

Government of Guam
Submission of Citizen Centric Reports for
FY 2014 and FY 2013

Compliance Audit
October 1, 2012 through September 30, 2014

OPA Report No. 15-08
December 2015



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Distribution:

Governor of Guam
Lt. Governor of Guam
Speaker, 33rd Guam Legislature
Senators, 33rd Guam Legislature
Guam Media via E-Mail



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EXECUTIVE SUMMARY
Government of Guam
Submission of Citizen Centric Reports for FY 2014 & FY 2013
Report No. 15-08, December 2015

As of December 2015, the Office of Public Accountability (OPA) determined that 49 or 86% out of 57 Government of Guam (GovGuam) entities issued a Citizen Centric Report (CCR) for the fiscal year (FY) 2014. This was an improvement from the 45 or 79% of entities that issued CCRs for FY 2013. The entities' CCRs may be viewed on their respective websites or on OPA's website, www.opaguam.org.

Of the 57 entities required to submit CCRs, eight entities did not submit a CCR for FY 2014 and 12 entities did not submit for FY 2013. In addition, there were five entities that did not submit a CCR for FY 2014 and FY 2013. These five entities are:

- | | |
|--|--|
| 1. Department of Agriculture | 4. Office of Civil Defense/Homeland Security |
| 2. Department of Corrections | 5. Office of Veteran's Affairs |
| 3. Department of Integrated Services for Individuals with Disabilities | |

Public Law (P.L.) 30-127 requires every director, administrator president or head of a GovGuam agency, including line agencies, autonomous and semi-autonomous agencies, public corporations, the Guam Mayors' Council, the Courts of the Judiciary of Guam, and Guam Legislature to submit a four-page CCR to the Public Auditor and Legislative Speaker, as well as post said report on their respective websites no later than 60 calendar days after the issuance of the entity's annual financial audit. The FY 2014 Government-Wide financial audit, which includes the line entities, was issued on June 30, 2015 and the entities' deadline to submit a CCR was August 30, 2015.¹ The deadline for autonomous agencies varied based on their financial audit issuance dates.

While P.L. 30-127 was effective January 1, 2010, based on our previously issued CCR compliance reports and our review of the CCR submissions for FY 2013 and FY 2014, there are 22 GovGuam entities that have consistently issued their annual CCRs for the past six years (FY 2009 to FY 2014), and are to be commended for their efforts. In addition, there were 19 other entities that have issued at least five annual CCRs.

OPA also reviewed the entities' FY 2014 CCR contents in line with the Association of Government Accountants' (AGA) CCR Content and Design Guidelines. As a result, we issued separate letters to the entities outlining the areas for improvement to be considered for future submissions. Accordingly, should they follow these guidelines, they may be eligible for the AGA National's Certificate of Excellence in CCR and the AGA Guam Chapter's Best CCR Contest.

Doris Flores Brooks, CPA, CGFM
Public Auditor

¹ OPA accepted CCRs on Monday, August 31, 2015, the next working day.



Introduction

This report presents the results of Government of Guam (GovGuam) entities' submission of Citizen Centric Reports (CCRs) for fiscal years (FY) 2014 and FY 2013 pursuant to Public Law (P.L.) 30-127.

Our audit objective was to determine GovGuam entities' compliance with the CCR reporting requirements as prescribed in P.L. 30-127. Specifically, we reviewed the entities':

- Electronic FY 2014 and FY 2013 CCR submissions to OPA and the Speaker of the Guam Legislature no later than 60 calendar days after the release of the entity's independent audit report;
- Posting of FY 2014 and FY 2013 CCRs on their respective websites; and
- FY 2014 CCR in line with the Association of Government Accountants (AGA) Content and Design Guidelines.

Refer to Appendices 1 and 2 for the Audit Scope, Methodology, and Prior Audit Coverage.

Background

The Office of Public Accountability (OPA) has been designated as the repository of certain information, such as the agencies' quarterly reports, CCRs, and the audio files of boards and commissions' meetings. With the enactment of P.L. 30-127, effective January 1, 2010, every director, administrator president or head of a GovGuam agency, including line agencies, autonomous and semi-autonomous agencies, public corporations, the Guam Mayors' Council, the Courts of the Judiciary of Guam and Guam Legislature is required to submit an annual CCR to the Public Auditor of Guam and Speaker of the Guam Legislature.

The CCR is due no later than sixty (60) calendar days after the release of the independent audit report for a government entity for each fiscal year. The FY 2014 Government-Wide financial audit, which includes the line entities, was issued on June 30, 2015, but posted on OPA's website on July 1, 2015. Therefore, the entities' deadline to submit a CCR was August 30, 2015.¹ For autonomous entities, their deadline varied depending on the issuance of their financial audits.

Further, pursuant to Chapter XIII Section 24 of P.L. 31-77, OPA is to submit a complete list of current and outdated CCR submittals to the Speaker and Governor by October 31st of each year.

Refer to Appendix 3 for excerpts from P.L. 30-127 and P.L. 31-77.

¹ OPA accepted CCRs on Monday, August 31, 2015, the next working day.

The CCR is a four-page reporting initiative created by the AGA to promote and advance communication between governments and their citizens. The CCR is intended to provide government financial information, activities, and challenges in a clear and understandable manner, updated regularly, easy to locate, technically accurate in detail, and in a brief and concise manner. OPA encourages all citizens to view the CCRs on the entity's website or on OPA's website, www.opaguam.org. Refer to Appendix 4 for the AGA CCR Content and Design Guidelines, which can also be found on the AGA National Website (<http://www.agacgfm.org/>).

Results of Audit

As of December 2015, the Office of Public Accountability (OPA) determined that 49 or 86% of 57 Government of Guam (GovGuam) entities issued their CCRs for fiscal year (FY) 2014. This was an improvement from the 45 or 79% of entities that issued their CCRs for FY 2013.

Of the 57 entities required to submit CCRs, eight entities did not submit a CCR for FY 2014 and 12 entities did not submit for FY 2013. In addition, there were five entities that did not submit a CCR for FY 2014 and FY 2013. These five entities are:

1. Department of Agriculture
2. Department of Corrections
3. Department of Integrated Services for Individuals with Disabilities
4. Office of Civil Defense/Homeland Security
5. Office of Veteran's Affairs

In addition, OPA reviewed the entities' FY 2014 CCR contents in line with AGA's CCR Content and Design Guidelines. From this review, we issued separate letters to the entities outlining the areas of improvement to be considered for future submissions. Accordingly, should they follow these guidelines, they may be eligible for the AGA National's Certificate of Excellence in CCR and the AGA Guam Chapter's Best CCR Contest.

Improvement in CCR Compliance

OPA previously reported in Report No. 13-06 (OPA's Submission of FY 2012 CCRs) that the agencies rely on OPA to issue reminder notices as evidenced by the 55% compliance rate for FY 2012. This current compliance audit reviewed the entities' compliance for the FY 2014 and FY 2013 CCRs, showed improvements compared to the FY 2012 compliance rate.

Compliant Entities

OPA sent reminder notices for FY 2013 CCRs. Our audit identified 24 entities that submitted their CCRs to OPA and the Speaker, as well as posted on their websites. In addition, there were 21 entities that issued their CCRs, but were missed one or two of the three requirements of P.L. 30-127. In total, there were 45 entities with CCRs for FY 2013. See Appendices 7 and 8 for the list of FY 2013 compliant and partially compliant GovGuam entities.

OPA sent reminder notices and followed up with entities for the FY 2014 CCRs, which resulted in a total of 49 entities with issued CCRs, up by four entities compared to the CCRs for FY 2013. Of the 49 entities, 18 entities submitted their CCRs to OPA and the Speaker, as well as posted on their websites, no later than 60 days after the issuance of their FY 2014 financial audit. In addition, 31 entities issued their CCRs, but lacked at least one element of P.L. 30-127 or did not submit by the deadline. See Appendices 5 and 6 for the list of FY 2014 fully and partially compliant GovGuam entities.

In order to obtain "Full Compliance" status with the FY 2014 CCR submissions, we considered the timing of the entities' submissions compared to the deadline. In contrast, we did not track the actual submission dates of the FY 2013 CCRs, which was consistent with the compliance tracking

for FY 2012, FY 2011, and FY 2010. Therefore, it was expected that the number of entities considered fully compliant for FY 2014 would be less than FY 2013.

In reviewing the entities compliance with P.L. 30-127, we considered the following for partial compliance.

- For FY 2014, the entity did not timely submit its CCR to either OPA and/or Speaker.
- For FY 2013 and FY 2014, the entity submitted its CCR to the Speaker and OPA, but did not post on its website.
- For FY 2013 and FY 2014, the entity submitted its CCR to OPA and posted on its website, but did not submit to the Speaker.
- For FY 2013 and FY 2014, the entity submitted its CCR to the Speaker and posted on its website, but did not submit to OPA.
- For FY 2013 and FY 2014, the entity submitted its CCR to the OPA, but did not submit to the Speaker nor post on its website.
- For FY 2013 and FY 2014, the entity posted on its website, but did not submit to either OPA and/or the Speaker.

Table 1 below summarizes the entities' compliance by fiscal year.

Table 1: FY 2013 and 2014 CCR Compliance

| | FY 2014 | FY 2013 |
|--|-----------|-----------|
| Fully Compliant Entities | | |
| Submitted to the Speaker and OPA and posted on entity's website* | 18 | 24 |
| Partially Compliant Entities | | |
| Submitted to the Speaker and OPA, as well as posted on entity's website, but was untimely in its submission. | 21 | 0 |
| Submitted to Speaker and OPA, but did not post on website. | 3 | 4 |
| Submitted to Speaker and posted on website, but did not submit to OPA | 2 | 1 |
| Submitted to OPA and posted on website, but did not submit to Speaker | 5 | 12 |
| Submitted to OPA, but did not submit to Speaker nor post on website | 0 | 3 |
| Posted on website, but did not submit CCR to Speaker and OPA | 0 | 1 |
| <i>Subtotal Partial Compliance</i> | 31 | 21 |
| <i>Subtotal of Full and Partial Compliance</i> | 49 | 45 |
| Non-Compliant Entities | | |
| Did not submit a CCR nor post on website. | 8 | 12 |
| Total Number of Entities | 57 | 57 |

*The timing of when the CCRs for FY 2013 were submitted was not considered a criteria for full compliance for FY 2013 and prior.

Non-Compliant Entities

Of the 57 GovGuam entities required to submit CCRs, eight entities did not submit CCRs for FY 2014 and 12 entities did not submit for FY 2013. In addition, there were five entities that did not submit CCRs for both FY 2014 and FY 2013. These are:

- | | |
|--|--|
| 1. Department of Agriculture | 4. Office of Civil Defense/Homeland Security |
| 2. Department of Corrections | 5. Office of Veterans' Affairs |
| 3. Department of Integrated Services for Individuals with Disabilities | |

Table 2 lists the entities that did not submit nor post their CCRs for FY 2014 or FY 2013.

Table 2: Non-Compliant GovGuam Entities

| | FY 2014 | FY 2013 |
|----|---|---|
| 1 | Department of Agriculture | Department of Agriculture |
| 2 | Department of Corrections | Department of Corrections |
| 3 | Department of Integrated Services for Individuals with Disabilities | Department of Integrated Services for Individuals with Disabilities |
| 4 | Office of Civil Defense/ Homeland Security | Office of Civil Defense/ Homeland Security |
| 5 | Office of Veteran's Affairs | Office of Veteran's Affairs |
| 6 | Board of Professional Engineers, Architects and Land Surveyors | Chamorro Land Trust Commission |
| 7 | Department of Parks and Recreation | Department of Administration |
| 8 | Guam Housing and Urban Renewal Authority | Department of Chamorro Affairs |
| 9 | | Department of Land Management |
| 10 | | Guam Ancestral Lands Commission |
| 11 | | Guam Memorial Hospital Authority |
| 12 | | Office of the Governor |

CCR Submission History

While P.L. 30-127 was effective January 1, 2010, based on our previously issued CCR compliance reports and our review of the CCR submissions for FY 2013 and FY 2014, there are 22 GovGuam entities that have consistently issued their annual CCRs for the past six years (FY 2009 to FY 2014), and are to be commended for their efforts. In addition, there were 18 other entities that have issued at least five annual CCRs.

The following 22 entities each issued six annual CCRs consecutively from FY 2009 to FY 2014.

- | | | |
|---------------------------------------|--|---|
| 1. Bureau of Statistics and Plans | 8. Guam Community College | 14. Guam Preservation Trust |
| 2. Civil Service Commission | 9. Guam Contractors License Board | 15. Guam Public Library System |
| 3. Department of Public Works | 10. Guam Economic Development Authority | 16. Guam Visitors Bureau |
| 4. Department of Revenue and Taxation | 11. Guam Educational Telecommunication Corporation | 17. Judiciary of Guam |
| 5. Department of Youth Affairs | 12. Guam Housing Corporation | 18. Office of Public Accountability |
| 6. Government of Guam Retirement Fund | 13. Guam International Airport Authority | 19. Office of the Attorney General |
| 7. Guam Board of Accountancy | | 20. Port Authority of Guam |
| | | 21. Public Defender Service Corporation |
| | | 22. University of Guam |

The following 19 entities have each issued five annual CCRs from FY 2009 to FY 2014.

- | | | |
|--|--|--|
| 1. Board of Professional Engineers, Architects and Land Surveyors | 6. Department of Public Health and Social Services | 12. Guam Fire Department |
| 2. Department of Chamorro Affairs | 7. Guam Commission for Education Certification | 13. Guam Police Department |
| 3. Department of Education | 8. Guam Council on the Arts and Humanities Agency | 14. Guam Power Authority |
| 4. Department of Mental Health and Substance Abuse/ Guam Behavioral Health and Wellness Center | 9. Guam Election Commission | 15. Guam Waterworks Authority |
| 5. Department of Labor | 10. Guam Energy Office | 16. Guam Legislature |
| | 11. Guam Environmental Protection Agency | 17. Mayors Council of Guam |
| | | 18. Office of the Chief Medical Examiner |
| | | 19. Public Utilities Commission |

Refer Appendix 9 for a complete listing of GovGuam entities and their CCR submission to OPA.

FY 2014 CCR Compliance with AGA Guidelines

It is OPA's goal that all GovGuam entities issue an annual CCR as a means to advance communication between the government and its citizens by providing information regarding the entities' finances, activities, outlook, and challenges. The entities are also encouraged to revisit the AGA CCR Content and Design Guidelines to ensure that they are producing high-quality CCRs, which may be eligible for AGA National's Certificate of Excellence in CCR and AGA Guam Chapter's Best CCR Contest.

Accordingly and unlike past OPA CCR compliance audits, this audit also reviewed the FY 2014 CCRs in line with the AGA CCR Content and Design Guidelines. The Guidelines may be found at Appendix 4 or on AGA's website at www.agacgfm.org.

As a result, we noted several areas of improvement in the entities' CCRs as follows.

- Page 1 of the CCR should include a Table of Contents.
- Page 2 of the CCR should include information on entity's performance during applicable fiscal year.
- Page 3 of the CCR should provide a statement pertaining to the entity's independent audit and where to locate complete financial information.
- Page 4 of the CCR should provide a statement encouraging community feedback and input for future reports.
- Page 4 of the CCR should include information regarding the entity's future challenges and economic outlook.
- The CCRs should be four pages long and follow the AGA CCR Content and Design Guidelines.

Separate letters were issued to the entities with content and design comments that outlined the suggested areas of improvement to be considered for their future CCR submissions.

AGA National Certificate of Excellence in CCR

AGA offers a Certificate of Excellence in Citizen-Centric Reporting to recognize the preparation and distribution of a high-quality CCR. To be eligible for the certificate, government entities must incorporate into their report the program’s high standards of content, visual appeal, readability, distribution and timeliness in reporting.

AGA National confirmed the following GovGuam entities received the Certificate of Excellence in CCR:

- Office of the Attorney General
- Guam Power Authority

In addition, a Certificate of Achievement in Citizen-Centric Reporting is presented to those entities that meet most, but not all, of the requirements for the Certificate of Excellence, but still have produced a four-page report.

AGA National confirmed the following GovGuam entities received the Certificate of Achievement in CCR:

- University of Guam
- Guam Waterworks Authority

Refer to Appendix 10 for more information on the Certificate of Excellence in CCR.

AGA Guam Chapter Best CCR Contest

The AGA Guam Chapter awards GovGuam agencies the coveted Best Citizen-Centric Report. This award recognizes outstanding CCRs prepared by GovGuam entities, which meet and exceed the design elements in P.L. 30-127. Nominations are made by individuals and rated by a three-person evaluation committee comprised of AGA Guam Chapter Members, Officers, or Directors from the private sector. The rating is based on the AGA CCR Content and Design Guidelines.

Table 3 lists the past AGA Best CCR Contest award winners.

Table 3: AGA Best CCR Contest Award Winners

| Fiscal Year | 1st Place | 2nd Place | 3rd Place |
|--------------------|--------------------------------|-----------------------------|-----------------------------|
| 2012 | Guam Power Authority | University of Guam | Guam Community College |
| 2013 | Guam Power Authority | University of Guam | Guam Community College |
| 2014 | Office of the Attorney General | University of Guam | Guam Power Authority |

The FY 2014 GovGuam Best CCR Contest award winners were announced during the AGA Guam Chapter’s December General Membership Meeting.

Conclusion

Our review of GovGuam entities' FY 2014 and FY 2013 CCR submission indicated that the entities generally complied with the requirements to prepare, submit, and post their CCRs pursuant to P.L. 30-127. Of the 57 required entities, a total of 49 or 86% entities issued CCRs for FY 2014, an improvement from the 45 or 75% of entities that issued CCRs for FY 2013.

It is OPA's goal that all GovGuam entities issue an annual CCR as a means to advance communication between the government and its citizens by providing information regarding the entities' finances, activities, outlook, and challenges. The entities are also encouraged to revisit the AGA CCR Content and Design Guidelines to ensure that they are producing high-quality CCRs, which may be eligible for AGA National's Certificate of Excellence in CCR and AGA Guam Chapter's Best CCR Contest.

The OPA appreciates the cooperation and assistance shown by the various government officials in submitting their CCRs, as well as providing clarification and additional information upon request.

OFFICE OF PUBLIC ACCOUNTABILITY



Doris Flores Brooks, CPA, CGFM
Public Auditor

Appendix 1:**Audit Scope and Methodology**

Our compliance audit scope is for the CCRs submitted for FY 2013 and FY 2014 as of December 2015, as well as a review of the CCR submissions for FY 2009 to FY 2014.

Our methodology included a review of laws, policies, procedures, prior audits, hotline tips, and other information pertinent to CCRs. We also independently reviewed the entities' websites for posting and verified with OPA staff whether they received email submissions of the entities' CCRs. For those entities that were initially deemed non-compliant, we corresponded via e-mail and telephone to ensure that OPA did not inadvertently miss any of the agencies' compliance.

Separate letters were issued to entities with identified content and design areas for improvement for their consideration for future CCR submissions.

Due to the nature of this engagement, we did not assess internal controls over the information systems used to gather the necessary data to prepare the agencies' CCRs.

We conducted this compliance audit in accordance with the standards for performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. With the exception of not accessing internal controls, we believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our objectives.

Appendix 2:
Prior Audit Coverage

OPA Report No. 11-09

Pursuant to PL 31-77 Chapter XIII Section 24, the Office of Public Accountability (OPA) submitted a complete list of current and outdated CCRs for FY 2010. A total of 58 entities were required to submit a CCR and post on their website, including the Office of the Governor, Judiciary of Guam, and Guam Legislature. As of October 31, 2011, 54 agencies, or 93% submitted a CCR and posted on their entity website. There were four (4) entities, or 7% who did not submit a FY 2010 CCR were: GBA, GEC, CME, and PUC.

OPA Report No. 12-03

Pursuant to PL 31-77 Chapter XIII Section 24, the Office of Public Accountability (OPA) submitted a complete list of current and outdated CCRs for FY 2011. A total of 59 entities were required to submit a CCR and post on their website, including the Office of the Governor, Judiciary of Guam, and Guam Legislature. As of October 31, 2012, 53 agencies, or 90% submitted a CCR and posted on their entity website. The six entities who did not submit a CCR for FY 2011 were DPR, GBA, GCLB, GMHA, VAO, and PUC.

OPA Report No. 13-06

Pursuant to PL 31-77 Chapter XIII Section 24, the Office of Public Accountability (OPA) submitted a complete list of current and outdated CCRs for FY 2012. A total of 53 entities were required to submit a CCR and post on their website, including the Office of the Governor, Judiciary of Guam, and Guam Legislature. As of December 27, 2013, 29 agencies, or 55% submitted a CCR and/or posted on their entity website. The 24 entities who did not submit a CCR for FY 2012 were:

- | | | |
|----------------|----------------------|----------|
| 1) PEALS | 9) DLM | 17) GWA |
| 2) BBMR | 10) DMHSA | 18) MCOG |
| 3) CQA | 11) DMA | 19) OHS |
| 4) DOA | 12) DPHSS | 20) CME |
| 5) Agriculture | 13) GBA | 21) GOV |
| 6) DCA | 14) GEC | 22) VAO |
| 7) DOC | 15) Guam Legislature | 23) PDSC |
| 8) DOL | 16) GMHA | 24) PUC |

Excerpts from P.L. 30-127 and P.L. 31-77

P.L. 30-127

Section 1. Legislative Findings and Intent. *I Liheslaturan Guåhan* finds that the foundation of democracy is based on governments being answerable to their citizenry and, as such, having a responsibility to provide information regarding government operations, most notably in regards to how taxpayer dollars are spent. *I Liheslatura* further finds that governments should provide such information in an easily understandable and accessible manner. Financial reports are often too lengthy and too technical for the average person to understand and even more so, when discussing the enormous amounts of money spent by various governments each year. Studies by the Association of Government Accountants (AGA) on the effectiveness of government fiscal reporting have shown that taxpayers feel they are entitled to transparent financial management information, and that their governments have an obligation to provide such information. Unfortunately, surveyed citizens also feel that their governments are failing to meet their reporting needs, and that poor performance has created a problem of trust between citizens and their government. Governments need new and innovative means of communicating to overcome these challenges, and the AGA "Citizen-Centric Report" initiative is designed to help remedy this. Therefore, it is the intent of *I Liheslaturan Guåhan* to adopt this initiative as an attempt to ensure that our government provides more readily available and understandable financial data to the people of Guam.

Section 2. The "Citizen-Centric Report." (a) Timeline for Submission. No later than sixty (60) calendar days after the independent audit report for a government entity has been released by the Office of Public Accountability for each fiscal year, every director, administrator, president or head of a government of Guam agency, including line agencies, autonomous and semi-autonomous agencies, public corporations, the Guam Mayor's Council, the Courts of the Judiciary of Guam and *I Liheslaturan Guåhan*, shall submit to the Public Auditor of Guam and the Speaker of *I Liheslaturan Guåhan*, in electronic format (via .pdf e-mail attachment), a "Citizen-Centric Report." The same shall be posted on the entity's website.

(b) Content Guidelines. Said report should be in the most current format proffered by the Association of Government Accountants (AGA), and currently suggested as follows: Page one (1) of the "Citizen-Centric Report" should include a brief table of contents, and shall contain information about the entity, including, but not limited to, the entity's vision statement, strategic goals, operational structure, and demographics. Page two (2) of the "Citizen-Centric Report" should reflect a performance report based on a summary of the entity's key missions and/or services and possible outcome measures. Page three (3) of the "Citizen-Centric Report" should provide a clear snapshot of financial data as it relates to the performance report presented in page two (2). This portion of the report should address the entity's cost for services provided and by what means those costs were covered. Page four (4) of the "Citizen-Centric Report" should present the entity's forecast of future challenges and economic outlook. Miscellaneous information, including, but not limited to, information sources, entity contact information, and feedback options, may be included

Excerpts from P.L. 30-127 and P.L. 31-77

in sections throughout the report. Additional details regarding the content guidelines for the compilation of a "Citizen-Centric Report" can be found in Appendix "A," attached herein. (c) Design Guidelines. The design of a "Citizen-Centric Report" is just as important as the content. A report will only be effective if it is read and referenced; thus, it should be visually appealing. The AGA, the birthplace of the "Citizen-Centric Report" initiative, has created guidelines for the design of "Citizen-Centric Reports," to include suggestions for design considerations of visual appeal and readability, physical layout, colors, images and graphics, and type and fonts. The AGA also provides suggestions for publishing software and report distribution. Additional details regarding the design guidelines for the compilation of a "Citizen-Centric Report" can be found in Appendix "B," attached herein.

Section 3. Effective Date. This Act shall be effective retroactive to January 1, 2010.

Section 4. Codification of Provision. The Compiler of Laws shall incorporate the provisions contained in the aforementioned sections into the appropriate codes of the Guam Code Annotated.

P.L. 31-77, Chapter XIII Section 24

Section 24. CITIZEN-CENTRIC REPORTS.

The Public Auditor of Guam, in collaboration with the Association of Government Accountants, shall submit by October 31st of each year to the Speaker of *I Liheslaturan Guåhan* and *I Maga'lahaen Guåhan* a complete list of current and outdated CITIZEN-CENTRIC REPORTS submitted by line agencies, autonomous and semi-autonomous agencies, public corporations, the Mayor's Council of Guam, the Judiciary of Guam, and *I Liheslaturan Guåhan*.

Content Guidelines

for the Citizen-Centric Report



Page 1: Strategic Objectives

What are we chartered (required) to do Demographics
 Include information about the community

- Per capita income
- Number of government workers
- Unemployment
- People—coming & going
- Firms—coming & going

Idea
 Include a brief Table of Contents on Page 1 so that the reader can see what is included on subsequent pages.

Note
 All information presented should be done on a per capita basis. This will be more meaningful to each individual citizen.

Page 3: What are the costs for servicing the citizens and how were those costs paid for?

Include revenue and cost data for major areas – marry this information with performance measures on second page (i.e., how many students were educated and how much it cost per capita)

- Use bar and pie charts to display cost and revenue data and compare to prior years whenever possible

Include a statement similar to this
 An independent audit was conducted, resulting in a clean audit opinion. Complete financial information can be found on our website at www.xyz.gov.

Page 2: How Are We Doing—A Performance Report on Key Missions and Service

Governments are encouraged to obtain input from citizens on what measures they would like to see included in advance of producing this report. Report on nonfinancial outcomes (not inputs or outputs) for three or four of the government’s key missions or services of most relevance to citizens. This should include comparisons to past years’ outcomes, to articulated targets, where applicable, and to similar jurisdictions where possible. Missions and services and their associated outcome measures might include some of the following:

| Mission or Service | Possible Outcome Measures |
|-------------------------------|---|
| Public safety | <ul style="list-style-type: none"> • Crimes committed per 100,000 • Percentage of crimes cleared, fire-related deaths, fire related property loss |
| Schools | <ul style="list-style-type: none"> • Fraction of students performing at grade level on standardized test, high school graduation rate |
| Public health | <ul style="list-style-type: none"> • Mortality rate • Morbidity rate |
| Roads | <ul style="list-style-type: none"> • Percentage of road miles rated acceptably smooth • Percentage of streets rated acceptably clean |
| Parks and recreation | <ul style="list-style-type: none"> • Usage rate • Customer satisfaction |
| Solid waste collection | <ul style="list-style-type: none"> • Percentage of scheduled collections missed • Customer satisfaction |

Include a statement similar to this:
 The measures reported on this page were included based on the input we received from a group of citizens from the community. What would you like to see reported on in this page? Please let us know by contacting XXX (include name, phone number and e-mail).

Page 4: Challenges Moving Forward—What’s Next? Future Issues?

- Include items specific to community (i.e., tax cuts or increases, closing of a major manufacturing facility, major new employer moving to area, etc.)
- Infrastructure Items

Optional Items to Include:

- Calendar of Upcoming Events
- Ask the reader if they like this report and is there any other information that they would like to see included
- Add the CCR logo to help AGA build the brand

AGA—Advancing Government Accountability

AGA’s initiative to encourage governments to provide meaningful and understandable information about the financial condition and performance of the government to its citizens has culminated in a four page citizen centric report. Such a report would ultimately answer the question, “Are we better off today than we were last year?”

This template lays out what should be included on each of the four pages. Governments are encouraged to produce such a report to show accountability to its citizens.

Please let us know what you think about this template. Contact Evie Barry at ebarry@agacgfm.org and/or 800.AGA.7211 with your comments.

Visit AGA on the web at www.agacgfm.org.



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Content and Design² Guidelines for the Citizen-Centric Report

Design Guidelines for the Citizen-Centric Report

Visual Appeal & Readability

The physical design and the way in which the report is written is just as important as the information that it contains. If the report does not look visually appealing, then no one will read it. Be sure to include pictures from your community and charts and graphs wherever possible (**TIP:** don't include pictures of buildings, instead use landscapes and people). Include the organization's seal/logo on the front page.

Another important item is to make sure the report avoids accounting-ese terms and other technical language. Refrain from using acronyms. Remember, this report needs to be understood by average citizens, most of whom do not have a degree in accounting! Also, don't try to cover every inch of each page with information. Instead, leave some areas empty (referred to as white space) as this helps to emphasize more critical information.

Physical Layout

For ease in relaying information to the reader, a consistent column grid should be used. Aligning objects such as charts, text boxes, images and graphics to the edges of a column in the grid allows for clear page organization and easy-to-read data. Each page should have the same margin width, same number of columns and a header or footer that is consistent throughout the report to keep it cohesive. White space should not be "trapped" in between two or more elements, but, if used, should be kept to the outer edges of the main content.

Colors

The report should use a limited color palette, ideally no more than two or three unique colors. Lighter shades of the same color can be used to add variation without distracting the reader from finding the core text and data provided. For similar reasons, overly bright or clashing colors should not be included in the color palette.

Images and Graphics

Any images or photos included should take into consideration the distribution method of the report. For any reports distributed electronically (as a PDF via e-mail or Internet), the image resolution required should be at least 72 dots per inch (dpi) at actual size. If the report is to be submitted for printing in a newspaper or other printed publication, images will need to be at least 300 dpi at actual size. Any graphics such as tables, charts or graphs should be consistent throughout the report in general execution (size, colors used, type size/font of captions and labels).

Type and Fonts

Fonts should be limited to two font families, generally a serif font (such as Times New Roman) and a sans serif font (such as Helvetica or Arial). Font size should be no smaller than 10-point size to accommodate for easy reading, lack of crowding, and to reduce temptation to add too much extraneous information to the page so that the audience can glean relevant and pertinent information quickly from the report. To convey an obvious hierarchy of information, headline, subhead and body text treatments should remain consistent throughout the report. This includes the text size, font and color.

Publishing Software

If your organization has an in-house design staff, then they will have software they use to design brochures and reports. If you do not have access to a graphic designer, you can use Microsoft Publisher to layout your report.

Distribution of Your Report

It is important to get your report into the hands of your citizens, right after you have completed it. First and foremost, load it onto your organization's website. If you can, include it in your local newspaper. Print copies and distribute them throughout your community at the library, at government buildings, at coffee shops. Mail copies to your citizens. Give the local chamber of commerce copies to distribute. Take copies to the next council meeting. Hold a press conference. The possibilities are endless. AGA has compiled a Media Package located on the AGA website that includes a sample press release, how to work with the media, how to write an op-ed piece, etc.

Above all, do not reinvent the wheel! Go to the AGA website and click Completed Reports in the Citizen Centric Reporting section. See copies of actual completed reports along with a Q&A section with individuals who put the reports together.

AGA—Advancing Government Accountability

AGA's initiative to encourage governments to provide meaningful and understandable information about the financial condition and performance of the government to its citizens has cumulated in a four page citizen centric report. Such a report would ultimately answer the question, "Are we better off today than we were last year?"

This template offers guidance on the physical design, readability and distribution of a report. Make use of the **Content Guidelines** document to see what information should be included on each of the four pages.

Contact Susan Fritzen at sfritzen@agacgfm.org and/or 800.AGA.7211 with any questions.

Visit AGA on the web
at www.agacgfm.org.



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² Source: <http://www.agacgfm.org/AGA/ToolsResources/CCR/CCRDesignGuidelines.pdf>

Appendix 5:

FY 2014 Fully Compliant GovGuam Entities

| ENTITY NAME | | WEBSITE LINK |
|-------------|--------------------------------------|---|
| 1 | Bureau of Statistics and Plans | http://bsp3.guam.gov/wp-content/uploads/FY-2014-CITIZEN-CENTRIC-REPORT.pdf |
| 2 | Chamorro Land Trust Commission | http://dlm.guam.gov/wp-content/uploads/2015/09/CLTC_CCR_FY2014.pdf |
| 3 | Civil Service Commission | http://csc.guam.gov/wp-content/uploads/2013/09/OPA-Annual-Report-2014.pdf |
| 4 | Customs and Quarantine Agency | http://cqa.guam.gov/wp-content/uploads/2015/10/2014-CQA-CCR.pdf |
| 5 | Department of Education | https://docs.google.com/viewer?a=v&pid=sites&srcid=Z2RvZS5uZXR8ZmluYW5jaWFsLWFkbWluaXN0cmF0aW9ufGd4OjI5ZjBjIjI0Yjk5NjY0Yzg |
| 6 | Department of Public Works | http://dpw.guam.gov/wp-content/uploads/2014/08/CCR-FY2014-Updated.pdf |
| 7 | Department of Youth Affairs | http://dya.guam.gov/wp-content/uploads/2014/10/CCR-PUBLICATION1-DYA-8-31-2015-2.pdf |
| 8 | Government of Guam Retirement Fund | http://www.ggrf.com/data/2014/2014-GGRF-Citizen-Centric-Report.pdf |
| 9 | Guam Contractors License Board | http://guam-clb.org/wp-content/uploads/2015/08/2014CITIZEN_REPORT_CLB1.pdf |
| 10 | Guam Environmental Protection Agency | http://epa.guam.gov/wp-content/uploads/2015/09/2014_CitizensReport_Final-Draft.pdf |
| 11 | Guam Housing Corporation | http://guamhousing.org/wp-content/uploads/2012/04/Citizen-CentricReportFY2014.pdf |
| 12 | Guam Preservation Trust | http://guampreservationtrust.org/wp-content/uploads/Citizens_Centric_Report2014.pdf |
| 13 | Guam Public Library System | http://gpls.guam.gov/wp-content/uploads/2013/09/CCR-+-Cover-for-FY-2014.pdf |
| 14 | Mayors Council of Guam | http://mcog.guam.gov/userfiles/MCoG%20-%20CY%202014%20CCR.pdf |
| 15 | Office of the Attorney General | http://www.guamag.org/annual_report/ar_2014/FY14%20OAG%20CCR%20Final%20081815%20v98.pdf |
| 16 | Office of Public Accountability | http://www.opaguam.org/sites/default/files/opaccr_14.pdf |
| 17 | Public Defender Service Corporation | http://issuu.com/guampdsc/docs/fy2014_ccr/1?e=15078742/15051172 |
| 18 | Public Utilities Commission | http://www.guampuc.com/attachment.php?file=cGFnZV9maWxlc y8yMDE1MDUyOTA5NTg1OS5wZGY= |

FY 2014 Partially Compliant GovGuam Entities

| ENTITY NAME | | WEBSITE LINK |
|-------------|---|---|
| 1 | Bureau of Budget and Management Research | http://bbmr.guam.gov/images/BBMR_reports/rpts/2016/FY2014%20BBMR%20Citizen%20Centric%20Report.pdf |
| 2 | Department of Administration | http://da.doa.guam.gov/wp-content/uploads/2015/09/DOA-CCR-2014-Accounting.pdf |
| 3 | Department of Chamorro Affairs | http://dca.guam.gov/wp-content/uploads/2015/10/DEPARTMENT+OF+CHAMORRO+A+FFAIRS+2014+CITIZENS+CENTRIC+REPORT.compressed.pdf |
| 4 | Department of Labor | http://dol.guam.gov/sites/default/files/document/FY2014%20Citizens%20Centric%20Report_Guam%20Department%20of%20Labor.pdf |
| 5 | Department of Land Management | http://dlm.guam.gov/wp-content/uploads/2015/09/DLM_CCR_FY2014.pdf |
| 6 | Guam Behavioral Health and Wellness Center | http://gbhwc.guam.gov/sites/default/files/FY2014-Citizen%20Centric%20Report.pdf |
| 7 | Department of Military Affairs | |
| 8 | Department of Public Health and Social Services | http://dphss.guam.gov/sites/default/files/DPHSS%20CCR%202014%20Final_0.pdf |
| 9 | Department of Revenue and Taxation | https://www.guamtax.com/about/2014CCRDepartmentofREVENUEandTAXATION.pdf |
| 10 | Guam Ancestral Lands Commission | http://dlm.guam.gov/wp-content/uploads/2015/09/GALC_CCR_FY2014.pdf |
| 11 | Guam Board of Accountancy | http://www.guamboa.org/pdf/GBOA_CCR_2014_FINAL.pdf |
| 12 | Guam Commission for Education Certification | http://gcec.guam.gov/wp-content/uploads/2015/09/FY2014-Centric-Report.pdf |
| 13 | Guam Community College | http://www.guamcc.edu/Runtime/uploads/Files/03%20Finance%20and%20Admin/CCR/2015%20CCR%20Final.pdf |
| 14 | Guam Council on the Arts and Humanities Agency | http://media.wix.com/ugd/850b83_f2370b57903446feb5778911735fa1c9.pdf |
| 15 | Guam Economic Development Authority | http://investguam.com/userfiles/files/CCR-2014.pdf |
| 16 | Guam Educational Telecommunication Corporation | http://pbsguam.org/files/2011/08/2014-PBS-Guam-Citizen-Centric-Report.pdf |
| 17 | Guam Election Commission | https://drive.google.com/file/d/0B3s_sKxN0dBUb2tYYINaNmhjM28/view |
| 18 | Guam Energy Office | |
| 19 | Guam Fire Department | http://gfd.guam.gov/wp-content/uploads/2015/11/GFD-CCR- FY-14-Final.pdf |
| 20 | Guam International Airport Authority | https://www.guamairport.com/docs/pages/our-business/reports/citizen-centric-report/fy-2014-citizen-centric-report.pdf |
| 21 | Guam Legislature | http://glwebstorage.com/Citizen%20Centric%20Report/2014%20Citizens%20Centric%20Report%20GL.pdf |
| 22 | Guam Memorial Hospital Authority | http://www.gmha.org/gmha_new/Public%20Info/GMHA%20Citizen-Centric%20Report%20FY2014.pdf |
| 23 | Guam Police Department | http://gpd.guam.gov/wp-content/uploads/2011/05/FY2014.CCR_fixed.pdf |
| 24 | Guam Power Authority | http://guampowerauthority.com/gpa_authority/investors/documents/GPACentricFY2014FINAL.pdf |

FY 2014 Partially Compliant GovGuam Entities

| ENTITY NAME | | WEBSITE LINK |
|-------------|--------------------------------------|---|
| 25 | Guam Visitors Bureau | https://www.guamvisitorsbureau.com/docs/research-and-reports/reports/citizen-centric-report/fy-2014-ccr-20150701.pdf |
| 26 | Guam Waterworks Authority | https://app.box.com/s/31z56ttcamtdlspd50rcymwnul2hqo1x |
| 27 | Judiciary of Guam | http://www.guamcourts.org/Information/images/2015_09_01_JudiciaryofGuamCCR.pdf |
| 28 | Office of the Chief Medical Examiner | |
| 29 | Office of the Governor | http://governor.guam.gov/wp-content/uploads/2015/10/CITIZEN-CENTRIC-DRAFT-2015-FINAL.pdf |
| 30 | Port Authority of Guam | http://www.portguam.com/docs/information/2014/compliance-reports/CCR-2014.final.pdf |
| 31 | University of Guam | http://www.uog.edu/sites/default/files/uog_fy_2014_ccr_7.24.15final.pdf |

Appendix 7: FY 2013 Compliant GovGuam Entities

| | ENTITY NAME | WEBSITE LINK |
|----|---|---|
| 1 | Bureau of Budget and Management Research | http://bbmr.guam.gov/images/BBMR_reports/rpts/2016/FY2013%20BBMR%20Citizen%20Centric%20Report.pdf |
| 2 | Bureau of Statistics and Plans | http://bsp3.guam.gov/wp-content/uploads/FY-2013-CITIZEN-CENTRIC-REPORT.pdf |
| 3 | Department of Education | https://docs.google.com/viewer?a=v&pid=sites&srcid=Z2RvZS5uZXR8ZmluYW5jaWFsLWFkbWluaXN0cmF0aW9ufGd4OjkzYTNIzTNiZDdhNjU3Mw |
| 4 | Guam Behavioral Health and Wellness Center | http://gbhwc.guam.gov/sites/default/files/Citizen%20Centric%20Report%20FY2013.pdf |
| 5 | Department of Public Health and Social Services | http://dphss.guam.gov/document/citizen-centric-report-fy-2013 |
| 6 | Department of Public Works | http://dpw.guam.gov/wp-content/uploads/2014/08/Citizen-Centric-Report-FY2013.pdf |
| 7 | Department of Youth Affairs | http://dya.guam.gov/wp-content/uploads/2014/10/CCR-PUBLICATION1.DYA_FY13_-8-31-2014-Final.pdf |
| 8 | Government of Guam Retirement Fund | http://www.ggrf.com/data/2013/2013-citizen-centric-report.pdf |
| 9 | Guam Board of Accountancy | http://www.guamboa.org/pdf/GBOA_CCR_2013_Final.pdf |
| 10 | Guam Council on the Arts and Humanities Agency | http://media.wix.com/ugd/850b83_233351f6e6d94a52bda66267f449907e.pdf |
| 11 | Guam Economic Development Authority | http://www.investguam.com/userfiles/files/GEDA-%20Citizens%20Centric%20Report%202013.pdf |
| 12 | Guam Energy Office | http://www.guamenergy.com/wp-content/uploads/2015/01/ccr_fy_2013.pdf |
| 13 | Guam Environmental Protection Agency | http://issuu.com/guamepa/docs/2013_citizensreport_final |
| 14 | Guam Housing Corporation | http://guamhousing.org/wp-content/uploads/2012/01/GHC-Citizen-Centric-Report-FY2013.pdf |
| 15 | Guam Preservation Trust | http://guampreservationtrust.org/wp-content/uploads/FY2013-Citizens-Centric-Report.pdf |
| 16 | Guam Public Library System | http://gps.guam.gov/wp-content/uploads/2013/09/CITIZEN-CENTRIC-REPORT-FY2013-no-cover.pdf |
| 17 | Guam Visitors Bureau | https://www.guamvisitorsbureau.com/docs/research-and-reports/reports/citizen-centric-report/fy-2013-ccr.pdf |
| 18 | Guam Waterworks Authority | http://guamwaterworks.org/documents/GWACCR2013Final.pdf |
| 19 | Judiciary of Guam | http://www.guamsupremecourt.com/Information/images/2014_09_02_JOGCCR.pdf |
| 20 | Mayors Council of Guam | http://mcog.guam.gov/userfiles/MCOG-Citizen-Centric-Report-CCR-2013.pdf |
| 21 | Office of the Attorney General | http://www.guamag.org/annual_report/AGCCR_FY2013.pdf |
| 22 | Office of Public Accountability | http://www.opaguam.org/sites/default/files/OPA_2013_CCR_0.pdf |
| 23 | Public Defender Service Corporation | http://issuu.com/guampdsc/docs/fy2013_ccr/1?e=15078742/12846357 |
| 24 | University of Guam | https://www.dropbox.com/sh/ty1t5r45yr641nm/AADvOCv970kJ-oNuqm5fCGVsa/CCR-FY-2013.pdf?dl=0 |

Appendix 8:

FY 2013 Partially Compliant GovGuam Entities

| ENTITY NAME | | WEBSITE LINK |
|-------------|--|---|
| 1 | Board of Professional Engineers, Architects and Land Surveyors | http://www.guam-peals.org/userfiles/files/CCR%20FY2013.pdf |
| 2 | Civil Service Commission | http://csc.guam.gov/wp-content/uploads/2013/09/OPA-Annual-Report-2013.pdf |
| 3 | Customs and Quarantine Agency | http://cqa.guam.gov/citizen-centric-reports/ |
| 4 | Department of Labor | http://dol.guam.gov/about-us/citizen-centric-reports/ |
| 5 | Department of Military Affairs | http://dma.guam.gov/?s=CCR |
| 6 | Department of Parks and Recreation | http://dpr.guam.gov/financial-reports/ |
| 7 | Department of Revenue and Taxation | https://www.guamtax.com/about/CitizenCentricReportFY2013.pdf |
| 8 | Guam Commission for Education Certification | http://gcec.guam.gov/wp-content/uploads/2014/09/FY2013-GCEC-Centric-Report1.pdf |
| 9 | Guam Community College | http://www.guamcc.edu/Runtime/uploads/Files/03%20Finance%20and%20Admin/CCR/CCR2014-1.pdf |
| 10 | Guam Contractors License Board | http://guam-clb.org/wp-content/uploads/2014/08/2013-CITIZEN-CENTRIC-REPORT-FINAL.pdf |
| 11 | Guam Educational Telecommunication Corporation | http://pbsguam.org/files/2011/08/2013-Citizen-Centric-Report.pdf |
| 12 | Guam Election Commission | https://drive.google.com/a/guamopa.org/file/d/0B3s_sKxN0dBuBjhQaFZDUTRuZDg/view?usp=sharing |
| 13 | Guam Fire Department | http://gfd.guam.gov/wp-content/uploads/2015/11/gfd_ccr13-1.pdf |
| 14 | Guam Housing and Urban Renewal Authority | http://ghura.org/userfiles/Citizen-Centric%20Report%20FY2013_1.pdf |
| 15 | Guam International Airport Authority | https://www.guamairport.com/our-business/reports/citizen-centric-report |
| 16 | Guam Legislature | http://glwebstorage.com/Citizen%20Centric%20Report/2013%20Citizens%20Centric%20Report%20GL.pdf |
| 17 | Guam Police Department | http://gpd.guam.gov/wp-content/uploads/2014/05/GPD-FY2013-Centric-Report.pdf |
| 18 | Guam Power Authority | http://guampowerauthority.com/gpa_authority/investors/documents/GCACentricReport2014FINAL.pdf |
| 19 | Office of the Chief Medical Examiner | |
| 20 | Port Authority of Guam | http://www.portguam.com/docs/information/2014/compliance-reports/pag-fy-2013-citizen-centric-report.pdf |
| 21 | Public Utilities Commission | http://www.guampuc.com/attachment.php?file=cGFnZV9maWxlc y8yMDE0MDUyNzEyNTUyMS5wZGY= |

Appendix 9:
GovGuam Entities' CCR Submission

| Entity | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | Total Submission |
|---|------|------|------|------|------|------|------------------|
| Board of Professional Engineers, Architects and Land Surveyors | | ✓ | ✓ | ✓ | ✓ | | 4 |
| Bureau of Budget and Management Research | | ✓ | ✓ | | ✓ | ✓ | 4 |
| Bureau of Statistics and Plans | | ✓ | ✓ | ✓ | ✓ | ✓ | 5 |
| Chamorro Land Trust Commission | | | ✓ | | | ✓ | 2 |
| Civil Service Commission | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 6 |
| Customs and Quarantine Agency | | ✓ | ✓ | | ✓ | ✓ | 4 |
| Department of Administration | | ✓ | | | | ✓ | 2 |
| Department of Agriculture | | ✓ | ✓ | | | | 2 |
| Department of Chamorro Affairs | ✓ | ✓ | ✓ | | | ✓ | 4 |
| Department of Corrections | | ✓ | ✓ | ✓ | | | 3 |
| Department of Education | | ✓ | ✓ | ✓ | ✓ | ✓ | 5 |
| Department of Integrated Services for Individuals with Disabilities | | ✓ | ✓ | | | | 2 |
| Department of Labor | | ✓ | ✓ | | ✓ | ✓ | 4 |
| Department of Land Management | ✓ | | ✓ | | | ✓ | 3 |
| Department of Mental Health and Substance Abuse | | ✓ | ✓ | | | | 2 |
| Department of Military Affairs | | ✓ | | | ✓ | ✓ | 3 |
| Department of Parks and Recreation | | ✓ | | | ✓ | | 2 |
| Department of Public Health and Social Services | | ✓ | ✓ | | ✓ | ✓ | 4 |
| Department of Public Works | | ✓ | ✓ | ✓ | ✓ | ✓ | 5 |
| Department of Revenue and Taxation | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 6 |
| Department of Youth Affairs | | ✓ | ✓ | ✓ | ✓ | ✓ | 5 |
| Government of Guam Retirement Fund | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 6 |
| Guam Ancestral Lands Commission | | ✓ | ✓ | | | ✓ | 3 |
| Guam Behavioral Health and Wellness Center | | | | | ✓ | ✓ | 2 |
| Guam Board of Accountancy | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 6 |
| Guam Commission for Education Certification | | ✓ | ✓ | ✓ | ✓ | ✓ | 5 |
| Guam Community College | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 6 |
| Guam Contractors License Board | ✓ | ✓ | | ✓ | ✓ | ✓ | 5 |
| Guam Council on the Arts and Humanities Agency | | ✓ | ✓ | | ✓ | ✓ | 4 |
| Guam Economic Development Authority | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 6 |
| Guam Educational Telecommunication Corporation | | ✓ | ✓ | ✓ | ✓ | ✓ | 5 |
| Guam Election Commission | | ✓ | ✓ | ✓ | ✓ | ✓ | 5 |
| Guam Energy Office | | ✓ | ✓ | ✓ | ✓ | ✓ | 5 |
| Guam Environmental Protection Agency | | ✓ | ✓ | ✓ | ✓ | ✓ | 5 |
| Guam Fire Department | | ✓ | ✓ | | ✓ | ✓ | 4 |

GovGuam Entities' CCR Submission

| Entity | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | Total Submission |
|---|-----------|-----------|-----------|-----------|-----------|-----------|------------------|
| Guam Housing and Urban Renewal Authority | | ✓ | ✓ | ✓ | ✓ | | 4 |
| Guam Housing Corporation | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 6 |
| Guam International Airport Authority | | ✓ | ✓ | ✓ | ✓ | ✓ | 5 |
| Guam Legislature | ✓ | ✓ | ✓ | | ✓ | ✓ | 5 |
| Guam Memorial Hospital Authority | | ✓ | | | | ✓ | 2 |
| Guam Police Department | ✓ | ✓ | ✓ | | ✓ | ✓ | 5 |
| Guam Power Authority | | ✓ | ✓ | ✓ | ✓ | ✓ | 5 |
| Guam Preservation Trust | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 6 |
| Guam Public Library System | | ✓ | ✓ | | ✓ | ✓ | 4 |
| Guam Visitors Bureau | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 6 |
| Guam Waterworks Authority | | ✓ | ✓ | | ✓ | ✓ | 4 |
| Hagatna Restoration & Redevelopment Authority | ✓ | ✓ | ✓ | | | | 3 |
| Judiciary of Guam | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 6 |
| Mayors Council of Guam | | ✓ | ✓ | ✓ | ✓ | ✓ | 5 |
| Office of Civil Defense/ Homeland Security | | ✓ | | | | | 1 |
| Office of Public Accountability | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 6 |
| Office of the Attorney General | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 6 |
| Office of the Chief Medical Examiner | | ✓ | ✓ | ✓ | ✓ | ✓ | 5 |
| Office of the Governor | | ✓ | ✓ | | | ✓ | 3 |
| Office of Veteran's Affairs | | ✓ | | | | | 1 |
| Port Authority of Guam | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 6 |
| Public Defender Service Corporation | | ✓ | ✓ | ✓ | ✓ | ✓ | 5 |
| Public Utilities Commission | | ✓ | ✓ | ✓ | ✓ | ✓ | 5 |
| University of Guam | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 6 |
| Grand Total | 20 | 56 | 51 | 33 | 45 | 49 | 254 |

Appendix 10:**AGA Certificate of Excellence in CCR**

AGA offers a Certificate of Excellence in Citizen-Centric Reporting for entities that prepare and distribute a high-quality Citizen-Centric Report (CCR). To be eligible for the certificate, governments must incorporate into their report the program's high standards of content, visual appeal, readability, distribution and timeliness in reporting as outlined below in the Judging Guidelines.

A Certificate of Achievement in Citizen-Centric Reporting will be presented to those entities that do not meet all of the requirements for the Certificate of Excellence, but still have produced a four-page report.

Judging Guidelines

AGA will examine the reports and make suggestions for improvement.

The following elements must be included in the report to be eligible for the Certificate of Excellence:

1. How the entity is organized/operates (items such as vision statement and strategic goals)
2. Key accomplishments surrounding missions and service, along with selected performance measures.
3. Bar and/or pie charts to display revenues and expenses.
4. Audit information, such as: "This page has been reviewed and you may find the audit when completed at www..xyz.gov;" or, "An independent audit was conducted, resulting in a clean audit opinion. Complete financial information can be found at www.xyz.gov."
5. Future challenges affecting the entity.
6. Feedback statements, such as, "We want to hear from you. Do you like this report? Do you believe it should include any other information? Please let us know by contacting xxx."
7. Report is free of technical accounting language.
8. Report incorporates pictures and other graphics to make it visually appealing.
9. Report has been distributed (hardcopy, posted to website and/or posted in newspaper)
10. Include the CCR logo in the report to promote the program's brand.

Cost

There is no cost to participate in the program.

Application Process

To have your report reviewed, please complete the appropriate application below, and forward along with five copies of your report (and/or include a link to a website where the report is posted) to: The Citizen-Centric Reporting Program, AGA, 2208 Mount Vernon Avenue Alexandria, VA 22301, or via email at ccr@agacgfm.org.



Government of Guam
Submission of Citizen Centric Reports for FY 2014 and FY 2013
Report No. 15-08, December 2015

ACKNOWLEDGEMENTS

Key contributions to this report were made by:
Clariza Roque, Auditor-in-Charge
Rodalyn Gerardo, CIA, CGFM, CPA, CGAP, CGMA, Audit Supervisor
Doris Flores Brooks, CPA, CGFM, Public Auditor

MISSION STATEMENT

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

VISION

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

CORE VALUES

**Objectivity: To have an independent and impartial mind.
Professionalism: To adhere to ethical and professional standards.
Accountability: To be responsible and transparent in our actions.**

REPORTING FRAUD, WASTE, AND ABUSE

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

All information will be held in strict confidence.