



# OFFICE OF PUBLIC ACCOUNTABILITY REPORT TO OUR CITIZENS FY 2022 · OCT 2021 - SEP 2022



[www.opaguam.org](http://www.opaguam.org)



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## MISSION

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

## VISION

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

## CORE VALUES

Objectivity  
Professionalism  
Accountability



## WHO WE ARE

Public Law 21-122 established the Office of Public Accountability (OPA) in July 1992. OPA is an instrumentality of the Government of Guam (GovGuam), independent of the executive, legislative, and judicial branches.

We seek to achieve independent and nonpartisan assessments that promote accountability and efficient, effective management throughout the Government of Guam.

We seek to serve the public interest by providing the Governor of Guam, the Guam Legislature, and the people of Guam with dependable and reliable information, unbiased analyses, and objective recommendations on how best to use government resources to support the well-being of our island and its constituents.

## STAFF AS OF SEPTEMBER 2022

### Public Auditor

Benjamin J.F. Cruz

### Administrative Services Officer

Marisol M. Andrade

### Auditors

Jerrick J.J.G. Hernandez

Vincent J.G. Duenas

Maria Thyrza D. Bagana

Frederick D. Jones

Thomas Eladio M. Battung

Mariella G. Cruz

Ren Erbil D.G. Jalandoni

Kayleen Marie Q. Concepcion

Thomas William B. Quichocho

Johanna Maria P. Pangelinan

Kyle Matthew S. Bungubung



# “Auditing for Good Governance”

## BY THE NUMBERS

# 7

We issued seven performance audits that identified \$1 million (M) in financial impact.

# 27

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

# 27

We provided oversight on twenty-seven financial audits in 2022 (government-wide and component units).

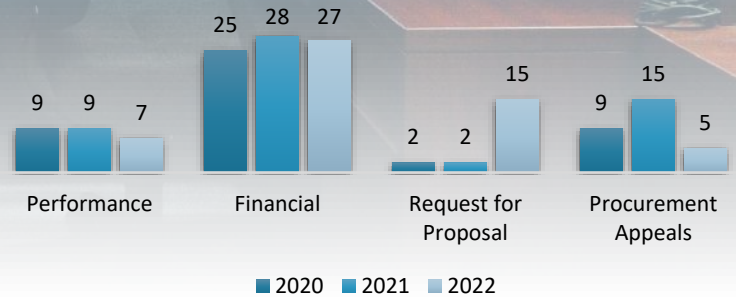
# 15

We assisted in the procurement process of fifteen independent financial audit services Requests for Proposals.

# 5

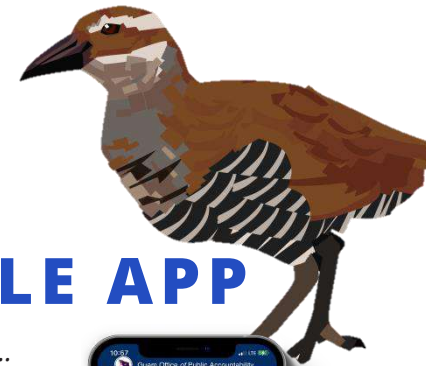
Our office received five procurement appeals in CY 2022. As of January 2023, all five appeals were dismissed.

## OPA TOTAL OUTPUT - THREE-YEAR TREND



## OPA PERFORMANCE AUDITS - CY 2022

1. Autonomous Agency Collections Fund
2. General Services Agency Procurement of Consultation Services for GBHWC-Criminal Justice Program
3. Mayors' Council of Guam Host Community Benefit Fund
4. Analysis of Government of Guam Leases
5. Port Authority of Guam, Back Wages Series, Part C.
6. Coronavirus Relief Fund Expenditures Part II
7. Office of Public Accountability Status of Legislative Mandates



## OPA IMPACT - THREE-YEAR TREND

TYPE	2020	2021	2022
Financial Impact	\$2M	\$6.3M	\$1M
Questioned Costs	\$1.1M	\$6.2M	\$41.7M
Procurement Value*	\$202M	\$2.9M	\$ -
Recommendations	35	17	27

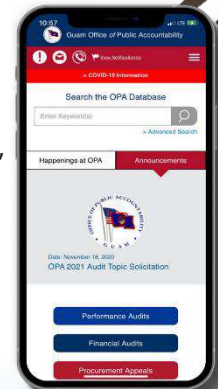
\*Monetary value could not be identified for 2022

## OPA MOBILE APP

*Accountability at your fingertips...*

OPA's app was designed to be synced up with its national award-winning website, [www.opaguam.org](http://www.opaguam.org), while still providing a user-friendly and professional experience.

Visit our website to download the App or search Guam OPA in your app store.

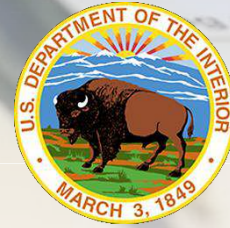


# FINANCIAL INFORMATION

## OPA GENERAL FUND - OPERATIONS

In FY 2022, OPA has received about \$343K more in appropriations compared to FY 2021. GovGuam appropriation-based general fund revenue is our primary source of funding for our operations. Our expenses increased by 4%. All remaining funds were requested to be rolled over to purchase new equipment, replace aging workstations, and fund additional personnel costs in the next FY.

## TAP GRANT



In 2019, the United States Department of Interior Office of Insular Affairs awarded our office a Technical Assistance Program (TAP) grant for training and internship programs. As of FY 2022, we have \$50K in available funds.

This federal grant gives us the funding capability to allow our employees to continue training with the best in the industry.

## BUDGET BY YEAR

FY 2018

1.39M

FY 2019

1.25M

FY 2020

1.25M

FY 2021

1.31M

FY 2022

1.65M

## QUICK LINKS

- [GOVGUAM-WIDE FINANCIAL AUDIT](#)
- [FISCAL YEAR 2022 FINANCIAL REPORTS](#)
  - [1<sup>ST</sup> QTR](#)
  - [2<sup>ND</sup> QTR](#)
  - [3<sup>RD</sup> QTR](#)
  - [4<sup>TH</sup> QTR](#)
  - [FOIA REPORT](#)
- [CY 2021 CONTRACTS](#)
- [FISCAL YEAR 2022 BUDGET PROPOSAL](#)
- [ANNUAL REPORT](#)

	2022	2021	↑ ↓
<b>Revenues:</b>			
Federal Grants	\$ 19,197	\$ 20,191	↓
Interest Income	\$ 6,085	\$ 4,851	↑
<b>Total Revenues</b>	<b>\$ 25,282</b>	<b>\$ 25,042</b>	↑
<b>Expenditures by Objective:</b>			
Salaries	\$ 727,691	\$ 734,833	↓
Benefits	\$ 264,762	\$ 247,905	↑
Subtotal:	<b>\$ 992,453</b>	<b>\$ 982,738</b>	↑
Rent	\$ 128,372	\$ 122,259	↑
Contractual Services	\$ 79,649	\$ 74,559	↑
Utilities and Telephone	\$ 4,141	\$ 3,111	↑
Equipment & Furnitue Expenses	\$ 39,887	\$ 14,928	↑
Supplies	\$ 2,295	\$ 3,537	↓
Training	\$ 6,694	\$ 7,227	↓
Other	\$ 10,614	\$ 5,124	↑
Total Expenditures	\$ 1,264,105	\$ 1,213,483	↑
Excess (Deficiency) of revenues over expenditure	\$ (1,238,823)	\$ (1,188,441)	
<b>Other financing sources (uses):</b>			
Transfers In - appropriation received to date	\$ 1,653,965	\$ 1,311,360	↑
Federal Grants Expenses - Auditor Technical Assistance	\$ (19,197)	\$ (7,676)	↑
<b>Change in Net Position</b>	<b>\$ 395,945</b>	<b>\$ 115,243</b>	↑
Fund balance at beginning of year	\$ 598,947	\$ 483,704	↑
<b>Fund balance at end of quarter</b>	<b>\$ 994,892</b>	<b>\$ 598,947</b>	↑

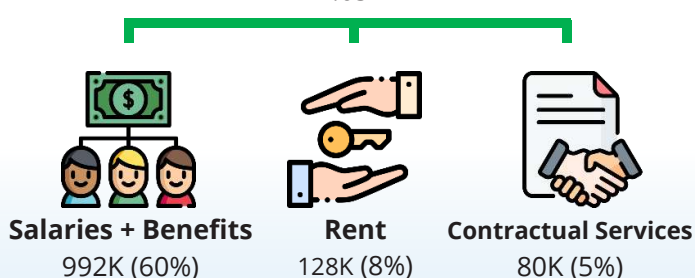
<sup>1</sup>Net income for FY 2022 includes revenues of \$19K in intergovernmental grants, as well as expenses of \$19K in grants and subsidies.

OPA is included in the Government-wide Annual financial audit. The complete information can be found at <https://opaguam.org/reports-audits/financial-audits>. You may also see other detailed financials by clicking the quick links on the side bar.

## MAJOR EXPENSES



Budget Appropriation  
1.65M



\*All remaining funds are requested to be rolled over in the next FY.



My staff are the driving force in doing the work, and I appreciate their continued dedication.



- Benjamin J.F. Cruz  
Message from the Public Auditor  
Annual Report 2022

It is truly an honor to serve the people of Guam as your Public Auditor. We have accomplished so much and look for new ways to adapt and meet the demands of this office. I continue to pledge my commitment that OPA will be a watchdog over government spending and promote accountability and transparency in GovGuam."

## PEER REVIEW



### Full Compliance Rating

Highest Level of Compliance Attainable  
(For Audits Released in 2017 - 2019)

You can view the [peer review report](#) on the OPA website.

## MOVE TOWARDS ELECTRONIC WORKPAPERS

As our island adapted to a new way of conducting business due to pandemic restrictions, OPA took the time to upgrade its automated working papers systems by migrating from TeamMate AM to TeamMate+. This upgrade came at no cost to GovGuam or the OPA and was funded by a partnership our office has with the Pacific Association of Supreme Audit Institutions (PASAI).

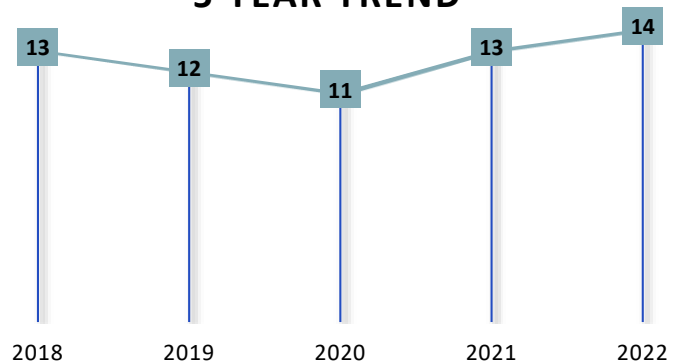
## WE WANT TO HEAR FROM YOU! LET'S STAY CONNECTED!

Do you like this report? Is there any other information you would like to see included? Please let us know by contacting Accountability Auditor II Frederick Jones at [fjones@guamopa.com](mailto:fjones@guamopa.com). See previous Citizen Centric Reports of the OPA at [www.opaguam.org](http://www.opaguam.org).

## STAFF RETENTION

Over the last few years, at least eighteen employees have left the OPA. Many of them have received double digit increases in salary in their new positions. Several of them held supervisory & managerial level responsibilities in our office. In 2022, OPA has worked to fill the positions with new staff. As of July 2023, we have two new Accountability Auditor III's.

## PERSONNEL COUNT 5 YEAR TREND



## OPA STRATEGIC PLAN 2019 - 2023

We envision GovGuam as the model for good governance with OPA leading by example as a model robust audit office. To address the results of INTOSAI's report, we implemented our [Strategic Plan 2019 to 2023](#). As we continue implementing the recommendations made by the INTOSAI Development Initiative's Performance Measurement Framework, we will begin preparing for OPA's updated strategic plan in 2023.

With the support of members of the 36th Guam Legislature, including Senators Joanne Brown, Telo Taitague, and our oversight chairperson, Vice-Speaker Tina Muña-Barnes, OPA was able to get legislation included in the annual budget of the Government of Guam (GovGuam) that dedicates a continuous appropriation of one quarter of one percent (0.25%) of the annual budget for future budgets. This means that future OPA budgets will be determined through a formula and only after all other appropriations are made to the entirety of the government. This major milestone was a goal in OPA's strategic plan.

