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Mission

The Judiciary of Guam administers justice by interpreting and upholding the laws, resolving disputes in a timely manner, and providing accessible, efficient, and effective judicial services.



The Supreme Court of Guam (L-R) Justice Robert J. Torres, Chief Justice F. Philip Caballido, and Justice Katherine A. Maramon

About Us

The Judiciary is the third branch of the Government of Guam and is comprised of the Superior Court of Guam and the Supreme Court of Guam. As an equal and independent branch of government, the Judiciary checks and balances the powers of the legislative and executive branches by interpreting the laws of Guam and administers justice by resolving disputes brought before the courts.

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GOVERNANCE & LEADERSHIP

BOARD OF DIRECTORS

- Chairperson: Francisco G. Santos
- Member: Dorothy P. Harris
- Member: Vice-Chairperson: Jr. Judith P. Guthertz
- Member: Board Secretary: Conchita S.N. Taitano
- Member: Board Member

EXECUTIVE LEADERSHIP

- General Manager: Jory J. Respicio
- General Manager: Jominic G. Muna
- General Manager: Jominic G. Muna

REGIONAL HUB TO THE GLOBAL SUPPLY CHAIN



48 years of and

Organizational Structure

The Judiciary is comprised of the Supreme Court of Guam and the Superior Court of Guam. The Supreme Court is Guam's highest court and is headed by the Chief Justice and two Associate Justices. The Supreme Court hears appeals from the Superior Court, as well as cases involving original jurisdiction and invoking the Court's original jurisdiction. The Chief Justice has supervisory authority of the Judicial branch, and with the aid of the Judicial Council of Guam, administers the divisions and offices of the Judiciary, which include Court Administrative Services, Courts and Clerks, Probation, Marshals, and Client Services and Family Counseling. The Superior Court of Guam Justices include:

- Chief Justice: Justice F. Philip Caballido
- Associate Justice: Justice Robert J. Torres Jr.
- Associate Justice: Justice Katherine A. Maramon

The Superior Court is Guam's trial court, where the vast majority of cases begin their court system. The Judicial Officers under this court hear a wide range of cases, from criminal prosecutions to cases arising from civil disputes, juvenile delinquency and neglect, traffic, family, probate, and small claims, as well as juvenile treatment courts. Superior Court of Guam Judicial Officers include:



GOVERNMENT OF GUAM ISSUANCE OF CITIZEN-CENTRIC REPORTS FOR FY 2021 AND FY 2022

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Pale San Vitores Road
San Vitores, Guam 96913

(671) 646-5270
(671) 646-3917

COMPLIANCE AUDIT

March 2022 through October 2024

OPA Report No. 24-10

October 2024



STRATEGIC GOALS:

1. Maintaining visibility in source markets and consumer aspirations for travel
2. Retooling the tourism business by increasing the use of technology, skilling human resources (HR) and implementing touchless
3. Economic recovery by... plant and... mitigating v... corridor



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In 1983, the...
Bureau Act) v...
as a public, r...
Public Law 1,



**Government of Guam
Issuance of Citizen-Centric Reports for FY 2021 and FY 2022**

**Compliance Audit
March 2022 through October 2024**

**OPA Report No. 24-10
October 2024**

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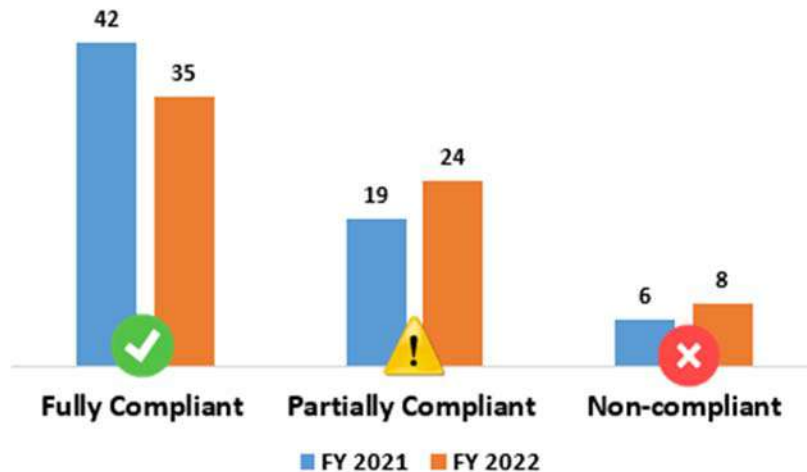
Executive Summary
Government of Guam
Issuance of Citizen-Centric Reports for FY 2021 and FY 2022
Report No. 24-10, October 2024

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.

Figure 1: 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.”

Glossary of Acronyms

Bureau of Budget and Management Research	BBMR	Guam Energy Office	GEO
Bureau of Statistics and Plans	BSP	Guam Environmental Protection Agency	GEPA
Chamorro Land Trust Commission	CLTC	Guam Ethics Commission	GEthC
Citizen-Centric Report	CCR	Guam Fire Department	GFD
Civil Service Commission	CSC	Guam Homeland Security/Office of Civil Defense	GHS/OCD
Commission on Decolonization	COD	Guam Housing and Urban Renewal Authority	GHURA
Customs and Quarantine Agency	CQA	Guam Housing Corporation	GHC
Department of Administration	DOA	Guam International Airport Authority	GIAA
Department of Agriculture	DOAg	Guam Legislature	GL
Department of Chamorro Affairs	DCA	Guam Memorial Hospital Authority	GMHA
Department of Corrections	DOC	Guam Police Department	GPD
Department of Education	GDOE	Guam Power Authority	GPA
Department of Integrated Services for Individuals with Disabilities	DISID	Guam Preservation Trust	GPT
Department of Labor	DOL	Guam Public Library System	GPLS
Department of Land Management	DLM	Guam Regional Transit Authority	GRTA
Department of Military Affairs	DMA	Guam Solid Waste Authority	GSWA
Department of Parks and Recreation	DPR	Guam Veterans Affairs Office	GVAO
Department of Public Health and Social Services	DPHSS	Guam Visitors Bureau	GVB
Department of Public Works	DPW	Guam Waterworks Authority	GWA
Department of Revenue and Taxation	DRT	Hagatna Restoration and Redevelopment Authority	HRRA
Department of Youth Affairs	DYA	iLearn Academy Charter School	IACS
Guahan Academy Charter School	GACS	Judiciary of Guam	JOG
Government of Guam Retirement Fund	GGRF	Mayors' Council of Guam	MCOG
Guam Ancestral Lands Commission	GALC	Office of Public Accountability	OPA
Guam Behavioral Health and Wellness Center	GBHWC	Office of Technology	OTECH
Guam Board of Accountancy	GBOA	Office of the Attorney General	OAG
Guam Board of Registration for Professional Engineers, Architects and Land Surveyors	PEALS	Office of the Chief Medical Examiner	OCME
Guam Code Annotated	GCA	Office of the Governor	GOV
Guam Commission for Educator Certification	GCEC	Port Authority of Guam	PAG
Guam Community College	GCC	Public Defender Service Corporation	PDSC
Guam Contractors License Board	GCLB	Public Utilities Commission	PUC
Guam Council on the Arts and Humanities	CAHA	Science is Fun and Awesome Learning Academy Charter School	SiFA
Guam Economic Development Authority	GEDA	Serve Guam Commission	SGC
Guam Educational Telecommunication Corporation	PBS Guam	University of Guam	UOG
Guam Election Commission	GEC		

Introduction

Government of Guam (GovGuam) entities are mandated to issue a Citizen-Centric Report (CCR) to ensure that our government provides more readily available and understandable financial data to the people of Guam.

This report presents the results of our review of GovGuam entities' issuance of CCRs for Fiscal Year (FY) 2021 and FY 2022 pursuant to Title 1 of the Guam Code Annotated (GCA) Chapter 19 §1922(a).

Our audit objective was to determine GovGuam entities' compliance with CCR issuance requirements as prescribed in 1 GCA §1922(a). Specifically, we reviewed the entities':

- Submissions of FY 2021 and FY 2022 CCRs to the Public Auditor and the Speaker in electronic format (via .pdf e-mail attachment) by their respective deadlines (no later than 60 calendar days after the release of their independent audit); and
- Postings of FY 2021 and FY 2022 CCRs on their respective websites.

In addition, we determined if CCRs issued met the four-page format as recommended in 1 GCA § 1922 (b) and AGA's CCR content guidelines.

Refer to Appendices 1 and 2 for the objective, scope, methodology, and prior audit coverage.

Per 1 GCA §1922(a), every director, administrator, president, or head of a GovGuam entity, including line agencies, autonomous and semi-autonomous agencies, public corporations, the Guam Mayors' Council, the Courts of the Judiciary of Guam and the Guam Legislature shall submit an annual CCR in electronic format (via .pdf e-mail attachment) to the Public Auditor of Guam and the Speaker of the Guam Legislature. The CCR is due no later than 60 calendar days after the release of a government entity's independent audit report for each fiscal year and shall be posted on the entity's website.

For autonomous entities, their deadline varied depending on the issuance of their financial audits. For all other entities, their deadline was based on the issuance of the GovGuam-wide financial audit.

Table 1: GovGuam-Wide Fiscal Year Financial Audit Release and CCR Due Dates

FY	Date of Issuance of GovGuam-Wide Financial Audit	Date of OPA Reminder Notice for CCR Submissions	CCR Deadline
FY 2021	July 19, 2022	August 9, 2022	September 19, 2022
FY 2022	November 21, 2023	December 22, 2023	January 22, 2024

Table 2: Autonomous Entities' CCR Deadline

	Entity	FY 2021 Financial Audit Release	FY 2021 CCR Due Date	FY 2022 Financial Audit Release	FY 2022 CCR Due Date
1.	CLTC	4/11/2022	6/10/2022	8/16/2024	10/15/2024
2.	DCA	3/11/2022	5/10/2022	5/31/2023	7/31/2023
3.	GDOE	5/13/2022	7/12/2022	11/16/2023	1/15/2024
4.	GACS	4/8/2022	6/7/2022	5/3/2023	7/3/2023
5.	GGRF	4/1/2022	5/31/2022	8/31/2023	10/30/2023
6.	GALC	4/6/2022	6/6/2022	6/6/2024	8/5/2024
7.	GCC	4/6/2022	6/6/2022	8/23/2023	10/23/2023
8.	GEDA	4/7/2022	6/6/2022	9/6/2023	11/6/2023
9.	PBS	3/15/2022	5/16/2022	6/9/2023	8/8/2023
10.	GHURA	5/11/2022	7/11/2022	9/28/2023	11/27/2023
11.	GHC	3/23/2022	5/23/2022	8/28/2023	10/27/2023
12.	GIAA	3/17/2022	5/16/2022	8/25/2023	10/24/2023
13.	GMHA	4/14/2022	6/13/2022	10/5/2023	12/4/2023
14.	GPA	4/1/2022	5/31/2022	8/17/2023	10/16/2023
15.	GPT	1/14/2022	3/15/2022	11/7/2022	1/6/2023
16.	GSWA	4/20/2022	6/20/2022	4/26/2023	6/26/2023
17.	GVB	4/7/2022	6/6/2022	9/28/2023	11/27/2023
18.	GWA	4/7/2022	6/6/2022	8/21/2023	10/20/2023
19.	IACS	3/1/2022	5/2/2022	3/30/2023	5/29/2023
20.	PAG	4/22/2022	6/21/2022	8/28/2023	10/27/2023
21.	SiFA	1/14/2022	3/15/2022	4/11/2023	6/12/2023
22.	UOG	4/8/2022	6/7/2022	8/23/2023	10/23/2023

Background

The AGA created the CCR to simplify government financial information to help citizens better understand the services provided by their government and at what cost. In 2010, Public Law 30-127 mandated CCRs from GovGuam entities based on the following legislative findings:

- Governments have a responsibility to provide information regarding government operations and how taxpayer dollars are spent; and
- Government financial information should be communicated and accessible to citizens in a simple and understandable format.

The Office of Public Accountability (OPA) encourages all citizens to view the CCRs on the entities' websites or OPA's website at www.opaguam.org.

While 1 GCA §1922(b) states that the CCR should be in the most current format suggested by AGA, it also suggests the following content for each page:

Chart 1: Title 1 GCA Ch. 19 §1922(b) Suggested Content



Refer to Appendices 3 and 4 for CCR content guidelines pursuant to 1 GCA §1922(b) and AGA's CCR Suggested Content.

Results of Audit

Our audit of GovGuam entities' compliance with the mandated CCR reporting for FYs 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.

Table 3 below shows the overall compliance of the entities required to submit CCRs for FY 2021 to FY 2022.

Table 3: Compliance Breakdown

Compliance	FY 2021	FY 2022
Fully Compliant Entities	42	35
Partially Compliant Entities	19	24
<i>Total Entities That Issued a CCR</i>	61	59
Non-compliant Entities	6	8
Total Number of Entities	67	67

For this audit, an entity's overall compliance with 1 GCA §1922(a) was categorized per fiscal year into one of the following:

Chart 2: Compliance Criteria

Fully Compliant	Partially Compliant	Noncompliant
<p><i>Entity has met all criteria pursuant to 1 GCA Ch. 19 §1922(a)</i></p> <ul style="list-style-type: none"> • CCR was submitted to OPA and the Speaker no later than 60 calendar days after the release of the independent audit report; • CCR was posted on the entity's website 	<p><i>Entity has met, at minimum, the legislative intent* of the CCR</i></p> <ul style="list-style-type: none"> • CCR was submitted to OPA, regardless of timeliness; or • CCR was submitted to the Speaker, regardless of timeliness; or • CCR was posted on the entity's website 	<p><i>Entity did not meet all of the criteria pursuant to 1 GCA Ch. 19 §1922(a), nor met the legislative intent* of the CCR</i></p> <ul style="list-style-type: none"> • CCR was not submitted to OPA; and • CCR was not submitted to the Speaker; and • CCR was not posted on the entity's website.

Fully Compliant Entities

For FY 2021, 61 of 67 entities (or 91%) issued a CCR. Of the 61, 42 entities fully complied by timely submitting their CCRs to both the OPA and the Speaker, as well as posting the report on their websites. See Appendix 5 for lists of GovGuam entities deemed fully compliant for FY 2021.

For FY 2022, 59 of 67 entities (or 88%) issued a CCR. Of the 59, 35 entities fully complied. See Appendix 7 for lists of GovGuam entities deemed fully compliant for FY 2022.

Only twenty-nine (29) entities fully complied with issuing their CCRs for both FY 2021 and 2022.

As a result, these entities have demonstrated a commitment to provide readily available and understandable financial data to the people of Guam:

- | | |
|-----------|----------|
| 1. BBMR | 16. GIAA |
| 2. BSP | 17. GPA |
| 3. CSC* | 18. GPT |
| 4. DPHSS | 19. GPLS |
| 5. DPW | 20. GSWA |
| 6. DRT | 21. GVB |
| 7. DYA* | 22. GWA |
| 8. GALC* | 23. IACS |
| 9. GCEC | 24. JOG |
| 10. GCC | 25. MCOG |
| 11. GCLB | 26. OPA |
| 12. GEC | 27. PAG |
| 13. GEthC | 28. PUC |
| 14. GHC | 29. UOG |
| 15. GHURA | |

*Fully Compliant Exceptions:

- 1.) Although GALC is fully compliant for FY 2021 and 2022, we note that their FY 2021 CCR was posted on their website after we issued their Partial Compliant Notification letters in August 2024.
- 2.) For both FY 2021 and FY 2022, the CSC and GALC issued CCRs that are more than the AGA-suggested four-page format. DYA's FY 2021 CCR was longer than the four-page format.

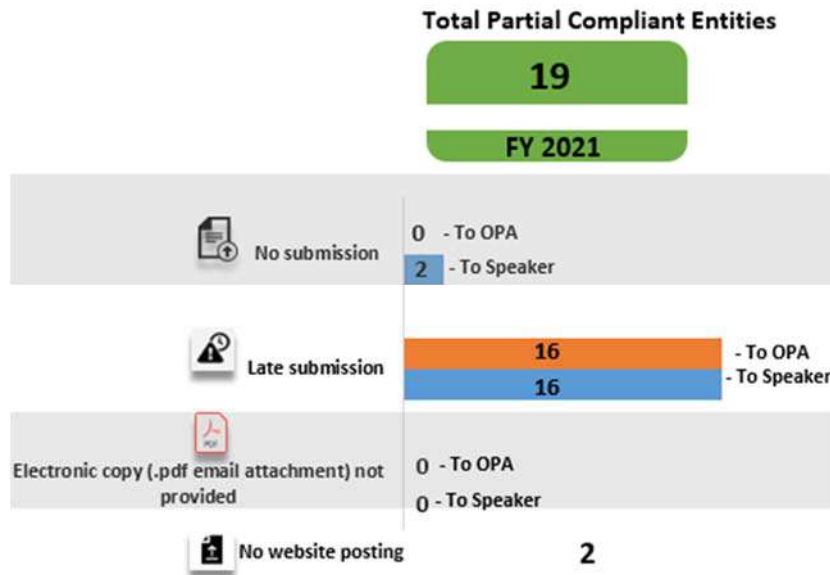
Partially Compliant Entities

Throughout FY 2021 to FY 2022, the most common cause for partial compliance was late submission to OPA and the Speaker. Several agencies became partially compliant after notification from OPA regarding this compliance audit.

For FY 2021, of the 61 entities that issued a CCR, 19 were partially compliant for not meeting all criteria pursuant to 1 GCA §1922(a). Of these entities, the DOL, GHS/OCD, GOV, DOC, and SGC issued FY 2021 CCRs after OPA notification regarding this compliance audit. See Appendix 6 for a list of GovGuam entities that were deemed partially compliant for FY 2021.

Table 4 below shows the partial compliance breakdown of GovGuam entities for FY 2021.

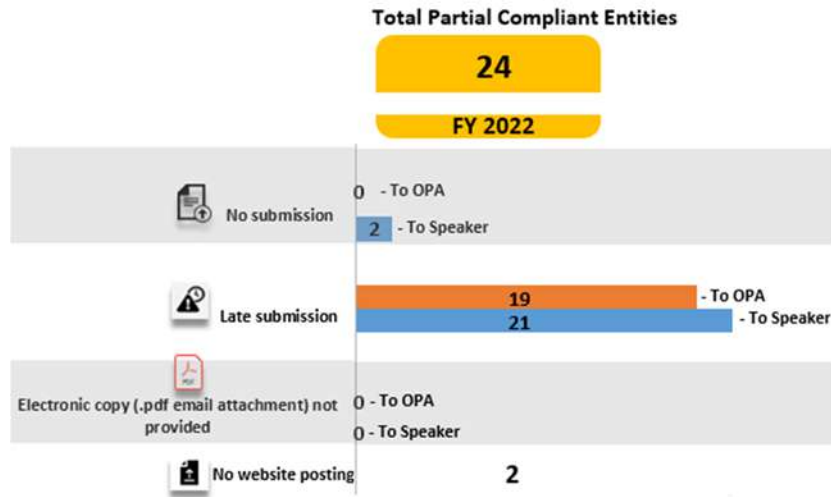
Table 4: Partial Compliance Breakdown



For FY 2022, of the 59 entities that issued a CCR, 24 were partially compliant for not meeting all criteria pursuant to 1 GCA §1922 (a). Of these entities, GFD, GHS/OCD, OTECH, DOC, GOV, and SGC issued FY 2022 CCRs after notification of this compliance audit. See Appendix 8 for a list of GovGuam entities that were deemed partially compliant for FY 2022.

Table 5 below shows the partial compliance breakdown of GovGuam entities for FY 2022.

Table 5: Partial Compliance Breakdown



Non-Compliant Entities

As shown in Table 6 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 6: Non-Compliant Entities

	Agency Name	FY 2021	FY 2022	Overall Compliance
1	DOAg	✓	✗	Partial Compliant
2	DCA	✗	✗	Non-compliant
3	DPR	✓	✗	Partial Compliant
4	GBOA	✓	✗	Partial Compliant
5	GEPA	✗	✗	Non-compliant
6	GPD	✗	✗	Non-compliant
7	GVAO	✗	✗	Non-compliant
8	OCME	✗	✗	Non-compliant
9	HRRRA	✗	✓	Partial Compliant

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

According to 1 GCA §1922(b), the CCR should follow the most current format proffered by the AGA. Although this audit did not monitor the contents of the CCRs, we suggest the application of the AGA suggested content guidelines when developing a CCR. AGA’s concept of a CCR is a visually appealing “four-page” document that includes:

1. Government entity mission, vision, and goals, plus community demographic information, such as population figures and other interesting items.

2. Performance information for key service areas, demonstrating progress (or not) over the prior year’s efforts.
3. Detailed revenue and expense information highlighting changes from prior years(s).
4. A look to the future and “what’s next” in the year ahead, plus any foreseen challenges in meeting stated goals.

Content guidelines can be found at www.agacgfm.org and in Appendix 4 of this report. Although entities’ compliance with §1922(b) was not a factor in our determination of overall compliance with the CCR mandate, we suggest the application of the AGA’s suggested content guidelines when developing a CCR – namely the four-page format.

We note that the purpose of a CCR is to simplify communication between the government and its citizens, which could be achieved through a condensed form of reporting (i.e. four-page format); however, we observed that 11 of the 61 CCRs issued for FY 2021 and nine of the 59 CCRs issued for FY 2022 exceeded four pages. The CSC, DYA, and GALC, which we determined to be fully compliant for both FY 2021 and FY 2022, produced CCRs that were longer than the AGA’s suggested four-page format; the CSC and GALC’s CCRs for both FY 2021 and FY 2022 were longer than the suggested format while DYA’s FY 2021 CCR was longer than the suggested format. See Table 7 below for GovGuam entities that issued FY 2021 and FY 2022 CCRs exceeding the four-page CCR format.

Table 7: Entities with CCRs Exceeding Four-Page CCR Format

	FY 2021	FY 2022
1.	CSC	1. CSC
2.	CQA	2. CQA
3.	DMA	3. DOA
4.	DOA	4. DMA
5.	DPR	5. GALC
6.	DYA	6. PEALS
7.	GALC	7. PBS
8.	PEALS	8. GL
9.	CAHA	9. SGC
10.	PBS	
11.	SGC	

GovGuam entities should strive to have their CCRs meet the four-page format as recommended in 1 GCA §1922(b). We encourage GovGuam entities to revisit AGA’s CCR Suggested Content for guidance in simplifying government financial information to help Guam’s citizens better understand the services provided by the entities and at what cost.

Furthermore, GovGuam entities may consider submitting their four-page CCRs for consideration in AGA National’s Certificate of Excellence in CCR and AGA Guam Chapter’s Best CCR Contest. The entities that have won the AGA National’s Certificate of Excellence in Citizen-Centric Reporting and the AGA Guam Chapter’s Best Citizen-Centric Report awards produced CCRs with no more than four pages.

AGA National Certificate of Excellence and AGA Guam Chapter Best CCR Contest

AGA National awards the Certificate of Excellence in CCR to recognize high-quality CCRs that incorporate its high standards of content, visual appeal, readability, distribution, and timeliness in reporting. Refer to Appendix 9 for judging guidelines on AGA's Certificate of Excellence in Citizen-Centric Reporting.

As listed on AGA National’s website, the following GovGuam entities received the Certificate of Excellence in CCR:

Table 8: AGA National Certificate of Excellence in CCR GovGuam Recipients

	FY 2021	FY 2022
1.	DOAg	GEDA
2.	GDOE	GIAA
3.	GEDA	GMHA
4.	GIAA	OPA
5.	OPA	GPA
6.	GPA	PAG
7.	PAG	GPT
8.	GVB	GVB
9.	GWA	GWA

Each fiscal year, AGA Guam Chapter holds the Best CCR contest, which awards GovGuam entities for producing the best CCR based on strict guidelines and eligibility requirements. Refer to Appendix 10 for guidelines on AGA Guam Chapter’s Best CCR Award. The following entities were awarded the top three best CCRs for FY 2021 and FY 2022:

Table 9: Best Citizen-Centric Contest Award Winners

	FY 2021	FY 2022
Gold	PAG	PAG
Silver	GVB	GIAA
Bronze	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

As of October 16, 2024, our audit determined the following:

- 61 of 67 entities (or 91%) issued their FY 2021 CCRs. Of the 60, 42 entities fully complied by timely submitting their CCRs to both the OPA and Speaker. Also, posting the CCR on their websites. The remaining 19 entities were partially compliant for issuing their CCR but only met some requirements.
- 59 of 67 entities (or 88%) issued their FY 2022 CCRs. Of the 59, 35 entities fully complied and 24 entities partially complied.

Six of 67 entities (or 9%) were non-compliant for FY 2021 because they did not submit their CCR to the OPA and the Speaker, nor did they post it on their website. Additionally, 8 of 67 entities (or 12 %) for FY 2022 did not submit their CCR to the OPA and the Speaker, nor did they post it on their website. As such, these noncompliant entities 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.

Of these non-compliant entities, the DCA, GEPA, GPD, GVAO, and OCME were non-compliant for FY 2021 and FY 2022.

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. Eleven of the 61 CCRs issued for FY 2021 and nine of the 59 CCRs issued for FY 2022 exceeded the four-page format as noted in 1 GCA §1922(b). Although entities' compliance with §1922(b) was not a factor in our determination of overall compliance with the CCR mandate, we suggest the application of the AGA's suggested content guidelines when developing a CCR – namely the four-page format. Furthermore, GovGuam entities may consider submitting their four-page CCRs for consideration in AGA National's Certificate of Excellence in CCR and AGA Guam Chapter's Best CCR Contest.

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. These entities are setting the standard for CCRs, and all GovGuam entities are encouraged to achieve this feat.

Classification of Monetary Amounts

	Finding Description	Questioned Costs	Potential Savings	Unrealized Revenue	Other Financial Impact
1.	Fully Compliant	\$ -	\$ -	\$ -	\$ -
2.	Partially Compliant	\$ -	\$ -	\$ -	\$ -
3.	Non-compliant	\$ -	\$ -	\$ -	\$ -
	Total	\$ -	\$ -	\$ -	\$ -

Management Response and OPA Reply

Due to the nature of this audit, no management response was sought.

We appreciate the cooperation and assistance from the staff and management of the GovGuam entities who responded to our calls and e-mails.

OFFICE OF PUBLIC ACCOUNTABILITY

Appendix 1: Objective, Scope, and Methodology

Our audit objective was to determine GovGuam entities' compliance with CCR issuance requirements as prescribed in 1 GCA §1922(a). Specifically, we reviewed the entities:

1. Submissions of FY 2021 and 2022 CCRs to the OPA and the Speaker; and
2. Postings of FY 2021 and 2022 CCRs on their respective websites.

In addition, we determined if CCRs issued met the four-page format as recommended in 1 GCA § 1922 (b) and AGA's CCR content guidelines.

In this audit, "entities" refers to GovGuam agencies, including line agencies, autonomous and semi-autonomous agencies, public corporations, the Mayors' Council of Guam, the Courts of the Judiciary of Guam, and the Guam Legislature.

The scope of our audit covered CCRs required for FY 2021 through 2022, as of October 16, 2024.

To accomplish our objective, we completed the following:

- Sent memoranda to all GovGuam entities reminding them of the FY 2021 and FY 2022 CCR submission deadlines, due 60 days after the release of their independent financial audit report.
 - Memo dated August 9, 2022, for FY 2021 CCRs, which were due September 19, 2022.
 - Memo dated December 22, 2023, for FY 2022 CCRs, which were due January 22, 2024.
- Reviewed CCR laws, guidelines, prior audits, hotline tips, and other relevant information.
- Reviewed GovGuam entities' websites for posting of CCRs.
- Reviewed the Guam Legislature's website for any CCR transmittals to the Speaker.
- Reviewed number of pages for each CCR submitted.
- Verified with OPA staff if CCRs were received, whether via e-mail or in print.
- Corresponded via telephone and e-mail with entities lacking submissions (to ensure compliance was not involuntarily missed).
- On August 16, 2024, and August 19, 2024, we informed the 67 GovGuam entities of their compliance status and opportunities to improve, if any, future CCR submissions.

Due to the nature of this engagement, we did not assess internal controls over the information systems used to gather the necessary data to prepare the entities' CCRs.

We conducted this audit in accordance with the standards for performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. These standards require that we plan our audit objectives and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. With the exception of not assessing internal controls, we believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our objectives.

OPA Report No. 21-07

Of the 65 GovGuam entities required to submit CCRs, 55 entities (or 85%) issued FY 2020 CCRs, which was an increase from the 50 entities (or 77%) that issued FY 2019 CCRs. Of the 65 entities required to submit CCRs, 52 (or 80%) issued FY 2018 CCRs, a decrease from the 57 entities (or 89%) that issued FY 2017 CCRs. For FY 2017, only 64 entities were required to submit CCRs compared to the 65 entities that were required to submit CCRs in FY 2018. The following 3 entities did not issue CCRs for FY 2017, FY 2018, FY 2019, and FY 2020:

1. Department of Parks and Recreation
2. Hagatna Restoration and Redevelopment Authority
3. Office of Technology

Although not required to submit a FY 2017 CCR, OTECH was non-compliant for the period because they did not submit a CCR for FY 2018 to FY 2020.

OPA Report No. 17-07

Of the 57 GovGuam entities required to submit CCRs, 51 entities (or 89%) issued FY 2016 CCRs, which was a decrease from the 52 entities (or 91%) that issued FY 2015 CCRs. The following 4 entities did not issue CCRs for FY 2016 and FY 2015:

1. Department of Agriculture
2. Department of Integrated Services for Individuals with Disabilities
3. Guam Homeland Security/Office of Civil Defense
4. Office of the Governor

OPA Report No. 15-08

Of the 57 GovGuam entities required to submit CCRs, 49 entities (or 86%) issued FY 2014 CCRs, which was an improvement from the 45 entities (or 79%) that issued FY 2013 CCRs. The following 5 entities did not issue CCRs for FY 2014 and FY 2013:

1. Department of Agriculture
2. Department of Corrections
3. Department of Integrated Services for Individuals with Disabilities
4. Office of Civil Defense/Homeland Security
5. Office of Veterans Affairs

OPA Report No. 13-06

Pursuant to P.L. 31-77 Chapter XIII Section 24, OPA submitted a complete list of FY 2012 CCRs. A total of 53 entities – including the Office of the Governor, the Judiciary of Guam, and the Guam Legislature – were required to submit a CCR and post it on their website. As of December 2013, 29 entities (or 55%) submitted a CCR and/or posted it on their website. The following 24 entities (or 45%) did not issue an FY 2012 CCR:

1. Board of Professional Engineers, Architects, and Land Surveyors
2. Bureau of Budget Management and Research
3. Customs and Quarantine Agency
4. Department of Administration
5. Department of Agriculture
6. Department of Chamorro Affairs
7. Department of Corrections
8. Department of Labor
9. Department of Land Management
10. Department of Mental Health and Substance Abuse
11. Department of Military Affairs
12. Department of Public Health and Social Services
13. Guam Board of Accountancy
14. Guam Election Commission
15. Guam Legislature
16. Guam Memorial Hospital Authority
17. Guam Waterworks Authority
18. Mayors' Council of Guam
19. Office of Civil Defense/Homeland Security
20. Office of the Chief Medical Examiner
21. Office of the Governor
22. Office of Veteran's Affairs
23. Public Defender Service Corporation
24. Public Utilities Commission

OPA Report No. 12-03

Pursuant to P.L. 31-77 Chapter XIII Section 24, OPA submitted a complete list of current and past-due FY 2011 CCRs. A total of 59 entities – including the Office of the Governor, the Judiciary of Guam, and the Guam Legislature – were required to submit a CCR as well as post it on their website. As of October 2012, 53 entities (or 90%) submitted a CCR. The following 6 entities (or 10%) did not issue an FY 2011 CCR:

1. Department of Parks and Recreation
2. Guam Board of Accountancy
3. Guam Contractors License Board
4. Guam Memorial Hospital Authority
5. Office of Veterans Affairs
6. Public Utilities Commission

OPA Report No. 11-09

Pursuant to P.L. 31-77 Chapter XIII Section 24, OPA submitted a complete list of current and outdated FY 2010 CCRs. A total of 58 entities – including the Office of the Governor, the Judiciary of Guam, and the Guam Legislature – were required to submit a CCR as well as post it on their website. As of October 2011, 54 entities (or 93%) submitted a CCR and posted it on their website. The following 4 entities (or 7%) did not issue an FY 2010 CCR:

1. Guam Board of Accountancy
2. Guam Election Commission
3. Office of the Chief Medical Examiner
4. Public Utilities Commission

P.L. 30-127 *An Act Relative to Adopting the AGA’s “CCR” Initiative*

Section 1. Legislative Findings and Intent. *I Liheslaturan Guåhan* finds that the foundation of democracy is based on governments being answerable to their citizenry and, as such, having a responsibility to provide information regarding government operations, most notably in regards to how taxpayer dollars are spent.

I Liheslatura further finds that governments should provide such information in an easily understandable and accessible manner. Financial reports are often too lengthy and too technical for the average person to understand and even more so when discussing the enormous amounts of money spent by various governments each year.

Studies by the Association of Government Accountants (AGA) on the effectiveness of government fiscal reporting have shown that taxpayers feel they are entitled to transparent financial management information, and that their governments have an obligation to provide such information. Unfortunately, surveyed citizens also feel that their governments are failing to meet their reporting needs, and their poor performance has created a problem of trust between citizens and their government.

Governments need new and innovative means of communicating to overcome these challenges, and the AGA “Citizen-Centric Report” initiative is designed to help remedy this.

Therefore, 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.

Title 1 GCA Ch. 19 §1922. The “Citizen-Centric Report”

(a) [...]

(b) Content Guidelines.

(1) Said report should be in the most current format proffered by the AGA, and currently suggested as follows:

(A) Page one (1) of the “Citizen-Centric Report” should include a brief table of contents, and shall contain information about the entity, including but not limited to, the entity’s vision statement, strategic goals, operational structure, and demographics.

(B) Page two (2) of the “Citizen-Centric Report” should reflect a performance report based on a summary of the entity’s key missions and/or services and possible outcome measures.

- (C) Page (3) of the “Citizen-Centric Report” should provide a clear snapshot of financial data as it relates to the performance report presented in page two (2). This portion of the report should address the entity’s cost for services provided and by what means those costs were covered.
 - (D) Page four (4) of the “Citizen-Centric Report” should present the entity’s forecast of future challenges and economic outlook.
- (2) Miscellaneous information, including, but *not* limited to, information sources, entity contact information, and feedback options, may be included in sections throughout the report.
 - (3) Additional details regarding the content guidelines for the compilation of a “Citizen-Centric Report” can be found in Appendix “A”, attached herein.
- (c) Design Guidelines.
- (1) The design of a “Citizen-Centric Report” is just as important as the content. A report will only be effective if it is read and referenced; thus, it should be visually appealing. The AGA, the birthplace of the “Citizen-Centric Report” initiative, has created guidelines for the design of “Citizen-Centric Reports” to include suggestions for design considerations of visual appeal and readability, physical layout, colors, images and graphics, and type and fonts. The AGA also provides suggestions for publishing software and report distribution.

[...]

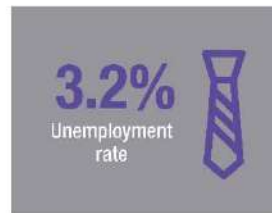
CITIZEN-CENTRIC REPORTING (CCR) SUGGESTED CONTENT

1

WHO ARE WE?

Page 1 typically includes information about the entity — mission statement, vision statement, services and activities, strategic goals, demographics, and URL.

EXAMPLES

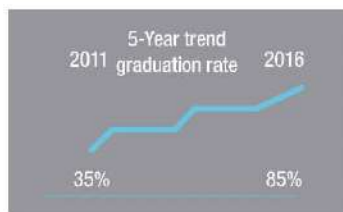


2

HOW ARE WE DOING?

Page 2 presents key service and activity performance for the prior year — progress toward strategic goals or deliverables, and recent accomplishments for non-financial outcomes.

EXAMPLES



www.agacgm.org/standards/ccr



CITIZEN-CENTRIC REPORTING (CCR) SUGGESTED CONTENT

3

WHAT ARE THE REVENUES AND EXPENSES?

Page 3 displays revenues and expenditures for major delivery areas — use well-labeled charts, graphs and tables; reference audit conducted; and provide URL for more-detailed financial information.

EXAMPLES



4

WHAT'S NEXT?

Page 4 identifies the entity's challenges and provides a look to the future — economic changes, tax cuts or increases, unemployment, education, environmental aspects, and contact information.

EXAMPLES



www.agacfm.org/standards/CCR



**Appendix 5:
FY 2021 Fully Compliant**

	Entity Name	Link to CCR Reports
1.	Bureau of Budget and Management Research	https://bbmr.guam.gov/wp-bbmr-content/uploads/2022/09/FY21-Citizen-Centric-
2.	Bureau of Statistics and Plans	https://bsp.guam.gov/citizen-centric-reports-2/
3.	Chamorro Land Trust Commission	https://dlm.guam.gov/wp-dlm-content/uploads/2022/06/CLTC-FY2021-CCR.pdf
4.	Civil Service Commission	https://csc.guam.gov/sites/default/files/csc_fy2021_ccr_report.pdf
5.	Department of Administration	https://da.doa.guam.gov/wp-content/uploads/2022/09/DOAd-2021-Citizen-Centric-Report.pdf
6.	Department of Education	https://www.gdoe.net/files/user/58/file/GDOE%20FY2021%20CCR%20-%20FINAL.pdf
7.	Department of Integrated Services for Individuals with Disabilities	https://disid.guam.gov/wp-disid-content/uploads/2022/07/DISID.CCR2021.pdf
8.	Department of Military Affairs	https://dma.guam.gov/wp-dma-content/uploads/2022/09/Citizen-Centric-Report-FY21_FINAL.pdf
9.	Department of Public Health and Social Services	https://dphss.guam.gov/wp-content/uploads/2022/09/DPHSS-FY2021-CCR-Final-9.19.22-v2.pdf
10.	Department of Public Works	https://dpw.guam.gov/wp-dpw-content/uploads/2022/07/CCR-FY2021.pdf
11.	Department of Revenue and Taxation	https://www.guamtax.com/notices/notices.html#CitizenCentriReports
12.	Department of Youth Affairs	https://dya.guam.gov/wp-dya-content/uploads/2022/10/CCR-FY2023.pdf
13.	Government of Guam Retirement Fund	https://www.ggrf.com/sites/default/files/fy_2021_citizen_centric_report.pdf
14.	Guam Commission for Educator Certification	http://gcec.guam.gov/wp-content/uploads/2022/07/ANNUAL-REPORT-Centric-Report-2021.pdf
15.	Guam Ancestral Land Commission	https://dlm.guam.gov/wp-dlm-content/uploads/2024/08/GALC-FY-2021-Citizen-Centric-Report.pdf
16.	Guam Community College	https://guamcc.edu/sites/default/files/ccr_2021_-_final.pdf

**Appendix 5:
FY 2021 Fully Compliant**

	Entity Name	Link to CCR Reports
17.	Guam Contractors License Board	http://clb.guam.gov/wp-content/uploads/2022/10/CLB-CCR-2021.pdf
18.	Guam Economic Development Authority	https://www.investguam.com/wp-content/uploads/CCR/GEDA%20CCR%20FY2021.pdf
19.	Guam Educational Telecommunication Corporation	http://pbsguam.org/wp-content/uploads/sites/10/2020/11/2021-PBS-GUAM-CitizenCentricReport .pdf
20.	Guam Election Commission	https://drive.google.com/file/d/1Cco4HTaWxx51tNixr9O84kM66HU-jmAy/view
21.	Guam Energy Office	https://energy.guam.gov/wp-content/uploads/2022/09/2021-CCR_Final.pdf
22.	Guam Ethics Commission	https://guamethics.com/sites/default/files/docs/pages/about/gethc-citizen-centric-reports/citizen-centric-report-fy2021.pdf
23.	Guam Regional Transit Authority	https://grta.guam.gov/sites/default/files/grta_fy_2021_citizen_centric_report.pdf
24.	Guam Fire Department	https://gfd.guam.gov/wp-gfd-content/uploads/2022/09/Citizen-Centric-Report-Fiscal-Year-2021.pdf
25.	Guam Housing and Urban Renewal Authority	https://ghura.org/sites/default/files/ghura_citizen_centric_report_fiscal_year_2021.pdf
26.	Guam Housing Corporation	https://guamhousing.org/wp-content/uploads/2022/05/GHC-CCR-FY-2021-1.pdf
27.	Guam International Airport Authority	https://www.guamairport.com/docs/pages/corporate/reports/citizen-centric-report/fy-2021-citizen-centric-report.pdf
28.	Guam Power Authority	https://guampowerauthority.com/gpa_authority/investors/documents/GPACCR2021%20final.pdf
29.	Guam Preservation Trust	https://drive.google.com/file/d/1oohyXq04YRyT6NnmSNN_yybsSMHyiEw/view
30.	Guam Public Library System	https://gpls.guam.gov/wp-gpls-content/uploads/2022/08/GPLs-FY2021-CCR.pdf

**Appendix 5:
FY 2021 Fully Compliant**

	Entity Name	Link to CCR Reports
31.	Guam Solid Waste Authority	https://www.guamsolidwasteauthority.com/pdf/GSWA%20CCR%20FY-2021.pdf
32.	Guam Visitors Bureau	https://www.guamvisitorsbureau.com/sites/default/files/fy2021_guam_visitors_bureau_ccr_report_released_2022.06.05.pdf
33.	Guam Waterworks Authority	http://guamwaterworks.org/wp-content/uploads/2022/06/GWA-2021-Citizen-Centric-Report.pdf
34.	iLearn Academy Charter School	https://static1.squarespace.com/static/562a91f1e4b078bbcf545328/t/6237daa4cd72a903311e2846/1647827632708/ILEARN+CCR+2021.pdf
35.	Judiciary of Guam	http://www.guamcourts.org/Citizen-Centric-Report/images/2021_JOGCCR.pdf
36.	Mayors' Council of Guam	https://mcog.guam.gov/sites/default/files/MCOG%20CCR%20FY%202021%20DONE%20IN%202022%20-%20Dist..pdf
37.	Office of Public Accountability	https://opaguam.org/sites/default/files/opa-ccr-2021.pdf
38.	Office of Technology	https://otech.guam.gov/wp-otech-content/uploads/2022/09/FY21-OTECH-CCR-Final.pdf
39.	Office of the Attorney General	https://drive.google.com/file/d/1jTwtJdims7fqYL06wXu0T_R3n7pjEnPU/view
40.	Port Authority of Guam	https://portofguam.com/sites/default/files/fy2021_ccr.pdf
41.	Public Utilities Commission	https://guampuc.com/wp-content/uploads/2022/08/2021-CCR-Guam-Public-Utilities-Commission-Final.pdf
42.	University of Guam	https://www.uog.edu/_resources/files/administration/business-office/FY2021_CCR.pdf

Appendix 6: FY 2021 Partially Compliant

		Compliance Criteria						
		1	2	3	4	5	6	7
Entity Name		Submitted to OPA	Emailed to OPA	Timely Submitted to OPA	Website Compliant	Submitted to Speaker	Emailed to Speaker	Timely Submitted to Speaker
1.	Customs and Quarantine Agency	✓	✓	✗	✓	✓	✓	✗
2.	Department of Agriculture	✓	✓	✓	✗	✓	✓	✓
3.	Department of Corrections	✓	✓	✗	✓	✓	✓	✗
4.	Department of Labor	✓	✓	✗	✗	✓	✓	✗
5.	Department of Land Management	✓	✓	✗	✓	✓	✓	✗
6.	Department of Parks and Recreation	✓	✓	✗	✓	✓	✓	✗
7.	Guahan Academy Charter School	✓	✓	✗	✓	✓	✓	✗
8.	Guam Behavioral Health and Wellness Center	✓	✓	✗	✓	✓	✓	✗
9.	Guam Board of Accountancy	✓	✓	✗	✓	✓	✓	✗
10.	Guam Board of Registration for Professional Engineers, Architects and Land Surveyors	✓	✓	✗	✓	✓	✓	✗
11.	Guam Council on the Arts and Humanities	✓	✓	✗	✓	✓	✓	✗
12.	Guam Homeland Security/Office of Civil Defense	✓	✓	✗	✓	✗	✗	✗
13.	Guam Legislature	✓	✓	✗	✓	✓	✓	✗
14.	Guam Memorial Hospital Authority	✓	✓	✗	✓	✓	✓	✗
15.	Office of the Governor	✓	✓	✗	✓	✓	✓	✗
16.	Public Defender Service Corporation	✓	✓	✓	✓	✓	✓	✗
17.	Science is Fun and Awesome Learning Academy Charter School	✓	✓	✓	✓	✓	✓	✗
18.	Commission on Decolonization	✓	✓	✗	✓	✓	✓	✗
19.	Serve Guam Commission	✓	✓	✗	✓	✗	✗	✗

**Appendix 7:
FY 2022 Fully Compliant**

	Entity Name	Link to CCR Reports
1.	Bureau of Budget and Management Research	https://bbmr.guam.gov/wp-bbmr-content/uploads/2024/01/FY-2022-BBMR-Citizen-
2.	Bureau of Statistics and Plans	https://bsp.guam.gov/citizen-centric-reports-2/
3.	Civil Service Commission	https://csc.guam.gov/sites/default/files/csc_ccr22.pdf
4.	Commission on Decolonization	https://decol.guam.gov/sites/default/files/cod_fy2022_ccr_0112024.pdf
5.	Customs and Quarantine Agency	https://cqa.guam.gov/wp-cqa-content/uploads/2024/02/CQA-Citizen-Centric-Report-FY2022.pub .pdf
6.	Department of Labor	https://dol.guam.gov/wp-content/uploads/Citizens-Centric-Report-FY2022-Department-of-Labor.pdf
7.	Department of Public Health and Social Services	https://dphss.guam.gov/wp-content/uploads/2024/01/DPHSS-Fiscal-Year-2022-Citizen-Centric-Report.pdf
8.	Department of Public Works	https://dpw.guam.gov/wp-dpw-content/uploads/2024/01/FY-2022-CCR.pdf
9.	Department of Revenue and Taxation	https://www.guamtax.com/about/DRTFY2022CCRPublication.pdf
10.	Department of Youth Affairs	https://dya.guam.gov/wp-dya-content/uploads/2024/01/Department-of-Youth-Affairs-FY2022-CCR.pdf
11.	Guam Ancestral Lands Commission	https://dlm.guam.gov/wp-dlm-content/uploads/2024/07/GALC-FY-2022-Citizen-Centric-Report.pdf
12.	Guam Board of Registration for Professional Engineers, Architects and Land Surveyors	https://www.guam-peals.org/sites/default/files/ccr_fy2022_final.pdf
13.	Guam Commission for Educator Certification	https://gcec.guam.gov/sites/default/files/gcec_ccr22.pdf
14.	Guam Community College	https://guamcc.edu/sites/default/files/2022_published_2023_ccr.pdf
15.	Guam Contractors License Board	http://clb.guam.gov/wp-content/uploads/2024/01/2022-CITIZEN-CENTRIC-REPORT-CLB.pdf
16.	Guam Election Commission	https://drive.google.com/file/d/1cL2ZflkAYYZVJ371Y1Sr7aMGiJexdj4/view
17.	Guam Ethics Commission	https://guamethics.com/sites/default/files/docs/pages/about/gethc-citizen-centric-reports/citizen-centric-report-fy2022.pdf
18.	Guam Housing and Urban Renewal Authority	https://ghura.org/sites/default/files/ghura_ccr_fy2022.pdf

**Appendix 7:
FY 2022 Fully Compliant**

	Entity Name	Link to CCR Reports
19.	Guam Housing Corporation	https://guamhousing.org/wp-content/uploads/2023/10/Citizen-Centric-Report-FY2022.pdf
20.	Guam International Airport Authority	https://www.guamairport.com/docs/pages/corporate/reports/citizen-centric-report/fy-2022-citizen-centric-report.pdf
21.	Guam Legislature	https://guamlegislature.com/Citizen%20Centric%20Report/2022%20Citizens%20Centric%20Report%20GL.pdf
22.	Guam Memorial Hospital Authority	https://www.gmha.org/wp-content/uploads/Public_Information/Citizen_Centric_Report/GMHA-CCR-FY-2022-FINAL.pdf
23.	Guam Power Authority	https://admin.guampowerauthority.com/uploads/GPA_FY_2022_Citizen_Centric_Report_FINAL_5a1435e09a.PDF
24.	Guam Preservation Trust	https://drive.google.com/file/d/1nwQNSxPf5CPF0pE2-eYSrBNFrX5pZfL_/view
25.	Guam Public Library System	https://gpls.guam.gov/wp-content/uploads/sites/23/2024/02/gpls_ccr22_0.pdf
26.	Guam Solid Waste Authority	https://gswa.guam.gov/sites/default/files/fy2022_gswa_ccr.pdf
27.	Guam Visitors Bureau	https://drive.google.com/file/d/1G3uGYLjC9NjujUuUIObVJqY4EJRx0b5-/view
28.	Guam Waterworks Authority	http://guamwaterworks.org/wp-content/uploads/2023/10/GWA-2022-Citizen-Centric-Report.pdf
29.	iLearn Academy Charter School	https://static1.squarespace.com/static/562a91f1e4b078bbc545328/t/6448a098f57a345d30472aa8/1682481310538/ILEARN+CCR+FY2022.pdf
30.	Judiciary of Guam	https://www.guamcourts.org/Citizen-Centric-Report/images/2022_JOGCCR.pdf
31.	Mayor's Council of Guam	https://drive.google.com/file/d/15PBeWr5OUshTBKPhu5Td5FTsPks9fx00/view

Appendix 7:
FY 2022 Fully Compliant

	Entity Name	Link to CCR Reports
32.	Office of Public Accountability	https://opaguam.org/sites/default/files/opa_ccr22_0.pdf
33.	Port Authority of Guam	https://portofguam.com/sites/default/files/fy2022_ccr_new.pdf
34.	Public Utilities Commission	https://guampuc.com/wp-content/uploads/2023/05/PUC-FY2022-CCR.pdf
35.	University of Guam	https://www.uog.edu/_resources/files/administration/business-office/Citizen-Centric_Reporting_2022.pdf

Appendix 8: FY 2022 Partially Compliant

	Entity Name	Compliance Criteria						
		1 Submitted to OPA	2 Emailed to OPA	3 Timely Submitted to OPA	4 Website Compliant	5 Submitted to Speaker	6 Emailed to Speaker	7 Timely Submitted to Speaker
1.	Chamoru Land Trust Commission	✓	✓	✗	✓	✓	✓	✗
2.	Department of Administration	✓	✓	✓	✓	✓	✓	✗
3.	Department of Corrections	✓	✓	✗	✓	✓	✓	✗
4.	Department of Education	✓	✓	✗	✓	✓	✓	✗
5.	Department of Integrated Services for Individuals with Disabilities	✓	✓	✗	✓	✓	✓	✗
6.	Department of Land Management	✓	✓	✗	✓	✓	✓	✗
7.	Department of Military Affairs	✓	✓	✓	✗	✓	✓	✓
8.	Guahan Academy Charter School	✓	✓	✓	✓	✓	✓	✗
9.	Government of Guam Retirement Fund	✓	✓	✓	✓	✓	✓	✗
10.	Guam Behavioral Health and Wellness Center	✓	✓	✗	✓	✓	✓	✗
11.	Guam Council on the Arts and Humanities	✓	✓	✗	✓	✓	✓	✗
12.	Guam Economic Development Authority	✓	✓	✓	✓	✓	✓	✗
13.	Guam Educational Telecommunication Corporation	✓	✓	✗	✓	✓	✓	✗
14.	Guam Energy Office	✓	✓	✗	✓	✓	✓	✗
15.	Guam Fire Department	✓	✓	✗	✓	✓	✓	✗
16.	Guam Homeland Security/Office of Civil Defense	✓	✓	✗	✓	✗	✗	✗
17.	Guam Regional Transit Authority	✓	✓	✗	✓	✗	✗	✗
18.	Office of Technology	✓	✓	✗	✓	✓	✓	✗
19.	Office of the Attorney General	✓	✓	✗	✓	✓	✓	✗
20.	Office of the Governor	✓	✓	✗	✓	✓	✓	✗
21.	Public Defender Service Corporation	✓	✓	✗	✓	✓	✓	✗
22.	Science is Fun and Awesome Learning Academy Charter School	✓	✓	✗	✓	✓	✓	✗
23.	Serve Guam Commission	✓	✓	✗	✗	✓	✓	✗
24.	Hagatna Restoration and Redevelopment Authority	✓	✓	✗	✓	✓	✓	✗

Appendix 9: AGA Certificate of Excellence in CCR

AGA offers a Certificate of Excellence in CCR for entities that prepare and distribute a high-quality CCR. To be eligible for the certificate, governments must abide by the program's high standards for report content, visual appeal, readability, distribution, and timeliness in reporting, as outlined in the Judging Guidelines below.

Judging Guidelines

AGA will examine each CCR and make suggestions for improvement. The report must be free of technical accounting language. In addition, the CCR must include the following elements to be eligible for the Certificate of Excellence:

1. How the entity is organized and operates, including items such as a vision statement and strategic goals.
2. Key accomplishments in mission and service, along with selected performance measures.
3. Detailed trend information highlighting changes from prior year(s), or a statement explaining why trend data is not yet available.
4. Bar graphs and/or pie charts to illustrate revenues and expenses.
5. Audit information, such as a statement affirming a clean audit opinion and a link to the full audit report.
6. Future challenges for the government.
7. Requests for citizen feedback, such as "We want to hear from you. How do you like our report? Should it include other information? Please let us know at [insert your contact details]."
8. Pictures and other graphics to make the report visually appealing.
9. Proof that the CCR was distributed – in a hard copy, on the website, and/or in a newspaper.
10. The CCR logo to promote the program's brand.

Cost

No fees are charged to participate in the CCR program.

Application Process

For a review of your CCR, please complete the appropriate application below, and send your complete application with a digital copy of your CCR to ccr@agacgfm.org (Government Entities) [...].

- Government Entities:
 - Application: https://www.agacgfm.org/getattachment/Standards/CCR/CertificateOfExcellence/CCR_Application_Government.pdf.aspx?lang=en-US
 - Submit via email to: ccr@agacgfm.org

SOURCE: www.agacgfm.org (Downloaded on 8/07/24)

Appendix 10:

AGA Guam Chapter Best Citizen-Centric Report Award

AGA Guam Chapter's Best CCR Contest awards the GovGuam entity that produces the best CCR each fiscal year based on strict guidelines and eligibility requirements.

Eligibility Requirements

All GovGuam entities that completed the fiscal year Audited Financial Statements; submitted a CCR to the Office of Public Accountability and Speaker of Guam Legislature within 60 calendar days after the issuance of the Audited Financial Statements, and posted the CCR on the entity's website are eligible for this award.

GovGuam CCR Evaluation Form

AGA Guam Chapter utilizes the GovGuam CCR Evaluation Form to rate Citizen-Centric Reports (CCRs) submitted by GovGuam entities. Each criterion listed below is rated on a scale from 1-5, with 1 rating poor and 5 rating excellent:

1. Is the agency qualified to participate in GovGuam CCR award?
2. How the entity is organized; why they exist; use of the latest CCR logo
3. Agency's Demographics (population, income per capita)
4. Mission and vision statements, strategic goals, services, and activities it offers
5. Listing of key leaders and contact information for further engagement
6. Key service areas and performance over the past couple of years
7. Progress toward strategic goals and deliverables
8. Recent accomplishments for non-financial outcomes
9. Detailed trend information highlighting changes from prior year(s), or a statement explaining why trend data is not yet available
10. Revenues and expenses for key service areas (salaries, facilities, taxes, grants, education, etc.) – where does funding come from, and where does the money go?
11. Explanation of changes in revenues/expenses from prior years, with the inclusion of trend data
12. If an audit was conducted, and the results of the audit
13. A link to their audited financial statements for more (detailed) information
14. What challenges are expected in the coming year – economic changes, tax cuts or increases, unemployment, education, environmental challenges
15. Have priorities changed; if so, what influenced the change? Will there be new/different services for citizens?
16. What is the agency's outlook?
17. A link to their website for more information, the location of detailed reports, and other supporting
18. Design Guidelines Requirements: visually appealing, readability, physical layout, colors, images, and graphics were consistent, type and fonts were consistent
19. Was CCR sent to OPA, Guam Legislature, and posted on the agency's website by their due date?

Nomination of a GovGuam Entity for the Best Citizen-Centric Report Award

To nominate an eligible Government of Guam entity, please submit an application form to Doreen Crisostomo, AGA Guam Chapter Accountability Director at doreentc@triton.uog.edu

SOURCES: <https://www.agacgfm.org/Chapters/Guam-Chapter/OurChapter/Chapter-Awards.aspx>, <https://agaguamwebmaster.wixsite.com/aga-guam-chapter/best-ccr-contest>, and Dr. Doreen Crisostomo

(Retrieved on 8/08/2024)

GOVERNMENT OF GUAM SUBMISSION OF CITIZEN-CENTRIC REPORTS FOR FY 2021 THROUGH FY 2022 Report No. 24-10, October 2024

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Leonanie Leon Guerrero, Audit Staff

Jerrick J.J. G. Hernandez, MA, CGFM, CFE, CICA, CGAP, Audit Supervisor

Benjamin J.F. Cruz, Public Auditor

MISSION STATEMENT

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

VISION

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

CORE VALUES

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.

REPORTING FRAUD, WASTE, AND ABUSE

- Call our HOTLINE at 671 47AUDIT (472 8348)
- Visit our website at www.opaguam.org
- Call our office at (671) 475 0390
- Fax our office at (671) 472 7951
- Or visit us at Suite 401 DNA Building in Hagåtña

All information will be held in strict confidence.



Office of Public Accountability
Email: admin@guamopa.com
Tel: 671.475.0390
Fax: 671.472.7951
Hotline: 47AUDIT (472.8348)

