



Office of Public Accountability

Fiscal Year 2022 Budget Request and Presentation

As of February 2021

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

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Bureau of Budget and Management Research

February 23, 2021

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

Subject: FY 2022 Budget Request

Dear Senator San Agustin and Committee Members,

The Office of Public Accountability (OPA) is pleased to present our fiscal year (FY) 2022 budget request of \$1,453,203, which includes \$1.15 million (M) to fund our current staff complement of 15 (inclusive of 2 new Accountability Auditor Is, 1 Accountability Auditor II and 1 Accountability Auditor III, whose names are yet to be determined). 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 and maintenance, and utilities.

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

- For FY 2021, OPA's appropriation was \$1,311,828 (\$1.0M for personnel services and \$307K for operations). The carryover authorization from FY 2020 lapse of \$144,940, will be used to purchase new equipment, replace aging workstations, and fund additional personnel costs in FY 2021;
- For FY 2020, OPA's expenditures and encumbrances totaled \$1,108,659 with an appropriation of \$1,253,599 and with carryover authorization of \$63,267 from FY 2019 lapses.
- For FY 2019, OPA's expenditures and encumbrances totaled \$1,195,099 with an appropriation of \$1,258,365 and without any carryover authorization.

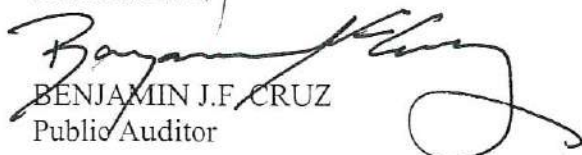
The attached power point presentation detailed OPA's accomplishments for this past year as well as OPA's audit and procurement appeals plans to achieve our goals. As part of OPA's FY 2022 proposal, we respectfully request the Legislature to:

- Approve OPA's lump sum budget of \$1,453,203;
- Authorize the carryover of any unused FY 2021 funds to FY 2022;
- 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;

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

Si Yu'os Ma'ase!

Senseramente,


BENJAMIN J.F. CRUZ
Public Auditor

2/24/2021
JCFB Office
RCVD AT CENTRAL FILES
FEB 24 '21 PM 4:07

Jessica Cruz

BUREAU OF BUDGET AND MANAGEMENT RESEARCH
FISCAL YEAR 2022
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? | <input checked="" type="checkbox"/> | | | |
| Does the SUMMARY digest totals equal the totals on the detail pages? | <input checked="" type="checkbox"/> | | | |
| Are the required budget forms attached? | | | | |
| a. Agency Budget Certification [BBMR ABC] | <input checked="" type="checkbox"/> | | | |
| b. Agency Narrative Form [BBMR AN-N1] | <input checked="" type="checkbox"/> | | | |
| c. Decision Package [BBMR DP-1] | <input checked="" type="checkbox"/> | | | |
| d. Program Budget Digest Forms [BBMR BD-1, BBMR TA-1, BBMR 96A - REVISED] | <input checked="" type="checkbox"/> | | | |
| e. FY 2022 (Proposed) Agency Staffing Pattern [BBMR SP-1] - All Fund Sources | <input checked="" type="checkbox"/> | | | |
| f. FY 2021 (Current) Agency Staffing Pattern [BBMR SP-1] - All Fund Sources | <input checked="" type="checkbox"/> | | | |
| g. Federal Program Inventory Form [BBMR FP-1] | <input checked="" type="checkbox"/> | | | |
| h. Equipment/Capital Listing & Space Requirement Form [BBMR EL-1] | <input checked="" type="checkbox"/> | | | |
| i. Prior Year Obligation Form [BBMR PYO-1] | <input checked="" type="checkbox"/> | | | |
| Are the E-Files attached for all budget forms? | <input checked="" type="checkbox"/> | | | |
| I. Agency Budget Certification [BBMR ABC] | | | | |
| 1. Is the budget certified as to its accuracy and BBMR requirements. | <input checked="" type="checkbox"/> | | | |
| II. Agency Narrative Form [BBMR AN-N1] | | | | |
| 1. Is the mission statement correct and consistent with the department/agency's enabling act? | <input checked="" type="checkbox"/> | | | |
| 2. Are the goals and objectives correct and consistent with the department/agency's mission? | <input checked="" type="checkbox"/> | | | |
| III. Decision Package [BBMR DP-1] | | | | |
| 1. Is activity description correct? | <input checked="" type="checkbox"/> | | | |
| 2. Is major objective correct? | <input checked="" type="checkbox"/> | | | |
| 3. Are short term goals correct? | <input checked="" type="checkbox"/> | | | |
| 4. Is workload output reflected correctly? | <input checked="" type="checkbox"/> | | | |
| IV. Program Budget Digest Forms [BBMR BD-1, BBMR TA-1, BBMR 96A - REVISED] | | | | |
| A.) Budget Digest Form [BBMR BD-1] | | | | |
| <u>Personnel Services</u> | | | | |
| 1. Are figures reflected consistent with the attached staffing pattern(s)? | <input checked="" type="checkbox"/> | | | |
| 2. Are amounts reflected in each column accurate? | <input checked="" type="checkbox"/> | | | |
| 3. Are computations correct? | <input checked="" type="checkbox"/> | | | |
| <u>Operations</u> | | | | |
| 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)? | <input checked="" type="checkbox"/> | | | |
| 2. Are amounts reflected in each column accurate? | <input checked="" type="checkbox"/> | | | |
| 3. Are computations correct? | <input checked="" type="checkbox"/> | | | |
| <u>Utilities</u> | | | | |
| Are amounts reflected in each column correct? | <input checked="" type="checkbox"/> | | | |
| <u>Capital Outlay</u> | | | | |
| Are amounts reflected under columns, "Governor's Request," consistent with schedule F as detailed in the budget digest subform, [BBMR 96A - REVISED]? | <input checked="" type="checkbox"/> | | | |
| <u>Full Time Equivalencies (FTEs)</u> | | | | |
| Are the number of FTEs for both "Unclassified" and "Classified" accurately reflected under each column? | <input checked="" type="checkbox"/> | | | |
| B.) Off-Island Travel Form [BBMR TA-1] (Schedule A) | | | | |
| 1. Is the purpose/justification for travel defined? | <input checked="" type="checkbox"/> | | | |
| 2. Is/Are the travel date(s) and number of travelers reflected? | <input checked="" type="checkbox"/> | | | |
| 3. Is/Are the position title(s) of the traveler(s) reflected? | <input checked="" type="checkbox"/> | | | |
| 4. Are all columns (Air Fare, Per Diem, Registration, and Total Cost) accurate? | <input checked="" type="checkbox"/> | | | |
| C.) Operations Schedules Form [BBMR 96A - REVISED] (Schedules B-F) | | | | |
| 1. Are "Items" under schedules B - F listed in detail? | <input checked="" type="checkbox"/> | | | |
| 2. Is the "Quantity" and "Unit Price" under schedules B - F reflected for respective items? | <input checked="" type="checkbox"/> | | | |
| 3. Are corresponding FY 2021 Authorized levels under schedules B - F indicated? | <input checked="" type="checkbox"/> | | | |
| V. Agency Staffing Pattern Forms [BBMR SP-1] | | | | |
| 1. Are position titles correct? | <input checked="" type="checkbox"/> | | | |
| 2. Are all LTA and Temp. positions properly identified? | <input checked="" type="checkbox"/> | | | |
| 3. Are position numbers reflected? | <input checked="" type="checkbox"/> | | | |
| 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%)? | <input checked="" type="checkbox"/> | | | |
| 5. Are filled positions funded? | <input checked="" type="checkbox"/> | | | |
| 6. Are increment amounts reflected? | <input checked="" type="checkbox"/> | | | |
| 7. Are rates reflected under "Benefits" correct? | <input checked="" type="checkbox"/> | | | |
| 8. Are computations correct? | <input checked="" type="checkbox"/> | | | |
| VI. Federal Program Inventory Form [BBMR FP-1] | | | | |
| Is the form complete and accurate? | <input checked="" type="checkbox"/> | | | |
| VII. Equipment/Capital Listing & Space Requirement Form [BBMR EL-1] | | | | |
| 1. Is the description of the equipment and/or capital item(s) detail? | <input checked="" type="checkbox"/> | | | |
| 2. Is the "quantity" and "percentage of use" reflected? | <input checked="" type="checkbox"/> | | | |
| 3. Are space requirements descriptive and total space reflected and accurate? | <input checked="" type="checkbox"/> | | | |
| VIII. Prior Year Obligation Form [BBMR PYO-1] | | | | |
| | <input checked="" type="checkbox"/> | | | |

| | | | |
|--|--------------------------|-----------------------------------|--------------------------------------|
| CERTIFIED AS TO COMPLETENESS AND ACCURACY | | | |
| DEPARTMENT: <u>Office of Public Accountability</u> | | BBMR ACTION: Recommendation | |
| Prepared By: <u>MARISOL M. ANDRADE, Admin. Services Officer</u> | <u>2-15-2021</u> Date | <input type="checkbox"/> Approval | <input type="checkbox"/> Disapproval |
| Approved By: <u>BENJAMIN J.F. CRUZ, Public Auditor</u> (Signature of Dept./Agency Head) | <u>2/15/21</u> Date | _____ | _____ |
| | | Analyst | Date |

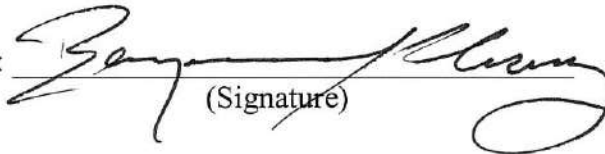
**Government of Guam
Fiscal Year 2022**

Agency Budget Certification

Agency: Office of Public Accountability

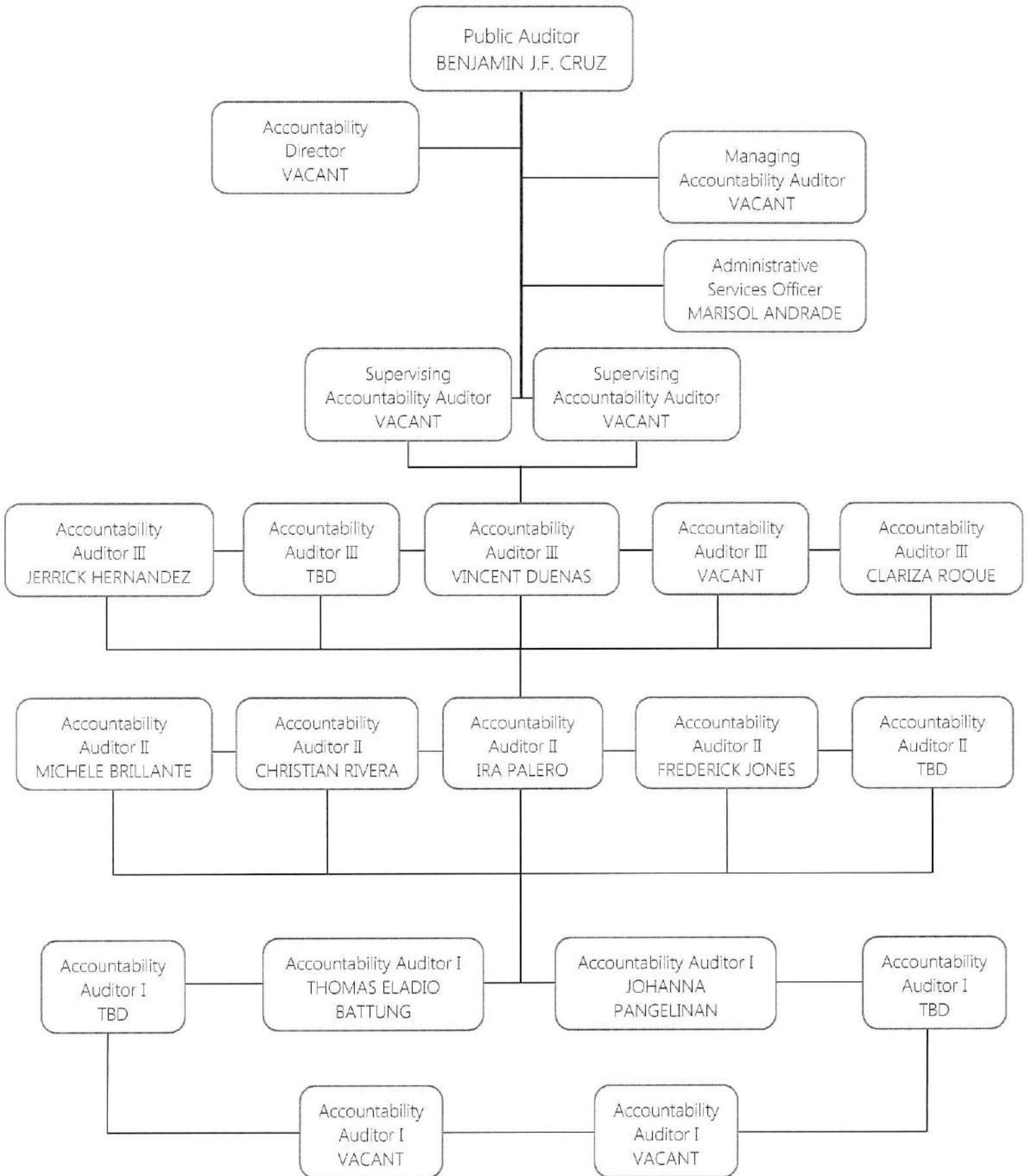
Agency Head: Benjamin J.F. Cruz, Public Auditor

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: 2/15/21

Organizational Chart

(as of February 2021)



**Government of Guam
Fiscal Year 2022 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 2022**

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. 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.

| Workload Output | | | |
|---|--|--------------------------------------|------------------------------------|
| Workload Indicator: | FY 2020 Level of Accomplishment | FY 2021 Anticipated Level | FY 2022 Projected Level |
| 1. Issue performance audits and analyses. | 9 | 12 | 14 |
| 2. Direct and supervise all financial audits. | 25 | 26 | 26 |
| 3. Issue and/or resolve procurement appeals. | 8 | 8 | 8 |

| AS400 Account Code | Appropriation Classification | A B C GENERAL FUND | | | D E F SPECIAL FUND 1/ | | | G H I FEDERAL MATCH | | | J K L GRAND TOTAL (ALL FUNDS) | | |
|--------------------|---|-------------------------------------|--------------------------|----------------------------|-------------------------------------|--------------------------|----------------------------|-------------------------------------|--------------------------|----------------------------|-------------------------------------|--------------------------|----------------------------|
| | | FY 2020 Expenditures & Encumbrances | FY 2021 Authorized Level | FY 2022 Governor's Request | FY 2020 Expenditures & Encumbrances | FY 2021 Authorized Level | FY 2022 Governor's Request | FY 2020 Expenditures & Encumbrances | FY 2021 Authorized Level | FY 2022 Governor's Request | FY 2020 Expenditures & Encumbrances | FY 2021 Authorized Level | FY 2022 Governor's Request |
| | PERSONNEL SERVICES | | | | | | | | | | | | |
| 111 | Regular Salaries/Increments/Special Pay: | 689,474 | 749,500 | 819,741 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 819,741 | |
| 112 | Overtime: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 113 | Benefits: | 222,010 | 255,179 | 332,637 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 332,637 | |
| | TOTAL PERSONNEL SERVICES | \$911,484 | \$1,004,679 | \$1,152,378 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,152,378 | |
| | OPERATIONS | | | | | | | | | | | | |
| 220 | TRAVEL- Off-Island/Local Mileage Reimburs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 230 | CONTRACTUAL SERVICES: | 54,435 | 158,950 | 157,150 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 157,150 | |
| 233 | OFFICE SPACE RENTAL: | 122,260 | 122,260 | 128,375 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 128,375 | |
| 240 | SUPPLIES & MATERIALS: | 1,334 | 11,959 | 5,400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,400 | |
| 250 | EQUIPMENT: | 10,976 | 3,000 | 3,200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,200 | |
| 270 | WORKERS COMPENSATION: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 271 | DRUG TESTING: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 280 | SUB-RECIPIENT/SUBGRANT: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 290 | MISCELLANEOUS: | 4,381 | 6,900 | 3,100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,100 | |
| | TOTAL OPERATIONS | \$193,385 | \$303,069 | \$297,225 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$297,225 | |
| | UTILITIES | | | | | | | | | | | | |
| 361 | Power: | 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 | |
| 363 | Telephone/ Toll: | 3,790 | 4,080 | 3,600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,600 | |
| | TOTAL UTILITIES | \$3,790 | \$4,080 | \$3,600 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,600 | |
| 450 | CAPITAL OUTLAY | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| | TOTAL APPROPRIATIONS | \$1,108,659 | \$1,311,828 | \$1,453,203 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,453,203 | |
| | 1/ Specify Fund Source | | | | | | | | | | | | |
| | FULL TIME EQUIVALENCIES (FTEs) | | | | | | | | | | | | |
| | UNCLASSIFIED: | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | |
| | CLASSIFIED: | 12 | 14 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 | |
| | TOTAL FTEs | 13.00 | 15.00 | 15.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15.00 | |

Note: (1) This does not include the carry over authorization of \$144,940 for a final budget of \$1,456,768

Schedule A - Off-Island Travel

Department/Agency: Office of Public Accountability

Division: Office of Public Accountability

Program: Office of Public Accountability

| Purpose / Justification for Travel | | | | |
|------------------------------------|----------|---------------------------|--------------|------------|
| | | | | |
| Travel Date: _____ | | No. of Travelers: ____ 1/ | | |
| Position Title of Traveler(s) | Air Fare | Per diem 2/ | Registration | Total Cost |
| | \$ - | \$ - | \$ - | \$ - |
| | \$ - | \$ - | \$ - | \$ - |

| Purpose / Justification for Travel | | | | |
|------------------------------------|----------|---------------------------|--------------|------------|
| | | | | |
| Travel Date: _____ | | No. of Travelers: ____ 1/ | | |
| Position Title of Traveler(s) | Air Fare | Per diem 2/ | Registration | Total Cost |
| | \$ - | \$ - | \$ - | \$ - |
| | \$ - | \$ - | \$ - | \$ - |

| Purpose / Justification for Travel | | | | |
|------------------------------------|----------|---------------------------|--------------|------------|
| | | | | |
| Travel Date: _____ | | No. of Travelers: ____ 1/ | | |
| Position Title of Traveler(s) | Air Fare | Per diem 2/ | Registration | Total Cost |
| | \$ - | \$ - | \$ - | \$ - |
| | \$ - | \$ - | \$ - | \$ - |

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 2022 Request | FY 2021 Authorized | Variance Increase/ (Decrease) |
|---|----------|------------|-----------------|--------------------|-------------------------------|
| Website Hosting & Maintenance | 12 | \$1,480.00 | \$ 17,760.00 | \$ 17,760.00 | \$ - |
| Payroll Services | 26 | \$140.00 | \$ 3,640.00 | \$ 3,640.00 | \$ - |
| Copier Lease | 12 | \$200.00 | \$ 2,400.00 | \$ 2,400.00 | \$ - |
| IT Support Services | 12 | \$1,250.00 | \$ 15,000.00 | \$ 15,000.00 | \$ - |
| Hearing Officers | | | \$ 60,000.00 | \$ 60,000.00 | \$ - |
| OPA Legal Services | | | \$ 10,000.00 | \$ 10,000.00 | \$ - |
| TeamMate Licensing & Annual Maintenance Fee | | | \$ 17,000.00 | \$ 17,000.00 | \$ - |
| Audit Consulting Services | | | \$ 15,000.00 | \$ 15,000.00 | \$ - |
| Vehicle Maintenance and safety inspections | | | \$ 1,500.00 | \$ 1,500.00 | \$ - |
| Other Contractual Services | | | \$ 4,000.00 | \$ 4,000.00 | \$ - |
| Water Delivery | | | \$ 800.00 | \$ 900.00 | \$ (100.00) |
| Training/Seminar Fees | | | \$ - | \$ 1,000.00 | \$ (1,000.00) |
| Professional Publications & Subscription | | | \$ 600.00 | \$ 600.00 | \$ - |
| AGA Membership Dues | | | \$ 2,250.00 | \$ 1,950.00 | \$ 300.00 |
| PASAI Membership Dues | | | \$ 3,600.00 | \$ 3,500.00 | \$ 100.00 |
| ALGA Membership Dues | | | \$ 800.00 | \$ 800.00 | \$ - |
| APIPA Membership Dues | | | \$ 400.00 | \$ 400.00 | \$ - |
| IDI Membership Dues | | | \$ 1,400.00 | \$ 1,000.00 | \$ 400.00 |
| Printing Services (CCR, annual report) | | | \$ 1,000.00 | \$ 2,500.00 | \$ (1,500.00) |
| Total Contractual | | | \$ 157,150.00 | | |

Schedule C - Supplies & Materials

| Item | Quantity | Unit Price | FY 2022 Request | FY 2021 Authorized | Variance Increase/ (Decrease) |
|--|----------|------------|-----------------|--------------------|-------------------------------|
| General Office Supplies | | | \$ 3,000.00 | \$ 11,959.00 | \$ (8,959.00) |
| Computer related supplies (toners, etc.) | | | \$ 2,400.00 | \$ - | \$ 2,400.00 |
| Total Supplies & Materials | | | \$ 5,400.00 | | |

Schedule D - Equipment

| Item | Quantity | Unit Price | FY 2022 Request | FY 2021 Authorized | Variance Increase/ (Decrease) |
|--|----------|------------|-----------------|--------------------|-------------------------------|
| QuickBooks Enterprise Solution annual subscription | 1 | \$2,700.00 | \$ 2,700.00 | \$ 2,500.00 | \$ 200.00 |
| Norton Anti-Virus | 2 | \$250.00 | \$ 500.00 | \$ 500.00 | \$ - |
| Total Equipment | | | \$ 3,200.00 | | |

Schedule E - Miscellaneous

| Item | Quantity | Unit Price | FY 2022 Request | FY 2021 Authorized | Variance Increase/ (Decrease) |
|--|----------|------------|-----------------|--------------------|-------------------------------|
| Internship | 2 | \$700.00 | \$ 1,400.00 | \$ 1,400.00 | \$ - |
| Newspaper Advertisements (RFP for audit consultation, office lease, job announcements, etc.) | | | \$ 1,200.00 | \$ 5,000.00 | \$ (3,800.00) |
| Fuel (vehicles) | | | \$ 500.00 | \$ 500.00 | \$ - |
| Total Miscellaneous | | | \$ 3,100.00 | | |

Schedule F - Capital Outlay

| Item | Quantity | Unit Price | FY 2022 Request | FY 2021 Authorized | Variance Increase/ (Decrease) |
|-----------------------------|----------|------------|-----------------|--------------------|-------------------------------|
| | 0 | \$0.00 | \$ - | \$ - | \$ - |
| Total Capital Outlay | | | \$ - | | |

Government of Guam
Fiscal Year 2022
Agency Staffing Pattern
(PROPOSED)

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

| (A) No. | (B) Position Title / | (C) Name of Incumbent | (D) Grade/ Step | (E) Salary | (F) Overtime | (G) Specialty | (H) Increment | | (I) Subtotal (E+F+G+H) | (J) | (K) Retirement (J * 28.50%) | (L) Retire (DDI) (\$19.01*26PP) | (M) Social Security (6.2% * J) | (N) Benefits (1.45% * J) | (O) Life 2/ | (P) Input by Department | | (Q) Denial (Premium) | (R) Total Benefits (K thru Q) | (S) (J + R) TOTAL |
|------------|------------------------------------|-----------------------------|--------------------|---------------|-----------------|------------------|------------------|----------|---------------------------|------------|--------------------------------|------------------------------------|-----------------------------------|-----------------------------|----------------|----------------------------|------------------|-------------------------|----------------------------------|----------------------|
| | | | | | | | Date | Amnt. | | | | | | | | Medical (Premium) | Denial (Premium) | | | |
| 1 | Public Auditor | Benjamin J.F. Cruz | PA-01 | \$ 100,000 | \$ - | \$ - | - | \$ - | \$ 100,000 | \$ - | \$ 28,500 | \$ 495 | \$ - | \$ 1,450 | \$ 187 | \$ 1,790 | \$ 248 | \$ 32,670 | \$ 132,670 | |
| 2 | Administrative Services Officer | Marisol M. Andrade | N-04 | \$ 50,328 | \$ - | \$ 5,033 | 12/25/2021 | \$ 1,589 | \$ 56,950 | \$ - | \$ 16,231 | \$ 495 | \$ - | \$ 826 | \$ 187 | \$ 1,790 | \$ 248 | \$ 19,777 | \$ 76,727 | |
| 3 | Supervising Accountability Auditor | Vacant | Q-01 | \$ - | \$ - | \$ - | 1/0/1900 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 4 | Accountability Auditor III | Jerrick J.G. Hernandez | O-07 | \$ 62,371 | \$ - | \$ - | 12/1/2022 | \$ - | \$ 62,371 | \$ - | \$ 17,776 | \$ 495 | \$ - | \$ 904 | \$ 187 | \$ 1,790 | \$ 248 | \$ 21,400 | \$ 83,771 | |
| 5 | Supervising Accountability Auditor | Vacant | Q-01 | \$ - | \$ - | \$ - | - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 6 | Accountability Auditor III | Chariza Mae G. Roque | O-07 | \$ 62,371 | \$ - | \$ 6,237 | 12/1/2022 | \$ - | \$ 68,608 | \$ - | \$ 19,553 | \$ - | \$ - | \$ 995 | \$ 187 | \$ 2,435 | \$ 281 | \$ 23,451 | \$ 92,059 | |
| 7 | Accountability Auditor III | Name to be determined | O-01 | \$ 49,897 | \$ - | \$ - | 3/15/2022 | \$ 1,103 | \$ 51,000 | \$ - | \$ 14,535 | \$ 495 | \$ - | \$ 740 | \$ 187 | \$ 11,917 | \$ 468 | \$ 28,342 | \$ 79,342 | |
| 8 | Accountability Auditor I | Thomas Eladio M. Bartung | L-02 | \$ 38,506 | \$ - | \$ - | 6/8/2022 | \$ 486 | \$ 38,992 | \$ - | \$ 11,113 | \$ 495 | \$ - | \$ 565 | \$ 187 | \$ 1,790 | \$ 248 | \$ 14,398 | \$ 53,390 | |
| 9 | Accountability Auditor II | Christian S. Rivera | M-06 | \$ 49,093 | \$ - | \$ - | 6/1/2022 | \$ 620 | \$ 49,713 | \$ - | \$ 14,168 | \$ 495 | \$ - | \$ 721 | \$ 187 | \$ 1,790 | \$ 248 | \$ 17,609 | \$ 67,322 | |
| 10 | Accountability Auditor II | Name to be determined | M-01 | \$ 40,762 | \$ - | \$ - | 3/15/2022 | \$ 901 | \$ 41,663 | \$ - | \$ 11,874 | \$ 495 | \$ - | \$ 604 | \$ 187 | \$ 11,917 | \$ 468 | \$ 25,545 | \$ 67,208 | |
| 11 | Accountability Auditor III | Vincent Jon G. Duenas | O-15 | \$ 80,077 | \$ - | \$ - | 6/1/2022 | \$ 847 | \$ 80,924 | \$ - | \$ 23,063 | \$ 495 | \$ - | \$ 1,173 | \$ 187 | \$ 3,936 | \$ 468 | \$ 29,332 | \$ 110,246 | |
| 12 | Accountability Auditor I | Johanna Maria P. Pangelinan | L-02 | \$ 38,506 | \$ - | \$ - | 6/22/2022 | \$ 486 | \$ 38,992 | \$ - | \$ 11,113 | \$ 495 | \$ - | \$ 565 | \$ 187 | \$ 11,917 | \$ 468 | \$ 17,281 | \$ 56,273 | |
| 13 | Accountability Auditor I | Name to be determined | L-01 | \$ 37,100 | \$ - | \$ - | 3/15/2022 | \$ 820 | \$ 37,920 | \$ - | \$ 10,807 | \$ 495 | \$ - | \$ 550 | \$ 187 | \$ 11,917 | \$ 468 | \$ 24,434 | \$ 62,344 | |
| 14 | Accountability Auditor III | Vacant | O-01 | \$ - | \$ - | \$ - | - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 15 | Accountability Auditor I | Name to be determined | L-01 | \$ 37,100 | \$ - | \$ - | 3/15/2022 | \$ 820 | \$ 37,920 | \$ - | \$ 10,807 | \$ 495 | \$ - | \$ 550 | \$ 187 | \$ 11,917 | \$ 468 | \$ 24,434 | \$ 62,344 | |
| 16 | Accountability Auditor II | Ira Marie P. Palero | M-04 | \$ 45,574 | \$ - | \$ 6,836 | 6/1/2022 | \$ 576 | \$ 52,986 | \$ - | \$ 15,101 | \$ 495 | \$ - | \$ 768 | \$ 187 | \$ 1,790 | \$ 248 | \$ 18,589 | \$ 71,575 | |
| 17 | Accountability Auditor I | Vacant | L-01 | \$ - | \$ - | \$ - | - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 18 | Accountability Auditor I | Vacant | L-01 | \$ - | \$ - | \$ - | - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 19 | Accountability Auditor II | Michèle S. Brillante | M-06 | \$ 49,093 | \$ - | \$ 4,909 | 12/25/2021 | \$ 1,550 | \$ 55,552 | \$ - | \$ 15,832 | \$ 495 | \$ - | \$ 806 | \$ 187 | \$ 1,790 | \$ 248 | \$ 19,358 | \$ 74,910 | |
| 20 | Accountability Auditor II | Frederick D. Jones | M-04 | \$ 45,574 | \$ - | \$ - | 6/1/2022 | \$ 576 | \$ 46,150 | \$ - | \$ 13,153 | \$ - | \$ - | \$ 669 | \$ 187 | \$ 1,790 | \$ 248 | \$ 16,047 | \$ 62,197 | |
| | | | | | | | | | Grand Total: | \$ 819,741 | \$ 233,626 | \$ 6,435 | \$ - | \$ 11,886 | \$ 2,805 | \$ 73,032 | \$ 4,853 | \$ 352,637 | \$ 1,152,378 | |

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

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

2/ FY2022 (Proposed) GovGuam contribution rate of 28.50% for the Government of Guam Retirement is subject to change.

3/ FY2022 (Proposed) GovGuam contribution rate of \$19.01 (bi-weekly) for DDI is subject to change.

4/ FY2022 (Proposed) GovGuam contribution rate of \$187 (per annum) for Life Insurance is subject to change.

Government of Guam
 Fiscal Year 2022
 Agency Staffing Pattern
 (PROPOSED)

| Input by Department | | | | | | | | | | |
|------------------------|------------------------------------|------------------------------|-------------|----------------------------|----------------|---------------|----------------------|---------------|-------------|--------------------------|
| Special Pay Categories | | | | | | | | | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) |
| Position Number | Position Title | Name of Incumbent | Holiday Pay | Night Differential Pay 10% | Hazard Pay 10% | Hazard Pay 8% | Nurse Sunday Pay 1.5 | Nurse Pay 1.5 | EMT Pay 15% | (D+E+F+G+H+I+J) Subtotal |
| 1 | Public Auditor | Benjamin J.F. Cruz | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2 | Administrative Services Officer | Marisol M. Andrade | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3 | Supervising Accountability Auditor | Vacant (Partially Filled) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4 | Accountability Auditor III | Jerrick J.G. Hernandez | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5 | Supervising Accountability Auditor | Vacant (Partially Filled) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 6 | Accountability Auditor III | Clariza Mae G. Roque | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 7 | Accountability Auditor III | Name to be determined | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8 | Accountability Auditor I | Thomas Eladio M. Batruang | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 9 | Accountability Auditor II | Christian S. Rivera | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10 | Accountability Auditor II | Name to be determined | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 11 | Accountability Auditor III | Vincent Jon G. Duenas | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 12 | Accountability Auditor I | Johanna Maria P. Pangellinan | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 13 | Accountability Auditor I | Name to be determined | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 14 | Accountability Auditor III | Vacant | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 15 | Accountability Auditor I | Name to be determined | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 16 | Accountability Auditor II | Ira Marie P. Palero | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 17 | Accountability Auditor I | Vacant | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 18 | Accountability Auditor I | Vacant | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 19 | Accountability Auditor II | Michele S. Brillante | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 20 | Accountability Auditor II | Frederick D. Jones | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 21 | | | | | | | | | | |
| 22 | | | | | | | | | | |
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| 25 | | | | | | | | | | |
| 26 | | | | | | | | | | |
| 27 | | | | | | | | | | |
| | | 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 1/2 of reg. rate of pay from 12am Friday to 12 midnight Sunday

5/ 1 1/2 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 2021
Agency Staffing Pattern
(CURRENT)

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

| (A) No. | (B) Position Title, I/ | (C) Name of Incumbent | (D) Grade/ Step | (E) Salary | (F) Overtime | (G) Special* | (H) Date | (I) Incumbent Amt. | Input by Department | | | | | | | | | | (S) (J + R) TOTAL | | | | | | |
|--------------|------------------------------------|--|--------------------|---------------|-----------------|-----------------|-------------|-----------------------|------------------------------|-----------------------------------|---------------------------------------|--------------------------------------|--------------------------------|-----------------|--------|-----------------------------|----------------------------|-------------------------------------|-------------------------|----|-------|----|---------|----|-----------|
| | | | | | | | | | (J) (E+F+G+I) Subtotal | (K) Retirement (J * 26.97%) | (L) Retire (DDI) (\$19.01*26PP) | (M) Social Security (6.2% * J) | (N) Medicare (1.45% * J) | (O) Benefits | | (P) Medical (Premium) | (Q) Dental (Premium) | (R) Total Benefits (K thru Q) | | | | | | | |
| 1 | Public Auditor | Benjamin J.F. Cruz | PA-01 | \$ 100,000 | \$ | \$ | - | \$ | 100,000 | \$ | 26,970 | \$ | 495 | \$ | 1,450 | \$ | 187 | \$ | 1,790 | \$ | 248 | \$ | 31,140 | \$ | 131,140 |
| 2 | Administrative Services Officer | Marisol M. Andrade | N-04 | \$ 50,328 | \$ | \$ 5,033 | 12/25/2021 | \$ | 55,361 | \$ | 14,931 | \$ | 495 | \$ | 803 | \$ | 187 | \$ | 1,790 | \$ | 248 | \$ | 18,454 | \$ | 73,815 |
| 3 | Supervising Accountability Auditor | Vacant | Q-01 | \$ | \$ | \$ | - | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 4 | Accountability Auditor III | Jerrick J.G. Hernandez | O-06 | \$ 60,094 | \$ | \$ | 6/1/2021 | \$ | 60,853 | \$ | 16,412 | \$ | 495 | \$ | 882 | \$ | 187 | \$ | 1,790 | \$ | 248 | \$ | 20,014 | \$ | 80,867 |
| 5 | Supervising Accountability Auditor | Vacant | O-01 | \$ | \$ | \$ | - | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 6 | Accountability Auditor III | Clariza Mae G. Roque | O-06 | \$ 60,094 | \$ | \$ 6,009 | 6/1/2021 | \$ | 66,862 | \$ | 18,033 | \$ | 281 | \$ | 970 | \$ | 187 | \$ | 2,435 | \$ | 281 | \$ | 21,906 | \$ | 88,768 |
| 7 | Accountability Auditor III | Recruitment in Progress (Partially Funded) | O-01 | \$ 28,787 | \$ | \$ | 3/15/2021 | \$ | 28,787 | \$ | 7,764 | \$ | 285 | \$ | 417 | \$ | 108 | \$ | 6,875 | \$ | 270 | \$ | 15,719 | \$ | 44,506 |
| 8 | Accountability Auditor I | Thomas Eladio M. Barrung | L-01 | \$ 37,100 | \$ | \$ | 6/8/2021 | \$ | 37,569 | \$ | 10,132 | \$ | 495 | \$ | 545 | \$ | 187 | \$ | 1,790 | \$ | 248 | \$ | 13,397 | \$ | 50,966 |
| 9 | Accountability Auditor II | Christian S. Rivera | M-05 | \$ 47,301 | \$ | \$ | 6/1/2021 | \$ | 47,898 | \$ | 12,918 | \$ | 495 | \$ | 695 | \$ | 187 | \$ | 1,790 | \$ | 248 | \$ | 16,333 | \$ | 64,231 |
| 10 | Accountability Auditor II | Recruitment in Progress (Partially Funded) | M-01 | \$ 23,517 | \$ | \$ | 3/15/2021 | \$ | 23,517 | \$ | 6,343 | \$ | 285 | \$ | 341 | \$ | 108 | \$ | 6,875 | \$ | 270 | \$ | 14,222 | \$ | 37,739 |
| 11 | Accountability Auditor III | Vineant Jon G. Duenas | O-15 | \$ 80,077 | \$ | \$ | 6/1/2022 | \$ | 80,077 | \$ | 21,597 | \$ | 495 | \$ | 1,161 | \$ | 187 | \$ | 3,936 | \$ | 468 | \$ | 27,844 | \$ | 107,921 |
| 12 | Accountability Auditor III | Johanna Maria P. Pangelinan | L-01 | \$ 37,100 | \$ | \$ | 6/22/2021 | \$ | 37,569 | \$ | 10,132 | \$ | 495 | \$ | 545 | \$ | 187 | \$ | 4,673 | \$ | 248 | \$ | 16,280 | \$ | 53,849 |
| 13 | Accountability Auditor I | Recruitment in Progress (Partially Funded) | L-01 | \$ 27,404 | \$ | \$ | 3/15/2021 | \$ | 27,404 | \$ | 5,773 | \$ | 285 | \$ | 310 | \$ | 108 | \$ | 6,875 | \$ | 270 | \$ | 13,621 | \$ | 35,025 |
| 14 | Accountability Auditor III | Vacant | O-01 | \$ | \$ | \$ | - | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 15 | Accountability Auditor I | Recruitment in Progress (Partially Funded) | L-01 | \$ 21,404 | \$ | \$ | 3/15/2021 | \$ | 21,404 | \$ | 5,773 | \$ | 285 | \$ | 310 | \$ | 108 | \$ | 6,875 | \$ | 270 | \$ | 13,621 | \$ | 35,025 |
| 16 | Accountability Auditor II | Ira Marie P. Palero | M-03 | \$ 43,910 | \$ | \$ 6,587 | 6/1/2021 | \$ | 51,052 | \$ | 13,769 | \$ | 495 | \$ | 740 | \$ | 187 | \$ | 1,790 | \$ | 248 | \$ | 17,229 | \$ | 68,281 |
| 17 | Accountability Auditor I | Vacant | L-01 | \$ | \$ | \$ | - | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 18 | Accountability Auditor I | Vacant | L-01 | \$ | \$ | \$ | - | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 19 | Accountability Auditor II | Michele S. Brillante | M-06 | \$ 49,093 | \$ | \$ 4,909 | 12/25/2021 | \$ | 54,002 | \$ | 14,564 | \$ | 495 | \$ | 783 | \$ | 187 | \$ | 1,790 | \$ | 248 | \$ | 18,067 | \$ | 72,069 |
| 20 | Accountability Auditor II | Frederick D. Jones | M-03 | \$ 43,910 | \$ | \$ | 6/1/2021 | \$ | 44,465 | \$ | 11,992 | \$ | 495 | \$ | 645 | \$ | 187 | \$ | 1,790 | \$ | 248 | \$ | 14,862 | \$ | 59,327 |
| Grand Total: | | | | | | | | | \$ 730,820 | \$ | 197,103 | \$ | 5,595 | \$ | 10,597 | \$ | 2,489 | \$ | 52,865 | \$ | 4,061 | \$ | 272,710 | \$ | 1,003,530 |

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

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

2/ FY2021 GovGuam contribution for Life Insurance is \$187 per annum

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

| Input by Department | | | | | | | | | | | | | | | | | | | | |
|------------------------|------------------------------------|--|-------------|----------------------------|------------|-----------|----------------------|---------------|-------------|--------------------------|----|---|----|---|----|---|----|---|----|---|
| Special Pay Categories | | | | | | | | | | | | | | | | | | | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | | | | | | | | | | |
| 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 | Public Auditor | Benjamin J.F. Cruz | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | | | | | | | | | |
| 2 | Administrative Services Officer | Marisol M. Andrade | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | | | | | | | | | |
| 3 | Supervising Accountability Auditor | Vacant | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | | | | | | | | | |
| 4 | Accountability Auditor III | Jerrick J.J.G. Hernandez | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | | | | | | | | | |
| 5 | Supervising Accountability Auditor | Vacant | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | | | | | | | | | |
| 6 | Accountability Auditor III | Clariza Mae G. Roque | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | | | | | | | | | |
| 7 | Accountability Auditor III | Recruitment in Progress (Partially Funded) | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | | | | | | | | | |
| 8 | Accountability Auditor I | Thomas Eladio M. Battang | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | | | | | | | | | |
| 9 | Accountability Auditor II | Christian S. Rivera | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | | | | | | | | | |
| 10 | Accountability Auditor II | Recruitment in Progress (Partially Funded) | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | | | | | | | | | |
| 11 | Accountability Auditor III | Vincent Jon G. Duenas | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | | | | | | | | | |
| 12 | Accountability Auditor I | Johanna Maria P. Pangelinan | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | | | | | | | | | |
| 13 | Accountability Auditor III | Recruitment in Progress (Partially Funded) | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | | | | | | | | | |
| 14 | Accountability Auditor III | Vacant | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | | | | | | | | | |
| 15 | Accountability Auditor I | Recruitment in Progress (Partially Funded) | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | | | | | | | | | |
| 16 | Accountability Auditor II | Ira Marie P. Palero | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | | | | | | | | | |
| 17 | Accountability Auditor I | Vacant | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | | | | | | | | | |
| 18 | Accountability Auditor I | Vacant | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | | | | | | | | | |
| 19 | Accountability Auditor II | Michele S. Brillante | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | | | | | | | | | |
| 20 | Accountability Auditor II | Frederick D. Jones | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | | | | | | | | | |
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| | | | | | | | | | | 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/ 1/2 of reg. rate of pay from 12am Friday to 12 midnight Sunday
5/ 1/2 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 2021 and Prior FYs)

BBMR PYO-1

| 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 ** | | | | | | |
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| Total | | | \$0.00 | \$0.00 | \$0.00 | |

Notes:
 Column A: Completion date of transaction or event prior to October 1, 2021.
 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 2022
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 assessment 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.



OPA

**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.



OPA | CORE VALUES

■ OBJECTIVITY

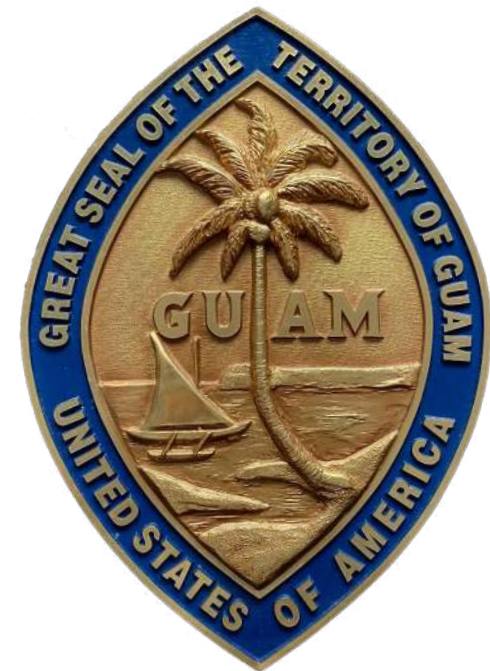
To have an independent and impartial mind.

■ PROFESSIONALISM

To adhere to ethical and professional standards.

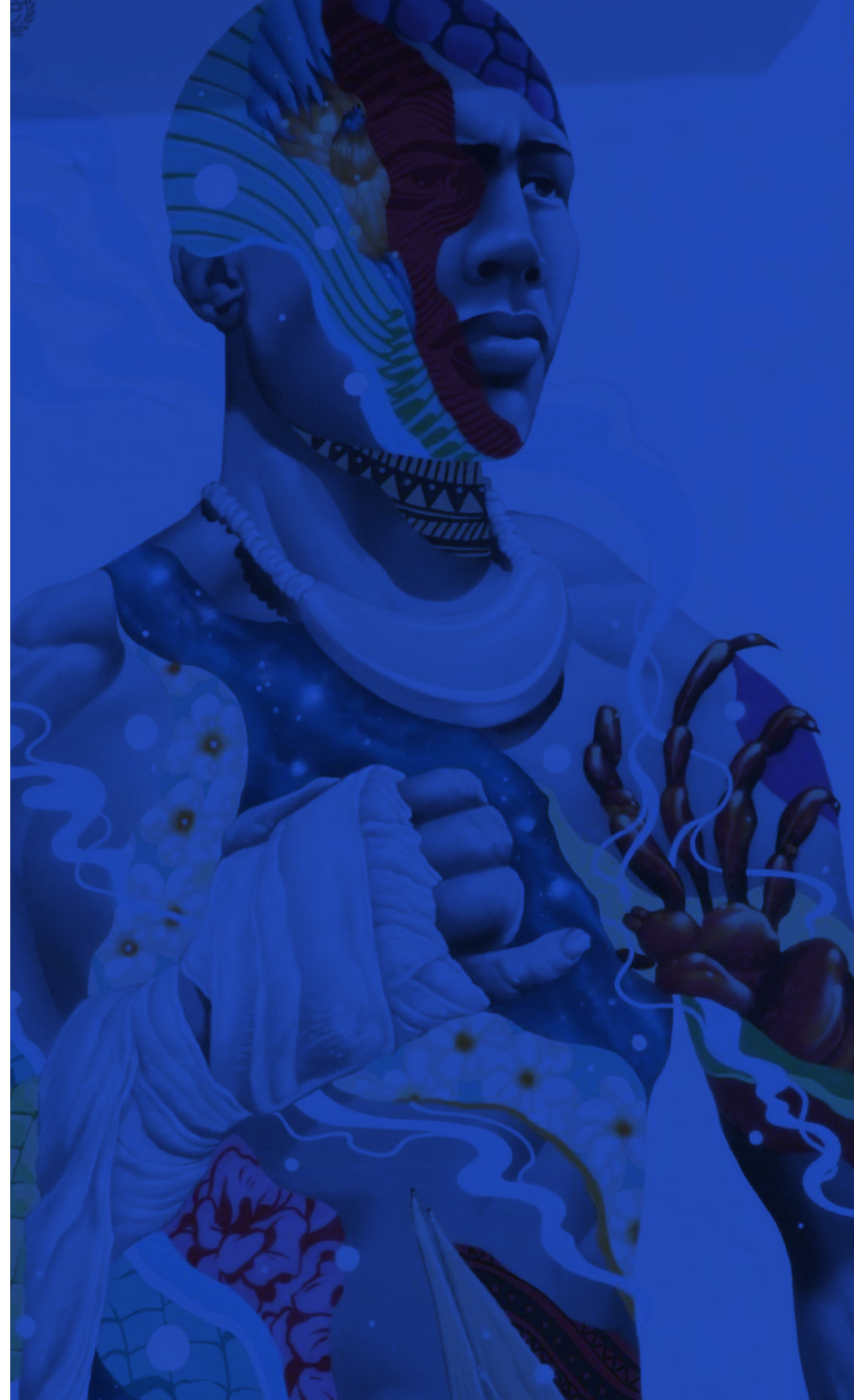
■ ACCOUNTABILITY

To be responsible and transparent in our actions.



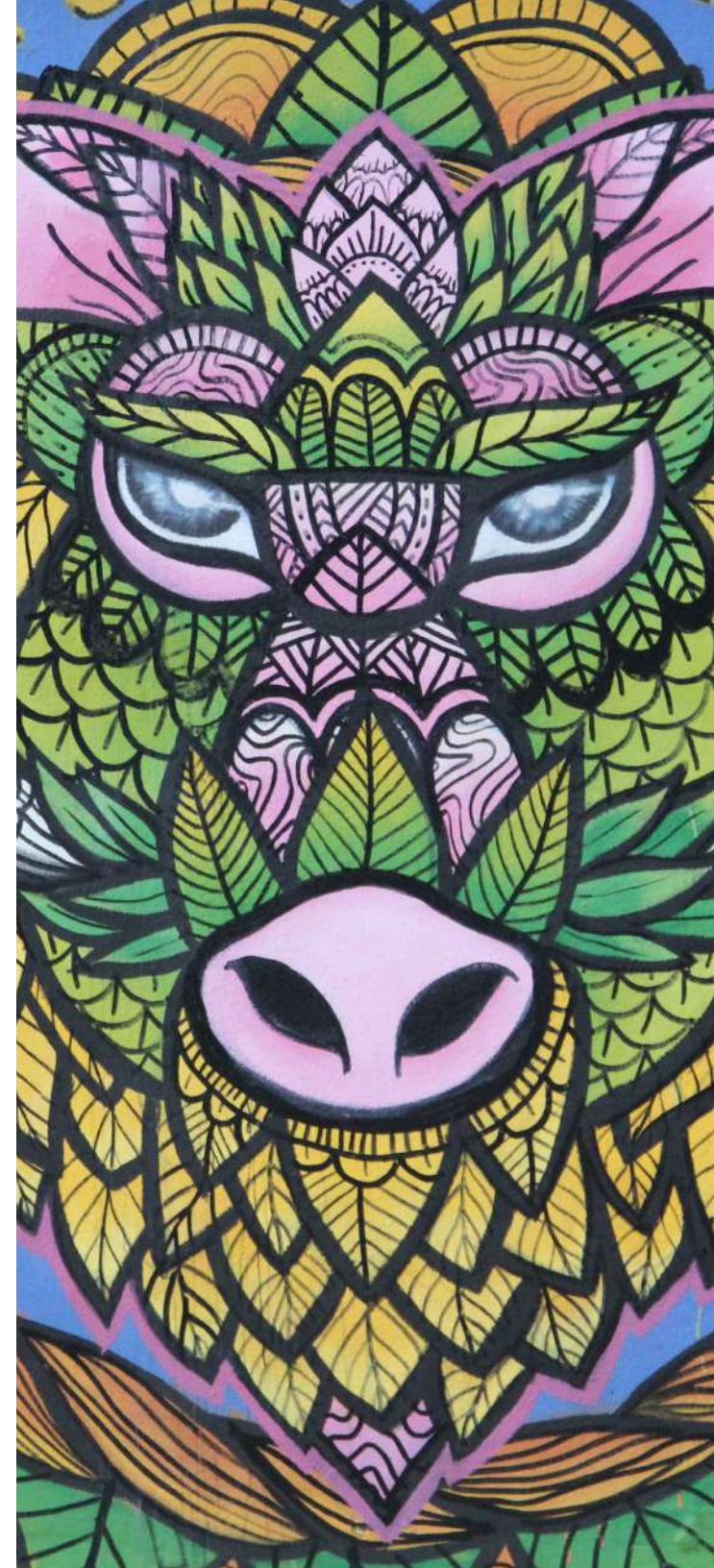
GOALS

- 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.



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).

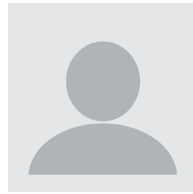
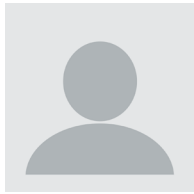


ORGANIZATIONAL CHART

AS OF FEBRUARY 2021

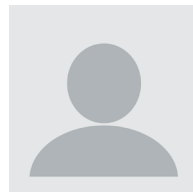
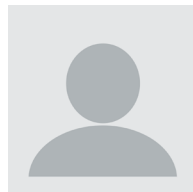


Benjamin J.F. Cruz
Public Auditor



VACANT
Accountability Director

VACANT
Managing Accountability Auditor

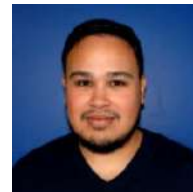


VACANT
Supervising Accountability Auditor

VACANT
Supervising Accountability Auditor



Marisol Andrade, CGFM
Administrative Services Officer



Clariza Mae Roque, CGFM, CGAP, CICA
Accountability Auditor III

Jerrick J.G. Hernandez, MA, CGAP, CICA
Accountability Auditor III

Vincent Duenas
Accountability Auditor III



Michele Brillante, CGFM
Accountability Auditor II

Christian Rivera
Accountability Auditor II

Ira Palero, CPA
Accountability Auditor II

Frederick Jones, MPA
Accountability Auditor II

As of February 2021, OPA is currently in the process of hiring two Accountability Auditor Is, one Accountability Auditor II, and one Accountability Auditor III, respectively.

Johanna Pangelinan
Accountability Auditor I

Thomas Eladio Battung
Accountability Auditor I





STAFFING LEVEL

In CY 2020, OPA had 11 full-time employees with an average professional audit experience of six years.

Three senior auditors have been with the office for more than 11 years.

In the first quarter of FY 2021, one Accountability Auditor II and one Accountability Auditor III resigned, which currently leaves OPA with nine full-time auditors, an administrative services officer, and the Public Auditor at the end of calendar year 2020.

of Staff by Calendar Year



2020 SUMMARY.

9 35 25 2 9

We issued nine performance audits that identified \$2 million (M) in financial impact.

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

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

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

We received nine procurement appeals, but rendered three decisions in CY 2020. Six appeals were dismissed.

PERFORMANCE AUDITS

The Office of Public Accountability issued nine performance audits in 2020 with a collective financial impact of \$2M to our government.

Five of the nine issued reports were OPA-initiated, two were mandated, and two were requests from various GovGuam officials.

| Report No. | Total Financial Impact |
|--------------|------------------------|
| 20-01 | \$ 1,653,022 |
| 20-02 | 5,000 |
| 20-07 | 300,008 |
| Total | \$ 1,958,030 |



20-01 20-02 20-03

20-04 20-05 20-06

20-07 20-08 20-09

With the nine performance audits issued in CY 2020, we collectively provided 35 audit recommendations to GovGuam entities.

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

| REPORT NO. | REPORT TITLE | # OF RECOMMENDATIONS | RELEASE DATE |
|------------|---|----------------------|----------------|
| 20-01 | Government of Guam Use Tax on Air Cargo | 12 | January 2020 |
| 20-02 | 75th Liberation Day Carnival Games of Chance | 1 | March 2020 |
| 20-03 | Government of Guam Public Safety Overtime | 3 | May 2020 |
| 20-04 | Port Authority of Guam Unclassified Employees' Pay Raises and Bonuses | 1 | July 2020 |
| 20-05 | Guam Housing and Urban Renewal Authority Unclassified Employees' Pay Raises and Bonuses | 4 | September 2020 |
| 20-06 | Mayors' Council of Guam Non-Appropriated Funds' Compliance with Reporting Requirements | 6 | September 2020 |
| 20-07 | 75th Guam Island Fair Liberation Day Carnival Procurement | 2 | October 2020 |
| 20-08 | Government of Guam Coronavirus Relief Fund Expenditures Part I | 2 | November 2020 |
| 20-09 | Government of Guam Procurement Training and Certification Program Follow-Up Audit | 4 | December 2020 |

35 **TOTAL
AUDIT
RECOMMENDATIONS**

FINANCIAL AUDITS

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

The financial statements of all twenty-five GovGuam entities received an 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).

JANUARY

DCA

FEBRUARY

GPT

MARCH

*ILACS
SiFA*

APRIL

*GHC GIAA
KGTF*

MAY

*GPA GGRF
PAG UOG
GWA GALC
GEDA*

JUNE

*GCC GHF
GVB TAF
GSWA GMHA
CLTC*

JULY

GDOE

AUGUST

*GHURA
GOVGUAM*

NOVEMBER

*GGRF
(GOVGUAM 457 PLAN)*



REQUESTS FOR PROPOSAL

OPA issued two Requests for Proposals (RFP) for independent financial audit services in 2020. Both of the contracts for the audit services will be for three years, beginning in 2020 and ending in 2022.

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



PROCUREMENT APPEALS

OPA received nine procurement appeals, but rendered three decisions in CY 2020. Six appeals were dismissed. Collectively. The procurement value totaled \$202M, where OPA-PA-20-001 alone was \$200M.

OPA's goal is to resolve procurement appeals timely or 90 to 120 days from the time of filing. In 2020, we averaged 4.02 months or 124 days.

OPA contracts Hearing Officers for procurement appeals. In FY 2020, OPA spent \$6K for these contracts.

| | | |
|--|----|------|
| Renewable Energy Resources Phase III* | \$ | 200M |
| Medical Referral Assistance for Los Angeles, California, and Honolulu, Hawaii | \$ | 39K |
| Nutrition Services for the Comprehensive Management, Operations, and Maintenance of the Elderly Nutrition Program, Congregate Meals and Home-Delivered Meals Component | \$ | 246K |
| Removal and Replacement of One Boiler Unit and Piping System | \$ | 485K |
| Quarantine Hotels for the Government of Guam | \$ | 100K |
| Passenger Bus, ADA Compliant Buses | \$ | 2M |
| Janitorial Supplies** | \$ | - |
| Performance Management contract for GPA's Yigo Diesel Contractors** | \$ | - |

*Renewable Energy Resources Phase III was filed under OPA-PA-20-001 & OPA-PA-20-007.
 **Monetary value could not be identified.

\$202 MILLION
 TOTAL PROCUREMENT VALUE

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.

To address the results of the INTOSAI report, we implemented our Strategic Plan 2019 to 2023.

This plan sets 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 36th 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.



Due to the novel coronavirus pandemic, OPA's next peer review was postponed to 2021 covering performance audits issued in CY 2017 to CY 2019.

Peer Review is done triennially on our last 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. OPA's last peer review was in 2017 resulting in a 6th Full Compliance rating.



FY 2022 BUDGET REQUEST

The Office of Public Accountability is requesting the 36th Guam Legislature for a budget of \$1,453,203 for FY 2022.

For the past three fiscal years, FY 2019 to FY 2021, OPA's appropriation averaged \$1.27M.

In FY 2021, OPA was authorized to carry over lapses from FY 2020 for a total of \$144,940, which the office will use to purchase new equipment, replace aging workstations, and fund additional personnel costs in FY 2021.

In FY 2020, OPA was authorized to carry over lapses of \$63,267 from FY 2019 for the same purpose.

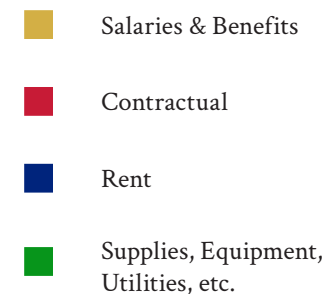
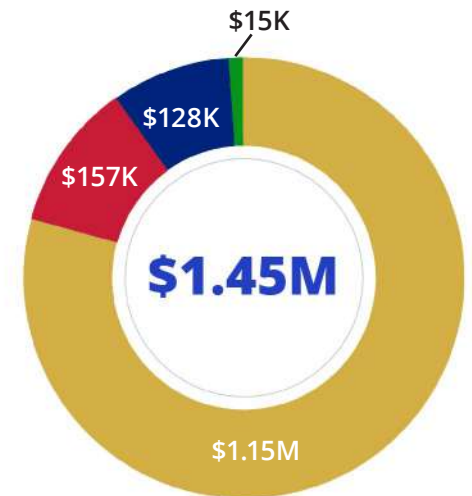
| FY | CHANGE |
|----------------------------|---------------|
| 2021 \$1,311,828 | ↑ \$58K |
| 2020 \$1,253,599 | ↓ \$5K |
| 2019 \$1,258,365 | ↓ \$139K |

We respectfully request the 36th Guam Legislature to approve OPA's budget of \$1,453,203 for FY 2022, which includes \$1.15M to fund our current staff complement of 15, inclusive of two new Accountability Auditor Is, and one new Accountability Auditor II and III.

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 carry over of any unused FY2021 funds to FY 2022.
- 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 and a link posted on the OPA website.



BUDGET REQUEST SUMMARY FY 2022

| | Estimates |
|-----------------------------|---------------------------|
| Salaries | \$ 819,741 |
| Benefits | 332,637 |
| Subtotal | \$ 1,152,378 |
| | |
| Contractual | 157,150 |
| Rent | 128,375 |
| Supplies | 5,400 |
| Equipment | 3,200 |
| Miscellaneous | 3,100 |
| Utilities | 3,600 |
| Total Budget Request | <u>\$1,453,203</u> |

