



EXECUTIVE SUMMARY
Government of Guam
Submission of Citizen Centric Reports for FY 2014 & FY 2013
Report No. 15-08, December 2015

As of December 2015, the Office of Public Accountability (OPA) determined that 49 or 86% out of 57 Government of Guam (GovGuam) entities issued a Citizen Centric Report (CCR) for the fiscal year (FY) 2014. This was an improvement from the 45 or 79% of entities that issued CCRs for FY 2013. The entities' CCRs may be viewed on their respective websites or on OPA's website, www.opaguam.org.

Of the 57 entities required to submit CCRs, eight entities did not submit a CCR for FY 2014 and 12 entities did not submit for FY 2013. In addition, there were five entities that did not submit a CCR for FY 2014 and FY 2013. These five entities are:

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 Veteran's Affairs

Public Law (P.L.) 30-127 requires every director, administrator president or head of a GovGuam agency, including line agencies, autonomous and semi-autonomous agencies, public corporations, the Guam Mayors' Council, the Courts of the Judiciary of Guam, and Guam Legislature to submit a four-page CCR to the Public Auditor and Legislative Speaker, as well as post said report on their respective websites no later than 60 calendar days after the issuance of the entity's annual financial audit. The FY 2014 Government-Wide financial audit, which includes the line entities, was issued on June 30, 2015 and the entities' deadline to submit a CCR was August 30, 2015.¹ The deadline for autonomous agencies varied based on their financial audit issuance dates.

While P.L. 30-127 was effective January 1, 2010, based on our previously issued CCR compliance reports and our review of the CCR submissions for FY 2013 and FY 2014, there are 22 GovGuam entities that have consistently issued their annual CCRs for the past six years (FY 2009 to FY 2014), and are to be commended for their efforts. In addition, there were 19 other entities that have issued at least five annual CCRs.

OPA also reviewed the entities' FY 2014 CCR contents in line with the Association of Government Accountants' (AGA) CCR Content and Design Guidelines. As a result, we issued separate letters to the entities outlining the areas for improvement to be considered for future submissions. Accordingly, should they follow these guidelines, they may be eligible for the AGA National's Certificate of Excellence in CCR and the AGA Guam Chapter's Best CCR Contest.

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¹ OPA accepted CCRs on Monday, August 31, 2015, the next working day.