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Office of
Public Accountability

Annual Report

We present in this report the
results of our Calendar Year
2019 operation.

2019

Distribution:

Governor of Guam
Lieutenant Governor of Guam
Speaker, 35th Guam Legislature
Senators, 35th Guam Legislature
Guam Media



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Objectivity • Professionalism • Accountability



Public Law 21-122 established the Office of Public Accountability (OPA) in July 1992. OPA is an instrumentality of the Government of Guam, independent of the executive, legislative, and judicial branches.

WE SEEK TO

- Achieve independent and nonpartisan assessments that promote accountability and efficient, effective management throughout the Government of Guam (GovGuam).
- 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 to support the well-being of our island and its constituents.

OUR MISSION

To ensure public trust and good governance in the Government of Guam, we conduct audits and administer procurement appeals with objectivity, professionalism, and accountability.

OUR VISION

The Government of Guam is a model for good governance with OPA leading by example as a model robust audit office.

OUR CORE VALUES

Objectivity
Professionalism
Accountability

We are a member of the following professional organizations.






Benjamin J.F. Cruz
Public Auditor



MESSAGE FROM THE PUBLIC AUDITOR

I am pleased to present my second annual report as your elected Public Auditor. During 2019 and in my first full-year in this position, we issued nine performance audits, had oversight over 23 financial audits, and administered 11 procurement appeals. These audits identified over \$51.5 million in financial impact and represented over \$204 million in procurement value for the appeals. Our office also updated the audit contracts for 18 Government of Guam agencies, with a specific provision to issue financial audits no later than March 31st after the fiscal year ends.

In the first two months of 2019, our office issued its Strategic Plan and Stakeholders Engagement Strategic Plan for 2019-2023. These two key reports will guide our office's strategy in ensuring the public's trust and assuring good governance in the Government of Guam. Our goals for the next five years are to protect the independence of OPA, deliver quality audit reports that are timely and impactful, deliver timely decisions on procurement appeals, and effectively engage with stakeholders to communicate and promote OPA's value and benefits.



Government Auditing Standards require that audit agencies be reviewed every three years to assure compliance with the professional standards and legal requirements. OPA's next peer review will cover performance audits issued in calendar year 2017 to 2019. Due to the global pandemic, our office has had to postpone our scheduled peer review in 2020. We requested for and received an extension with the US Government Accountability Office and scheduled our peer review for 2021.

In August 2019, our office hosted the 30th Annual Association of Pacific Islands Public Auditors conference. With over 450 participants, it was the largest APIPA conference ever. Auditors and accountants in government and the private sector from throughout Micronesia attended the five-day training. The APIPA Conferences are made possible through the Pacific Island Training Initiative funded by the U.S. Department of Interior Office of Insular Affairs and the Graduate School.

I wish to acknowledge and thank the hard working and dedicated staff of OPA. When I first came in to office, we had to make tough, but necessary cuts due to budget constraints. Each and every employee stepped up unselfishly to continue the vision of auditing for good governance. The OPA will continue to be a watchdog over government spending and promote accountability and transparency in the Government of Guam. The work of the Office of Public Accountability continues.

SUMMARY

FOR OUR STAKEHOLDERS

Where we spent your tax dollars.

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PERFORMANCE AUDITS

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INDEPENDENT AUDITING SERVICES REQUEST FOR PROPOSAL

Revenues, Expenditures	2019	2018	↓↑
Appropriation (in millions)	\$ 1.26M	\$ 1.40M	↓
Expenditures (in thousands)			
Personnel	968	1,326	↓
Rent	122	122	-
Contractual Services	81	126	↓
Supplies	4.8	0.93	↑
Utilities	3.3	2.7	↑
Equipment	1.3	0.51	↑
Training	7.2	11.2	↓
Other	7.1	2.4	↑
Change in Net Position [†]	\$ 66.4K	\$ (183.8K)	↑

We received \$138,533 less in GovGuam appropriations compared to FY 2018 of \$1,396,898. GovGuam appropriation is our primary source of revenue to fund our operations.

Although we had less appropriations in 2019, we reduced our expenditures by \$396,845 from \$1,591,943 the previous year to \$1,195,098.

The United States Department of Interior Office of Insular Affairs awarded OPA a Technical Assistance Program (TAP) grant of \$76K for training and internship program. This federal grant gives us the funding capability to allow OPA employees to continue training with the best in the industry.

[†]Change in Net Position includes Federal Grants, Interest Income, and Other Income of \$3,118 in FY 2019 and \$81,548 in FY 2018.

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FINANCIAL AUDITS OVERSIGHT

11

PROCUREMENT APPEALS ADMINISTERED

PERFORMANCE AUDITS

We issued nine performance audits in 2019.

A performance audit is an independent assessment of government specific programs to determine if goals and objectives are being achieved effectively, economically and efficiently.

This is akin to a doctor looking into a particular area, such as your heart, liver, kidney, etc.

WHY CONDUCT PERFORMANCE AUDITS?

Title 1 of the Guam Code Annotated (GCA) §1908 requires the Public Auditor to conduct post audits of all the transactions and accounts of all departments, offices, corporations, authorities, and agencies in all of the branches of the Government of Guam.

The Public Auditor may also conduct or cause to be conducted such other audits or reviews as necessary.

We conduct audits to improve public transparency and accountability and the effective and efficient management of public funds and programs.

We endeavor to provide independent, nonpartisan, accurate and timely assessments of GovGuam's financial and operating activities in accordance with Generally Accepted Government Auditing Standards (GAGAS).

STAGES OF A PERFORMANCE AUDIT

1) Survey

We perform an initial evaluation of the audit subject to determine the feasibility, financial impact, and cost-benefit. We conduct interviews with the agency personnel to gain an understanding of the operation and the program. Throughout the audit, auditors meet with the agency to discuss initial findings, issues identified, and areas needing further audit work.



Survey

2) Fieldwork

We gather relevant and appropriate evidences regarding the issues identified in the survey phase. Testing results are consolidated to formulate a finding or conclusion, which are referred to the agency for validation.



Fieldwork

3) Reporting

We provide draft and final reports on findings and recommendations. An exit meeting is held to discuss the audit report and need for an auditee written response, which will be included in the final audit report. The report is then distributed to the auditee and stakeholders.



Reporting

4) Recommendations Follow-up

Agencies are required to submit a corrective action plan, document progress, and endeavor to implement recommendations no later than the beginning of the next fiscal year. OPA follow-up agency officials for the status of the implementation of recommendations.



Recommendations Follow-up

SUMMARY OF OUR PERFORMANCE AUDITS

\$51.5M TOTAL FINANCIAL IMPACT

19-01

GUAM MEMORIAL HOSPITAL BILLING AND COLLECTIONS OF TRUE SELF PAY ACCOUNTS

- Charges to patients were not on the hospital's fee schedules.
- Credit arrangements with patients not done as part of discharge process.
- Collections Staff not focused on collecting delinquent accounts.
- No delinquent accounts were referred to the Collection Agency.
- Partial and interim bills were not provided to patients.
- Identified other financial impact \$32.

19-02

DEPARTMENT OF ADMINISTRATION SPECIAL REVENUE FUNDS

- \$45.5M permanent transfers from Special Revenue Fund to the General Fund contrary to legislative purposes.
- Permanent transfers without prior consent from Agency Directors.
- Approvals of some electronic fund transfers not properly documented.
- Some provisions of the Budget Acts and Public laws were not complied.
- Inconsistent governance provisions on the roles and responsibilities of Agency Directors or Fund Managers.
- Inconsistent law requirement for separate bank accounts for Special Revenue Funds.
- No specific written policies and procedures to ensure effective accounting, monitoring and managing Special Revenue Funds.
- Large number of Special Revenue Funds exist at DOA, which include several dormant and inactive funds.
- Identified questioned costs and other financial impact amounted to \$39.8M

19-03

Department of Revenue and Taxation Non-Profit Organization Limited Gaming Tax

- Form 3260 (GRT Monthly Return) not timely processed.
- Non-Profit Organization Bingo gross receipts may be underreported.
- DRT without systematic matching of income from W2G or Form 1099 with individual income tax return.
- Some Senior Center Operations bingo activities are exempt from Limited Gaming Tax.
- Identified financial impact amount was \$2.6M.

19-04

Government of Guam Procurement Training and Certification

- 27 of the 47 line agencies have employees who obtained Module I certification. Only 13 of the agencies have employees who are certified in all four modules.
- Of the 11 autonomous agencies, only three have one to two employees who obtained all four modules certifications.
- MCOG has 15 employees certified with Module 1 and no employee was certified in all four modules.
- The Judiciary and Legislature have 11 employees certified in all four modules.
- OPA has 10 out of 13 employees certified in all four modules.

19-05

Government of Guam Legal Fees and Services Analysis

- GovGuam agencies, autonomous and semi-autonomous agencies and public corporations spent \$78.0M on legal services from FY 2013-FY 2018.
- 21 GovGuam entities spent \$32.6M on contracted legal firms.
- Seven GovGuam entities employed government attorneys and spent \$43.8M for salaries and benefits.
- Five GovGuam entities concurrently employed government hired attorneys and contracted legal services totaling \$7.7M in five years.

19-06

Governor and Lieutenant Governor's Transition Fund

- Transition committee adequately accounted for the Transition Funds.
- Transition Committee did not consistently follow the Standard Operating Procedures and practices in the disbursements of transition funds.
- Transition Committee exceeded the 30 day mandated deadlines on submission of report and transfers of excess funds.

19-07

Department of Revenue and Taxation Bonded Warehouses for Tobacco Products

- DRT has not submitted any rules, regulations, and formally adopted policies relative to the granting of monitoring of bonded warehouse of tobacco products.
- Weaknesses in inventory count practices and delay in reconciling tobacco withdrawals vs GRT-3 returns.
- Opportunities for tax evasion on tobaccos exported or sold to US military and Guam Airport concessionaires.
- DRT did not tax Wholesaler O and did not examine Wholesaler Z's incorrect tobacco tax filing.

19-08

University of Guam Cancer Trust Fund

- There were inefficiencies, violations, non-compliance with GCTF governing laws, program objectives and lack of documentation. This resulted in ineffective management of revenues, questionable awards and payouts and undetermined program results.
- Legislative appropriations under remitted by \$2.4M and available NPO funds underutilized.
- GCTF cash balance co-mingled with other UOG funds.
- Apparent violations or flaws on GCTF payouts by using awards to pay 56% of NPO A's personnel cost, reimbursements of expenditures without supporting documentation, questionable start up utilization and administration costs, and appearance of conflict of interest.
- Deficiencies in grant processes and non-compliance with terms of grants, evidenced by absence of documentation of grant application review and approval, and deficiencies in the progress report submission.
- Identified questioned costs and other financial impact amounted to \$6.5M.

19-09

Guam Power Authority and Guam Waterworks Authority Unclassified Employee's Pay Raises and Bonuses

- CCU did not comply with the Open Government law.
- Salaries and bonuses of GPA and GWA unclassified employees were decided during executive meetings. Salary levels were inconsistent with CCU authorized pay range.
- CCU violated P. L. 33-13 when it gave bonuses to certain unclassified employees after Feb. 2016.
- Voided salaries and bonuses were returned at net amounts instead of gross amounts.
- No contract or procurement documents on former GWA CFO hired under a contract arrangement.
- Identified questions costs were \$2.6M.

PEER REVIEW 2020

Government Auditing Standards require independent peer reviews every three years to assure audit organizations are complying with professional standards and legal requirements.

OPA's next peer review is in 2020 covering performance audits issued in CY 2017 to CY 2019. However, because of to the global pandemic, it is now postponed to 2021.

PEER REVIEW
**FULL
COMPLIANCE
RATING**

OPA's last peer review was in 2017 resulting in a 6th Full Compliance rating.

FINANCIAL AUDITS

We provided oversight on 23 financial audits in 2019.

Independent financial audits are essential in assessing the overall financial performance and health of government entities. It provides reasonable assurance that audited financial statements are presented fairly in compliance with applicable professional standards.

This is akin to having an annual general health check-up.

OUR OVERSIGHT

Title 1 GCA §1909(a) requires all financial audits to be issued by June 30th (nine months after fiscal year-end). Our goal is to issue financial audits no later than six months after fiscal year-end. We also strive for all agencies to not have any material weaknesses or significant deficiencies and/or become low-risk auditees.

After the selection of an audit firm, we remain involved in a monitoring and oversight role over the audit process. We hold an entrance conference, status conferences, and an exit conference as part of this process. These meetings provide the opportunity to ask questions, receive updates on the progress of the audit, and to be informed of any areas of concern.

We also issue financial highlights to provide our stakeholders an overview of the agency's financial performance. Audited financial reports are released upon the Public Auditor's approval.

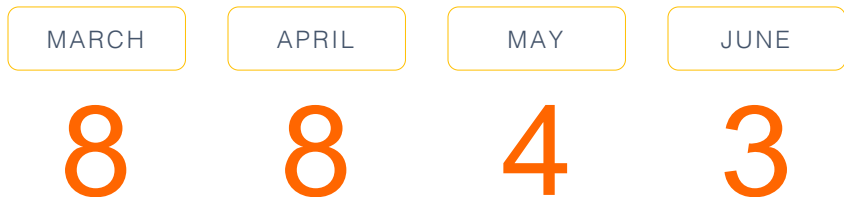
We commend GGRF, GIAA, GHC, GHF, GPT, IACS, PBS and TAF for issuing their financial audits by March 31, 2019. We encourage financial audits to be completed no later than six months (or March 31) after the fiscal year-end.

MANAGEMENT LETTER COMMENTS

The independent auditors issued separate letters to management to report deficiencies related to internal control over financial reporting, non-compliance, Information Technology (IT), and other matters.

In FY 2018 financial audits, 19 GovGuam entities collectively received management letters comments.

NO. OF GOVGUAM ENTITIES FINANCIAL AUDIT RELEASES PER MONTH



23 FINANCIAL AUDITS ISSUED

GOVGUAM ENTITIES FINANCIAL AUDITS ISSUANCE TIMELINE

Arranged by date issued.

MARCH	APRIL	MAY	JUNE
GGRF	GWA	PAG	GMHA
GHF	GALC	UOG	GHURA
IACS	GEDA	GDOE	GOVGUAM
TAF	GCC	CLTC	
GHC	GPA		
GPT	GVB		
PBS GUAM	GACS ^{††}		
GIAA	GSWA		

All twenty-three GovGuam entities/funds received unmodified (or “clean”) opinions.

All government financial audits must include a report on internal control over financial reporting and on compliance, whether or not findings are identified.

^{††} Issuance of GACS FY 2017 financial statements.

PROCUREMENT OF FINANCIAL AUDIT SERVICES

Title 1 GCA Chapter 19 §1908 authorizes the Public Auditor to acquire independent financial audit services from firms. GovGuam entities work with our office to issue Request for Proposals (RFP) to procure the financial audit services.

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We issued RFPs for 18 GovGuam agencies. The RFPs resulted in audit contracts for FY 2019, FY 2020 and FY 2021.

SINGLE AUDIT COMPLIANCE

Government entities that spend more than \$750K in federal grants require an additional report on compliance for each major federal program (“Single Audit”).

The following GovGuam entities were subjected to Single Audits:

- Government of Guam (government-wide)
- Guam Community College*
- Guam Department of Education
- Guam Housing and Urban Renewal Authority
- Guam International Airport Authority
- Guam Memorial Hospital Authority*
- Guam Power Authority*
- Guam Waterworks Authority*
- Port Authority of Guam*
- University of Guam*

*GovGuam entities that had no findings on their compliance over major federal programs.

The following GovGuam entities had findings in their FY 2018 Single Audit:

- Government of Guam received modified opinions on four major federal programs. It had four findings pertaining to general ledger and schedule of expenditures of federal awards reconciliations, electronic benefit transfer reconciliations, emergency procurement, and equipment and real property management, capital assets.
- Guam Department of Education had one significant deficiency pertaining to federal funded (partial) missing and stolen properties.
- Guam Housing and Urban Renewal Development received modified opinions on three out of four major federal programs, and had twelve findings, which included five material weaknesses and seven significant deficiencies. These findings were comprised of:
 - 4 on Supportive Housing for the Elderly,
 - 5 on Public Indian and Housing (known as Low Income Housing Assistance Program),
 - 3 on Section 8 Housing Choice Voucher Program.
- Guam International Airport had one material weakness relating to internal controls over work-in-progress schedule that identified certain projects had no significant movement in the past fiscal years.

QUESTIONED COST

A questioned cost arises from:

1. Alleged violation of a law, regulation, or the terms and conditions of a federal award;
2. Inadequate documentation of costs at the time of the audit; or
3. Unreasonable and wasteful expenditure of funds.

For the FY 2018 Single Audits, the external auditors determined questioned costs of \$549K only for the Government of Guam, which was an increase of \$381K or 227% from the prior year of \$168K.

LOW-RISK AUDITEES RECEIVING FEDERAL FUNDING

One of our goals is for all GovGuam entities subject to a Single Audit Act to qualify as a low-risk auditee. To qualify as a low-risk auditee, an agency must meet the following conditions for three consecutive audit periods:

- Single audits performed annually.
- Unmodified (“clean”) opinion on financial statements.
- No material weaknesses GAGAS.
- No substantial doubt to continue as a going concern.
- None of the federal programs received modified opinions, has material weaknesses, and questioned costs exceeding 5% of total federal awards spent.

Four GovGuam entities maintained their low-risk status in FY 2018:

- Guam Community College
- Guam Power Authority
- Guam Waterworks Authority
- University of Guam

The following entities did not qualify as low-risk auditee status:

- Government of Guam received a modified opinions on four major federal programs.
- Guam Department of Education remains a high-risk grantee with the U.S. Department of Education for the past 16 years.
- Guam Housing and Urban Renewal Authority received a modified opinion on three major federal programs.
- Guam International Airport lost its status in FY 2018.
- Guam Memorial Hospital Authority had material weaknesses on its internal control over financial reporting relative to the accumulation of uncollectible patient’s receivable.
- Port Authority of Guam lost its status in FY 2017.

PROCUREMENT APPEALS

We issued nine procurement appeal decisions in 2019.

Procurement appeals are complaints by aggrieved persons against the purchasing agency's decision on (a) protest of method, solicitation or award; (b) debarment or suspension; (c) contractor breach of contract controversy; (d) award determination during a pending protest or appeal; or (e) other matters.

The agencies involved in these 11 appeals with a total procurement value of \$204M were BSP, DOA, GACS, GBHWC, GCC, GHURA, GPA, GSA and GVB.

The subjects and dollar values of these appeals were as follows:

- Tumon landscape maintenance (\$652K)
- Food services for DOC and Hagåtña facility inmates and detainees (\$200K)
- Professional services to conduct 2020 GovGuam census (\$1M)
- Construction of GACS Tiyan campuses (\$567K)
- GovGuam Group Health Insurance Services Program (no assigned value)
- Ground maintenance service for GHURA properties (\$85K)
- Procurement of CCNA security equipment (\$41K)
- Data center services for GPA (\$274K)
- PEACE-PFS federal grant funding (\$500K)
- Renewable energy resources (\$200M)
- Nutrition services for the elderly (\$246K)

WHAT WE STRIVE FOR

OPA strives to resolve appeals within 90 to 120 days from the time of filing and decide within 30 to 60 days after the hearing.

In CY 2019, OPA received 11 procurement appeals. Two new appeals were carried over to CY 2020, while nine appeals were addressed as follows:

- Rendered six decisions within 30 to 60 days from the formal hearing;
- Dismissed one appeal due to parties' settlement; and
- Dismissed two appeals due to Appellant's withdrawal of the appeal.

TOTAL PROCUREMENT
VALUE **\$204**
MILLION

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Our office received eleven procurement appeals, but rendered nine decisions in CY 2019.

PROCUREMENT APPEALS IMPROVE THE PROCUREMENT PROCESS

Aggrieved vendors have been deliberative and reflective and invest time, money, and effort to file an appeal. The Public Auditor concluded that vendors continue to scrutinize the GovGuam procurement process. Vendors are analyzing bids and specifications and challenging premature disqualifications. These efforts help strengthen and improve the procurement process.


A common misconception is that appeals prolong the overall procurement process. However, appeals have been resolved generally within 90 to 120 days. We also encourage parties to agree to resolve their procurement issues.

Procurement appeals revealed the need for further government procurement training. GCC has courses on the procurement process as required by P.L. 32-131 (codified in Guam Procurement Law). All GovGuam procurement personnel must take these training courses.

OPA HEARING OFFICERS

The Public Auditor assigns each time-sensitive procurement appeal to one of three OPA Hearing Officers who are licensed attorneys. OPA established this pool to handle the workload and prevent potential conflicts. There are cost savings from hiring contractual attorneys on an as-needed basis versus a full-time staff attorney. OPA Hearing Officers may also provide other legal advice and services as requested by the Public Auditor.

During CY 2019, Public Auditor Cruz presided on some procurement appeal hearings without the need for a contracted Hearing Officer, thus realizing cost savings. CY 2019 cost amounted to \$34K, which is \$27K (44%) lower than the previous year of \$60K.



**REPORT FRAUD, WASTE, AND ABUSE
47-AUDIT (472-8348)**

Waste is the act of using or expending resources carelessly, extravagantly, or to no purpose. Importantly, waste can include activities that do not include abuse and does not necessarily involve a violation of law. Rather, waste relates primarily to mismanagement, inappropriate actions, and inadequate oversight.

Fraud involves obtaining something of value through willful misrepresentation.

Abuse is behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary business practice given the facts and circumstances, but excludes fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements. Abuse also includes misuse of authority or position for personal financial interests or those of an immediate or close family member or business associate.

LEGISLATIVE MANDATES

OPA LEGISLATIVE MANDATES

Besides performance audit activities and financial audit oversights, we also perform legislative mandates that have expanded our duties and responsibilities. OPA has 63 open mandates as of CY 2019:

- 29 required various GovGuam agencies to submit reports and other information to OPA.
- 17 required OPA to conduct audits.
- 12 required OPA to provide oversight, approval, or conduct a specific activity.
- 4 required OPA to be a member of a board, committee, group, or task force.
- 1 required OPA to submit reports to the Guam Legislature and Office of Finance and Budget.

Of the 17 mandates requiring OPA to conduct audits, three Charter Schools (ILACS, SIFA and GACS) are currently included in the annual financial audit and MCOG (Guam Island Fair and Liberation Carnival) performance audit and the review of GovGuam Agencies' Standard Operating Procedures (SOP) are ongoing.

OPA is assessing the feasibility of conducting the remaining five audits because of limited resources:

1. P.L. 30-221 Beverage Container Recycling Deposit Fund
2. P.L. 32-023 Farmers' Cooperative Association of Guam
3. P.L. 32-060 Non-Profit Organizations Operating any Gaming Activity
4. P.L. 32-205 Police Patrol Vehicle and Equipment Revolving Fund
5. P.L. 34-98 Manpower Development Fund

In January 2017, we reported the status of all the legislative mandates issued to OPA from January 2001 to September 2016 in OPA Report No. 17-01, OPA's Status of Legislative Mandates.

This report found that there were 173 mandates imposed to OPA, of which 153 or 88% were closed because they were either addressed, the agencies submitted the required reports, the mandates were not the best use of OPA's limited resources, or deadlines to submit the required audits have lapsed.



PROFES DEVELOPME

ANNUAL APIPA CONFERENCE 2019

The Office of Public Accountability hosted the 30th Association of Pacific Islands Public Auditors Annual Conference from August 26 to August 30, 2019.

More than 450 Pacific Island Nation participants, including representatives from Fiji and New Zealand, attended this one week event.

The conference featured courses touching on audit, finance, and administration.

LAKWOOD EXPERIENCE

Mr. Frederick Jones and Ms. Edlyn Dalisay participated in a two-week on-the-job training in Lakewood, Colorado from August 19 to 29, 2019.

Both OPA auditors learned how the U.S. Department of the Interior Office of Inspector General coordinate their audits and participated in a case study to apply the lessons during the whole event.



SSIONAL ENT

PASAI SECONDMENT

Mr. Christian Rivera was seconded to the Pacific Association of Supreme Audit Institution (PASAI) Secretariat office in Auckland, New Zealand in November to assist with developing a database for the Financial Statements Government for a period of 10 years.



CGFM DESIGNATION

We are proud to announce two of Office of Public Accountability employees attained the Certified Government Financial Manager (CGFM) designation.

Ms. Marisol Andrade, CGFM

Ms. Clariza Mae Roque, CGFM



MASTER'S DEGREE

We are proud of Mr. Jerrick Hernandez for completing his Master's Degree from Gonzaga University in Spokane, Washington.



OTHER REPORTS ISSUED IN 2019

STRATEGIC PLAN 2019 - 2023

JANUARY 30, 2019

In developing our strategic plan, we utilized the results of the Supreme Audit Institution Performance Measurement Framework assessment that was conducted in September 2017 by an independent office to identify our office's strategic issues.

This report was developed to provide a framework to support our endeavors to reach the objectives of ISSAI 12: The Value and Benefits of SAI (audit offices) – making a difference to the lives of citizens.

STAKEHOLDERS ENGAGEMENT STRATEGIC PLAN

FEBRUARY 1, 2019

OPA recently completed its Stakeholders Engagement Strategic Plan which outlines the direction and scope of the office's engagement with its internal and external stakeholders over the next five years, or 2019 through 2023.

The preparation of this plan was in response to the results of the Supreme Audit Institutions Performance Measurement that identified OPA as having various policies with communications, but did not have a communications strategy in place.

PERFORMANCE MEASUREMENT FRAMEWORK

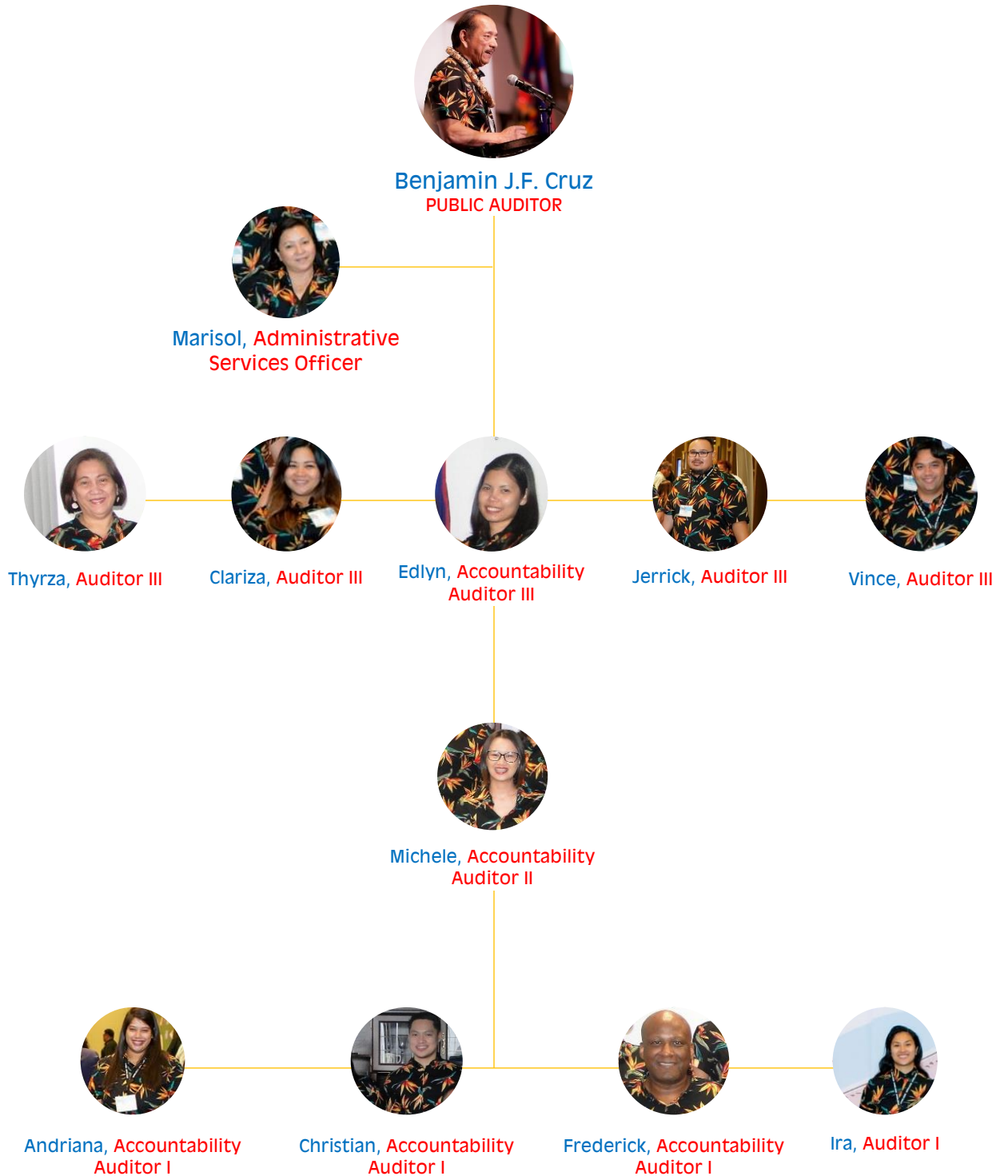
MAY 6, 2019

PASAI released their Performance Measurement Framework assessment of OPA.

The purpose of the assessment was to assist us in identifying the strengths and weaknesses of our audit processes and capabilities against International Standards for Supreme Audit Institutions and other internationally established good practice.

ORGANIZATIONAL CHART

AS OF DECEMBER 2019



AUDITING FOR GOOD GOVERNANCE

OBJECTIVITY | PROFESSIONALISM | ACCOUNTABILITY

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Key contributions to this report were made by:

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