



## CORRECTIVE ACTION PLAN



DIPĀTTAMENTON I KAŌHAO GUINAHAN CHAMORRO  
**DEPARTMENT OF CHAMORRO AFFAIRS**



Honorable Edward J.B. Calvo  
Governor of Guam

Johnny G. Sablan  
President, DCA

Raymond S.Tenorio  
Lieutenant Governor of Guam



GUAM MUSEUM



Sistema Laibirhan Papeleko Guahan



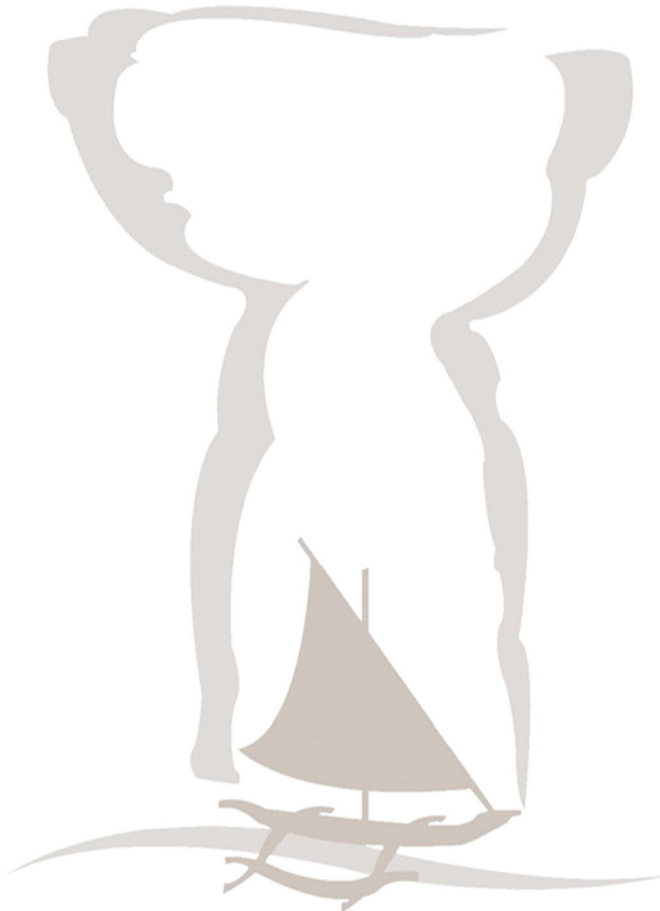
Department of Chamorro Affairs-  
Non-Appropriated Funds  
(A Component Unit of the Government of Guam)

Year ended September 30, 2017

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"Department of Chamorro Affairs is an Equal Opportunity Provider and Employer"

Terlaje Professional Building • 1st Floor 194 Hernan Cortez Avenue Hagåtña, Guam 96910

P.O. Box 2950 Hagåtña, Guam 96932 • Phone: (671) 475-4278/9 • Fax: (671) 475-4227



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Corrective Action Plan  
Year ended September 30, 2017



**Finding No.: 2017-001**

Views of responsible officials and planned corrective actions:

Review controls shall be implemented and recorded upon signing of contracts.

Contact Person: (name and position)

Sherrie Barcinas  
475-4278/9  
sherrie.barcinas@caha.guam.gov

Expected Completion Date:

October 31, 2018



**Finding No.: 2017-002**

Views of responsible officials and planned corrective actions:

The department had requested for records in support of this finding however, the contractor did not provide the records. The department will work with the contractor to obtain records in a timely manner to support the amounts to be recorded in the financial statements.

Contact Person: (name and position)

Marilyn Reyes  
475-4278  
[marilyn.reyes@dca.guam.gov](mailto:marilyn.reyes@dca.guam.gov)

Expected Completion Date:

November 30, 2018

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Corrective Action Plan, continued  
Year ended September 30, 2017



**Finding No.: 2017-003**

Views of responsible officials and planned corrective actions:

All postings shall be recorded and classified properly upon receipt. Monitoring controls shall be part of the department's monthly review. Provide bookkeeping training to staff to better understand basic accounting principles.

Contact Person: (name and position)

Jeffrey San Nicolas  
475-0375

[jeffrey.sannicolas@dca.guam.gov](mailto:jeffrey.sannicolas@dca.guam.gov)

Marilyn Reyes  
475-4278

[marilyn.reyes@dca.guam.gov](mailto:marilyn.reyes@dca.guam.gov)

Expected Completion Date:

November 30, 2018

**Finding No.: 2017-004**

Views of responsible officials and planned corrective actions:

The department will work on bank reconciliations on a monthly basis and will be reviewed, monitored and corrected by management. Acquire bookkeeping services to review, monitor and/or perform monthly bank reconciliations. Provide bookkeeping training to staff to better understand basic accounting principles.

Contact Person: (name and position)

Jeffrey San Nicolas  
475-0375

[jeffrey.sannicolas@dca.guam.gov](mailto:jeffrey.sannicolas@dca.guam.gov)

Marilyn Reyes  
475-4278

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Corrective Action Plan, continued  
Year ended September 30, 2017



**Finding No.: 2017-005**

Views of responsible officials and planned corrective actions:

The department will perform physical inventory periodically to support the ending balance of book inventory. Provide bookkeeping and QuickBooks training to staff to better understand basic accounting principles.

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Contact Person: (name and position)

Jeffrey San Nicolas  
475-0375

Marilyn Reyes  
475-4278

[jeffrey.sannicolas@dca.guam.gov](mailto:jeffrey.sannicolas@dca.guam.gov)

[marilyn.reyes@dca.guam.gov](mailto:marilyn.reyes@dca.guam.gov)

Expected Completion Date:

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Summary Schedule of Prior Audit Findings and Responses  
Year ended September 30, 2017



**Finding No. 2016-001**

Criteria or specific requirement:

Purchases and the corresponding payables should be recorded upon receipt of purchased goods or services.

Status:

A similar finding was noted during the audit of the September 30, 2017 financial statements as Finding No. 2017-003. Similar findings were noted in previous year audits as 2015-001 and 2014-004.



**Finding No. 2016-002**

Criteria or specific requirement:

Bank reconciliations should be reviewed and reconciling items should be monitored and corrected on a monthly basis. Without appropriate review and monitoring of bank reconciliations, it is possible that errors will be undetected or reconciling items that require investigation go unaddressed for long periods of time.

Status:

A similar finding was identified during the audit of the September 30, 2017 financial statements as Finding No. 2017-004.

