association of Local Government Auditors, Association of Certified Fraud Examiners, and other relevant trainings.

Professional Achievements

10 Years of Dedicated Service

OPA Audit Supervisor Llewelyn Terlaje was recognized in 2015 for 10 years of outstanding and dedicated service.



10 Year Luncheon Celebration. Sitting L-R: Steve Terlaje, Llewelyn Terlaje, Mr. Restuvog. Standing L-R: Michele Brillante, Ashley Gaerlan, Rodalyn Gerardo, Yukari Hechanova, Doris Flores Brooks, Clariza Roque, Travis Carbon, and Thyrsa Bagana.

Llewelyn Terlaje holds a Bachelor's degree in Accounting from UOG. She started as a UOG Accounting Intern in 2003 and joined OPA in November 2004 as a part-time auditor. She then converted to a full-time auditor in January 2005. She is a CGAP and CGFM.

UOG Internship Program

In 2015, OPA continued its partnership with the UOG Accounting Internship Program. During their OPA internship, Danica Flores, Ira Marie Palero, and Marlene Kafoto completed 150 hours and were exposed to aspects of governmental auditing. The three



interns conducted research, prepared and completed work papers, and observed financial audit meetings and procurement appeals.

Executive Leadership Development Program (ELDP)

OPA Audit Supervisor Llewelyn Terlaje



Llewelyn Terlaje graduated from ELDP in June 2015.

graduated from the ELDP in June 2015. She was selected as one of 22 participants across the Pacific. The ELDP was established to assist the insular areas with developing and retaining qualified and skilled staff that have the potential to become future leaders of their

respective governments. The ELDP serves the insular areas of the Marshall Islands, the Federated States of Micronesia, the Republic of Palau, Guam, the Commonwealth of the Northern Mariana Islands, and American Samoa.

As part of the program, participants met four times over the course of one year to develop skills in leadership, management, and government finance.

Aside from course participation, requirements include the completion of a Leadership Effectiveness Inventory self-evaluation, the identification and fostering of in-country mentoring relationship, the identification and completion of developmental assignments focusing on real-world issues within the ELDP Participant’s organization, the completion of reading and writing assignments, and identification and completion of a major project within the ELDP Participant’s home government.

AICPA Leadership Academy

Special Assistant Rodalyn Gerardo was se-

lected as one of 38 young CPAs to attend the American Institute of Certified Public Accountants’ (AICPA) Leadership Academy in Chapel Hill, NC in October 2015. Rodalyn joined an exclusive group of rising stars in the accounting profession to learn strategic planning techniques and develop personal success skills for handling complex management challenges.

Leadership Academy participants, all under age 36, discussed pressing issues facing CPAs and the accounting profession with some of the profession’s most influential leaders, including AICPA Chair Tommye Barie, CPA, CGMA, and Barry Melancon, CPA, CGMA, the Institute’s president and CEO. Rodalyn was the first from OPA and Guam to attend the Leadership Academy.



Rodalyn Gerardo graduated from the AICPA Leadership Academy in October 2015.

Who’s Who in GovGuam: 40 Years and Under

Audit Supervisors Rodalyn Gerardo and Llewelyn Terlaje were featured in the Association of Government Accountant’s (AGA) “Who’s Who in the Government of Guam: 40 Years and Under” publication. The publication was a special project to commemorate the AGA Guam Chapter’s 45th anniversary as well as to highlight some of the best and brightest GovGuam employees as part of AGA’s vision of “Advancing Government Accountability.”



Llewelyn Terlaje and Rodalyn Gerardo pictured with Public Auditor Doris Flores Brooks at AGA's September 2015 General Membership Meeting.

The honorees were selected based on the following criteria:

- A current, full time GovGuam employee who is under 40 years of age,
- Demonstrates the skills to be an outstanding leader, and
- Has shown commitment to improving government operations.

operations.

Each honoree was identified by GovGuam senior management, elected and appointed officials, managers, supervisors, and their peers as having the drive and dedication to advance government accountability on our island.

Staffing Level Challenges

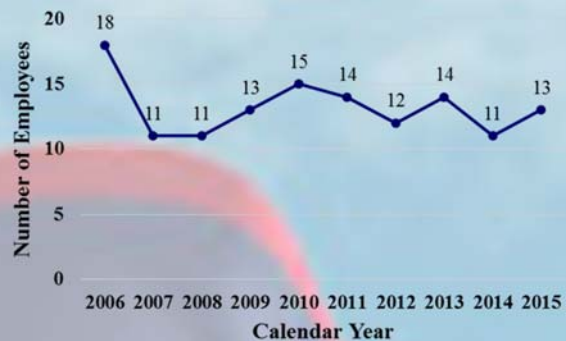
OPA's highest staff complement was 18 full-time staff in 2006 when OPA staff were in the unclassified service. As of December 2015, OPA had 13 full-time staff comprised of 10 auditors, an Administrative Officer, a Deputy Public Auditor, and the Public Auditor. Of the 10 auditors, 8 are recent hires averaging less than three years of OPA service. The two senior auditors average 11 years of OPA service, leaving an eight-year audit experience gap between the junior and senior auditors.

Between 2011 and 2015, OPA lost 14 full-time staff consisting of:

- 4 Administrative Officers,
- 2 Management Analyst III,
- 3 Auditor III's,
- 1 Audit Supervisor,
- 1 Auditor II, and

- 3 Auditor I's.

The Auditor III's and Audit Supervisor had an average of 12 years of audit experience ranging from 8 to 20 years.



It has been difficult for OPA to retain staff because of the inability to offer attractive salaries. Most staff have resigned to accept higher salaries from GovGuam autonomous agencies, which fall within the realm of OPA's oversight.

The Competitive Wage Act of 2014 provided a slight increase in pay, but not enough to compete with these autonomous agencies, which have implemented independent pay plans for several years now.

Under DOA HR, OPA does not have hiring flexibility like autonomous agencies and the elected Attorney General. Currently, OPA has 8 vacancies and recruitment difficulties continue for two reasons:

1. Inadequate compensation package; and
2. DOA's bureaucratic and lengthy hiring process.

OPA Compensation Study

In order to retain qualified staff, OPA has requested the Legislature approve its compensation study. We estimated the first year implementation would cost less than \$100K if the study was approved for FY 2016.



The compensation study was submitted to the Governor, Legislature, and DOA. However, as of December 2015, no bill has been drafted or introduced to approve and implement this study.

Public Outreach & Community Service

Increasing public awareness, improving government efficiency and effectiveness, and promoting better understanding of OPA’s mission, work, and impact are important aspects of our Strategic Plan. We strive to build good relations with those charged with governance.

OPA staff participated in various community and outreach efforts such as the Kusinan Kamalen Karidat, Paseo Plaza Cleanup, and St. Dominic’s Senior Home Care Donations.

In February 2015, Audit Supervisor Rodalyn Gerardo delivered a presentation on OPA’s audit



Paseo Plaza Clean-Up in July 2015.

In November 2015, in the spirit of Thanksgiving and the Holiday Season, OPA staff collected various necessities for St. Dominic’s Senior Home Care, which provides basic care to our eldest members of our community, our manamkos.



Kusinan Kamalen Karidat in March 2015.

process at the Guam Community College’s Accounting Conference for Accounting and Business students.

In March 2015, OPA fed the homeless at the Kusinan Kamalen Karidat in Hagatna.

In July 2015, equipped with rakes, trash bags, dustpans, and brooms, OPA management and staff picked up trash at the Paseo Plaza. OPA staff not only ensure accountability in our government, but also care for Guam’s environment.



Donation made to the St. Dominic’s Senior Home Care in November 2015.

Throughout the year, the Public Auditor has accepted various speaking engagements in which she presented topics, such as OPA’s role in GovGuam, the procurement appeals process, and GovGuam’s finances.



PASAI

PASAI is the regional organization of 26 audit institutions in the Pacific. They are aligned with the goals of the Pacific Plan to achieve stronger national development through better governance. Guam has been a member of PASAI since 2005.

In February 2014, the PASAI Congress adopted a new strategic plan for the next ten years. Among the goals are: audit office independence, the public resources of all participating countries and territories are audited in a timely manner to be issued six months after the end of the fiscal year, and that government resources are to be assessed for effectiveness and efficiency to uniformly high standards with enhanced audit impacts and improved audit capacity.

PASAI Trainings & Cooperative Audits

For the past five years, PASAI has funded various trainings for several OPA staff in performance auditing and other workshops.

The OPA also participated in the development of PASAI’s Performance Audit Manual and two PASAI cooperative audits: the Solid Waste Management Audit (issued June 2010) and the Public Debt Audit (issued April 2014). OPA is currently participating in the cooperative audit on Government Procurement.

In November 2015, Public Auditor Doris Flores Brooks and Auditor Clariza Roque attended the International Organization of Supreme Audit Institutions (INTOSAI) Development Initiative (IDI)-sponsored Global Leadership Symposium in Shimla, India. INTOSAI is divided into seven regions and only a handful of SAI heads from each region were invited. The Public Auditor was grateful for the opportunity to attend, since Guam

and Samoa were the only two PASAI representatives.

Performance Measurement Framework (PMF) Lite

In late 2015, INTOSAI introduced the PMF Lite, which is a modified version of the previously issued PMF and was created with smaller audit operations in mind.

As part of OPA’s strategic plan, OPA management will review the contents of the PMF Lite version to assess the office for improvement areas to be addressed. For example, we found that OPA is not as independent as other audit offices in the Pacific primarily due to the restrictions in staff hiring and lack of staff autonomy. PASAI will begin the review in 2017.



Auditor Clariza Roque and participants of the IDI Global Leadership Symposium in November 2015.

APIPA

OPA hosted the 26th Annual Association of Pacific Islands Public Auditors (APIPA) Conference from August 3 to 7, 2015. The conference theme was “Achieving Partnerships In Public Accountability.” APIPA brought together over 300 auditors and finance officers throughout Micronesia to receive valuable continuing professional education to help improve accountability and transparency and achieve good governance.



For the past 26 years, APIPA has offered reliable and professional service to the people of Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, the Federated States of Micronesia, the Marshall Islands, Palau, the Virgin Islands, and Samoa.

APIPA is made possible by the on-going and generous support of the DOI-OIA.

The five-day conference was held at the Lotte Hotel Guam and Westin Resort Guam. The conference hosted instructors and visiting professionals from the United States and Guam and offered a wide range of ideas and courses, such as Audit, Government Finance, Grants

Management, Leadership, and other courses to help professionals support and provide extended services to their organizations.

APIPA began in January 1989 through a Memorandum of Understanding by five Pacific island nations' audit organizations. It was formed to establish an organized body to promote efficiency and accountability in the use of public resources of emerging nations



APIPA principals and other dignitaries at the APIPA Executive Meeting.



DOI-OIG representatives at APIPA.



Guam OPA staff at the 2015 APIPA Conference.



APIPA Conference attendees at the Opening Plenary session.



Technology Roadmap

OPA utilizes information technology (IT) to improve the economy, efficiency, and effectiveness of audit and procurement appeals work. Our website serves as a portal for government financial information and our hotline provides an outlet for audit requests and tips.

Procurement appeals filings are posted on the OPA website in as close to real time as possible. The audio of all procurement appeal hearings and prehearings are also posted on our website.

In 2015, we upgraded our website with new search features that will allow users access to audits and other government financial information at a click of the mouse.

We post government agencies' Citizen Centric Reports averaging over 50% of fully or partially compliant agencies.

Pursuant to P.L. 31-233, we post audio recordings of each monthly meeting of Boards and Commissions of all GovGuam agencies, public corporations, and departments.

Just as OPA tries to find ways to become more efficient, GovGuam also needs to invest in technology. Accordingly, DRT and DOA need a new and integrated Financial Management Information System. While taxpayer confidentiality is important, the accurate recording and reporting of taxes and revenues is just as essential. Therefore, there should be more online filing and collaboration between DOA and DRT.

Transition to Work Paper Automation

In FY 2013, OPA upgraded its Microsoft Office suite from 2003 to 2013, as well as its Adobe Acrobat from Adobe VI to XI.

OPA upgraded to Microsoft Office Server 2008 in FY 2012 which included a free, bundled software- Microsoft SharePoint. This web-based document management software was intended to transition OPA from manual to more paperless auditing.

However, without an IT expert on staff or contractor to devote time to SharePoint, the transition never fully materialized.

After several years of surveying other audit shops within the United States, as well as our counterparts in the Pacific through APIPA and PASAI, we found many audit organizations are moving towards automating audit processes with software for electronic work papers.

After OPA issued OPA-RFP-14-01 for audit management software solutions and support services in December 2014, TeamMate was the selected software.





TeamMate Training for OPA staff in September 2015.

In September 2015, a TeamMate representative conducted training with OPA staff prior to the office going live with its newly implemented audit management software.

The Government of Guam Submission of Citizen Centric Reports for FY 2014 and FY 2013 (OPA Report No. 15-08) was completed using TeamMate and released in December 2015.

There are currently seven ongoing performance audits and we are tracking all of the FY 2015 financial audits on TeamMate.

We initially procured 13 TeamMate licenses. With a complement of 14 staff and room to fill 7 vacancies, OPA is requesting funding for additional licenses and for the annual maintenance costs as part of its FY 2017 budget request.

DOI-OIG have been using TeamMate within the last couple years. Several PASAI members, including New Zealand, Cook Islands, Fiji, Vanuatu, Solomon Islands, and Tonga are also using TeamMate.



OPA Spirit Week



Photo from one of the many procurement appeal hearings conducted in 2015.



In celebration of a personal milestone for Auditor II Thyrsa Bagana.



APIPA Donates \$1,000 to the American Red Cross for Saipan, CNMI relief efforts due to Typhoon Soudelor in August 2015.



Office of Public Accountability
Government of Guam
Statement of Net Position
As of September 30, 2015

	9/30/2015	9/30/2014
<u>ASSETS</u>		
Cash and cash equivalents	\$ 446,122	\$ 432,826
Receivables, net:		
Federal Agencies	7,024	18,700
Federal Receiver	15,000	20,000
Travel Due from OPA Staff	2,988	-
Due from DOA Operations	20,741	-
NASACT	2,000	-
Total Assets	\$ 493,875	\$ 471,526
<u>LIABILITIES AND FUND BALANCES (DEFICIT)</u>		
Payable- Other	41,830	15,040
Total Liabilities	41,830	15,040
 Fund Balance	 452,045	 456,487
Total Liabilities and Fund Balance (Deficit)	\$ 493,875	\$ 471,527

Footnotes:

		FY 2015	FY 2014
1,3	Personnel Svcs	\$ 222,108	\$ 118,819
	Operations	20,741	-
	BBMR Reserve	-	-
	Appropriation Balance:	\$ 242,849 ¹	\$ 118,819 ³
2,4	Accrued Sick Leave	\$ 55,590	38,611
	Accrued Annual Leave	65,840	30,395
		\$ 121,429 ²	\$ 69,006 ⁴



Office of the Public Accountability
 Government of Guam
 Statement of Revenues, Expenditures,
 and Changes in Fund Balance
 For the Twelve Months Ending September 30, 2015

	<u>10/1/14-9/30/2015</u>	<u>10/1/13-9/30/2014</u>
Revenues:		
Federal Grants & Other Reimbursements	\$ 7,727	\$ 42,343
Interest Income	3,052	3,432
Other Income	-	2,802
Total revenues	<u>10,779</u>	<u>48,577</u>
Expenditures by Object:		
Salaries	\$ 641,737	\$ 625,956
Benefits	231,189	228,878
Travel	14,501	18,301
Contractual services	162,456	171,391
Rent	107,723	107,723
Supplies	5,994	4,511
Equipment & Furniture Expensed	81,416	17,191
Utilities	1,025	2,879
Communications	1,889	-
Miscellaneous	26,494	61,463
Total expenditures	<u>1,274,424</u>	<u>1,238,294</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures	<u>(1,263,645)</u>	<u>(1,189,717)</u>
Other financing sources (uses):		
Transfers In - appropriation received to date	1,259,204 ¹	1,176,832
Net change in fund balance	(4,441)	(12,885)
Fund balance at beginning of year	456,487	469,371
Fund balance at end of period	<u>\$ 452,046</u>	<u>\$ 456,486</u>

Footnotes:

^{1, 2} Transfers In from DOA:		
Personnel Svcs - Salaries & Benefits	\$ 872,926	\$ 854,873
Operations	386,278	321,959
Total Transfers In:	<u>\$ 1,259,204</u> ¹	<u>\$ 1,176,832</u>

Appendix 2: FY 2014 Financial Audits Summary



#	Auditee	Issue Date	Financial Statements Opinion	Report on Internal Control & Compliance				A-133 Single Audit Opinion				Total Questioned Costs	Total Federal Award Expenditures	Management Letter Comments Over Financial Reporting
				# of Material Weaknesses	# of Significant Deficiencies	# of Noncompliance Findings	Total Financial Reporting Compliance Findings	A-133 Single Audit Opinion	# of Material Weaknesses	# of Significant Deficiencies	Total # of Single Audits Compliance Findings			
1	CLTC	07/13/15	Unmodified	5	0	0	5	N/A	N/A	N/A	5	\$ -	0	
2	DCA	06/09/15	Unmodified	0	4	0	4	N/A	N/A	N/A	4	\$ -	4	
3	GALC	06/30/15	Unmodified	2	0	0	2	N/A	N/A	N/A	2	\$ -	1	
4	GCC	03/11/15	Unmodified	0	0	0	0	Unmodified	0	0	0	\$ 16,771,234	0	
5	GDOE	05/06/15	Unmodified	1	1	0	2	Unmodified	0	0	2	\$ 62,524,515	5	
6	GEDA	03/31/15	Unmodified	0	0	0	0	N/A	N/A	N/A	0	\$ -	2	
7	GGRF	03/04/15	Unmodified	0	0	0	0	N/A	N/A	N/A	0	\$ -	0	
8	GHC	02/15/15	Unmodified	0	0	0	0	N/A	N/A	N/A	0	\$ -	3	
9	GHURA	06/11/15	Unmodified	0	0	0	0	Qualified	3	3	6	\$ 43,051,360	4	
10	GIAA	01/30/15	Unmodified	0	1	0	1	Unmodified	0	0	1	\$ 13,607,186	5	
11	GMHA	06/29/15	Unmodified	0	1	0	1	Qualified	1	1	2	\$ 224,477	7	
12	GOVGUAM	06/30/15	Unmodified	1	3	0	4	Qualified	6	1	7	\$ 46,293	18	
13	GPA	04/01/15	Unmodified	0	1	1	2	Unmodified	0	0	2	\$ -	12	
14	GPT	03/02/15	Unmodified	1	0	0	1	N/A	N/A	N/A	1	\$ -	1	
15	GVB	02/01/15	Unmodified	0	0	0	0	N/A	N/A	N/A	0	\$ -	0	
16	GWA	06/29/15	Unmodified	0	0	0	0	Unmodified	0	0	0	\$ 3,559,505	0	
17	KGTF (PBS Guam)	02/28/15	Unmodified	0	0	0	0	N/A	N/A	N/A	0	\$ -	3	
18	MCOG	9/16/2015	Modified	0	0	2	2	N/A	N/A	N/A	2	\$ -	2	
19	PAG	02/22/15	Unmodified	0	0	0	0	Unmodified	0	0	0	\$ 18,112,818	8	
20	SWOF	06/24/15	Unmodified	0	0	2	2	N/A	N/A	N/A	2	\$ -	5	
21	TAF	03/31/15	Unmodified	0	0	0	0	N/A	N/A	N/A	0	\$ -	4	
22	GHF	04/03/15	Unmodified	0	0	1	1	N/A	N/A	N/A	1	\$ -	3	
23	UOG	03/29/15	Unmodified	0	0	0	0	Unmodified	0	1	1	\$ 33,153,777	5	
Totals				10	11	10	28	Totals Since 2001			43	\$ 270,770	92	
Financial Audits Since 2001				293	Totals Since 2001			1964	Totals Since 2001			\$ 64,138,898	790	

* Finding 2014-001 is a finding in both the GovGuam FY 2014 Financial Audit and the GovGuam FY 2014 A-133 Single Audit



APPEAL NO: OPA-PA-15-001	Purchasing Agency: GIAA	Appellant: DFS Guam L. P.
Appeal Relative To: Specialty Retail Concession		Appeal Value: \$15.4M
Procurement Issue: Conflict of Interest	Dismissal: MOVED TO SUPERIOR COURT	
<ul style="list-style-type: none"> • DFS alleges improper conduct on the part of GIAA management in the procurement process. 	<ul style="list-style-type: none"> • The decision was by Order of Recusal. • Case moved to the Superior Court of Guam. 	
Appeal Filed: January 21, 2015	Appeal Closed: January 23, 2015	Appeal Duration: 2 days

APPEAL NO: OPA-PA-15-002	Purchasing Agency: GIAA	Appellant: DFS Guam L. P.
Appeal Relative To: Specialty Retail Concession		Appeal Value:
Procurement Issue: Conflict of Interest	Dismissal: MOVED TO SUPERIOR COURT	
<ul style="list-style-type: none"> • This appeal is related to 15-001, as DFS alleges improper conduct on the part of GIAA management in the procurement process. 	<ul style="list-style-type: none"> • The decision was by Order of Recusal. • Case moved to the Superior Court of Guam. 	
Appeal Filed: February 20, 2015	Appeal Closed: February 24, 2015	Appeal Duration: 4 days

APPEAL NO: OPA-PA-15-003	Purchasing Agency: GSA	Appellant: Pacific Data Systems, Inc.
Appeal Relative To: Service for and Installation of IGDark Fiber		Appeal Value: \$9K
Procurement Issue: Conflict with Settlement Agreement	Decision: UPHeld IN PART AND DENIED IN PART	
<ul style="list-style-type: none"> • PDS argued that a conflict exists with the RFQ service term language used by GSA with a previous settlement agreement made with PDS related to the same services. 	<ul style="list-style-type: none"> • OPA found that the settlement agreement between GSA and PDS concerning GSA-IFB-064-011 does not apply to the RFQ because the RFQ was soliciting for dark fiber services and not data services. • In addition, the RFQ specifications fail to clearly describe the services being solicited. 	
Appeal Filed: March 25, 2015	Appeal Closed: June 22, 2015	Appeal Duration: 89 days

APPEAL NO: OPA-PA-15-004	Purchasing Agency: GSA	Appellant: G4S Secure Solutions (Guam), Inc.
Appeal Relative To: DPHSS Security Guard Services		Appeal Value: \$98K
Procurement Issue: Non-conformance to IFB requirements	Decision: UPHeld IN PART AND DENIED IN PART	
<ul style="list-style-type: none"> • G4S argued that GSA knowingly awarded an earlier bid to G4S that contained a mistake, being that the unit price and extended amount was based on one unit or location (\$98K per year) instead of the three units (total of \$294K per year) and that it should be allowed to correct the error in its bid submission. 	<p>OPA found that:</p> <ul style="list-style-type: none"> • G4S cannot correct the error on its bid. • G4S may withdraw its low bid. • OPA also found that G4S is not required to perform services for \$98K. 	
Appeal Filed: April 03, 2015	Appeal Closed: May 29, 2015	Appeal Duration: 56 days

APPEAL NO: OPA-PA-15-005	Purchasing Agency: GPA	Appellant: Pacific Data Systems, Inc.
Appeal Relative To: Voice and Data Services		Appeal Value: \$323K
Procurement Issue: No protest decision	Dismissal: NO PROTEST DECISION	
<ul style="list-style-type: none"> • PDS submitted a bid to supply GPA with voice and data services. • PDS protested to GPA but did not receive any response. 	<ul style="list-style-type: none"> • GPA failed to produce a decision on PDS' November 24, 2014 protest, and was ordered to do so by May 12, 2015. 	
Appeal Filed: April 07, 2015	Appeal Closed: April 30, 2015	Appeal Duration: 23 days



APPEAL NO: OPA-PA-15-006	Purchasing Agency: GPA	Appellant: IP&E Holdings, LLC
Appeal Relative To: Supply of Diesel Fuel Oil No. 2, Automotive Gasoline, and Regular Unleaded Gasoline		Appeal Value: \$ 922K
Procurement Issue: Non-conformance to IFB requirements <ul style="list-style-type: none"> • IP&E argued that the bid submitted by Mobil was non-responsive to the IFB for failure to include information on the required insurance policies. 	Decision: UPHeld IN PART AND DENIED IN PART OPA found that: <ul style="list-style-type: none"> • The IFB required the contractors to provide GPA copies of its insurance policies. • The IFB requirement that the bidders submit insurance policies with their bids violates procurement policy. • GPA must either cancel or revise the IFB. 	
Appeal Filed: April 29, 2015	Appeal Closed: September 18, 2015	Appeal Duration: 142 days

APPEAL NO: OPA-PA-15-007	Purchasing Agency: GPA	Appellant: Pacific Data Systems, Inc.
Appeal Relative To: Voice and Data Services		Appeal Value: \$323K
Procurement Issue: Non-conformance to IFB requirements <ul style="list-style-type: none"> • PDS argued that GPA failed to do a proper evaluation based on the allegation that DOCOMO was allowed to verbally make changes to its written bid. 	Decision: DENIED OPA found that: <ul style="list-style-type: none"> • GPA accepted DOCOMO's bid unconditionally and did not correct or alter it at the bid opening. • GPA's Evaluation Committee did not correct or alter DOCOMO's bid during the IFB's bid evaluation period. • GPA correctly determined that DOCOMO submitted the lowest bids. 	
Appeal Filed: May 29, 2015	Appeal Closed: September 21, 2015	Appeal Duration: 115 days

APPEAL NO: OPA-PA-15-008	Purchasing Agency: GSWA	Appellant: Maeda Pacific Corporation
Appeal Relative To: Contract for Harmon Residential Transfer Station		Appeal Value: \$2.4M
Procurement Issue: Breach of Contract <ul style="list-style-type: none"> • Maeda Pacific Corporation argued that GSWA contract for Harmon Residential Transfer Station liquidated damages clause is unenforceable. 	Dismissal: LACK OF JURISDICTION <ul style="list-style-type: none"> • OPA dismissed this appeal due to the fact that the Public Auditor shall not have jurisdiction over disputes having to do with money owed to or by the Government of Guam. 	
Appeal Filed: August 17, 2015	Appeal Closed: October 09, 2015	Appeal Duration: 53 days

APPEAL NO: OPA-PA-15-009	Purchasing Agency: DPW	Appellant: Korando Corporation
Appeal Relative To: Construction of Bile/Pigua Bridge Replacement Project		Appeal Value: \$3.6M
Procurement Issue: Breach of Contract <ul style="list-style-type: none"> • Korando Corporation argued that DPW's decision to terminate the existing contract to construct Bile/Pigua Bridge Replacement on the grounds that Korando caused the delay in the prosecution of work was incorrect. Instead, Korando argued that Stanley Consultants, Inc., DPW's construction manager on the current project, was the cause of the delay in the prosecution of work. 	Dismissal: STIPULATION AND ORDER <ul style="list-style-type: none"> • After 4 full days of hearings and testimonies, a Stipulated Agreement was reached by all the parties. • DPW rescinds the termination of the Korando contract, and that Stanley Consultants, Inc. would not be the construction manager on the project. • Korando agrees to complete the project for a full 450 days. 	
Appeal Filed: September 08, 2015	Appeal Closed: December 16, 2015	Appeal Duration: 99 days



APPEAL NO: OPA-PA-15-010	Purchasing Agency: GSA	Appellant: Guam Pacific Enterprise, Inc. Appeal Value: \$23K
Appeal Relative To: Filing Cabinet, Four Drawer; Fireproof		
Procurement Issue: Non-conformance to IFB requirement	Decision: DENIED	
<ul style="list-style-type: none"> GPE argued that they should be awarded the bid for Four Drawer, Fire-proof Filing Cabinets because they were the lowest bidder. GSA rejected GPE because they did not meet the delivery requirement. 	<ul style="list-style-type: none"> OPA found that GPE was not the lowest responsible bidder and it did not meet the IFB 30-day delivery requirement. Should Sunleader, the winning bidder, fail to meet the IFB deliver requirements, GSA and GPD should assess liquidated damages, or pursue other remedies. 	
Appeal Filed: September 17, 2015	Appeal Closed: December 23, 2015	Appeal Duration: 97 days
APPEAL NO: OPA-PA-15-011	Purchasing Agency: GSA	Appellants: Mid Pac Far East Appeal Value: \$295K
Appeal Relative To: Miscellaneous Items & School Bus Parts		
Procurement Issue: Non-conformance to IFB requirement	Decision: UPHHELD IN PART AND DENIED IN PART	
<ul style="list-style-type: none"> Mid Pac Far East was rejected by GSA due to insufficient bid security. MPFE argued that there was a clear mistake in the \$537 per foot unit price, which was intended at \$5.37 per foot. 	<ul style="list-style-type: none"> OPA found that MPFE is not entitled to correct its bid. GSA should not have rejected MPFE's bid for insufficient security, especially if MPFE was not the lowest responsible bidder due to the error in price for one item. 	
Appeal Filed: October 02, 2015	Appeal Closed: December 31, 2015	Appeal Duration: 90 days
APPEAL NO: OPA-PA-15-012	Purchasing Agency: GSA	Appellant: Pacific Data Systems, Inc. Appeal Value: \$119K
Appeal Relative To: Telecommunications/Network "Optical Fiber Solutions"		
Procurement Issue: Timeliness of Protest and Non-conformance to IFB requirement.	Decision: DENIED	
<ul style="list-style-type: none"> PDS argued that instead of making a proper evaluation and determination of PDS's protest as required by Guam Procurement Law, GSA instead denied the protest as untimely. 	<ul style="list-style-type: none"> Although OPA found PDS's protest was timely, PDS's appeal was denied because PDS failed to establish that G4S's bid did not comply with the IFB experience requirement. 	
Appeal Filed: October 05, 2015	Appeal Closed: January 13, 2016	Appeal Duration: 100 days
APPEAL NO: OPA-PA-15-013	Purchasing Agency: GPA	Appellant: IP&E Holdings, LLC Appeal Value: \$922K
Appeal Relative To: Supply of Diesel Fuel No.2 & Automotive Gasoline (Regular Unleaded)		
Procurement Issue: Non-conformance to the IFB requirement	Decision: UPHHELD	
<ul style="list-style-type: none"> IPE argued that once GPA elected to change the requirements of its bid, bid, GPA should have re-solicited bids from the existing bidders so that they may adjust their pricing for the new requirements or cancel the bid entirely and start anew. 	<ul style="list-style-type: none"> OPA found that in order to revise the IFB in compliance with 2 GAR, Div. 4, Ch. 3, §3109(i)(3), GPA must allow the bidders a reasonable time to modify their bids pursuant to 2 GAR, Div. 4, Ch. 3, §3109(k)(2). IPE is entitled to its reasonable costs incurred in connection with the IFB's solicitation and IPE's protest because there was a reasonable likelihood that IPE may have been awarded the contract as it had the second lowest bid. <p>Interested party Mobil subsequently appealed OPA's decision to the Superior Court.</p>	
Appeal Filed: November 09, 2015	Appeal Closed: January 19, 2016	Appeal Duration: 71 days



APPEAL NO: OPA-PA-15-014 and 15-017	Purchasing Agency: GSWA	Appellant: Morrico Equipment, LLC
Appeal Relative To: Rear Loader Refuse Packer Bodies		Appeal Value: \$
Procurement Issue: Non-conformance to IFB requirement	Decision: UPHELD	
<u>In OPA-PA-15-014:</u>	OPA found that:	
<ul style="list-style-type: none"> • Morrico argued that its bid could not have been rejected for failure to meet the 90-day delivery specification without otherwise complying with 5 GCA §5010. • GSWA denied Morrico's protest, explaining that it was untimely and that it was moot since GSWA was cancelling the IFB. 	<ul style="list-style-type: none"> • GSWA's rejection of Morrico's lower price bid based on the failure to meet the delivery time specification of the 1st IFB violates 5 GCA § 5010. • GSWA's cancellation of the 1st IFB violates 5 GCA § 5425(g), violating any further action on the solicitation. • GSWA's reissuance of the solicitation in the form of the 2nd IFB violates 5 GCA § 5425(g), voiding any further action on the solicitation. • GSWA's delivery time specification in the 2nd IFB unnecessarily restricts competition in violation of 5 GCA § 5268(a). 	
<u>In OPA-PA-15-017:</u>	GSWA subsequently appealed OPA's decision to the Superior Court.	
<ul style="list-style-type: none"> • Morrico appealed GSWA's denial of its protest of cancellation of the first IFB during a stay of procurement, and argued that GSWA's cancellation of the 1st IFB violated 5 GCA §5425(g). • Morrico filed a protest with respect to GSWA's cancellation of the IFB. 		
These appeals are consolidated with OPA-PA-16-001.		
Appeals Filed: 15-014 - Dec. 07, 2015 15-017 - Dec. 24, 2015	Appeal Closed: April 22, 2016	Appeal Duration: 137 and 120 days

APPEAL NO: OPA-PA-15-015	Purchasing Agency: GSA	Appellant: Triple J Motors
Appeal Relative To: Sports Utility Vehicle 5-Passenger		Appeal Value: \$82K
Procurement Issue: Non-conformance to IFB requirements	Dismissal: STIPULATION AND ORDER	
<ul style="list-style-type: none"> • Triple J argued that Cars Plus' bid was not responsive, alleging that Cars Plus' bid did not meet the rear prisoner transport seat requirements delineated in the bid specifications, and that the bid should be rejected. • Triple J sought a determination that had it not been for Cars Plus having a lower bid price, Triple J would have been the lowest responsible and responsive bidder, and that Triple J is entitled to receive the award under this IFB. 	<ul style="list-style-type: none"> • A Stipulated Agreement was reached between the parties in February 2016, in which GSA agreed to award one vehicle to Triple J at its bid price of \$59K and three vehicles to Cars Plus at its bid price of \$50K. 	
Appeal Filed: December 09, 2015	Appeal Closed: February 25, 2016	Appeal Duration: 78 days

APPEAL NO: OPA-PA-15-016	Purchasing Agency: GEDA/CLTC	Appellant: Purestone, LLC
Appeal Relative To: Lajuna Point Residential Community		Appeal Value:
Procurement Issue: Good Faith Negotiations and Cancellation	Dismissed: LACK OF JURISDICTION	
<ul style="list-style-type: none"> • GEDA/CLTC informed Purestone that Bill 175-33, CLTC's commercial rules and regulations, voids RFP 14-002. • Purestone argued that Bill 175-33 does not void the RFP and has the right to move forward with the contract. 	<ul style="list-style-type: none"> • OPA dismissed the appeal for lack of jurisdiction because: (1) no protest filed by Appellant; and (2) no protest decision was issued by GEDA. • GEDA was directed to issue a notice of cancellation to Purestone in order to trigger the time by which Purestone would be required to file a protest. 	
Appeal Filed: December 18, 2015	Appeal Closed: January 19, 2016	Appeal Duration: 32 days

Appendix 4: Website in Review



<p>Chamorro Land Trust Commission (CLTC)'s FY 2013 Financial Audit</p> <p>Date: 12:00, Sunday, January 04, 2015 Agency: Chamorro Land Trust Commission Category: Financial Audit</p> <p>The Office of Public Accountability has released the Chamorro Land Trust Commission (CLTC)'s FY 2013 Financial Statements and Letter to Those Charged with Governance.</p> <p>View Details</p>	<p>Guam Visitors Bureau's (GVB) FY 2014 Financial Audit</p> <p>Date: 12:00, Sunday, February 01, 2015 Agency: Guam Visitor's Bureau Category: Financial Audit</p> <p>The Office of Public Accountability has released the Guam Visitors Bureau's GVB FY 2014 Financial Statements, Report on Compliance and Internal Controls, and Letter to Those Charged with Governance.</p> <p>View Details</p>
<p>Guam Ancestral Lands Commission (GALC)'s FY 2013 Financial Audit</p> <p>Date: 00:00, Wednesday, January 07, 2015 Agency: Guam Ancestral Lands Commission Category: Financial Audit</p> <p>The Office of Public Accountability has released the Guam Ancestral Lands Commission (GALC)'s FY 2013 Financial Statements and Letter to Those Charged with Governance.</p> <p>View Details</p>	<p>OPA has released the Guam Housing Corporation (GHC) FY 2014 Financial Audit.</p> <p>Date: 12:00, Sunday, February 15, 2015 Agency: Guam Housing Corporation Category: Financial Audit</p> <p>The Office of Public Accountability has released the Guam Housing Corporation (GHC) FY 2014 Financial Statements, Report on Compliance and Internal Controls, Management Letter, and Letter to Those Charged with Governance.</p> <p>View Details</p>
<p>Guam International Airport Authority's (GIAA) FY 2014 Financial Audit</p> <p>Date: 00:00, Friday, January 30, 2015 Agency: Guam International Airport Authority Category: Financial Audit</p> <p>The Office of Public Accountability has released the Guam International Airport Authority's FY 2014 Financial Statements, Report on Compliance and Internal Controls, Management Letter, and Letter to Those Charged with Governance.</p> <p>View Details</p>	<p>Decision for OPA-PA-14-010, regarding the appeal of Morricon Equipment, LLC, concerning the Guam Solid Waste Authority relative to refuse collection trucks</p> <p>Date: 08:00, Friday, February 20, 2015 Agency: Guam Solid Waste Authority Category: Procurement Appeal</p> <p>The Office of Public Accountability has released the Decision for OPA-PA-14-010, regarding the appeal of Morricon Equipment LLC concerning the Guam Solid Waste Authority relative to refuse collection trucks.</p> <p>View Details</p>

Appendix 4: Website in Review



<p>OPA has released Guam Community College (GCC)'s FY 2014 Financial Audit</p> <p>Date: 09/15, Wednesday, March 11, 2015 Agency: Guam Community College Category: Financial Audit</p> <p>The Office of Public Accountability has released the Guam Community College (GCC)'s FY 2014 Financial Statements, Report on Compliance and Internal Controls, and Letter to Those Charged with Governance.</p> <p>View Details</p>	<p>OPA has released the Port Authority of Guam (PAG) FY 2014 Financial Audit.</p> <p>Date: 12/06, Sunday, February 22, 2015 Agency: Port Authority of Guam Category: Financial Audit</p> <p>The Office of Public Accountability has released the Port Authority of Guam's (PAG) Financial Statements, Report on Compliance and Internal Controls, Management Letter and Letter to Those Charged with Governance.</p> <p>View Details</p>
<p>Decision for OPA-PA-14-013, regarding the appeal of Pacific Data Systems, Inc. (PDS) concerning the Guam Power Authority multi-step bid for voice and data services.</p> <p>Date: 17/00, Wednesday, March 11, 2015 Agency: Guam Power Authority Category: Procurement Appeal</p> <p>The Office of Public Accountability has released the Decision for OPA-PA-14-013, regarding the appeal of Pacific Data Systems, Inc. (PDS) concerning the Guam Power Authority multi-step bid for voice and data services.</p> <p>View Details</p>	<p>OPA has released Guam Educational Telecommunications Corporation (PBS Guam) FY 2014 Financial Audit</p> <p>Date: 00/00, Saturday, February 28, 2015 Agency: Guam Educational Telecommunications Corporation (PBS Guam) Category: Financial Audit</p> <p>The Office of Public Accountability has released the Guam Educational Telecommunications Corporation (PBS Guam) FY 2014 Financial Statements, Report on Compliance and Internal Controls, Management Letter, and Letter to Those Charged with Governance.</p> <p>View Details</p>
<p>OPA has released University of Guam (UOG)'s FY 2014 Financial Audit</p> <p>Date: 12/00, Sunday, March 29, 2015 Agency: University of Guam Category: Financial Audit</p> <p>The Office of Public Accountability has released the University of Guam (UOG)'s FY 2014 Financial Statements, Report on Compliance and Internal Controls, Management Letter, and Letter to Those Charged with Governance.</p> <p>View Details</p>	<p>OPA has released the Guam Preservation Trust (GPT) FY 2014 Financial Audit</p> <p>Date: 00/00, Monday, March 02, 2015 Agency: Guam Preservation Trust (GPT) Category: Financial Audit</p> <p>The Office of Public Accountability has released the Guam Preservation Trust (GPT) FY 2014 Financial Statements, Report on Compliance and Internal Controls, Management Letter, and Auditor's Communication With Those Charged With Governance.</p> <p>View Details</p>
<p>OPA has released Guam Economic Development Authority (GEDA) FY 2014 Financial Audit</p> <p>Date: 10/00, Tuesday, March 31, 2015 Agency: Guam Economic Development Authority Category: Financial Audit</p> <p>The Office of Public Accountability has released the Guam Economic Development Authority (GEDA) FY 2014 Financial Statements and Compliance and Internal Controls, Management Letter, and Letter to Those Charged with Governance.</p> <p>View Details</p>	<p>OPA has released the Government of Guam Retirement Fund's (GGRF) FY 2014 Financial Audit</p> <p>Date: 00/00, Wednesday, March 04, 2015 Agency: Government of Guam Retirement Fund Category: Financial Audit</p> <p>The Office of Public Accountability has released the Government of Guam Retirement Fund's (GGRF) FY 2014 Financial Statements, Report on Compliance and Internal Controls, Management Letter, and Letter to Those Charged with Governance.</p> <p>View Details</p>







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<p>OPA has released Tourist Attraction Fund (TAF) FY 2014 Financial Audit</p> <p>Date: 00:00, Wednesday, April 01, 2015 Agency: Tourist Attraction Fund Category: Financial Audit</p> <p>The Office of Public Accountability has released the Tourist Attraction Fund (TAF) FY 2014 Financial Statements and Report on Compliance and Internal Controls, Management Letter, and Letter to Those Charged with Governance.</p> <p>View Details</p>	<p>OPA has released Guam Department of Education (GDOE)'s FY 2014 Financial Audit</p> <p>Date: 10:00, Tuesday, May 05, 2015 Agency: Guam Department of Education Category: Financial Audit</p> <p>The Office of Public Accountability has released the Guam Department of Education (GDOE)'s FY 2014 Financial Statements and Letter to Those Charged with Governance.</p> <p>View Details</p>
<p>OPA has released Guam Power Authority (GPA)'s FY 2014 Financial Audit</p> <p>Date: 10:00, Wednesday, April 01, 2015 Agency: Guam Power Authority Category: Financial Audit</p> <p>The Office of Public Accountability has released the Guam Power Authority (GPA)'s FY 2014 Financial Statements, Report on Compliance and Internal Controls, Management Letter, and Letter to Those Charged with Governance.</p> <p>View Details</p>	<p>OPA has released Guam Department of Education (GDOE)'s FY 2014 Single Audit</p> <p>Date: 00:00, Wednesday, May 06, 2015 Agency: Department of Education Category: Financial Audit</p> <p>The Office of Public Accountability has released the Guam Department of Education (GDOE)'s FY 2014 Single Audit and Management Letter.</p> <p>View Details</p>
<p>OPA has released Territorial Highway Fund (THF) FY 2014 Financial Audit</p> <p>Date: 10:00, Friday, April 03, 2015 Agency: Territorial Highway Fund Category: Financial Audit</p> <p>The Office of Public Accountability has released the Territorial Highway Fund (THF) FY 2014 Financial Statements and Report on Internal Controls Over Financial Reporting and Compliance, Management Letter, and Letter to Those Charged with Governance.</p> <p>View Details</p>	<p>OPA Report No. 15-02, Government of Guam Layon Landfill Tax Credits Program</p> <p>Date: 08:00, Sunday, May 10, 2015 Agency: Government Wide Category: Performance Audit</p> <p>The Office of Public Accountability has released OPA Report No. 15-02, Government of Guam Layon Landfill Tax Credits Program.</p> <p>View Details</p>
<p>OPA has released its Annual Report CY 2014</p> <p>Date: 12:00, Thursday, April 30, 2015 Agency: Office of Public Accountability Category: Other</p> <p>The Office of Public Accountability has released its Annual Report CY 2014.</p> <p>View Details</p>	<p>OPA Report No. 15-03, Government of Guam Special Lifetime Annuities</p> <p>Date: 10:00, Thursday, May 28, 2015 Agency: Government Wide Category: Performance Audit</p> <p>The Office of Public Accountability has released OPA Report No. 15-03, Government of Guam Special Lifetime Annuities.</p> <p>View Details</p>

Appendix 4: Website in Review



 <p>Decision for OPA-PA-15-004, regarding the appeal of G4S Secure Solutions (Guam) Inc. concerning GSA's Invitation for Bid No. GSA-012-015 (DPHSS Security Guard Services - DPHSS Northern, Central and Southern Region)</p> <p>Date: 14-06, Friday, May 29, 2015 Agency: General Services Agency Category: Procurement Appeal</p> <p>The Office of Public Accountability has reviewed the Decision for OPA-PA-15-004 regarding the appeal of G4S Secure Solutions (Guam) Inc. concerning GSA's Invitation for Bid No. GSA-012-015 (DPHSS Security Guard Services-DPHSS Northern, Central and Southern Region). Click here to view the Decision.</p> <p>View Details</p>	 <p>The Office of Public Accountability has released the Decision for OPA-PA-15-003</p> <p>Date: 18-05, Monday, June 22, 2015 Agency: General Services Agency Category: Procurement Appeal</p> <p>The Office of Public Accountability has released the Decision for OPA-PA-15-003 regarding the appeal of Pacific Data Systems, Inc. requesting General Services Agency's (GSA) Solicitor for 1-C Data Files from OPA to General Counsel and to Investigate Decision Files Forward to Office of Technology Safety.</p> <p>Click here to read the Decision.</p> <p>View Details</p>
 <p>OPA Report No. 15-04, Department of Labor Unpaid Back Wages.</p> <p>Date: 00-00, Monday, June 08, 2015 Agency: Department of Labor Category: Performance Audit</p> <p>The Office of Public Accountability has released OPA Report No. 15-04, Department of Labor Unpaid Back Wages.</p> <p>View Details</p>	 <p>OPA has released Government of Guam Solid Waste Funds (GCSWF)'s FY 2014 Financial Audit</p> <p>Date: 00-00, Thursday, June 25, 2015 Agency: Government of Guam Solid Waste Funds Category: Financial Audit</p> <p>The Office of Public Accountability has released the Government of Guam Solid Waste Funds (GCSWF)'s FY 2014 Financial Statements and Report on Compliance and Internal Controls, Management Letter, and Letter to Those Charged with Governance.</p> <p>View Details</p>
 <p>OPA has released the Department of Chamorro Affairs' (DCA) FY 2014 Financial Audit</p> <p>Date: 00-00, Tuesday, June 09, 2015 Agency: Department of Chamorro Affairs Category: Financial Audit</p> <p>The Office of Public Accountability has released the Department of Chamorro Affairs' (DCA) FY 2014 Financial Statements, Report on Compliance and Internal Controls, Management Letter, and Letter to Those Charged with Governance.</p> <p>View Details</p>	 <p>OPA has released Guam Waterworks Authority (GWA)'s FY 2014 Financial Audit</p> <p>Date: 18-00, Monday, June 29, 2015 Agency: Guam Waterworks Authority Category: Financial Audit</p> <p>The Office of Public Accountability has released the Guam Waterworks Authority (GWA)'s FY 2014 Financial Statements, Report on Internal Control and on Compliance, and Letter to Those Charged with Governance.</p> <p>View Details</p>
 <p>OPA has released the Guam Housing and Urban Renewal Authority's (GHURA) FY 2014 Financial Audit</p> <p>Date: 00-00, Thursday, June 11, 2015 Agency: Guam Housing and Urban Renewal Authority Category: Financial Audit</p> <p>The Office of Public Accountability has released the Guam Housing and Urban Renewal Authority's (GHURA) FY 2014 Financial Statements, Report on Compliance and Internal Controls, Management Letter, and Letter to Those Charged with Governance.</p> <p>View Details</p>	 <p>OPA has released Guam Memorial Hospital Authority (GMHA)'s FY 2014 Financial Audit</p> <p>Date: 18-00, Tuesday, June 16, 2015 Agency: Guam Memorial Hospital Authority Category: Financial Audit</p> <p>The Office of Public Accountability has released the Guam Memorial Hospital Authority's (GMHA) FY 2014 Financial Statements, Report on Compliance and Internal Controls, Management Letter, and Letter to Those Charged with Governance.</p> <p>View Details</p>



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 <p>OPA Report No. 15-05, Recycling Revolving Fund</p> <p>Date: 08/05, Wednesday, July 29, 2015 Agency: Guam Environmental Protection Agency Category: Performance Audit</p> <p>The Office of Public Accountability has released OPA Report No. 15-05, Recycling Revolving Fund.</p> <p>View Details</p>	 <p>OPA has released Guam Ancestral Lands Commission (GALC)'s FY 2014 Financial Audit</p> <p>Date: 10/09, Tuesday, June 30, 2015 Agency: Guam Ancestral Lands Commission Category: Financial Audit</p> <p>The Office of Public Accountability has released the Guam Ancestral Lands Commission's (GALC) FY 2014 Financial Statements and Report on Compliance and Internal Controls, Management Letter, and Letter to Those Charged with Governance.</p> <p>View Details</p>
 <p>OPA has released its FY 2014 Citizen Centric Report</p> <p>Date: 08/05, Monday, August 17, 2015 Agency: Office of Public Accountability Category: Press Release from OPA</p> <p>The Office of Public Accountability has released its FY 2014 Citizen Centric Report.</p> <p>Click the "See Details" button below to read the CCR</p> <p>View Details</p>	 <p>OPA has released the Government of Guam (GovGuam)'s FY 2014 Single Audit</p> <p>Date: 12/01, Wednesday, July 31, 2015 Agency: Government of Guam Category: Financial Audit</p> <p>The Office of Public Accountability has released the Government of Guam (GovGuam)'s Compliance Highlights, Single Audit Report, and Management Letter.</p> <p>View Details</p>
 <p>FY 2013 Guam Performer and A.J.T.E.R. Analysis</p> <p>Date: 10/01, Sunday, August 30, 2015 Agency: Government of Guam Category: Press Release from OPA</p> <p>The Office of Public Accountability is pleased to release the Performer and A.J.T.E.R. Analysis, a synopsis of the Government of Guam's financial condition as of September 30, 2015.</p> <p>Click to view the documents:</p> <ul style="list-style-type: none"> > Highlights > Performer and A.J.T.E.R. Analysis <p>View Details</p>	 <p>OPA has released the Government of Guam (GovGuam)'s FY 2014 Financial Audit</p> <p>Date: 21/01, Wednesday, July 31, 2015 Agency: Government of Guam Category: Financial Audit</p> <p>The Office of Public Accountability has released the Government of Guam (GovGuam)'s FY 2014 Financial Statements and Letter to Those Charged with Governance.</p> <p>View Details</p>
 <p>OPA has Released the Mayor's Council of Guam (MCOG)'s NAF FY 2014 Financial Audit</p> <p>Date: 08/05, Wednesday, September 16, 2015 Agency: Mayor's Council of Guam Category: Financial Audit</p> <p>The Office of Public Accountability has released the Mayor's Council of Guam (MCOG)'s NAF FY 2014 Financial Statements, Report on Compliance and Internal Controls, Management Letter, Municipalities Management Letter, and Letter to Those Charged with Governance.</p> <p>View Details</p>	 <p>OPA has released the Chamorro Land Trust Commission's FY 2014 Financial Audit</p> <p>Date: 10/01, Monday, July 13, 2015 Agency: Chamorro Land Trust Commission Category: Financial Audit</p> <p>The Office of Public Accountability has released the Chamorro Land Trust Commission's (CLTC) FY 2014 Financial Statements and Report on Compliance and Internal Controls, and Letter to Those Charged with Governance.</p> <p>View Details</p>

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 <p>The Office of Public Accountability has released the Decision for OPA-PA-15-006</p> <p>Date: 16-09, Friday, September 18, 2015 Agency: Guam Power Authority Category: Procurement Appeal</p> <p>The Office of Public Accountability has released the Decision for OPA-PA-15-006, regarding the appeal of JRS Holdings, LLC concerning Guam Power Authority's RFQ no. CPA-RFQ-055-15 for Diesel Fuel Oil No. 2 and Automotive Gasoline.</p> <p>Click here to read the Decision</p>	 <p>OPA Report No. 15-07, Guam Memorial Hospital Authority Inventory Control Over Controlled Substances</p> <p>Date: 09-08, Thursday, December 17, 2015 Agency: Guam Memorial Hospital Authority Category: Performance Audit</p> <p>The Office of Public Accountability has released OPA Report No. 15-07, Guam Memorial Hospital Authority Inventory Control Over Controlled Substances.</p>
 <p>The Office of Public Accountability has released the Decision for OPA-PA-15-007</p> <p>Date: 09-15, Monday, September 21, 2015 Agency: Guam Power Authority Category: Procurement Appeal</p> <p>The Office of Public Accountability has released the Decision for OPA-PA-15-007, regarding the appeal of Pacific Data Systems, Inc., concerning the Guam Power Authority's Multi-Step Bid (MSB) No. CPA-072-14 for Voice & Data Services.</p> <p>Click here to read the Decision</p>	 <p>The Office of Public Accountability has released the Decision for OPA-PA-15-010</p> <p>Date: 11-30, Wednesday, December 23, 2015 Agency: General Services Agency Category: Procurement Appeal</p> <p>The Office of Public Accountability has released the Decision for OPA-PA-15-010, regarding the appeal of Guam Pacific Enterprises, Inc. concerning General Services Agency Bid No. 106-15 relative to filing Cabinets, Four Drawers, and File Prop.</p> <p>Click here to read the Decision</p>
 <p>The Office of Public Accountability has released the Decision for OPA-PA-15-008</p> <p>Date: 11-09, Friday, October 09, 2015 Agency: Guam Solid Waste Authority Category: Procurement Appeal</p> <p>The Office of Public Accountability has released the Decision for OPA-PA-15-008, regarding the appeal of Mendis Pacific Corporation concerning Guam Solid Waste Authority Contract No. GSWA-12-02 relative to the Harmonic Rectifieral Transfer Station.</p> <p>Click here to read the Decision</p>	 <p>The Office of Public Accountability has released OPA Report No. 15-08, Government of Guam Submission of Citizen Centric Reports for FY 2014 and FY 2013</p> <p>Date: 09-09, Thursday, December 31, 2015 Agency: Government of Guam Category: Performance Audit</p> <p>The Office of Public Accountability has released OPA Report No. 15-08, Government of Guam Submission of Citizen Centric Reports for FY 2014 and FY 2013</p>
 <p>OPA has released OPA Report No. 15-06, Government of Guam Tax Credit Programs</p> <p>Date: 09-09, Thursday, October 29, 2015 Agency: Government Wide Category: Performance Audit</p> <p>The Office of Public Accountability has released OPA Report No. 15-06, Government of Guam Tax Credit Programs.</p>	 <p>The Office of Public Accountability has released the Decision for OPA-PA-15-011</p> <p>Date: 15-09, Thursday, December 31, 2015 Agency: General Services Agency Category: Procurement Appeal</p> <p>The Office of Public Accountability has released the Decision for OPA-PA-15-011, regarding the appeal of Mid Pacific East concerning the General Services Agency's RFQ no. GSA-091-015 for "Miscellaneous Items & School Bus Parts."</p> <p>Click here to read the Decision</p>

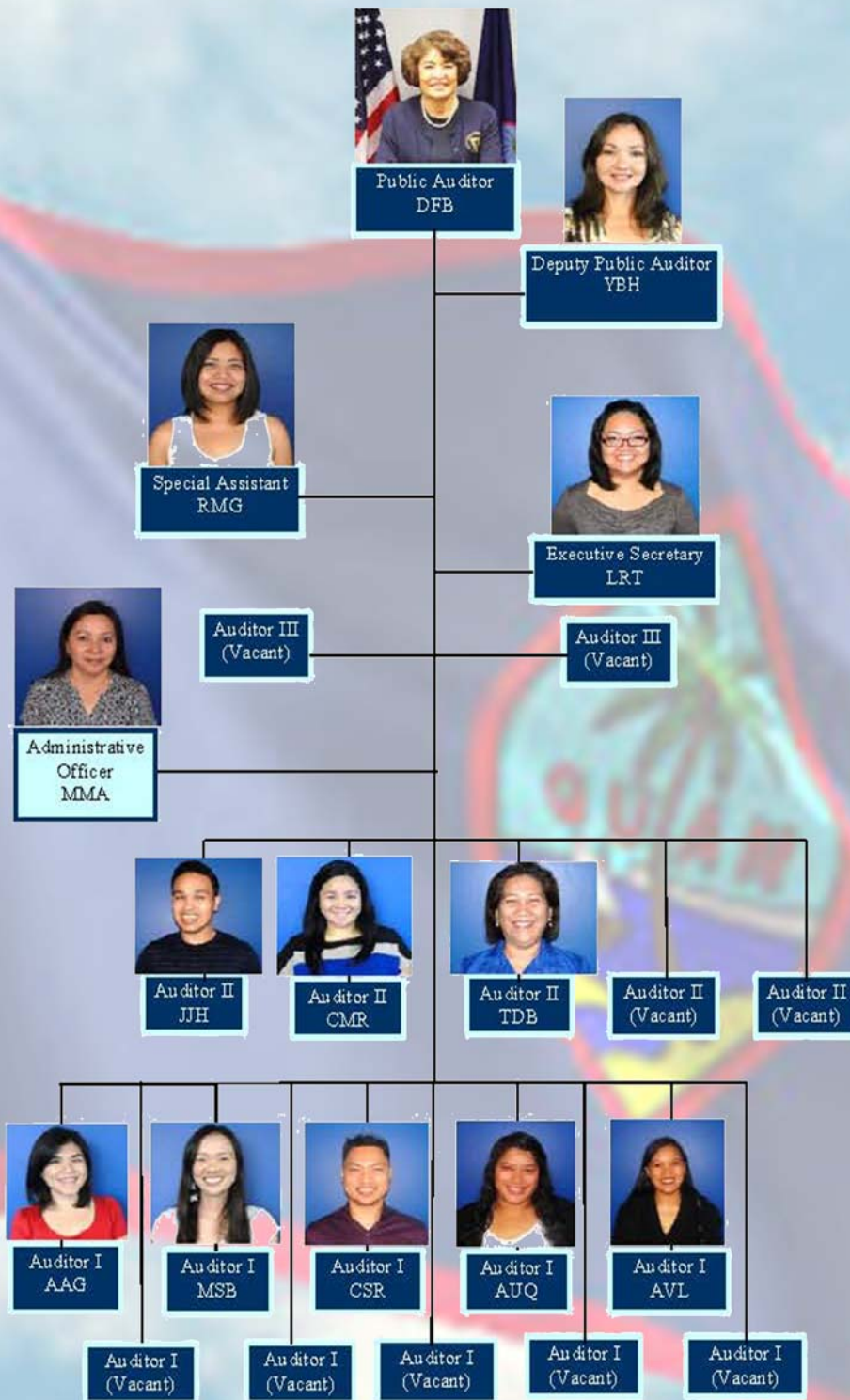
Appendix 5: Hotline Tip Statistics



Agencies or Programs	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	TOTAL
Department of Education	1	7	2	3	3	1	18	9	46	17	14	9	11	13	13	167
Department of Public Works	2	0	1	2	2	1	0	6	15	9	3	3	10	11	14	79
Guam International Airport Authority	1	3	0	0	0	2	0	0	3	5	2	10	13	12	22	73
Mayors Council of Guam	1	0	2	2	1	2	0	5	11	8	9	4	6	2	7	60
Guam Power Authority	1	2	2	2	1	0	1	2	7	6	4	5	6	12	4	55
Department of Corrections	6	1	2	1	2	3	2	5	1	1	2	2	2	11	10	51
Guam Memorial Hospital Authority	0	6	0	0	1	4	2	2	2	1	7	4	1	11	8	49
Guam Waterworks Authority	0	2	1	0	0	0	1	0	7	5	12	4	7	4	3	46
Department of Administration	0	2	2	1	2	5	0	0	3	1	2	4	5	6	5	38
Department of Public Health and Social Services	0	1	1	1	1	1	2	2	0	1	4	5	0	4	8	31
Government of Guam Retirement Fund	0	0	0	0	0	1	0	0	3	3	1	15	1	6	0	30
Guam Fire Department	1	1	1	0	0	2	0	3	1	2	1	6	4	3	4	29
Guam Housing and Urban Renewal Authority	0	0	1	1	0	0	0	0	2	1	6	10	3	2	3	29
Office of the Attorney General	0	1	0	0	1	2	0	1	1	3	3	4	9	1	0	26
Guam Police Department	2	2	0	2	1	0	1	0	2	1	0	2	3	3	5	24
Superior Court of Guam	0	0	0	0	0	0	3	0	3	2	4	4	2	4	2	24
University of Guam	0	2	3	0	0	1	1	2	2	1	0	4	3	3	2	24
Department of Parks & Recreation	1	0	0	0	0	1	0	1	7	4	1	1	1	1	5	23
Guam Mass Transit Authority	2	0	0	1	0	0	0	0	0	0	1	3	5	5	4	21
Guam Visitors Bureau	0	2	0	0	0	0	0	1	2	0	3	5	1	1	5	20
Port Authority of Guam	0	0	3	1	1	0	0	0	0	1	3	3	4	1	3	20
Office of the Governor	1	0	0	0	0	2	2	5	0	1	0	4	3	1	0	19
Guam Telephone Authority	0	0	1	0	0	0	0	0	0	0	1	9	3	3	1	18
Department of Labor	6	1	0	0	0	0	1	0	0	0	0	2	3	2	1	16
General Services Agency	0	0	0	0	1	1	0	0	2	2	3	3	3	0	1	16
Guam Economic Development Authority	2	0	1	1	1	0	1	0	0	0	0	2	4	0	1	13
Department of Land Management	0	1	0	0	0	0	0	0	0	0	1	3	0	1	4	10
Other Agencies and Programs	8	9	10	5	12	13	19	18	40	37	29	47	31	22	28	328
Total	35	43	33	23	30	42	54	62	160	112	116	177	144	145	163	1339



As of December 31, 2015





**Office of Public Accountability
2015 Annual Report
June 2016**

ACKNOWLEDGEMENTS

Key contributions to this report were made by:

Andriana Quitugua, Audit Staff
Rodalyn Gerardo, CIA, CGFM, CPA, CGAP, CGMA, Audit Supervisor
Doris Flores Brooks, CPA, CGFM, Public Auditor

MISSION STATEMENT

**To ensure the public trust and assure good governance,
we conduct audits and administer procurement appeals,
independently, impartially, and with integrity.**

VISION

The Government of Guam is the model for good governance in the Pacific.

Guam OPA is a model robust audit organization.

CORE VALUES

Objectivity: To have an independent and impartial mind.

Professionalism: To adhere to ethical and professional standards.

Accountability: To be responsible and transparent in our actions.

REPORTING FRAUD, WASTE, AND ABUSE

- **Call our HOTLINE at 47AUDIT (472-8348)**
- **Visit our website at www.opaguam.org**
- **Call our office at 475-0390**
- **Fax our office at 472-7951**
- **Or visit us at Suite 401, DNA Building in Hagåtña**

All information will be held in strict confidence.