



OFFICE OF THE PUBLIC AUDITOR
Doris Flores Brooks, CPA, CGFM
Public Auditor

October 29, 2009

Honorable Judith T. Won Pat, Ed.D
Speaker
30th Guam Legislature
155 Hesler Place
Hagatna, Guam 96910


Hafa Adai Speaker Won Pat,

Pursuant to Chapter VII Section 2 of Public Law 29-113 relative to Reporting Requirements, the Office of Public Accountability and Procurement Appeals submits its FY09 fourth quarter report for the period October 1, 2008 through September 30, 2009. An electronic copy of this report will be transmitted to all senators of the 30th Guam Legislature to fulfill the electronic reporting requirement, as well as posted on our website at www.guamopa.org.

The authorizing appropriation source for OPA's and Procurement Appeals' FY09 budget is Chapter V, Part II, Section 20(a) for OPA and Section 20(b) for Procurement Appeals.

Should your staff have any questions or require additional information, please contact Audit Supervisor Rodalyn Marquez at 475-0390 ext. 204 or via email at rmarquez@guamopa.org.

Senseramente,


Doris Flores Brooks, CPA, CGFM
Public Auditor

Enclosures

Receipt Acknowledgement:

RECEIVED
OFFICE OF THE PUBLIC AUDITOR
DATE: 10/30/09
TIME: 10:25 AM
BY: Rjm

Signature Date

Print Name

Office of the Speaker
Judith T. Won Pat, Ed. D.
Date 10/30/09
Time 10:15 am
Received by [Signature]

**Government of Guam
Fiscal Year 2009
Report of Expenditures**

Function: OFFICE OF PUBLIC ACCOUNTABILITY
Department/Agency: OFFICE OF PUBLIC ACCOUNTABILITY

Approved by: Doris Flores Brooks, CPA, CGFM
Public Auditor

5106A099955CT001
Appropriation Classification

Account Code	FY 2008 Expenditures & Encumbrances	FY 2009 Authorized Level	FY 2009 Actual and Cumulative Expenditures				FY 2009 Cumulative Total	FY 2009 Appropriation Variance
			FY 2009 1st Qtr 10/01 - 12/31	FY 2009 2nd Qtr 01/01 - 03/31	FY 2009 3rd Qtr 04/01 - 06/30	FY 2009 4th Qtr 07/01 - 09/30		
111	514,490.54	742,909.00	110,052.96	102,468.80	128,887.70	142,849.20	484,758.66	28,731.88
112	142,848.90	149,767.00	32,826.12	31,638.43	41,880.01	42,193.41	148,537.97	1,229.03
113			0.00	0.00	0.00	0.00	0.00	0.00
	657,339.44	892,676.00	142,879.08	134,107.23	170,767.71	185,042.61	633,296.63	25,042.81

PL 29-113, Sec 20 (e)

PERSONNEL SERVICES

111	Regular Salaries/Increments								
112	Overtime/Special Pay								
113	Benefits								
	BBMR 5% Reserve								
	TOTAL PERSONNEL SERVICES								

OPERATIONS

220	TRAVEL - Off-Island/Local Mileage Reimburs.								
230	CONTRACTUAL SERVICES:								
233	OFFICE SPACE RENTAL:								
240	SUPPLIES & MATERIALS:								
250	EQUIPMENT: (includes Depreciation Expense recorded on 09/30/08)								
270	WORKERS COMPENSATION								
271	DRUG TESTING								
280	SUB-RECIPIENT/SUBGRANT:								
290	MISCELLANEOUS:								
	BBMR 5% Reserve								
	TOTAL OPERATIONS								

UTILITIES

361	Power								
362	Water/ Sewer								
363	Telephone/ Toll								
	TOTAL UTILITIES								
	CAPITAL OUTLAY								

TOTAL APPROPRIATIONS/EXPENDITURES

			177,035.36	171,670.79	219,005.09	265,127.51	832,838.75	275,837.25
	Total FY 2007 Budget Appropriation	824,946.78						

FULL TIME EQUIVALENCES (FTE)

UNCLASSIFIED	12	11	9	6	1
CLASSIFIED	0	0	0	5	11
TOTAL FTE	12	11	9	11	12

Office of Public Accountability
Government of Guam
Statement of Net Assets
October 1, 2008 to September 30, 2009

10/01/08 - 09/30/09

ASSETS

Cash and cash equivalents		\$403,901.58
Receivables, net:		
Taxes		
Federal agencies		
Travel Due from OPA Staff		1,932.56
Other - DOA Appropriation		259,379.37 ¹
Other - Due from PASAI-ADB		791.36
Inventories		
Deposits and other assets		
Capital Assets	\$230,079.34	
Less Accumulated Depreciation	(\$183,706.06)	
		46,373.28
Total assets		\$712,378.15


LIABILITIES AND FUND BALANCES (DEFICIT)

Accounts Payable (OPA Fleet Fuel Expense Due to DOA)		49,178.85 ²
Accrued annual and sick leave		113,082.60
Due to Procurement Appeals		17,191.07
Payable- Other		259,379.37
Deferred revenue - Appropriation		
Provision for tax refunds		
Deposits and other liabilities		
Total liabilities		\$438,831.89
Fund balances (deficit):		
Reserved for:		
Related assets		
Encumbrances		
Continuing appropriations		
Unreserved (deficit)		
Fund balance, end of year		\$273,546.26
Total liabilities and fund balance (deficit)		\$712,378.15

Footnotes:

	FY 2009
¹ Personnel Svcs	\$259,379.37
Operations	0.00
Appropriation Balance:	\$259,379.37
² Accrued Sick Leave	\$30,626.34
Accrued Annual Leave	18,552.51
	\$49,178.85

Approved by:



Doris Flores Brooks, CPA, CGFM
Public Auditor

Office of the Public Accountability
 Government of Guam
 Statements of Revenues, Expenses,
 and Changes in Net Assets
 October 1, 2008 to September 30, 2009


10/1/08 - 09/30/09

Revenues:	
Taxes:	
Property	
Hotel	
Liquid fuel	
Sales, licenses, fees and permits	
Use of money and property	\$7,634.01
Federal contributions	32,402.10
Other	
Total revenues	<u>\$40,036.11</u>
Expenditures by Object:	
Salaries	\$484,758.66
Benefits	148,537.97
Leave Accrued	(13,316.37)
Subtotal:	619,980.26
Rent	75,945.25
Contractual services	39,652.92
Supplies	9,326.81
Utilities and Telephone	6,238.21
Travel	837.74
Equipment & Furniture Expensed	52,462.19
Depreciation	
Training	7,197.75
Repairs	4,443.91
Other	3,437.35
Total expenditures	<u>\$819,522.39</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures	(779,486.28)
Other financing sources (uses):	
Transfers In - appropriation received to date	849,296.63
Federal Grant Expenses - Auditor Technical Assistance	(32,362.10)
Net change in fund balances (deficits)	37,448.25
Fund balance at beginning of year	<u>\$236,098.01</u>
Fund balance at end of year	<u><u>\$273,546.26</u></u>

Footnotes:

¹ Transfers In from DOA:	
Personnel Svcs - Salaries & Benefits	\$633,296.63
Operations	216,000.00
Total Transfers In:	<u><u>\$849,296.63</u></u>

Approved by:


Doris Flores Brooks, CPA, CGFM
 Public Auditor

**Government of Guam
Fiscal Year 2009
Report of Expenditures**

Function:
Department/Agency:

OFFICE OF PUBLIC ACCOUNTABILITY
PROCUREMENT APPEALS

Approved by:

[Signature]
Rogelio B. Boreas, CPA, CGFM
Public Auditor

Account Code	FY 2008 Expenditures & Encumbrances	FY 2009 Authorized Level	FY 2009 Actual and Cumulative Expenditures				FY 2009 Cumulative Total	FY 2009 Appropriation Variance
			FY 2009 1st Qtr 10/01 - 12/31	FY 2009 2nd Qtr 01/01 - 03/31	FY 2009 3rd Qtr 04/01 - 06/30	FY 2009 4th Qtr 07/01 - 09/30		
AS400								
5100A.09959CT002								
Appropriation Classification								

PERSONNEL SERVICES								
111	Regular Salaries/Increments	38,122.00	8,876.32	9,182.40	9,926.40	8,247.31	36,232.43	1,889.57
112	Overtime/Special Pay							
113	Benefits	12,372.37	2,811.30	2,940.36	3,131.97	2,110.86	10,994.49	905.51
	TOTAL PERSONNEL SERVICES	52,447.25	11,687.62	12,122.76	13,058.37	10,358.17	47,226.92	2,795.08

OPERATIONS								
220	TRAVEL- Off-Island/Local Mileage Reimburs.	3,607.82	0.00	0.00	0.00	0.00	3,958.06	41.94
230	CONTRACTUAL SERVICES:	71,290.00	22,796.42	21,409.80	3,203.78	2,771.25	50,181.25	44,918.75
233	OFFICE SPACE RENTAL:	0.00	623.20	1,869.60	1,869.60	1,869.60	6,232.00	1,268.00
240	SUPPLIES & MATERIALS:	465.71	2.30	1.40	0.00	482.87	486.57	1,013.43
250	EQUIPMENT:	2,767.91	0.00	0.00	0.00	837.35	837.35	2,162.65
270	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
271	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	SUB-RECIPIENT/SUBGRANT:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
290	MISCELLANEOUS:	552.72	0.00	0.00	428.50	3,031.67	3,460.17	(1,476.17)
	TOTAL OPERATIONS	78,684.16	23,421.92	23,280.80	5,501.88	12,950.80	65,155.40	47,978.60

UTILITIES								
361	Power	0.00						0.00
362	Water/ Sewer	0.00						0.00
363	Telephone/ Toll	0.00						0.00
	TOTAL UTILITIES	0.00						0.00
450	CAPITAL OUTLAY	0.00						0.00

TOTAL APPROPRIATIONS/EXPENDITURES	131,131.41	163,106.00	35,109.54	35,403.56	18,560.25	23,908.97	112,382.32	50,723.68
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TOTAL FY 2008 Budget Appropriation 131,131.41

FULL TIME EQUIVALENCES (FTEs)								
UNCLASSIFIED	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
CLASSIFIED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FTEs	10.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00

Office of Public Accountability
Special Revenue Fund - Procurement Appeals
Statement of Net Assets
October 1, 2008 to September 30, 2009

10/01/08 - 09/30/09

ASSETS

Cash and cash equivalents	
Investments	
Receivables, net:	
Taxes	
Federal agencies	
Other - DOA Appropriation ¹	2,795.08
Due From OPA	113,082.60
Deposits and other assets	
Capital Assets	
Less Accumulated Depreciation	
Total assets	<u><u>\$115,877.68</u></u>


LIABILITIES AND FUND BALANCES (DEFICIT)

Bank overdraft	
Accounts Payable	
Accrued payroll	
Accrued - other	
Due to component units	
Payable to federal agencies	
Deferred revenue	2,795.08 ¹
Provision for tax refunds	
Deposits and other liabilities	
Total liabilities	<u><u>\$2,795.08</u></u>
Fund balances (deficit):	
Reserved for:	
Related assets	
Encumbrances	
Continuing appropriations	
Unreserved (deficit)	
Total fund balance (deficit)	<u>113,082.60</u>
Total liabilities and fund balance (deficit)	<u><u>\$115,877.68</u></u>

Footnotes:

Appropriation Balance:	
Personnel Svcs	2,795.08
Operations	<u>0.00</u>
Appropriation Balance:	<u><u>\$2,795.08</u></u> ¹

Approved by:



Doris Flores Brooks, CPA, CGFM
Public Auditor

Office of Public Accountability
 Special Revenue Fund - Procurement Appeals
 Statement of Revenues, Expenses,
 and Changes in Net Assets
 October 1, 2008 to September 30, 2009

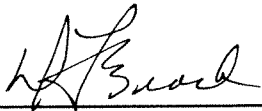
10/01/08 - 09/30/09

Revenues:		
Taxes:		
Property		
Hotel		
Liquid fuel		
Other taxes		
Sales, licenses, fees and permits		
Use of money and property		
Federal contributions		
Fees		
Total revenues		<u>\$0.00</u>
Expenditures by Object:		
Salaries	36,232.43	
Benefits	10,994.49	
Subtotal:		47,226.92
Rent		6,232.00
Grants		
Contractual services		50,181.25
Supplies		486.57
Utilities		
Travel		3,958.06
Capital Outlays		
Equipment		837.35
Other		<u>3,460.17</u>
Total expenditures		<u>\$112,382.32</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures		(\$112,382.32)
Other financing sources (uses):		
Transfers In - appropriation received to date		<u>\$160,310.92</u> ¹
Net change in fund balances (deficits)		47,928.60
Fund balance (deficit) at beginning of year		
Fund balance (deficit) at end of year		<u><u>\$47,928.60</u></u>

Footnotes:

Transfers In from DOA:	
Personnel Svcs - Salaries	36,232.43
Personnel Svcs - Benefits	10,994.49
Operations:	
FY09 Allotments Rec'd	<u>113,084.00</u>
Total Transfers In:	<u><u>\$160,310.92</u></u> ¹

Approved by:


Doris Flores Brooks, CPA, CGFM
 Public Auditor