



GUAM OPA OPERATIONAL PLAN 2024

Strategic Priority: 1. Protect and Enhance the Independence of OPA

Strategic Objective: 1.1 Achieve Independence from Budget Control.

KPMs:

1.1.1 Evaluate the current status of OPA's budgetary/financial control by January 2024.

1.1.2 Determine the Guam Legislature's position on authorizing OPA's budgetary/financial independence by February 2024.

1.1.3 Identify a senator to introduce permanent legislation to codify OPA's continuing annual budget of .25% of the Government of Guam's (GovGuam) annual general fund (GF) revenues by February 2024.

1.1.4 Secure amendment to OPA's enabling legislation for the continuing annual budget of .25% of the GovGuam annual GF revenues before September 30, 2025.

Strategic Initiative (SI)	Timeframe	Output Indicators	SI Responsibility, Authority, and Accountability	Staff Hours	Budget Cost	Threats	Risk Level (L/M/H)
1.1.1a. Meet with OPA management and staff to discuss OPA Independence.	December 1, 2023 – January 31, 2024	Discussion meeting minutes	R & ACC: OPA Team Group 1 A: OPA Management	2	None. Staff and OPA Management work hours utilized.	1. Delay scheduling of meetings. 2. Prioritizing releases of on-going performance audit and financial audit meetings.	L
1.1.1b. Determine the changes between OPAs FY2023 and FY 2024 budget.	December 1, 2023 – January 31, 2024	FY 2024 Budget Law	R & ACC: OPA Team Group 1 A: OPA Management	2	None. Staff and OPA Management work hours utilized.	1. Request for codification not acted upon.	M

Strategic Initiative (SI)	Timeframe	Output Indicators	SI Responsibility, Authority, and Accountability	Staff Hours	Budget Cost	Threats	Risk Level (L/M/H)
1.1.2a. Meet with Oversight Chairperson(s) and other legislators/senators.	February 1 to February 15, 2024	Feedback from Oversight chair/legislators/senators.	R & A & ACC: OPA Management	15	None. OPA Management work hours utilized. Fuel costs	Unavailability of oversight chair, legislature/senators.	L

Strategic Initiative (SI)	Timeframe	Output Indicators	SI Responsibility, Authority, and Accountability	Staff Hours	Budget Cost	Threats	Risk Level (L/M/H)
1.1.3a. Meet with the potential sponsoring senator(s).	February 1 to February 15, 2024	Feedback from potential sponsoring senators	R & A & ACC: OPA Management	15	None. OPA Management work hours utilized. Fuel cost.	No senator willing to sponsor or introduce legislation.	L
1.1.3b. Provide proposed draft legislation to the sponsoring senator(s).	February 16, 2024 to February 29, 2024	Introduction of bill Proposed legislation added to the Legislature session agenda or included in the current budget bill	R & A & ACC: OPA Management	15	None. OPA Management and Staff work hours utilized. Fuel cost.	1. No legislative support for proposed legislation. 2. Substantive adverse changes to proposed legislation.	L
1.1.3c. Discuss proposed legislation with senator(s) and stakeholders.	February 16, 2024 to February 29, 2024	Feedback obtained Amended draft bill based on the feedback	R & A & ACC: OPA Management	15	None. OPA Management work hours utilized. Fuel cost.	1. No legislative support for proposed legislation. 2. Substantive changes to proposed legislation.	L
1.1.3d. Attend legislative hearings on the proposed amendments.	February 16, 2024 to February 29, 2024	Public hearing is conducted; Proposed legislation added to the Legislature session agenda or included in the current budget bill. Bill is passed into law.	R & ACC: OPA Team Group 1 A: OPA Management	15	None. OPA Management and Staff work hours utilized. Fuel cost.	1. No legislative support for proposed legislation. 2. Substantive adverse changes to proposed legislation. 3. Bill is not included in the Legislature's session agenda.	M

Strategic Initiative (SI)	Timeframe	Output Indicators	SI Responsibility, Authority, and Accountability	Staff Hours	Budget Cost	Threats	Risk Level (L/M/H)
1.1.4a. Discuss amended legislation with senator(s) and stakeholders.	March 2024 – July 2024	Amended Legislation is passed into law.	R & A & ACC: OPA Management	15	None. OPA Management work hours utilized. Fuel cost.	1. Amended Legislation not passed by the Legislature 2. If an amended bill is passed, the Governor may veto it.	M



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Strategic Initiative (SI)	Timeframe	Output Indicators	SI Responsibility, Authority, and Accountability	Staff Hours	Budget Cost	Threats	Risk Level (L/M/H)
						3. If vetoed, there is no opportunity for a legislative override.	
1.1.4b. Review the legislative passed budget law for FY 2025.	September 30, 2025	Passed FY 2025 Budget Act complies with the new legislation that promotes the financial independence of the OPA.	R & A & ACC: OPA Management	15	None. OPA Management work hours utilized. Fuel cost.	Bill codified is vetoed.	M
1.1.4c. Ensure codification of FY 2025 budget law.	September 30, 2025	Legislation is codified with a continuing annual budget of .25% of GovGuam revenues.	R & A & ACC: OPA Management	15	None. OPA Management work hours utilized.	Passed legislation not codified.	M



GUAM OPA OPERATIONAL PLAN 2024

Strategic Priority: 1. Protect and Enhance the Independence of OPA

Strategic Objective: 1.2. Obtain Public Auditor Immunity from Suit or Prosecution in the Normal Discharge of their Duties.

KPMs:

1.2.1 Finish research and review of legal framework relative to the PA's immunity or their removal from office by June 30, 2024.

1.2.2 Seek possible support for an amendment of the law by identifying a lobby group, civil society, professional institution, or congressional representative by December 31, 2024.

1.2.3 Engage a congressional representative to propose legislation of PA's immunity from suit and prosecution by June 30, 2025.

1.2.4 Legislation enacted by the policymakers granting the PA immunity from suit and prosecution by December 31, 2025.

Strategic Initiative (SI)	Timeframe	Output Indicators	SI Responsibility, Authority, and Accountability	Staff Hours	Budget Cost	Threats	Risk Level (L/M/H)
1.2.1a Prepare an analysis of comparable jurisdictions relative to PA's immunity from suit or prosecution.	March-June 2024	Report produced for PA and legal counsel review.	R & ACC: OPA Team-Group 1 A: OPA Management	40	None. Staff and Management work hours utilized.	No organic authority for legislation.	H

Strategic Initiative (SI)	Timeframe	Output Indicators	SI Responsibility, Authority, and Accountability	Staff Hours	Budget Cost	Threats	Risk Level (L/M/H)
1.2.2a Meet with Oversight Chairperson and other senators/legislature.	July 2024 – December 31, 2024	Identified senator to sponsor legislative resolution.	R & A & ACC: OPA management	10	None. OPA Management work hours utilized. Fuel cost.	1. No legislative support for PA immunity from suit or prosecution.	M
1.2.2b Provide draft resolution to a potential sponsoring senator(s).	January 2025 - December 2025	Introduction of resolution; Public hearing is conducted; Proposed resolution added to Legislature session agenda.	R: OPA Team Group 1 A & ACC: OPA Management	10	None. OPA Management work hours utilized. Fuel cost.	1. No legislative support for proposed resolution. 2. Substantive changes to proposed resolution.	M
1.2.2c Resolution passed by Guam legislature.	December 2025	Passed resolution.	R & A & ACC: OPA Management	16	None. OPA Management work hours utilized.	1. Substantive changes to proposed resolution.	M

Strategic Initiative (SI)	Timeframe	Output Indicators	SI Responsibility, Authority, and Accountability	Staff Hours	Budget Cost	Threats	Risk Level (L/M/H)
1.2.3a Meet with Guam Delegate.	January 2025 - June 2025	Feedback from Guam Delegate.	R & A & ACC: OPA Management	10	None. OPA Management work hours utilized. Fuel cost.	No congressional support.	H
1.2.3b Discuss proposed legislation.	June 1-30, 2025	Feedback from Guam Delegate.	R & A & ACC: OPA Management	15	None. OPA Management work hours utilized. Fuel cost.	No congressional support.	H

Strategic Initiative (SI)	Timeframe	Output Indicators	SI Responsibility, Authority, and Accountability	Staff Hours	Budget Cost	Threats	Risk Level (L/M/H)
1.2.4a Meet with Guam Delegate on potential congressional action.	August 2025	Feedback from Guam Delegate. Legislation proposed	R & A & ACC: OPA Management	15	None. OPA Management work hours utilized. Fuel cost.	1. Legislation not entertained by Guam Delegate. 2. Legislation rejected by US Congress.	H

Strategic Initiative (SI)	Timeframe	Output Indicators	SI Responsibility, Authority, and Accountability	Staff Hours	Budget Cost	Threats	Risk Level (L/M/H)
1.2.4b Amendment to Organic Act on PA Immunity is passed by US Congress.	September 2025 – December 2025	Feedback from Guam Delegate to Guam elected officials on the amendment to the Organic Act.	R & A & ACC: OPA Management	15	None. OPA Management work hours utilized. Fuel cost.	1. Bill will not pass Congressional or House of Representatives. 2. If passed, US President will veto the passed bill.	H



GUAM OPA OPERATIONAL PLAN 2024

Strategic Priority: 2. Timely Delivery of Impactful and Quality Audit Reports

Strategic Objective: 2.1 Establish an Effective Project Management System

KPMs

- 2.1.1 Issue annual audit plan for the next calendar year every December 31 of the year.
- 2.1.2 Issue annual report for the prior calendar year by January 31 of each year.
- 2.1.3 Release performance audit reports within 6 to 8 months from the entrance conference, depending upon the complexity of the project.
- 2.1.4 Close-out Teammate projects within 60 days after issuance of performance audit reports and 30 days for financial audit highlights.
- 2.1.5 Release financial audit reports prior to or within the deadline specified on the independent audit services contract.

Strategic Initiative (SI)	Timeframe	Output Indicators	SI Responsibility, Authority, and Accountability	Staff Hours	Budget Cost	Threats	Risk Level (L/M/H)
2.1.1a Conduct surveys to solicit audit topics from external and internal stakeholders.	October - November 2024 (annually)	Survey questionnaire and results/feedback.	R & ACC: Assigned Audit Plan Team A: OPA management	50	None. Assigned Audit Plan Team and management work hours utilized.	No response from external stakeholders.	L
2.1.1b Conduct meeting with internal stakeholders to score and rank audit topics based on risk assessment and established criteria. Consider CY 2024 audit plan's unacted topics, hotline tips, and OPA mandates as priorities.	December 2024 (annually)	Results of ranking based on scores approved by PA.	R & ACC: Assigned Audit Plan Team A: OPA Management	52	None. Assigned Audit Plan Team and management work hours utilized.	High-scored topics may be downgraded due to urgency and legislature or oversight body request for other topics.	M
2.1.1c Finalize, obtain PA approval, and issue the annual audit plan.	January 2025 (annually)	Approved Audit Plan for CY 2025. OPA Website Posting.	R & ACC: Assigned Audit Plan Team A: OPA Management	32	None. Assigned Audit Plan Team and management work hours utilized.	Delayed issuance due to other priorities.	L

Strategic Initiative (SI)	Timeframe	Output Indicators	SI Responsibility, Authority, and Accountability	Staff Hours	Budget Cost	Threats	Risk Level (L/M/H)
2.1.2a Link annual report to actual audit performance and financial resources spent in the prior year (January-December 2024).	December 2024 - January 2025 (annually)	Results of work performed and financial resources during the prior year on the current year Annual Report.	R & ACC – Assigned Annual Report Team and Administrative Services Officer (ASO) A: OPA Management	80	None. Assigned Annual Report Team, ASO, and OPA Management work hours utilized.	Delay in receiving internal supporting documentation.	L
2.1.2b Issue the OPA Annual Report.	January 2025 (annually)	Annual Report issued to stakeholders. OPA Website Posting	R & ACC: Assigned Annual Report Team A: OPA Management	80	None. Assigned Annual Report Team and OPA Management work hours utilized.	Delayed issuance due to other priorities.	L

Strategic Initiative (SI)	Timeframe	Output Indicators	SI Responsibility, Authority, and Accountability	Staff Hours	Budget Cost	Threats	Risk Level (L/M/H)
2.1.3a Establish realistic budget hours for audit projects taking into account potential deviations and delays due to staff leave, resignations, seminars and training, holidays, other non-audit activities, and auditee delays. Obtain PA's approval.	January - December 2024(ongoing)	Budget Hours completed before audit initiation and approved by the PA. Budget categories: Small – 800 hours Medium – 1,300 hours Large – 2,500 hours	R & ACC: Auditor-in-Charge (AIC) / Audit Team Supervisor A: PA	8	None. Team AIC/Team Supervisor and PA work hours utilized.	Deviations and delays not fully accounted for resulting in under and over budget.	M
2.1.3b Effectively utilize the TeamMate+ time tracking to monitor actual work hours spent for a project and amend budget hours, if necessary.	January - December 2024 (ongoing)	Quarterly TeamMate+ time tracking reports. Proposed Budget Retained or Amended Budget	R & ACC – AIC/Audit Team Supervisor A: OPA Management	32	None. Team AIC/Supervisor and PA work hours utilized	Delay or incomplete staff inputs on actual times spent for a project.	M
2.1.3c Pre-assign potential audit team and Quality Assurance Reviewer (QAR) based on approved Annual Audit Plan.	March 1, 2024 - April 2024 (ongoing)	Approved Annual Audit Plan. List of Potential Audit Team and QAR.	R & A & ACC – OPA Management	32	None: OPA Management work hours utilized.	Resources not effectively allocated and utilized.	M
2.1.3d Release approved performance audit reports within 6-8 months from entrance conference date.	January - December 2024(ongoing)	Report Distribution to Selected Stakeholders. OPA Website Posting.	R & ACC: Assigned Audit Team members, AIC/Audit Team Supervisor A: PA	24	None. Assigned Audit Team and PA work hours utilized.	1. Delay in management response. 2. Additional records & data subsequently provided by auditee. 3. Need for further evidence	M



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Strategic Initiative (SI)	Timeframe	Output Indicators	SI Responsibility, Authority, and Accountability	Staff Hours	Budget Cost	Threats	Risk Level (L/M/H)
						verification. 4. Report released beyond 8 months.	

Strategic Initiatives (SI)	Timeframe	Output Indicators	SI Responsibility, Authority, and Accountability	Staff Hours	Budget Cost	Threats	Risk Level (L/M/H)
2.1.4a Utilize the Teammate+ monitoring and tracking mechanism to monitor project close outs.	January - December 2024 (ongoing)	Teammate+ Dashboard Monthly audit status report to PA.	R & ACC: Assigned Audit Team & Internal Peer Review Team A: OPA Management	32	None. Assigned Audit Team , Internal Peer Review Team and Management work hours utilized.	1. No action taken by audit team to address pending items needed to close out. 2. Incomplete sign offs by reviewers, and QARs.	M
2.1.4b Close out all released performance audit reports within 60 days and financial highlights within 30 days after release.	January - December 2024 (ongoing)	Teammate+ Dashboard Monthly audit status report to PA	R & ACC: Assigned Audit Team A: OPA Management	100	None. Assigned Audit Team and Management work hours utilized	1. No action taken by audit team to address pending items needed to close out. 2. Incomplete sign offs by staff, reviewers and QARs. 3. Close-outs beyond deadlines.	M

Strategic Initiatives (SI)	Timeframe	Output Indicators	SI Responsibility, Authority, and Accountability	Staff Hours	Budget Cost	Threats	Risk Level (L/M/H)
2.1.5a Monitor and track the expiration of independent audit services contracts. Begin the Request for Proposal (RFP) process 3 months prior to February 28, for all agencies and March 1 st for GovGuam wide (regardless of option to renew).	January - December 2024 (ongoing)	Monthly status reports to PA with disclosures on contract expiry and RFP status.	R & ACC: Assigned audit team A: OPA Management	32	None. Assigned Audit team and Management work hours utilized.	1. Delay in initiating RFP. 2. None or lack of sufficient no. of audit firm response.	M
2.1.5b Ensure that financial audit entrance conference be held in October 15 to November 15 of each year.	October 15 – November 15, 2024 (ongoing)	Entrance Conference Agenda and Meeting minutes. External auditor PowerPoint presentation on audit process and procedures, if provided.	R & ACC: Assigned audit team A: OPA Management	6	None. Assigned Audit Team and Management work hours utilized	Delay in scheduling entrance meeting due to other priorities of audit team, independent audit team and/or auditee.	M
2.1.5c Monitor and track the status of financial audits through independent auditor portal, Gantt chart, and identify potential delays. If necessary, conduct status meeting as early as December of each year.	November 16, 2024 – February 28, 2025 (ongoing)	Monthly status audit reports to the PA Status Meeting minutes with the external auditor and auditee. Correspondences with entities Audit progress per Gantt Chart Status of document submission per external auditor portal.	R & ACC: Assigned audit team A: OPA Management	16	None. Assigned Audit Team and Management work hours utilized.	1. Follow-ups not performed due to other priorities. 2. External auditor portal not updated.	M
2.1.5d Release approved financial audit highlights and audited financial statements prior to or within the deadline set in the RFP.	January 2, 2025 – March 31, 2025(annual)	Report Distribution to Selected Stakeholders. OPA Website Posting.	R & ACC: Assigned audit team A: OPA Management	40	None. Assigned Audit Team and OPA Management work hours utilized.	Release after RFP/contract deadlines.	M



GUAM OPA OPERATIONAL PLAN 2024

Strategic Priority: 2. Timely Delivery of Impactful and Quality Audit Reports.
Strategic Objective: 2.2 Enhance Applicable Processes for Audits and Oversights.

KPM:

2.2.1 Improve the presentation of all sections of the performance audit reports and financial audit highlights by December 31, 2024.

2.2.2 Sign off all TeamMate work papers as completed and reviewed before initiating the Quality Assurance Review process for all ongoing and new engagements for issuance effective January 2024.

Strategic Initiatives (SI)	Timeframe	Output Indicators	SI Responsibility, Authority, and Accountability	Staff Hours	Budget Cost	Threats	Risk Level (L/M/H)
2.2.1a Gather recent audit reports from other SAIs to compile creative ideas to enhance existing audit report and financial highlights formats.	January– April 2024	Compiled researched data	R & ACC: Assigned Audit Team A: OPA Management	40	None. Audit Team and Management work hours utilized.	Non-availability due to other priorities.	L
2.2.1b Conduct research on updates of government auditing standards, government accounting standards, guidance, and best practices applicable to OPA, to update existing audit manual, which will be utilized to enhance audit report and financial highlights formats	April – May 2024	Compiled researched data	R & ACC: Assigned Audit Team A: OPA Management	40	None. Audit Team and Management work hours utilized.	Non-availability due to other priorities.	L
2.2.1c Summarize the results of research made and incorporate necessary updates in the audit manual and report templates.	June 2024	Summary of updates on government auditing and accounting standards, guidance, and applicable best practices.	R & ACC: Assigned Audit Team A: OPA Management	24	None. Audit Team and Management work hours utilized.	Summary delayed due to other priorities.	L
2.2.1d Present the updated audit manual and enhanced audit report and financial highlights template to the OPA staff for concurrence and PA for approval.	July 1 - 31, 2024	Summary of necessary updates. Updated audit manual concurred by staff and approved by PA.	R & ACC: Assigned Audit Team and OPA Management A: PA	50	None. Staff, management and PA work hours utilized.	1. No opportunity for internal stakeholders to provide comments. 2. Proposals not concurred by staff and not approved by PA.	L
2.2.1e Conduct in house training and implement new procedures and processes in OPA’s audit and non-audit projects. Adopt enhanced report templates.	August - December 2024	Updated audit manual. Summary of additional audit procedures and processes as training agenda. Training feedback.	R & ACC: OPA Staff A: OPA Management	100	None. Staff and Management work hours utilized.	1. Training not held timely due to other priorities. 2. Lack of interest to adopt.	L

Strategic Initiatives (SI)	Timeframe	Output Indicators	SI Responsibility, Authority, and Accountability	Staff Hours	Budget Cost	Threats	Risk Level (L/M/H)
2.2.2a Timely completion and review sign offs on all Teammate+ work papers before proceeding to the QAR process.	January – December 2024(ongoing)	Teammate+ Dashboard. Monthly Audit Status Report.	R & ACC: Assigned Audit Team A: OPA Management	416	None. Assigned Audit Team and OPA Management work hours utilized.	1. Late completion and sign-offs will delay the QAR initiation. 2. Significant AIC/Supervisor notes/follow-ups may be overlooked.	M
2.2.2b QAR sign-off on all Teammate+ work papers reviewed before the release of audit reports.	January - December 2024(ongoing)	Teammate+ Dashboard. Monthly Audit Status Report.	R & ACC & A: OPA Management	416	None. OPA Management work hours utilized.	QAR delay in sign-off due to incomplete or unaddressed QAR notes.	M



GUAM OPA OPERATIONAL PLAN 2024

Strategic Priority: 2. Timely Delivery of Impactful and Quality Audit Reports.

Strategic Objective: 2.3 Establish an Effective Recommendation Tracking and Follow-Up System.

KPMs:

2.3.1 Develop an internal recommendation tracking system by December 2024.

2.3.2 Report audit recommendations status annually beginning December 2024.

2.3.3 At least 75% of audit recommendations are addressed by GovGuam audited entities one year after the report release date.

Strategic Initiatives (SI)	Timeframe	Output Indicators	SI Responsibility, Authority, and Accountability	Staff Hours	Budget Cost	Threats	Risk Level (L/M/H)
2.3.1a Enhance and update an internal recommendation tracking system by inputting findings and recommendations to Teammate+ and Recommendation database.	January – December 2024 (ongoing)	Information generated from Teammate+ tracking system and OPA Recommendation database.	R & ACC: Assigned Audit Team A: OPA Management	300	None. Assigned Audit Team and Management work hours utilized.	Lack of or insufficient inputs by audit team.	L
2.3.1b Utilize the recommendation tracking tool capability by generating report on outstanding audit recommendations for all released audits for the prior years.	January – December 2024 (ongoing)	Status of recommendations report generated from Teammate+. OPA Recommendation Database.	R & ACC: Assigned Audit Team; OPA IT Team A: OPA Management	300	None. Assigned Audit Team, OPA IT team, and Management work hours utilized.	Potential phase out TeamMate+.	L

Strategic Initiatives (SI)	Timeframe	Output Indicators	SI Responsibility, Authority, and Accountability	Staff Hours	Budget Cost	Threats	Risk Level (L/M/H)
2.3.2a Regularly update the Teammate+ tracking tool through inputs gathered from recommendation status follow-ups even if audits had been closed.	January – December 2024 (ongoing)	Updated recommendation information from Teammate+.	R & ACC: Assigned Audit Team Audit Recommendation Team A: OPA Management	8	None. Staff, recommendation team, and Management work hours utilized.	No recommendation follow-ups done due to other priorities.	L
2.3.2b Issue Status of Audit Recommendations Report annually. Transmit to Legislative Oversight Chair and meet with them, if necessary or requested.	December 2024 (ongoing)	Status of Recommendations Report issued. OPA Website posting. Meeting Minutes with Oversight Chair.	R & ACC: Audit Recommendations Team A: OPA Management	300	None. Recommendation team, and management work hours utilized.	1. Delay due to resignation of any recommendation status team member. 2. Unavailability on scheduled meeting date.	L

Strategic Initiatives (SI)	Timeframe	Output Indicators	SI Responsibility, Authority, and Accountability	Staff Hours	Budget Cost	Threats	Risk Level (L/M/H)
2.3.3a Incorporate SMART (Specific, Measurable, Attainable, Relevant, and Timely) in formulating recommendations to address root causes of audit findings.	January - December 2024 (ongoing)	Formulated audit recommendations based on SMART.	R & ACC: Assigned Audit Team A: OPA Management	300	None. Assigned Audit Team and Management work hours utilized.	1. Not all SMART components applicable. 2. Complex root cause of findings.	L
2.3.3b Address audit recommendations to the audited agency Director/Management who will designate responsible official to timely act/implement them.	January - December 2024 (ongoing)	Agency official/s specified in the Status of Recommendation in the audit report; or Corrective action plan designating responsible officials.	R & ACC: Assigned Audit Team A: OPA Management	24	None. Assigned Audit Team and Management work hours utilized.	Agency unable to designate specific official.	L
2.3.3c Send follow-up letters six months after the audit report release and evaluate the Agency's response.	January - December 2024	Follow-up letters Response from entities	R & ACC: Assigned Audit Team A: OPA Management	40	None. Assigned Audit Team and Management work hours utilized.	1. Inconsistent monitoring due to other priorities. 2. None or delayed response from agency.	M
2.3.3d Meet with the audited agencies' management to discuss outstanding/unresolved recommendations, when necessary.	January - December 2024	Meeting minutes.	R & ACC: Assigned Audit Team A: OPA Management	40	None. Assigned Audit Team and Management work hours utilized.	1. Auditee's unavailability. 2. Lack of interest by auditee.	M
2.3.3e Conduct biennial recommendation status follow-up audit.	December 2024 – December 2026	Engagement Letter.	R & ACC: Assigned Audit Team A: OPA Management	800	None. Assigned Audit Team and Management work hours utilized.	Unable to engage due to lack of manpower or priorities.	M



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Strategic Initiatives (SI)	Timeframe	Output Indicators	SI Responsibility, Authority, and Accountability	Staff Hours	Budget Cost	Threats	Risk Level (L/M/H)
2.3.3f Annually determine the percentage of implemented recommendations and evaluate the results to determine the need to close long outstanding recommendations.	January - December 2024(annually)	Status of Audit Recommendations Report and Annual Report reflecting percentage of implemented recommendations.	R & ACC: Audit Recommendations Team A: O P A Management	40	None. Audit Recommendation Team and Management work hours utilized.	No foreseen threat.	Not applicable



GUAM OPA OPERATIONAL PLAN 2024

Strategic Priority: 3. Continue to Deliver Timely Decisions on Procurement Appeals.

Strategic Objective: 3.1 Update Procurement Appeals Rules and Regulations to Include the Use of Technology to Streamline the Admin Process.

KPMs:

3.1.1 Draft proposed amendments to existing Guam procurement laws (Guam Code Annotated - GCA) and administrative rules and regulations (GAR) to include standard operating procedures (SOP) by June 2024.

3.1.2 Finalize proposed amendments to existing procurement laws (GCA) and administrative rules and regulations (GAR) for administrative review by September 2024.

3.1.3 Adopt enacted amendments to existing procurement laws (GCA) and administrative rules and regulations (GAR) by October 2024.

Strategic Initiatives (SI)	Timeframe	Output Indicators	SI Responsibility Authority and Accountability	Staff Hours	Budget Cost	Threats	Risk Level (L/M/H)
3.1.1a Research other jurisdictions and compile list of procedure changes (due to COVID-19 Pandemic).	January-June 2024	Compiled summary of review and research.	R & ACC: OPA Team Group 3 A: OPA Management	80	None. Assigned Team and management work hours utilized. Legal Billing.	1. Lower prioritization due to other operational needs. 2. Lack of resources to conduct research.	L
3.1.1b Draft proposed amendment and SOPs.	January-June 2024	Draft proposed amendment submitted to OPA Legal Counsel and Public Auditor.	R & ACC: OPA Team-Group 3 A: OPA Management, Legal Counsel	80	None. Assigned Team and management work hours utilized. Legal Billing.	1. Lower prioritization due to other operational needs. 2. Lack of resources to draft proposed amendment.	L

Strategic Initiatives (SI)	Timeframe	Output Indicators	SI Responsibility Authority and Accountability	Staff Hours	Budget Cost	Threats	Risk Level (L/M/H)
3.1.2a (Internal) review of draft proposed legislation and finalize.	June-September 2024	Edited/revised proposed amendment.	R & ACC: OPA Team Group 3 A: OPA Management, Legal Counsel	80	None. Assigned Team and management work hours utilized. Legal Billing.	Lack of interest or prioritization from the Guam Legislature.	M

Strategic Initiatives (SI)	Timeframe	Output Indicators	SI Responsibility Authority and Accountability	Staff Hours	Budget Cost	Threats	Risk Level (L/M/H)
3.1.3a Transmittal of proposed legislation to Guam Legislature.	September-October 2024	Legislative Action (Bill is introduced, public hearing, and voting).	R & ACC: OPA Team Group 3 A: OPA Management	40	None. Staff and Management work hours utilized.	Non-passage by Legislature and/or veto by the Governor.	M
3.1.3b Adopt and implement enacted amendment.	September-October 2024	Public Law is enacted by the Governor of Guam.	R & ACC: OPA Staff A: OPA Management	40	None. Staff and Management work hours utilized.	Delay in implementation.	M



GUAM OPA OPERATIONAL PLAN 2024

Strategic Priority: 4. Foster and Enhance Public Perception and OPA Awareness to Stakeholders.

Strategic Objective: 4.1 Improve Communication with OPA Stakeholders.

KPMs:

4.1.1 Update of OPA's Stakeholder Engagement Strategic Plan 2024-2028 by September 2024.

4.1.2 Implementation of OPA's Stakeholder Engagement Strategic Plan 2024-2028 by January 2025.

Strategic Initiatives (SI)	Timeframe	Output Indicators	SI Responsibility Authority and Accountability	Staff Hours	Budget Cost	Threats	Risk Level (L/M/H)
4.1.1a Meet internally to update the OPA's Stakeholder Engagement Strategic plan for 2024-2028.	January - September 2024	Minutes of meeting. OPA's Stakeholder Engagement Strategic Plan 2024-2028.	R & ACC: OPA Team Group 4 A: OPA Management	160	None: Staff and Management work hours utilized.	1. Main work duties/priorities. 2. Delays in developing the strategic plan.	M
4.1.1b Seek PAs approval on proposed Stakeholder Engagement Strategic Plan 2024-2028.	January - September 2024	OPA's Stakeholder Engagement Strategic Plan 2024-2028 Approved.	R & ACC: OPA Team Group 4 A: OPA Management	160	None: Staff and Management work hours utilized.	1. Main work duties/priorities. 2. Negative review from external stakeholders.	M

Strategic Initiatives (SI)	Timeframe	Output Indicators	SI Responsibility Authority and Accountability	Staff Hours	Budget Cost	Threats	Risk Level (L/M/H)
4.1.2a Implement the approved Stakeholder Engagement Strategic Plan 2024-2028.	Beginning January 2025 (continuous)	OPA's Stakeholder Engagement Strategic Plan 2024-2028 approved. Feedback on results of implementation.	R & ACC: OPA Staff A: OPA Management	160	None: Staff and Management work hours utilized.	1. Main work duties/priorities. 2. Delays in implementing strategic plan.	M



GUAM OPA OPERATIONAL PLAN 2024

Strategic Priority: 4. Foster and Enhance Public Perception and OPA Awareness to Stakeholders.

Strategic Objective: 4.2 Increase Internal and External Stakeholders' Awareness of OPA's Mandates and Roles.

KPMs:

4.2.1 Update mandates database quarterly and issue a biennial report, and post to OPA's website.

4.2.2 Staff meeting agendas contain updated mandates on a quarterly basis.

Strategic Initiatives (SI)	Timeframe	Output Indicators	SI Responsibility Authority and Accountability	Staff Hours	Budget Cost	Threats	Risk Level (L/M/H)
4.2.1a Update mandates database with new mandates, repealed, replaced, etc., as needed.	January 1, 2024 – March 2024 (Quarterly)	Updated mandates database. Biennial report at OPA website posting.	R & ACC: OPA Team Group 4 and Mandates Committee A: OPA Management	Mandates Database: 24 (Quarterly) 96 (Annually) Biennial Report: 180	None: Staff and management work hours utilized.	Main work duties/priorities.	L

Strategic Initiatives (SI)	Timeframe	Output Indicators	SI Responsibility Authority and Accountability	Staff Hours	Budget Cost	Threats	Risk Level (L/M/H)
4.2.2a Conduct staff meetings with an agenda on updated mandates on a quarterly basis.	Quarterly	Staff meeting agenda. Staff Meetings minutes.	R & ACC: OPA Team Group 4 & Mandates Committee A: OPA Management	24	None: Staff and management work hours utilized.	Main work duties/priorities.	L
4.2.2b All OPA staff sign-off on internal documents regarding OPA policies and procedures which includes roles based on mandates.	Annually	All OPA staff completed sign-offs.	R & ACC: Administrative Services Officer (ASO) & OPA Staff A: OPA Management	13	None: Staff, ASO and management work hours utilized.	Delays in updating OPA policies and procedures.	M



GUAM OPA OPERATIONAL PLAN 2024

Strategic Priority: 5. Recruiting and Retaining Competent, High-Performing Staff to Provide Impactful and Quality Service.

Strategic Objective: 5.1 Develop Human Resources (HR) Strategy to Improve Recruitment and Retention of Staff.

KPMs:

5.1.1 Assess OPA's current HR landscape by March 31, 2024.

5.1.2 Draft HR strategy by June 30, 2024.

5.1.3 Completion of PASAI HR Champions Program by December 31, 2024.

Strategic Initiatives (SI)	Timeframe	Output Indicators	SI Responsibility Authority and Accountability	Staff Hours	Budget Cost	Threats	Risk Level (L/M/H)
5.1.1 Develop assessment methodology.	January-March 2024	Results of review of HR literature, and interview with stakeholders. Report assessment results with recommendations.	R: OPA Team Group 5 ACC: HR Champion A: OPA Management	26 (2 hours/week, 13 weeks)	None. Staff and management work hours utilized.	1. Delayed development of assessment methodology. 2. Lack of HR background among members of Group-Team 5. 3. Lack of stakeholder input.	L

Strategic Initiatives (SI)	Timeframe	Output Indicators	SI Responsibility Authority and Accountability	Staff Hours	Budget Cost	Threats	Risk Level (L/M/H)
5.1.2 Develop HR strategy based on reported recommendations.	April-June 2024	Draft HR strategy approved by Management.	R: OPA Team Group 5 ACC: HR Champion A: OPA Management	24	None. Staff and management work hours utilized.	1. Lack of HR Background among members of Group Team 5. 2. Insufficient and irrelevant recommendations.	L

Strategic Initiatives (SI)	Timeframe	Output Indicators	SI Responsibility Authority and Accountability	Staff Hours	Budget Cost	Threats	Risk Level (L/M/H)
5.1.3a Finalize HR Strategy.	July-December 2024	Strategy approved by Public Auditor. HR Strategy/Addendum to 2024 Operational Plan completed and approved.	R: OPA Team Group 5 ACC: HR Champion A: OPA Management	104	None. Staff and management work hours utilized.	1. Management disapproves strategy. 2. Lack of Management involvement. 3. Employee resistance on the program.	L
5.1.3b Complete PASAI HR Champion Program.	July-December 2024	Completed PASAI HR Champion Program approved by PA.	R: OPA Team Group 5 ACC: HR Champion A: OPA Management	104	None. Staff and management work hours utilized.	1. Management disapproves program. 2. Employee resistance on the program. 3. Lack of Management involvement, follow-up and maintenance.	L



GUAM OPA OPERATIONAL PLAN 2024

Strategic Priority: 5. Recruiting and Retaining Competent, High-Performing Staff to Provide Impactful and Quality Service.

Strategic Objective: 5.2 Implement HR Strategy as part of Operational Plan.

KPMs

5.2.1 After approval, ensure the HR strategy is included in the annual operational plan by January 1, 2025.

5.2.2 Annual assessment of HR strategy implementation December 31, 2025, through 2028.

Strategic Initiatives (SI)	Timeframe	Output Indicators	SI Responsibility Authority and Accountability	Staff Hours	Budget Cost	Threats	Risk Level (L/M/H)
5.2.1 Incorporate HR Strategy into Annual Operational Plan for CY 2025.	December 2024 - January 2025	Approved CY 2024 OPA Operational Plan with HR Strategy.	R & A & ACC: OPA Management	24	None. Management work hours utilized.	<ol style="list-style-type: none"> Delay in development or implementation of Operational Plan. HR strategy conflicts with other sections of Operational Plan. Lack of resources for full implementation of HR strategy. 	L

Strategic Initiatives (SI)	Timeframe	Output Indicators	SI Responsibility Authority and Accountability	Staff Hours	Budget Cost	Threats	Risk Level (L/M/H)
5.2.2a Develop and implement assessment tool.	December 2025	Approved assessment tool. Positive feedback. Positive employee morale.	R: OPA Team Group 5 ACC: HR Champion A: OPA Management	80	None. Staff and management work hours utilized.	<ol style="list-style-type: none"> Ineffective assessment tool. Lack of employee participation. 	M
5.2.2b Review results of assessment, re-evaluate HR strategy.	December 2026-2028, (annual)	Assessment result report. Improved HR operations & services.	R: OPA Team Group 5 ACC: HR Champion A: OPA Management	80	None. Staff and management work hours utilized.	<ol style="list-style-type: none"> Lower prioritization due to other operational needs. Lack of meaningful feedback. 	M
5.2.2c Meet with employee and discuss Individual Development Plan (IDP).	December 2026-2028, (annual)	IDP Feedback from Employee.	R & ACC & A: OPA Management	80	None. Staff and management work hours utilized.	<ol style="list-style-type: none"> Lower prioritization due to other operational needs. Lack of meaningful feedback. 	M
5.2.2d Structure a training program based on IDP.	December 2026-2028, (annual)	IDP Feedback from Employee. Employee training program based on IDP.	R & ACC & A: OPA Management	80	None. Management work hours utilized.	<ol style="list-style-type: none"> Lower prioritization due to other operational needs. Lack of employee interest. 	M

Approved By:

Benjamin J.F. Cruz
Public Auditor