



**GUAM HOMELAND SECURITY/  
OFFICE OF CIVIL DEFENSE  
OPERATING COSTS SERIES, PART I**

**INVESTIGATIVE AUDIT**  
*October 1, 2017 to September 30, 2023*

**OPA Report No. 24-07**  
**June 2024**





**Guam Homeland Security/Office of Civil Defense  
Operating Costs Series, Part I**

**Investigative Audit  
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**EXECUTIVE SUMMARY**  
**Guam Homeland Security/Office of Civil Defense**  
**Operating Costs Series, Part I**  
**OPA Report No. 24-07, June 2024**

The Office of Public Accountability's (OPA) investigative audit on the Guam Homeland Security/Office of Civil Defense's (GHS/OCD) operating costs revealed that \$8.4 million (M) in federal reimbursements have not been received by the General Fund, because the Federal Emergency Management Agency (FEMA) placed grant restrictions due to GHS/OCD's repeated noncompliance with federal guidelines and regulations. Despite claiming 100% federal funding for its operations, GHS/OCD management and their certifying officers were aware of these FEMA-placed restrictions. Operating costs included expenditures of Government of Guam (GovGuam) funds that were not appropriated to GHS/OCD or otherwise authorized by the Guam Legislature.

We identified several documents, including gubernatorial administration transition reports, FEMA monitoring reports, internal audits, and federal audits notifying current and past management and administrations of GHS/OCD grants administration issues since 2011. These documents have repeatedly warned that if corrective action is not taken, then there is a potential danger of GHS/OCD losing its federal funding. These noncompliance issues were caused by the lack of consistent GHS/OCD leadership and a qualified fiscal and grants management team. GHS/OCD's mission is crucial as they respond to all types of emergencies in order to protect lives, environment, and property of the island of Guam; however, its current environment is at high risk for mismanagement.

This investigative audit was prompted by a hotline concern received by the Public Auditor regarding the administration of federal grants at GHS/OCD. Due to the urgency of this matter, delays in responses to our requests from management, and limited access to records, our office is obligated to report our initial findings to the immediate attention of oversight officials for corrective action. A second audit on the appropriateness of GHS/OCD expenditures is ongoing.

**GHS/OCD Owes \$8.4M to the General Fund**

The General Fund has been paying for GHS/OCD operating costs. FEMA placed a hold on the Homeland Security Grant Program (HSGP) and the Emergency Management Performance Grant (EMPG) reimbursements to the General Fund. As of February 16, 2024, the Department of Administration (DOA) reported that GHS/OCD owes \$8.4M to the General Fund for unreimbursed expenditures. The General Fund paid \$71.3M in expenditures under the GHS/OCD operations, FEMA recovery, and tsunami grant programs, and was only reimbursed \$62.9M by FEMA.

Of the \$8.4M, \$7.8M are for GHS/OCD operations under the EMPG and HSGP that have yet to be reimbursed by FEMA. Of the \$7.8M, \$6.3M were for grants that expired between August 2019 and September 2023. Of the expired grants, the General Fund spent more than the grant award for eight grants totaling \$910 thousand (K). These overexpenditures support DOA's Internal Audit Section's findings on the lack of monitoring budgets and system controls.

Since the General Fund is owed \$8.4M, a determination is needed for whether or not the General Fund would be reimbursed by federal funds. Expenditures continue to be incurred without corresponding federal reimbursements. Such expenditures would require certification of availability of funds and management approval.

### **“100% Federally Funded”**

From FY 2018 to FY 2023, the Office of the Governor’s (OOG) budget request amounts did not include GHS/OCD even though GHS/OCD was a “program” listed. Based on the appropriations laws from this period, there was no direct local appropriation to GHS/OCD; however, the appropriations laws authorize “all departments” (e.g. OOG) to spend appropriated funds; and for the Governor to transfer appropriations from OOG to only GHS (not GHS/OCD) for matching requirements of federal grants. If GHS/OCD staff are 100% federally funded, a local fund match of equal amount would be 100%. The General Fund is also subject to the Governor’s transfer authority up to a certain percentage unless “otherwise restricted or specifically allowed by” the General Appropriations Act.

### **In Danger of Losing Its Federal Funding**

FEMA is required to conduct at least a biennial programmatic and financial review of all preparedness grants (e.g. HSGP and EMPG). FEMA’s March 2016 on-site monitoring review listed 11 areas of non-compliance with federal program guidelines and regulations. Most of the deficiencies were areas of non-compliance from the FY 2014 U.S. Department of Homeland Security Office of Inspector General audit that remain unaddressed. FEMA’s 2018 on-site monitoring review contained areas of concern with regards to GHS/OCD’s grants management, of which corrective actions were pending as of February 2019. FEMA also conducted monitoring visits in 2020, 2022, and 2024 on GHS/OCD’s accounting of grant funds, documented policies and procedures, and expenditures.

The unaddressed repeat findings and causes resulted in the freezing of federal reimbursements. The freeze indicates how risky it is for the federal government to continue to invest in GHS/OCD. Despite this, the General Fund continues to support GHS/OCD’s mission.

FEMA’s ongoing concerns about GHS/OCD’s ability to properly manage and administer federal grant awards prompted them to contract a private auditing firm, Premier Audit Group Services, Inc. (Premier Group), to conduct a program-specific audit. The audit, released in May 2024, issued a disclaimer of opinion on GHS/OCD’s Fund Accountability Statement from October 2015 to December 2022. Auditors were unable to confirm or verify the costs incurred by GHS/OCD, as well as determine whether the costs were allowable and allocable. As a result, questioned costs totaled \$34.7M and is subject to FEMA’s decision whether or not to sustain the findings and have GHS/OCD repay disallowed costs.

### **Conclusion and Recommendations**

GHS/OCD continues to be funded by the General Fund without direct local appropriations despite the lack of full reimbursement from FEMA due to noncompliance. As a result, unrealized revenues<sup>1</sup> of \$8.4M existed as of February 2024. Although federal funds make costly initiatives happen, GovGuam should not rely on federal funding alone if it cannot ensure compliance.

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<sup>1</sup> Unrealized revenues are funds that could have been collected but were not.

We believe GHS/OCD's mission of protecting the people of Guam from manmade and natural threats is critical and needs to be supported; however, its current environment is at high risk for continued mismanagement, if not urgently addressed. Thus, we recommend for OOG to:

- 1.) Work with the Legislature to determine whether or not to appropriate or authorize local funding directly to GHS/OCD; and
- 2.) Immediately address the causes identified in prior audit reports, monitoring reviews, and transition reports to mitigate the risk of losing "100%" of GHS/OCD's federal funding.

In their management response, the OCD Administrator concurred with our recommendations and provided a proposed corrective action plan. We commend GHS/OCD for preparing the plan as it reflects their commitment to addressing the issues identified in the audit report. The legislation creating the OPA requires agencies to prepare a corrective action plan, document their progress, and implement the recommendations no later than the beginning of the next fiscal year.



Benjamin J.F. Cruz  
Public Auditor



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## Introduction

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The Guam Homeland Security/Office of Civil Defense (GHS/OCD) operating costs investigative audit was prompted by a hotline concern received by the Public Auditor regarding the administration of federal grants at GHS/OCD. This is the first in a two-part report on GHS/OCD.

### Objective, Scope, and Methodology

The objective of this audit was to determine if GHS/OCD's operating costs were paid in compliance with applicable laws, rules, regulations, policies, and/or standard operating procedures (SOPs). The scope was from October 1, 2017 to September 30, 2023 (or from Fiscal Year (FY) 2018 to FY 2023).

#### *Scope Limitation*

We could not make a determination of compliance at this time. Our scope was limited due to delayed and limited access to records. In the interim, we issued this report of significant matters that warrant immediate attention of management and oversight officials for corrective action before our audit is completed. A second audit on the appropriateness of GHS/OCD expenditures is ongoing. See [Appendix 1](#) for the Objective, Scope, and Methodology.

### Background

GHS/OCD is a “program” administered by the Office of the Governor (OOG) and Lieutenant Governor and consists of two offices: the Office of GHS headed by the Homeland Security Advisor (HSA) and the OCD headed by the OCD Administrator. GHS/OCD's mission is to coordinate and facilitate Government of Guam (GovGuam), military, and federal liaison response agencies and their resources in mitigating, preparing, responding, and recovering from emergencies to protect the lives, environment, and property of the island of Guam.

OCD was established by Public Law (P.L.) 01-021 as a line agency in August 1951, was moved under the Department of Military Affairs (DMA) in January 1999, and was moved under the OOG in June 2005. GHS was established by Executive Order 2003-13 in April 2003 and re-established by P.L. 35-133 in December 2020.

The General Fund has paid for OCD's operations since its inception. OCD was initially a separate line agency in the executive branch with its own appropriations and a Director appointed by the Governor. This changed when OCD was moved under DMA in January 1999, and the appointed “Director” became a classified “Administrator.”



Figure 1: The GHS/OCD building located in Agaña Heights, Guam.

OCD was re-organized under OOG in June 2005, pursuant to P.L. 28-46<sup>2</sup>. In its Fiscal Note for Bill No. 113(EC), the Bureau of Budget and Management Research (BBMR) noted that the re-

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<sup>2</sup> The Public Auditor was one of the senators who voted for the enactment of P.L. 28-46.

organization appeared “to be administrative in nature and should not pose a fiscal impact on the General Fund.” BBMR also noted that the change “technically allows the current classified employees of [OCD] to be employees of OOG. This brings up the issue of whether OOG can have classified employees as part of its staff.”

Although Executive Order 2003-13 created GHS, GHS was not listed as an entity in the GovGuam financial audit report from FY 2005 to FY 2019. GHS was permanized in December 2020 through P.L. 35-133 and was to be headed by the HSA appointed by the Governor. Unlike the OCD Administrator, the HSA position is “subject to the availability of funds, which may be locally appropriated or in the form of a federal grant award designated for such purpose.” See [Appendix 2](#) for a listing of HSAs.

GHS/OCD is a recipient of federal grants, primarily from the U.S. Department of Homeland Security (DHS) Federal Emergency Management Agency (FEMA). From FY 2018 to FY 2023, GHS/OCD managed the following FEMA grants:

1. Preparedness Grants
  - a. Emergency Management Performance Grant (EMPG)
  - b. Homeland Security Grant Program (HSGP)
  - c. Nonprofit Security Grant Program
  - d. State and Local Cybersecurity Grant Program
2. Hazard Mitigation Assistance Grants
  - a. Hazard Mitigation Grant Program (HMGP)
  - b. Building Resilient Infrastructure and Communities
3. Resilience Grants
  - a. National Earthquake Hazards Reduction Grant Program
4. Public Assistance (PA) Grants

The EMPG and HSGP are identified by OOG as the funding sources for GHS/OCD’s staffing.

### **Prior Audit Coverage**

The federal grant programs administered by GHS/OCD were audited by various groups in the past. The past findings reiterated the current conditions we found during our audit.

### ***GovGuam Basic Financial Statements, Additional Information and Independent Auditors’ Report from FY 2005 to FY 2019***

From FY 2005 to FY 2019, Deloitte & Touche, LLP included a Statement of Revenue, Expenditures by Department, and Changes in Deficit – Budget and Actual – General Fund (Fund 100 Only) in GovGuam’s financial audit report. The schedule was based on the financial activities of the General Fund administered by the Department of Administration (DOA). The schedule showed that OCD has used the General Fund since the OCD was moved under OOG. See Table 1. The schedule has not been included in GovGuam’s financial audit reports since FY 2020.

**Table 1: Budget and Actual – General Fund**

<b>Expenditures</b>	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual Amount</b>	<b>Variance</b>
	<b>[A]</b>	<b>[B]</b>	<b>[C]</b>	<b>[D] = B - C</b>
General Government:				
Office of I Maga'lahaen Guahan				
Office of Civil Defense				
<b>FY 2005</b>	\$ 1,392,487	\$ 861,042	\$ 565,671	\$ 295,371
<b>FY 2006</b>	\$ -	\$ 90,255	\$ 84,499	\$ 5,756
<b>FY 2007</b>	\$ 274,675	\$ 48,743	\$ 47,446	\$ 1,297
<b>FY 2008</b>	\$ -	\$ 23,204	\$ 11,379	\$ 11,825
<b>FY 2009</b>	\$ -	\$ 65,298	\$ 36,120	\$ 29,178
<b>FY 2010</b>	\$ 315,298	\$ 315,298	\$ 279,535	\$ 35,763
<b>FY 2011</b>	\$ 107,970	\$ 75,132	\$ 1,485	\$ 73,647
<b>FY 2012</b>	\$ 1,485	\$ 1,485	\$ 1,485	\$ -
<b>FY 2013</b>	\$ 1,485	\$ 102,133	\$ 97,132	\$ 5,001
<b>FY 2014</b>	\$ 6,493	\$ 756,493	\$ 899,704	\$ (143,211)
<b>FY 2015</b>	\$ 44,591	\$ 1,294,591	\$ 1,039,133	\$ 255,458
<b>FY 2016</b>	\$ 225,355	\$ 475,355	\$ 268,456	\$ 206,899
<b>FY 2017</b>	\$ 53,276	\$ 53,276	\$ 1,485	\$ 51,791
<b>FY 2018</b>	\$ 1,485	\$ 501,485	\$ 464,356	\$ 37,129
<b>FY 2019</b>	\$ 76,235	\$ 1,030,016	\$ 575,123	\$ 454,893
Individual and Collective Rights:				
Department of Military Affairs				
Office of Civil Defense				
<b>FY 2005</b>	\$ -	\$ -	\$ -	\$ -
<b>FY 2006</b>	\$ -	\$ -	\$ -	\$ -
<b>FY 2007</b>	\$ 152,082	\$ 152,082	\$ -	\$ 152,082
<b>FY 2008</b>	\$ -	\$ 152,083	\$ -	\$ 152,083
<b>FY 2009</b>	\$ -	\$ 152,083	\$ -	\$ 152,083
<b>FY 2010</b>	\$ -	\$ 152,083	\$ -	\$ 152,083

### ***Guam Public Safety***

In November 2012, the U.S. Department of Interior (DOI) Office of Inspector General (OIG) issued a report to the incumbent governor on OIG's evaluation of Guam's Public Safety. The OIG reviewed the ability of the Guam Police Department, Guam Fire Department, and GHS to meet Guam's public safety needs and prepare for the increase in population due to the military buildup. GHS was found to meet Guam's current needs but **may not be able to maintain its service without local funding**, with an anticipated 54% decrease in federal grant funding at the time of the report. The OIG's recommendation was for GovGuam to determine a method to provide public safety funding from local sources of revenue. See [Appendix 3](#) for the DOI OIG report.

### ***Guam's Management of Homeland Security Grant Program Awards from FY 2009 to FY 2011***

In November 2013, the DHS OIG issued a report to FEMA on their determination of Guam's distribution and expenditure of State Homeland Security Program grants. The OIG found that Guam spent grant funds in accordance with applicable federal laws and regulations in most instances; however, the OIG reported issues that existed because of insufficient guidance, written policies and procedures, and oversight of the grant process from Guam and FEMA.

The OIG reported that, per GHS/OCD officials, continuity had been a major challenge with frequent high personnel turnover and no written policies and procedures. During the past two years, at the time of the audit, there were three HSAs and two Grant Managers. The changes were due to the lack of classified positions and changes in the GovGuam administration. As a result, GHS and OCD were unclear about whose responsibility it was to update the State Homeland Security Strategy and conducting performance measurement activities.

Additionally, GHS/OCD did not submit Federal Financial Reports (FFRs) and biannual progress reports (Biannual Strategy Implementation Reports or BSIR) within the deadlines. GHS/OCD's financial SOPs stated a different deadline and did not require timely submission of BSIRs. New staff were not trained on how to prepare and submit the reports. As a result of the lack of and/or late submission of the required reports to FEMA, FEMA could not effectively monitor program implementation. Per the grant award, GHS/OCD could be **prohibited from drawing down funds** while the reports are delinquent.

Part of the OIG's recommendation was for FEMA to:

- Require GHS/OCD to work with DOA to develop and update policies, procedures, and controls to ensure timely submission of the financial and progress reports required by the grant.
- Instruct GHS/OCD to obtain training for staff on grant reporting and communicate the report deadline to all relevant employees.
- Enforce the submission requirements and provide technical assistance to facilitate the timely report submissions.

See [Appendix 4](#) for DHS OIG report.

***Annual Report to Congress on States' and Urban Areas' Management of Homeland Security Grant Programs FY 2014***

In December 2014, the OIG reported to the U.S. Congress that the states and urban areas administered grant programs efficiently and effectively and in compliance with grant guidance and regulations. However, the OIG identified need for improvements on strategic planning and the oversight of grant activities. The report listed that 8 of 10 audit recommendations (or 80%) for Guam remain unaddressed.

***GovGuam Single Audit Reports for FY 2021***

In July 2022, Deloitte & Touche, LLP issued an unmodified opinion on Public Assistance grants and a qualified opinion on the EMPG for a material weakness in procurement. GHS/OCD applied sole source on a small purchase procurement for website hosting and maintenance services. Questioned costs totaled \$15 thousand (K). *Subsequent Event:* As of November 2023, procurement personnel continues to enforce compliance with the three price quotation requirement for small purchase.

***Preparedness and Hazard Mitigation Assistance Grants from FY 2019 to FY 2021***

In October 2022, DOA's Internal Audit Section (IAS) reported to the GHS/OCD management that internal controls could be designed more effectively to ensure that:

- SOPs related to grants management are updated and implemented for staff accountability,
- federal funds are managed and collected, and
- financial reports are accurate and timely submitted.

More importantly, IAS found that there is a need for updated SOPs to **ensure that internal controls exist** for monitoring budgets, allowable uses of funds, documentation of review and approvals, and system controls. GHS/OCD management acknowledged the audit recommendations and “designed improvement actions” to address them.

The audit was initiated as requested by the DOA Director due to a concern over the recovery of federal funds from FEMA. As of August 2022, FEMA has yet to reimburse GHS/OCD approximately \$6 million (M) paid through the EMPG and the HSGP. See [Appendix 5](#) for the summary of the DOA IAS report.

***GHS/OCD Program Specific Audit from FY 2015 to FY 2022***

In May 2024, Premier Audit Group Services, Inc. (Premier Group) issued a disclaimer of opinion on the GHS/OCD's Fund Accountability Statement from October 2015 to December 2022. They were unable to confirm or verify the cost incurred by GHS/OCD for payroll, contracting, inventory, and other transactions; and determine whether these costs were allowable and allocable. As a result, questioned costs totaling \$34.7M was identified; however, the ultimate determination of whether these questioned costs are to be accepted or disallowed rests with FEMA.

Premier Group also reported on GHS/OCD's internal controls and compliance with certain provisions of laws, regulations, contracts, and other matters. As a result, they identified 12 findings on EMPG, HSGP, HMGP, and PA grants managed by GHS/OCD. See Table 2 for a summary.

**Table 2: Premier Group’s Summary of Findings<sup>3</sup>**

Finding #	Description	Type of Deficiency				Questioned Costs	Cumulative Questioned Costs
		MW	SD	D	N		
2023-01	Budget to Actual Overages		✓		✓	\$ -	\$ -
2023-02	Time Sheet (Level of Effort) Allocation Requirements	✓			✓	\$ 741,555	\$ 741,555
2023-03	General Ledger/Cash Disbursement	✓				\$ 5,699,184	\$ 6,440,739
2023-04	Unsupported Inventory Controls			✓	✓	\$ 76,460	\$ 6,517,199
2023-05	Unsupported Salary Charged to the Grants	✓			✓	\$ 9,279,452	\$ 15,720,191
2023-06	Insufficient Procurement Procedures	✓			✓	\$ 1,794,922	\$ 17,515,113
2023-07	Unsupported or Ineligible Disbursements	✓			✓	\$ 5,699,184	\$ 17,515,113
2023-08	Undocumented Travel Expenses Charged	✓			✓	\$ 611,428	\$ 18,126,541
2023-09	Inaccurate or Untimely Reporting on FFR (SF-425)				✓	\$ 1,355	\$ 18,126,541
2023-10	Written Policies and Procedures Non-Compliant with Current Federal Guidance				✓	\$ -	\$ 18,126,541
2023-11	Unsupported Sub-Recipient Files (i.e. Monitoring Plan and Compliance, Debarment or Suspension)	✓			✓	\$ 16,612,537	\$ 34,739,078
2023-12	Budget Matching				✓	\$ -	\$ 34,739,078
		7	1	1	11	\$ 40,516,077	\$ 188,307,689

**Legend:**

- MW Material Weakness: deficiency or a combination of deficiencies in internal control that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, detected, and corrected timely.
- SD Significant Deficiency: deficiency or a combination of deficiencies in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance
- D Deficiency in Internal Controls: when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, detect, and correct mistatements on a timely basis.
- N Noncompliance: noncompliance with the grant agreement and/or applicable laws and regulations.

Listed below are the causes tied to each finding.

- 2023-01: GHS/OCD not having properly trained staff to effectively monitor the budget and actual expenditures and failed to submit budget revisions when cost overrun was observed. GHS/OCD spent funds under the assumption that available funds for other budget line items could be used to compensate for shortfalls.
- 2023-02: It was GHS/OCD’s common practice to copy and paste signatures onto official timesheets. Timesheets and supporting documentation were not provided from FY 2015 to FY 2017.
- 2023-03: GHS/OCD did not have trained personnel who understood grant requirements. General ledger provided was incomplete.
- 2023-04: GHS/OCD did not have adequate procedures for inventory management and did not train personnel on its asset management system.

<sup>3</sup> Premier Group defines Questioned Costs as cost that is questioned by an auditor because of audit findings. They also defined Cumulative Questioned Costs as the total sum of costs that have been brought into question during the audit, representing the aggregate amount of costs subject to scrutiny.

- 2023-05: Employee costs were charged to available funding sources and not based on their position or level of effort for the program. GHS/OCD inconsistently updated personnel files whenever there was a change in position titles.
- 2023-06: GHS/OCD personnel's lack of training and turnover were attributed to procedures not being implemented and followed.
- 2023-07: GHS/OCD could not find all supporting documentation for disbursements and did not have or follow written policies and procedures for record retention.
- 2023-08: GHS/OCD travel policies and procedures were not followed and controls were not in place to ensure compliance with travel requirements. High staff turnover caused staff to perform multiple roles, which created a lack of segregation of duties.
- 2023-09: GHS/OCD's controls were unable to detect discrepancies between its financial accounting system and information reported to FEMA for five years from FY 2015 to FY 2020.
- 2023-10: High staff turnover and untrained personnel created gaps and inadequacies in updating policies and procedures for grants management.
- 2023-11: GHS/OCD did not have internal controls for sub-recipient monitoring. There were no records to demonstrate subrecipient compliance and how funds were spent.
- 2023-12: There is a lack of robust budget forecasting methodologies and inadequate communication between the "budgeting department and the program managers." There is insufficient oversight when funds are spent resulting in cost overruns.

GHS/OCD provided a response to Premier Group stating their acknowledgement of the audit findings and steadfastness in "rectifying the highlighted concerns through the adoption of robust control protocols." However, GHS/OCD stated that: "[GovGuam] maintains robust records and reporting mechanisms [...] with significant efforts devoted to upholding transparent and accountable financial practices." GHS/OCD contended:

"that the auditors did not exhaustively pursue every reasonable attempt and avenue to obtain [...] documentation. GHS-OCD maintains an open-door policy for auditors and consistently endeavors to furnish all requested information retained by GHS-OCD. Future audits must incorporate engagement with Guam's financial team, such as [DOA], [BBMR], and the General Services Agency."

GHS and OCD "grasp the gravity of these matters and pledge to undertake suitable measures," which includes "instating refined internal control mechanisms, bolstering documentation procedures, and ensuring comprehensive staff training on compliance and fiscal management protocols."

Premier Group provided a response to GHS/OCD suggesting that "a timeline for the completion and frequency of all corrective actions" be provided to FEMA. Additionally, GHS/OCD stated that they will provide records and review ineligible costs for possible reimbursement to FEMA; however, Premier Group reported, "Such records have not been provided during the audit period." Premier Group acknowledged GHS/OCD's position and stated:

"[...] the decision to issue a disclaimer of opinion was made after careful consideration of **the limitations encountered during the audit** process. These limitations **were significant and pervasive** [emphasis added], which prevented us from forming an opinion."

Although Premier Group recognized and appreciated GHS/OCD's willingness to collaborate and commitment to transparency and compliance, Premier Group maintained their opinion.

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## Results of Audit

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From FY 2018 to FY 2023, despite claiming 100% federal funding for its operations, GHS/OCD's operating costs were funded by the General Fund without direct local appropriations to GHS/OCD. The General Fund has yet to receive full reimbursement for transactions incurred due to FEMA holding funds as a result of GHS/OCD's repeat noncompliance with guidelines and regulations. The noncompliance is caused by lack of consistent leadership and lack of a qualified fiscal and grants management team.

GHS/OCD's funding issues and noncompliance have been brought up to management and the administration for several years in reports and audits, but recommendations have remained unimplemented. While GHS/OCD's mission needs to be supported, its current environment is at high risk for mismanagement, if not urgently addressed.

### **GHS/OCD Owes \$8.4M to the General Fund**

Preparedness grant recipients are required to submit financial and programmatic reports as a condition of award acceptance. Future awards and funds may be withheld if the reports are delinquent. The Authorized Organizational Representative (AOR), as the Authorized Official for the award, is responsible for submitting programmatic and financial performance reports, accepting award packages, signing assurances and certifications, and submitted award amendments. Based on FFRs submitted, the AOR is either the HSA or the OCD Administrator.

In the case of potential or actual noncompliance, FEMA may place special conditions on an award, place a hold on funds until the matter is corrected or additional information is provided, or FEMA may do both. In the event the noncompliance is not corrected based on the additional conditions imposed or the recipient refuses to correct the matter, FEMA may take other remedies such as disallow costs, recover funds, wholly or partly suspend or terminate the award, or withhold further federal awards.

The FFRs submitted by GHS/OCD were found to be untimely, inaccurate, and incomplete—a repeat area of noncompliance noted by FEMA. As a result, FEMA placed a restriction on the drawdown of funds for its open EMPG and HSGP awards, which primarily fund GHS/OCD operations. Per the DOA IAS and Premier Group audit reports, GHS/OCD is not permitted to draw down funds under the award until the required documentation for its expenditures is provided and subsequently reviewed and approved by FEMA. Per the Premier Group audit report, GHS/OCD has not been able to submit a single request for the release of funds for its open EMPG and HSGP awards as of May 2024.

The General Fund has been paying for GHS/OCD's operating costs. As of February 16, 2024, DOA reported that GHS/OCD owes \$8.4M to the General Fund. The General Fund paid \$71.3M in expenditures for GHS/OCD operations, FEMA recovery, and tsunami grant programs, and was only reimbursed \$62.9M by FEMA. See Table 3 for a summary and [Appendix 6](#) for a breakdown.

**Table 3: GHS/OCD Federal Account Expenditures**

	Award Amount	Total Expenditure	Total Fund's Drawn & Rec'd	Balance to Draw	Sum of Award Balance
Award Type	[A]	[B]	[C]	[D] = B + C	[E] = A + C - D
GHS/OCD OPERATIONS	\$ 27,558,665	\$ 21,368,062	\$ (13,547,060)	\$ 7,821,002	\$ 6,190,604
FEMA RECOVERY	\$ 77,127,449	\$ 47,646,953	\$ (47,396,663)	\$ 250,290	\$ 29,480,496
TSUNAMI GRANT	\$ 3,569,867	\$ 2,310,051	\$ (1,966,816)	\$ 343,235	\$ 1,259,816
<b>Grand Total</b>	<b>\$ 108,255,981</b>	<b>\$ 71,325,066</b>	<b>\$ (62,910,540)</b>	<b>\$ 8,414,526</b>	<b>\$ 36,930,915</b>

In Table 4 (below), total General Fund expenditures of \$7.8M under the EMPG and HSGP are for GHS/OCD operations that have yet to be reimbursed by FEMA. The highlighted items have General Fund expenditures totaling \$7.4M without federal funds drawn and received by DOA. Of the \$7.4M, \$6.3M were for grants that expired between August 2019 and September 2023, with \$5.9M having no drawdowns and \$377K with partial drawdowns. The AS/400 system, GovGuam's financial management information system, does not indicate whether or not the period of performance was extended.

The 2021 HSGP and 2022 EMPG, highlighted in yellow in Table 4 under Grants Not Expired with No Draws, will be expiring in August 2024 and September 2024, respectively. These grants total \$1.5M, the amount of which GHS/OCD risks losing if no extension is requested by GHS/OCD and granted by FEMA.

**Table 4: GHS/OCD Operations Expenditures**

Federal Accounts	Award Amount	Total Expenditure	Total Fund's Drawn and Rec'd	Balance to Draw/(Return)	Sum of Award Balance
Description	[A]	[B]	[C]	[D] = B + C	[E] = A + C - D
<b>Grants Expired</b>					
<b>Grants with No Draws</b>					
2020 HSGP	\$ 1,000,000	\$ 1,450,379	\$ -	\$ 1,450,379	\$ (450,379)
2021 EMPG	\$ 1,275,610	\$ 1,323,995	\$ -	\$ 1,323,995	\$ (48,385)
2020 EMPG	\$ 1,275,844	\$ 1,051,532	\$ -	\$ 1,051,532	\$ 224,312
2019 HSGP	\$ 1,000,000	\$ 1,046,383	\$ -	\$ 1,046,383	\$ (46,383)
2019 EMPG	\$ 981,525	\$ 1,043,327	\$ -	\$ 1,043,327	\$ (61,802)
<b>Subtotal Expired - No Draws</b>	<b>\$ 5,532,979</b>	<b>\$ 5,915,616</b>	<b>\$ -</b>	<b>\$ 5,915,616</b>	<b>\$ (382,637)</b>
<b>Others</b>					
Grants Partially Drawn w/ Balance to Draw	\$ 5,652,277	\$ 5,393,359	\$ (5,016,388)	\$ 376,972	\$ 258,918
2015 HSGP	\$ 854,000	\$ 794,381	\$ (795,735)	\$ (1,354)	\$ 59,619
2016 Pre-Disaster Mitigation - GHS/OCD	\$ 160,935	\$ 114,456	\$ (116,525)	\$ (2,069)	\$ 46,479
Grants partially drawn and received	\$ 5,234,065	\$ 4,244,986	\$ (4,244,986)	\$ -	\$ 989,079
Grants fully drawn and received	\$ 3,093,428	\$ 3,093,428	\$ (3,093,428)	\$ -	\$ -
Grants not used	\$ 190,000	\$ -	\$ -	\$ -	\$ 190,000
<b>Subtotal Expired - Others</b>	<b>\$ 15,184,704</b>	<b>\$ 13,640,610</b>	<b>\$ (13,267,060)</b>	<b>\$ 373,549</b>	<b>\$ 1,544,094</b>
<b>Total Grants Expired</b>	<b>\$ 20,717,683</b>	<b>\$ 19,556,226</b>	<b>\$ (13,267,060)</b>	<b>\$ 6,289,166</b>	<b>\$ 1,161,457</b>

**Table 4: GHS/OCD Operations Expenditures (cont.)**

Federal Accounts	Award Amount	Total Expenditure	Total Fund's Drawn and Rec'd	Balance to Draw/(Return)	Sum of Award Balance
Description	[A]	[B]	[C]	[D] = B + C	[E] = A + C - D
<b>Total Grants Expired</b>	<b>\$ 20,717,683</b>	<b>\$ 19,556,226</b>	<b>\$ (13,267,060)</b>	<b>\$ 6,289,166</b>	<b>\$ 1,161,457</b>
<b>Grants Not Expired</b>					
2022 EMPG	\$ 1,124,064	\$ 844,892	\$ -	\$ 844,892	\$ 279,172
2021 HSGP	\$ 1,052,000	\$ 676,936	\$ -	\$ 676,936	\$ 375,064
2022 National Earthquake	\$ 100,000	\$ 2,760	\$ -	\$ 2,760	\$ 97,240
2021 Port Security Grant (CQA)	\$ 1,494,988	\$ -	\$ -	\$ -	\$ 1,494,988
Grants partially drawn and received	\$ 300,000	\$ 280,000	\$ (280,000)	\$ -	\$ 20,000
Grants expiring in 2025 and 2026	\$ 2,769,930	\$ 7,248	\$ -	\$ 7,248	\$ 2,762,683
<b>Total Grants Not Expired</b>	<b>\$ 6,840,982</b>	<b>\$ 1,811,835</b>	<b>\$ (280,000)</b>	<b>\$ 1,531,835</b>	<b>\$ 5,029,147</b>
<b>Grand Total Expenditures (Expired &amp; Not Expired)</b>	<b>\$ 27,558,665</b>	<b>\$ 21,368,061</b>	<b>\$ (13,547,060)</b>	<b>\$ 7,821,001</b>	<b>\$ 6,190,604</b>

Of the expired grants totaling \$6.3M, the General Fund spent more than the grant award for eight grants totaling \$910K<sup>4</sup>. These over expenditures support the DOA IAS findings on lack of monitoring and system controls. See Table 5.

**Table 5: GHS/OCD Operations Over Expenditures – Grants Expired**

Federal Accounts	Award Amount	Total Expenditure	Total Fund's Drawn and Rec'd	Balance to Draw	Sum of Award Balance
Description	[A]	[B]	[C]	[D] = B + C	[E] = A + C - D
2020 HSGP EMERG PREP/PLANNING	\$ 700,000	\$ 1,193,184	\$ -	\$ 1,193,184	\$ (493,184)
2018 HSGP TERR PREP PROG	\$ 559,810	\$ 651,185	\$ (651,185)	\$ -	\$ (91,375)
2021 EMPG ARPA AM RSC PLN ACT	\$ 266,335	\$ 357,361	\$ -	\$ 357,361	\$ (91,026)
2019 HSGP EMERG PREP/PLANNING	\$ 714,852	\$ 805,092	\$ -	\$ 805,092	\$ (90,240)
2019 EMPG	\$ 932,449	\$ 1,017,084	\$ -	\$ 1,017,084	\$ (84,636)
2018 HSGP FUSION CENTER	\$ 42,783	\$ 92,399	\$ (21,562)	\$ 70,837	\$ (49,616)
2017 HSGP	\$ 661,041	\$ 666,809	\$ (638,595)	\$ 28,215	\$ (5,768)
2017 EMPG	\$ 930,564	\$ 934,509	\$ (879,286)	\$ 55,223	\$ (3,945)
<b>Grand Total</b>	<b>\$ 4,807,834</b>	<b>\$ 5,717,625</b>	<b>\$ (2,190,627)</b>	<b>\$ 3,526,997</b>	<b>\$ (909,791)</b>

Since the General Fund is owed \$8.4M, a determination is needed for whether or not the General Fund would be reimbursed by federal funds. Expenditures continue to be incurred without corresponding federal reimbursements. Such expenditures would require certification of availability of funds and management approval. We recommend for the OOG to work with the Legislature to determine whether or not to appropriate or authorize local funding directly to GHS/OCD.

<sup>4</sup> To avoid double counting, the \$910K is included as part of the \$8.4M in unrealized revenues.

## “100% Federally Funded”

The Executive Budget represents the Governor’s financial proposal with recommended priorities for allocating resources. The OOG’s budget request for FY 2018 through FY 2023 did not include amounts for GHS/OCD even though they were a “program” listed. For example, the FY 2023 Budget Digest shows the Governor’s Request for personnel services totaled \$5.7M and to be funded under the General Fund and Indirect Cost Fund. The total was only for the Executive Direction, Guam Liaison Office, Government House, Office of the Lt. Governor, and the Guam State Clearinghouse.

The budget request packets, however, included Current and Proposed Agency Staffing Patterns for the GHS/OCD staff. The FY 2018 through FY 2023 staffing patterns showed that the salaries and benefits of all but one<sup>5</sup> staff were charged 50% to the EMPG and 50% to the HSGP. Salaries and benefits totaled \$1.5M for FY 2023 and increased from FY 2022 with the application of the 22% pay adjustment to the General Pay Plan. Since no EMPG and HSGP funds were received, from FY 2019 to FY 2022, the General Fund paid for the personnel costs of GHS/OCD. See Table 6.

**Table 6: FY 2022 and FY 2023 Agency Staffing Pattern Comparison**

Position Title	Grade/Step	2022	2023	Change	
		Salaries & Benefits	Salaries & Benefits	Amount	%
1 Public Information Officer	M-4	\$ 62,380	\$ 76,303	\$ 13,923	22%
2 Civil Defense Coordinator	J-3	\$ 49,601	\$ 60,500	\$ 10,899	22%
3 Administrator, OCD	R-8	\$ 110,509	\$ 134,786	\$ 24,277	22%
4 Administrative Assistant	J-8	\$ 55,246	\$ 67,278	\$ 12,032	22%
5 Civil Defense Officer (Gov.)	L-4	\$ 59,816	\$ 72,619	\$ 12,803	21%
6 Administrative Services Officer	N-6	\$ 76,299	\$ 92,108	\$ 15,809	21%
7 Program Coordinator III	N-4	\$ 75,552	\$ 91,119	\$ 15,567	21%
8 Civil Defense Coordinator	J-3	\$ 48,251	\$ 57,848	\$ 9,597	20%
9 Civil Defense Officer (Gov.)	L-4	\$ 62,585	\$ 74,646	\$ 12,061	19%
10 Planner I	K-4	\$ 57,927	\$ 68,855	\$ 10,928	19%
11 Program Coordinator III	N-5	\$ 81,540	\$ 96,721	\$ 15,181	19%
12 Auxiliary Worker	B-6	\$ 32,048	\$ 37,958	\$ 5,910	18%
13 Administrative Assistant (Gov.)	---	\$ 54,906	\$ 55,453	\$ 547	1%
14 Grants Manager (Gov.)	---	\$ 70,591	\$ 71,291	\$ 700	1%
15 Supply Clerk (Uncl.)	---	\$ 41,069	\$ 41,349	\$ 280	1%
16 Homeland Security Advisor	---	\$ 126,176	\$ 126,857	\$ 681	1%
17 Program Coordinator III (Gov.)	---	\$ 62,675	\$ 62,887	\$ 212	0%
18 Exercise Planning Officer (Gov.)	---	\$ 46,342	\$ 46,438	\$ 96	0%
19 Auxiliary Clerk (Gov.)	---	\$ 33,153	\$ 33,218	\$ 65	0%
20 Program Coordinator III (Gov.)	---	\$ 67,173	\$ 67,241	\$ 68	0%
<b>Total</b>		<b>\$ 1,273,839</b>	<b>\$ 1,435,475</b>	<b>\$ 161,636</b>	<b>13%</b>

The budget process is important and necessary for the enactment of a budget and review of government operations. Budgetary control is maintained within the departmental level. Budget revisions during the year, reflecting program changes or intradepartmental transfers of an administrative nature, may be effective with certain executive and legislative branch approval.

<sup>5</sup> One GHS/OCD staff is funded 100% by the National Tsunami Hazard Mitigation Grant Program.

Based on the FY 2018 through FY 2023 appropriations laws, there was no direct local appropriation to GHS/OCD. However, the appropriations laws authorize “all departments” (e.g. OOG) to spend appropriated funds; and for the Governor to transfer appropriations from OOG to only GHS (not GHS/OCD) for matching requirements of federal grants. If GHS/OCD staff are 100% federally funded, a local fund match of equal amount would be 100%. The General Fund is also subject to the Governor’s transfer authority up to a certain percentage unless “otherwise restricted or specifically allowed by” the General Appropriations Act.

### **In Danger of Losing Its Federal Funding**

Pursuant to 5 GCA §§ 1502(b) and (d), the Governor-Elect is authorized to appoint a committee which shall assist him during the transition period between his election and his assumption of office. The committee shall have such duties as the Governor deems as necessary for an orderly transition between administrations. The Chairman of the committee shall, no later than 30 days after the assumption of office by the Governor-Elect, prepare and submit a written report to the Governor and Legislature regarding the activities of the committee together with recommendations for improvement of transition between administrations. In February 2019, the 2018 Transition Advisory Committee issued the 2018 Transition Advisory Report to the Governor, Lt. Governor, and the Speaker of the 35<sup>th</sup> Guam Legislature. The report echoed sentiments found by the transition committee in February 2011. Both reports highlighted the systemic issues that plagued GHS/OCD.

GHS/OCD is 100% federally funded by the HSGP and EMPG “with no dependency for operations on the general fund.” In the 2011 report, the committee stated that the HSGP and EMPG continue to decrease and “there are no guarantees concerning future federal grants.” In the 2018 report, the committee stated that “**fiscal contingencies should be considered** [emphasis added] to identify alternate sources of funding should federal funding be delayed, held, decreased or become unavailable.” Further, the committee stated “The Agency reports that it is adequately funded by its federal grants. However, others have reported [...] that the agency is in danger of losing oversight of its federal funding due to **continued repeat findings** [emphasis added] from auditing authorities.”

FEMA is required to conduct at least a biennial programmatic and financial review of all preparedness grants (e.g. HSGP and EMPG). The 2018 Transition Advisory Report stated that FEMA’s March 2016 on-site monitoring review listed 11 areas of non-compliance with federal program guidelines and regulations. “The majority of the deficiencies were unaddressed areas of non-compliance from the FY 2014 OIG Audit.” (See [Appendix 4](#).)

The 2018 Transition Advisory Report also stated that FEMA conducted another on-site monitoring review in 2018. “[...] the most recent monitoring visit [identified] areas of concern with regards to GHS/OCD’s management of grants. Several repeat recommendations were made and corrective actions [...] are still pending. Failure by the office to submit responses within a timely basis can result in the delay in the release of FY 2018 grant funding.”

The repeat findings stem from the lack of consistent leadership and qualified fiscal and grants management team. This cause has been reported by the 2011 and 2018 transition committees. See Table 7 for a summary and [Appendices 7 and 8](#) for excerpts from the transition reports.

**Table 7: Transition Committee Comments and Recommendations**

	2011 Transition Committee	2018 Transition Committee
<b>Leadership</b>	<p>1. Within GHS/OCD there are some staff moral issues. This is caused primarily by the leadership style of the OCD Administrator.</p> <p>2. Some leadership and management training and a good mentor should remedy the issue.</p> <p>3. The HSA could become the Director and the OCD Administrator could become the Deputy Director.</p> <p>4. Many of the staff positions or at least the department heads should be classified for continuity and best use of the training received during their tenure at the agency. Possibly should be locally funded.</p>	<p>1. Secure strong leadership and reduce management turnover - within the past 5 years, the agency has had 4 appointed HSAs with the current HSA concurrently reassigned as the Director of Customs and Quarantine. Successful program management, improved employee morale and readiness should follow once confidence and good leadership is restored.</p>
<b>Fiscal and Grants Management</b>	<p>1. GHS/OCD are underfunded and under staffed</p> <p>2. Many of the staff positions titles/descriptions don't match the jobs they are assigned and often times they don't come to the job with skills required for the job</p> <p>3. No performance standards provided</p> <p>4. Some confusion regarding the difference between the responsibilities of Homeland Security and Emergency Management</p> <p>5. GHS/OCD need a local appropriation to allow them to continue to carry out their responsibilities to protect the people of Guam</p> <p>6. Many of the staff positions or at least the department heads should be classified for continuity and best use of the training received during their tenure at the agency. Possibly should be locally funded.</p> <p>7. Position titles/job descriptions/requirements should be developed that match the needs of the agency.</p> <p>8. The current Finance and Administration Officer is an Administrative Officer. Due to the complex grant funding management requirements, this position should be upgraded to an Administrative Services Officer.</p>	<p>1. Recommendations to re-examine staffing needs primarily in the areas of grant[s] management, program management, and 24/7 watch desk operations can be made.</p> <p>2. Build/Recruit a strong fiscal and grant[s] management team - Restore the health of the agency's grant[s] management program through a throughout audit of current grants, respond to all corrective action plans recommended by federal grantors and prepare a contingency funding plan to identify alternative local sources of funding in the event federal funding is delayed, decreased, or unavailable.</p> <p>3. Grants Manager is currently a collateral assignment of a Program Coordinator III. A dedicated resource would allow better grant monitoring and reporting and will ensure proper facilitation and management of all federal funds. Ideally the candidate would bring strong financial knowledge and experience in working with federal grants.</p> <p>4. Multiple programs assigned to select individuals resulting in over utilized resources and less focus and management on each grant. Re-evaluating the use of unclassified positions in the area of program management would allow for greater efficiency of grant funding and resources.</p>

The unaddressed repeat findings and causes resulted in the freezing of federal reimbursements. The freezing of funds is an indicator of how risky it is for the federal government to continue to invest in GHS/OCD. Despite this freeze, which occurred since five years ago, the General Fund continues to support the GHS/OCD's mission to protect lives from natural and manmade threats.

GHS/OCD’s mission of protecting the people of Guam from manmade and natural threats is important. The Legislature found both entities important enough to establish them through public law. GHS/OCD continues to be funded by the General Fund without direct local appropriations despite the lack of reimbursements from FEMA. Federal funds make costly initiatives happen; however, GovGuam should not rely on federal funding alone if it could not ensure compliance. As such, we recommend for the OOG to immediately address the causes identified in prior audit reports, monitoring reviews, and transition reports to mitigate the risk of losing “100%” of GHS/OCD’s federal funding.

### Other Matters

As of February 16, 2024, FEMA recovery had the highest remaining balance of federal award at \$29.5M. FEMA recovery primarily consisted of expenditures for disaster-related grants. Of the \$29.5M, \$25M are award balances from grants that have not yet expired. Of the \$25M, \$23.7M is for the public assistance grant provided to government agencies and non-profit organizations for COVID-19. See Table 8.

**Table 8: FEMA Recovery Expenditures**

Federal Accounts	Award Amount	Total Expenditure	Total Fund's Drawn & Rec'd	Balance to Draw	Sum of Award Balance
Description	[A]	[B]	[C]	[D] = B + C	[E] = A + C - D
<b>Grants Not Expired</b>					
Public Assistance (COVID-19, DR-4495-GU)	\$ 60,795,489	\$ 37,130,957	\$ (37,043,409)	\$ 87,548	\$ 23,664,532
Typhoon Mangkhut (DR-4398-GU)	\$ 1,338,594	\$ 519,722	\$ (519,722)	\$ -	\$ 818,872
Typhoon Wutip (DR-4433-GU)	\$ 851,053	\$ 383,659	\$ (382,549)	\$ 1,110	\$ 467,394
<b>Subtotal Not Expired</b>	<b>\$ 62,985,136</b>	<b>\$ 38,034,339</b>	<b>\$ (37,945,680)</b>	<b>\$ 88,658</b>	<b>\$ 24,950,798</b>
<b>Grants Expired</b>					
Typhoon Mangkhut (DR-4398-GU)	\$ 8,546,476	\$ 5,335,202	\$ (5,234,923)	\$ 100,279	\$ 3,211,274
Typhoon Dolphin (DR-4224-GU)	\$ 4,790,875	\$ 3,593,197	\$ (3,559,983)	\$ 33,214	\$ 1,197,678
Typhoon Halong	\$ 612,772	\$ 607,944	\$ (579,806)	\$ 28,139	\$ 4,827
Hazard Mitigation Projects	\$ 126,186	\$ 50,557	\$ (50,557)	\$ -	\$ 75,629
Typhoon Wutip (DR-4433-GU)	\$ 66,004	\$ 25,715	\$ (25,715)	\$ -	\$ 40,289
<b>Subtotal Expired</b>	<b>\$ 14,142,312</b>	<b>\$ 9,612,614</b>	<b>\$ (9,450,983)</b>	<b>\$ 161,631</b>	<b>\$ 4,529,698</b>
<b>Grand Total Expenditures</b>	<b>\$ 77,127,449</b>	<b>\$ 47,646,953</b>	<b>\$ (47,396,663)</b>	<b>\$ 250,290</b>	<b>\$ 29,480,496</b>

The public assistance grants had an award period from March 2020 to February 2026. Of the \$23.7M remaining balance in Public Assistance grants, \$21.9M will expire in September 2024. Agencies and organizations will have to obligate the funds by that date before losing the funds. The agency with the highest remaining award balance was the Guam Memorial Hospital Authority at \$14.2M. The AS/400 system does not indicate whether or not the period of performance was extended for the expired grants, totaling \$4.5M.

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## Conclusion and Recommendations

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Due to delayed and limited access to records, we could not make a determination of compliance at this time. In the interim, we issued this report of significant matters that warrant immediate attention of management and oversight officials for corrective action before our audit is completed.

GHS/OCD continues to be funded by the General Fund without direct local appropriations despite the lack of full reimbursement from FEMA due to noncompliance. As a result, unrealized revenues of \$8.4M existed as of February 2024. Although federal funds make costly initiatives happen, GovGuam should not rely on federal funding alone if it cannot ensure compliance.

We believe GHS/OCD's mission of protecting the people of Guam from manmade and natural threats is critical and needs to be supported. However, its current environment is at high risk for continued mismanagement, if not urgently addressed. Thus, we recommend for OOG to:

- 1.) Work with the Legislature to determine whether or not to appropriate or authorize local funding directly to GHS/OCD; and
- 2.) Immediately address the causes identified in prior audit reports, monitoring reviews, and transition reports to mitigate the risk of losing "100%" of GHS/OCD's federal funding.

The status of recommendations is presented in [Appendix 10](#).

## Classification of Monetary Amounts

	Findings	Questioned Costs <sup>6</sup>	Potential Savings	Unrealized Revenues <sup>7</sup>	Other Financial Impact <sup>8</sup>
1	GHS/OCD Owes \$8.4M to the General Fund	\$ -	\$ -	\$8,414,526	\$ -
2	“100% Federally Funded”	\$ -	\$ -	\$ -	\$ -
3	In Danger of Losing Its Federal Funding	\$ -	\$ -	\$ -	\$ -
	<b>Totals</b>	\$ -	\$ -	\$8,414,526	\$ -

<sup>6</sup> Questioned Costs are the costs questioned because of:

- (a) An alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds;
- (b) A finding that, at the time of the audit, such cost is not supported by adequate documentation; or
- (c) A finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable.

<sup>7</sup> Unrealized revenues are funds that could have been collected but were not.

<sup>8</sup> Other Financial Impact means amount identified in the audit but do not fit the other categories.

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## Management Response and OPA Reply

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We provided a draft report to the Governor of Guam and OCD Administrator for their official management response on May 24, 2024. A copy of the report was also transmitted to the Director of DOA. On May 30, 2024, we held an Exit Conference with the Governor of Guam, OCD Administrator, DOA Director, Governor's Chief of Staff, and Governor's Legal Counsel to discuss the findings and recommendations. The GHS/OCD management provided their response on June 7, 2024.

Based on the responses, the OCD Administrator concurred with our recommendations and provided a proposed corrective action plan. See [Appendix 9](#) for the management response.

The legislation creating OPA requires agencies to prepare a corrective action plan to implement audit recommendations, document the progress in implementing the recommendations, and endeavor to have implementation completed no later than the beginning of the next fiscal year. Accordingly, we will be contacting GHS/OCD for a status of the recommendations.

We appreciate the cooperation and assistance given to us by the HSA, the OCD Administrator, the DOA Director, and staff during this audit. We would also like to give special thanks to the Governor, the Governor's Chief of Staff, and the OOG staff for their participation.

OFFICE OF PUBLIC ACCOUNTABILITY



Benjamin J.F. Cruz  
Public Auditor

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## **Appendix 1: Objectives, Scope, and Methodology**

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### ***Objective***

The objective of our investigative audit was to determine if GHS/OCD's operating costs were paid in compliance with applicable rules, regulations, policies, and/or standard operating procedures.

### ***Scope***

The scope of our investigative audit included a review of GHS/OCD's operating cost from October 1, 2017 to September 30, 2023 (or FY 2018 to FY 2023). Our audit was performed at the Office of Public Accountability in Hagåtña, Guam.

### ***Methodology***

We performed the following steps in conducting this audit:

1. Researched and reviewed applicable policies, procedures, grants manual, laws, and regulations related to GHS/OCD's federal grant programs.
2. Held Entrance Conferences, Walkthroughs, and Exit Conferences with key personnel.
3. Conducted interviews with current and former GHS/OCD personnel and DOA personnel involved in administering GHS/OCD federal grant programs to gain an understanding of the federal reporting, drawdown, accounting, and reconciliation processes.
4. Reviewed prior audit reports to identify findings relevant to the audit objective.
5. Reviewed and analyzed award data related to GHS/OCD federal grant programs.
6. Formulated audit findings and made recommendations.

We conducted this investigative (performance) audit in accordance with generally accepted government auditing standards, except for specific applicable requirements that were not followed. Those 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. Due to delayed and limited access to records, we could not make a determination of compliance at this time. In the interim, we issued this report of significant matters that warrant immediate attention to management and oversight officials for corrective action before our audit is completed.

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## Appendix 2: Listing of Homeland Security Advisors

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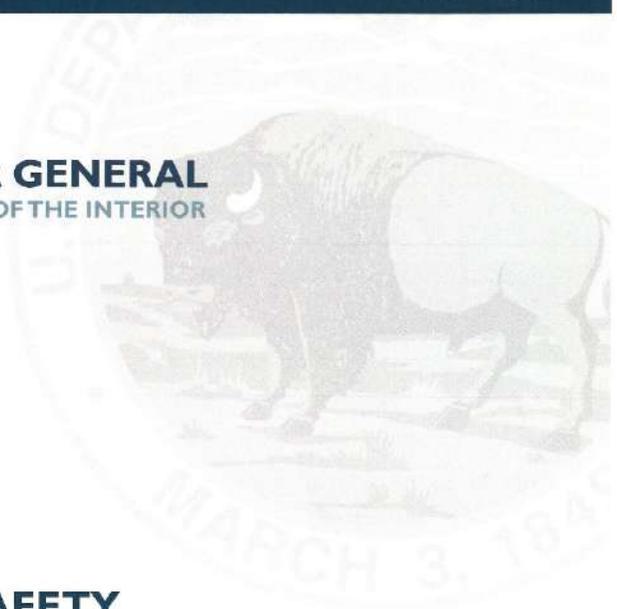
Based on DOA Personnel records, the following is a list of HSAs.

Identifier	Effective Dates	
	Beginning	End
HSA1	02/17/04	12/31/06
HSA2	07/16/07	01/02/09
HSA3	02/12/09	12/31/10
HSA4	01/13/11	05/27/11
HSA5	06/23/11	08/05/12
HSA6	04/29/13	05/28/15
HSA7	08/14/15	06/24/16
HSA8	01/09/17	03/24/17
HSA9	04/13/17	09/07/18
HSA10	01/11/19	01/03/21
HSA11	10/25/21	06/03/23
HSA12	06/19/23	Present

**EVALUATION**



**OFFICE OF  
INSPECTOR GENERAL**  
U.S. DEPARTMENT OF THE INTERIOR



**GUAM PUBLIC SAFETY**

Report No.: HI-EV-GUA-0002-2011

November 2012



OFFICE OF  
**INSPECTOR GENERAL**  
U.S. DEPARTMENT OF THE INTERIOR

NOV 20 2012

The Honorable Eddie Baza Calvo  
Governor of Guam  
Ricardo J. Bordallo Governor's Complex  
Adelup, Guam 96910

Subject: Final Evaluation Report – Guam Public Safety  
Report No. HI-EV-GUA-0002-2011

Dear Governor Calvo:

This report contains the results of our evaluation of Guam Public Safety. We reviewed the ability of Guam's Police Department (GPD), Fire Department (GFD), and Homeland Security (GHS) to meet the current public safety needs of Guam's citizens and prepare for the increase in population resulting from the military buildup. We determined that despite efforts made by the public safety agencies, GFD and GPD are unable to meet the current needs of Guam and will be unable to meet the needs of the anticipated increase in population. Unless shortcomings in staffing, infrastructure, vehicles, maintenance, and training are addressed, the citizens of Guam will continue to be at risk. GHS, which is 100 percent Federally funded, meets Guam's current needs, but as Federal funding decreases, it may be unable to maintain its current level of service without local funding.

We offered three recommendations to which we requested your response. We appreciate your response to the draft report (appendix 4) on August 26, 2012. Based on your response, we consider the three recommendations unresolved (appendix 5). As the U.S. Department of the Interior's conduit for coordinating Federal policy and activities with insular area territories and government, the Office of Insular Affairs (OIA) monitors and tracks Guam's governance efforts, which would include resolution and implementation of the recommendations contained in the attached report. Accordingly, we have requested that OIA track Guam's progress in implementing and resolving these recommendations. The legislation creating the Office of Inspector General requires that we report to Congress semiannually on all audit reports issued, actions taken to implement our recommendations, and recommendations that have not been implemented.

If you have any questions concerning this letter or the subject report, please contact Mr. Michael P. Colombo, Regional Manager, at 916-978-5653.

Sincerely,

A handwritten signature in black ink, appearing to read "Mary L. Kendall".

Mary L. Kendall  
Deputy Inspector General

Office of Inspector General | Washington, DC

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## **Findings**

The Government of Guam (GovGuam) has a public safety program, but it is not well planned or funded. GPD and GFD are unable to meet the needs of the citizens of Guam or prepare for any increase in population. GHS currently is better prepared to meet the needs of Guam's citizens but receives 100 percent of its budget from Federal funds with no plan to cover the losses of a decreasing Federal revenue stream.

Further, Guam public safety entities do not have service-delivery metrics in place to compare service delivery to expectations. Without knowing what the needs, resources, and the level of citizen service expectations are, it is difficult to plan or budget for meeting those expectations.

### **Personnel Challenges**

While public law mandates Guam to meet a minimum amount of patrol officers for each GPD precinct, and GFD strives to follow U.S. National standards for staffing and equipment, the police and fire departments are unable to meet personnel standards. In addition, Guam has not determined if the current laws and standards that the public safety entities attempt to follow correspond to the level of service Guam's citizens desire.

#### **Guam Police Department**

As of March 2012, GPD has 304 sworn police officers, which according to GPD leadership, is approximately 60 officers short from its current staffing needs. In addition, 53 of the sworn police officers are deployed to military duties. To compare, Maui County, HI Police Department, which serves a population 25,000 less than Guam, has 344 sworn personnel and can employ up to 375.

Of the 304 sworn GPD officers, 139 patrol officers cover 4 precincts. Each precinct has three to five officers per shift. According to Guam Public Law, each village must have a minimum of two police officers capable of patrol and responding to calls at all times, and one additional officer is required for each additional 2,000 residents for each shift. Therefore, by law GPD should have 464 patrol officers to cover the GPD precincts.

In addition, each precinct has approximately the same number of officers regardless of the population. For instance, the Dededo precinct has only four officers on duty per shift. Dededo, however, has the highest population, at approximately 74,000—25,000 higher than the next highest populated precinct. The precinct should have 171 officers but has only 37.

The increase in population following the buildup will exacerbate the staffing shortfall. According to “The Final Environmental Impact Statement”<sup>1</sup> (EIS) prepared by the U.S. Navy, GPD needs to hire an additional 117 officers for the buildup based on the projection of the number of U.S. Marines arriving. The estimate does not account for the addition of needed civilian support staff. GPD leadership estimates they need to hire approximately 200 officers to meet both the current needs and the needs of the buildup.

**Guam Fire Department**

GFD does not have enough staff to meet Guam’s current needs. GFD has 289 employees, 261 of which are uniformed firefighters. According to the Chief, the fire department is short about 100 firefighters. Comparatively, Maui’s fire department has 312 employees, not including personnel for ambulance service. Of the 312 employees, 299 are uniformed firefighters.

The National Fire Protection Association requires that GFD have enough personnel and trucks to meet a 4-minute response time for first responders and an 8-minute response time to 90 percent of the incidents for advanced life support<sup>2</sup> equipment arrival or full alarm response.<sup>3</sup> In addition, the Association recommends five to six on-duty personnel per engine company.<sup>4</sup> According to the EIS, despite meeting response time requirements, GFD does not comply on a consistent basis with the recommended staffing ratio per engine company due to sick leave, vacations, and deployment.

GFD has worked toward hiring an additional 30 firefighters. GFD received money in FY 2011 to hire additional staff but could not complete the hiring process by the end of the fiscal year. GFD is attempting to hire the additional staff in FY 2012.

GFD also has not had stable leadership. Four acting chiefs came before the current Chief of the current administration, which began in January 2011. Unstable leadership hinders planning and execution of hiring or procuring needed items.

**Guam Homeland Security**

GHS currently has 21 employees, 5 of which are detailed from GPD and GFD. GHS has three vacant positions it cannot fill because GovGuam instituted a hiring freeze. GovGuam, however, does not fund GHS. GHS leadership believes the hiring freeze should not apply to their agency. Because GHS cannot hire new

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<sup>1</sup> The final Environmental Impact Statement created by the U.S. Navy and released in July 2010 was created to assess potential environmental effects associated with the proposed military activities.

<sup>2</sup> Advanced life support is emergency medical treatment beyond basic life support that provides for advanced airway management, intubation, advanced cardiac monitoring, defibrillation, establishment and maintenance of intravenous access, and drug therapy.

<sup>3</sup> A full alarm response is the personnel, equipment, and resources ordinarily dispatched upon notification of a structural fire.

<sup>4</sup> An engine company is a group of firefighters assigned to one fire engine to perform assigned tasks.

employees to fill the vacant positions, they have borrowed staff from already understaffed agencies.

### **Vehicle Shortages and Antiquated Equipment**

Guam consistently has issues with budgeting for vehicles. GPD and GFD cannot provide the level of service established in their laws and standards in part due to vehicle shortages and antiquated equipment. Instead of establishing metrics for expectations of service delivery and maintaining the resources necessary to meet those service expectations, GovGuam has waited until conditions are dire before acquiring needed resources.

#### **Guam Police Department**

GPD does not have enough vehicles to fully equip all shifts and have vehicles in reserve for downtime. In addition, the two-way radio communications system, although currently useable, will soon become obsolete and need replacement.

As of April 18, 2011, GPD owned 50 patrol vehicles, which consists of 19 motorcycles and 31 patrol cars. Officers use the patrol cars 24 hours per day and 7 days a week. An internally generated needs assessment by GPD states that it will need 50 more patrol vehicles and 54 more motorcycles to address the current shortage and in anticipation of the buildup needs.

GPD does not have a reserve fleet to provide the vehicles breaks to extend their useful life. Other police departments, such as the Maui Police Department, commonly have a reserve fleet. GPD vehicles easily reach the 10,000-mile mark within 3 months, at which time the vehicle warranty ceases, leaving GPD to fund any repair and maintenance costs. According to a GPD official, GovGuam has tried to budget and reserve funds for maintenance, but GPD has not received such funding.

GPD's vehicle shortage is due, in part, to the weaknesses in its vehicle maintenance program. GPD does not keep an inventory or supply of vehicle component parts, and sometimes vehicles sit dormant for long periods while waiting for parts or funding for repairs. GPD fleet maintenance practices include taking parts from a retired vehicle and using it in another. This serves as only a temporary fix and using rundown parts increases the chances that the vehicle will breakdown. In addition, we were told that because it takes too long to fix vehicles while waiting for funding, officers have resorted to using their personal funds to fix vehicles.

Poor maintenance could put officers at risk. For instance, two vehicles in the Tamuning Precinct have defective vehicle sirens. GPD does not have money to replace them, so police officers drive these vehicles without audible sirens.

In addition, GPD's wireless communication radios are antiquated, and by 2014, replacement parts may not be readily available if needed. GPD estimates the

the purchase of six ambulances: three arrived on Guam on July 19, 2012, and the other three are expected to arrive in October 2012. In addition to the six ambulances that OIA funded, GFD received \$1.1 million in technical assistance grants for the purchase of a fire truck with a high-rise ladder, two medium rescue vehicles, and a single rigid inflatable rescue boat.

### **Guam Homeland Security**

Guam does not have an early warning system for a tsunami. GHS purchased an early warning system in 2006, but has not installed it due to litigation and protests.<sup>5</sup> The current operational readiness of the system is doubtful because of how long it has been stored. In addition, funding to install the system may no longer be available.

### **Infrastructure Weaknesses**

Guam does not have a well-planned public safety infrastructure. The absence of proper infrastructure may affect GPD's and GFD's ability to conduct operations and meet citizen needs.

### **Guam Police Department**

GPD does not have a permanent headquarters location. A new central police headquarters would enable a centralized integrated operations presence to provide critical services to the people of Guam. GPD's current headquarters is at a temporary location. Consequently, not all necessary headquarters personnel or operations are located in the same vicinity.

Although Guam law requires one police station in each village, there are only 4 precincts and 6 kobans, or substations, that cover the 19 official villages. Two of the precincts, Dededo and Agat, are new and used funding from the U.S. Department of Housing and Urban Development (HUD). The Hagatna and Tumon precincts are aging, have significant maintenance problems, and are not equipped with appropriate safety features.

### **Guam Fire Department**

GFD does not have a permanent headquarters location and is currently located in a former storage facility, displacing equipment previously stored there. The displaced equipment is stored at various firehouses. Some fire stations keep equipment in storage containers, but we also saw that some store equipment wherever possible, such as bathrooms. This practice creates problems with accountability and accessibility.

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<sup>5</sup> The litigation and protests were due to a vendor that appealed the sole source bid on the early warning system.

**Training**

GPD and GFD do not have master training plans. Public safety entities' staff members need proper training to maintain their skills, stay up-to-date with current issues, and meet the citizens' public safety needs.

**Guam Police Department**

GPD requires new police officers to attend the police academy. It takes 6 to 8 months to train a police officer. GPD does not have a training plan. Police officers, however, must attend Incident Command System (ICS) / National Incident Management System (NIMS) training offered by GHS. Other training includes annual weapons qualification training, use of force, pepper spray, and batons. Some GPD precincts offer sporadic training depending on officer strengths and weaknesses and available funding. Training is difficult for GPD because of understaffing, so they have to pay officers overtime when someone is in training. To remedy this, GPD tries to bring trainers to the precinct so officers do not have to leave.

**Guam Fire Department**

GFD requires all new employees to go through approximately 6 months of training. Employees enroll in the Fire Academy at Guam Community College, where they receive 3 months of in-classroom training. They then receive 3 months of on-the-job training. Employees must also pass the EMT basic certification course and must receive 48 hours of continuing education every 2 years in EMT basic certification skills.

While GFD does not have an annual training plan for all firefighters, the firehouse captains are responsible for ensuring that firefighters maintain their skills and receive the necessary in-house training.

**Guam Homeland Security**

GHS's mission is to have more training in all hazards preparedness for Guam and all stakeholders. The U.S. Department of Homeland Security funds the training. GHS must perform four exercises each year to continue to receive Federal Department of Homeland Security grants under the Homeland Security Grant Program.

**Recommendation**

- I. Establish a methodology to develop a service delivery matrix which would include needs, resources, and citizen's service expectations for GPD and GFD.

**Planning, Budget, and Funding Shortfalls**

In the past, Guam's public safety entities have created strategic plans. These entities, however, have not updated the plans or tracked progress. Guam's public safety entities have also conducted needs assessments to identify necessary resources associated with the military buildup. These assessments, however, may not be sufficient to identify progress, funding, or achievability of the projects.

Guam currently has no public safety master plan; it is in the process of creating such a plan, which was originally slated for completion in November 2011. The plan is still in the development process.

GovGuam also has budget and funding shortages. Prior reviews conducted by the Office of Inspector General have identified weaknesses in Guam's tax collection process. A November 2008 evaluation of Guam's tax collection activities estimated that at least \$23.5 million of tax revenue is lost every year because of inefficiencies in the tax collection process. While we did not assess the progress of GovGuam's tax collection activities, we believe GovGuam could use these lost revenues to help address the needs identified with its public safety entities. Instead, it has become common practice in Guam to rely on Federal grants for improvements and any emergencies. Half of the GPD precincts and GFD fire stations were built using Federal funding. In addition, Federal agencies either donated or funded the purchase of many of the vehicles in GPD's and GFD's fleet. GHS receives 100 percent of its budget from Federal funds.

**Guam Police Department**

Despite increases in population and expected increases from the military buildup, GPD has not had any significant increase in its operational budget. Its budget decreased in both FYs 2011 and 2012 from the FY 2010 level. GPD has conducted several needs assessments and plans but has been unable to follow through due to the inability to secure funds. Of the four police stations GPD currently has, two were built using HUD and the Community Development Block Grants funds because they are located in low-income housing neighborhoods.

**Guam Fire Department**

GFD has worked to raise revenues beyond its budget, but has been unable to use these funds to its benefit. At the beginning of 2012, GFD reinstated an ambulance emergency transport fee of \$195 and a non-emergency transport fee of \$95. This fee has been in place for since 2007, but GFD just recently started enforcing it. The revenue generated from the ambulance transports, however, goes into GovGuam's general fund and not directly to GFD.

**Guam Homeland Security**

GHS receives 100 percent of its budget from Federal funds. In FY 2012, they anticipate a 54 percent decrease in funding due to grant fund reductions. Without the addition of local funds, GHS will be unable to maintain the level of service it currently provides.

**Recommendations**

2. Establish a continuous review process to determine if the goals of the service delivery matrix are being achieved.
3. Determine a method to provide public safety funding from local sources of revenue.

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## **Conclusion and Recommendations**

### **Conclusion**

Guam's public safety entities do not currently meet the needs of Guam's citizens. GPD does not meet mandates regarding the number of police officers and police stations in each village, and GFD does not meet U.S. national fire standards. Both GPD and GFD cannot fully achieve their missions due to vehicle shortage and delayed maintenance. Without meeting established standards of service delivery for all public service functions, Guam's citizens may be at risk.

It may be necessary for Guam to reexamine the level of service the citizenry of Guam desires. Once the level of service is determined, it is imperative that GovGuam works to meet those expectations on a continual basis and provide the necessary resources to do so.

Guam does not have sufficient funding to provide the level of service required by Guam laws or Federal standards. GPD, GFD, and GHS identified areas of need regarding the military buildup but funding has not been identified to fulfill those needs. Instead of relying on Federal funding, which has become common practice in Guam, GovGuam needs to find other ways to secure funds for public safety entities such as improving the tax collection process and/or adjusting GovGuam's tax and fee revenue structure.

### **Recommendation Summary**

1. Establish a methodology to develop a service delivery matrix which would include needs, resources, and citizen's service expectations for GPD and GFD.

GovGuam Response: GovGuam responded that they are working toward enacting a service delivery matrix and continuous review process. Executive Order 2012-10, "Relative to Creating the Governor's Performance Based Management System Executive Steering Committee" addresses the implementation of performance-based management systems, with the goal of improving customer satisfaction in all government services. The Guam Department of Administration leads eight agencies in the pilot program. While there currently are no public safety agencies participating, the Administration plans to implement performance-based budgeting governmentwide.

Office of Inspector General Reply: We commend GovGuam for creating a performance-based management system pilot program to improve customer satisfaction in all areas. We request more information on how Executive Order 2012-10 will specifically address the recommendation to develop a service delivery matrix. We consider this recommendation

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## **Appendix I: Scope and Methodology**

### **Scope**

We performed our evaluation in accordance with the Council of the Inspectors General on Integrity and Efficiency, "Quality Standards for Inspections." Our evaluation focused on Guam Police Department's, Guam Fire Department's and Guam Homeland Security's ability to meet the current and future needs of Guam. We also gathered information from Maui County, HI police and fire departments. We conducted our evaluation from October 2011 to February 2012. As part of our review, we relied on the work of several internally generated reports and assessments, as well as the Department of Defense's Environmental Impact Statement. We believe our work provides a reasonable basis for our conclusions and recommendations.

### **Methodology**

We interviewed GPD, GFD, and GHS officials and staff and officials from the Public Auditor's Office, military coordination officer, former GPD chief, and the public safety advisor. In addition, we completed the following—

- reviewed applicable laws, regulations, policies, and other criteria;
- reviewed information from the GPD, GFD, and GHS Web sites, publications, and reports;
- reviewed various studies, assessment reports, and financial information prepared by GPD, GFD, and GHS;
- interviewed an official from the Department of Defense;
- attended the Oceana Regional Response Team meeting and training, Public Safety meeting, and Mass Care Task Force meeting; and
- interviewed officials from the Maui Police Department and the Maui Fire Department.

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**Appendix 2: Sites Visited or Contacted**

**Guam Police Department  
Island of Guam**

Police Department Headquarters  
Guam Crime Lab  
Hagatna Precinct  
Dededo Precinct  
Tumon-Tamuning Precinct  
Agat Precinct

**Guam Fire Department  
Island of Guam**

Fire Department Headquarters  
Dededo Fire Station  
Astumbo Fire Station  
Tamuning Fire Station  
Guam Public Works (GFD Vehicles)

**Guam Homeland Security  
Island of Guam**

Guam Homeland Security Building

**U.S. Department of the Interior  
Washington, DC**

Office of Insular Affairs

**Maui Public Safety  
Maui, HI**

Maui Police Department Headquarters  
Maui Fire Department Headquarters

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## **Appendix 4: Governor of Guam Response**

The Governor of Guam's response to our draft report follows on page 20.

EDDIE BAZA CALVO  
Governor



RAY TENORIO  
Lieutenant Governor

*Office of the Governor of Guam*

Kimberly Elmore  
Assistant Inspector General for Audits, Inspections, and Evaluations  
U.S. Department of the Interior  
Office of Inspector General  
Mail Stop 4428  
1849 C Street, NW  
Washington, DC 20240

RE: OIG Report No. HI-EV-GUA-0002-2011

August 10, 2012

*Hafa Adai* Ms. Elmore:

The U.S. Department of Interior Office of the Inspector General (OIG) released its Draft Report—Evaluation of Guam Public Safety Report No. HI-EV-GUA-0002-2011 to the Government of Guam on July 13, 2012. It recommends the Government of Guam develop and implement a service delivery matrix, establish a continuous review process to determine if the service delivery matrix goods are achieved, and identify public safety funding from local revenue sources. The Government of Guam is pursuing these recommendations.

Like many jurisdictions within the United States, the Government of Guam is faced with austere financial challenges where a shortage in manpower, operational safety vehicles, and safety gear is a familiar story. The Governor of Guam has been addressing the financial crisis while simultaneously striving to improve services since the onset of the Calvo-Tenorio Administration in January 2011. The Administration's goals and direction have remained consistent: fiscal responsibility, quality service, and efficient operations.

The Government of Guam is working toward enacting a service delivery matrix and continuous review process. Executive Order No. 2012-10 *Relative to creating the Governor's performance-based management system executive steering committee* was signed on July 19, 2012. This executive order addresses the implementation of performance-based management systems with the goal of improving customer satisfaction in all government services. The Department of Administration leads eight agencies in this pilot program and, while there currently are no public safety agencies participating, the Administration plans to implement performance-based budgeting government wide.

The report also recommends that the Government of Guam identify local funding sources for public safety needs. The Calvo-Tenorio Administration agrees with the OIG; it is time to reexamine the level of service the citizenry of Guam desires. Government-wide spending cuts are planned to take effect before the next fiscal year with funds saved to be used to improve operations. In addition, the Administration facilitated Guam Fire Department's (GFD) implementation of a new ambulance billing system, enabling the Department to properly track and collect revenue for emergency medical services. GFD hopes the new local funds will enable more training, equipment, and staff for the department by efficiently collecting this new revenue.

The OIG overlooks important factors in its findings that calls its results into question. The report indicates that its purpose is to examine Guam's ability to prepare for the impact of the upcoming military build-up. The OIG references the United States Navy's Environmental Impact Statement (EIS), finalized in September 2010, to determine GPD's need to hire an additional 117 officers. The Department of Defense has since made significant changes to its plan of action as the U.S. and Japanese national governments adjusted the realignment road map to move only 4,500-5,000 Marines to Guam,

substantially lower than the initial 8,600. The new troops are expected to bring only 1,300 family members with them as opposed to the initial projection of 9,000 dependents. Therefore, the cited EIS is no longer an accurate gauge to determine the increased service expected of Guam's public safety agencies. Supplemental studies are expected to be released sometime in 2014 and a new record of decision is scheduled for release in 2015.

The OIG's research identifies unstable leadership at GFD. The Administration clarifies here that the OIG research was conducted during a governance transition period. Although several individuals were selected as acting chiefs, only Fire Chief Joey San Nicolas was officially appointed by the Governor and received legislative confirmation. GFD's established leadership alleviates this concern and has generated additional revenue, maintained ten working ambulances, six of which were provided in addition to a ladder truck, two medium rescue trucks and a rescue boat by the Department of Interior.

The OIG report highlights a shortage of manpower in the Guam Police Department (GPD) and GFD. GPD augments its police force with the Civilian Volunteer Police Reserve (CVPR) and the Community Assisted Police Effort (CAPE) volunteers. There are 205 individuals that supplement the service that GPD's sworn officers provide. Guam Public Law 31-211 enables the CVPR to be utilized as limited term appointees, reducing some of the strain placed on the workforce due to military deployments. GPD identified funding and is in the process of hiring twelve new Police Officers and GFD plans to hire at least fifteen new Fire Fighters by the end of 2012.

The findings indicate that GFD and GPD do not have master training plans. Guam Code Annotated Title 8 Chapter 5 Subsection 5.55 includes sworn GFD and GPD members as peace officers, for whom the Peace Officer Standards and Training (POST) Commission is actively crafting standards under which all peace officers will be accountable. GFD and GPD will be responsible for ensuring POST standards are attained in concert with a future POST Executive Director.

The Government of Guam understands that a point of comparison is a useful tool of analysis. While Guam and Maui County share a similar population size and economic driver, their respective variables drastically contrast: 8.9% of Maui County's population lives below the poverty line according to the U.S. Census Bureau versus 23% on Guam. The difference in the two economies is further evident when considering the U.S. Census Bureau determined the average per capita income in Maui County is \$29,180 compared with Guam at approximately \$15,000, roughly 50% less. The effect of Guam's economic situation on government revenue underscores its relative financial capability to provide services.

The Federal government's failure to meet its obligations under the Compact of Free Association (COFA) places an overwhelming financial burden on the Government of Guam. While the OIG identifies pressing issues and shortfalls of the public safety agencies, it inexplicably ignores a glaring reality of the draining effect COFA citizens have on Guam's finances that the OIG points out the very same public safety agencies are struggling to obtain.

United States Public Law 108-188 amends the COFA and appropriates \$30,000,000, which is woefully inadequate for grants to *'aid in defraying costs incurred'* by jurisdictions impacted by COFA as a result of increased demands in education, health, social, and public safety services. Since the Compact was signed in 1986, and later amended in 2003, Guam has seen an influx of COFA citizens in its population. Roughly 94% of all COFA migrants reside in either Guam or Hawaii, with Guam housing the largest percentage according to the U.S. Department of Commerce, Economics and Statistics Administration, and U.S. Census Bureau report issued in 2008.<sup>1</sup>

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<sup>1</sup> Guam has the highest number of COFA migrants of 18,305. Hawaii has the second highest number of COFA migrants at 12,215, distributed between five counties.

COFA citizens' adverse impact on Guam is evident in the substantial resources utilized by public safety agencies to serve COFA residents. The three protective service agencies expended a combined total of \$38,561,263 out of local funding to protect COFA citizens between FY 2004 through FY 2011. It cost GFD \$19,643,199.00 and GPD \$18,831,812.00 to ensure the safety of COFA citizens over the past eight years according to a January 2012 Bureau of Statistics and Plans report to the Department of Interior. GFD spent \$3,518,778 to serve COFA citizens in FY 2011, marking a 178% increase from FY 2004. GPD faced a similar unsustainable burden by shouldering \$3,076,213 in FY 2011, or a 143% increase for police protective services for COFA citizens. The financial impact was absorbed by the local government, thereby diverting funds that these departments could have used to hire more personnel, as well as acquire and maintain equipment and vehicles. The failure to reimburse the Government of Guam for these costs has strained the general fund and made it difficult to meet all the needs of Guam's residents.

The strain COFA citizens place on Guam's resources is further illustrated by their population within the Department of Corrections (DOC) and the Department of Youth Affairs (DYA). While GFD and GPD are first responders, DOC and DYA manage the byproduct of the services GFD and GPD render. DOC saw a 15% growth in COFA migrant population in FY 2011 from the previous year. Moreover, DOC expended a total of \$20,481,706 in local funding for the housing of COFA clients within the past two fiscal years (FY 2011 and FY 2010). DOC spent \$98.00 per day per day to house an individual person, totaling \$14,723,716 to house COFA clients in FY 2011. This is a 156% increase from the previous year.<sup>2</sup> Like DOC, DYA provided \$2,108,766 in FY 2011 – a 257% increase from FY 2004 – to service COFA citizens.

The Bureau of Statistics and Plans calculates the un-reimbursed COFA cost for the past eight fiscal years to be at least \$440.67 million. No government can sustain adequate services to any population with such an onerous financial burden placed upon it without adequate appropriations to defray the costs associated with such an obligation. It is crucial and long overdue to increase the current \$30,000,000 appropriation, as jurisdictions impacted by COFA are exhausting resources and compromising services. The dramatic increase in cost illustrates the accelerated impact public safety agencies bear in order to respond to the demands placed on them by COFA. Given the economic constraints and demographics of Guam's community, it is clear that if this trend of the Federal government's gross underfunding for costs resulting from COFA citizens continues, the Government of Guam will remain confronted with mounting expenditures that will result in the same lack of service the OIG ironically illustrates in the draft report.

The Administration is aware of the risks that public safety agencies' shortfalls pose to the island community, including current and future servicemen. The Government of Guam is actively pursuing ideas to decrease government spending while maintaining and improving services. The Administration has devoted the first year of their term to the development of a comprehensive Public Safety Master Plan (PSMP), which is in its final draft stages. The PSMP's goal is to address each public safety agency's inadequacies, personnel issues, reduce if not eliminate overtime and budget concerns, and achieve mandates. The PSMP identifies cost-saving measures that, if implemented, would provide funds to maintain equipment, training, and replace gear. GFD and GPD must hire civilians for administrative and technical positions to appropriately assign sworn personnel to perform their intended role. The PSMP is the first step of many towards an overall improvement of performance that the Calvo-Tenorio Administration is pursuing. The PSMP is the Government of Guam's response that offers concrete solutions that will streamline public safety and improve inefficiencies within the agencies.

<sup>2</sup> For FY 2010, the Department of Corrections identified 873 intakes of citizens of the Freely Associated States (FAS) who were incarcerated a total of 58,755 client-days. For FY 2010, the Department of Corrections expended a total of \$5,757,990 for the housing of FAS clients. Guam, Office of the Governor, Impact of the Compact of Free Association on Guam: FY 2004 through FY 2011, (Hagatna, 2012) 11.

4 of 4

In conclusion, the Government of Guam faces numerous issues but continues to operate and service the growing population despite shortfalls. The public safety agencies on Guam, specifically GFD, GPD and GHS, are prime examples of agencies in which shortfalls in government revenue have hindered progress and service quality. The OIG report and the Public Safety Master Plan are long-term and stable recommendations that will undeniably improve agencies' abilities to fulfill mandates, hire personnel, and maintain and procure much needed equipment. Although findings within the report have excluded major factors that affect the island's resources, the OIG has highlighted areas and goals to work towards. The Calvo-Tenorio Administration is committed to public safety and upholding its duty to the residents of Guam.

Sincerely,



RAY TENORIO  
Acting Governor of Guam

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**Appendix 5: Status of Recommendations**

<b>Recommendation</b>	<b>Status</b>	<b>Action Required</b>
1	Unresolved	Provide OIA with additional information as to how Executive Order 2012-10 will specifically address the recommendation to develop a service delivery matrix. Include target dates for completion of a service delivery matrix for GPD and GFD, as well as a responsible official by November 15, 2012.
2	Unresolved	Provide OIA with additional information as to how Executive Order 2012-10 will specifically address the recommendation to establish a continuous review process. Include target dates for implementing a review process, as well as a responsible official by November 15, 2012.
3	Unresolved	Provide OIA with additional information on the level of funding that will be directed to the public safety agencies to improve operations by November 15, 2012.

Department of Homeland Security  
**Office of Inspector General**

**Guam's Management of Homeland Security Grant  
Program Awards for Fiscal Years 2009 Through 2011**



OIG-14-06

November 2013



## OFFICE OF INSPECTOR GENERAL

Department of Homeland Security

Washington, DC 20528 / [www.oig.dhs.gov](http://www.oig.dhs.gov)

November 7 2013

MEMORANDUM FOR: Brian E. Kamoie  
Assistant Administrator  
Grant Programs Directorate  
Federal Emergency Management Agency

FROM: Anne L. Richards   
Assistant Inspector General for Audits

SUBJECT: *Guam's Management of Homeland Security Grant Program Awards for Fiscal Years 2009 Through 2011*

Attached for your action is our final report, *Guam's Management of Homeland Security Grant Program Awards for Fiscal Years 2009 Through 2011*. We incorporated the formal comments from the Office of Policy, Program Analysis and International Affairs and the Territory of Guam in the final report.

The report contains 10 recommendations aimed at improving the overall effectiveness of the Territory's management of State Homeland Security Program grants. Your office concurred with all of the recommendations. Based on information provided in your response to the draft report, we consider recommendations 2 and 3 closed, and recommendations 5 through 10 resolved and open. Once your office has fully implemented the recommendations, please submit a formal closeout letter to us within 30 days so that we may close the recommendation(s). The memorandum should be accompanied by evidence of completion of agreed-upon corrective actions and of the disposition of any monetary amounts.

Recommendations 1 and 4 remain unresolved. As prescribed by the *Department of Homeland Security Directive 077-01, Follow-Up and Resolutions for Office of Inspector General Report Recommendations*, within 90 days of the date of this memorandum, please provide our office with a written response that includes your (1) agreement or disagreement, (2) corrective action plan, and (3) target completion date for each recommendation. Also, please include responsible parties and any other supporting documentation necessary to inform us about the current status of the recommendation.

Please email a signed PDF copy of all responses and closeout requests to [OIGAuditsFollowup@oig.dhs.gov](mailto:OIGAuditsFollowup@oig.dhs.gov). Until we receive and evaluate your response, recommendations 1 and 4 are open and unresolved.



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Consistent with our responsibility under the *Inspector General Act*, we will provide copies of our report to appropriate congressional committees with oversight and appropriation responsibility over the Department of Homeland Security. We will post the report on our website for public dissemination.

Please call me with any questions, or your staff may contact John E. McCoy II, Deputy Assistant Inspector General for Audits, at (202) 254-4100.

Attachment



September 23, 2013

Ms. Anne L. Richards  
Assistant Inspector General for Audits  
Office of Inspector General  
U.S. Department of Homeland Security  
245 Murray Drive, S.W., Building 410  
Washington, DC 20528

Dear Ms. Richards,

Williams, Adley & Company, LLP performed an audit of the Territory of Guam's management of the Department of Homeland Security's State Homeland Security Program grants for fiscal years 2009 through 2011. The audit was performed in accordance with our Task Order No. TPDFIGBPA100008, dated September 24, 2012. This report presents the results of the audit, and includes recommendations to help improve the Territory's management of the audited State Homeland Security Program grants.

Our audit was conducted in accordance with applicable *Government Auditing Standards*, 2011 revision. The audit was a performance audit, as defined by Chapter 2 of the *Standards*, and included a review and report on program activities with a compliance element. Although the audit report comments on costs claimed by Territory, we did not perform a financial audit, the purpose of which would be to render an opinion on the Territory's financial statements, or the funds claimed in the Financial Status Reports submitted to the Department of Homeland Security.

We appreciate the opportunity to have conducted this audit. Should you have any questions or need further assistance, please contact us at (202) 371-1397

Sincerely,

A handwritten signature in cursive script that reads 'Charbet M. Duckett'.

Charbet M. Duckett  
Partner

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**Abbreviations**

BSIR	Biannual Strategy Implementation Report
DHS	Department of Homeland Security
FEMA	Federal Emergency Management Agency
FFR	Federal Financial Report
FY	fiscal year
GHSOCD	Guam Homeland Security Office of Civil Defense
HSGP	Homeland Security Grant Program
MOU	Memorandum of Understanding
OIG	Office of Inspector General
SAA	State Administrative Agency
SHSP	State Homeland Security Program
SOP	standard operating procedures
SPR	State Preparedness Report
THIRA	Threat and Hazard Identification and Risk Assessment



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**Executive Summary**

Public Law 110-53, *Implementing Recommendations of the 9/11 Commission Act of 2007*, requires the Department of Homeland Security (DHS), Office of Inspector General (OIG), to audit individual States' management of State Homeland Security Program grants. This report responds to the reporting requirement for the Territory of Guam (Territory) and its State Homeland Security Program grants.

The objectives of the audit were to determine whether the Territory distributed and spent State Homeland Security Program grant funds (1) effectively and efficiently and (2) in compliance with applicable Federal laws and regulations. We also addressed the extent to which grant funds enhanced the Territory's ability to prevent, prepare for, protect against, and respond to natural disasters, acts of terrorism, and other man-made disasters. The audit included a review of approximately \$4.1 million in State Homeland Security Program grants awarded to the Territory during fiscal years 2009 through 2011.

In most instances, the Territory spent grant funds in accordance with applicable Federal laws and regulations. However, we identified several areas in which the Federal Emergency Management Agency (FEMA) and the Territory can improve its management of State Homeland Security Program grants. Specifically, the Territory needs to revise its State Homeland Security Strategy to include measurable objectives with realistic target dates for completion, perform periodic assessments of improved preparedness, and retain documentation for its vulnerability assessments. The Territory also needs to improve its subgrant management.

As a result of the issues discussed in the report, the Territory could not fully assess whether State Homeland Security Program funding enhanced its preparedness and security. These issues existed because FEMA and the Territory did not provide sufficient guidance, written policies and procedures, and oversight of the grant process. Our 10 recommendations call for FEMA to initiate improvements which, when implemented, should help strengthen program management, performance, and oversight. FEMA and the Territory concurred with all of the recommendations. Written comments to the draft report are incorporated as appropriate and are included in appendix B.



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### Background

DHS provides Federal funding through the Homeland Security Grant Program (HSGP) to help State and local agencies enhance capabilities to prevent, protect against, respond to, and recover from terrorist attacks and major disasters. Within DHS, FEMA is responsible for administering the HSGP. To support preparedness, FEMA develops policies, ensures that adequate plans exist and are validated, defines capabilities required to address threats, provides resources and technical assistance to States, and synchronizes preparedness efforts throughout the Nation. The State Homeland Security Program (SHSP) grant is one element of the HSGP, designed to fund a wide range of preparedness activities, including planning, organization, equipment purchase, training, exercises, and management and administration costs. Appendix C contains a detailed description of the interrelated grant programs that constitute the HSGP.

HSGP guidance requires the Governor of each State and Territory to designate a State Administrative Agency (SAA) to apply for and administer grant funding awarded under the HSGP. The SAA is the only entity eligible to apply for HSGP funds. The Governor of the Territory designated the Guam Homeland Security Office of Civil Defense (GHSOCD) as the SAA, the entity responsible for administering the Homeland Security Grant Program. The SAA is responsible for managing the grant programs in accordance with established Federal guidelines and allocating funds to the Territory's agencies. The GHSOCD organization is depicted in appendix D.

The Territory received \$4.1 million in SHSP funds during fiscal years (FY) 2009, 2010, and 2011. SHSP supports the implementation of State Homeland Security Strategies to address the identified planning, organization, equipment, training, and exercise needs to prevent, protect against, mitigate, respond to, and recover from acts of terrorism and other catastrophic events.

Due to the relatively small size of the Territory's funding, the SAA was not required to subgrant funds to local jurisdictions. However, in 2009 and 2010, the SAA awarded SHSP funds to a total of five Territory-level government agencies. These agencies provide prevention, preparation, protection, and response to the entire Territory. In 2011, no SHSP funds were subgranted.



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### Results of Audit

In most instances, the SAA spent SHSP grant funds in compliance with applicable Federal laws and regulations. However, we identified areas in which FEMA and the Territory can improve management of SHSP grant programs:

- Strategic planning, performance measurement, and document retention,
- Progress and financial reporting, and
- Subgrant management.

As a result, the SAA (1) could not fully assess whether SHSP funding enhanced its preparedness and security; (2) may have hampered its and FEMA's ability to effectively and efficiently monitor the grant expenditures, and (3) negatively affected planning and delayed the expenditure of grant funds.

#### **Strategic Planning, Performance Measurement, and Document Retention**

The SAA's process for strategic planning contained weaknesses that minimize the program's effectiveness. Specifically:

- The State Homeland Security Strategy was outdated;
- The strategy's goals and objectives were not specific or measurable;
- The Territory's Homeland Security Program's effectiveness was not measured; and
- Supporting documentation for the threats, risks, and vulnerability assessments were not retained.

Consequently, the SAA was unable to demonstrate improvements to its approach to all hazards as funded by Federal grant funds, and did not have a basis for measuring improvements in its preparedness and response capabilities.

#### **State Homeland Security Strategy Was Outdated**

The Territory did not have a current State Homeland Security Strategy. The SAA had not updated the Strategy since October 18, 2005. The Strategy contained outdated objectives, many of which had 2006 or 2007 target completion dates. Because the Strategy was not revised, the objectives and steps in the strategy did not necessarily reflect the current objectives of the Territory.



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The State Homeland Security Strategy is the basis for requesting funds. Funds received as part of the SHSP are provided to implement the goals, objectives, and steps contained within the approved Strategy. *FEMA Guidance on Aligning Strategies with the National Preparedness Goal* (2005) states that the State and Urban Areas Homeland Security Strategies should have strong foundations that support an ongoing process of review and refinement as new lessons are learned, new priorities are realized, and new homeland security guidance is released.

Also, the Homeland Security Grant Program Guidance and Application Kit recommends revising the State Homeland Security Strategy once every two years. This will ensure that existing goals and objectives reflect all FEMA mission areas, the National Priorities, implementing the whole community approach to emergency planning and management to address the concerns and needs of local government, and existing citizen preparedness efforts.

To ensure that spending was congruent with national goals and current threats to and needs of the Territory, the Territory had a process to review, revise, and update the State Homeland Security Strategy regularly. The Territory's approved State Homeland Security Strategy included an evaluation plan that requires quarterly workgroup meetings to review and revise the strategic goals, objectives, and implementation plans. However, these meetings did not occur in FYs 2009-2011 and thus no revisions were performed to reflect the current goals and objectives.

The SAA submitted the outdated strategies to FEMA in both FYs 2010 and 2011. FEMA approved the strategies without comment. No new strategy was submitted to FEMA for approval in 2009. FEMA personnel stated that they obtained information about updates in the Territory's strategy through the annual investment justifications, which describe the equipment, trainings, and programs for which the grant funds are to be used. However, this methodology had shortcomings. Based upon our review, some investment justifications were tied to objectives in the State Homeland Security Strategy, but other justifications only offered a vague description of how the investment supported the strategy.

While annual investment justifications may have provided important information regarding the Territory's strategy, they did not provide a cohesive plan and measurable objectives like the State Homeland Security Strategy is designed to do. Without a current strategy, FEMA and the SAA could not be assured that



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actual steps performed were in line with the objectives, goals, and vision of the SAA.

### **Strategic Goals and Objectives Were Not Specific or Measurable**

The Territory's State Homeland Security Strategy contained many objectives that were vague, non-measurable, and contained outdated or missing target completion dates. Consequently, the goals and objectives in the Territory's Strategy did not provide an adequate basis for measuring progress.

The DHS *State and Urban Area Homeland Security Strategy Guidance on Aligning Strategies with the National Preparedness Goal*, dated July 22, 2005, states that a comprehensive strategy should contain both broad based, long term goals and corresponding short term objectives that address areas of prevention, protection, response, and recovery enhancements within the State or Urban Area. In addition, the primary determinants of an overall successful strategy are the quality of the goals and performance against those goals. The guidance also states that an objective sets a tangible and measurable target level of performance over time against which actual achievement can be compared, including a goal expressed as a quantitative standard, value, or rate. An objective should be:

- Specific, detailed, and focused - helping to identify what was to be achieved and accomplished;
- Measurable - quantifiable, providing a standard for comparison, and identifying a specific achievable result;
- Achievable - the objective is not beyond a State, region, jurisdiction, or locality's ability;
- Results oriented - identifies a specific outcome; and
- Time-limited - a target date exists to identify when the objective will be achieved.

Table 1 includes examples where the Territory's strategy contained objectives that did not specifically identify what was to be achieved, did not include a timeline, or did not provide a standard for comparison or measurement.



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**Table 1. Examples of State Homeland Security Strategy Shortcomings**

Goal	Objective	Deficiencies
Goal 2 - Prevention	Objective 2-7. Strengthen local, Federal, and military partnerships through the revision and enhancement of existing MOUs and develop, if necessary, policies and protocols that address anti and counter terrorism measures, interoperability, and functionality.	The objective was not: <ul style="list-style-type: none"> <li>• Specific</li> <li>• Measurable</li> <li>• Time-limited</li> </ul>
Goal 3 – Preparedness and Prevention	Objective 3-1. Based on training received, continue to provide 1st responders with specialized equipment to respond to potential threats of terrorism through September 2007.	The objective was not: <ul style="list-style-type: none"> <li>• Specific</li> <li>• Measurable</li> <li>• Current</li> </ul>
Goal 4 – Preparedness and Response	Objective 4-1. All disciplines will have the proper specialized equipment to effectively respond to any and all terrorist and/or Chemical, Biological, Radiological, Nuclear, and Explosive Weapons incident by December 2007.	The objective was not: <ul style="list-style-type: none"> <li>• Specific</li> <li>• Measurable</li> <li>• Current</li> </ul>

Source: FY 2010 State Homeland Security Strategy and auditor analysis

Although many of the objectives in the Territory’s State Homeland Security Strategy were not specific, measurable, or contained relevant target completion dates, these strategies were approved by FEMA in FY 2010 and FY 2011, without comment or revision. Without measurable and achievable goals and objectives, and a process to collect objective, results-oriented data, the SAA did not have a basis to evaluate the effectiveness of grant fund expenditures on the response capabilities of first responders.

Additionally, vague, non-measurable goals and objectives may impede FEMA’s ability to assess overall program effectiveness and impact, and to report results to Congress, the Office of Management and Budget, and the President.

**Effectiveness of the State Homeland Security Grant Program Was Not Measured**

The SAA did not adequately track improved preparedness, gaps, deficiencies, or excesses of the State Homeland Security Program. Furthermore, the SAA had not



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developed metrics to compile and analyze preparedness data to determine whether the objectives of the program were being met.

Although the GHSOCD Planning and Operations Group regularly assessed preparedness, risks, and needs of the Territory as a whole, the group did not assess these as they specifically related to the SHSP funding. For example, the Planning and Operations Group met monthly or quarterly to determine the fuel, water, and shelter plans in case of a typhoon or other disasters. The results of these meetings were used to update the Catastrophic Typhoon Plan, as well as other planning documents. These documents contained information regarding how prepared the Territory was in case of a typhoon, and what was still needed to protect citizens and critical infrastructure, but was not evaluated against SHSP funding. As a result, the SAA could not determine the impact of its SHSP investments on the Catastrophic Typhoon Plan.

Also, the SAA did not have a system to measure the effect of training. Statistics on training conducted or the participants in training were not being collected or analyzed. Training can be a key factor in improving the preparedness of the Territory. Without a system for compiling and analyzing the number of people trained or the effect of this training, the SAA could not readily determine whether their objectives related to training had been met.

Measuring improved preparedness allows the SAA, FEMA, and DHS to get an accurate view of the outcomes of the program. Without these measurements, FEMA and DHS may not have had enough meaningful information to determine the impact of the program, which could affect their ability to report outcomes under the Government Performance and Results Act of 1993 and submit the National Preparedness Report as required under Presidential Policy Directive/PPD-8.

**Support for Threats, Risks, and Vulnerabilities Data Was Not Retained**

The SAA could not provide us documentation to support reported hazard and risk figures included in the Hazard Mitigation Plan or other assessment reports. This occurred because the SAA did not have written policies and procedures to maintain documentation to support the source of risks, threats, and vulnerability data. SAA officials said that because of the turnover in key leadership positions during the audit period, personnel that may have held knowledge or documents were not available.



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The SAA's threat and vulnerability reports were compiled by the response activity coordinators representing various Government of Guam agencies. The response activity coordinators met quarterly or monthly to review threats, risks, vulnerabilities, and the preparedness of the Territory. Based on the conclusions reached in the meetings and any additional research performed, the Planning and Operations Section updated the Hazard Mitigation Plan (April 2011), State Preparedness Reports, and their Threats/Hazards in the Risk Assessment report. The SAA did not have documentation of participation by the response activity coordinators in the monthly/quarterly discussions.

The SAA did not have policies and procedures for the strategic planning, measurement, and documentation processes. This negatively affected its ability to update the State Homeland Security Strategy and to assess improved preparedness, gaps, excesses, and deficiencies of its implementation of the State Homeland Security Grant Program.

According to SAA officials, the SAA also typically experienced very high personnel turnover, due mainly to changes in the Government of Guam administration and a shortage of permanent positions within the agency. At the time of our audit, the vast majority of employees at the SAA were "*classified employees*," meaning employees that can be replaced at will by the Governor. This had been a relatively common occurrence in recent years, and continuity had been a major challenge for the SAA. For instance, during the past two years, there have been three different Homeland Security Advisors and two different Grants Managers. Due to high personnel turnover and because written policies and procedures did not exist, SAA personnel were unclear about which individual or group was responsible for updating the State Homeland Security Strategy and conducting performance measurement activities.

Insufficient documentation limited FEMA's ability to determine the accuracy of reported risk and vulnerability data and could have made the evaluation process more difficult in the event of turnover of SAA staff.

In April 2012, FEMA required State and local governments that receive FEMA preparedness grants to complete a Threat and Hazard Identification and Risk Assessment (THIRA) by December 31, 2012. The THIRA provides a comprehensive approach for identifying and assessing risks and associated affects, using the core capabilities identified in the National Preparedness Goal. In addition to the THIRA, States and Territories receiving FEMA preparedness grants are required to annually submit a State Preparedness Report. FEMA officials stated that THIRA results and the State Preparedness Report would



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provide a quantitative summary of preparedness. However, we did not review the THIRA process because it was not within the scope of our review. See appendix E for more information about the THIRA.

### Recommendations

We recommend that the FEMA Assistant Administrator, Grant Programs Directorate:

#### Recommendation #1:

Advise the SAA to develop formal written policies and procedures to:

- Regularly evaluate, assess, and revise the State Homeland Security Strategy to reflect current objectives of the Territory, and
- Establish goals, objectives, and implementation steps.

#### Recommendation #2:

Require the SAA to update the State Homeland Security Strategy to:

- Reflect current goals, objectives, steps, timeframes, and measurements; and
- Contain specific, measurable, and time-limited goals and objectives that would serve as the baseline to measure improved preparedness.

#### Recommendation #3:

Require the SAA to routinely gather quantitative and qualitative data to allow the SAA to determine if it has accomplished its domestic preparedness goals and objectives.

#### Recommendation #4:

Require the SAA to retain sources of information and documentation used to develop and compile threat and hazard analyses.

### Management Comments and Auditor Analysis

**Management comments to recommendation 1.** At our exit conference with FEMA to discuss the findings and recommendations as presented in the draft report, we agreed to separate the third bullet in recommendation 1 into a distinct recommendation. This newly created recommendation 4 will permit



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FEMA to address potential corrective actions more effectively. We have also relabeled the subsequent recommendations 4 through 9 as 5 through 10.

FEMA and the Territory concurred with the recommendations. FEMA did not specifically address recommendations 1 or 4. These recommendations were intended to ensure policies and procedures exist to assist the SAA in executing its grant management functions and retain supporting documentation. The recommendations will remain unresolved and open until FEMA provides suitable corrective action plans and target completion dates.

Regarding recommendations 2 and 3, according to FEMA, it has established and implemented a system to help states, territories and urban areas establish measurable goals and objectives that will enable them to measure improvements in capabilities and preparedness. The National Preparedness Goal and the National Preparedness System serves as the framework for assessing grant effectiveness. FEMA has developed and is implementing performance assessments that measure progress toward achieving the Goal. The THIRA will be used to create a baseline and targets for FY 2013 and beyond. FEMA has also redesigned the State Preparedness Report (SPR) to help states demonstrate and track preparedness improvement over time. The SPR is a standardized capability assessment that compares the THIRA targets to current capability, and documents any gaps that exist. Finally, the use of the THIRA, SPR and the investment justifications methodology provides the goals and assessment of progress against those goals.

According to FEMA, the Territory has submitted its FY 2012 THIRA and SPR, and submitted investment justifications based on its THIRA and SPR.

We consider FEMA's and the Territory's actions responsive to the intent of recommendation 2 and 3. These recommendations are considered resolved and closed.

### **Progress and Financial Reporting**

The SAA did not submit Federal Financial Reports (FFR) and biannual progress reports (Biannual Strategy Implementation Reports, or "BSIR") within the specified timeframes. Additionally, some BSIRs were not submitted at all.

The SAA was required by the grant award and grant guidance to submit quarterly FFRs and biannual BSIRs, which provided updated obligation and expenditure



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information to FEMA. These reports were due within 30 days of the end of each reporting period.

For the FY 2009, 2010, and 2011 grants, the SAA submitted 17 out of 27 FFRs late as shown in table 2 below:

**Table 2. Summary of Late Federal Financial Reports**

Grant Year	To	Submission Due Date	Actual Submission Date	Days Overdue
2009	09/30/2009	10/30/09	10/31/09	1
	06/30/2010	07/30/10	08/24/10	25
	09/30/2010	10/30/10	11/02/10	3
	03/31/2011	04/30/11	05/02/11	2
	06/30/2011	07/30/11	07/31/11	1
	12/31/2011	01/30/12	01/31/12	1
	03/31/2012	04/30/12	05/06/12	6
	06/30/2012	07/30/12	08/22/12	23
2010	09/30/2012	10/30/12	10/31/12	1
	09/30/2010	10/30/10	07/31/11	274
	12/31/2010	01/30/11	07/31/11	182
	12/31/2011	01/30/12	01/31/12	1
	03/31/2012	04/30/12	05/06/12	6
2011	06/30/2012	07/30/12	08/22/12	23
	03/31/2012	04/30/12	05/06/12	6
	06/30/2012	07/30/12	08/22/12	23
	09/30/2012	10/30/12	10/31/12	1

Source: Auditor analysis of FFR data

Also, the FFR for the period ending September 30, 2010 (for FY 2009) did not contain the correct drawdown amount. The drawdown amount reported was \$0, but the FFR should have shown a drawdown amount of \$147,142. This error was corrected in the next reporting period, March 31, 2011.

BSIRs were due twice per year, but many BSIRs were not submitted. Of the 12 BSIRs that should have been submitted for FY 2009 through FY 2011, only 3 BSIRs were actually submitted (FY 2009 Grant: December 2009, June 2010, and December 2010). The remaining 9 BSIRs were not submitted.

The SAA did not have an adequate process to ensure that the FFRs and BSIRs were submitted within the 30 day requirement. Furthermore, its Financial Standard Operating Procedures required submission of FFRs within 45 days of



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period end, a timeframe that was incongruent with SHSP requirements. The SAA did not have a written policy to ensure the timely submission of BSIRs.

There had also been high turnover in key positions within the SAA. New staff had not been trained on how to prepare and submit BSIRs.

The quarterly FFR and biannual BSIRs were designed to provide DHS and FEMA with financial and programmatic information about the grant program that could be used to monitor the implementation of the program. Therefore, the ability to effectively and efficiently monitor the grant expenditures for the Territory could be hampered by the untimely submission of the FFRs and non-submission of the BSIRs. Also, per its grant award, the Territory could be prohibited from drawing down funds while those FFRs and BSIRs are delinquent, thereby precluding the Territory from improving its ability to prevent, protect against, respond to, and recover from acts of terrorism and other catastrophic events.

### **Recommendations**

We recommend that the FEMA Assistant Administrator, Grant Programs Directorate:

#### **Recommendation #5:**

Require the SAA, in conjunction with Guam's Department of Administration, to develop and update, as necessary, policies, procedures, and controls to ensure timely submission of financial and progress reports in accordance with the grant guidelines.

#### **Recommendation #6:**

Instruct the SAA management to obtain training for the staff on FFR and BSIR reporting and submission process and deadlines, and communicate to all relevant employees the 30-day due date for the FFR and BSIR submissions.

#### **Recommendation #7:**

Enforce the FFR and BSIR submission requirements and provide technical assistance as needed to facilitate timely submission.



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**Management Comments and Auditor Analysis**

FEMA and the Territory concurred with the recommendations. FEMA will require the SAA to develop a handbook or standard operating procedures (SOP) within 180 days, will work with the SAA on its design and development, and will ensure that reporting requirements are included in the financial and programmatic SOP. FEMA will require the SAA to submit all outstanding BSIR submissions within 90 days.

We consider FEMA’s actions responsive to the intent of recommendation 5, 6, and 7. These recommendations are resolved and will remain open until FEMA provides evidence of receipt of all BSIRs and development and implementation of a new SOP and staff guidance.

**Subgrant Management**

The SAA did not allocate subgrant funds in a timely manner, nor provide sufficient monitoring of subgrantees. As a result, subgrantee difficulties with project implementation went undetected or unaddressed by the SAA for the FY 2009 grant, resulting in the expiration and return of \$28,645 to FEMA.

The Territory subgranted SHSP funds to four Territory-level agencies in FY 2009, and one in FY 2010. The subgranted funds were primarily used for equipment and training. According to SAA officials, in FY 2011, the Territory did not have any subgrantees so that the funding could be focused on establishing a regional fusion center. The subgrantees for FY 2009 and FY 2010 are summarized below:

**Table 3. Subgrant activity**

Grant Year	Subgrantee	Amount
FY 2009	Guam Police Department	\$157,000
	Department of Public Health and Social Services	50,000
	Port Authority of Guam	50,000
	Customs & Quarantine Agency	10,000
FY 2010	Guam International Airport Authority	\$141,125

Source: Guam Homeland Security Office of Civil Defense

The Government of Guam required that each subgrant have a memorandum of understanding (MOU) between the grantee and the subgrantee. These MOUs required multiple signatures and required extensive time to complete. Additionally, administrative accounts were to be established in the Territory’s



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accounting system before disbursements or receipts could begin at the individual agencies. The Port Authority and Guam International Airport were independent agencies, meaning that they recorded expenditures in their own accounting system and submitted invoices to the SAA for reimbursement. The other three agencies were on the same accounting system as the SAA. Once subgrantee accounts were established in the accounting system, these agencies could make purchases using SHSP funds. The establishment of accounts could also be time-consuming.

**Untimely Allocation of Funds to Subgrantees**

The SAA did not allot funding to subgrantees in a timely manner for FY 2009 and FY 2010. The primary factors that led to the delay in allotment of subgranted funds were lengthy signature process for the MOUs and work requests, and delays in establishing the primary administrative account. The time between grant award and allotment ranged from five months to more than a year and a half, as summarized in table 4 below:

**Table 4. Delay in Allotment of Subgranted Funds**

Grant	Subgrantee	Grant Award Date	Date funds allotted to subgrantee	Days between award date and date of allotment
FY 2009	Dept. of Customs & Quarantine	08/21/09	03/29/11	605
	Dept. of Public Health and Social Services		10/22/10	447
	Guam Police Department		11/11/10	467
	Port Authority of Guam		03/05/11	581
FY 2010	Airport Authority of Guam	08/01/10	01/07/11	159

Source: Auditor analysis of grant awards and subgrant award documents

With an extended period of performance end date of December 31, 2012, the FY 2009 subgrantees had two years or less to expend the funds before they expired.

In order for a subgrantee to begin expending funds, it must sign a MOU with the grantee. Various levels within the SAA, the Governor, the Office of the Attorney General, the Director of the Bureau of Budget Management Records, and others as necessary must also sign the MOU. Obtaining all required signatures could be a lengthy process, and frequent turnover in key positions at both the SAA and subgrantee level had made the MOU process more difficult.

After the MOU had been signed, a work request must also be prepared in order for the subgrantee to begin drawing on their allotted funds. For the Department of Public Health and Social Services and the Guam Police Department, the work



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requests were not completed until October 2011 and March 2011, respectively. This further reduced the amount of time the subgrantees had to expend their funds to 14 months and 21 months, respectively. The delay in establishing a work request was also due primarily to the signature requirements and changes in administration.

In addition, the Bureau of Budget Management Records must establish the main administrative account in the accounting system prior to setting up a subgrantee account. For FY 2009, the main account was not established until six months after grant award, and for FY 2010, it was five months, thus delaying the allocation to the subgrantees.

Untimely allotment of funds to subgrantees prevented the SAA from purchasing and receiving the equipment, training, and exercises it needed in a timely manner, which could have affected the Territory's ability to respond in the event of a disaster. For example, the Port Authority of Guam requested FY 2009 funding to purchase a fully equipped emergency response vehicle to address a shortage of emergency response vehicles available to protect the Territory's ports in case of an emergency. Due to the one and a half year delay in receiving grant funds, the Port Authority was unable to purchase the vehicle until three years after the initial request. This delay could have affected its emergency response during that period.

### **The SAA Did Not Sufficiently Monitor Subgrantees**

The SAA did not sufficiently monitor subgrantees. The SAA's monitoring activities did not include a written plan or monitoring schedule that identified the individual or department responsible for performing the site visits, the information that should be obtained, documentation requirements, frequency of site visits, or instructions and conditions for follow up visits. To determine the performance of the subgrantees, the subgrantee MOU required quarterly progress reports. These reports showed the amount expended and allowed the subgrantee to indicate whether they were experiencing any problems implementing the program. However, these progress reports were not adequate to assess the performance of the subgrantee or to assess their strengths and areas for improvement.

The SAA did not have written policies and procedures for subgrantee monitoring that included financial, performance, and equipment activities. The process also did not encourage early planning for MOU preparation or financial monitoring of spending to ensure that reallocation was addressed early.



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Insufficient monitoring was also noted in FEMA's 2010 monitoring visit. According to the SAA, it developed a site visit plan and began performing site visits in November 2012 to respond to FEMA's recommendation. However, the SAA did not have a copy of the monitoring plan or the written results of the monitoring visits. The SAA provided us a list of seven site visits performed since November 2012. These visits were primarily equipment related and did not address financial activities or programmatic accomplishments.

Without a system to monitor subgrantee program compliance, the SAA could not determine whether program goals were met, preparedness was improved, or funds were being expended in accordance with the MOU and grant requirements. Also, the Territory had an increased risk of misappropriation or misuse of assets purchased with grant funds.

In summary, due to the delay in allotment of funds, the subgrantees only had two years or less to spend their entire subaward. Because of this shortened timeframe, three of the four subgrantees required extensions to their MOUs, and the SAA required a grant extension from FEMA. Even with these extensions, two of the subgrantees did not expend their funds until the last month of the extension period. Because of insufficient monitoring, subgrantee difficulties with project implementation went undetected or unaddressed by the SAA for the FY 2009 grant. One FY 2009 subgrantee did not spend their allotted grant funds by the deadline, resulting in the expiration and return of \$28,645 to FEMA. If the SAA had adequate subgrantee monitoring procedures in place, these subgrantee issues may have been identified and addressed in a timely manner.

**Recommendations**

We recommend that the FEMA Assistant Administrator, Grant Programs Directorate:

**Recommendation #8:**

Require the SAA to assess the administrative subgrantee obligation approval process to determine areas for increased efficiencies.



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### **Recommendation #9:**

Require the SAA to provide instructions to, and coordinate with, subgrantees in advance of grant award to determine MOU signature requirements and ensure required signatures are obtained as quickly and efficiently as possible.

### **Recommendation #10:**

Require the SAA to develop, document, and implement a system for monitoring and assessing subgrantee performance, including regular site visits of subgrantees that address programmatic and financial performance.

### **Management Comments and Auditor Analysis**

FEMA and the Territory concurred with the recommendations. FEMA will require the SAA to assess and streamline processes and procedures for obligating and reimbursing funds to subgrantees within 90 days. The SAA will also be required to provide a written policy for subawards between or with the Territory's agencies that receive HSGP funding, and develop policies and procedures related to timeliness of subobligations and subgrantee performance, with technical assistance from FEMA.

We consider FEMA's actions responsive to the intent of recommendation 8, 9, and 10. These recommendations are resolved and will remain open until FEMA provides evidence of the preparation and implementation of the written policies and procedures related to subgrantee obligations and monitoring.



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### Appendix A Objectives, Scope, and Methodology

DHS OIG was established by the *Homeland Security Act of 2002* (Public Law 107-296) by amendment to the *Inspector General Act of 1978*. This is one of a series of audit, inspection, and special reports prepared as part of our oversight responsibilities to promote economy, efficiency, and effectiveness within the Department.

This report provides the results of our work to determine the plans developed by the Territory to improve preparedness and all hazards response, the goals set within those plans, the measurement of progress towards the goals, and the assessments of performance improvement that result from this activity. Further, the scope included the assessment of these activities within the context of risk to determine if the Territory's plans produced strategic performance improvements related to the highest areas of risk rather than merely producing improvements in a broader sense.

Together, the entire Homeland Security Grant Program and its five interrelated grant programs fund a range of preparedness activities, including planning, organization, equipment purchase, training, exercises, and management and administration costs. Because of the interrelationship of these grant programs, all were considered when evaluating the planning cycle and the effectiveness of the overall grant program. However, only State Homeland Security Program funding, and equipment and programs supported by the grant funding, were reviewed for compliance.

We visited seven total sites, including the State Administrative Agency (Guam Homeland Security Office of Civil Defense), Guam's General Services Agency, and the following five subgrantees:

- Port Authority of Guam
- Airport Authority of Guam
- Department of Customs and Quarantine
- Department of Public Health and Social Services
- Guam Police Department

The scope of the audit included the State Homeland Security Program grant awards for FYs 2009, 2010, and 2011, as shown in table 5.



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**Table 5. SHSP Awards to Guam FYs 2009 through 2011**

Grant Program	FY 2009	FY 2010	FY 2011	Total
SHSP	\$1,430,000	\$1,469,600	\$1,157,680	\$4,057,280

Source: FEMA

The team reviewed a statistical sample of the State Homeland Security Program grant’s expenditures representing 42 percent of the dollar value expended for all grant years to determine the sufficiency of internal controls.

We conducted this performance audit between October 2012 and April 2013, pursuant to the *Inspector General Act of 1978*, as amended, and according to generally accepted government auditing standards. Those 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 upon our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based upon our audit objectives.

Although this audit included a review of costs claimed, we did not perform a financial audit of those costs. This was a performance audit as defined by Chapter 2 of the *Government Auditing Standards*, and included a review and report of program activities with a compliance element.



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Department of Homeland Security

Appendix B  
Management Comments to the Draft Report

U.S. Department of Homeland Security  
Washington, DC 20172



FEMA

AUG 22 2013

MEMORANDUM FOR: Anne L. Richards  
Assistant Inspector General for Audits (OIG)  
Department of Homeland Security

FROM: David J. Kaufman *DJK*  
Associate Administrator for  
Policy, Program Analysis and International Affairs  
Federal Emergency Management Agency (FEMA)

SUBJECT: FEMA's Response to OIG-12-124-AUD-FEMA Draft Report  
"Guam's Management of State Homeland Security Program  
Grants Awarded During Fiscal Years 2009-2011".

Thank you for the work you and your team did to better inform us through this audit, as well as for the opportunity to review and comment on OIG-12-124-AUD-FEMA Draft Report "Guam's Management of State Homeland Security Program Grants Awarded During Fiscal Years 2009-2011". The final report contains nine (9) recommendations, of which, FEMA concurs with all 9 recommendations. FEMA has provided a consolidated response for recommendations 1-3. FEMA is requesting closure of recommendations 1-3 and resolved and open for recommendations 4-9.

**OIG Recommendation 1:** We recommend that the FEMA Assistant Administrator, Grant Programs Directorate advise the SAA to develop formal written policies and procedures to:

- Regularly evaluate, assess, and revise the State Homeland Security Strategy to reflect current objectives of the Territory;
- Establish goals, objectives, and implementation steps; and
- Retain sources of information and documentation used to develop and compile threat and hazard analyses.

**FEMA Response to Recommendation 1:** Concur. (See consolidated response below for recommendations 1-3)

**OIG Recommendation 2:**  
We recommend that the FEMA Assistant Administrator, Grant Programs Directorate require the SAA to update the State Homeland Security Strategy to:

- Reflect current goals, objectives, steps, timeframes, and measurements; and
- Contain specific, measurable, and time-limited goals and objectives that would serve as the baseline to measure improved preparedness.

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**FEMA Response to Recommendation 2: Concur.** (See consolidated response below for recommendations 1-3)

**OIG Recommendation 3:** We recommend that the FEMA Assistant Administrator, Grant Programs Directorate require the SAA to routinely gather quantitative and qualitative data to allow the SAA to determine if it has accomplished its domestic preparedness goals and objectives.

**FEMA Consolidated Response to Recommendations 1-3: Concur.** The OIG has recommended that FEMA help states, territories and urban areas establish measurable goals and objectives that will enable them to systematically measure improvements in first responder capabilities and statewide preparedness. FEMA has established and implemented a system to do exactly that, as described below.

FEMA has made substantial progress in the measurement of grant effectiveness. Among other changes, the National Preparedness Goal (the Goal) and the National Preparedness System now serve as the framework for assessing grant effectiveness. FEMA's strategy for developing metrics and assessing grant performance begins with the Goal.

The Goal defines the core capabilities necessary to prepare for the threats and hazards that pose the greatest risk to the security of the Nation; this includes concrete, measurable objectives to manage those risks. The Goal's capability targets provide concrete statements of the Nation's requirements in each core capability.

**Measuring Grant Effectiveness**

As part of the National Preparedness System, FEMA has developed and is implementing performance assessments that measure progress toward achieving the Goal. FEMA's strategy is to base assessments on the principles that the Nation needs to understand existing risks, use those risks to determine required capabilities, assess current capability levels against those requirements, and track its progress in closing identified capability gaps.

In 2012, FEMA released a consistent methodology for determining risks in the Comprehensive Preparedness Guide 201: Threat and Hazard Identification and Risk Assessment (THIRA) Guide (CPG-201). CPG-201 details a five-step process jurisdictions can use to achieve desired outcomes and capability targets for each of the core capabilities. This approach allows a jurisdiction to establish its own capability targets based on the risks it faces.

On December 31, 2012, states, territories, and major urban areas receiving Homeland Security Grant Program (HSGP) funds were required to submit their THIRAs to FEMA. Once each jurisdiction has determined capability targets through the THIRA process, it estimates its current capability levels against those targets.

Also in 2012, states and territories were required to submit State Preparedness Reports (SPRs) to FEMA. The THIRA and SPR processes are scalable to allow sub-jurisdictions, sub-grantees and subject matter experts to provide input to the state or territory. Taken together, the THIRA



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results and the SPR identify capability needs and gaps. The THIRA and SPR results highlight gaps in capability and the progress of grantees in closing those gaps over time. FEMA reports the results of the capability assessments annually in the National Preparedness Report (NPR).

**Sustaining, Building and Delivering Capabilities**

Having estimated capability requirements, the next component of the National Preparedness System is to build and sustain capabilities. This step ties grant investments directly to needs and shortfalls. Grantees address documented capability requirements and gaps in their grant applications. In the Investment Justifications (IJ) submitted in the grant application, grantees must specifically identify the core capability or capabilities, the priority of the core capability as well as the capability gaps noted in their SPR that investment intends to address.

In addition, the grantee must identify the specific outcome(s) that the investment will yield. FEMA verifies completion of the investment/project through its programmatic monitoring and spending on the investment through the Biannual Strategy Implementation Report (BSIR), also a tool used in the monitoring process. Since the period of performance for the Homeland Security Grant Program is two years, a time limit is set for completion of the project once it is funded.

FEMA addressed the OIG recommendation for States to establish SMART goals and objectives that will enable States and Territories to systematically measure improvements in first responder capabilities and statewide preparedness by requiring states to use a set of tools including the THIRA, SPR, and IJ's. Strategy updates are encouraged but not required as the THIRA, SPR and IJ methodology provide the goals and assessment of progress against those goals.

Finally, CPG 201: Threat and Hazard Identification and Risk Assessment Guide Supplement 1: Toolkit provides all the required templates to complete the THIRA process including information and documentation used to develop and compile threat and hazard information. As the THIRA will be an annual iterative process, subsequent iterations will build on the documents from previous years.

Guam has submitted their FY 2012 THIRA and SPR. In accordance with the FY 2013 Homeland Security Grant Program Funding Opportunity Announcement, Guam has submitted investment justifications based on their THIRA and SPR."

FEMA believes that use of the THIRA, SPR and IJ satisfies the intent of these recommendations and requests that they be closed.

**OIG Recommendation 4:** We recommend that the FEMA Assistant Administrator, Grant Programs Directorate require the SAA, in conjunction with Guam's Department of Administration, to develop and update, as necessary, policies, procedures, and controls to ensure timely submission of financial and progress reports in accordance with the grant guidelines.



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**FEMA Response to Recommendation 4: Concur.** FEMA will require within 180 days of the date of the final report that the SAA develop a handbook for staff that can be used as a guide or standard operating procedure (SOP), which will include policies and procedures to ensure all required financial and/or progress reports are submitted on time. The guide will be designed as a hand off document that new or existing staff can use to guide them through the various financial and programmatic reporting requirements. The FEMA program analyst (PA) will work closely with headquarters and regional finance managers and Guam in its design and development.

FEMA believes this action will satisfy the intent of the recommendation and the recommendation should remain resolved and open pending the submission of a Homeland Security Grant Program (HSGP) financial and programmatic reporting SOP.

**OIG Recommendation 5:** We recommend that the FEMA Assistant Administrator, Grant Programs Directorate instruct the SAA management to obtain training for the staff on FFR and BSIR reporting and submission process and deadlines, and communicate to all relevant employees the 30-day due date for the FFR and BSIR submissions.

**FEMA Response to Recommendation 5: Concur.** FEMA will require within 180 days of the date of the final report that the SAA develop a handbook for staff that can be used as a guide or standard operating procedure (SOP), which will include policies and procedures to ensure all required reports are submitted on time. The guide will be designed as both a hand off document for the training and indoctrination of new staff, and as a refresher / reference guide for existing staff. This SOP/ Guidebook will address various financial and programmatic reporting requirements such as completion of required financial reports. The FEMA program analyst (PA) will work closely with Guam in the instruction / guidebook's design and development and implementation of the contained SOPs.

FEMA believes this action will satisfy the intent of the recommendation and the recommendation should remain resolved and open pending the submission of a HSGP financial and programmatic reporting SOP.

**OIG Recommendation 6:** We recommend that the FEMA Assistant Administrator, Grant Programs Directorate enforce the FFR and BSIR submission requirements and provide technical assistance as needed to facilitate timely submission.

**FEMA Response to Recommendation 6: Concur.** FEMA will require the SAA to submit all outstanding BSIR submissions to GPD within 90 days of the date of the final report. The program analyst (PA) will also ensure that the SAA includes specific reporting requirements for the BSIR reports in the proposed HSGP financial and programmatic reporting SOP as found under recommendations # 4 and 5. Once the requested information is received back from the SAA, GPD will evaluate it to determine if it meets the intent of the recommendation.

FEMA feels that these steps will satisfy the intent of the recommendation, and the recommendation should remain resolved and open pending implementation of new SOP's and staff written guidance.



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**OIG Recommendation 7:** We recommend that the FEMA Assistant Administrator, Grant Programs Directorate require the SAA to assess the administrative subgrantee obligation approval process to determine areas for increased efficiencies.

**FEMA Response to Recommendation 7: Concur.** FEMA will require the SAA to assess and streamline (within applicable territorial regulations) processes and procedures for obligating and reimbursing funds to sub-grantees. FEMA would like to point out that FEMA grant guidance; i.e., Homeland Security Grant Program (HSGP) Funding Opportunity Announcement (FOA), does not require Guam to establish a sub-grantee pass through policy or mechanism to sub award grant program funds. Guam will be required to establish a written policy to sub award grant program funds between or with Guam State Agencies who receive HSGP funding. The SAA will report to FEMA what steps Guam intends to take to sub obligate funds to Guam's sub-grantees.

The grantee shall be asked to respond within 90 days of the date of the final report FEMA feels that once fully implemented, the measures proposed will satisfy the intent of the recommendation, and the recommendation should remain resolved and open.

**OIG Recommendation 8:** We recommend that the FEMA Assistant Administrator, Grant Programs Directorate require the SAA to provide instructions to, and coordinate with, subgrantees in advance of grant award to determine MOU signature requirements and ensure required signatures are obtained as quickly and efficiently as possible.

**FEMA Response to Recommendation 8: Concur.** FEMA will require the SAA to develop written policies and procedures to ensure that funds when obligated to sub-grantees are within the timeframe established in the Guidance. The grantee shall be asked to respond within 90 days of the date of the date of the final report

FEMA feels that once fully implemented, the measures proposed will satisfy the intent of the recommendation, and the recommendation should remain resolved and open.

**OIG Recommendation 9:** We recommend that the FEMA Assistant Administrator, Grant Programs Directorate require the SAA to develop, document, and implement a system for monitoring and assessing subgrantee performance, including regular site visits of subgrantees that address programmatic and financial performance.

**FEMA Response to Recommendation 9: Concur.** FEMA will coordinate the provision of Grants Management Technical Assistance (GMTA) for the SAA within 90 days of the date of the date of the final report. The program analyst (PA) will work with Guam to develop templates, policies and procedures to establish monitoring protocols, and memorandum of agreement (MOA's) used by Guam to issue sub awards with grantees.

FEMA feels that once fully implemented, the measures proposed will satisfy the intent of the recommendation, and the recommendation should remain resolved and open.



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Department of Homeland Security

Thank you again for the opportunity to review and comment on OIG-12-124-AUD-FEMA Draft Report "Guam's Management of State Homeland Security Program Grants Awarded During Fiscal Years 2009-2011" and for the work that you and your team have done to better inform us throughout this audit so that we may enhance the program's overall effectiveness. We look forward to your final report for this audit. Please direct any questions regarding this response to FEMA's Chief Audit Liaison; Gary McKeon. His number is 202-646-1308.



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Department of Homeland Security



Eddie Bata Cabo  
Governor  
Ray Tenorio  
Lt. Governor

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Ambrosio D. Constantino, Jr.  
Homeland Security Advisor  
James T. McDonald  
Acting Administrator

August 29, 2013

Ms. Charbet M. Duckett  
Partner  
Williams, Adley & Company-DC, LLP  
1030 15<sup>th</sup> Street, NW Suite 350 West  
Washington, DC 20005

RE: Guam's Management of State Homeland Security Program Grants Awarded  
During Fiscal Years 2009-2011: Task Order No. TPDFGPA100008 - September 24, 2012

Dear Ms. Duckett:

In response to the audit that was performed on the State Homeland Security Program Grants for Guam Homeland Security/Office of Civil Defense, we are transmitting our responses and corrective action plans on findings contained in the audit report to the Office of Inspector General, Department of Homeland Security for the above-mentioned period.

**1. Strategic Planning, Performance Measurement, and Document Retention:**  
Yes, we concur with the findings and recommendations.

**Response and Proposed Action - Recommendation #1:**  
Develop written Standard Operating Procedures (SOP) which includes the Territorial Homeland Security Strategy. The SOP will be developed within 3 months (30 November 2013).

**Response and Proposed Action - Recommendation #2:**  
Review and update the Territorial Homeland Security Strategy Goals and Objectives. The Territorial Homeland Security Strategy will be completed within 9 months (31 May 2014).

**Response and Proposed Action - Recommendation #3:**  
On a quarterly basis, review threats and hazards against territorial capabilities to determine if goals and objectives are met. Reviews will be a reoccurring event and will begin 30 September 2013.

**Response and Proposed Action - Recommendation #4:**  
Work with Marianas Regional Fusion Center to develop a Threat & Hazard Analysis. Analysis will be a recurring product commencing on 1 October 2013.

**2. Progress and Financial Reporting:**  
Yes, we concur with the findings and recommendations.

**Response and Proposed Action - Recommendation #5:**  
The GHS/OCD will coordinate with Department of Administration in developing the Grants SOP, which will include reporting procedures in accordance with grant guidelines provided each year. SOP will be developed within three (3) months.



OFFICE OF INSPECTOR GENERAL  
Department of Homeland Security

Letter to Ms. Charbet Duckett  
Re: Guam's Management of State Homeland Security Program Grants Awarded During Fiscal Years 2009-2011  
August 19, 2013  
Page 2 of 2

**Response and Proposed Action - Recommendation #6:**

The GHS/OCD will submit a request for Technical Assistance (TA) by the end of calendar year 2013.

**Response and Proposed Action - Recommendation #7:**

Strict monitoring from management will be enforced for employees to comply and submit reports in a timely manner. The GHS/OCD will submit a request for Technical Assistance (TA) by the end of calendar year 2013.

**3. Subgrant Management:**

Yes, we concur with the findings and recommendations.

**Response and Proposed Action - Recommendation #8:**

Prior to submission of grants, agreements with subgrantees will be established through Memorandums of Agreement (MOA). For future grant submissions, MOAs will be discussed three (3) months prior and established at least 30 days prior to submission.

**Response and Proposed Action - Recommendation #9:**

The GHS/OCD will ensure that all required signatures are obtained efficiently and in a timely manner.

**Response and Proposed Action - Recommendation #10:**

The GHS/OCD will coordinate a quarterly meeting with all program managers to ensure timely spending and performance. Will also conduct site visits of subgrantees' performance effective 1 October 2013.

Within the last two and half years, the Guam Homeland Security / Office of Civil Defense has undergone management disruption of its grants. There has been four (4) Homeland Security Advisers (HSA) and three (3) Grants Managers. Since taking over three (3) months ago, we have gone from three (3) to seven (7) full-time classified staff. With more classified staff in our organization, we are confident that the organization's goals and objectives will be accomplished overtime.

Should you require additional information relating to this matter, you may contact me at (671) 475-9600 or email at [ambrosio.constantino@dhs.guam.gov](mailto:ambrosio.constantino@dhs.guam.gov).

Sincerely,

AMBROSIO D. CONSTANTINO, JR.  
Homeland Security Advisor



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Department of Homeland Security

## **Appendix C** **Description of the Homeland Security Grant Program**

The HSGP provides Federal funding to help State and local agencies enhance capabilities to prevent, deter, respond to, and recover from terrorist attacks, major disasters, and other emergencies. The HSGP encompasses several interrelated Federal grant programs that together fund a range of preparedness activities, including planning, organization, equipment purchase, training, and exercises, as well as management and administration costs. Programs include the following:

- **The State Homeland Security Program** provides financial assistance directly to each of the States and Territories to prevent, respond to, and recover from acts of terrorism and other catastrophic events. The program supports the implementation of the State Homeland Security Strategy to address identified planning, equipment, training, and exercise needs.
- **The Urban Areas Security Initiative** provides financial assistance to address the unique planning, equipment, training, and exercise needs of high-risk urban areas, and to assist in building an enhanced and sustainable capacity to prevent, respond to, and recover from threats or acts of terrorism and other disasters. Allowable costs for the urban areas are consistent with the SHSP. Funding is expended based on the Urban Area Homeland Security Strategies.

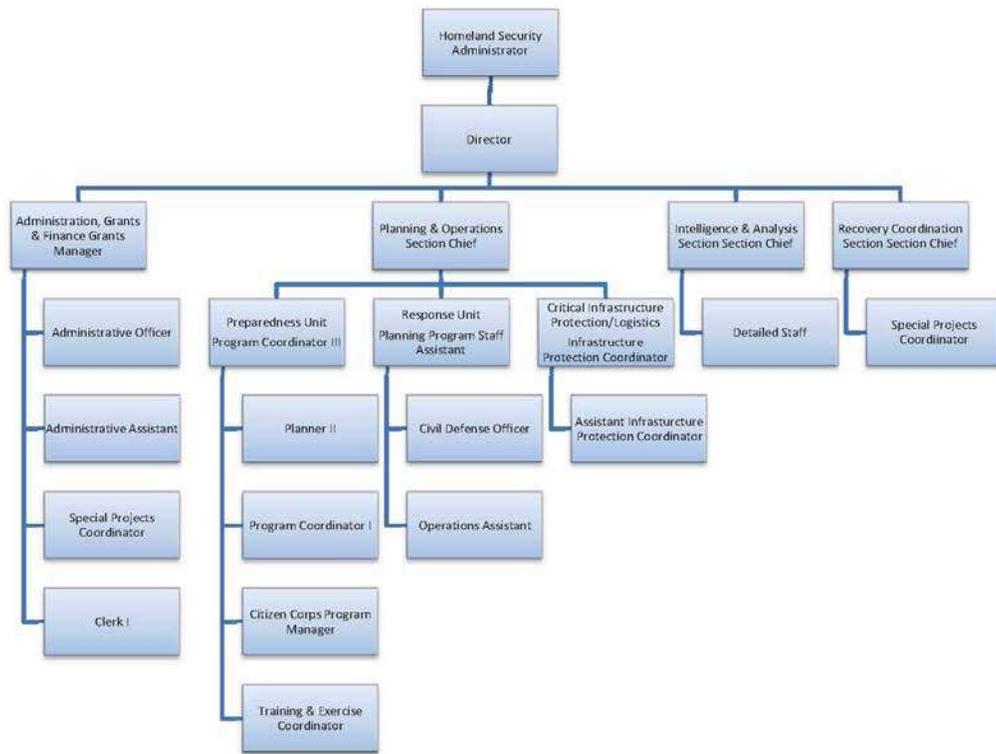
The HSGP also includes other interrelated grant programs with similar purposes. Depending on the fiscal year, these programs include the following:

- Metropolitan Medical Response System
- Citizen Corps Program
- Operation Stonegarden (beginning FY 2010)



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**Appendix D**  
**Guam Homeland Security Office of Civil Defense Organization**  
**Chart**





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## **Appendix E** **Threat and Hazard Identification and Risk Assessment**

The National Preparedness System establishes the process to define and achieve specific capability targets and meet the National Preparedness Goal. One of the six components of the National Preparedness System includes identifying and assessing risk. THIRA provides a comprehensive approach for identifying and assessing risks and associated impacts, using the core capabilities identified in the National Preparedness Goal and employing the following five-step process:

1. Identify threats and hazards;
2. Give threats and hazards context (assess vulnerability, how they affect the community);
3. Examine core capabilities using the threats and hazards (estimate consequences, impacts to the community);
4. Set capability targets; and
5. Apply the results (use results for planning and preparedness activities, identify means to deliver target level of capability).

THIRA submission is required of all 56 States and Territories receiving HSGP and Emergency Management Performance Grant funds and 31 eligible UASIs. The first THIRA submission was due December 31, 2012. Subsequent submissions will be an annual performance requirement for FEMA preparedness grant awards.

In addition to the THIRA, States and Territories receiving FEMA preparedness grants are required to annually submit a State Preparedness Report. FEMA officials state that THIRA results and the State Preparedness Report will provide a quantitative summary of preparedness, document current capabilities and potential shortfalls, and set priorities for addressing shortfalls. FEMA officials also state that the State Preparedness Report results will be used by the States to identify funding requirements and set priorities for subgrantee project applications. The grant application (investment justification) must demonstrate how proposed projects address gaps and deficiencies in delivering one or more core capabilities outlined in the National Preparedness Goal, and as FEMA officials state, address capability gaps reported in the State Preparedness Report.

FEMA officials said that the FY 2013 Homeland Security Grant Program funding announcement will require applicants to map proposed investments to specific core capabilities and capability gaps identified in the State Preparedness Reports, linking investments to actions that build and sustain capabilities aligned with the National Preparedness Goal. We have not had the opportunity to audit this process or the outcomes for this State.



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**Appendix F**  
**Report Distribution**

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Assistant Secretary for Office of Legislative Affairs  
Acting Chief Privacy Officer

**Federal Emergency Management Agency**

Administrator  
Assistant Administrator, Grant Programs Directorate  
Federal Emergency Management Agency Audit Liaison  
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EDWARD M. BIRN  
Director (Direktot)  
BERNADINE G. GINES  
Deputy Director (Sigundo Direktot)

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LOURDES A. LEON GUERRERO  
Governor (Maga'håga)  
JOSHUA F. TENORIO  
Lt. Governor (Sigundo Maga'låhi)

## Guam Homeland Security/Office of Civil Defense Federal Emergency Management Agency Preparedness and Hazard Mitigation Assistance Grants

*Internal Audit Section Report No. 2022-02*

October 07, 2022

The Department of Administration (DOA) Internal Audit Section completed IAS Report No. 2022-02, Guam Homeland Security/Office of Civil Defense (GHS/OCD) Federal Emergency Management Agency (FEMA) Preparedness and Hazard Mitigation Assistance (Hazard Mitigation) Grants.

### **Reason for Audit**

This audit was initiated upon the request of the DOA Director due to a concern over the recovery of federal funds from FEMA.

The audit objectives were to:

1. Determine whether FEMA Preparedness and Hazard Mitigation Grants complied with federal guidelines; and
2. Evaluate the accuracy of accounting for FEMA Preparedness and Hazard Mitigation Grants.

The period of our review encompassed October 1, 2018 through September 30, 2021.

### **Results of Audit**

Based on the Internal Audit Section's assessment, the audit team noted the following:

- There is a need for updated standard operating procedures to ensure that internal controls exist in the tracking of budget deviations, verification of whether payouts are allowable, documentation of reports review and approval, and system updates and control in relation to managing FEMA Preparedness and Hazard Mitigation Grants.
- Although the expenditure deadlines were November 2020 and December 2021, respectively, the audit team found that expenditures totaling approximately \$12 thousand were processed between 65 days to 642 days after the expenditure end dates noted in the financial management system.
- The fiscal year (FY) 2019 Emergency Management Performance Grant and Homeland Security Grant Program's expenditures exceeded their budgets by 5% when comparing budget to actual expenditures.
- Among others, labor costs for a previous fiscal year grant were adjusted and reclassified to charge a current fiscal year grant, supplies intended for use by the FY 2019 HSGP Fusion Center were purchased using the FY 2019 EMPG's funding source, and employees' timesheets were not adhered to when comparing their timesheet to the grant charged.
- FEMA has yet to reimburse GHS/OCD approximately \$6 million paid out through Preparedness Grants as of August 31, 2022.
- The accuracy of the financial information reported on the federal financial reports of 6 Preparedness Grants and 3 Hazard Mitigation Grants that were submitted to FEMA could not be determined. This

was mainly due to the information retrieved at the time of testing not reconciling with the information that GHS/OCD noted on the submitted reports.

- Between FY 2019 through FY 2021, GHS/OCD was required to submit 57 FFRs for Preparedness Grants and 47 FFRs for Hazard Mitigation Grants. Based on our review of the FFRs submitted to FEMA, we found that GHS/OCD submitted 54 FFRs for Preparedness Grants and 38 FFRs for Hazard Mitigation Grants.

**Conclusion and Recommendations**

Our audit of the GHS/OCD FEMA Preparedness and Hazard Mitigation Grants found that internal controls could be designed more effectively to ensure that standard operating procedures related to managing grants are updated and implemented for staff accountability, federal funds are managed and collected, and financial reports are accurate and submitted timely.

As a result of this audit, the audit team made 10 recommendations to GHS/OCD Management to improve processes moving forward. The GHS/OCD Management have acknowledged the recommendations and have designed improvement actions to address them.

The full report has been prepared solely for the use of GHS/OCD Management. The information in the full report is deemed confidential and not for public distribution.

# Appendix 6: GHS-OCD Federal Accounts

DESCRIPTION	CFDA#	POP EXPIRATION	AWARD AMT	TOT DEBIT	TOTAL AMOUNT DRAWN & REC'D	BALANCE TO DRAW/ (RETURN)	Award Balance	DOA Remarks	Expired
			[A]	[B]	[C]	[D] = B + C	[E] = A + C - D		
<b>ACCOUNTS GHS/OCD OPERATIONS</b>									
1 HSGP EMERG PREPAREDNESS/PLANNG	97.067	2023	\$ 700,000	\$ 1,193,184	\$ -	\$ 1,193,184	\$ (493,184)	spent more than the award	Y
2 EMPG-EMER MGMT PERF GRANT 2019	97.042	2021	\$ 932,449	\$ 1,017,084	\$ -	\$ 1,017,084	\$ (84,636)	spent more than the award	Y
3 2021 EMPG EMER MGMT PERF GRANT	97.042	2023	\$ 945,494	\$ 926,629	\$ -	\$ 926,629	\$ 18,865		Y
4 2022 EMPG EMER MGMT PERF GRANT	97.042	2024	\$ 1,067,861	\$ 822,619	\$ -	\$ 822,619	\$ 245,242		N
5 HSGP EMERG PREPAREDNESS/PLANNG	97.067	2022	\$ 714,852	\$ 805,092	\$ -	\$ 805,092	\$ (90,240)	spent more than the award	Y
6 EMPG-EMER MGMT PERF GRANT 2020	97.042	2022	\$ 950,219	\$ 766,526	\$ -	\$ 766,526	\$ 183,693		Y
7 2021 HSGP 1 TERR PREPAREDNESS	97.067	2024	\$ 624,159	\$ 593,251	\$ -	\$ 593,251	\$ 30,908		N
8 2021 EMPG ARPA AM RSC PLN ACT	97.042	2023	\$ 266,335	\$ 357,361	\$ -	\$ 357,361	\$ (91,026)	spent more than the award	Y
9 FY20 EMPG COVID-19 SUPPLEMENT	97.042	2022	\$ 280,405	\$ 241,878	\$ -	\$ 241,878	\$ 38,527		Y
10 HSGP FUSION CENTER	97.067	2022	\$ 250,000	\$ 224,477	\$ -	\$ 224,477	\$ 25,523		Y
11 HSGP FUSION CENTER	97.067	2023	\$ 250,000	\$ 209,255	\$ -	\$ 209,255	\$ 40,745		Y
12 2021 HSGP 2 INFO&INTEL SHARING	97.067	2024	\$ 130,000	\$ 80,530	\$ -	\$ 80,530	\$ 49,470		N
13 FY18 HSGP(INV2-1)FUSION CENTER	97.067	2022	\$ 42,783	\$ 92,399	\$ (21,562)	\$ 70,837	\$ (49,616)	spent more than the award	Y
14 EMPG-EMER MGMT PERF GRANT 2018	97.042	2022	\$ 981,683	\$ 889,175	\$ (826,374)	\$ 62,801	\$ 92,508		Y
15 EMPG-EMER MGMT PERF GRNT 2016	97.042	2020	\$ 930,480	\$ 926,993	\$ (870,011)	\$ 56,983	\$ 3,487		Y
16 EMPG-EMER MGMT PERF GRNT 2017	97.067	2022	\$ 930,564	\$ 934,509	\$ (879,286)	\$ 55,223	\$ (3,945)	spent more than the award	Y
17 HOMELAND SECURITY GRNT PRG M&A	97.067	2023	\$ 50,000	\$ 47,940	\$ -	\$ 47,940	\$ 2,060		Y
18 FY18 HSGP(INV2-2) INTEL/INFO	97.067	2022	\$ 100,000	\$ 47,301	\$ -	\$ 47,301	\$ 52,699		Y
19 EMPG - EMPG M & A FY20	97.042	2022	\$ 45,220	\$ 43,128	\$ -	\$ 43,128	\$ 2,092		Y
20 2021 EMPG MGMT & ADMIN COST	97.042	2023	\$ 49,763	\$ 40,004	\$ -	\$ 40,004	\$ 9,759		Y

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			[A]	[B]	[C]	[D] = B + C	[E] = A + C - D		
<b>ACCOUNTS GHS/OCD OPERATIONS</b>									
21 FY17 HOMELAND SEC GRANT PROG	97.067	2020	\$ 661,041	\$ 666,809	\$ (638,595)	\$ 28,215	\$ (5,768)	spent more than the award	Y
22 EMPG - EMERG MGMT M & A FY19	97.042	2021	\$ 49,076	\$ 26,243	\$ -	\$ 26,243	\$ 22,834		Y
23 2022 EMPG MGMT & ADMIN COST	97.042	2024	\$ 56,203	\$ 22,272	\$ -	\$ 22,272	\$ 33,931		N
24 FY18 HSGP(INV4) OPER COORD	97.067	2022	\$ 75,000	\$ 20,723	\$ -	\$ 20,723	\$ 54,277		Y
25 FY18 HSGP(INV5) CYBER SEC PLNG	97.067	2022	\$ 90,921	\$ 30,929	\$ (11,355)	\$ 19,574	\$ 59,992		Y
26 HOMELAND SECURITY GRNT PRG M&A	97.067	2022	\$ 35,148	\$ 16,814	\$ -	\$ 16,814	\$ 18,334		Y
27 FY16 HSGP EMER PREP/PLANNING	97.067	2019	\$ 597,800	\$ 588,265	\$ (582,190)	\$ 6,075	\$ 9,535		Y
28 FY18 HSGP(INV2-3)FUSIN CTR TRG	97.067	2022	\$ 55,000	\$ 53,498	\$ (48,739)	\$ 4,759	\$ 1,502		Y
29 FY17 HSGP FUSION CENTER	97.067	2020	\$ 153,679	\$ 135,887	\$ (131,576)	\$ 4,310	\$ 17,792		Y
30 EMF2020BR1490003 GHS-OCD SMC	97.047	2025	\$ 67,474	\$ 3,800	\$ -	\$ 3,800	\$ 63,674		N
31 2022 NSGP - MGMT & ADMIN	97.008	2025	\$ 30,534	\$ 3,448	\$ -	\$ 3,448	\$ 27,087		N
32 2021 HSGP 1 MGMT & ADMIN	97.067	2024	\$ 34,841	\$ 3,154	\$ -	\$ 3,154	\$ 31,687		N
33 NATL EARTHQUAKE HAZ REDUC PROG	97.082	2024	\$ 50,000	\$ 2,760	\$ -	\$ 2,760	\$ 47,240		N
34 FY18 HSGP(INV3) CITIZEN CORPS	97.067	2022	\$ 26,486	\$ 20,886	\$ (20,715)	\$ 171	\$ 5,600		Y
35 PRE-DISASTER MITIGATION GHS/OCD	97.047	2016	\$ 109,073	\$ 108,247	\$ (108,247)	\$ -	\$ 826		Y
36 EMPG -EMER MGMT PERF GRNT FY12	97.042	2015	\$ 925,597	\$ 925,597	\$ (925,597)	\$ -	\$ -		Y
37 HSGP PLANNING	97.067	2015	\$ 553,357	\$ 538,502	\$ (538,502)	\$ -	\$ 14,855		Y
38 HSGP M & A	97.067	2015	\$ 39,677	\$ 33,881	\$ (33,881)	\$ -	\$ 5,796		Y
39 HSGP FUSION CENTER	97.067	2015	\$ 197,678	\$ 184,720	\$ (184,720)	\$ -	\$ 12,958		Y
40 PRE DISASTER MITIGATION-GCC	97.047	2016	\$ 1,454,306	\$ 1,454,306	\$ (1,454,306)	\$ -	\$ -		Y

# Appendix 6: GHS-OCD Federal Accounts

DESCRIPTION	CFDA#	POP EXPIRATION	AWARD AMT	TOT DEBIT	TOTAL AMOUNT DRAWN & REC'D	BALANCE TO DRAW/ (RETURN)	Award Balance	DOA Remarks	Expired
			[A]	[B]	[C]	[D] = B + C	[E] = A + C - D		
<b>ACCOUNTS GHS/OCD OPERATIONS</b>									
41 FY14 HSGP PLANNING	97.067	2016	\$ 597,800	\$ 558,685	\$ (558,685)	\$ -	\$ 39,115		Y
42 FY14 HSGP M AND A	97.067	2016	\$ 42,700	\$ 37,691	\$ (37,691)	\$ -	\$ 5,009		Y
43 FY14 FUSION CENTER	97.067	2016	\$ 213,500	\$ 194,963	\$ (194,963)	\$ -	\$ 18,537		Y
44 EMPG-EMER MGMT PERF GRNT 2014	97.042	2015	\$ 980,210	\$ 867,440	\$ (867,440)	\$ -	\$ 112,770		Y
45 PRE DISASTER MITIGATION-GMHA	97.047	2017	\$ 330,000	\$ 102,905	\$ (102,905)	\$ -	\$ 227,095		Y
46 HSGP M&A FY15	97.067	2018	\$ 42,700	\$ 38,730	\$ (38,730)	\$ -	\$ 3,970		Y
47 FY HSGP FUSION CENTER	97.067	2018	\$ 213,500	\$ 171,861	\$ (171,861)	\$ -	\$ 41,639		Y
48 EMPG-EMER MGMT PERF GRNT 2015	97.042	2016	\$ 930,761	\$ 785,845	\$ (785,845)	\$ -	\$ 144,916		Y
49 EMPG - EMPG M & A FY15	97.042	2016	\$ 48,987	\$ 12,325	\$ (12,325)	\$ -	\$ 36,663		Y
50 FY16 HSGP M&A	97.067	2019	\$ 42,700	\$ 36,760	\$ (36,760)	\$ -	\$ 5,940		Y
51 FY16 HSGP FUSION CENTER	97.067	2019	\$ 213,500	\$ 171,412	\$ (171,412)	\$ -	\$ 42,088		Y
52 EMPG - EMPG M & A FY16	97.042	2020	\$ 48,973	\$ 30,249	\$ (30,249)	\$ -	\$ 18,724		Y
53 PRE-DISASTER MITIGATION-GCC	97.047	2021	\$ 1,190,322	\$ 819,780	\$ (819,780)	\$ -	\$ 370,542		Y
54 PRE-DISASTER MITIGATION-UOG	97.047	2021	\$ 419,025	\$ 419,025	\$ (419,025)	\$ -	\$ -		Y
55 EMPG - EMPG M & A FY17	97.067	2022	\$ 48,977	\$ 20,811	\$ (20,811)	\$ -	\$ 28,166		Y
56 FY17 HSGP M&A	97.067	2020	\$ 42,880	\$ 39,298	\$ (39,298)	\$ -	\$ 3,582		Y
57 FY18 HSGP(INV1) TERR PREP PROG	97.067	2022	\$ 559,810	\$ 651,185	\$ (651,185)	\$ -	\$ (91,375)	spent more than the award	Y
58 FY18 HSGP MGMT & ADMIM	97.067	2022	\$ 50,000	\$ 36,270	\$ (36,270)	\$ -	\$ 13,730		Y
59 NON-PROFIT SECURITY GRANT PROG	97.008	2021	\$ 100,000	\$ 100,000	\$ (100,000)	\$ -	\$ -		Y
60 NONPROFIT SEC GRANT PRG - FY19	97.008	2022	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000		Y

# Appendix 6: GHS-OCD Federal Accounts

DESCRIPTION	CFDA#	POP EXPIRATION	AWARD AMT	TOT DEBIT	TOTAL AMOUNT DRAWN & REC'D	BALANCE TO DRAW/ (RETURN)	Award Balance	DOA Remarks	Expired
			[A]	[B]	[C]	[D] = B + C	[E] = A + C - D		
<b>ACCOUNTS GHS/OCD OPERATIONS</b>									
61 NATL EARTHQUAKE HAZ REDUC PROG	97.082	2021	\$ 30,000	\$ 30,000	\$ (30,000)	\$ -	\$ -		Y
62 NATL EARTHQUAKE HAZ REDUC PROG	97.082	2022	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000		Y
63 2021 NSGP - DNDMC BASILICA	97.008	2024	\$ 150,000	\$ 142,500	\$ (142,500)	\$ -	\$ 7,500		N
64 2021 NSGP - GUMA MAMI IGH	97.008	2024	\$ 150,000	\$ 137,500	\$ (137,500)	\$ -	\$ 12,500		N
65 2021 NSGP - LUTHERAN CHURCH OG	97.008	2024	\$ 14,500	\$ 14,500	\$ (14,500)	\$ -	\$ -		N
66 2021 NSGP - SDA CLINIC MAIN	97.008	2024	\$ 150,000	\$ 150,000	\$ (150,000)	\$ -	\$ -		N
67 2021 EMPG ARPA MGMT & ADMIN	97.042	2023	\$ 14,018	\$ -	\$ -	\$ -	\$ 14,018		Y
68 NATL EARTHQUAKE HAZ REDUC PROG	97.082	2022	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000		Y
69 2021 HSGP 3 ENH CYBER SECURITY	97.067	2024	\$ 78,900	\$ -	\$ -	\$ -	\$ 78,900		N
70 2021 HSGP 4 PROT SOFT TARGETS	97.067	2024	\$ 52,600	\$ -	\$ -	\$ -	\$ 52,600		N
71 2021 HSGP 5 EMERGENT THREATS	97.067	2024	\$ 52,600	\$ -	\$ -	\$ -	\$ 52,600		N
72 2021 HSGP 6 DOMESTIC EXTREMISM	97.067	2024	\$ 78,900	\$ -	\$ -	\$ -	\$ 78,900		N
73 NATIONAL EARTHQUAKE HAZARD	97.082	2024	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000		N
74 2022 NSGP - DNDMC BASILICA	97.008	2025	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000		N
75 2022 NSGP-STA BARBARA CATH SCH	97.008	2025	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000		N
76 2022 NSGP - ADVENTIST ACADEMY	97.008	2025	\$ 130,150	\$ -	\$ -	\$ -	\$ 130,150		N
77 2022 NSGP - GEN COR OF SDA	97.008	2025	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000		N
78 EMF2020BR149 BSP FINILE RIVER	97.047	2025	\$ 189,000	\$ -	\$ -	\$ -	\$ 189,000		N
79 PORT SECURITY GRANT PROG (CQA)	97.056	2024	\$ 1,494,988	\$ -	\$ -	\$ -	\$ 1,494,988		N
80 EMF2020BR1490014 HMP UPDATE	97.047	2025	\$ 321,778	\$ -	\$ -	\$ -	\$ 321,778		N

# Appendix 6: GHS-OCD Federal Accounts

DESCRIPTION	CFDA#	POP EXPIRATION	AWARD AMT	TOT DEBIT	TOTAL AMOUNT DRAWN & REC'D	BALANCE TO DRAW/ (RETURN)	Award Balance	DOA Remarks	Expired
			[A]	[B]	[C]	[D] = B + C	[E] = A + C - D		
<b>ACCOUNTS GHS/OCD OPERATIONS</b>									
81 2023 NSGP-STA BARBARA CATH SCH	97.008	2026	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000		N
82 2023 NSGP - MGMT & ADMIN	97.008	2026	\$ 36,550	\$ -	\$ -	\$ -	\$ 36,550		N
83 2023 NSGP - ST PAUL CHRST SCHL	97.008	2026	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000		N
84 2023 NSGP - AOLG	97.008	2026	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000		N
85 2023 NSGP - GUAM GIRL SCOUTS	97.008	2026	\$ 944,444	\$ -	\$ -	\$ -	\$ 944,444		N
86 2023 NSGP-PALAUAN EVANG CHURCH	97.008	2026	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000		N
87 FY15 HSGP EMER PREP/PLANNING	97.067	2018	\$ 597,800	\$ 583,790	\$ (585,144)	\$ (1,354)	\$ 14,010		Y
88 PRE-DISASTR MITIGATION GHS/OCD	97.047	2021	\$ 160,935	\$ 114,456	\$ (116,525)	\$ (2,069)	\$ 46,479		Y
<b>SUBTOTAL GHS/OCD OPERATIONS</b>			<b>\$ 27,558,665</b>	<b>\$ 21,368,062</b>	<b>\$ (13,547,060)</b>	<b>\$ 7,821,002</b>	<b>\$ 6,190,604</b>		
<b>ACCOUNTS FEMA RECOVERY</b>									
1 FY19 GHS - CAT Z TY MANGKHUT	97.036	2023	\$ 579,321	\$ 679,600	\$ (579,321)	\$ 100,279	\$ (100,279)	spent more than the award	Y
2 PA DR4495 DPHSS PPE 01 PW00031	97.036	2024	\$ 71,555	\$ 71,555	\$ -	\$ 71,555	\$ -		N
3 DOLPHIN-EMER PROT MEASURES-GHS	97.036	2019	\$ 210,057	\$ 242,648	\$ (210,057)	\$ 32,592	\$ (32,592)	spent more than the award	Y
4 HALONG-DEBRIS REMOVAL (MCOG)	97.036	2019	\$ 26,621	\$ 26,621	\$ (2,228)	\$ 24,394	\$ -		Y
5 PA DR4495 DPHSS VACC1 PW00024	97.036	2024	\$ 1,166,794	\$ 15,993	\$ -	\$ 15,993	\$ 1,150,801		N
6 HALONG - DEBRIS REMOVAL	97.036	2018	\$ 40,859	\$ 44,604	\$ (40,859)	\$ 3,745	\$ (3,745)	spent more than the award	Y
7 HMGP DR-4433-01-01 ST MGMT CST	97.039	2023	\$ 27,625	\$ 28,735	\$ (27,625)	\$ 1,110	\$ (1,110)	spent more than the award	N
8 DOLPHIN GRANTEE ALLOWANCE GHS	97.036	2019	\$ 117,526	\$ 118,148	\$ (117,526)	\$ 622	\$ (622)	spent more than the award	Y
9 HALONG DYA DEBRIS REMOVAL	97.036	2016	\$ 2,513	\$ 1,497	\$ (1,497)	\$ -	\$ 1,015		Y
10 HALONG-DEBRIS REMOVAL(GHS/OCD)	97.036	2018	\$ 19,419	\$ 16,535	\$ (16,535)	\$ -	\$ 2,884		Y

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			[A]	[B]	[C]	[D] = B + C	[E] = A + C - D		
<b>ACCOUNTS FEMA RECOVERY</b>									
11 HALONG DOA DEBRIS REMOVAL	97.036	2019	\$ 2,785	\$ 2,785	\$ (2,785)	\$ -	\$ -		Y
12 HALONG DPW DEBRIS REMOVAL	97.036	2019	\$ 19,547	\$ 17,386	\$ (17,386)	\$ -	\$ 2,161		Y
13 HALONG-DPW DEBRIS REMOVAL	97.036	2019	\$ 3,997	\$ 3,997	\$ (3,997)	\$ -	\$ -		Y
14 HALONG GPD DEBRIS REMOVAL	97.036	2019	\$ 36,052	\$ 36,052	\$ (36,052)	\$ -	\$ -		Y
15 HALONG-GRANTEE ALLOWANCE-DYA	97.036	2016	\$ 2,513	\$ -	\$ -	\$ -	\$ 2,513		Y
16 HALONG GEPA DEBRIS REMOVAL	97.036	2019	\$ 5,255	\$ 5,255	\$ (5,255)	\$ -	\$ -		Y
17 HALONG MCOG DEBRIS REMOVAL	97.036	2019	\$ 26,528	\$ 26,528	\$ (26,528)	\$ -	\$ -		Y
18 HALONG GFD - PW00023(0)	97.036	2019	\$ 24,846	\$ 24,846	\$ (24,846)	\$ -	\$ -		Y
19 TYPHOON DOLPHIN-PAC ISL UNIV	97.036	2016	\$ 9,511	\$ -	\$ -	\$ -	\$ 9,511		Y
20 HALONG GDOE DEBRIS REMOVAL	97.036	2018	\$ 18,388	\$ 18,388	\$ (18,388)	\$ -	\$ -		Y
21 HALONG GMHA DEBRIS REMOVAL	97.036	2015	\$ 22,679	\$ 22,679	\$ (22,679)	\$ -	\$ -		Y
22 HALONG GPA DEBRIS REMOVAL	97.036	2015	\$ 192,020	\$ 192,020	\$ (192,020)	\$ -	\$ -		Y
23 HALONG GVB DEBRIS REMOVAL	97.036	2015	\$ 5,377	\$ 5,377	\$ (5,377)	\$ -	\$ -		Y
24 HALONG UOG DEBRIS REMOVAL	97.036	2015	\$ 8,697	\$ 8,697	\$ (8,697)	\$ -	\$ -		Y
25 HALONG GWA DEBRIS REMOVAL	97.036	2015	\$ 126,057	\$ 126,057	\$ (126,057)	\$ -	\$ -		Y
26 HALONG PAG DEBRIS REMOVAL	97.036	2015	\$ 19,187	\$ 19,187	\$ (19,187)	\$ -	\$ -		Y
27 HAZ MIT PAG WHSE 1 HARDENING	97.047	2018	\$ 75,629	\$ -	\$ -	\$ -	\$ 75,629		Y
28 DOLPHIN GRNT ALLW GEPA PW00034	97.036	2023	\$ 2,319	\$ -	\$ -	\$ -	\$ 2,319		Y
29 DOLPHIN GRNT ALLW GEPA PW00036	97.036	2023	\$ 98,139	\$ 5,437	\$ (5,437)	\$ -	\$ 92,702		Y
30 DOLPHIN GRANTEE ALLOWANCE GDOE	97.036	2019	\$ 207,173	\$ 186,533	\$ (186,533)	\$ -	\$ 20,640		Y

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			[A]	[B]	[C]	[D] = B + C	[E] = A + C - D		
<b>ACCOUNTS FEMA RECOVERY</b>									
31 DOLPHIN GRANTEE ALLOWANCE	97.036	2019	\$ 5,507	\$ 5,507	\$ (5,507)	\$ -	\$ -		Y
32 DOLPHIN GRANTEE ALLOWANCE GIAA	97.036	2019	\$ 5,124	\$ 5,124	\$ (5,124)	\$ -	\$ -		Y
33 DOLPHIN GRANTEEALLOWANCE	97.036	2019	\$ 17,050	\$ 17,050	\$ (17,050)	\$ -	\$ -		Y
34 DOLPHIN GRANTEE ALLOWANCE GMHA	97.036	2019	\$ 7,500	\$ 7,500	\$ (7,500)	\$ -	\$ -		Y
35 DOLPHIN GRANTEE ALLOWANCE GMHA	97.036	2019	\$ 11,583	\$ 11,583	\$ (11,583)	\$ -	\$ -		Y
36 DOLPHIN-GRANTEE ALLOWANCE-GPA	97.036	2019	\$ 307,036	\$ 307,036	\$ (307,036)	\$ -	\$ -		Y
37 DOLPHIN-GRANTEE ALLOWANCE2-GPA	97.036	2019	\$ 1,181,441	\$ 1,181,441	\$ (1,181,441)	\$ -	\$ -		Y
38 DOLPHIN GRANTEE ALLOWANCE GVB	97.036	2019	\$ 8,826	\$ 8,826	\$ (8,826)	\$ -	\$ -		Y
39 DOLPHIN GRANTEE ALLOWANCE GVB	97.036	2019	\$ 62,606	\$ 62,606	\$ (62,606)	\$ -	\$ -		Y
40 DOLPHIN GRANTEE ALLOWANCE UOG	97.036	2019	\$ 5,881	\$ 5,881	\$ (5,881)	\$ -	\$ -		Y
41 DOLPHIN GRANTEE ALLOWANCE UOG	97.036	2019	\$ 11,839	\$ 11,839	\$ (11,839)	\$ -	\$ -		Y
42 DOLPHIN GRANTEE ALLOWANCE UOG	97.036	2019	\$ 7,538	\$ 7,538	\$ (7,538)	\$ -	\$ -		Y
43 DOLPHIN-GRANTEE ALLOWANCE-GWA	97.036	2019	\$ 42,540	\$ 42,540	\$ (42,540)	\$ -	\$ -		Y
44 DOLPHIN GRANTEE ALLOWANCE GWA	97.036	2019	\$ 3,750	\$ 3,750	\$ (3,750)	\$ -	\$ -		Y
45 DOLPHIN GRANTEE ALLOWANCE GWA	97.036	2019	\$ 26,133	\$ 26,133	\$ (26,133)	\$ -	\$ -		Y
46 DOLPHIN GRANTEE ALLOWANCE PAG	97.036	2019	\$ 50,219	\$ 50,219	\$ (50,219)	\$ -	\$ -		Y
47 DOLPHIN GRANTEE-JUDICIARY CATB	97.036	2019	\$ 10,181	\$ 10,181	\$ (10,181)	\$ -	\$ -		Y
48 DOLPHIN GRANTEE - BSP CAT B	97.036	2023	\$ 9,142	\$ -	\$ -	\$ -	\$ 9,142		Y
49 DOLPHIN GRANTEE-DPW CAT A	97.036	2023	\$ 743,971	\$ 270,267	\$ (270,267)	\$ -	\$ 473,704		Y
50 DOLPHIN GRANTEE-DPW CAT B	97.036	2023	\$ 41,793	\$ 12,988	\$ (12,988)	\$ -	\$ 28,805		Y

# Appendix 6: GHS-OCD Federal Accounts

DESCRIPTION	CFDA#	POP EXPIRATION	AWARD AMT	TOT DEBIT	TOTAL AMOUNT DRAWN & REC'D	BALANCE TO DRAW/ (RETURN)	Award Balance	DOA Remarks	Expired
			[A]	[B]	[C]	[D] = B + C	[E] = A + C - D		
<b>ACCOUNTS FEMA RECOVERY</b>									
51 DOLPHIN GRANTEE-DPW CAT C	97.036	2019	\$ 32,033	\$ -	\$ -	\$ -	\$ 32,033		Y
52 DOLPHIN GRANTEE-GPD CAT E	97.036	2019	\$ 23,987	\$ -	\$ -	\$ -	\$ 23,987		Y
53 DOLPHIN GRANTEE-DOC CAT G	97.036	2019	\$ 18,281	\$ -	\$ -	\$ -	\$ 18,281		Y
54 DOLPHIN GRANTEE-DOC CAT B	97.036	2019	\$ 5,738	\$ 5,738	\$ (5,738)	\$ -	\$ -		Y
55 DOLPHIN GRANTEE-AGR CAT A	97.036	2023	\$ 7,875	\$ -	\$ -	\$ -	\$ 7,875		Y
56 DOLPHIN GRANTEE-PHSS CAT E	97.036	2023	\$ 4,355	\$ -	\$ -	\$ -	\$ 4,355		Y
57 DOLPHIN GRANTEE-PHSS CAT B	97.036	2023	\$ 11,316	\$ -	\$ -	\$ -	\$ 11,316		Y
58 DOLPHIN GRANTEE-DYA CAT G	97.036	2019	\$ 4,220	\$ 4,220	\$ (4,220)	\$ -	\$ -		Y
59 DOLPHIN GRANTEE-GBHWC CAT G	97.036	2019	\$ 5,544	\$ 5,544	\$ (5,544)	\$ -	\$ -		Y
60 DOLPHIN GRANTEE-GBHWC CAT E	97.036	2019	\$ 8,943	\$ 8,943	\$ (8,943)	\$ -	\$ -		Y
61 DOLPHIN GRANTEE-DPR CAT A	97.036	2023	\$ 38,952	\$ -	\$ -	\$ -	\$ 38,952		Y
62 DOLPHIN GRANTEE-DPR CAT G	97.036	2023	\$ 40,255	\$ -	\$ -	\$ -	\$ 40,255		Y
63 DOLPHIN GRANTEE-MCOG CAT G	97.036	2019	\$ 12,064	\$ 12,064	\$ (12,064)	\$ -	\$ -		Y
64 DOLPHIN GRANTEE-DLM CAT A	97.036	2023	\$ 5,784	\$ -	\$ -	\$ -	\$ 5,784		Y
65 DOLPHIN GRANTEE-CQA CAT G	97.036	2019	\$ 2,705	\$ -	\$ -	\$ -	\$ 2,705		Y
66 DOLPHIN GRANTEE-GFD CAT B	97.036	2023	\$ 7,273	\$ -	\$ -	\$ -	\$ 7,273		Y
67 DOLPHIN GRANTEE-PAC UNI CAT A	97.036	2019	\$ 3,427	\$ 3,427	\$ (3,427)	\$ -	\$ -		Y
68 DOLPHIN GRANTEE-PAC UNI CAT E	97.036	2019	\$ 9,511	\$ 9,511	\$ (9,511)	\$ -	\$ -		Y
69 DOLPHIN GRANTEE-GPA CAT F	97.036	2019	\$ 709,857	\$ 709,857	\$ (709,857)	\$ -	\$ -		Y
70 DOLPHIN GRANTEE-GPA CAT B	97.036	2019	\$ 142,952	\$ 142,952	\$ (142,952)	\$ -	\$ 0		Y

# Appendix 6: GHS-OCD Federal Accounts

DESCRIPTION	CFDA#	POP EXPIRATION	AWARD AMT	TOT DEBIT	TOTAL AMOUNT DRAWN & REC'D	BALANCE TO DRAW/ (RETURN)	Award Balance	DOA Remarks	Expired
			[A]	[B]	[C]	[D] = B + C	[E] = A + C - D		
<b>ACCOUNTS FEMA RECOVERY</b>									
71 DOLPHIN GRANTEE-GRTA CAT G	97.036	2019	\$ 18,790	\$ -	\$ -	\$ -	\$ 18,790		Y
72 DOLPHIN GRANTEE ALLOWANCE GDOE	97.036	2019	\$ 276,230	\$ -	\$ -	\$ -	\$ 276,230		Y
73 HAZ MIT COMM EDU 5% INIT PRJ#2	97.047	2020	\$ 26,390	\$ 26,390	\$ (26,390)	\$ -	\$ -		Y
74 HAZ MIT PROG-STATE MGMT PRJ#03	97.047	2020	\$ 24,167	\$ 24,167	\$ (24,167)	\$ -	\$ -		Y
75 TYPHOON MANGKHUT - CAT A	97.036	2023	\$ 544,299	\$ 30,724	\$ (30,724)	\$ -	\$ 513,575		Y
76 TYPHOON MANGKHUT - CAT B	97.036	2023	\$ 440,089	\$ 170,846	\$ (170,846)	\$ -	\$ 269,243		Y
77 FY19 DOAG - CAT A TY MANGKHUT	97.036	2023	\$ 7,200	\$ -	\$ -	\$ -	\$ 7,200		Y
78 FY19 DOAG - CAT E TY MANGKHUT	97.036	2023	\$ 2,918	\$ -	\$ -	\$ -	\$ 2,918		Y
79 FY19 DOC - CAT B TY MANGKHUT	97.036	2023	\$ 12,147	\$ -	\$ -	\$ -	\$ 12,147		Y
80 FY19 DOC - CAT E TY MANGKHUT 1	97.036	2023	\$ 5,946	\$ -	\$ -	\$ -	\$ 5,946		Y
81 FY19 DOC - CAT E TY MANGKHUT 2	97.036	2023	\$ 10,875	\$ -	\$ -	\$ -	\$ 10,875		Y
82 FY19 DOE - CAT A TY MANGKHUT	97.036	2023	\$ 5,670	\$ 5,670	\$ (5,670)	\$ -	\$ -		Y
83 FY19 DOE - CAT E TY MANGKHUT 1	97.036	2023	\$ 11,003	\$ 11,003	\$ (11,003)	\$ -	\$ -		Y
84 FY19 DOE - CAT E TY MANGKHUT 2	97.036	2023	\$ 184,492	\$ -	\$ -	\$ -	\$ 184,492		Y
85 FY19 GHURA-CAT A TY MANGKHUT	97.036	2023	\$ 7,639	\$ -	\$ -	\$ -	\$ 7,639		Y
86 FY19 GHURA-CAT E TY MANGKHUT	97.036	2023	\$ 20,970	\$ -	\$ -	\$ -	\$ 20,970		Y
87 FY19 DPR - CAT A TY MANGKHUT	97.036	2023	\$ 25,415	\$ -	\$ -	\$ -	\$ 25,415		Y
88 FY19 DPR - CAT G TY MANGKHUT	97.036	2023	\$ 62,494	\$ -	\$ -	\$ -	\$ 62,494		Y
89 FY19 DPR - CAT G TY MANGKHUT 2	97.036	2023	\$ 49,769	\$ -	\$ -	\$ -	\$ 49,769		Y
90 FY19 PHSS- CAT B TY MANGKHUT	97.036	2023	\$ 36,380	\$ -	\$ -	\$ -	\$ 36,380		Y

# Appendix 6: GHS-OCD Federal Accounts

DESCRIPTION	CFDA#	POP EXPIRATION	AWARD AMT	TOT DEBIT	TOTAL AMOUNT DRAWN & REC'D	BALANCE TO DRAW/ (RETURN)	Award Balance	DOA Remarks	Expired
			[A]	[B]	[C]	[D] = B + C	[E] = A + C - D		
<b>ACCOUNTS FEMA RECOVERY</b>									
91 FY19 DPW - CAT G TY MANGKHUT	97.036	2023	\$ 60,677	\$ -	\$ -	\$ -	\$ 60,677		Y
92 FY19 DPW - CAT E TY MANGKHUT	97.036	2023	\$ 25,609	\$ -	\$ -	\$ -	\$ 25,609		Y
93 FY19 DYA - CAT E TY MANGKHUT 1	97.036	2023	\$ 38,511	\$ -	\$ -	\$ -	\$ 38,511		Y
94 FY19 DYA - CAT E TY MANGKHUT 2	97.036	2020	\$ 11,891	\$ 11,891	\$ (11,891)	\$ -	\$ -		Y
95 FY19 GFD - CAT B TY MANGKHUT	97.036	2023	\$ 6,071	\$ -	\$ -	\$ -	\$ 6,071		Y
96 FY19 GHC - CAT E TY MANGKHUT	97.036	2023	\$ 8,421	\$ 8,421	\$ (8,421)	\$ -	\$ -		Y
97 FY19 GIAA- CAT B TY MANGKHUT	97.036	2023	\$ 16,495	\$ 16,495	\$ (16,495)	\$ -	\$ -		Y
98 FY19 GIAA- CAT E TY MANGKHUT	97.036	2023	\$ 49,857	\$ 31,691	\$ (31,691)	\$ -	\$ 18,166		Y
99 FY19 GIAA- CAT A TY MANGKHUT	97.036	2020	\$ 9,187	\$ 9,187	\$ (9,187)	\$ -	\$ -		Y
100 FY19 GMHA - CAT E TY MANGKHUT	97.036	2020	\$ 14,020	\$ 14,020	\$ (14,020)	\$ -	\$ -		Y
101 FY19 GPD - CAT B TY MANGKHUT	97.036	2023	\$ 4,050	\$ -	\$ -	\$ -	\$ 4,050		Y
102 FY19 GPA - CAT F TY MANGKHUT 1	97.036	2023	\$ 3,033,917	\$ 3,033,917	\$ (3,033,917)	\$ -	\$ -		Y
103 FY19 GPA - CAT B TY MANGKHUT	97.036	2023	\$ 485,850	\$ 485,850	\$ (485,850)	\$ -	\$ -		Y
104 FY19 GPA - CAT F TY MANGKHUT 2	97.036	2023	\$ 739,828	\$ -	\$ -	\$ -	\$ 739,828		Y
105 FY19 GVB - CAT B TY MANGKHUT	97.036	2023	\$ 2,401	\$ 2,401	\$ (2,401)	\$ -	\$ -		Y
106 FY19 GVB - CAT A TY MANGKHUT	97.036	2023	\$ 52,219	\$ 52,219	\$ (52,219)	\$ -	\$ -		Y
107 FY19 GVB - CAT G TY MANGKHUT	97.036	2023	\$ 3,623	\$ 3,623	\$ (3,623)	\$ -	\$ -		Y
108 FY19 GWA - CAT B TY MANGKHUT	97.036	2023	\$ 63,173	\$ 63,173	\$ (63,173)	\$ -	\$ -		Y
109 FY19 GWA - CAT E TY MANGKHUT	97.036	2023	\$ 35,114	\$ -	\$ -	\$ -	\$ 35,114		Y
110 FY19 GWA - CAT F TY MANGKHUT 1	97.036	2023	\$ 16,299	\$ 16,299	\$ (16,299)	\$ -	\$ -		Y

# Appendix 6: GHS-OCD Federal Accounts

DESCRIPTION	CFDA#	POP EXPIRATION	AWARD AMT	TOT DEBIT	TOTAL AMOUNT DRAWN & REC'D	BALANCE TO DRAW/ (RETURN)	Award Balance	DOA Remarks	Expired
			[A]	[B]	[C]	[D] = B + C	[E] = A + C - D		
<b>ACCOUNTS FEMA RECOVERY</b>									
111 FY19 GWA - CAT F TY MANGKHUT 2	97.036	2023	\$ 9,792	\$ -	\$ -	\$ -	\$ 9,792		Y
112 FY19 PAG - CAT E TY MANGKHUT	97.036	2020	\$ 17,193	\$ 17,193	\$ (17,193)	\$ -	\$ -		Y
113 FY19 PAG - CAT B TY MANGKHUT	97.036	2020	\$ 56,681	\$ 56,681	\$ (56,681)	\$ -	\$ -		Y
114 FY19 PAG - CAT E TY MANGKHUT 2	97.036	2023	\$ 530,518	\$ 298,797	\$ (298,797)	\$ -	\$ 231,721		Y
115 FY19 GMHA - CAT B TY MANGKHUT	97.036	2020	\$ 126,562	\$ 126,562	\$ (126,562)	\$ -	\$ 0		Y
116 FY19 GHS - CAT E TY MANGKHUT	97.036	2023	\$ 58,255	\$ -	\$ -	\$ -	\$ 58,255		Y
117 FY19 DPR - CAT Z TY MANGKHUT	97.036	2023	\$ 9,178	\$ -	\$ -	\$ -	\$ 9,178		Y
118 FY19 PHS - CAT E TY MANGKHUT	97.036	2023	\$ 15,039	\$ -	\$ -	\$ -	\$ 15,039		Y
119 FY19 DYA - CAT Z TY MANGKHUT	97.036	2023	\$ 3,360	\$ -	\$ -	\$ -	\$ 3,360		Y
120 FY19 GFD - CAT E TY MANGKHUT	97.036	2023	\$ 72,418	\$ -	\$ -	\$ -	\$ 72,418		Y
121 FY19 GMHA- CAT B TY MANGKHUT	97.036	2020	\$ 126,562	\$ 126,562	\$ (126,562)	\$ -	\$ 0		Y
122 FY19 GPA - CAT Z TY MANGKHUT	97.036	2020	\$ 212,980	\$ -	\$ -	\$ -	\$ 212,980		Y
123 FY19 MCOG- CAT A TY MANGKHUT	97.036	2023	\$ 136,604	\$ -	\$ -	\$ -	\$ 136,604		Y
124 FY19 MCOG- CAT E TY MANGKHUT	97.036	2023	\$ 198,975	\$ -	\$ -	\$ -	\$ 198,975		Y
125 FY19 UOG - CAT B TY MANGKHUT	97.036	2023	\$ 14,756	\$ -	\$ -	\$ -	\$ 14,756		Y
126 FY19 UOG - CAT A TY MANGKHUT	97.036	2023	\$ 15,741	\$ -	\$ -	\$ -	\$ 15,741		Y
127 FY19 UOG - CAT E TY MANGKHUT 1	97.036	2023	\$ 24,896	\$ -	\$ -	\$ -	\$ 24,896		Y
128 FY19 UOG - CAT E TY MANGKHUT 2	97.036	2023	\$ 47,802	\$ -	\$ -	\$ -	\$ 47,802		Y
129 FY19 UOG - CAT Z TY MANGKHUT	97.036	2023	\$ 6,880	\$ -	\$ -	\$ -	\$ 6,880		Y
130 FY19 DOA - CAT E TY MANGKHUT	97.036	2023	\$ 9,865	\$ -	\$ -	\$ -	\$ 9,865		Y

# Appendix 6: GHS-OCD Federal Accounts

DESCRIPTION	CFDA#	POP EXPIRATION	AWARD AMT	TOT DEBIT	TOTAL AMOUNT DRAWN & REC'D	BALANCE TO DRAW/ (RETURN)	Award Balance	DOA Remarks	Expired
			[A]	[B]	[C]	[D] = B + C	[E] = A + C - D		
<b>ACCOUNTS FEMA RECOVERY</b>									
131 FY19 DOE - CAT Z TY MANGKHUT	97.036	2023	\$ 13,411	\$ 13,411	\$ (13,411)	\$ -	\$ -		Y
132 HMGP DOE HARDENING 4224-03-01R	97.039	2021	\$ 196,402	\$ 90,168	\$ (90,168)	\$ -	\$ 106,234		Y
133 PA DR4495 GHS EOC OT PW00007	97.036	2024	\$ 670,879	\$ 614,334	\$ (614,334)	\$ -	\$ 56,545		N
134 PA DR4495 GHS CAT Z PW00014	97.036	2024	\$ 1,284,197	\$ 1,084,710	\$ (1,084,710)	\$ -	\$ 199,487		N
135 PA DR4495 GMHA ACS PW00009	97.036	2024	\$ 15,353,963	\$ 1,945,327	\$ (1,945,327)	\$ -	\$ 13,408,636		N
136 FY19 GHS/OCD - CAT Z TY WUTIP	97.036	2023	\$ 49,884	\$ 25,715	\$ (25,715)	\$ -	\$ 24,169		Y
137 FY19 PAG - CAT Z TY MANGKHUT	97.036	2023	\$ 40,293	\$ 37,026	\$ (37,026)	\$ -	\$ 3,267		Y
138 FY19 GMHA - CAT Z TY MANGKHUT	97.036	2023	\$ 17,810	\$ -	\$ -	\$ -	\$ 17,810		Y
139 PA DR4495 GMHA SURSTAF PW00011	97.036	2024	\$ 10,349,936	\$ 10,349,936	\$ (10,349,936)	\$ -	\$ -		N
140 PA DR4495 GHS PPE PW00006	97.036	2024	\$ 243,185	\$ 243,185	\$ (243,185)	\$ -	\$ -		N
141 PA DR4495 GHS EOC OT PW00007	97.036	2024	\$ 2,002,490	\$ 1,358,448	\$ (1,358,448)	\$ -	\$ 644,042		N
142 FY19 GFD - CAT Z TY MANGKHUT	97.036	2023	\$ 5,233	\$ -	\$ -	\$ -	\$ 5,233		Y
143 FY19 GIAA - CAT Z TY MANGKHUT	97.036	2023	\$ 5,036	\$ -	\$ -	\$ -	\$ 5,036		Y
144 FY19 GWA - CAT Z TY MANGKHUT	97.036	2023	\$ 8,292	\$ 8,292	\$ (8,292)	\$ -	\$ -		Y
145 FY19 MCOG - CAT Z TY MANGKHUT	97.036	2023	\$ 22,372	\$ -	\$ -	\$ -	\$ 22,372		Y
146 PA DR4495 DOAG PPE/OT PW00001	97.036	2024	\$ 39,984	\$ -	\$ -	\$ -	\$ 39,984		N
147 PA DR4495 DYA OT01 PW00005	97.036	2024	\$ 24,069	\$ 17,939	\$ (17,939)	\$ -	\$ 6,129		N
148 PA DR4495 DYA PPE PW00012	97.036	2024	\$ 9,616	\$ 9,616	\$ (9,616)	\$ -	\$ -		N
149 PA DR4495 DYA OT02 PW00021	97.036	2024	\$ 8,636	\$ -	\$ -	\$ -	\$ 8,636		N
150 PA DR4495 GVB SECURITY PW00002	97.036	2024	\$ 11,104	\$ 11,104	\$ (11,104)	\$ -	\$ -		N

# Appendix 6: GHS-OCD Federal Accounts

DESCRIPTION	CFDA#	POP EXPIRATION	AWARD AMT	TOT DEBIT	TOTAL AMOUNT DRAWN & REC'D	BALANCE TO DRAW/ (RETURN)	Award Balance	DOA Remarks	Expired
			[A]	[B]	[C]	[D] = B + C	[E] = A + C - D		
<b>ACCOUNTS FEMA RECOVERY</b>									
151 HM OUTREACH & EDU 4398-04-03F	97.039	2023	\$ 57,319	\$ 44,650	\$ (44,650)	\$ -	\$ 12,669		N
152 HMGP DR-4398-03-05 ST MGMT CST	97.039	2025	\$ 152,852	\$ 146,489	\$ (146,489)	\$ -	\$ 6,363		N
153 FY19 GPD - CAT E TY MANGKHUT 1	97.036	2023	\$ 22,278	\$ -	\$ -	\$ -	\$ 22,278		Y
154 FY19 GPD - CAT E TY MANGKHUT 2	97.036	2023	\$ 13,006	\$ -	\$ -	\$ -	\$ 13,006		Y
155 FY19 GPD - CAT Z TY MANGKHUT	97.036	2023	\$ 2,622	\$ -	\$ -	\$ -	\$ 2,622		Y
156 FY19 GGRF - CAT E TY MANGKHUT	97.036	2023	\$ 14,580	\$ -	\$ -	\$ -	\$ 14,580		Y
157 FY19 GCC - CAT E TY MANGKHUT	97.036	2023	\$ 3,649	\$ 3,649	\$ (3,649)	\$ -	\$ -		Y
158 PA DR4495 GHS-OCD NCS1 PW00015	97.036	2024	\$ 2,546,467	\$ 2,181,811	\$ (2,181,811)	\$ -	\$ 364,656		N
159 PA DR4495 GHS-OCD NCS2 PW00016	97.036	2024	\$ 1,751,828	\$ 1,286,351	\$ (1,286,351)	\$ -	\$ 465,477		N
160 FY19 GHS/OCD - CAT B WUTIP	97.036	2023	\$ 104,637	\$ -	\$ -	\$ -	\$ 104,637		N
161 FY19 DOC - CAT E1 WUTIP	97.036	2023	\$ 8,698	\$ -	\$ -	\$ -	\$ 8,698		N
162 FY19 DOE - CAT Z WUTIP	97.036	2023	\$ 430	\$ 430	\$ (430)	\$ -	\$ -		N
163 FY19 DPW - CAT A WUTIP	97.036	2023	\$ 13,896	\$ -	\$ -	\$ -	\$ 13,896		N
164 FY19 GFD - CAT B WUTIP	97.036	2023	\$ 2,614	\$ -	\$ -	\$ -	\$ 2,614		N
165 FY19 DOC - CAT E2 WUTIP	97.036	2023	\$ 32,241	\$ -	\$ -	\$ -	\$ 32,241		N
166 FY19 PHSS - CAT B WUTIP	97.036	2023	\$ 36,141	\$ -	\$ -	\$ -	\$ 36,141		N
167 FY19 DPW - CAT C WUTIP	97.036	2023	\$ 2,975	\$ -	\$ -	\$ -	\$ 2,975		N
168 FY19 PHSS - CAT Z WUTIP	97.036	2023	\$ 2,409	\$ -	\$ -	\$ -	\$ 2,409		N
169 FY19 DOE - CAT E WUTIP	97.036	2023	\$ 6,456	\$ 6,456	\$ (6,456)	\$ -	\$ -		N
170 FY19 DPW - CAT B WUTIP	97.036	2023	\$ 6,513	\$ -	\$ -	\$ -	\$ 6,513		N

# Appendix 6: GHS-OCD Federal Accounts

DESCRIPTION	CFDA#	POP EXPIRATION	AWARD AMT	TOT DEBIT	TOTAL AMOUNT DRAWN & REC'D	BALANCE TO DRAW/ (RETURN)	Award Balance	DOA Remarks	Expired
			[A]	[B]	[C]	[D] = B + C	[E] = A + C - D		
<b>ACCOUNTS FEMA RECOVERY</b>									
171 FY19 GFD - CAT Z WUTIP	97.036	2023	\$ 174	\$ -	\$ -	\$ -	\$ 174		N
172 FY19 GWA - CAT Z WUTIP	97.036	2023	\$ 1,091	\$ 1,091	\$ (1,091)	\$ -	\$ -		N
173 FY19 GPA - CAT Z WUTIP	97.036	2023	\$ 15,795	\$ -	\$ -	\$ -	\$ 15,795		N
174 FY19 GWA - CAT F WUTIP	97.036	2023	\$ 18,286	\$ 18,286	\$ (18,286)	\$ -	\$ -		N
175 FY19 GPA - CAT F WUTIP	97.036	2023	\$ 123,638	\$ -	\$ -	\$ -	\$ 123,638		N
176 FY19 GWA - CAT B WUTIP	97.036	2023	\$ 16,371	\$ 16,371	\$ (16,371)	\$ -	\$ -		N
177 FY19 GPA - CAT B WUTIP	97.036	2023	\$ 236,929	\$ 236,929	\$ (236,929)	\$ -	\$ -		N
178 FY19 PAG - CAT B WUTIP	97.036	2023	\$ 53,208	\$ 53,208	\$ (53,208)	\$ -	\$ -		N
179 FY19 UOG - CAT B WUTIP	97.036	2023	\$ 5,191	\$ 5,191	\$ (5,191)	\$ -	\$ -		N
180 FY19 UOG - CAT G WUTIP	97.036	2023	\$ 12,250	\$ 12,250	\$ (12,250)	\$ -	\$ -		N
181 FY19 UOG - CAT Z WUTIP	97.036	2023	\$ 1,163	\$ 1,163	\$ (1,163)	\$ -	\$ -		N
182 FY19 PAG - CAT Z WUTIP	97.036	2023	\$ 3,547	\$ 3,547	\$ (3,547)	\$ -	\$ -		N
183 PA DR4495 DYA QT03 PW00029	97.036	2024	\$ 12,595	\$ 12,595	\$ (12,595)	\$ -	\$ -		N
184 PA DR4495 DOAG QF/OT PW00030	97.036	2024	\$ 72,423	\$ -	\$ -	\$ -	\$ 72,423		N
185 PA DR4495 GPD OT1 PW00028	97.036	2024	\$ 1,004,134	\$ 1,002,640	\$ (1,002,640)	\$ -	\$ 1,494		N
186 UOG WERI HM DR-4398-05-04P	97.039	2023	\$ 80,247	\$ 66,909	\$ (66,909)	\$ -	\$ 13,338		N
187 PAG WHARF FEND HM DR-4398-2-2	97.039	2025	\$ 603,689	\$ 112,083	\$ (112,083)	\$ -	\$ 491,606		N
188 PAG WAREHOUSE I DR-4398-01-01	97.039	2025	\$ 385,875	\$ 144,241	\$ (144,241)	\$ -	\$ 241,634		N
189 DYA DELTA UNIT DR-4433-03-02	97.039	2022	\$ 16,120	\$ -	\$ -	\$ -	\$ 16,120		Y
190 PA DR4495 PAG SANIT 01 PW00003	97.036	2024	\$ 14,654	\$ 14,185	\$ (14,185)	\$ -	\$ 469		N

# Appendix 6: GHS-OCD Federal Accounts

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			[A]	[B]	[C]	[D] = B + C	[E] = A + C - D		
<b>ACCOUNTS FEMA RECOVERY</b>									
191 GFD PROJECT HM DR-4433-02-03R	97.039	2024	\$ 113,108	\$ -	\$ -	\$ -	\$ 113,108		N
192 GFD (SRMC) HM DR-4433-02-03R	97.039	2023	\$ 5,664	\$ -	\$ -	\$ -	\$ 5,664		N
193 PAG WHARF (SRMC) HM-DR4398-2-2	97.039	2025	\$ 30,149	\$ -	\$ -	\$ -	\$ 30,149		N
194 PAG WAREHOUSE (SRMC)4398-01-01	97.039	2025	\$ 19,292	\$ -	\$ -	\$ -	\$ 19,292		N
195 UOG WERI (SRMC) DR-4398-05-04P	97.039	2023	\$ 5,350	\$ 5,350	\$ (5,350)	\$ -	\$ -		N
196 OUTREACH/EDU (SRMC)4398-04-03F	97.039	2023	\$ 3,821	\$ -	\$ -	\$ -	\$ 3,821		N
197 PA DR4495 GIAA SCREN01 PW00044	97.036	2024	\$ 505,539	\$ 505,539	\$ (505,539)	\$ -	\$ -		N
198 PA DR4495 GMHA TESTS01 PW00049	97.036	2024	\$ 448,750	\$ 448,750	\$ (448,750)	\$ -	\$ -		N
199 PA DR4495 GMHA LAUNDRY PW00043	97.036	2024	\$ 896,140	\$ 896,140	\$ (896,140)	\$ -	\$ -		N
200 PA DR4495 GVB PPE01 PW00040	97.036	2024	\$ 26,922	\$ 26,922	\$ (26,922)	\$ -	\$ -		N
201 PA DR4495 PAG SANIT02 PW00022	97.036	2024	\$ 49,515	\$ 49,515	\$ (49,515)	\$ -	\$ -		N
202 PA DR4495 PDSC PPE01 PW00008	97.036	2024	\$ 5,754	\$ 5,754	\$ (5,754)	\$ -	\$ -		N
203 PA DR4495 PDSC PPE02 PW00045	97.036	2024	\$ 25,198	\$ 25,198	\$ (25,198)	\$ -	\$ -		N
204 PA DR4495 AOA PPE01 PW00042	97.036	2024	\$ 9,183	\$ 9,183	\$ (9,183)	\$ -	\$ -		N
205 PA DR4495 GMHA MED STAFF PW48	97.036	2024	\$ 7,347,990	\$ 7,347,990	\$ (7,347,990)	\$ -	\$ -		N
206 PA DR4495 AOA PPE01 PW00046	97.036	2024	\$ 23,754	\$ 23,754	\$ (23,754)	\$ -	\$ -		N
207 PA DR4495 GMHA TESTS02 PW00053	97.036	2024	\$ 150,000	\$ 150,000	\$ (150,000)	\$ -	\$ -		N
208 PA DR4495 PAG SANIT03 PW00051	97.036	2024	\$ 14,861	\$ 14,861	\$ (14,861)	\$ -	\$ -		N
209 PA DR4495 GSWA PPE PW00050	97.036	2024	\$ 13,484	\$ 13,484	\$ (13,484)	\$ -	\$ -		N
210 PA DR4495 AOA SACC PW00052	97.036	2024	\$ 16,050	\$ 16,050	\$ (16,050)	\$ -	\$ -		N

# Appendix 6: GHS-OCD Federal Accounts

DESCRIPTION	CFDA#	POP EXPIRATION	AWARD AMT	TOT DEBIT	TOTAL AMOUNT DRAWN & REC'D	BALANCE TO DRAW/ (RETURN)	Award Balance	DOA Remarks	Expired
			[A]	[B]	[C]	[D] = B + C	[E] = A + C - D		
<b>ACCOUNTS FEMA RECOVERY</b>									
211 PA DR4495 GMHA TESTS03 PW00054	97.036	2024	\$ 135,000	\$ 135,000	\$ (135,000)	\$ -	\$ -		N
212 STATE MGMT COSTS DR-4495-1-1M	97.039	2026	\$ 238,266	\$ 151,183	\$ (151,183)	\$ -	\$ 87,084		N
213 PA DR4495 GMHA MED STAFF PW47	97.036	2024	\$ 1,149,642	\$ 1,149,642	\$ (1,149,642)	\$ -	\$ -		N
214 PA DR4495 GMHA MED STAFF PW56	97.036	2024	\$ 2,159,342	\$ 2,159,342	\$ (2,159,342)	\$ -	\$ -		N
215 PA DR4495 GMHA MED STAFF PW57	97.036	2024	\$ 3,509,613	\$ 3,509,613	\$ (3,509,613)	\$ -	\$ -		N
216 PA DR4495 AOA SACS PW00060	97.036	2024	\$ 14,548	\$ 14,548	\$ (14,548)	\$ -	\$ -		N
217 PA DR4495 GRTA PW00055	97.036	2024	\$ 101,659	\$ -	\$ -	\$ -	\$ 101,659		N
218 PA DR4495 GWA PW00062	97.036	2024	\$ 37,811	\$ -	\$ -	\$ -	\$ 37,811		N
219 PA DR4495 GPA PW00058	97.036	2024	\$ 30,670	\$ -	\$ -	\$ -	\$ 30,670		N
220 PA DR4495 GPA PW00059	97.036	2024	\$ 106,355	\$ -	\$ -	\$ -	\$ 106,355		N
221 PA DR4495 AOA AOLG PW00061	97.036	2024	\$ 65,945	\$ -	\$ -	\$ -	\$ 65,945		N
222 PA DR4495 DPW PW00035	97.036	2024	\$ 78,279	\$ -	\$ -	\$ -	\$ 78,279		N
223 PA DR4495 GMHA TESTS05 PW00064	97.036	2024	\$ 112,500	\$ 112,500	\$ (112,500)	\$ -	\$ -		N
224 PA DR4495 AOA FDMS PW00065	97.036	2024	\$ 40,420	\$ -	\$ -	\$ -	\$ 40,420		N
225 PA DR4495 GHS CAT-Z PW00014SUP	97.036	2025	\$ 1,795,949	\$ 146,259	\$ (146,259)	\$ -	\$ 1,649,690		N
226 PA DR4495 GHS-OCD PURCH PW23	97.036	2024	\$ 1,069,426	\$ -	\$ -	\$ -	\$ 1,069,426		N
227 PA DR4495 GHS-OCD NON-CON PW66	97.036	2024	\$ 3,221,968	\$ -	\$ -	\$ -	\$ 3,221,968		N
228 PA DR4495 GMHA ACS PW00067	97.036	2024	\$ 756,446	\$ -	\$ -	\$ -	\$ 756,446		N
229 HALONG GRANTEE ALLOWANCE GWA	97.036	2019	\$ 9,432	\$ 9,432	\$ (9,432)	\$ -	\$ -		Y
<b>SUBTOTAL FEMA RECOVERY</b>			<b>\$ 77,127,449</b>	<b>\$ 47,646,953</b>	<b>\$ (47,396,663)</b>	<b>\$ 250,290</b>	<b>\$ 29,480,496</b>		

# Appendix 6: GHS-OCD Federal Accounts

DESCRIPTION	CFDA#	POP EXPIRATION	AWARD AMT	TOT DEBIT	TOTAL AMOUNT DRAWN & REC'D	BALANCE TO DRAW/ (RETURN)	Award Balance	DOA Remarks	Expired
			[A]	[B]	[C]	[D] = B + C	[E] = A + C - D		
<b>ACCOUNTS TSUNAMI GRANT</b>									
1 NATIONAL TSUNAMI HAZARD FY22	11.467	2024	\$ 406,759	\$ 219,562	\$ -	\$ 219,562	\$ 187,197		N
2 GUAM TSUNAMI PROGRAM FY21	11.467	2023	\$ 803,457	\$ 411,276	\$ (300,231)	\$ 111,045	\$ 392,181		Y
3 NATIONAL TSUNAMI HAZARD FY23	11.467	2024	\$ 479,424	\$ 12,628	\$ -	\$ 12,628	\$ 466,796		N
4 GUAM TSUNAMI PROGRAM FY17	11.467	2019	\$ 754,729	\$ 716,266	\$ (716,266)	\$ -	\$ 38,463		Y
5 GUAM TSUNAMI PROGRAM FY18	11.467	2021	\$ 546,906	\$ 527,098	\$ (527,098)	\$ -	\$ 19,808		Y
6 GUAM TSUNAMI PROGRAM FY20	11.467	2022	\$ 578,592	\$ 423,221	\$ (423,221)	\$ -	\$ 155,371		Y
<b>SUBTOTAL TSUNAMI GRANT</b>			<b>\$ 3,569,867</b>	<b>\$ 2,310,051</b>	<b>\$ (1,966,816)</b>	<b>\$ 343,235</b>	<b>\$ 1,259,816</b>		
<b>GRAND TOTAL</b>			<b>\$ 108,255,981</b>	<b>\$ 71,325,066</b>	<b>\$ (62,910,540)</b>	<b>\$ 8,414,526</b>	<b>\$ 36,930,915</b>		

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The Honorable Edward J.B. Calvo  
Governor  
Territory of Guam  
Adelup, Guam

Honorable Judith P. Won Pat, Ph.D  
Speaker  
31<sup>st</sup> Guam Legislature  
Hagatna, Guam

Hafa Adai Governor Calvo/Speaker Won Pat:

On behalf of the Transition Committee members, and in the discharge of the official duties mandated of us under appropriate provisions of Title 5, Guam Code Annotated, attached are copies of sundry reports developed by specific Transition subcommittees.

We are extremely grateful for the assistance rendered by dozens of island residents, from all quarters throughout our island community, who heeded the call to contribute their time and expertise in developing these reports.

The primary mission to all Transition team members and their subcommittees was to focus on organizational, structural and operational issues in specific oversight areas, while at the same time enabling the outgoing and incoming Administrations to handover and receive the mantle of leadership.

Additionally, we urged members to examine resource needs of entities and programs for the benefit of the Administration and Legislature. This specific task order aims at providing key leaders with a neutral, dispassionate perspective (from apolitical citizen volunteers) on challenges and opportunities within our island government.

Within these reports, we believe there are great opportunities here for both the Executive and Legislative Branches to assess and consider. You have the opportunity to determine continued viability of existing programs and entities. You also have the opportunity to mine the gems and nuggets that the members have recommended and embedded in their reports.

The reports are as developed and written by their members. Out of respect for their professionalism and work product, we present the reports as submitted. Nothing in any of the reports has to be formally adopted and fostered. However, we believe there are a good number of views, ideas and suggestions to assist all key opinion leaders in the development and implementation of public policy.

Assuming some matter is embraced, we urge the Administration to recall the Subcommittees, on a regular basis, for benchmark meetings to assess productivity and achieved goals.

Again, we are grateful and appreciative for the opportunity and thank all who assisted.  
Djt/jc

*135*

**The Transition Team Public Safety Committee  
Report  
On  
Guam Homeland Security / Office of Civil Defense**



**Prepared by**

**Brad Hokanson and George C. Toves Jr.**

**INTRODUCTION**

**This report provides a snapshot of Guam Homeland Security/Office of Civil Defense with respect to the Agency's current situation. The assessment, evaluation and recommendations mentioned in this report are not final or concrete decisions and/or solutions. This report is solely for the purpose of providing the Calvo – Tenorio Administration with critical data that maybe of some importance in order to implement a "Plan of Action".**

**Further assessment and evaluation maybe needed as the new administration is in place after January 3, 2011. However, the Transition Team assign to gather information and research from Homeland Security/Office of Civil Defense, believes that this report addresses most of the critical issues that may need to be resolve from the on-set.**

**Although some of the concerns mention in this report may not be address immediately, we believe that at some point within the next few months a "Proactive Approach" should be implemented versus reacting after a crisis has occurred.**

**Now that issues have been identified, the recommendations should be incorporated into the overall Transition Team's Report. The data contain in this report is of great importance and should be seriously noted. After conducting numerous interviews and obtaining critical documents over a period of one week, allowed us to identify the Agency's strong points and it's vulnerable points as well.**

**Given the amount of time to conduct an assessment and provide the recommendations, we believe that this report would be helpful in terms of addressing the critical issues, thus preparing the incoming Administration with a strategy..**

<b>AGENCY:</b>	Guam Homeland Security / Office of Civil Defense
<b>MISSION:</b>	<p><u>Guam Homeland Security:</u></p> <p>“In accordance with homeland security responsibilities imposed upon the Governor or by the President of the United States and federal law and regulation, the mission of Guam Homeland Security (GHS) shall be to develop and coordinate the implementation of a comprehensive plan to protect Guam and its people from terrorism, invasion, insurrection, rebellion, lawless violence or the threat thereof. In addition, The Guam HS shall compile a comprehensive analysis of all entities within the Executive Branch of the Government of Guam who have similar or overlapping responsibilities with the Office in order for the Governor to consolidate all such responsibilities”.</p> <p><u>Office of Civil Defense:</u></p> <p>“Coordinate and facilitate all Government of Guam, Military and Federal Liaison Response Agencies and their resources in mitigating, preparing, responding and recovering from any and all types of emergencies in order to protect the lives, environment and property of the island of Guam”.</p>
<b>ORGANIZATIONAL CHART:</b>	The HS/OCD Organization basically follows the Incident Command System structure – also known as the ICS system. This is a fail safe system for the purposes of organization and accountability, during emergency and / or disaster situations. See appendix for organization chart.
<b>STAFFING:</b>	<p>Governor’s Homeland Advisor and State Administrative Agency: <b>Frank T. Ishizaki</b></p> <p>Office of Civil Defense Administrator: <b>Charles H. Ada II</b></p> <p><u>Personnel On Hand:</u> 16 employees – HS/OCD</p> <ul style="list-style-type: none"><li>4 employees – Recovery Coordinating Office</li><li>2 employees – Hazard Mitigation</li><li>2 employees – detailed to HS/OCD for Training &amp; Exercise</li></ul> <p><u>Personnel Shortage:</u> ( Priority ) - Chief Planner, Planner 1 &amp; 2,</p>

Civil Defense Officer, 2 CDO Assistants,  
Permanent Position - Hazard Mitigation

Management Overtime: None (except during declared emergencies)

No staff in National Guard or Reserves

**INCOMING  
EQUIPMENT:**

Currently GHS/OCD had purchase 5 new types of equipment for communication and security upgrades to it's existing system. See Appendix for complete listing.

**PENDING  
GRANTS:**

All of 2010 Grants have been awarded and received. However, there is concern regarding the 2011 grant process application. FEMA normally provides new guidance and procedures for the new fiscal year by September/ October timeframe.

Due to the continuing resolution, GHS/OCD may not receive any information until Congress has passed a budget. Not knowing, what programs are available or eliminated for 2011, is key to the Agencies needs and requirement

**OUTSTANDING  
PAYABLES:**

The outstanding payables identified in this report must be address immediately. Some of the vendors listed have not been paid since 2002. The total outstanding payables to date is \$83,145.37.00. See Appendix for the actual breakdown

**CURRENT  
SITUATION:**

Office of Homeland Security (GHS) was created by Executive Order 2003-13 (See Appendix)

Office of Homeland Security receives no local funds

Office of Civil Defense receives no local funds

Recovery office receives no local funds for staffing. The only local funding is for grant local match requirements

Federal grants that are used to fund the staff and operations of both GHS and OCD are continually decreasing (Homeland Security Grant Program [HSGP] and Emergency Management Performance Grant [EMPG])

Both GHS & OCD are underfunded and under staffed

Many of the staff positions titles/descriptions don't match the jobs they are assigned and often times they don't come to the job with skills required for the job.

Most of the staff is unclassified

No Strategic Plan was provided although a Homeland Security strategy does exist

No mission objectives provided

No Performance Standards provided

Some confusion regarding the difference between the responsibilities of Homeland Security and Emergency Management

Captain Eric Fisher is detailed from GPD to GHS as the State Training and Exercise Director and the Fusion Center Project Manager. Captain Fisher has extensive training as a Training and Exercise Coordinator. This expertise doesn't exist elsewhere. Captain Fisher has numerous contacts in the training and exercise arena. It would not help GovGuam to replace him at this time.

Conservation Officer Rolando Delfin is detailed (part time) from DoAGRI to GHS as the Training and Exercise Coordinator

Funding will expire in December 2010 for the Public Assistance Officer. Judy Shockley has extensive knowledge of this program. When Guam has Presidential Declared disaster, Ms. Shockley's knowledge will be invaluable to a well managed recovery.

The Hazard Mitigation Office funding is part of the Hazard Mitigation Grant Program. Hazard mitigation is a continuous process, this office should be continually funded and not rely on a disaster grant program for that funding

Within GHS/OCD there are some staff moral issues. This is caused primarily by the leadership style of the OCD Administrator. Some

leadership and management training and a good mentor should remedy the issue.

**RECOMMENDATIONS:**

The Office of Homeland Security / Office of Civil Defense are vital organizations to GovGuam. They are the ones who have the training and expertise to manage the many natural or man-made disasters that could befall the island. They should receive top attention from the Calvo Tenorio Administration. They along with the other Public Safety Agencies are responsible for the safety of Guam's people. This is a prime responsibility of any government.

The Office of Homeland Security / Office of Civil Defense need a local appropriation to allow them to continue to carry out their responsibilities to protect the people of Guam

The Office of Homeland Security, the Office of Civil Defense and the Recovery Office should be reorganized into the "Guam Office of Emergency Management" The Governor's Homeland Security Advisor (HSA) could become the Director of the "Guam Office of Emergency Management". The Office of Civil Defense Administrator could become the Deputy Director of the "Office of Emergency Management".

The current Governor's Homeland Security Advisor Mr. Frank T. Ishizaki should be retained

The current Office of Civil Defense Administrator, Mr. Charles H. Ada II should be retained. Some leadership and management training should be required.

The current staff has extensive training and expertise and should be retained or at least until suitable replacements are identified and trained. This could take a year or more.

Many of the staff positions or at least the department heads should be classified for continuity and best use of the training received during their tenure at the agency. Possibly should be locally funded.

Position Titles/ Job descriptions/Requirements should be developed that match the needs of the agency

Captain Fisher and Officer Delfin should be retained as the Training and Exercise Director and Coordinator or at least until suitable replacements are identified and trained. This could take a year or more.

Management appointments could be made from within or from outside the organization. What is important is management's background and qualifications, not where they come from.

The current Finance and Administration Officer is an Administrative Officer (AO). Due to the complex grant funding management requirements, this position should be upgraded to an Administrative Services Officer (ASO).

The in – coming Administration should create a small emergency fund account for use by GHS/OCD for "small emergencies" that don't warrant a declaration, but do require small amounts of funding. Examples of this, would be a Search & Rescue (SAR) case that lasts 5 days. The personnel who work these cases from sun-up to sun-down, they need to be fed and can't leave the area.

Most of these cases are in locations where food isn't readily available. Other examples are the National Office Supply fire situation, the firefighters worked from about 6:00 am – 10:30 pm, they need to be fed. The illegal dump fire in Yigo, again the responders need to be fed and may need other supplies or equipment. Emergency Response Crews continue to voice their concerns regarding this situation and as such, needs to be addressed.

No funds are readily available for these contingencies. In the past, GHS/OCD staff personnel have asked local fast food outlets for food donations just to feed the emergency response crew.

**Conclusion:**

Given the resources and personnel GHS/OCD have available, they are doing a good job meeting their missions. With the additional resources and personnel suggested in this report, they should be able to meet the needs of the day to day operations. More importantly, this report provides the Calvo – Tenorio Administration, with critical information in order to make the best decisions possible. The overall strategy is to improve and maintain the Agency's response and recovery capabilities, so that our people, our community, our island is well taken care of.



OFFICE OF THE GOVERNOR  
HAGATÑA, GUAM 96910  
U. S. A.

Executive Order No. 2003- 15

**RELATIVE TO ESTABLISHING THE OFFICE OF HOMELAND  
SECURITY AND THE HOMELAND SECURITY ADVISORY  
COUNCIL**

**WHEREAS**, the paradigm of geopolitical reality has shifted starkly in the past decade from a time when it was assumed that international relationships would be shaped by opposing national forces to an era when shadowy and clandestine groups of terrorists not necessarily aligned with any particular country pose threats as great as those of past wars and lesser confrontations between nations; and

**WHEREAS**, the first bombing of New York's World Trade Center in February of 1993 was a warning shot that few recognized as more than a bizarre disruption of routine, but the magnitude of the change in geopolitical dynamics was chiseled indelibly on the American psyche by the treacherous and tragic attacks of September 11, 2001; and

**WHEREAS**, the United States and its allies are now fully aware that these multifaceted attacks on commonly shared values of individual freedom and liberty include not only amorphous bands of terrorists but also state-sponsors dedicated to the destruction of democracy and freedom throughout the world; and

**WHEREAS**, our nation, of which Guam and its people are a small but significant part, is dedicated to defending itself, its allies and even those who out of fear, self-interest or indifference would prefer to sit on the sidelines against the alliance of terror that is abroad; and

**WHEREAS**, the Department of Homeland Security, formed at the national level to coordinate and direct America's defensive efforts, has asked that each state and territory establish a counterpart agency to oversee homeland security at the local level; and

**WHEREAS**, the protection and well-being of our island and its people require that our government fully support the national homeland security endeavor; and

**WHEREAS**, it is imperative that a comprehensive, cohesive and well coordinated plan to fully ensure the safety of Guam and its people be developed and implemented; and

**WHEREAS**, the plan must anticipate the protection of key resources, whether publicly or privately owned, that are essential to the minimal operations of the economy and the government, and must facilitate the work of emergency service responders in the event of any breach in the network of protection by terrorism of any sort; and

**WHEREAS**, on March 18, 2003, I, on the advice of Secretary Ridge, raised the terrorist threat to level Orange in Guam to strengthen security at our air and sea ports, public utility sites, public and private schools and at all places of significant public congregation.

**NOW THEREFORE, I, FELIX P. CAMACHO, I' Magsa' Idhen Gudhan, Governor of Guam**, by virtue of the authority vested in me by the Organic Act of Guam and the laws of Guam, hereby order as follows:

**Section 1. Office of Homeland Security, Establishment of.** There is established within the Office of the Governor of Guam, the Office of Homeland Security ("OHS"). The OHS shall be managed by the Governor's Special Assistant for Homeland Security ("Special Assistant"). The Special Assistant shall be an unclassified employee and shall



serve at the pleasure of the Governor of Guam ("Governor"). The Special Assistant's position shall be subject to the availability of funds, which may be locally appropriated or in the form of a federal grant award designated for such purpose.

**Section 2. Office of Homeland Security, Mission of.** In accordance with the homeland security responsibilities imposed upon the Governor by the President of the United States and federal law and regulation, the mission of the OHS shall be to develop and coordinate the implementation of a comprehensive plan to protect Guam and its people from terrorism, invasion, insurrection, rebellion, lawless violence or the threat thereof. In addition, the Special Assistant shall compile a comprehensive analysis of all entities within the Executive Branch of the government of Guam who have similar or overlapping responsibilities with the Office in order for the Governor to consolidate all such responsibilities.

**Section 3. Office of Civil Defense.** The Office of Civil Defense shall assist the Special Assistant for Homeland Security in carrying out his duties and responsibilities as defined herein.

**Section 4. Special Assistant for Homeland Security, Functions of.**

(a) The Special Assistant shall coordinate the Executive Branch's efforts to detect, prepare for, prevent, protect against, respond to, and recover from acts of terrorism, invasion, insurrection, rebellion, lawless violence or the threat thereof against Guam and its people.

(b) In carrying out its functions as defined in Section 4(a), the Special Assistant shall cooperate and coordinate his or her efforts and those of the OHS with (1) all branches of the government of Guam, including subdivisions thereof, (2) all agencies of the federal government, whether civil or military, (3) all agencies of the governments of all states, territories and freely associated states and the subdivisions of all such governments, (4) private entities within Guam or elsewhere in the United States whose participation would be helpful to the OHS in carrying out its mission, and (5) to the extent not preempted or prohibited by federal or local law, such foreign persons or entities, public or private, whose participation would be helpful to the office in carrying out its mission.

(c) The Special Assistant shall recommend to the Governor ways to improve coordination, cooperation and communication among and between (1) all agencies of all branches of the government of Guam, including subdivisions thereof, (2) all agencies of the federal government, whether civil or military, (3) all agencies of the governments of all states, territories and freely associated states and the subdivisions of all such governments, (4) private agencies within Guam or elsewhere in the United States whose participation would be helpful to the office in carrying out its mission, and (5) to the extent not preempted or prohibited by federal or local law, such foreign persons or entities, public or private, whose participation would be helpful to the office in carrying out its mission.

(d) The Special Assistant shall assemble, assimilate, synthesize and summarize for the Governor scholarly research, technological advice, and information concerning processes and organizational management practices with the objective of formulating the most cost-efficient and effective homeland security plan and procedures for Guam.

**Section 5. Special Assistant for Homeland Security, Additional responsibilities and support for.**

(a) It is further ordered that the Special Assistant shall coordinate the activities of all of the Executive Branch agencies pertaining to terrorism-related issues, including, but not limited to, legislative issues, contact with federal and local agencies, training and public outreach activities.



(b) It is further ordered that all departments and agencies of the government, however denominated, shall assist the Special Assistant in carrying out the purposes of this Executive Order and the functions of the OHS.

(c) It is further ordered that the Special Assistant shall coordinate activities between Guam departments and agencies, however denominated, and federal agencies on topics related to terrorism, and coordinate, in conjunction with the Guam State Clearinghouse, all Guam's requests for federal funds designated for terrorism-related activities, developing guidelines for such requests, and approving the distribution of any federal funds allocated to Guam.

(d) Utilizing the Incident Command System (ICS) concept of emergency management, the Special Assistant shall be the individual primarily responsible for coordinating the domestic response efforts of all departments and agencies in the event of an imminent terrorist threat and during and in the immediate aftermath of a terrorist attack within Guam and shall be the principal point of contact for and to the Governor with respect to coordination of such efforts. The Special Assistant shall coordinate with the U. S. Department of Homeland Security, as appropriate.

(e) The Special Assistant, in coordination with the U. S. Department of Homeland Security, shall review plans and preparations for ensuring the continuity of local government in the event of a terrorist attack threatening the safety and security of Guam, its people and its government.

**Section 6. Homeland Security Advisory Council, Establishment of.**

(a) I hereby establish a Homeland Security Advisory Council ("Council") to advise and assist the Governor, Lieutenant Governor and Special Assistant for Homeland Security with respect to all aspects of homeland security. The Council shall be a mechanism for ensuring coordination of homeland security-related activities of executive departments and agencies and effective development and implementation of homeland security policies.

(b) The members of the Council are the Governor, the Lieutenant Governor, the Attorney General, the Special Assistant for Homeland Security, the Adjutant General, the Assistant Adjutant General-Army, the Assistant Adjutant General-Air, the Chief of the Guam Police Department, the Chief of the Guam Fire Department, the Executive Manager of the Guam International Airport Authority, the General Manager of the Port Authority of Guam, the Administrator of Guam Memorial Hospital Authority, the General Manager of the Guam Power Authority, the General Manager of the Guam Telephone Authority, the General Manager of the Guam Waterworks Authority, the Director of the Customs and Quarantine Agency, the Administrator of the Guam Environmental Protection Agency, the Director of the Department of Public Health and Social Services, the president of the Mayors' Council of Guam and such other persons as the Governor may from time to time designate and invite to attend meetings that pertain to their responsibilities.

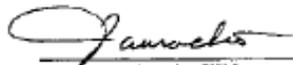
(c) The Council shall meet at the Governor's call. When the Governor is absent, the Lieutenant Governor shall preside. The Special Assistant shall prepare, at the direction of the Governor, the agenda for each meeting. The Special Assistant shall maintain records of the Council's proceedings.

**Section 7. Order Not to be Construed to Enlarge Legal or Equitable Remedies.** This order does not create any right or benefit, substantive or procedural, enforceable at law or equity by a party against Guam, its departments, agencies or instrumentalities, its officers or employees or any other person.



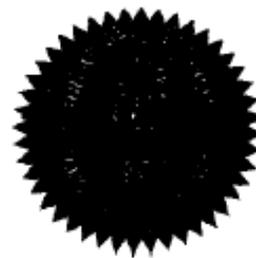
**Section 8. Executive Order, Filing of.** Upon the execution of this Executive Order, a copy of it shall be filed by the Special Assistant with the Speaker and the Legislative Secretary of the Guam Legislature, the Attorney General and the Compiler of Laws, the Chief Justice of the Supreme Court of Guam, the Presiding Judge of the Superior Court of Guam, Guam's Delegate to Congress and the Secretary of the U. S. Department of Homeland Security.

SIGNED AND PROMULGATED at Hagåtña, Guam this 4<sup>th</sup> day of April 2003.

  
\_\_\_\_\_  
**FELIX P. CAMACHO**  
*I' Muga' Laken Gudhan*  
Governor of Guam

COUNTERSIGNED:

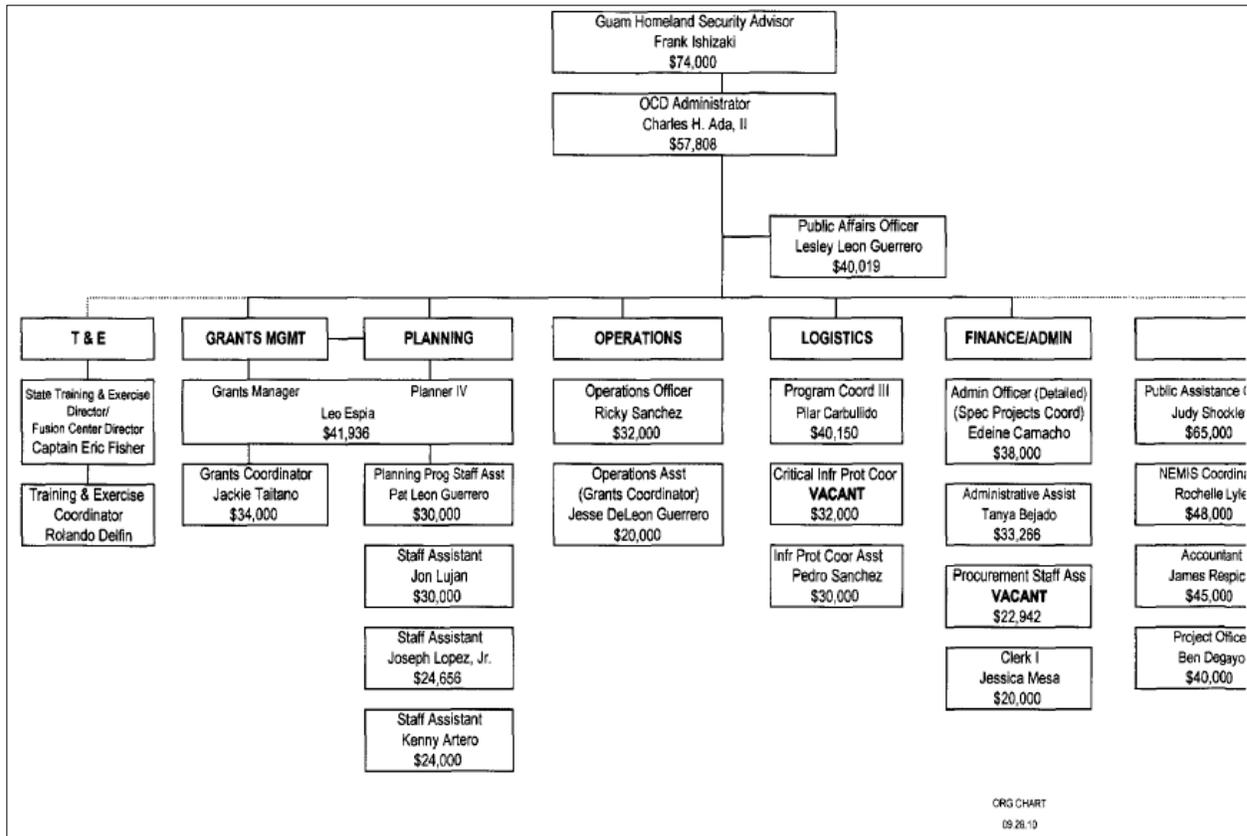
  
\_\_\_\_\_  
**KALEO MOYLAN**  
*Segunda Muga' Laken Gudhan*  
Lieutenant Governor of Guam



# Appendix 7: 2011 Transition Report Excerpts

GHS/OCD PERSONNEL LISTING AS OF 11/22/10		
POSITION NO.	NAME	TITLE
<b>UNCLASSIFIED POSITIONS:</b>		
HS01	FRANK T. ISHIZAKI	HOMELAND SECURITY ADVISOR
HS03	JOEY LOPEZ	STAFF ASSISTANT
HS04	LESLEY LEON GUERRERO	PUBLIC AFFAIRS OFFICER
HS05	JACQUELINE TAITANO	GRANTS COORDINATOR
HS06	EDEINE CAMACHO	SPECIAL PROJECTS COORDINATOR (ACTING AO)
HS08	KENNY ARTERO	STAFF ASSISTANT (CITIZEN CORP COORDINATOR)
HS10	JESSE DELEONGUERRERO	GRANTS COORDINATOR
HS12	JESSICA MESA	CLERK I
HS13	PEDRO SANCHEZ	CRITICAL INFRASTRUCTURE PROTECTION ASSISTANT
HS15	PATRICK LEON GUERRERO	PLANNING PROGRAM STAFF ASSISTANT
HS16	RICKY SANCHEZ	OPERATIONS OFFICER
002	CHARLES H. ADA, II	ACTING ADMINISTRATOR
018	JONATHAN B. LUJAN	STAFF ASSISTANT
HS11	VACANT	CRITICAL INFRASTRUCTURE PROTECTION COORD
HS07	VACANT	PROCUREMENT STAFF ASSISTANT
<b>CLASSIFIED POSITIONS:</b>		
006	TANYA C. BEJADO	ADMINISTRATIVE ASSISTANT
012	PILAR C. CARBULLIDO	PROGRAM COORDINATOR III
013	LEO RUSTUM J. ESPIA	PLANNER IV
002	VACANT	ADMINISTRATOR
003	VACANT	ADMINISTRATIVE OFFICER
005	VACANT	CIVIL DEFENSE OFFICER
015	VACANT	PROGRAM COORDINATOR II
016	VACANT	PROGRAM COORDINATOR I
017	VACANT	CHIEF PLANNER

# Appendix 7: 2011 Transition Report Excerpts<sup>9</sup>



PROCUREMENT STATUS REPORT							
Monday, November 29, 2010							
VENDOR	ITEM DESCRIPTION	AMOUNT	STATUS	FUNDING SOURCE	PROJECT NAME	SUBGRANTEE AGENCY OR POC	SCHEDULED DELIVERY DATE
MOTOROLA	TRANSMITTER/REC EIVER	\$19,743.00	PENDING DELIVERY	5101H080280 HSQA450	LETPP	Brad Hokanson	P106A05389
MOTOROLA	24000 BTU INVERTER	\$14,825.00	PENDING DELIVERY	5101H070280 HS1HB250	HSGP CRITICAL INFRASTRUCTURE	Brad Hokanson	P106A06276
GTA TELEGUAN	AVAYA ONE X DESKPHONES FOR NEW VOIP PBX SYSTEM	\$25,195.00	PENDING PROCUREMENT	5101H080280 HS1HF450	VOIP/PBX	Lesley/Tanya	n/a
BLUE COAT	TREND MICRO INTERSCAN WEB SECURITY APPLIANCE & MAINTENANCE	\$27,784.60	PENDING PROCUREMENT	5101H060280 HS1LD230	HS INFORMATION SYSTEMS	Jim Lacson	n/a
LOYAL PACIFIC	REMOTE CONTROL/MOTION SENSORS FOR GARAGE DOORS	\$19,860.00	PENDING PROCUREMENT	5101H060280 HS1HG230	GOVT WIDE SECURITY ENHANCEMENT	Pilar/Pedro	n/a

<sup>9</sup> The organizational chart is as was presented in the report, with the page cut off.

**OFFICE OF HOMELAND SECURITY / OFFICE OF CIVIL DEFENSE****I. Transmittal Letter with listing of sub-committee members.****II. Overall Description or mission of department /agency****A. Guam Homeland Security:**

Develop and coordinate the implementation of a comprehensive plan to protect Guam and its citizens from terrorism, invasion, insurrection, rebellion, lawless violence or the threat thereof. In addition, the Guam Homeland Security (HS) shall compile a comprehensive analysis of all entities within the Executive Branch of the Government of Guam who have similar or overlapping responsibilities with the Office in order for the Governor to consolidate all such responsibilities.

**Background:**

- Office of Civil Defense (OCD) established through the Civil Defense Act of 1951, GCA 10 Chapter 65.
- Public Law 24-298 transferred OCD from the Governor's office and placed it under the Department of Military Affairs. The Adjutant General was assigned as the Director of Civil Defense and it created a classified position of Administrator to oversee the OCD.
- Guam Office of Homeland Security was established through Executive Order NO. 2003-13. The order directed the OCD to assist the Governor's Advisor for Homeland Security.
- Executive Order NO. 2004-05 placed the Guam Recovery Coordination Office and the Hazard Mitigation Grant Program under the Administrator of the Office of Civil Defense.
- Public 28-46 – transferred OCD from the Department of Military Affairs back to the Office of the Governor.

**B. Office of Civil Defense:**

Coordinate and facilitate all Government of Guam, military and federal liaison response agencies and their resources in mitigating, preparing, responding, and recovering from any and all types of emergencies in order to protect the lives, environment, and property of the island of Guam.

**III. Key Positions****A. Homeland Security Advisor (HAS)**

Incumbent is Frank Ishizaki, Special Assistant to the Governor

Suggested qualities and management / leadership traits to be the Homeland Security Advisor: this person should be an individual with federal and local law enforcement experience. Intelligence background and military knowledge / experience are helpful. The individual should be respected, collaborative and has the "ear" the Governor.

**Responsibilities:**

- All hazards responsibilities for preparedness, response, and coordination;
- Security of the people is the primary responsibility of the Gov and the HSA has primary responsibility to handle the Governor's directives, federal grants, federal and DOD interface for information sharing, protection of critical infrastructure and key resources of the government and the community, establishment an intelligence based Fusion Center, protection of cyber technology, training of first responders, liaison with non-government agencies, etc.
- Direct access to the Governor, Lieutenant Governor and the COS especially during emergencies is imperative for critical briefings and updates. All agencies must be instructed to cooperate and work with the Homeland Security Advisor.

**B. Administrator, Office of Civil Defense:**

Incumbent is Chuck Ada, unclassified employee. The Administrator's position is a classified position. Chuck has applied for the classified position because the pay was increased as recommended by the recent Hay Study. The Administrator's primary responsibility is to assist the Homeland Security Advisor in carrying out his duties.

**IV. Significant issues for Governor-Elect's immediate attention**

A. Classified Positions. The OCD should strive to fill all classified positions for continuity of operations. Three of ten classified positions are filled. Prospective applicants lose interest upon learning that the positions do not pay that much. Currently, unclassified employees are filling the void. Unclassified employees generally receive higher pay, but are at risk because they do not have job protection.

B. Funding – the Governor has no funding for small emergencies; an emergency disaster fund would be helpful. Recommendation is \$500K appropriation measure for floods and fires. Additionally, GovGu funds are not available for operating Guam Homeland Security – Office of Civil Defense (OHS-OCD). OHS-OCD is 100% dependent on federal funds. There are no guarantees concerning future federal grants. Efforts are needed to get general fund appropriations.

**C. Storm Warning System. Condition of Readiness****V. Listing of Dept/Agency Goals and Objectives, existing performance metrics or annual reports**

Goal 1 Awareness: Increase and, through periodic assessments, enhance the ability of the Office of Homeland Security to effectively and efficiently provide terrorism / weapon of mass

destruction (WMD) related information, policies, and guidance to all 1st responders (local, regional, federal, military, and private sector) and the community.

Goal 2 Prevention: Improve Guam's ability to deter and prevent terrorist attacks (both physical and cyber) through coordination, cooperation, intelligence, and effective command and control.

Goal 3 Preparedness and Prevention: Continue to implement Guam's extensive training program through enhanced utilization, coordination, and scheduling with the National Domestic Preparedness Consortium.

Goal 4 Preparedness and Response: Guam's emergency managers and responders will have proper specialized equipment necessary for multi-discipline response to a WMD incident.

Goal 5 Response: Ensure that Guam's all-hazard emergency operation plan is updated to address the terrorism / WMD vulnerabilities identified in the jurisdictional hazard analysis that will serve as the template for all disciplines' Terrorism / WMD EOPs.

Goal 6 Preparedness and Response: The Jurisdiction of Guam, in coordination with military, federal, and private sector entities, will conduct / participate in terrorist / Chemical Biological Radioactive Nuclear Exercise (CBRNE) exercises in accordance with the State Homeland Exercise and Evaluation Program to ensure a maximum level of readiness for all disciplines.

Goal 7 Preparedness and Prevention: Improve Guam's ability to protect against terrorism and CBRNE attacks by defending its IT systems, hardening its critical infrastructure sites and systems, and provide comprehensive communications interoperability.

Goal 8 Response: Improve Guam's ability to respond to a terrorist or CBRNE incident through developments of mutual aid agreements, utilization of IT, and the establishment of robust rapid response teams.

Goal 9 Recovery: Improve Guam's ability to recover from a terrorist attack through seamless coordination, public & private mobilization, mutual aid, and lessons learned.

**VI. Proposed or Pending Rules and Regulations: None.**

**VII. Identify Ongoing and Upcoming Initiatives**

- A. Fusion Center and Intelligence Project. Homeland Security grants were used to build the digital infrastructure for information sharing and fusion center. The current effort has been to build the DOA information repository or backup for data at OHS-OCD. Jim Lacson and Mike Cruz are the POCs.
- B. The Judiciary has been building the criminal justice information project which will integrate criminal justice information between GPD, AG, DOC and Judiciary. What is missing is digital reporting for other criminal justice agencies. Additionally, a single platform will be best because of potential cost savings under a common operating system.
- C. GPD and DPW has been building the Crash Data system which will integrate DMV, GFD, GPD and others into a traffic safety and reporting system. The "crash data system" is funded under TSA grants. However, a comprehensive and integrated information system is a must. The current mindset is for agencies to build their own and not worry about the entire government. It is imperative to look for ways to integrate digital data.
- D. Agencies like Customs, Airport Police, Port Police, etc. do not think in terms of a total operating system with common platforms that can be integrated. Traffic

accident and police investigation reporting systems should be digital and under a common system.

**VIII. Challenges that the sub-committee foresees**

A. Grant Management. This area has been a challenge. Point of Contact is Leo Espia. He is the most capable person within the organization to handle the clean up and maintenance of the grants. Core problems include the DOA accounting system, GSA's procurement laws and practices and OCD internal problems from years of unpaid bills from past disasters and grants which were not closed out in time and remain as payables. Most of these problems have been cleared up but some are unresolved due to the lack of general fund dollars.

B. Memoranda of Agreement between agencies is a challenge because of the delays with AG clearance. Sub-grant awards require MOUs. Ways to improve this should be looked in to.

**IX. Opportunities for Change or a New Direction**

A. Integrating the current and future automation systems would result in building two important pieces:

1. Intelligence capabilities
2. Fusion center capabilities.

B. Future crime solving and resource allocations and deployments can be smartly done with crime mapping and intelligence driven investigations. A properly built intelligence and information management system will complement a future Fusion Center. These are building blocks which cannot move without commitment from all GovGu entities. A

basic intelligence system will be helpful for day to day crime solving as well as major crime solutions. Once built, the system can be the platform for the fusion center. Whether the feds and DOD play, OHS-OCD can have a very useful system for resource management and crime solving. Once completed, the system can feed into a fusion center. Fusion will be total integration of GovGu, DOD, Fed, and other information to help with terrorism.

- C. The project to complete the long delayed, controversial and critically needed All-Hazards Alert Warning Siren system should be a reality. The project was conceived many years ago. More, recently, the project suffered a major setback when it was delayed for over three years because of a procurement challenge. During the litigation process, the grant expired and OCD once again applied for another grant for installation and training. The initial cost for 15 units, un-installed, was \$666K plus \$28K in interest. \$450K for FY 2010 is authorized for the installation of the system. OCD is working on the final design, historic preservation and environmental approvals, bid specification, etc. Barring any unforeseen delays, the timeline for project completion is four months.

**X. Budget**

Federal Grant		Amount	Balance
a. Homeland Security Program	FY03-10	\$26,567,421	\$5,191,237
b. Public Safety Interoperable Comms	FY07	2,600,678	673,648
c. Buffer Zone Protection Program	FY08 & 10	598,000	598,000
d. Interoperable Emergency Communications	FY08-10	240,587	240,587
e. Emergency Management Performance	FY02-10	32,912,294	6,144,014
f. National Tsunami Hazard Mitigation	FY09-10	224,688	185,387

g. Earthquake Hazard Reduction	FY09-10	96,000	51,311
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**XI. Executive Summary of Recommendations**

In a nutshell, three issues come to the forefront. Funding for emergencies is lacking, as is a cohesive plan to integrate information sharing among agencies under the umbrella of the Fusion Center and the need to ensure project completion of the All-Hazards Alert Warning Siren system. Secondary issues – although important in their own right – are grant management, filling classified employee positions, and the need to continue the importance for the Homeland Security Advisor to have direct access to agencies and the Governor.

# TRANSITION REPORT



This Report represents the findings of the 2018 Transition Advisory Committee

Submitted to Governor Lourdes A. Leon Guerrero  
and  
Lt. Governor Joshua F. Tenorio

Mary A. Y. Okada, Ed.D.  
Chair

Laura M. Torres Souder, Ph.D.  
Co-Chair

February 7, 2019

Doc. No. 35GL-18-0149.\*

- 2) Develop and implement a commissary within the Department of Corrections.
- 3) Begin process of calculating the true cost of housing federal prisoners to recoup possible lost revenue.

*Recommendation (Long Term):*

- 1) Design and Build a State of the Art Facility to reduce manpower and overall costs.
- 2) Develop and Maintain a Master Plan for design plans, standards and a management strategy to address forecasted growth, reduce recidivism and help with the reintegration of our rehabilitated prisoners.
- 3) Recruit, train and Hire a dedicated bank of professional Corrections Officers and eliminate over-time.

#### **HOMELAND SECURITY & CIVIL DEFENSE**

*Recommendation:* Prepare a detailed budget request for funding from General Fund to support the following:

- 1) Cost share matches for grant programs requiring a local match (Public Assistance, PDM, etc.).
- 2) Funding for uniformed personnel assigned to the fusion center. This will alleviate strain on departments who lose an FTE to the fusion center and are still required to fund the cost of the detailed position OR allocate funding to hire civilian analysts and eliminate dependency on detailed uniformed officers – instead using them on an as needed basis (FLOW).
- 3) Re-establish the rainy day fund in the amount of \$250K, which will allow for the immediate funding of emergency events (flooding, fires, etc.) that don't meet the requirements necessary for a full emergency declaration. Additionally, this could also serve as a source of funding during emergency declarations, which will guarantee timely payments and eliminate delays in vendor payments for emergency obligations.

*Recommendation:* Expand the Emergency Operations Center to allow for a better design that allows for a more efficient response to disaster operations.

*Recommendation (Implement within 100 days):*

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1. Secure strong leadership and reduce management turnover – within the past five (5) years, the agency has had four (4) appointed Homeland Security Advisors with the current HSA concurrently reassigned as the Director of Customs and Quarantine. Successful program management, improved employee morale and readiness should follow once confidence and good leadership is restored.
2. Build/Recruit a strong fiscal and grant management team. Restore the health of the agency's grant management program through a throughout audit of current grants, respond to all corrective action plans recommended by federal grantors and prepare a contingency funding plan to identify alternative local sources of funding in the event federal funding is delayed, decreased or unavailable.
3. Prepare a detailed budget request for funding from General Fund to support the following:
  - a. Cost share matches for grant programs requiring a local match (Public Assistance, PDM, etc.)
  - b. Funding for uniformed personnel assigned to the fusion center. This will alleviate strain on departments who lose an FTE to the fusion center and are still required to fund the cost of the detailed the position OR allocate funding to hire civilian analysts and eliminate dependency on detailed uniformed officers – instead using them on an as needed basis (FLOW).
  - c. Re-establish the rainy day fund in the amount of \$250K, which will allow for the immediate funding of emergency events (flooding, fires, etc.) that don't meet the requirements necessary for a full emergency declaration. Additionally, this could also serve as a source of funding during emergency declarations, which will guarantee timely payments and eliminate delays in vendor payments for emergency obligations.
4. Increase public-private partnerships. Establish a private sector liaison with a seat in the EOC representing critical private sector industries – transportation, telecommunications, banking, shipping, fuel, etc. in order to properly leverage their resources and expertise.

*Recommendation (Long Term)*

1. Continue to support the establishment of a regional training facility on Guam through collaboration and partnership with the University of Guam and federal grantors.
2. Expand the Emergency Operations Center to allow for a better design that allows for a more efficient response to disaster operations.

should be made with regard to hiring additional personnel needed to reduce overtime by filling vacant positions and filling new positions necessary to comply with security mandates. Specific Budget and Financial Analysis was not provided in response to the Public Safety Questionnaire, but may have been provided to the Transportation Transition Subcommittee.

**Guam Fire Department**

“Notwithstanding any other provision of law, the sum of Thirty-two Million Two Hundred Thirty-one Thousand Five Hundred Seventy-four Dollars (\$32,231,574) is appropriated to the Guam Fire Department (GFD) for its operations for Fiscal Year 2019. This sum is composed of Twenty-eight Million Four Hundred Twenty-four Thousand Seven Hundred Thirty-one Dollars (\$28,424,731) from the General Fund and Three Million Eight Hundred Six Thousand Eight Hundred Forty-three Dollars (\$3,806,843) from the Enhanced 911 Emergency Reporting System Fund, The Fire, Life and Medical Emergency (F.L.A.M.E.) Fund, and the Tourist Attraction Fund.” P.L. 34-116 (2018) Chapter V, Section 1(aa).

The GFD FY 2019 Budget is further broken down into the following appropriations:

Personnel	\$29,732,973
Operations	\$1,806,160
Utilities	\$637,441
Capital Outlay	\$56,000

GFD projects a shortfall of approximately \$850,000 to its FY 2019 personnel operations. GFD attributes this shortfall to the expected funds needed for projected overtime needs. Further, GFD anticipates a shortfall of approximately \$670,000 to procure critically needed equipment such as ambulances, firefighting, rescue, and medical equipment.

**Guam Police Department**

Guam Police Department Received a FY 2019 General fund appropriation of \$25,786,222.00, \$5,823,822.00 from Tourist Attraction Fund, \$1,321,840.00 from Police Service Fund and OVIS, \$1,196,817.00 from Guam Highway Fund. Total budget from all sources is \$34,130,701.00 for FY 2019.

**Homeland Security & Civil Defense**

GHS/OCD is 100% federally funded through two (2) primary grants with no dependency for operations on the general fund. These grants include the Homeland Security Grant Program

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(HSGP) and the Emergency Management Performance Grant (EMPG). The current management team of GHS/OCD is confident in these funding sources and does not anticipate any decrease or lapse in these funding sources. However, it is important to consider the impact any federal budget shortfalls, cuts or delays in the passage of the FY 2019 budget or grant management concerns by DHS may pose on Guam's funding. Given the critical nature of this department and its mission in protecting the life, property and environment of the island, fiscal contingencies should be considered to identify alternate sources of funding should federal funding be delayed, held, decreased or become unavailable.

There are some indications from local FEMA representatives that the most recent monitoring visit did identify areas of concern with regards to GHS/OCD's management of grants. Several repeat recommendations were made and corrective actions on the part of GHS/OCD are still pending with FEMA's Pacific Area Office. Failure by the office to submit responses within a timely basis can result in the delay in the release of FY 2018 grant funding in the amount of \$1,000,000.00.

The FY 2019 award amounts for HSGP and EMPG were not available and have yet to be awarded.

#### **Guam Customs & Quarantine**

The budget law as passed reduced the Agency's funding request from \$14.9 million to \$14.3 million. The Agency's budget needs are much closer to \$20 plus million in order to effectively and efficiently operate. The Agency expects a shortfall of roughly \$500,000 in overtime expense for FY 2019. The budget as passed does not address the shortfalls of manpower, training, equipment, vehicles, and many other issues that are faced by the Agency. The budget primarily funds salaries, but it does not address the issues pertaining to technology, a Customs Management Information System, or the room for expansion or development of any of the Agency's programs. The Agency also has approximately 29 new recruits, which will significantly impact the budget. The Agency estimates that the cost to train, educate, arm and uniform the 29 recruits will cost approximately \$1.78 million.

#### **Department of Youth Affairs**

For Fiscal Year 2019, the Department of Youth Affairs ("DYA") was given a budget of \$5,432,732[1]. Of this amount, \$5,350,661 comes from the General Fund, and \$82,070 comes from the Healthy Futures Fund. A summary of the breakdown of costs for each category was provided as follows:

##### Summary of Base Operational Appropriation

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**Guam Fire Department**

Based upon the current management's organization, GFD's financial condition is bleak. There is insufficient funding to maintain the required staffing pattern. No funding has been appropriated towards procurement of the new E911 system procurement. In addition, the ambulance vehicle fleet is in need of replacement.

**Guam Police Department**

The Guam Police Department's shortfall in the FY 2019 budget in comparison to its FY 2018 is the approximately the same amount as the Departments overtime expenditures. The current management procedures do not appear to be sustainable in the environment of budget reductions. The Department must develop better procedures to handle the assignment of officers within the Department to allow for the reduction of overtime and recruitment of additional officers along with the use of Police Reservists.

**Department of Corrections**

The Department of Corrections is in such a state of disarray. It is unable to properly manage its staff and resources. It does not have the mechanisms in place to collect data so that resources can be properly allocated. Its financial condition has the most negative outlook of all the public safety agencies.

**Homeland Security & Civil Defense**

The Agency reports that it is adequately funded by its federal grants. However, others have reported to this subcommittee that the agency is in danger of losing oversight of its federal funding due to continued repeat findings from auditing authorities.

**Guam Customs & Quarantine**

This Agency's organization makes it unable to properly utilize its resources. As with the other public safety agencies, it reports that it is understaffed, underfunded, and thus, cannot complete its mission. The Agency's funding request was reduced from \$14.9 million to \$14.3 million for FY 2019. The FY 2019 Budget is allocated as follows:

- 1) Personnel - \$10,621,157

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as complex automobile extrications, lengthy search and rescue missions and hazardous material leaks and spills incidents. Also patient transport can be a lengthy process. Without the frequent shift change, the less chance the shift exchange process will be disrupted because a crew may be busy at the scene of an emergency. And with the fire trucks, rescue and other emergency units being staffed constantly 24/7, we are ready to respond to any call for service at any time, with no delay because of frequent shift changes.

The current GFD staffing pattern requires a staff of three hundred and twenty-nine (329) uniformed firefighters with the assistance of Forty-six (46) civilian staff. This staffing pattern coupled with the FY 2019 budget results in One Hundred and Seven (107) vacant classified positions.

#### **Guam Police Department**

Guam Police Department reports they currently have 26 vacant positions within the Department. GPD also reports it has insufficient uniformed officers to full staff the Operations Bureau's four precincts pursuant to the staffing formula contained in 10 G.C.A. Chapter 77 Article 3 which calls for 2 officers assigned per village per shift with an additional officer for every additional 2000 residents above 2000. The Highway Patrol is currently short 15 officers to meet the statutory required 30 officers found in 10 G.C.A. Chapter 77 Article 2.

#### **Department of Corrections**

- 1) The Director's Office has sixteen position listed in their FY 2019 Staffing Pattern. Eight of those are vacant.
- 2) ACF/GDF has two hundred fifty nine corrections officer positions with fifty-nine vacancies.
- 3) Casework and Counseling has nine positions on their staffing pattern, four of which are vacant. CCSD feels they need an additional six Corrections Social Workers.
- 4) Forensic Division has twelve positions, however seven are currently unfilled, including four nurse positions.
- 5) Parole Services Division has twelve FTE's, however six are vacant (Five Parole Officers and a Clerk Typist) are vacant.

#### **Homeland Security & Civil Defense**

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The agency is staffed by twenty-four (24) full time employees – thirteen (13) classified, eleven (11) unclassified positions and no contract employees. There are currently five (5) classified positions vacant. Three (3) are in the recruitment process with the Department of Administration (DOA) and the remaining two (2) are for grants recently awarded and are pending establishment with DOA.

The annual staffing budget is \$987,350.00.

As mentioned previously, GHS/OCD is staffed by twenty-four (24) full time personnel. Recommendations to re-examine staffing needs primarily in the areas of grant management, program management and 24/7 watch desk operations can be made.

#### **Grants Management**

Grants Manager position is currently a collateral assignment of a Program Coordinator III. A dedicated resource would allow better grant monitoring and reporting and will ensure proper facilitation and management of all federal funds. Ideally the candidate would bring strong financial knowledge and experience in working with federal grants.

#### **Program Management**

Interviews with GHS/OCD personnel indicate multiple programs assigned to select individuals resulting in over utilized resources and less focus and management on each grant. Re-evaluating the use of unclassified positions in the area of program management would allow for greater efficiency of grand funding and resources.

#### **Guam Customs & Quarantine**

A good number of the Customs and Quarantine Officers are performing administrative and secretarial job functions, which has hampered the Agency's ability to carry out its duties. The following civilian positions are needed in order for the Agency to operate adequately: (2) Program Coordinator IIs, (1) Accountant II, (1) Management Information Systems (MIS) Coordinator, (2) Management Analysts IIs, (4) Administrative Assistant, (1) Word Processing Secretary, (1) Messenger Clerk, (1) Property Management Officer, (1) Records Management Officer, and (9) Clerk Is. The hiring of these civilian support staff should allow the Agency to get its officers back to doing what they were hired to do and allow for smoother operations. The Agency estimates it will cost about \$524,186 to hire and train the additional support staff.

### Homeland Security & Civil Defense

This Agency reports that no internal or external audits have been conducted within the past three (3) years. However, the grantors and the programs they administer have been audited. The last audit was conducted by the Office of the Inspector General in FY2014 to inspect that Homeland Security's Homeland Security Grant Program awards for Fiscal years 2009 through 2001. Deficiencies were passed through the grantor to this agency. *See* 2014 OIG Audit.

The Agency undergoes periodic on-site financial and programmatic monitoring reviews. The last completed review conducted from March 14-18, 2016 listed eleven (11) areas of non-compliance with federal program guidelines and financial regulations. The majority deficiencies were unaddressed areas of non-compliance from the FY 2014 OIG Audit.

The Agency reports that they have completed a financial and monitoring review in FY 2018 and are awaiting the official results to formulate a response to submit proof of compliance, refute a corrective action plan, and/or develop a corrective action plan for areas of non-compliance.

### Guam Customs & Quarantine

Customs was cited by the OPA in May of 2018 for its failure to adequately collect and report taxes on tobacco imports. The citation remains outstanding with no significant steps towards correction.

### Department of Youth Affairs

DYA lists that there have been no recent audits of its agency and that there are no outstanding findings from any prior audits.

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[1]See Public Law 34-116

[http://www.guamlegislature.com/Public\\_Laws\\_34th/P.L.%20No.%2034-116.pdf](http://www.guamlegislature.com/Public_Laws_34th/P.L.%20No.%2034-116.pdf)

### Subcommittee Members

Haig Huynh, Esq., Chair  
Shane Black, Esq.

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Doc. No. 35GL-19-0149.\*



Lourdes A. Leon Guerrero  
Governor  
Joshua F. Tenorio  
Lieutenant Governor

## OFFICES OF HOMELAND SECURITY AND CIVIL DEFENSE

*Inasiguran / Tano' Guahan/Ufisinan Difensia Sibet*  
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Tel: (671) 475-9600 / Fax: (671) 477-3727  
[www.ghs.guam.gov](http://www.ghs.guam.gov)



Esther J.C. Aguigui  
Homeland Security Advisor  
Charles V. Esteves  
Administrator, OCD

June 7, 2024

The Honorable Benjamin J.F. Cruz  
Territory of Guam Public Auditor  
Office of Public Accountability  
Suite 401 DNA Building  
238 Archbishop Flores Street  
Hagatna, Guam 96910

Subject: Management Response to Draft Report – Investigative Audit of the Guam Homeland Security/Office of Civil Defense Operating Costs

Dear Mr. Cruz:

We are thankful for the comprehensive investigative audit conducted by your office on the Guam Offices of Homeland Security and Civil Defense (GHS-OCD). The audit is invaluable in helping our agency ensure compliance with applicable laws, regulations, and procedures, ultimately improving our operational effectiveness.

The report listed two recommendations.

1. The Office of the Governor to work with the Legislature to determine whether or not to provide local funding directly to GHS-OCD.
2. The Office of the Governor to immediately address the causes identified in prior audit reports, monitoring reviews, and transition reports

We **CONCUR** with the recommendations in the report. Refer to Enclosure 1 for proposed corrective action goals.

We value partnering with the Office of Public Accountability (OPA). We believe that periodic meetings to review the development and implementation of control measures will benefit both our agency and the OPA. Your office's efforts in conducting this audit are appreciated, and our continued collaboration only seeks to promote the integrity and accountability of our operations.

-2-

Should you have any questions or require further information, please do not hesitate to contact me at mobile (671) 687-4821 or [charles.esteves@ghs.guam.gov](mailto:charles.esteves@ghs.guam.gov).

Sincerely,



Charles V. Esteves  
Administrator, Office of Civil Defense

Enclosure

cc:

*Honorable* Lourdes A. Leon Guerrero, Governor of Guam, Office of the Governor  
*Honorable* Joshua F. Tenorio, Lieutenant Governor of Guam, Office of the Lieutenant Governor  
Jon Junior Calvo, Chief of Staff, Office of the Governor  
Stephanie Flores, Administrator, Guam State Clearinghouse  
Esther J.C. Aguigui, Homeland Security Advisor, Guam Office of Homeland Security  
Edward M. Birn, Director, Department of Administration

## Enclosure 1 (Findings Crosswalk and Proposed Corrective Action Goals)

The table below outlines proposed overarching corrective action goals. It demonstrates our initial understanding of the findings from the investigative audit. Although it is not our formal corrective action plan, it reflects our commitment to addressing the issues identified in the audit report. The identified corrective action categories and goals provide a structured approach to addressing the problems identified in the investigative audit. By focusing on staffing, financial management, strategic planning, funding, and data management, GHS-OCD can enhance its operational efficiency and compliance with federal guidelines. This framework serves as an initial understanding and will be detailed further in the formal corrective action plan.

Table 1. Findings 2011 - 2024

Agency/Org	DOI/OIG	DHS/OIG	DOA/Internal Section	Audit	FEMA/Premier Group	OOG (Caivo-Tenorio)	OOG (Leon Guerreiro-Tenorio)
<b>Year</b>	2011	2013	2022	2022-02	2024	2011	2018
<b>Report Title</b>	HI-EV-GUA-0002-2011	OIG-14-06	2022-02	2022-02	GHS/OCD Program	Transition Report	Transition Report
	Unable to fill vacant positions (hiring freeze)	Outdated State Homeland Security Strategy	Need for updated SOP to ensure internal controls for tracking budget deviations	Budget to actual overages (internal controls and non-compliance)	Specific Audit	Receives no local funds	100% federally funded
	Delay in installing early warning system purchased in 2016	Strategic goals and OBU's are not specific or measurable	Expenditures processed after expenditure deadlines	Timesheet allocation requirements (internal controls and non-compliance)		The recovery office receives no local funds for staffing	Repeat findings
	100% Federally funded; lack of local funds	Effectiveness of State Homeland Security Strategy not measured	Labor cost readjustments	General ledger/cash disbursement (internal controls)		Federal grants decreasing	Re-examine staffing needs primarily in grants management, program management, and 24/7 watch desk operations.
<b>Findings</b>	Insufficient funding to provide the level of service req. by Guam laws or Federal standards	Support for threats, risks, and vulnerabilities data not retained	Supplies charged to the wrong grant	Unsupported inventory controls (internal controls and non-compliance)		Underfunded and understaff	A dedicated grants manager with strong financial knowledge and experience is needed.
		Quarterly Federal Financial Reports (FFR) and Biannual Strategy Implementation Reports (BSIR) not submitted on time or not at all	Timesheets nonadherence to grant information unavailable to test	Insufficient procurement procedures (internal controls and non-compliance)		Staff position titles/descriptions do not match the jobs they are assigned.	Better use of unclassified positions in the area of program management is needed.

# Appendix 9: Management Response

Agency/Org	DOI/OIG	DHS/OIG	DOA/Internal Audit Section	FEMA/Premier Group	OOG (Calvo-Tenorio)	OOG (Leon Guerrero-Tenorio)
<b>Year</b>	2011	2013	2022	2024	2011	2018
<b>Report Title</b>	HI-EV-GUA-0002-2011	OIG-14-06	2022-02	GHS/OCD Program Specific Adult	Transition Report	Transition Report
		Untimely allocation of funds to subgrantees	Unsubmitted FFRs	Unsupported or ineligible disbursements (internal controls and non-compliance)	Staff do not have the skills required for the job.	
		Insufficient subgrantee monitoring		Undocumented travel expenses (internal controls and non-compliance)	Most of the staff is unclassified	
				Inaccurate or untimely reporting on FFR (noncompliance)	No strategic plan	
				Written policies and procedures non-compliance with current federal guidance (noncompliance)	No mission objectives	
				Unsupported sub-recipient files (internal controls and noncompliance)	No performance standards	
				Budget matching (noncompliance)	Confusion re: difference between responsibilities of Homeland Security and Emergency Management	
					Expiration of public assistance resulting in defunding of personnel (loss of knowledge and experience)	
					The Hazard Mitigation Office is not continually funded	
					Staff moral issues	

**Findings**

Table 2. Open Coding

<ol style="list-style-type: none"> <li>1. Unable to fill vacant positions (hiring freeze)</li> <li>2. Outdated State Homeland Security Strategy</li> <li>3. Need for updated SOP to ensure internal controls for tracking budget deviations</li> <li>4. Budget to actual overages (internal controls and non-compliance)</li> <li>5. Receives no local funds</li> <li>6. 100% federally funded</li> <li>7. Delay in installing early warning system purchased in 2016</li> <li>8. Strategic goals and objectives are not specific or measurable</li> <li>9. Expenditures processed after expenditure deadlines</li> <li>10. Timesheet allocation requirements (internal controls and non-compliance)</li> <li>11. The recovery office receives no local funds for staffing</li> <li>12. Repeat findings</li> <li>13. Effectiveness of State Homeland Security Strategy not measured</li> <li>14. Labor cost readjustments</li> <li>15. General ledger/cash disbursement (internal controls)</li> <li>16. Federal grants decreasing</li> <li>17. Re-examine staffing needs in grants management, program management, and 24/7 watch desk operations</li> <li>18. Insufficient funding to provide the level of service required by Guam laws or Federal standards</li> </ol>	<ol style="list-style-type: none"> <li>19. Support for threats, risks, and vulnerabilities data not retained</li> <li>20. Supplies charged to the wrong grant</li> <li>21. Unsupported inventory controls (internal controls and non-compliance)</li> <li>22. Underfunded and understaffed</li> <li>23. A dedicated grants manager with strong financial knowledge and experience is needed</li> <li>24. Quarterly Federal Financial Reports (FFR) and Biannual Strategy Implementation Reports (BSIR) not submitted on time or not at all</li> <li>25. Timesheets nonadherence to grant</li> <li>26. Information unavailable to test</li> <li>27. Insufficient procurement procedures (internal controls and non-compliance)</li> <li>28. Staff position titles/descriptions do not match the jobs they are assigned</li> <li>29. Better use of unclassified positions in the area of program management is needed</li> <li>30. Untimely allocation of funds to subgrantees</li> <li>31. Unsubmitted FFRs</li> <li>32. Unsupported or ineligible disbursements (internal controls and non-compliance)</li> <li>33. Staff do not have the skills required for the job</li> <li>34. Insufficient subgrantee monitoring</li> <li>35. Undocumented travel expenses (internal controls and non-compliance)</li> </ol>	<ol style="list-style-type: none"> <li>36. Most of the staff is unclassified</li> <li>37. Inaccurate or untimely reporting on FFR (non-compliance)</li> <li>38. No strategic plan</li> <li>39. Written policies and procedures non-compliance with current federal guidance (non-compliance)</li> <li>40. No mission objectives</li> <li>41. Unsupported sub-recipient files (internal controls and non-compliance)</li> <li>42. No performance standards</li> <li>43. Budget matching (non-compliance)</li> <li>44. Confusion regarding the difference between responsibilities of Homeland Security and Emergency Management</li> <li>45. Expiration of public assistance resulting in defunding of personnel (loss of knowledge and experience)</li> <li>46. The Hazard Mitigation Office is not continually funded</li> <li>47. Staff morale issues</li> </ol>
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Table 3. Axial Coding

Staffing and Human Resources	Financial Management and Compliance	Strategic Planning and Policy	Funding and Resource Allocation	Data Management and Reporting
<ul style="list-style-type: none"> <li>- Unable to fill vacant positions (hiring freeze)</li> <li>- Underfunded and understaffed</li> <li>- Staff position titles/descriptions do not match the jobs they are assigned</li> <li>- Staff do not have the skills required for the job</li> <li>- Most of the staff is unclassified</li> <li>- Expiration of public assistance resulting in defunding of personnel (loss of knowledge and experience)</li> <li>- Staff morale issues</li> <li>- A dedicated grants manager with strong financial knowledge and experience is needed</li> <li>- Re-examine staffing needs in grants management, program management, and 24/7 watch desk operations</li> </ul>	<ul style="list-style-type: none"> <li>- Need for updated SOP to ensure internal controls for tracking budget deviations</li> <li>- Budget to actual overages (internal controls and non-compliance)</li> <li>- Timesheet allocation requirements (internal controls and non-compliance)</li> <li>- Unsupported inventory controls (internal controls and non-compliance)</li> <li>- Unsupported or ineligible disbursements (internal controls and non-compliance)</li> <li>- Undocumented travel expenses (internal controls and non-compliance)</li> <li>- General ledger/cash disbursement (internal controls)</li> <li>- Insufficient procurement procedures (internal controls and non-compliance)</li> <li>- Inaccurate or untimely reporting on FFR (non-compliance)</li> <li>- Budget matching (non-compliance)</li> </ul>	<ul style="list-style-type: none"> <li>- Outdated State Homeland Security Strategy</li> <li>- Strategic goals and objectives are not specific or measurable</li> <li>- Effectiveness of State Homeland Security Strategy not measured</li> <li>- No strategic plan</li> <li>- No mission objectives</li> <li>- Written policies and procedures non-compliance with current federal guidance (non-compliance)</li> <li>- No performance standards</li> <li>- Confusion regarding the difference between responsibilities of Homeland Security and Emergency Management</li> </ul>	<ul style="list-style-type: none"> <li>- Receives no local funds</li> <li>- 100% federally funded</li> <li>- Delay in installing early warning system purchased in 2016</li> <li>- Expenditures processed after expenditure deadlines</li> <li>- The recovery office receives no local funds for staffing</li> <li>- Federal grants decreasing</li> <li>- Insufficient funding to provide the level of service required by Guam laws or Federal standards</li> <li>- Untimely allocation of funds to subgrantees</li> <li>- The Hazard Mitigation Office is not continually funded</li> </ul>	<ul style="list-style-type: none"> <li>- Support for threats, risks, and vulnerabilities data not retained</li> <li>- Quarterly Federal Financial Reports (FFR) and Biannual Strategy Implementation Reports (BSIR) not submitted on time or not at all</li> <li>- Unsubmitted FFRs</li> <li>- Information unavailable to test</li> <li>- Insufficient subgrantee monitoring</li> <li>- Unsupported sub-recipient files (internal controls and non-compliance)</li> </ul>

Table 4. Selective Coding

Categories	Goal	Actions
Strategic Planning and Policy	Develop strategic plans for OHS, OCD, and GRO	<ul style="list-style-type: none"> <li>- Establish working groups and operational planning team</li> <li>- Develop planning timelines</li> <li>- Develop vision and mission statement</li> <li>- Develop goals, objectives, and actions</li> <li>- Strengthen enforcements of internal controls</li> <li>- Develop repercussions for failure to follow SOPs and internal controls</li> </ul>
	Develop policies	<ul style="list-style-type: none"> <li>- Conduct training on</li> <li>- Grants management</li> <li>- Program management</li> <li>- Project management</li> <li>- Internal controls development and enforcement</li> <li>- Leadership and management</li> <li>- Ensure new hires are placed in positions commensurate with their knowledge, skills, abilities, and experience</li> <li>- Leaders will conduct periodic counseling</li> </ul>
Staffing and Human Resources	Develop individual training plans	<ul style="list-style-type: none"> <li>- Key leaders will develop continuity binders for their respective sections</li> <li>- Increase the number of classified staff positions</li> </ul>
	Job Placement	<ul style="list-style-type: none"> <li>- Revise the current timesheet so hours are charged to specific grants and programs</li> <li>- Enforce the newly implemented travel request form</li> <li>- Review the internal supply and equipment request form</li> <li>- Increase the frequency of internal and external monitoring and audits</li> <li>- Ensure ALL documents pass through the grants manager for review and approval to ensure compliance</li> </ul>
Financial Management and Compliance	Professional Development	<ul style="list-style-type: none"> <li>- Improve relationship and communication with DOA and BBMR</li> <li>- Include DOA and BBMR in discussion with grantors</li> </ul>
	Improve continuity and employee turnover rate	<ul style="list-style-type: none"> <li>- Work with the Governor's office on developing a general fund budget request</li> <li>- Remove sub-recipient management from Grants Management SOP and make it an annex to the base plan</li> <li>- Conduct grants management training and familiarization with agency SOPs</li> </ul>
Funding and Resource Allocation	Develop financial management internal control measures	<ul style="list-style-type: none"> <li>- Place files on a share drive (local or cloud)</li> <li>- File physical grant documents by award vs. fiscal year</li> </ul>
	Strengthen collaborative partnerships	
Data Management and Reporting	Sustain agency funding	
	Improve sub-grantee management	
	Improve data retention	

	Improve on-time reporting	- Implement physical (wall-mounted visual system) and digital (calendar invites/reminders) "tickler" systems
	Data and information availability	- Upload files on a cloud-based file-sharing system, i.e., Google Drive - Upload files to the GHS-OCD website

## Appendix 10: Status of Audit Recommendations

No.	Addressee	Audit Recommendation	Status	Actions Required
1	Office of the Governor and the Guam Legislature	Determine whether to appropriate or authorize local funding directly to GHS/OCD.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation.
2	Office of the Governor	Immediately address the causes identified in prior audit reports, monitoring reviews, and transition reports to mitigate the risk of losing “100%” of GHS/OCD’s federal funding.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation.

# GUAM HOMELAND SECURITY/OFFICE OF CIVIL DEFENSE OPERATING COSTS SERIES, PART I OPA Report No. 24-07, June 2024

## ACKNOWLEDGEMENTS

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## MISSION STATEMENT

We independently conduct audits and administer procurement appeals to safeguard public trust and promote good governance for the people of Guam.

## VISION

The Government of Guam is the standard of public trust and good governance.

## CORE VALUES

### Objective

To have an independent and impartial mind.

### Professional

To adhere to ethical and professional standards.

### Accountable

To be responsible and transparent in our actions.

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- Fax our office at (671) 472-7951
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