



Office of Public Accountability

Fiscal Year 2021 Budget Request and Presentation

As of February 2020

Distribution:

Committee on General Government Operations, Appropriations, and Housing
Office of Finance and Budget
Office of the Governor
Bureau of Budget and Management Research



OFFICE OF PUBLIC ACCOUNTABILITY

Suite 401 DNA Building, 238 Archbishop Flores Street, Hagatna, Guam 96910
Tel (671) 475-0390 · Fax (671) 472-7951 · Hotline: 47AUDIT (472-8348)
www.opaguam.org

RCVD AT CENTRAL FILES
FEB 24 '20 PM 1:44

Tina Sanchez 

February 21, 2020

Honorable Joe S. San Agustin
Chairman, Committee on General Government Operation, Appropriations, and Housing
163 Chalan Santo Papa
Hagåtña, Guam 96910

Subject: FY 2021 Budget Request

Dear Senator San Agustin and Committee Members,

The Office of Public Accountability (OPA) is pleased to present our fiscal year (FY) 2021 budget request of \$1,613,177, which includes \$1.31 million (M) to fund our current staff complement of 14 (inclusive of 3 new Accountability Auditor Is, whose names are yet to be determined) and allow for the hiring of five additional staff auditors. This budget request also includes \$301 thousand (K) to fund rent and other contractual obligations, inclusive of funding for procurement appeals hearing officers, website, audit software license & maintenance and utilities.

OPA's budget trend for the past three years is as follows:

- For FY 2020, OPA's appropriation was \$1,253,599 (\$1.0M for personnel services and \$248K for operations). The carryover authorization from FY 2019 lapse of \$63,267, will be used to fund equipment purchases and additional personnel costs in FY 2020;
- For FY 2019, OPA's expenditures and encumbrances totaled \$1,195,099 with an appropriation of \$1,258,365 and without any carry over authorization;
- For FY 2018, OPA's expenditures and encumbrances totaled \$1,591,944 with an appropriation of \$1,396,898. The budgetary shortfall of \$195K was funded by a carryover authorization from FY 2017 lapse of \$135,471 and cash reserves.

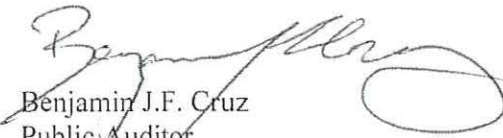
The attached power point presentation detailed OPA's accomplishments for this past year as well as OPA's audit and procurement appeals plans to achieve our goals. These plans outline what this office will accomplish. As part of OPA's FY 2021 proposal, we respectfully request the Legislature to approve OPA's request and:

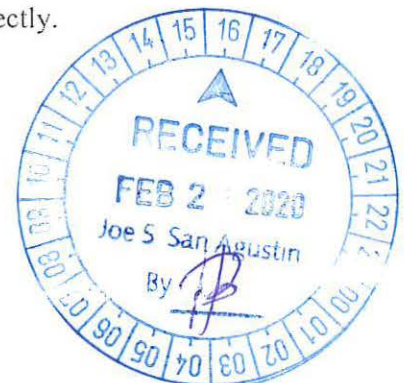
- Authorize the carryover of any unused FY 2020 funds to FY 2021.
- Continue to exempt OPA from BBMR allotment control similar to other elected offices and the Judiciary;
- Amend legislation to require Board or Commission meeting audio files be posted on the respective agency's website with a link posted on the OPA website; and
- Introduce legislation to require agencies to issue financial statements no later than six months after fiscal year end.

Should you have any questions or comment, please feel free to contact me directly.

Si Yu'os Ma'ase.

Senseramente,


Benjamin J.F. Cruz
Public Auditor





OFFICE OF PUBLIC ACCOUNTABILITY

Suite 401 DNA Building, 238 Archbishop Flores Street, Hagatna, Guam 96910
Tel (671) 475-0390 · Fax (671) 472-7951 · Hotline: 47AUDIT (472-8348)
www.opaguam.org

February 21, 2020

Honorable Tina Muna Barnes
Speaker
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96910

Subject: FY 2021 Budget Request

Dear Speaker Barnes,

The Office of Public Accountability (OPA) is pleased to present our fiscal year (FY) 2021 budget request of \$1,613,177, which includes \$1.31 million (M) to fund our current staff complement of 14 (inclusive of 3 new Accountability Auditor Is, whose names are yet to be determined) and allow for the hiring of five additional staff auditors. This budget request also includes \$301 thousand (K) to fund rent and other contractual obligations, inclusive of funding for procurement appeals hearing officers, website, audit software license & maintenance and utilities.

OPA's budget trend for the past three years is as follows:

- For FY 2020, OPA's appropriation was \$1,253,599 (\$1.0M for personnel services and \$248K for operations). The carryover authorization from FY 2019 lapse of \$63,267, will be used to fund equipment purchases and additional personnel costs in FY 2020;
- For FY 2019, OPA's expenditures and encumbrances totaled \$1,195,099 with an appropriation of \$1,258,365 and without any carry over authorization;
- For FY 2018, OPA's expenditures and encumbrances totaled \$1,591,944 with an appropriation of \$1,396,898. The budgetary shortfall of \$195K was funded by a carryover authorization from FY 2017 lapse of \$135,471 and cash reserves.

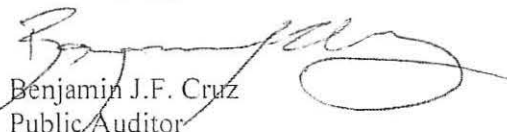
The attached power point presentation detailed OPA's accomplishments for this past year as well as OPA's audit and procurement appeals plans to achieve our goals. These plans outline what this office will accomplish. As part of OPA's FY 2021 proposal, we respectfully request the Legislature to approve OPA's request and:

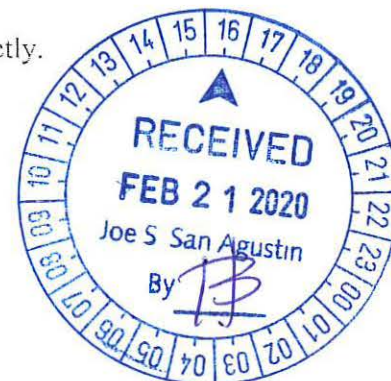
- Authorize the carryover of any unused FY 2020 funds to FY 2021.
- Continue to exempt OPA from BBMR allotment control similar to other elected offices and the Judiciary;
- Amend legislation to require Board or Commission meeting audio files be posted on the respective agency's website with a link posted on the OPA website; and
- Introduce legislation to require agencies to issue financial statements no later than six months after fiscal year end.

Should you have any questions or comment, please feel free to contact me directly.

Si Yu'os Ma'ase.

Senseramente,

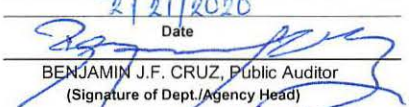

Benjamin J.F. Cruz
Public Auditor



**BUREAU OF BUDGET AND MANAGEMENT RESEARCH
FISCAL YEAR 2021
BUDGET DOCUMENT CHECKLIST**

Department/Agency: Office of Public Accountability Date Received by BBMR: _____
 Division/Program: Office of Public Accountability Date Reviewed: _____

| | Department/Agency | | BBMR | |
|--|-------------------|----|------|----|
| | Yes | No | Yes | No |
| General | | | | |
| Is the department/agency request within the Governor's established ceiling? | X | | | |
| Does the SUMMARY digest totals equal the totals on the detail pages? | X | | | |
| Are the required budget forms attached? | | | | |
| a. Agency Budget Certification [BBMR ABC] | X | | | |
| b. Agency Narrative Form [BBMR AN-N1] | X | | | |
| c. Decision Package [BBMR DP-1] | X | | | |
| d. Program Budget Digest Forms [BBMR BD-1, BBMR TA-1, BBMR 96A - REVISED] | X | | | |
| e. FY 2021 (Proposed) Agency Staffing Pattern [BBMR SP-1] - All Fund Sources | X | | | |
| f. FY 2020 (Current) Agency Staffing Pattern [BBMR SP-1] - All Fund Sources | X | | | |
| g. Federal Program Inventory Form [BBMR FP-1] | X | | | |
| h. Equipment/Capital Listing & Space Requirement Form [BBMR EL-1] | X | | | |
| i. Prior Year Obligation Form [BBMR PYO-1] | X | | | |
| Are the E-Files attached for all budget forms? | X | | | |
| I. Agency Budget Certification [BBMR ABC] | | | | |
| 1. Is the budget certified as to its accuracy and BBMR requirements. | X | | | |
| II. Agency Narrative Form [BBMR AN-N1] | | | | |
| 1. Is the mission statement correct and consistent with the department/agency's enabling act? | X | | | |
| 2. Are the goals and objectives correct and consistent with the department/agency's mission? | X | | | |
| III. Decision Package [BBMR DP-1] | | | | |
| 1. Is activity description correct? | X | | | |
| 2. Is major objective correct? | X | | | |
| 3. Are short term goals correct? | X | | | |
| 4. Is workload output reflected correctly? | X | | | |
| IV. Program Budget Digest Forms [BBMR BD-1, BBMR TA-1, BBMR 96A - REVISED] | | | | |
| A.) Budget Digest Form [BBMR BD-1] | | | | |
| Personnel Services | | | | |
| 1. Are figures reflected consistent with the attached staffing pattern(s)? | X | | | |
| 2. Are amounts reflected in each column accurate? | X | | | |
| 3. Are computations correct? | X | | | |
| Operations | | | | |
| 1. Are the amounts reflected under columns, "Governor's Request," for each object category consistent with respective schedules (Schedule A - E) as detailed in the budget digest subforms (BBMR TA-1 & BBMR 96A - REVISED)? | X | | | |
| 2. Are amounts reflected in each column accurate? | X | | | |
| 3. Are computations correct? | X | | | |
| Utilities | | | | |
| Are amounts reflected in each column correct? | X | | | |
| Capital Outlay | | | | |
| Are amounts reflected under columns, "Governor's Request," consistent with schedule F as detailed in the budget digest subform, [BBMR 96A - REVISED]? | X | | | |
| Full Time Equivalencies (FTEs) | | | | |
| Are the number of FTEs for both "Unclassified" and "Classified" accurately reflected under each column? | X | | | |
| B.) Off-Island Travel Form [BBMR TA-1] (Schedule A) | | | | |
| 1. Is the purpose/justification for travel defined? | X | | | |
| 2. Is/Are the travel date(s) and number of travelers reflected? | X | | | |
| 3. Is/Are the position title(s) of the traveler(s) reflected? | X | | | |
| 4. Are all columns (Air Fare, Per Diem, Registration, and Total Cost) accurate? | X | | | |
| C.) Operations Schedules Form [BBMR 96A - REVISED] (Schedules B-F) | | | | |
| 1. Are "Items" under schedules B - F listed in detail? | X | | | |
| 2. Is the "Quantity" and "Unit Price" under schedules B - F reflected for respective items? | X | | | |
| 3. Are corresponding FY 2020 Authorized levels under schedules B - F indicated? | X | | | |
| V. Agency Staffing Pattern Forms [BBMR SP-1] | | | | |
| 1. Are position titles correct? | X | | | |
| 2. Are all LTA and Temp. positions properly identified? | X | | | |
| 3. Are position numbers reflected? | X | | | |
| 4. Are the salary levels consistent with the Government of Guam Competitive Wage Act of 2014 and/or Public Safety and Law Enforcement Pay Schedule (40%)? | X | | | |
| 5. Are filled positions funded? | X | | | |
| 6. Are increment amounts reflected? | X | | | |
| 7. Are rates reflected under "Benefits" correct? | X | | | |
| 8. Are computations correct? | X | | | |
| VI. Federal Program Inventory Form [BBMR FP-1] | | | | |
| Is the form complete and accurate? | X | | | |
| VII. Equipment/Capital Listing & Space Requirement Form [BBMR EL-1] | | | | |
| 1. Is the description of the equipment and/or capital item(s) detail? | X | | | |
| 2. Is the "quantity" and "percentage of use" reflected? | X | | | |
| 3. Are space requirements descriptive and total space reflected and accurate? | X | | | |
| VIII. Prior Year Obligation Form [BBMR PYO-1] | | | | |
| | X | | | |

| | | | |
|--|---|--------------------------|--------------------|
| CERTIFIED AS TO COMPLETENESS AND ACCURACY | | BBMR ACTION: | |
| DEPARTMENT: | | Recommendation | |
| Prepared By: | <u>MARISOL M. ANDRADE, Admin. Services Officer</u> | <input type="checkbox"/> | Approval |
| | Date <u>2/21/20</u> | <input type="checkbox"/> | Disapproval |
| Approved By: |  | _____ | |
| | BENJAMIN J.F. CRUZ, Public Auditor (Signature of Dept./Agency Head) | Analyst | |
| | Date <u>2/21/20</u> | _____ | |
| | | Date | |

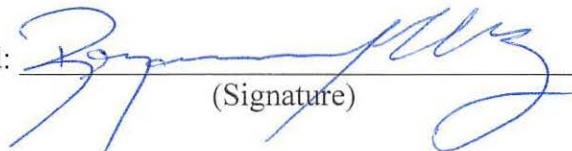
**Government of Guam
Fiscal Year 2021**

Agency Budget Certification

Agency: Office of Public Accountability

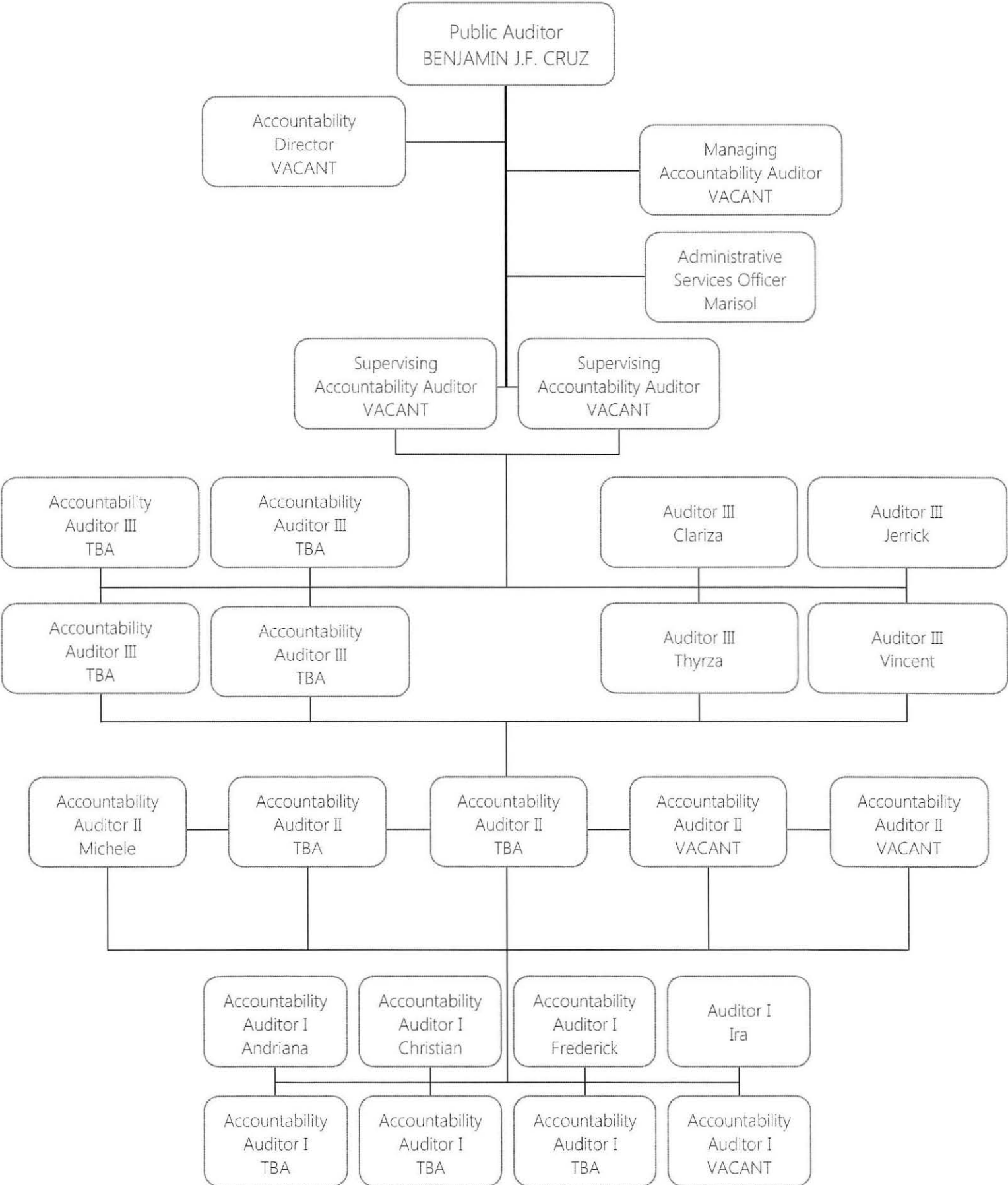
Agency Head: Benjamin J.F. Cruz, Public Auditor

I certify that the attached budget, submitted herewith, has been reviewed for accuracy and that all requirements by the Bureau of Budget & Management Research (BBMR) have been met. I also acknowledge that this budget document will be returned to this department if any of the **BBMR requirements** is not met and/or if there are **inaccuracies** contained therein.

Agency Head: 
(Signature) Date: 2/21/20

Organizational Chart

(as of February 2020)



**Government of Guam
Fiscal Year 2021 Budget
Department / Agency Narrative**

FUNCTION: Office of Public Accountability (Audit & Procurement Appeals)

DEPT. / AGENCY: Office of Public Accountability

** Please see PowerPoint Presentation for Complete Narrative Details **

MISSION STATEMENT:

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

VISION STATEMENT:

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

GOALS AND OBJECTIVES:

To ensure the public trust and assure good governance, we will:

- **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.**

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.**

**Decision Package
FY 2021**

Department/Agency: Office of Public Accountability Division/Section: Office of Public Accountability

Program Title: Office of Public Accountability

Activity Description:

The Office of Public Accountability is an instrumentality of the Government of Guam, independent of the executive, legislative, and judicial branches. The OPA seeks to achieve independent and nonpartisan assessments that promote accountability and efficient, effective management throughout GovGuam; and 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.

Major Objective(s):

1. Conduct audits of government programs and entities to determine if goals and objectives are being achieved effectively, economically, and efficiently.
2. Direct and supervise all financial and management audits conducted pursuant to §1908, so that annual audits are completed for the prior fiscal year no later than June 30.
3. Submit reports to the Governor and the Legislature that include recommendations for necessary legislation to improve and to protect the integrity of the financial transactions and condition of the government.
4. Report to the Attorney General of Guam for prosecution of violations of law, where such violations pertain to the expenditures of funds and property of GovGuam.
5. Hear and decide all procurement appeals that arise under 5 GCA §5425(c), as provided for by 5 GCA §5425(e).

Short-term Goals:

1. Issue performance audits to improve the accountability, transparency, effectiveness, efficiency, and economy of government programs and agencies.
2. Monitor the General Fund's balance and find ways to reduce revenue loss, enhance revenue collections, and identify cost savings.
3. Expediently issue decision on procurement appeals.
4. Issue GovGuam and component unit financial audits within six months after the fiscal year to provide more timely information.
5. Improve the quality of GovGuam financial reporting.

Workload Output

| Workload Indicator: | FY 2019 Level of Accomplishment | FY 2020 Anticipated Level | FY 2021 Projected Level |
|---|------------------------------------|------------------------------|----------------------------|
| 1. Issue performance audits and analyses. | 9 | 12 | 14 |
| 2. Direct and supervise all financial audits. | 23 | 25 | 25 |
| 3. Issue and/or resolve procurement appeals. | 9 | 10 | 10 |

| AS400 Account Code | Appropriation Classification | GENERAL FUND | | | SPECIAL FUND 1/ | | | FEDERAL MATCH | | | GRAND TOTAL (ALL FUNDS) | | |
|--------------------|---|-------------------------------------|--------------------------|----------------------------|-------------------------------------|--------------------------|----------------------------|-------------------------------------|--------------------------|----------------------------|-------------------------------------|--------------------------|----------------------------|
| | | FY 2019 Expenditures & Encumbrances | FY 2020 Authorized Level | FY 2021 Governor's Request | FY 2019 Expenditures & Encumbrances | FY 2020 Authorized Level | FY 2021 Governor's Request | FY 2019 Expenditures & Encumbrances | FY 2020 Authorized Level | FY 2021 Governor's Request | FY 2019 Expenditures & Encumbrances | FY 2020 Authorized Level | FY 2021 Governor's Request |
| | PERSONNEL SERVICES | | | | | | | | | | | | |
| 111 | Regular Salaries/Increments/Special Pay: | 732,755 | 762,982 | 948,854 | 0 | 0 | 0 | 0 | 0 | 0 | 732,755 | 762,982 | 948,854 |
| 112 | Overtime: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 113 | Benefits: | 234,963 | 242,684 | 362,896 | 0 | 0 | 0 | 0 | 0 | 0 | 234,963 | 242,684 | 362,896 |
| | TOTAL PERSONNEL SERVICES | \$967,718 | \$1,005,666 | \$1,311,750 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$967,718 | \$1,005,666 | \$1,311,750 |
| | OPERATIONS | | | | | | | | | | | | |
| 220 | TRAVEL- Off-Island/Local Mileage Reimburs | 0 | 0 | 11,200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,200 |
| 230 | CONTRACTUAL SERVICES: | 88,662 | 116,311 | 143,807 | 0 | 0 | 0 | 0 | 0 | 0 | 88,662 | 116,311 | 143,807 |
| 233 | OFFICE SPACE RENTAL: | 122,259 | 122,260 | 122,260 | 0 | 0 | 0 | 0 | 0 | 0 | 122,259 | 122,260 | 122,260 |
| 240 | SUPPLIES & MATERIALS: | 4,822 | 1,500 | 2,660 | 0 | 0 | 0 | 0 | 0 | 0 | 4,822 | 1,500 | 2,660 |
| 250 | EQUIPMENT: | 1,271 | 0 | 11,700 | 0 | 0 | 0 | 0 | 0 | 0 | 1,271 | 0 | 11,700 |
| 270 | WORKERS COMPENSATION: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 271 | DRUG TESTING: | 0 | 0 | 200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 200 |
| 280 | SUB-RECIPIENT/SUBGRANT: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 290 | MISCELLANEOUS: | 7,067 | 4,012 | 5,400 | 0 | 0 | 0 | 0 | 0 | 0 | 7,067 | 4,012 | 5,400 |
| | TOTAL OPERATIONS | \$224,081 | \$244,083 | \$297,227 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$224,081 | \$244,083 | \$297,227 |
| | UTILITIES | | | | | | | | | | | | |
| 361 | Power: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 362 | Water/ Sewer: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 363 | Telephone/ Toll: | 3,300 | 3,850 | 4,200 | 0 | 0 | 0 | 0 | 0 | 0 | 3,300 | 3,850 | 4,200 |
| | TOTAL UTILITIES | \$3,300 | \$3,850 | \$4,200 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,300 | \$3,850 | \$4,200 |
| 450 | CAPITAL OUTLAY | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL APPROPRIATIONS | \$1,195,099 | \$1,253,599 | \$1,613,177 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,195,099 | \$1,253,599 | \$1,613,177 |
| | 1/ Specify Fund Source | (See Note 1 below) | | | | | | | | | | | |
| | FULL TIME EQUIVALENCIES (FTEs) | | | | | | | | | | | | |
| | UNCLASSIFIED: | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 |
| | CLASSIFIED: | 12 | 13 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 12 | 13 | 18 |
| | TOTAL FTEs | 13.00 | 14.00 | 19.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13.00 | 14.00 | 19.00 |

Note: (1) This does not include the carry over authorization of \$63,267 for a final budget of \$1,316,866

Schedule A - Off-Island Travel

Department/Agency: Office of Public AccountabilityDivision: Office of Public AccountabilityProgram: Office of Public Accountability

| Purpose / Justification for Travel | | | | |
|--|-------------|-------------------------------|--------------|-------------|
| To attend the Association of Local Government Auditors (ALGA) Annual Conference held in the summer of each year. | | | | |
| Travel Date: <u>Summer 2021</u> | | No. of Travelers: <u>1</u> 1/ | | |
| Position Title of Traveler(s) | Air Fare | Per diem 2/ | Registration | Total Cost |
| Public Auditor | \$ 2,000.00 | \$ 1,200.00 | \$ 800.00 | \$ 4,000.00 |
| | \$ - | \$ - | \$ - | \$ - |

| Purpose / Justification for Travel | | | | |
|---|-------------|-------------------------------|--------------|-------------|
| To attend the Pacific Association of Supreme Audit Institutions (PASAI) Conference held in the summer of each year. | | | | |
| Travel Date: <u>Summer 2021</u> | | No. of Travelers: <u>1</u> 1/ | | |
| Position Title of Traveler(s) | Air Fare | Per diem 2/ | Registration | Total Cost |
| Public Auditor | \$ 2,000.00 | \$ 1,600.00 | \$ 800.00 | \$ 4,400.00 |
| | | | | |

| Purpose / Justification for Travel | | | | |
|---|-------------|-------------------------------|--------------|-------------|
| To attend the Association of Pacific Island Public Auditors (APIPA) Annual Conference to be held in the summer/fall of each year. | | | | |
| Travel Date: <u>Summer/Fall 2021</u> | | No. of Travelers: <u>1</u> 1/ | | |
| Position Title of Traveler(s) | Air Fare | Per diem 2/ | Registration | Total Cost |
| Public Auditor | \$ 1,000.00 | \$ 1,200.00 | \$ 600.00 | \$ 2,800.00 |
| | \$ - | \$ - | \$ - | \$ - |

1/ Provide justification for multiple travelers attending the same conference / training / etc.

2/ Rates must be consistent with Title 5 GCA, Div.2, Ch.23, §23104 and federal Joint Travel Regulations

Schedule B - Contractual

| Item | Quantity | Unit Price | FY 2021 Request | FY 2020 Authorized | Variance Increase/ (Decrease) |
|---|----------|------------|-----------------|--------------------|-------------------------------|
| Website Hosting & Maintenance | 12 | \$1,050.00 | \$ 12,600.00 | \$ 12,600.00 | \$ - |
| Payroll Services | 26 | \$140.00 | \$ 3,640.00 | \$ 3,640.00 | \$ - |
| Copier Lease | 12 | \$200.00 | \$ 2,400.00 | \$ 3,720.00 | \$ (1,320.00) |
| TeamMate Annual Maintenance Fee | | | \$ 17,000.00 | \$ 17,000.00 | \$ - |
| IT Support Services | 12 | \$628.00 | \$ 7,536.00 | \$ 7,536.00 | \$ - |
| Other IT Related Services | | | \$ 4,464.00 | \$ 4,000.00 | \$ 464.00 |
| Hearing Officers | | | \$ 75,000.00 | \$ 50,000.00 | \$ 25,000.00 |
| OPA Legal Services | | | \$ 5,000.00 | \$ 5,000.00 | \$ - |
| Audit Consulting Services | | | \$ 6,000.00 | \$ - | \$ 6,000.00 |
| Human Resources Services | | | \$ - | \$ 5,000.00 | \$ (5,000.00) |
| Professional Publications & Subscription | | | \$ 550.00 | \$ 510.00 | \$ 40.00 |
| Professional Association Memberships | 19 | \$150.00 | \$ 2,850.00 | \$ 1,950.00 | \$ 900.00 |
| Procurement Training (New Public Auditor) | 4 | \$208.00 | \$ 832.00 | \$ - | \$ 832.00 |
| Water Delivery | | | \$ 1,000.00 | \$ 950.00 | \$ 50.00 |
| PASAI Membership Dues | 1 | \$2,750.00 | \$ 2,750.00 | \$ 2,720.00 | \$ 30.00 |
| ALGA Membership Dues | 1 | \$785.00 | \$ 785.00 | \$ 785.00 | \$ - |
| APIPA Membership Dues | 1 | \$350.00 | \$ 350.00 | \$ 350.00 | \$ - |
| IDI Membership Dues | 1 | \$1,050.00 | \$ 1,050.00 | \$ 550.00 | \$ 500.00 |
| Total Contractual | | | \$ 143,807.00 | | |

Schedule C - Supplies & Materials

| Item | Quantity | Unit Price | FY 2021 Request | FY 2020 Authorized | Variance Increase/ (Decrease) |
|--|----------|------------|-----------------|--------------------|-------------------------------|
| General Office Supplies | | | \$ 1,500.00 | \$ 1,500.00 | \$ - |
| Computer related supplies (toners, etc.) | | | \$ 1,160.00 | \$ - | \$ 1,160.00 |
| Total Supplies & Materials | | | \$ 2,660.00 | | |

Schedule D - Equipment

| Item | Quantity | Unit Price | FY 2021 Request | FY 2020 Authorized | Variance Increase/ (Decrease) |
|--|----------|------------|-----------------|--------------------|-------------------------------|
| Laptop | 3 | \$1,500.00 | \$ 4,500.00 | \$ - | \$ 4,500.00 |
| Back-up Battery | 3 | \$400.00 | \$ 1,200.00 | \$ - | \$ 1,200.00 |
| Printer | 1 | \$500.00 | \$ 500.00 | \$ - | \$ 500.00 |
| Monitor | 3 | \$300.00 | \$ 900.00 | \$ - | \$ 900.00 |
| QuickBooks Enterprise Solution annual subscription | 1 | \$1,300.00 | \$ 1,300.00 | \$ - | \$ 1,300.00 |
| Adobe Acrobat Pro | 3 | \$500.00 | \$ 1,500.00 | \$ - | \$ 1,500.00 |
| Microsoft Office Professional | 3 | \$500.00 | \$ 1,500.00 | \$ - | \$ 1,500.00 |
| Norton Anti-Virus | 2 | \$150.00 | \$ 300.00 | \$ - | \$ 300.00 |
| Total Equipment | | | \$ 11,700.00 | | |

Schedule E - Miscellaneous

| Item | Quantity | Unit Price | FY 2021 Request | FY 2020 Authorized | Variance Increase/ (Decrease) |
|---|----------|------------|-----------------|--------------------|-------------------------------|
| Internship | 2 | \$700.00 | \$ 1,400.00 | \$ 1,400.00 | \$ - |
| Vehicle Maintenance | | | \$ 1,000.00 | \$ 1,000.00 | \$ - |
| Newspaper Advertisements (RFP for website maintenance, legal counsel services and IT support services, job announcements, etc.) | | | \$ 1,000.00 | \$ 1,000.00 | \$ - |
| Others (Fuel, vehicle safety inspections, etc.) | | | \$ 2,000.00 | \$ 2,612.00 | \$ (612.00) |
| Total Miscellaneous | | | \$ 5,400.00 | | |

Schedule F - Capital Outlay

| Item | Quantity | Unit Price | FY 2021 Request | FY 2020 Authorized | Variance Increase/ (Decrease) |
|-----------------------------|----------|------------|-----------------|--------------------|-------------------------------|
| | 0 | \$0.00 | \$ - | \$ - | \$ - |
| Total Capital Outlay | | | \$ - | | |

Government of Guam
Fiscal Year 2021
Agency Staffing Pattern
(PROPOSED)

[BBMR SP-1]

FUNCTIONAL AREA: OFFICE OF PUBLIC ACCOUNTABILITY
DEPARTMENT/AGENCY: OFFICE OF PUBLIC ACCOUNTABILITY
PROGRAM: OFFICE OF PUBLIC ACCOUNTABILITY
FUND: GENERAL FUND

| Input by Department | | | | | | | | | | Input by Department | | | | | | | | | |
|---------------------|------------------------|------------------------------------|---------------------------|-------------------|---------------|-----------------|-----------------|------------------|-----------|------------------------------|--------------------------------------|--|--------------------------------------|--------------------------------|-------------------|-----------------------------|-------------------------------------|-------------------------|----------------------------|
| No. | (A) Position Number | (B) Position Title 1/ | (C) Name of Incumbent | (D) Grade/Step | (E) Salary | (F) Overtime | (G) Special* | (H) Increment | | (J) Subtotal (E+F+G+I) | (K) Retirement (J * 28.25%) 2/ | (L) Retire (DDI) (\$19.01*26PP) 3/ | (M) Social Security (6.2% * J) | Benefits | | | (R) Total Benefits (K thru Q) | (S) (J + R) TOTAL | |
| | | | | | | | | Date | Amt. | | | | | (N) Medicare (1.45% * J) | (O) Life 4/ | (P) Medical (Premium) | | | (Q) Dental (Premium) |
| 1 | 1 | Public Auditor | Benjamin J.F. Cruz | PA-01 | \$ 100,000 | \$ - | - | - | \$ - | \$ 100,000 | \$ 28,250 | \$ 495 | \$ - | \$ 1,450 | \$ 187 | \$ 1,438 | \$ 248 | \$ 32,068 | \$ 132,068 |
| 2 | 2 | Administrative Services Officer | Marisol M. Andrade | N-03 | \$ 48,490 | \$ - | 4,849 | 12/25/2020 | \$ 1,532 | \$ 54,871 | \$ 15,501 | \$ 495 | \$ - | \$ 796 | \$ 187 | \$ 1,438 | \$ 248 | \$ 18,665 | \$ 73,536 |
| 3 | 3 | Accountability Auditor III | (Name to be determined) | O-01 | \$ 6,000 | \$ - | - | 3/3/2021 | \$ - | \$ 6,000 | \$ 1,695 | \$ - | \$ - | \$ 87 | \$ - | \$ - | \$ - | \$ 1,782 | \$ 7,782 |
| 4 | 4 | Auditor III | Jerrick J.J.G. Hernandez | N-07 | \$ 56,268 | \$ - | - | 2/6/2021 | \$ 1,190 | \$ 57,458 | \$ 16,232 | \$ 495 | \$ - | \$ 833 | \$ 187 | \$ 1,438 | \$ 248 | \$ 19,433 | \$ 76,891 |
| 5 | 5 | Accountability Auditor II | (Name to be determined) | M-01 | \$ 4,600 | \$ - | - | 3/3/2021 | \$ - | \$ 4,600 | \$ 1,300 | \$ - | \$ - | \$ 67 | \$ - | \$ - | \$ - | \$ 1,367 | \$ 5,967 |
| 6 | 6 | Auditor III | Clariza Mae G. Roque | N-07 | \$ 56,268 | \$ - | 5,627 | 2/6/2021 | \$ 1,190 | \$ 63,085 | \$ 17,821 | \$ - | \$ - | \$ 915 | \$ 187 | \$ 2,002 | \$ 281 | \$ 21,206 | \$ 84,291 |
| 7 | 7 | Auditor III | Maria Thyrza D. Bagana | N-07 | \$ 56,268 | \$ - | 5,627 | 2/6/2021 | \$ 1,190 | \$ 63,085 | \$ 17,821 | \$ 495 | \$ - | \$ 915 | \$ 187 | \$ 3,314 | \$ 468 | \$ 23,200 | \$ 86,285 |
| 8 | 8 | Accountability Auditor I | (Name to be determined) | L-01 | \$ 37,100 | \$ - | - | 3/3/2021 | \$ 820 | \$ 37,920 | \$ 10,712 | \$ 495 | \$ - | \$ 550 | \$ 187 | \$ 7,101 | \$ 468 | \$ 19,513 | \$ 57,433 |
| 9 | 9 | Accountability Auditor I | Christian S. Rivera | L-05 | \$ 43,051 | \$ - | - | 12/25/2020 | \$ 1,359 | \$ 44,410 | \$ 12,546 | \$ 495 | \$ - | \$ 644 | \$ 187 | \$ 1,438 | \$ 248 | \$ 15,558 | \$ 59,968 |
| 10 | 10 | Accountability Auditor I | Andriana U. Quitugua | L-05 | \$ 43,051 | \$ - | 4,305 | 12/25/2020 | \$ 1,359 | \$ 48,715 | \$ 13,762 | \$ - | \$ - | \$ 706 | \$ 187 | \$ 1,438 | \$ 248 | \$ 16,341 | \$ 65,056 |
| 11 | 11 | Auditor III | Vincent Jon G. Duenas | N-16 | \$ 74,533 | \$ - | - | 7/24/2021 | \$ 591 | \$ 75,124 | \$ 21,223 | \$ 495 | \$ - | \$ 1,089 | \$ 187 | \$ 3,314 | \$ 468 | \$ 26,776 | \$ 101,900 |
| 12 | 12 | Accountability Auditor I | (Name to be determined) | L-01 | \$ 37,100 | \$ - | - | 3/3/2021 | \$ 820 | \$ 37,920 | \$ 10,712 | \$ 495 | \$ - | \$ 550 | \$ 187 | \$ 7,101 | \$ 468 | \$ 19,513 | \$ 57,433 |
| 13 | 13 | Accountability Auditor III | (Name to be determined) | O-01 | \$ 6,000 | \$ - | - | 3/3/2021 | \$ - | \$ 6,000 | \$ 1,695 | \$ - | \$ - | \$ 87 | \$ - | \$ - | \$ - | \$ 1,782 | \$ 7,782 |
| 14 | 14 | Accountability Auditor III | (Name to be determined) | O-01 | \$ 6,000 | \$ - | - | 3/3/2021 | \$ - | \$ 6,000 | \$ 1,695 | \$ - | \$ - | \$ 87 | \$ - | \$ - | \$ - | \$ 1,782 | \$ 7,782 |
| 15 | 15 | Accountability Auditor III | (Name to be determined) | O-01 | \$ 6,000 | \$ - | - | 3/3/2021 | \$ - | \$ 6,000 | \$ 1,695 | \$ - | \$ - | \$ 87 | \$ - | \$ - | \$ - | \$ 1,782 | \$ 7,782 |
| 16 | 16 | Auditor I | Ira Marie P. Palero | L-04 | \$ 41,479 | \$ - | 6,222 | 6/25/2021 | \$ 524 | \$ 48,225 | \$ 13,624 | \$ 495 | \$ - | \$ 699 | \$ 187 | \$ 1,438 | \$ 248 | \$ 16,691 | \$ 64,916 |
| 17 | 17 | Accountability Auditor I | (Name to be determined) | L-01 | \$ 37,100 | \$ - | - | 3/3/2021 | \$ 820 | \$ 37,920 | \$ 10,712 | \$ 495 | \$ - | \$ 550 | \$ 187 | \$ 7,101 | \$ 468 | \$ 19,513 | \$ 57,433 |
| 18 | 18 | Accountability Auditor II | (Name to be determined) | M-01 | \$ 4,600 | \$ - | - | 3/3/2021 | \$ - | \$ 4,600 | \$ 1,300 | \$ - | \$ - | \$ 67 | \$ - | \$ - | \$ - | \$ 1,367 | \$ 5,967 |
| 19 | 19 | Accountability Auditor II | Michele S. Brillante | M-05 | \$ 47,301 | \$ - | - | 12/25/2020 | \$ 1,493 | \$ 48,794 | \$ 13,784 | \$ 495 | \$ - | \$ 708 | \$ 187 | \$ 1,438 | \$ 248 | \$ 16,860 | \$ 65,654 |
| 20 | 20 | Accountability Auditor I | Frederick D. Jones | L-03 | \$ 39,965 | \$ - | - | 12/25/2020 | \$ 1,262 | \$ 41,227 | \$ 11,647 | \$ - | \$ - | \$ 598 | \$ 187 | \$ 1,438 | \$ 248 | \$ 14,118 | \$ 55,345 |
| 21 | 21 | Supervising Accountability Auditor | Vacant (Partially Funded) | Q-01 | \$ 39,600 | \$ - | - | 2/1/2022 | \$ - | \$ 39,600 | \$ 11,187 | \$ 324 | \$ - | \$ 574 | \$ 123 | \$ 4,643 | \$ 306 | \$ 17,157 | \$ 56,757 |
| 22 | 22 | Supervising Accountability Auditor | Vacant (Partially Funded) | Q-01 | \$ 39,600 | \$ - | - | 2/1/2022 | \$ - | \$ 39,600 | \$ 11,187 | \$ 324 | \$ - | \$ 574 | \$ 123 | \$ 4,643 | \$ 306 | \$ 17,157 | \$ 56,757 |
| 23 | 23 | Accountability Auditor II | Vacant (Partially Funded) | M-01 | \$ 26,700 | \$ - | - | 2/1/2022 | \$ - | \$ 26,700 | \$ 7,543 | \$ 324 | \$ - | \$ 387 | \$ 123 | \$ 4,643 | \$ 306 | \$ 13,326 | \$ 40,026 |
| 24 | 24 | Accountability Auditor II | Vacant (Partially Funded) | M-01 | \$ 26,700 | \$ - | - | 2/1/2022 | \$ - | \$ 26,700 | \$ 7,543 | \$ 324 | \$ - | \$ 387 | \$ 123 | \$ 4,643 | \$ 306 | \$ 13,326 | \$ 40,026 |
| 25 | 25 | Accountability Auditor I | Vacant (Partially Funded) | L-01 | \$ 24,300 | \$ - | - | 2/1/2022 | \$ - | \$ 24,300 | \$ 6,865 | \$ 324 | \$ - | \$ 352 | \$ 123 | \$ 4,643 | \$ 306 | \$ 12,613 | \$ 36,913 |
| Grand Total: | | | | | \$ 908,074 | \$ - | 26,630 | | \$ 14,150 | \$ 948,854 | \$ 268,052 | \$ 7,065 | \$ - | \$ 13,759 | \$ 3,233 | \$ 64,652 | \$ 6,135 | \$ 362,896 | \$ 1,311,750 |

* Night Differential / Hazardous / Worker's Compensation / etc.

1/ Indicate "(LTA)" or "(Temp.)" next to Position Title (where applicable).

2/ FY2021 (Proposed) GovGuam contribution rate of 28.25% for the Government of Guam Retirement was obtained from the FY 2021 Executive Budget Request Chapter V Section 3 submitted to Guam Legislature

Government of Guam
 Fiscal Year 2021
 Agency Staffing Pattern
 (PROPOSED)

| Input by Department | | | | | | | | | | | | |
|---------------------|------------------------|------------------------------------|---------------------------|--------------------|----------------------------------|------------------|-----------------|----------------------------|---------------------|-------------------|------------------------------------|------|
| No. | (A) Position Number | (B) Position Title | (C) Name of Incumbent | (D) Holiday Pay | Special Pay Categories | | | | | | (K) (D+E+F+G+H+I+J) Subtotal | |
| | | | | | (E) | (F) | (G) | (H) | (I) | (J) | | |
| | | | | | 1/ Night Differential Pay 10% | 2/ Hazard 10% | 3/ Hazard 8% | 4/ Nurse Sunday Pay 1.5 | 5/ Nurse Pay 1.5 | 6/ EMT Pay 15% | | |
| 1 | 1 | Public Auditor | Benjamin J.F. Cruz | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2 | 2 | Administrative Services Officer | Marisol M. Andrade | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3 | 3 | Accountability Auditor III | (Name to be determined) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4 | 4 | Auditor III | Jerrick J.J.G. Hernandez | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5 | 5 | Accountability Auditor II | (Name to be determined) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 6 | 6 | Auditor III | Clariza Mae G. Roque | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 7 | 7 | Auditor III | Maria Thyrza D. Bagana | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8 | 8 | Accountability Auditor I | (Name to be determined) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 9 | 9 | Accountability Auditor I | Christian S. Rivera | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10 | 10 | Accountability Auditor I | Andriana U. Quitugua | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 11 | 11 | Auditor III | Vincent Jon G. Duenas | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 12 | 12 | Accountability Auditor I | (Name to be determined) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 13 | 13 | Accountability Auditor III | (Name to be determined) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 14 | 14 | Accountability Auditor III | (Name to be determined) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 15 | 15 | Accountability Auditor III | (Name to be determined) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 16 | 16 | Auditor I | Ira Marie P. Palero | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 17 | 17 | Accountability Auditor I | (Name to be determined) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 18 | 18 | Accountability Auditor II | (Name to be determined) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 19 | 19 | Accountability Auditor II | Michele S. Brillante | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 20 | 20 | Accountability Auditor I | Frederick D. Jones | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 21 | 21 | Supervising Accountability Auditor | Vacant (Partially Funded) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 22 | 22 | Supervising Accountability Auditor | Vacant (Partially Funded) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 23 | 23 | Accountability Auditor II | Vacant (Partially Funded) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 24 | 24 | Accountability Auditor II | Vacant (Partially Funded) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 25 | 25 | Accountability Auditor I | Vacant (Partially Funded) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | | | | | | | | | | | |
| | | | Grand Total: | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

- 1/ 10% of reg. rate, applicable from 6pm-6am, employee must work 4 hours consecutive after 6pm for entitlement of the pay
- 2/ Applies to law enforcement personnel
- 3/ Applies to solid waste employees
- 4/ 1 ½ of reg. rate of pay from 12am Friday to 12 midnight Sunday
- 5/ 1 ½ of reg. rate of pay on daily work exceeding 8 hours
- 6/ Applicable only to GFD ambulatory service personnel, 15% of reg. rate of pay

**Government of Guam
Fiscal Year 2020
Agency Staffing Pattern
(CURRENT)**

FUNCTIONAL AREA: OFFICE OF PUBLIC ACCOUNTABILITY
DEPARTMENT/AGENCY: OFFICE OF PUBLIC ACCOUNTABILITY
PROGRAM: OFFICE OF PUBLIC ACCOUNTABILITY
FUND: GENERAL FUND

| Input by Department | | | | | | | | | | Input by Department | | | | | | | | | |
|---------------------|-----------------|------------------------------------|-------------------------|------------|------------|----------|-----------|------------|--------|---------------------|-------------------------|-----------------------------|----------------------------|----------------------|----------|-------------------|------------------|---------------------------|---------------|
| No. | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | | (J) | (K) | (L) | (M) | (N) | (O) | (P) | (Q) | (R) | (S) |
| | Position Number | Position Title 1/ | Name of Incumbent | Grade/Step | Salary | Overtime | Special* | Date | Amt. | (E+F+G+I) Subtotal | Retirement (J * 26.28%) | Retire (DDI) (\$19.01*26PP) | Social Security (6.2% * J) | Medicare (1.45% * J) | Life 2/ | Medical (Premium) | Dental (Premium) | Total Benefits (K thru Q) | (J + R) TOTAL |
| 1 | 1 | Public Auditor | Benjamin J.F. Cruz | PA-01 | \$ 100,000 | \$ - | \$ - | - | \$ - | \$ 100,000 | \$ 26,280 | \$ 495 | \$ - | \$ 1,450 | \$ 187 | \$ 1,438 | \$ 248 | \$ 30,098 | \$ 130,098 |
| 2 | 2 | Administrative Services Officer | Marisol M. Andrade | N-03 | \$ 48,490 | \$ - | \$ 4,849 | 12/25/2020 | \$ - | \$ 53,339 | \$ 14,017 | \$ 495 | \$ - | \$ 773 | \$ 187 | \$ 1,438 | \$ 248 | \$ 17,158 | \$ 70,497 |
| 3 | 3 | Accountability Auditor III | In Progress | O-01 | \$ 6,000 | \$ - | \$ - | 3/3/2021 | \$ - | \$ 6,000 | \$ 1,577 | \$ - | \$ - | \$ 87 | \$ - | \$ - | \$ - | \$ 1,664 | \$ 7,664 |
| 4 | 4 | Auditor III | Jerrick J.G. Hernandez | N-07 | \$ 56,268 | \$ - | \$ - | 2/6/2021 | \$ - | \$ 56,268 | \$ 14,787 | \$ 495 | \$ - | \$ 816 | \$ 187 | \$ 1,438 | \$ 248 | \$ 17,971 | \$ 74,239 |
| 5 | 5 | Accountability Auditor II | In Progress | M-01 | \$ 4,600 | \$ - | \$ - | 3/3/2021 | \$ - | \$ 4,600 | \$ 1,209 | \$ - | \$ - | \$ 67 | \$ - | \$ - | \$ - | \$ 1,276 | \$ 5,876 |
| 6 | 6 | Auditor III | Clariza Mae G. Roque | N-07 | \$ 56,268 | \$ - | \$ 5,627 | 2/6/2021 | \$ - | \$ 61,895 | \$ 16,266 | \$ - | \$ - | \$ 897 | \$ 187 | \$ 2,002 | \$ 281 | \$ 19,633 | \$ 81,528 |
| 7 | 7 | Auditor III | Maria Thyryza D. Bagana | N-07 | \$ 56,268 | \$ - | \$ 5,627 | 2/6/2021 | \$ - | \$ 61,895 | \$ 16,266 | \$ 495 | \$ - | \$ 897 | \$ 187 | \$ 3,314 | \$ 468 | \$ 21,627 | \$ 83,522 |
| 8 | 8 | Accountability Auditor I | Recruitment in Progress | L-01 | \$ 21,404 | \$ - | \$ - | 3/3/2021 | \$ - | \$ 21,404 | \$ 5,625 | \$ 286 | \$ - | \$ 310 | \$ 108 | \$ 4,097 | \$ 270 | \$ 10,696 | \$ 32,100 |
| 9 | 9 | Accountability Auditor I | Christian S. Rivera | L-05 | \$ 43,051 | \$ - | \$ - | 12/25/2020 | \$ - | \$ 43,051 | \$ 11,314 | \$ 495 | \$ - | \$ 624 | \$ 187 | \$ 1,438 | \$ 248 | \$ 14,306 | \$ 57,357 |
| 10 | 10 | Accountability Auditor I | Andriana U. Quitugua | L-05 | \$ 43,051 | \$ - | \$ 4,305 | 12/25/2020 | \$ - | \$ 47,356 | \$ 12,445 | \$ - | \$ - | \$ 687 | \$ 187 | \$ 1,438 | \$ 248 | \$ 15,005 | \$ 62,361 |
| 11 | 11 | Auditor III | Vincent Jon G. Duenas | N-16 | \$ 74,533 | \$ - | \$ - | 7/24/2021 | \$ - | \$ 74,533 | \$ 19,587 | \$ 495 | \$ - | \$ 1,081 | \$ 187 | \$ 3,314 | \$ 468 | \$ 25,132 | \$ 99,665 |
| 12 | 12 | Accountability Auditor I | Recruitment in Progress | L-01 | \$ 21,404 | \$ - | \$ - | 3/3/2021 | \$ - | \$ 21,404 | \$ 5,625 | \$ 286 | \$ - | \$ 310 | \$ 108 | \$ 4,097 | \$ 270 | \$ 10,696 | \$ 32,100 |
| 13 | 13 | Accountability Auditor III | In Progress | O-01 | \$ 6,000 | \$ - | \$ - | 3/3/2021 | \$ - | \$ 6,000 | \$ 1,577 | \$ - | \$ - | \$ 87 | \$ - | \$ - | \$ - | \$ 1,664 | \$ 7,664 |
| 14 | 14 | Accountability Auditor III | In Progress | O-01 | \$ 6,000 | \$ - | \$ - | 3/3/2021 | \$ - | \$ 6,000 | \$ 1,577 | \$ - | \$ - | \$ 87 | \$ - | \$ - | \$ - | \$ 1,664 | \$ 7,664 |
| 15 | 15 | Accountability Auditor III | In Progress | O-01 | \$ 6,000 | \$ - | \$ - | 3/3/2021 | \$ - | \$ 6,000 | \$ 1,577 | \$ - | \$ - | \$ 87 | \$ - | \$ - | \$ - | \$ 1,664 | \$ 7,664 |
| 16 | 16 | Auditor I | Ira Marie P. Palero | L-03 | \$ 39,965 | \$ - | \$ 5,995 | 6/25/2020 | \$ 505 | \$ 46,465 | \$ 12,211 | \$ 495 | \$ - | \$ 674 | \$ 187 | \$ 1,438 | \$ 248 | \$ 15,253 | \$ 61,718 |
| 17 | 17 | Accountability Auditor I | Recruitment in Progress | L-01 | \$ 21,404 | \$ - | \$ - | 3/3/2021 | \$ - | \$ 21,404 | \$ 5,625 | \$ 286 | \$ - | \$ 310 | \$ 108 | \$ 4,097 | \$ 270 | \$ 10,696 | \$ 32,100 |
| 18 | 18 | Accountability Auditor II | In Progress | M-01 | \$ 4,600 | \$ - | \$ - | 3/3/2021 | \$ - | \$ 4,600 | \$ 1,209 | \$ - | \$ - | \$ 67 | \$ - | \$ - | \$ - | \$ 1,276 | \$ 5,876 |
| 19 | 19 | Accountability Auditor II | Michele S. Brillante | M-05 | \$ 47,301 | \$ - | \$ - | 12/25/2020 | \$ - | \$ 47,301 | \$ 12,431 | \$ 495 | \$ - | \$ 686 | \$ 187 | \$ 1,438 | \$ 248 | \$ 15,485 | \$ 62,786 |
| 20 | 20 | Accountability Auditor I | Frederick D. Jones | L-03 | \$ 39,965 | \$ - | \$ - | 12/25/2020 | \$ - | \$ 39,965 | \$ 10,503 | \$ - | \$ - | \$ 579 | \$ 187 | \$ 1,438 | \$ 248 | \$ 12,955 | \$ 52,920 |
| 21 | 21 | Supervising Accountability Auditor | Vacant | Q-01 | \$ - | \$ - | \$ - | - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 22 | 22 | Supervising Accountability Auditor | Vacant | Q-01 | \$ - | \$ - | \$ - | - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 23 | 23 | Accountability Auditor II | Vacant | M-01 | \$ - | \$ - | \$ - | - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 24 | 24 | Accountability Auditor II | Vacant | M-01 | \$ - | \$ - | \$ - | - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 25 | 25 | Accountability Auditor I | Vacant | L-01 | \$ - | \$ - | \$ - | - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 26 | | Accountability Auditor II | Vacated Eff. 10/18/19 | M-02 | \$ 2,507 | \$ - | \$ - | - | \$ - | \$ 2,507 | \$ 659 | \$ 19 | \$ - | \$ 35 | \$ 7 | \$ - | \$ - | \$ 720 | \$ 3,227 |
| 27 | | Accountability Auditor III | Vacated 1/3/20 | O-03 | \$ 15,580 | \$ - | \$ - | - | \$ - | \$ 15,580 | \$ 4,094 | \$ 133 | \$ - | \$ 226 | \$ 50 | \$ 387 | \$ 67 | \$ 4,957 | \$ 20,537 |
| | | | Grand Total: | | \$ 720,659 | \$ - | \$ 26,402 | | \$ 505 | \$ 747,566 | \$ 196,461 | \$ 4,970 | \$ - | \$ 10,837 | \$ 2,438 | \$ 32,812 | \$ 4,078 | \$ 251,595 | \$ 999,162 |

* Night Differential / Hazardous / Worker's Compensation / etc.
 1/ Indicate "(LTA)" or "(Temp.)" next to Position Title (where applicable).
 2/ FY2020 GovGuam contribution for Life Insurance is \$187 per annum

Government of Guam
Fiscal Year 2020
Agency Staffing Pattern
(CURRENT)

[BBMR SP-1]

| Input by Department | | | | | | | | | | | |
|------------------------|-----------------|------------------------------------|--------------------------|-------------|----------------------------|------------|-----------|----------------------|---------------|-------------|--------------------------|
| Special Pay Categories | | | | | | | | | | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | |
| No. | Position Number | Position Title | Name of Incumbent | Holiday Pay | Night Differential Pay 10% | Hazard 10% | Hazard 8% | Nurse Sunday Pay 1.5 | Nurse Pay 1.5 | EMT Pay 15% | (D+E+F+G+H+I+J) Subtotal |
| 1 | 1 | Public Auditor | Benjamin J.F. Cruz | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2 | 2 | Administrative Services Officer | Marisol M. Andrade | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3 | 3 | Accountability Auditor III | In Progress | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4 | 4 | Auditor III | Jerrick J.J.G. Hernandez | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5 | 5 | Accountability Auditor II | In Progress | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 6 | 6 | Auditor III | Clariza Mae G. Roque | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 7 | 7 | Auditor III | Maria Thyrsa D. Bagana | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8 | 8 | Accountability Auditor I | Recruitment in Progress | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 9 | 9 | Accountability Auditor I | Christian S. Rivera | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10 | 10 | Accountability Auditor I | Andriana U. Quitugua | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 11 | 11 | Auditor III | Vincent Jon G. Duenas | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 12 | 12 | Accountability Auditor I | Recruitment in Progress | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 13 | 13 | Accountability Auditor III | In Progress | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 14 | 14 | Accountability Auditor III | In Progress | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 15 | 15 | Accountability Auditor III | In Progress | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 16 | 16 | Auditor I | Ira Marie P. Palero | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 17 | 17 | Accountability Auditor I | Recruitment in Progress | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 18 | 18 | Accountability Auditor II | In Progress | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 19 | 19 | Accountability Auditor II | Michele S. Brillante | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 20 | 20 | Accountability Auditor I | Frederick D. Jones | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 21 | 21 | Supervising Accountability Auditor | Vacant | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 22 | 22 | Supervising Accountability Auditor | Vacant | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 23 | 23 | Accountability Auditor II | Vacant | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 24 | 24 | Accountability Auditor II | Vacant | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 25 | 25 | Accountability Auditor I | Vacant | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 26 | | Accountability Auditor II | Vacated Eff. 10/18/19 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 27 | | Accountability Auditor III | Vacated 1/3/20 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | | Grand Total: | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

- 1/ 10% of reg. rate, applicable from 6pm-6am, employee must work 4 hours consecutive after 6pm for entitlement of the pay
- 2/ Applies to law enforcement personnel
- 3/ Applies to Guam Solid Waste Authority employees
- 4/ 1 ½ of reg. rate of pay from 12am Friday to 12 midnight Sunday
- 5/ 1 ½ of reg. rate of pay on daily work exceeding 8 hours
- 6/ Applicable only to GFD ambulatory service personnel, 15% of reg. rate of pay

Bureau of Budget Management Research
 Prior Year Obligations (FY 2020 and Prior FYs)

| A | B | C | D | E | F | G |
|---|------------------|--------|-------------------|-------------------|-------------------|--|
| Transaction/ Obligation Date | Transaction Type | Vendor | General Fund (\$) | Special Fund (\$) | Federal Fund (\$) | Reasons for Nonsubmittal or Nonpayment |
| ** THERE ARE NO PRIOR YEAR OBLIGATIONS FOR OPA ** | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Total | | | \$0.00 | \$0.00 | \$0.00 | |

- Notes:
- Column A: Completion date of transaction or event prior to October 1, 2020.
 - Column B: Transaction Type such as personnel action, contracts, etc.
 - Column C: Vendor or Party owed
 - Column D, E, & F: Identify funding source and dollar amount inclusive of associated penalties or fees; if more than one transaction, need to total all transactions.
 - Column G: Note item of concern.

Office *of* Public Accountability

Ufisinan I Kuinentan Pupbliku



Fiscal Year 2021
Budget Presentation



AGENCY MANDATE

The Office of Public Accountability (OPA) is an instrumentality of the Government of Guam (GovGuam), independent of the executive, legislative, and judicial branches.

OPA seeks to achieve independent and nonpartisan assessments that promote accountability and efficient, effective management throughout GovGuam; and serve the public's 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.

OPA was established by Public Law 21-122 on July 1992 and its enabling legislation is codified in Title 1 Guam Code Annotated (GCA) Chapter 19.



MOTTO MISSION VISION

MOTTO

Auditing for Good Governance

MISSION

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

VISION

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

GOALS & OBJECTIVES



Goals

1. Issue performance audits to improve the accountability, transparency, effectiveness, efficiency, and economy of government programs and agencies.
2. Monitor the General Fund's balance and find ways to reduce revenue loss, enhance revenue collections, and identify cost savings.
3. Expeditiously issue decision on procurement appeals.
4. Issue GovGuam and component unit financial audits within six months after the fiscal year to provide more timely information.
5. Improve the quality of GovGuam financial reporting.

GOALS & OBJECTIVES

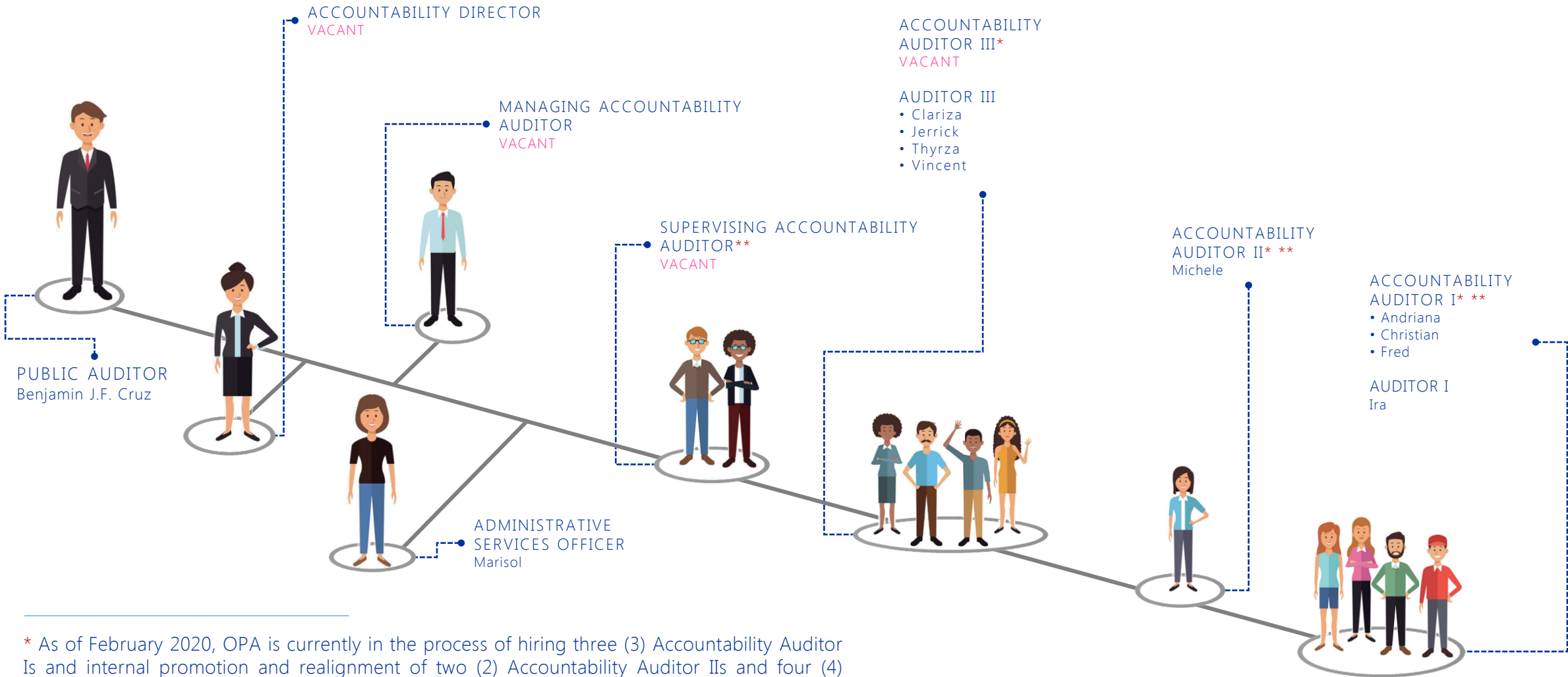


Objectives

1. Conduct audits of government programs and entities to determine if goals and objectives are being achieved effectively, economically, and efficiently.
2. Direct and supervise all financial and management audits conducted pursuant to §1908, so that annual audits are completed for the prior fiscal year no later than June 30.
3. Submit reports to the Governor and the Legislature that include recommendations for necessary legislation to improve and to protect the integrity of the financial transactions and condition of the government.
4. Report to the Attorney General of Guam for prosecution of violations of law, where such violations pertain to the expenditures of funds and property of GovGuam.
5. Hear and decide all procurement appeals that arise under 5 GCA §5425(c), as provided for by 5 GCA §5425(e).



ORGANIZATIONAL CHART



* As of February 2020, OPA is currently in the process of hiring three (3) Accountability Auditor Is and internal promotion and realignment of two (2) Accountability Auditor IIs and four (4) Accountability Auditor IIIs, respectively.

** OPA is requesting funds to fill the vacant positions of one (1) Accountability Auditor I, two (2) Accountability Auditor IIs, and two (2) Supervising Accountability Auditors in FY 2021 budget.

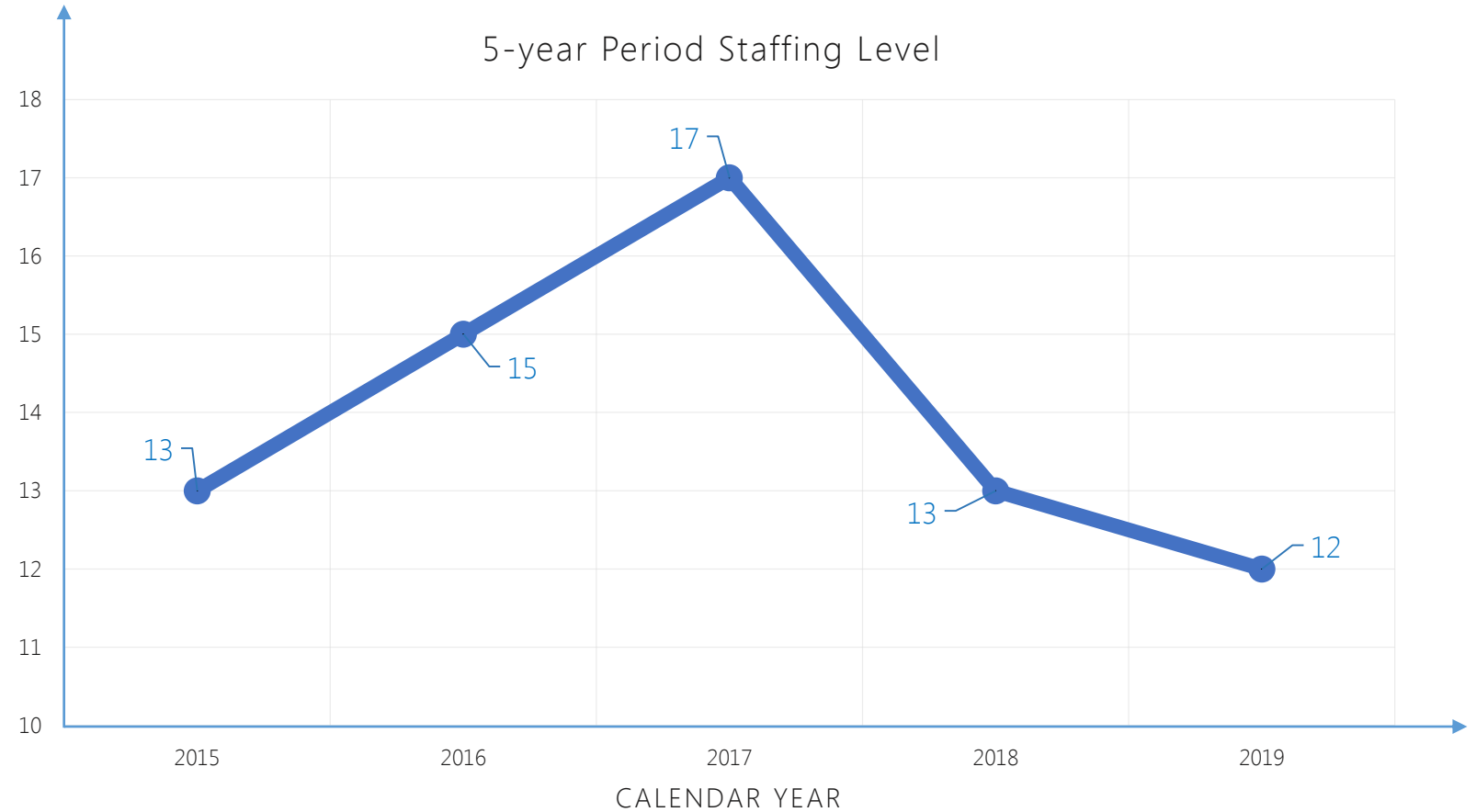


STAFFING LEVEL

In CY 2019, OPA had 12 full time employees with an average professional audit experience of 6 years.

Three senior auditors have been with the office for more than 10 years.

Subsequent to CY 2019, one auditor resigned which leaves OPA with 10 full time auditors.



2019 – Accomplishments HIGHLIGHTS



9

We issued nine performance audits that identified \$51.5 million (M) in financial impact.

45

We made forty-five recommendations to GovGuam entities to improve program efficiencies, revenue collection, and government expenses.

23

We issued, monitored, and oversaw twenty-three financial audits (government-wide and component units).

18

We assisted in the procurement process of eighteen independent financial audit services Request for Proposals.

11

We received eleven procurement appeals and administered nine; two are ongoing.

9

45

23

18

11



Performance Audits 2019 – Accomplishments

Performance Audits Issued in CY 2019

19-01: Guam Memorial Hospital Billing and Collections of True Self-Pay Accounts*

19-02: Department of Administration Special Revenue Funds*

19-03: Department of Revenue & Taxation Non-Profit Organization Limited Gaming Tax*

19-04: Government of Guam Procurement Training and Certification*

19-05: Government of Guam Legal Fees and Services Analysis*

19-06: Governor and Lieutenant Governor's Transition Fund*

19-07: Department of Revenue and Taxation Bonded Warehouse for Tobacco Products

19-08: University of Guam Cancer Trust Fund*

19-09: Guam Power Authority and Guam Waterworks Authority Unclassified Employee's Pay Raises and Bonuses

The Office of Public Accountability issued nine performance audits in 2019 with a collective financial impact of \$51.5M to our government.

Report No. Total Financial Impact

19-02: \$39.84M

19-08: \$6.48M

19-03: \$2.62M

19-09: \$2.56M

\$51.5M

Of this amount, OPA questioned costs of \$38.94M were related to Special Revenue Fund's expenditures noncompliant with legislative purposes.

Seven of the nine issued reports were OPA initiated and two were requests from various GovGuam officials.

* OPA initiated.



Performance Audits 2019 – Accomplishments

Audit Reports and Number of Audit Recommendations



With the nine performance audit reports issued in CY 2019, we collectively provided 45 audit recommendations to GovGuam entities.

These audit recommendations focused on improving program efficiencies, revenue collection, and government expenses.

Some audit recommendations in OPA Report No. 19-02 and 19-05 were implemented by the respective GovGuam entities prior to the release of our reports.

OPA is thankful to the 35th Guam Legislature for introducing Bill No. 261-35 (COR) to address our audit recommendations in report no. 19-08, University of Guam Cancer Trust Fund.



Financial Audits 2019 – Accomplishments

OPA monitored, reviewed, analyzed, and issued twenty-three financial audits of autonomous agencies and the General Fund.

The financial statements of all twenty-three GovGuam entities received unmodified opinion or “clean” opinion.

1 GCA §1909(a) and the Federal Single Audit require all financial audits to be issued by June 30th or nine months after the fiscal year end.

OPA’s goal is to issue financial audits no later than six (6) months after the fiscal year end (March 31).

OPA is seeking the introduction of legislation requiring the six-month deadline for GovGuam entities.

Date of FY 2018 Financial Audit Report Issuance

Recognition of Other Post Employment Benefits (OPEB) affected issuance of financial audits in 2019.

Issued within March 2019 (six mos. after FY 2019)

- GGRF
- GHF
- IACS
- TAF
- GHC
- GPT
- PBS Guam
- GIAA

Issued within April 2019 (seven mos. after FY 2019)

- GWA
- GALC
- GEDA
- GCC
- GPA
- GVB
- GACS*
- GSWA

Issued within May 2019 (eight mos. after FY 2019)

- CLTC
- GDOE
- PAG
- UOG

Issued within June 2019 (nine mos. after FY 2019)

- GMHA
- GHURA
- GovGuam

OPA’s goal requiring GovGuam entities to issue financial audit reports within the six-month after fiscal year end for timely information.

* GACS’ FY 2017 financial audit.



Financial Audits Request for Proposals 2019 – Accomplishments

OPA issued eighteen Requests for Proposals (RFP) for independent financial audit services in 2019. Majority of the contracts for the audit services will be for three years, beginning in 2019 and ending in 2021.

OPA assisted with the procurement process except negotiation, which was done by the eighteen GovGuam entities.

OPA assisted 18 GovGuam entities to procure for independent financial audit services.

| | GovGuam Entity | RFP Issued Date |
|--------------|--|-----------------|
| FEBRUARY 1 | Guam Power Authority | Feb 21, 2019 |
| APRIL 2 | Guam Waterworks Authority | Apr 16, 2019 |
| | GovGuam Retirement Fund | Apr 29, 2019 |
| JUNE 6 | Guam Dept. of Education | June 4, 2019 |
| | Guam Ancestral Land Commission | June 10, 2019 |
| | University of Guam | June 12, 2019 |
| | Guam Preservation Trust | June 20, 2019 |
| | Chamorro Land Trust Commission | June 21, 2019 |
| | Science is Fun and Awesome Academy | June 24, 2019 |
| JULY 8 | Guam Community College | July 1, 2019 |
| | Guam Economic Development Authority | July 1, 2019 |
| | Guam Visitors Bureau | July 1, 2019 |
| | Guam Memorial Hospital Authority | July 2, 2019 |
| | Guam International Airport Authority | July 3, 2019 |
| | Guam Housing and Urban Renewal Authority | July 24, 2019 |
| | Government of Guam-Wide | July 29, 2019 |
| | Tourist Attraction Fund* | July 29, 2019 |
| | Territorial Highway Fund* | July 29, 2019 |
| OCTOBER 1 | Guam Academy Charter School | Oct 14, 2019 |

* Included in one financial audit services RFP.



Procurement Appeals 2019 – Accomplishments

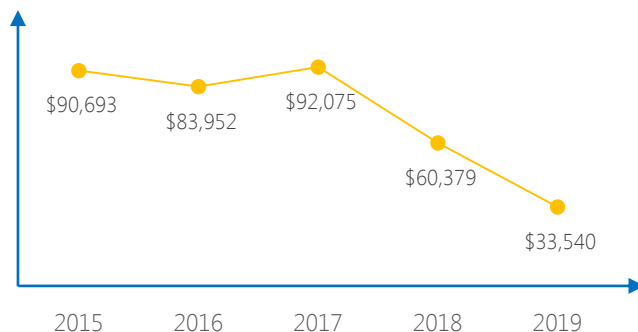
OPA received eleven procurement appeals in CY 2019 with nine resolved and two on-going in CY 2020. Collectively, the procurement value totaled \$204M where the OPA-PA-19-10 alone was \$200M.

OPA's goal is to resolve procurement appeals timely or 90 to 120 days from the time of filing. In 2019, we averaged 2.6 months or 78 days.

OPA contracts Hearing Officers for procurement appeals. In FY 2019, OPA spent \$33,540 for these contracts.

| Fiscal Year | Fees |
|-------------|-----------------|
| 2019 | \$33,540 |
| 2018 | \$60,379 |
| 2017 | \$92,765 |
| 2016 | \$83,952 |
| 2015 | \$90,693 |

Public Auditor Benjamin J.F. Cruz presided over some procurement appeal hearings without the need for a contracted Hearing Officer, thus realizing further cost savings.



| Procurement Appeals Snapshot | | Procurement Value |
|------------------------------|---|-------------------|
| 19-01 | Tumon Landscape Maintenance DECISION | \$652,136 |
| 19-02 | Food services for inmates and detainees at the Department of Corrections and the Hagåtña Facility DECISION | \$200,000 |
| 19-03 | Professional Services to provide Site Security, Support and IT Compliant Office Space to Conduct 2020 Guam Census DISMISSED | \$1,000,000 |
| 19-04 | Contract to construct the GACS Tiyan Campus DECISION | \$566,763 |
| 19-05 | Government of Guam Health Insurance Request for Proposal DECISION | N/A |
| 19-06 | Ground maintenance services at GHURA properties DECISION | \$85,418 |
| 19-07 | Procurement for Supply of Cisco Certified Network Associate (CCNA) Security Equipment DISMISSED | \$41,400 |
| 19-08 | Data Center Services for Guam Power Authority DECISION | \$274,000 |
| 19-09 | Prevention Education and Community Empowerment - Partnerships for Success (PEACE PFS) DISMISSED | \$500,000 |
| 19-10 | Renewable Energy Resources Phase III NEW | \$200,000,000 |
| 19-11 | Nutrition Services for the Comprehensive Management, Operations, and Maintenance of the Elderly Nutrition Program, Congregate Meals and Home-Delivered Meals Component NEW | \$246,030 |



CHALLENGES / OUTLOOK

We envision the Government of Guam as the model for good governance with OPA leading by example as a model robust audit office.

To achieve this, we began implementing the recommendations made by the International Organization of Supreme Audit Institutions (INTOSAI) Development Initiative's Performance Measurement Framework.

We are committed to improve our weaknesses and maintain our strengths highlighted by the INTOSAI assessment on our office.

A measure we started working on to address the results of the INTOSAI report is our Strategic Plan 2019 to 2023.

In this plan, we set out strategies to address the value and benefits our office delivers to our island. We also laid out strategic goals to ensure public trust and assure good governance in the following domains: (1) independence, (2) quality audit reports, (3) timely decisions on procurement appeals, and (4) effectively engage with stakeholders to communicate and promote the importance of OPA.

Our office manages to carry out the legislative mandates lawmakers trust us with. Given the capacity our office can afford, however, we request to the 35th Guam Legislature that certain mandates be amended.

One where we can begin is the Board or Commission meeting audio files be posted on the respective agency's website with a link posted on the OPA website.



CHALLENGES / OUTLOOK

In CY 2020, our office will undergo Peer Review to be conducted by the members of the Association of Pacific Islands Public Auditors (APIPA).

Peer Review is done triennially on our performance audits by independent auditors to ensure our audit reports followed the Government Auditing Standards issued by the Comptroller General of the United States (Yellow Book).

In OPA's history, our Peer Review has received a rating of Pass, which entails our performance audits were in compliance with the Yellow Book.

FY 2021 Budget Request



The Office of Public Accountability is requesting the 35th Guam Legislature for a budget of **\$1,613,177** for FY 2021.

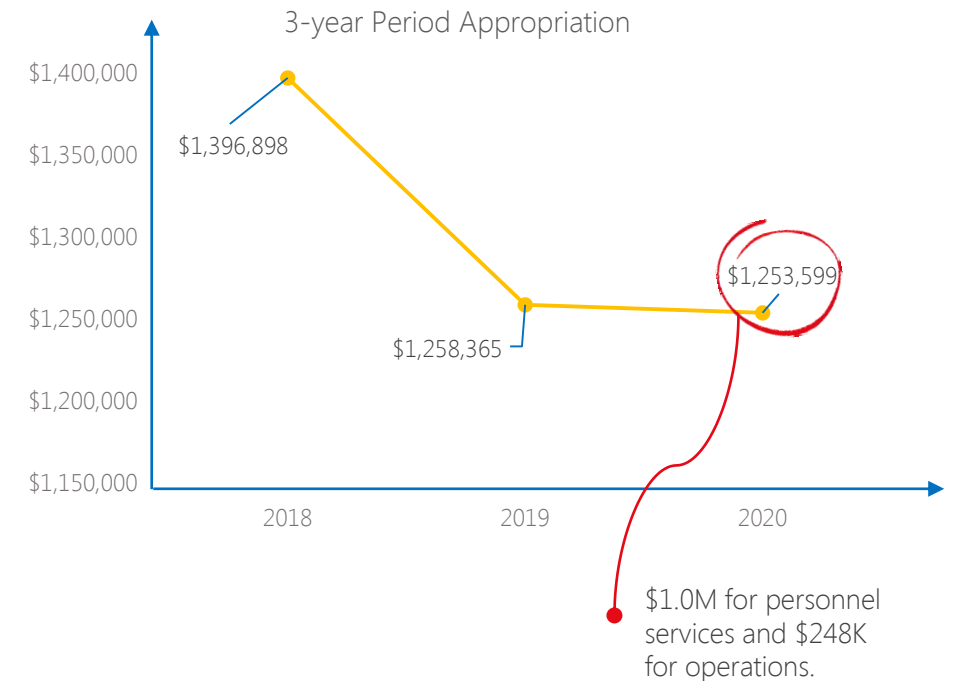
For the past three fiscal years, FY 2018 to FY 2020, OPA's appropriation averaged \$1.30M.

In FY 2020, OPA was authorized to carry over lapses of \$63,267 from FY 2019 which the office will use to replace aging and purchase new equipment and fund additional personnel costs in FY 2020.

In FY 2019, OPA was not authorized to carry over lapses. However, in the prior fiscal year, lapses of \$135,471 from FY 2017 were authorized. This and our cash reserves helped mitigate budgetary shortfall of \$195 thousand (K) in FY 2018.

Budget Trend for the Past 3 Years

| Fiscal Year | Appropriation |
|-------------|---------------|
| 2020 | \$1,253,599 |
| 2019 | \$1,258,365 |
| 2018 | \$1,396,898 |



FY 2021

Budget Request



We respectfully request the 35th Guam Legislature to approve OPA's budget of \$1,613,177 for FY 2021, which includes \$1.31M to fund our current staff complement of 14 (inclusive of three new Accountability Auditor Is) and allow for the hiring of 5 additional staff auditors.

Our budget request also includes \$301K to fund rent and other contractual obligations, inclusive of funding for procurement appeals hearing officers, website, audit software license and maintenance, and utilities.

We also respectfully request the following:

- Authorize the carryover of any unused FY 2020 funds to FY 2021.
- Continue to exempt OPA from BBMR allotment control similar to other elected offices and the Judiciary.
- Introduce a legislation to require GovGuam agencies to issue financial statements no later than six months after fiscal year end.
- Amend legislation to require Board or Commission meeting audio files be posted on the respective agency's website and a link posted on the OPA website.

Budget Request for FY 2021

\$1,613,177

We respectfully request this budget for FY 2021.

Breakdown of
the \$1.6M budget
request.

\$1.31M

Fund our current staff of 14 (including three new Accountability Auditor Is) and 5 additional staff auditors.

\$301K

Fund rent and other contractual obligations, inclusive of funding for procurement appeals hearing officers, website, audit software license and maintenance, and utilities.

Budget Request Summary FY 2021



Fiscal Year 2021
Budget Presentation

Budget Estimate and
Request for FY 2021



| | Estimates |
|----------------------|-------------|
| Salaries | \$948,854 |
| Benefits | \$362,896 |
| <hr/> | |
| Subtotal | \$1,311,750 |
| Travel | \$11,200 |
| Contractual | \$143,807 |
| Rent | \$122,260 |
| Supplies | \$2,660 |
| Equipment | \$11,700 |
| Drug Testing | \$200 |
| Miscellaneous | \$5,400 |
| Utilities | \$4,200 |
| <hr/> | |
| Total Budget Request | \$1,613,177 |

Si Yu'os Ma'ase