

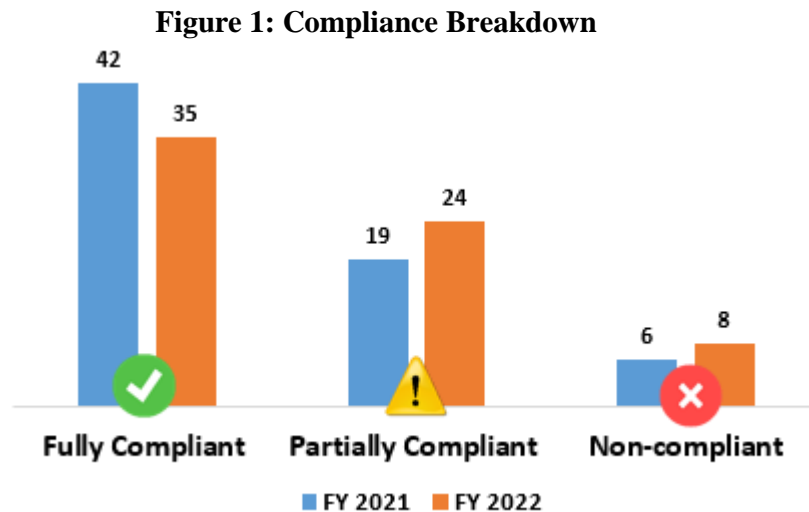


Executive Summary
Government of Guam
Issuance of Citizen-Centric Reports for FY 2021 and FY 2022
Report No. 24-10, October 2024

Our audit of Government of Guam (GovGuam) entities’ compliance with mandated Citizen-Centric Reporting (CCR) for fiscal years (FY) 2021 and 2022 found the following (as of October 16, 2024):

- 61 of 67 entities (or 91 %) issued their FY 2021 CCRs. Of the 61, 42 entities fully complied, 19 entities were partially compliant, and six were non-compliant.
- 59 of 67 entities (or 88 %) issued their FY 2022 CCRs. Of the 59, 35 fully complied, 24 partially complied, and eight were non-compliant.

Fully compliant means the entity has issued its CCR and met all criteria under Title 1 Guam Code Annotated (GCA) Chapter 19 § 1922 (a). This includes: submissions of their CCR in electronic format (via pdf, e-mail attachment) to the Public Auditor and the Speaker by their respective deadlines (60 calendar days after the release of their independent audit); and posting their CCR on their respective websites. Partially compliant means the entity issued their CCR, but did not meet all criteria under 1 GCA Chapter 19 § 1922 (a), and non-compliant means the entity did not issue a CCR. See Figure 1 below for the Compliance Breakdown.



Only twenty-nine (29) entities fully complied with the mandated CCR requirements for both FY 2021 and 2022. As a result, these entities have demonstrated their commitment to providing readily available and understandable financial data to the people of Guam.

Non-Compliant Entities

As shown in Table 1 below, six entities were non-compliant for FY 2021 and eight entities were non-compliant for FY 2022. Of these non-compliant entities, five were non-compliant for both FY 2021 and FY 2022.

These non-compliant entities have neglected their responsibility to:

- Provide information regarding government operations and how taxpayer dollars are spent; and
- Communicate and make government financial information available in a simple and understandable format accessible to citizens.

Table 1: Non-Compliant Entities

	Agency Name	FY 2021	FY 2022	Overall Compliance
1	Department of Agriculture (DOAg)	✓	✗	Partially Compliant
2	Department of Chamoru Affairs (DCA)	✗	✗	Non-compliant
3	Department of Parks and Recreation (DPR)	✓	✗	Partially Compliant
4	Guam Board of Accountancy (GBOA)	✓	✗	Partially Compliant
5	Guam Environmental Protection Agency (GEPA)	✗	✗	Non-compliant
6	Guam Police Department (GPD)	✗	✗	Non-compliant
7	Guam Veterans Affairs Office (GVAO)	✗	✗	Non-compliant
8	Office of the Chief Medical Examiner (OCME)	✗	✗	Non-compliant
9	Hagatna Restoration and Redevelopment Authority (HARRA)	✗	✓	Partially Compliant

Partially Compliant Entities

Nineteen entities were partially compliant for FY 2021, and 24 entities were partially compliant for FY 2022. The most common cause for partial compliance in both fiscal years was late submission of CCRs to OPA and the Speaker of the Guam Legislature.

Several entities only achieved partial compliance after they received notification from OPA regarding this compliance audit. For FY 2021, these entities were the Department of Corrections (DOC), Department of Labor (DOL), Guam Homeland Security/Office of Civil Defense (GHS/OCD), Office of the Governor (GOV), and Serve Guam Commission (SGC); For FY 2022, DOC, Guam Fire Department (GFD), GHS/OCD, Office of Technology (OTECH), GOV, and SGC were partially compliant. Without OPA’s notification, these entities would be non-compliant.

Application of AGA’s Four-Page Format for Citizen-Centric Reporting

Eleven of the 61 CCRs issued for FY 2021 and nine of the 59 CCRs issued for FY 2022 exceeded the recommended four-page format. Although entities’ compliance with §1922(b) was not a factor in our determination of overall compliance with the CCR mandate, we encourage the application of the AGA’s suggested content guidelines when developing a CCR – which recommend a concise four-page format for CCRs.

AGA National Certificate of Excellence and AGA Guam Chapter Best Citizen-Centric Report Contest

AGA National awards the Certificate of Excellence in CCR to recognize high-quality CCRs that incorporate its high standards of content, visual appeal, and readability, distribution, and timeliness in report. Nine GovGuam entities received the Certificate of Excellence in CCR for both FY 2021

and FY 2022:

	FY 2021	FY 2022
1.	Department of Agriculture (DOAg)	Guam Economic Development Authority (GEDA)
2.	Guam Department of Education (GDOE)	Guam International Airport Authority (GIAA)
3.	Guam Economic Development Authority (GEDA)	Guam Memorial Hospital Authority (GMHA)
4.	Guam International Airport Authority (GIAA)	Office of Public Accountability (OPA)
5.	Office of Public Accountability (OPA)	Guam Power Authority (GPA)
6.	Guam Power Authority (GPA)	PAG
7.	Port Authority of Guam (PAG)	Guam Preservation Trust (GPT)
8.	Guam Visitors Bureau (GVB)	GVB
9.	Guam Waterworks Authority (GWA)	Guam Waterworks Authority (GWA)

Each fiscal year, AGA Guam Chapter holds the best CCR contest, which awards the top three GovGuam entities for producing the best CCR based on strict guidelines and eligibility requirements. The following entities won for FY 2021 and FY 2022:

	FY 2021	FY 2022
1 st place	PAG	PAG
2 nd place	GVB	GIAA
3 rd place	Judiciary of Guam (JOG)	GVB

These entities are models of effective application of the AGA’s CCR Suggested Content, and all GovGuam entities are encouraged to use them as examples when preparing their respective CCRs.

Conclusion

The CCR mandate was introduced as a way to improve GovGuam entities’ accountability and transparency by simplifying government financial information to help Guam’s citizens better understand the services provided by the entities and at what cost.¹ We commend those entities that continue to comply with the mandate and those that have been awarded AGA National’s Certificate of Excellence in CCR and AGA Guam Chapter’s Best CCR awards.

All CCRs may be viewed on the entity’s respective website and the OPA’s website at www.opaguam.org.

Benjamin J.F. Cruz
Public Auditor

¹ According to Section 1 of P.L. 30-127, “it is the intent of *I Liheslaturan Guåhan* to adopt this initiative as an attempt to ensure that our government provides more readily available and understandable financial data to the people of Guam.”