

July 18, 2022

Mr. Benjamin J.F. Cruz  
Public Auditor  
Office of Public Accountability  
Pacific News Building, Suite 401  
238 Archbishop Flores Street  
Hagatna, Guam 96910

Dear Mr. Cruz:

You inquired today concerning the release date of the Government of Guam 2021 financial statements and attendant reports. As you noted, the report date is July 13, 2022, which is the date the financial statements were ready to be issued. Please be aware that the receipt of 10 signed engagement representation letters then had to be obtained from the Department of Administration and the affected Government of Guam agencies that administer each of the major federal programs that were subjected to the audit. That process took through Friday of last week. Those representation letters incorporate part of the SAS 122 report, which you also received and which then had to undergo quality review procedures. This process concluded on Saturday. The reports were therefore not able to be issued until today. None of the related audit reports were issued until today and these reports were disseminated at the same time to required recipients. These reports are now being uploaded to the Federal Audit Clearinghouse in accordance with US federal requirements.

Very truly yours,



Daniel S. Fitzgerald