

Office of the Public Auditor

**Annual Report
Calendar Year 2003
May 2004**

Distribution:

Governor of Guam
Speaker, 27th Guam Legislature
Senators, 27th Guam Legislature
All Government Agencies
U.S. Department of Interior
Office of Inspector General-Pacific Field Office

Public Auditor's Message



This, my third annual report as Guam's elected Public Auditor, shows that 2003 was a year of austerity, transition, and recovery.

In his second month in office, Governor Felix Camacho instituted a 32-hour work-week. While the OPA is independent of the executive branch, knowing the Government of Guam's dire cash position, we voluntarily participated in this austerity measure. In two months OPA lost over 500 man-hours; time that could have completed one audit. Consequently OPA initiated the 10% across-the-board pay reduction and returned to a 40-hour week. These austerity measures partly contributed to several key staff transferring to other agencies for significantly higher pay. As OPA staff continue to advance professionally, they become more marketable and can command higher salaries. The challenge becomes how to keep qualified staff.

During 2003 we issued 10 reports, which identified approximately \$20 million in fraud, waste and abuse, bringing our cumulative total to \$29 million, since I took Office. We released 14 financial audits, which had 260 audit findings and identified \$22.4 million in questioned costs. In 2002, the financial audits identified 181 audit findings with \$7.6 million in questioned costs. The challenge we continue to face is the timely issuance of annual audited financial statements.

Upon taking Office in January 2001, I warned government officials that our Department of Education had not been audited since FY 1998. Fast forward to September 2003, DOE had not issued a

single audit report in five years. The U.S. Department of Education declared DOE a "high risk grantee" and imposed harsh conditions for obtaining continuing federal assistance. With our oversight, DOE is now catching up on its audits and should be current by year-end.

In August, with assistance from the USDA Graduate School, we initiated a strategic plan review. Cheryle Broom, King County (Seattle) Auditor, and Lowell Kuehn, a strategic consultant, helped us assess where OPA had been in its short existence and where do we want to go. Our revised mission and vision statement can be succinctly stated as "Auditing for Better Government." Three major long-term goals were crafted, including follow up of OPA audit recommendations.

Recognizing the need to better fund this Office, the 27th Guam Legislature appropriated \$868,132 for our operations and another \$300,000 for the single audit. Thus OPA began its recovery with the recruitment of additional staff with backgrounds not just in accounting. By December, we had a staff of 11. As Public Auditor, I am proud that our work so far has improved accountability in the management of government funds. This work would not have been accomplished without the hard work, professionalism, and dedication of the OPA staff.

The OPA appreciates the cooperation that has followed from Governor Camacho's statement that his cabinet work with the OPA. The Judiciary has shown a similar spirit of cooperation under Chief Justice F. Philip Carbullido.

Senseramente,



Public Auditor, CPA , CGFM

Vision Statement

Auditing for Better Government

Mission Statement

In 2003, the Office of the Public Auditor (OPA) adopted a new Mission Statement:

We audit, assess, and analyze government activities with integrity, independence, and impartiality to improve the accountability, effectiveness, and efficiency of the Government of Guam.

We seek to serve the public interest by providing the Governor of Guam, the Guam Legislature, and the People of Guam with dependable and reliable information, unbiased analysis, and objective recommendations on how best to use government resources in support of the fiscal well being of our island and our people. To achieve this mission, we:

- Endeavor to fulfill the highest standards of our profession and the expectations of the public to the best of our ability.
- Uphold the highest ethical standards in the performance of our work and encourage such standards throughout the Government of Guam.
- Commit to quality as the main principle governing our work.
- Perform our work with diligence, conscientiousness, and due professional care.
- Foster a partnership with our staff to enable them to reach their full potential and contribute to their growth and long-term success.

- Work collaboratively with the entities that we audit and with the contracted auditors we employ to develop harmoniously improved financial controls.

Audit Activities

Performance Audits

Performance audits are commonly broken down into two separate categories – Economy/Efficiency and Program Audits.

Economy/Efficiency audits include determining (a) whether the agency is acquiring, protecting, and using its resources (such as personnel, property, and space) economically and efficiently, (b) the causes of inefficiencies or uneconomical practices, and (c) whether the entity has complied with laws and regulations concerning matters of economy and efficiency.



Program audits include determining (a) the extent to which the desired results or benefits intended by the legislature or other authorizing body are being achieved, (b) the effectiveness of

organizations, programs, activities, or functions, and (c) whether the agency has complied with laws and regulations applicable to the program.

OPA also performs investigative audits. In these audits OPA follows *Government Auditing Standards*. These audits are usually initiated by concerns received through OPA's hotline or from government officials.

In 2003, OPA issued 10 performance/investigative audit reports.

Safe Streets Foundation

This audit was initiated through a request from the Attorney General. The audit disclosed that the Safe Streets Foundation failed to account for more than \$849,000 of funds contributed by the Government of Guam, other governments, and private businesses. The Foundation's President and Treasurer may have conspired by their control of funds to benefit themselves. Administrative and legal actions could not be assessed on these individuals due to their retired status and the passing of the statute of limitations.

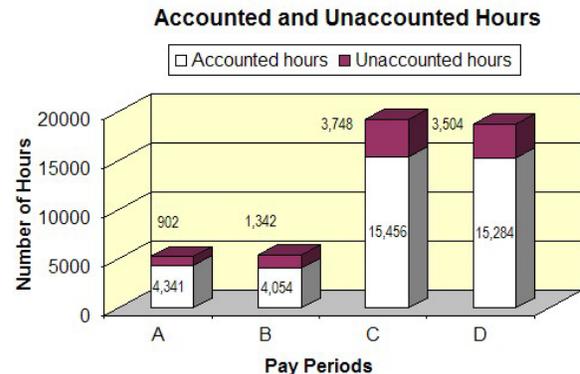
GMHA Radiology Procurement

This audit was one of several audits that were initiated through a thorough review of the Reports on Compliance and Internal Controls performed by independent CPA firms. The findings of this audit report included a lack of evaluation of radiology services proposals, negotiating a contract with a business entity that was not yet incorporated, failure to follow emergency procurement procedures, and a potential circumvention of procurement regulations, which resulted in a \$64,000 mark up on equipment

purchased. Total questionable costs for the procurement of radiology equipment amounted to \$1.5 million.

DOC Payroll and Overtime Practices

An audit of Department of Corrections revealed a complete breakdown of internal controls over payroll and timekeeping. Employees were allowed to receive two to three times their annual base pay. We found 11,551 hours for two pay periods in FY 2002 that could not be verified. These unaccounted hours equate to \$176,846 in value. If extrapolated for 21 months, which was the scope of the audit, unaccounted hours equate to an estimated \$4 million. The Legislature has taken action by requiring DOC to verify all unpaid overtime hours before they are finally paid.



Liberation Day Activities

In this audit, we found several questionable activities that included underreporting of \$484,622 in revenues and \$172,377 in expenses by the Liberation Day Committee. The Committee donated \$650,000 to People Helping People (PHP), a nonprofit organization, which underreported the donation to the Department of Revenue and Taxation (DRT) by \$424,950. The Committee also donated \$10,000 to Manenggon Memorial Foundation, a

nonprofit organization, which has not applied for tax-exempt status at DRT. We also found unaccounted raffle booklets equivalent to \$14,535, \$20,791 of raffle proceeds paid to individuals instead of the appropriate organizations, and misuse of \$5,000 by the Department of Education (DOE) towards Liberation Day activities.



Guam Liberation Day Parade

The new Liberation Day Committee has implemented procedures to address the findings in this audit report, which included contracting independent auditors. Additionally, the Attorney General indicted the former Controller and Superintendent for misuse of DOE funds.

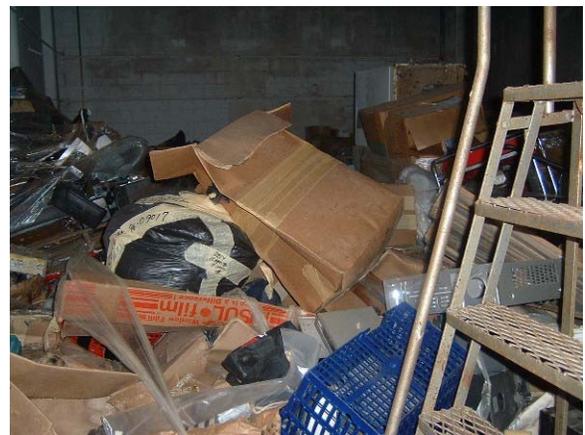
GWA Chata'an Expenditures

This audit was requested by Senator Joseph F. Ada to review documentation regarding typhoon recovery-related expenditures at GWA. The audit examined whether funds that were appropriated to GWA were used for the restoration of the water and wastewater systems. The audit found that only \$340,434 in expenditures of \$3.6 million in total damages were documented sufficiently to warrant reimbursement. Additionally, \$773,467 of drawdowns

were not documented for reimbursement purposes. There were insufficient controls in GWA's payroll system that allowed employees to charge more than 24 hours of work time per day, amounting to overtime abuse of \$26,500.

Asset Forfeiture Funds

The Chief of Police requested OPA to conduct an audit of its Asset Forfeiture Fund. Because the fund has not been separated from the General Fund and because mandated financial reports have not been prepared, OPA conducted only an audit survey of the Fund.



GPD Warehouse where targets as well as other items confiscated by GPD are stored.

The survey found that GPD bought 155,000 firearms training targets for \$90,120 to last 1,000 years. Many of these targets were ruined because the storage facilities were in deplorable condition. Review of the fund's ledgers did not reconcile with financial system printouts by more than \$340,000. Checks received from the Department of Justice and Treasury were not deposited timely with lapses averaging 198 days.

Tendan Gobetnu

OPA initiated this performance audit to determine whether the current services and operations of Tendan Gobetnu, which is the Government Store, were still beneficial to Guam. The audit found that Tenda operations had a loss of over \$183,000 for FY 2002. Revenues have declined about \$3.6 million since 1995. Receivables due to delayed billing and nonpayment of bills totaled to \$2.2 million. Tenda had obsolete and slow-moving inventory and inventory loss totaling \$488,000. The audit found that purchasing supplies at Tenda was both inconvenient and inefficient, as customers are required to make two trips to obtain the supplies requested. The audit recommended the closure of Tendan Gobetnu.

FY 2002 GIAA Report Supplement

This audit was conducted to supplement the Guam International Airport Authority's FY 2002 Report on Compliance and Internal Controls. GIAA management executed change orders that went beyond the scope of the original construction contract. Through these change orders, GIAA was able to bypass procurement regulations and hire preferred subcontractors to build projects, such as the construction of ramps for the Birdman Rally, the design and construction of the Aviation Museum (VIP Lounge and Governor's Statues), and the design and construction for the Mama Bear project. Another procurement violation included a contract with a Philippines-based consultant for \$164,979 that did not have terms of engagement or evidence of the receipt of services.



Guam International Airport Authority's Mama Bear Theme Park.

GIAA funded projects such as the Mama Bear Theme Area (\$1,038,000), Golf Tournament (\$456,344), Terra Cotta Warrior Exhibit (\$863,323), the Birdman Rally (\$1.7 million), Aviation Museum/Governor's Statues (\$3.2 million), and the Aviation Park (\$565,000), all of which constituted a prohibited use of airport revenues according to the Federal Aviation Administration. The report also identified travel expenditures of \$571,000 for the first three months of FY 2003.

OAG Child Support Enforcement

This audit was initiated at the request of the Attorney General. The audit found that the Child Support Enforcement Division (CSED) procured million-dollar projects on a sole source basis. After 10 years, the project to create a federally certified computer system, which cost over \$12 million, still had not been completed. Another sole source project was the State Disbursement Unit (SDU), established to collect and disburse support payments under court orders. The audit found multiple internal control weaknesses involving CSED's management of the SDU. Approximately \$5.4 million of child support collections have not been

disbursed to custodial parents as of August 2003.

911 Emergency System

This audit was initiated based on hotline allegations on the misuse of the 911 Emergency Reporting System Fund (E911 Fund). The audit found that the E911 funds were not monitored by the Guam Fire Department (GFD), the Public Utilities Commission (PUC), and the Department of Administration (DOA). As a result, an estimated \$1 million was not remitted for deposit into the E911 Fund by private subscribers and the Guam Telephone Authority. The audit also found that firefighters and emergency medical dispatchers both manned the 911 system. Firefighters, however, are paid twice as much as civilians. In addition, GFD procured a consulting contract without following proper procedures. This consulting contract did not appear to benefit the E911 Emergency System nor the GFD.



Guam's Enhanced 911 Emergency Reporting System Console

Subsequent Outcomes of Audits

OPA audits provide recommendations to entities to improve government operations. In 2003, several of OPA's audit recommendations were addressed

by the Attorney General and the Legislature.

In 2003, the Attorney General took action on certain government officials based on several OPA audits. The Public Auditor was subpoenaed several times before the grand jury to testify on the credit card abuses within GMTA and GIAA. The following events list the outcome of those events:

- A GMTA official was prosecuted and sentenced to imprisonment. This official has since served his time.
- A GIAA official was indicted and is currently being prosecuted.

In 2002, the Legislature responded to an audit recommendation in a Department of Corrections (DOC) audit on payroll practices by requiring all unpaid overtime at (DOC) to be verified before payment.

Financial Audits

Title 1 G.C.A. §1908 requires that all Government of Guam departments, agencies and instrumentalities be annually audited. Financial audits are conducted in order to provide reasonable assurance that the financial statements of the government entity present fairly its financial position, results of its operations, and its cash flows in conformity with *Generally Accepted Accounting Principles* and *Government Auditing Standards*. It is the policy of the OPA that independent CPA firms under OPA oversight will conduct the financial audits of the Government of Guam and the autonomous agencies. The Public Auditor and her staff work closely with the contracted firms to ensure that the audits are informative, comprehensive

and in compliance with *Government Auditing Standards* issued by the Comptroller General of the United States of America.

The OPA's review of these financial audits is a key element in the review process of government entities. It is through these reviews and analyses that the OPA is able to glean more information than is apparent in financial statements and convey that information to the people of Guam. Additionally, through questionnaires and interviews, the OPA is able to scrutinize the various Government of Guam entities to a greater degree than in the past. During 2003, there were 14 financial audits issued. These financial audits had 260 findings and identified over \$22 million in questioned costs. In 2002, there were 181 audit findings and \$7.6 million in questioned costs. See **Appendix A** for a listing by government entity.



All financial audits are procured through a Request for Proposal (RFP). The OPA, pursuant to 1 G.C.A. §1908, has the authority to oversee this

procurement process, as well as select the independent auditor chosen for an engagement. The OPA encourages all CPA firms willing and capable of conducting governmental audits to submit proposals to conduct audits of governmental entities.

Timely Completion of Audits

It is the Public Auditor's express goal to have all audits completed on a current basis so that the information contained therein is pertinent and useful to the public, policy makers, and administrators. By law,¹ these financial audits are required to be issued no later than nine months after the fiscal year end or by June 30th of the following year. For one reason or another, these agency audits have not always been completed on time. Only one agency completed the FY 2002 audit by the June 30th deadline: Guam Educational Telecommunication Corporation (KGTf). Untimely completion of audits has consequences at the federal level.

Consequence of Untimely Audits

Government agencies that expend over \$300,000 of federal funds in a fiscal year are required to comply with the Single Audit Act of 1968, which states that audits are to be completed no later than June 30th of the following year. Failure to comply can result in a federal declaration of the agency as a "high risk grantee." A "high-risk grantee" is subject to special conditions depending on the situation.

In September 2003, the U.S. Department of Education (DOE) declared the Guam Department of Education a "high risk grantee" due to DOE's failure to submit audited financial

¹ 1 G.C.A. §1909(a).

statements for FY 1998, 1999, 2000, 2001, and 2002. As a high-risk grantee, DOE is subject to special conditions, which requires it to provide quarterly reports on federal grants, among other things. The Public Auditor met with U.S. DOE officials in early September 2003 to coordinate the establishment of reasonable time frames for these special condition requirements.

Audits Pending Completion

As of the end of 2003, the following audits remain uncompleted:

FY 1999 – FY 2000

- *Guam Visitors Bureau*

FY 2001

- *Guam Visitors Bureau*
- *Territorial Highway Fund*
- *Tourist Attraction Fund*

FY 2002

- *Department of Education*
- *GovGuam GPFS and Single Audit*
- *GovGuam Retirement Fund*
- *Guam Community College*
- *Guam Economic Development and Commerce Authority*
- *Guam Housing Corporation*
- *Guam Memorial Hospital Authority*
- *Guam Rental Corporation*
- *Guam Telephone Authority*
- *Guam Visitors Bureau*
- *Guam Waterworks Authority*
- *Port Authority of Guam*
- *Territorial Highway Fund*
- *Tourist Attraction Fund*

The Guam Visitors Bureau (GVB) has yet to complete its FY 1999, 2000, 2001 and 2002 audits. Unlike federal law, Guam law does not have any penalty provisions for the failure to submit timely financial audits.

With the continued involvement of the OPA and stressing the importance of

timely audits, the OPA will continue to work with government entities to meet the June 30th deadline.

Oppositions Towards OPA Authority

In the past, OPA experienced opposition and resistance to its authority to oversee the procurement, selection of independent auditors, as well as the review of audits. In 2003, OPA was able to bring most of the Government of Guam agencies into compliance, except the Guam Housing and Urban Renewal Authority (GHURA). GHURA remains noncompliant. GHURA released its audits without OPA involvement. Future non-cooperation by GHURA will be legally challenged by the Public Auditor.

Strategic Plan

In August 2003, the OPA met with consultants Cheryle Broom and Dr. Lowell “Duke” Kuehn to help OPA develop an effective strategic plan. Cheryle Broom is the County Auditor of King County in Washington State. She is a Certified Government Financial Manager and a Certified Inspector General. Dr. Lowell Kuehn is a consultant specializing in organizational development, survey research, strategic planning, and policy analysis. For a week, they conducted an operational review necessary to facilitate the development of OPA’s strategic plan.

The consultants met individually with internal and external OPA stakeholders to obtain independent views and survey the current strengths and weaknesses of the office. Among the external stakeholders interviewed were the Governor of Guam, several Senators including the Vice Speaker and the

Minority Leader, the Attorney General, the Director of Administration, and the external auditors of the Government of Guam. The information obtained from the interviews was not disclosed in detail to OPA to protect the integrity of the information.



(Left to Right) Public Auditor Doris Flores Brooks, Cheryle Broom, Gov. Felix Camacho, and Lowell "Duke" Kuehn.

The information obtained from the interviews was used to determine areas of improvement, as well potential areas of development for the OPA. With the consultants' assistance, OPA was able to develop its first strategic plan, which consisted of three main goals. OPA believes fulfilling the following goals maximizes the ability of the office to audit for better government:

1. Enhance recruitment practices, training programs, and retention methods, so that OPA may achieve broadened skill sets in order to conduct other types of work.
2. Increase the variety of types of audit work to include a mix of economy and efficiency, descriptive, program, and compliance audits and

investigations of fraud, waste, and abuse.

3. Increase implementation of OPA recommendations in a timely fashion.



OPA Consultant, Lowell "Duke" Kuehn facilitates discussions during OPA strategic planning session.

The Insular Government Financial Management (IGFOA) Newsletter wrote an article summarizing OPA's strategic plan. Refer to **Appendix B** for the article.

OPA Diversifies Personnel

In meeting OPA's goal to enhance recruitment practices and broaden skill sets for conducting other types of work, the OPA began recruiting Management Analysts with backgrounds in Finance and Economics, Political Science, and International Business in addition to Accounting. Applicants came from both the University of Guam (UOG) and U.S. mainland universities. OPA's organizational chart as of December 31, 2003 is available at **Appendix C**.



(Left to Right) M. Francis Quinto, Vincent Duenas, Don Laureano, Yukari Cabrera, Doris Flores Brooks, Theresa Gumataotao, Timothy San Nicolas, Valerie Manibusan, Maripaz Nogoy, Rodalyn Marquez, and Alfredo Cantoria celebrate at OPA's 2003 Christmas Party at the Pacific Islands Club.

The diversity of educational backgrounds will allow OPA to conduct audits of economy and efficiency, program, and compliance in addition to audits of fraud, waste, and abuse and management analysis.

UOG Internship Program

OPA continued in 2003 to foster a partnership with the University of Guam's (UOG) Accounting Internship Program by employing two students and allowing them to be exposed to the different phases of the government auditing process. In turn, the OPA benefited from the program by receiving

assistance in sharing some of the OPA's audit workloads.

The symbiotic relationship that the UOG internship program has to offer to both the UOG students and the OPA is a welcome arrangement. In line with its goal to diversify, the OPA may in the future consider accepting interns from internship programs on other fields of studies.

Staff Training

According to 5 G.C.A. §20304, OPA is required to budget and finance the continuing education of its staff auditors.

Continuing professional education (CPE) is mandatory for the maintenance of professional competence. *Government Auditing Standards* (GAS) also known as the Yellow Book also requires that all auditors performing audit work under GAS complete 80 hours of CPEs every two years.

Government Auditing Standards

In 2003, the *Government Auditing Standards* issued by the Comptroller General of the United States of America were revised to introduce stricter standards for independence and fraud detection. Because OPA's work is performed according to these standards,

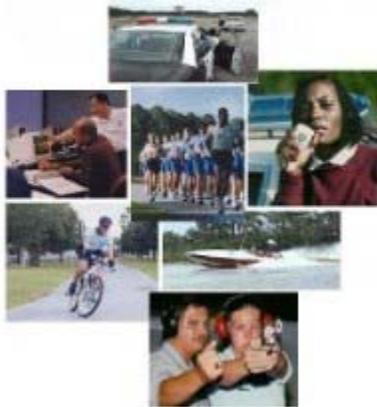
OPA responded by providing training to all its staff, including its new employees.

Government Auditing Standards require staff to receive 40 hours of training per year. All OPA staff received training in excess of the 40 hours requirement.

Inspector General Academy Training

In 2003, the Department of Interior Office of the Inspector General afforded the OPA the opportunity to send three of its employees to the Inspector General Academy – Federal Law Enforcement Training Center (FLETC) in Glynco, Georgia. FLETC is a federally regulated and secured campus, which exhibits a military base-type ambience.





The Inspector General Academy – FLETC is an institute of higher learning and was established by the Department of the Treasury to train Inspector General investigators and other federal law enforcement officers. The academy is also an excellent training ground for auditors, intelligence analysts, investigative technicians, and other related positions. The Academy employs attorneys and special agents to instruct the majority of classes.



OPA auditor Yukari Cabrera attended the IG Academy in January; Adoniram Laureano attended in April; and Rodalyn Marquez attended in December. The

OPA employees underwent a two-week Basic Non-Criminal Investigator Program, which included courses on interviewing, collection of evidence, computer-related investigations, legal matters pertaining to investigations, and other investigative techniques.

This training opportunity allowed the OPA to diversify and expand the knowledge base of incumbent OPA employees necessary to advance the effective performance of audits and other investigative works.

The OPA continues to work with the Department of Interior Office of the Inspector General to make similar training programs available for OPA.

Training Grant

In October, David B. Cohen, Assistant Secretary, Office of Insular Affairs, Department of Interior (DOI), approved a \$38,100 reimbursable training grant for auditor training. The program was a joint initiative with the Office of Inspector General, DOI, and OPA. The grant provides for reimbursement of auditor training at the Inspector General Academy and other related training.

We wish to express our appreciation to DOI-OIG Pacific Liaison Ben Privitt, who was instrumental in the development of the training grant.

APIPA 2003 at Pohnpei

Every year the Association of Pacific Islands Public Auditors (APIPA) holds a conference in one of the member islands. APIPA, formed in 1988, now consists of twelve members, the Public Auditors of American Samoa, Commonwealth of the Northern Mariana Islands, Guam, Republic of Palau,



APIPA 2003 Public Auditors group portrait. (Back Row) Haser Hainrick, Madison Tosie, Satrunino Tewid, and Francis Sefo. (Front Row) Michael Sablan, Doris Flores Brooks, Jean Tonyokwe, Ursula Abalos, Gertrude Gootinan.

Republic of the Marshall Islands, the Federated States of Micronesia (FSM) National Government, the FSM states of Pohnpei, Yap, Chuuk, and Kosrae, Western Samoa, and the Virgin Islands. The Department of Interior Office of the Inspector General-Guam also became a nonvoting member in 1988.

In June, the Public Auditor and auditor Rodalyn Marquez attended the 14th Annual APIPA conference, which was hosted by the Office of the Pohnpei State Auditor in Pohnpei. The conference afforded the staff and the Public Auditor the opportunity to earn continuing professional education credits towards meeting the requirements of the *Government Auditing Standards* and to meet their counterparts in government auditing from around the region. The Public Auditors of the various Pacific Islands also held their annual meeting during this APIPA Conference.

The 2004 APIPA Conference is scheduled to be hosted at Majuro by the Office of the Auditor General of the Marshall Islands. Guam hosted the APIPA Conference in 2002.

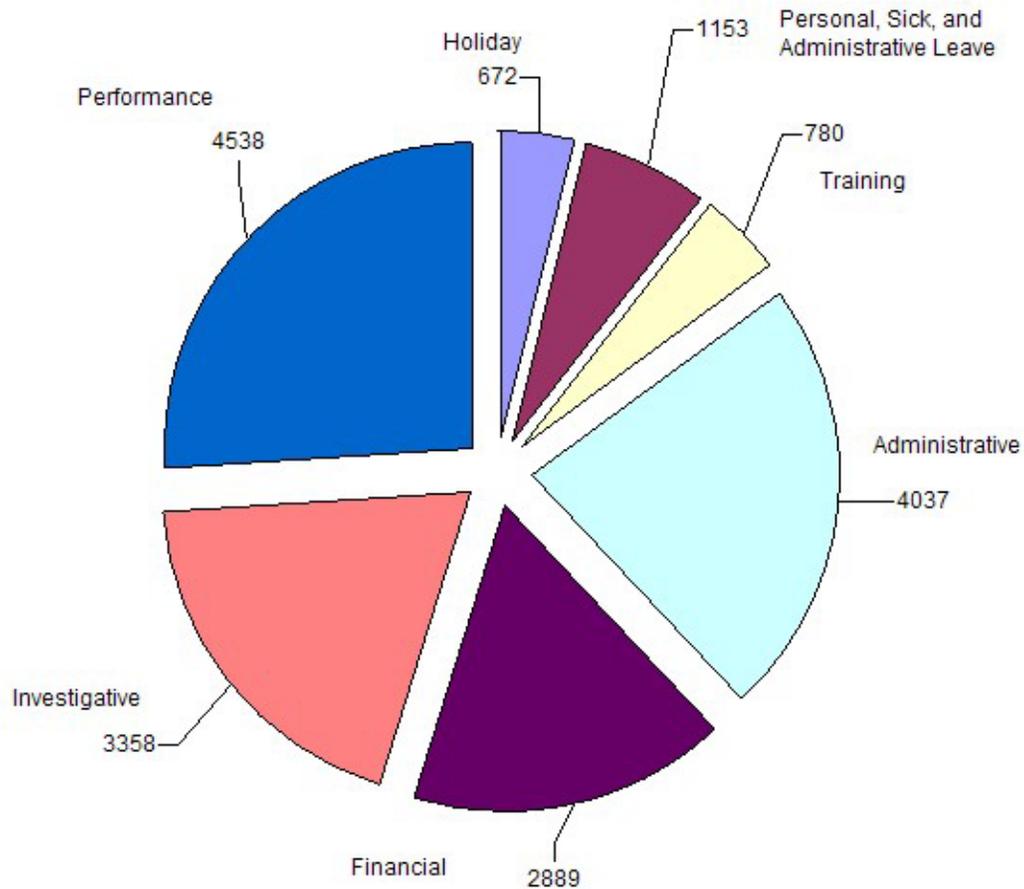
Staff Hours

At the start of 2003, OPA had a staff complement of nine. During 2003, OPA experienced a higher than normal staff turnover.

OPA hired three management analysts, two auditors, and one supervisor to fill vacant positions. As of the end of calendar year 2003, OPA had 11 employees. See **Appendix C** for OPA's organizational chart.

In 2003, OPA employees allocated approximately 14,822 hours to their work. Approximately 73% of those hours were allocated directly in the performance of various audits.

2003 OPA Staff Hours Distribution



32-Hour Work-Week and 10% Pay Cut

In February 2003, the Governor issued Executive Order 2003-03 that temporarily subjected the Government of Guam’s Executive Branch agencies to a 32-hour work-week; OPA, although independent of the executive branch, opted to comply with this executive order. Although the office realized \$3,300 in savings per pay period, this scheduling scheme caused the OPA to lose 500 hours of work within two months. This translates to about one audit that could have been performed.

After this realization, OPA opted not to follow the 32-hour work-week and

instead implemented a 10% salary cut for all OPA personnel in late April. With this change, the OPA was able to operate wholly, yet still meet savings of \$1,600 from operations per pay period.

OPA was able to save approximately \$21,200; \$13,200 from the 32-hour work-week and \$8,000 from the 10% pay cut.

OPA Budget

For FY 2004, the OPA was granted a budget of \$868,000. This was \$75,000 lower than the previous fiscal year budget of \$943,000. OPA, however, was relieved of the obligation to pay for

\$29 Million in Waste, Abuse, and Savings

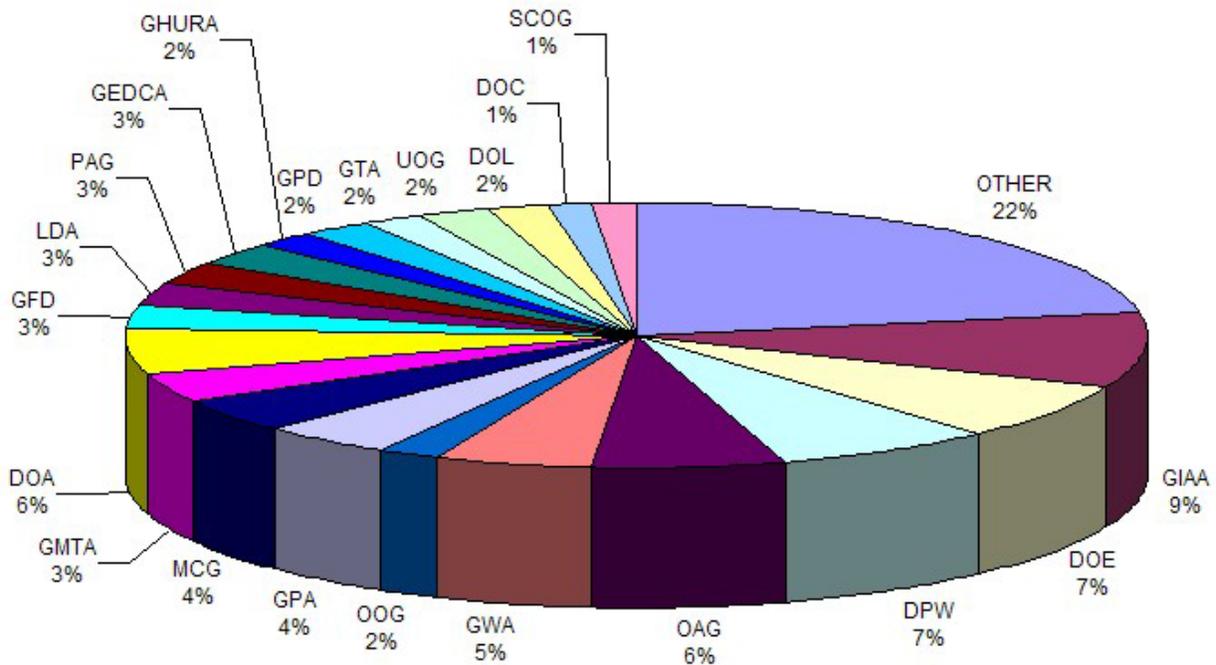
Since 2001, the public has been bringing tips and concerns to the OPA's attention through our hotline and other mediums in anticipation that they will be looked in to and resolved. To the credit of these "whistleblowers," the OPA has been able to identify about \$20 million in waste and abuse in 2003 and \$9 million in prior years. OPA has also identified another \$207,000 of potential savings or unaccounted revenues for the Government of Guam in 2003, bringing the cumulative total identified by OPA to \$29 million. See **Appendix D** for a breakdown of these amounts.



Doris Flores Brooks and Vice Speaker Frank Aguon

the annual Single Audit of the Government of Guam. This allowed for OPA to expand its staff from 11 to 13.

2003 OPA Hotline Topics By GovGuam Agency



Agencies or Programs	Hotline Concerns Logged
Department of Administration	8
Department of Corrections	2
Department of Education	10
Department of Labor	3
Department of Public Works	10
Guam Economic Development and Commerce Authority	4
Guam Fire Department	4
Guam Housing and Urban Renewal Authority	3
Guam International Airport Authority	13
Guam Mass Transit Authority	5
Guam Police Department	3
Guam Power Authority	6
Guam Telephone Authority	3
Guam Waterworks Authority	7
Liberation Day Activities	4
Mayors Council of Guam	6
Office of the Attorney General	9
Office of the Governor	3
Port Authority of Guam	4
Superior Court of Guam	2
University of Guam	3
Other Agencies and Programs	32

TOTAL

144

OPA Hotline

The OPA receives a multitude of tips and concerns from citizens regarding the different GovGuam agencies. If people want to submit a tip or concern, they may do so by calling our office hotline, 47AUDIT (472-8348), logging onto our website, www.guamopa.org or by speaking to any of the employees or the Public Auditor by phone or in person. These contacts from citizens are a crucial element in the audit process as it helps the OPA assess risks within the different areas of the government. In 2003, we received 144 tips and concerns. Of those, we were

able to address 67 of them, either by forwarding them to independent auditors, following up with appropriate authorities, initiating an audit, or determining that the information was insufficient to act on. In the previous year, we also received 144 tips and concerns, but we were able to address 87 of them. The OPA thanks those citizens who have taken the initiative to contact our office and submit their tips and concerns.

OPA Website Statistics

OPA established a website on January 4th, 2002. The website provides an

avenue for the public to conveniently access audits and other information on Government of Guam entities at the click of a button. The OPA website also provides a hotline tip submission form, information on the office, and links to other websites related to the mission of the office.

By the end of 2003, there were 43 audits and information releases on the website. See **Appendix E** for a complete listing of releases.

OPA Website Hits Doubled

For the year, over 67,000 hits were made to the OPA website averaging about 5,600 per month. Nearly 7,000 hits were made in September and December. This exhibits an increase of almost 100% when compared to previous year's 34,000 hits.

Other Governmental Activities

In addition to the OPA's oversight responsibility of audit activities, the office often receives several requests to partake in or review other government-related activities.

DOE Oversight of Special Conditions

With the high-risk designation of DOE in September 2003, OPA has been overseeing the progress of DOE in meeting those special conditions. Upon the conditions imposed in the submission of quarterly reports to USDOE.

GWA Water Meter Procurement

Early in 2003, Guam Waterworks Authority (GWA) began to outsource the operations and maintenance of water meters. Public Law 26-144 mandated OPA to be "an observer throughout the

outsourcing process." As this outsourcing is an ongoing process, OPA will continue to be an observer in 2004.

GTA Privatization

In 2002, the Legislature appointed the OPA to be a Negotiations Observer for the privatization of the Guam Telephone Authority. The GTA privatization is ongoing and will likely continue through 2004.

Meeting with DOI Inspector General

In December 2003, the Public Auditor and Audit Supervisor M. Francis Quinto met with Department of Interior Inspector General Earl Devaney in Hawaii for the 3rd Annual DOI-OIG Western Pacific Public Auditors Conference. The federal government paid the cost of airfare and per diem. Present at the meeting were the Public Auditors of Guam, Commonwealth of the Northern Mariana Islands, the Republic of the Marshall Islands, Federated States of Micronesia, American Samoa, and the Republic of Palau.

The emphasis of the conference covered three major items:

1. Building up the capacity of the Public Auditors
2. Focusing on Auditing DOI Funds
3. Zero tolerance on public corruption

Other topics discussed were common challenges faced by the Public Auditors, which included budget cuts, office independence, staff, training, and equipment needs, and the role of the investigator.

The DOI Inspector General expressed his continued support for the insular areas' Public Auditors. The Public

Auditors' presence is integral to the DOI OIG as Mr. Devaney indicated that DOI audits would focus primarily on areas with DOI funding.

DOI Assistance for OPA Investigator

The Public Auditor went to Washington D.C. in September 2003 to seek the assistance of the Department of Interior Office of the Inspector General (DOI OIG) to fund an investigator position for the OPA. Having an investigator dedicated to OPA's purposes will allow investigations conducted by the OPA to be readily workable by the Office of the Attorney General for the purposes of prosecution and other legal actions.

DOI Reimbursement for Single Audit

OPA has also been in correspondence with the Department of Interior Office of Insular Affairs in the issue of the Single Audit. The Public Auditor met with David Cohen, Assistant Secretary of DOI in Washington D.C. to request for reimbursements on the Single Audit. The Single Audit encompasses all the line agencies, as well as the Supreme Court, the Superior Court and the Guam Legislature and costs over \$300,000. This grant request was denied by DOI.

Procurement Reform

Recognizing that many of the Single Audit findings pertain to procurement, the OPA, with USDA, organized procurement training for the Department of Administration. In 2003, a procurement specialist, Colonel Ralph Capio, JD, LL.M. came to Guam under the Pacific Islands Training Initiative (PITI) to provide the training. The Public Auditor later coordinated with Mr. Capio to perform an assessment of the Government of Guam's procurement regulations. In his assessment, he

stated, "GovGuam procurement regulations are in serious need of updating and modernization" and he made several recommendations to address these issues.

Using this assessment, the Public Auditor and Stephen Latimer of PITI later coordinated with the Office of the Governor to take action on the issue at hand. In September 2003, the Governor of Guam issued an Executive Order (2003-27) to establish a Procurement Reform Steering Committee that was assigned to simplify, clarify, and modernize the procurement laws and regulations of the Government of Guam.

Other Organizational Activities

Community Services

OPA staff contributed to our community by participating in several island-wide clean-ups in January, March, April, and October 2003. The clean-ups covered Paseo De Susana, Cetti Bay Overlook to Memorial Park, and the Government Complex at Adelup. OPA staff, together with the Association of Government Accountants (AGA) decided to focus future clean-up efforts at the Government Complex at Adelup.

AGA Guam Chapter

All OPA Employees are active members of the Association of Government Accountants (AGA), an organization dedicated to "advancing government accountability." Meetings are held monthly and we encourage others in the accounting field to attend these meetings. Two OPA staff are also currently officers in this organization; M. Francis Quinto is the 2003 President-Elect, while Theresa Gumataotao is the Secretary.



OPA along with the Association of Government Accountants clean up the Governor's Complex at Adelup on October 25, 2003.

Island Leadership Day

OPA is dedicated to enhancing the quality of education that is received by our youth and college students. In 2003, OPA participated in the Island Leadership Day activities, in which students shadowed the management of our office in order to gain insight and an understanding of our office and the work we do.

OPA intends to continue supporting these endeavors and similar activities. We feel that the purposes that are served are in the best interest of our entire island community.



(Right to Left) Alfredo Cantoria, Rodalyn Marquez, Don Laureano, Doris Flores Brooks, Randall Wiegand, Beatrice Santos, Audit Manager Counterpart, Chris Duenas, and Francis Quinto. On the chair as Public Auditor is Kimberly Montano.

Appendix A

Financial Audits Issued in Calendar Year 2003

Auditee	Report Year	Issue Date	# of Findings	Questioned Costs	Auditing Firm
Government of Guam Retirement Fund	FY 2000	15-Oct-03	21	\$0	Burger & Comer
Tourist Attraction Fund	FY 2000	28-Oct-03	3	\$0	Ernst & Young
Department of Education *	FY 2001	28-Nov-03	21	\$397,550	Deloitte Touche Tohmatsu
Schedule of Federal Award Expenditures	FY 1998	28-Nov-03	-	\$1,692,928	Deloitte Touche Tohmatsu
Schedule of Federal Award Expenditures	FY 1999	28-Nov-03	-	\$3,468,809	Deloitte Touche Tohmatsu
Schedule of Federal Award Expenditures	FY 2000	28-Nov-03	-	\$2,007,474	Deloitte Touche Tohmatsu
Schedule of Federal Award Expenditures	FY 2001	28-Nov-03	-	\$397,550	Deloitte Touche Tohmatsu
Government of Guam Single Audit Reports	FY 2001	12-Feb-03	109	\$9,875,246	Deloitte Touche Tohmatsu
Government of Guam General Purpose Financial Statements	FY 2001	30-Jan-03	-	-	Deloitte Touche Tohmatsu
Government of Guam Retirement Fund	FY 2001	15-Oct-03	24		Burger & Comer
Guam Community College	FY 2001	26-Sep-03	1	\$53,424	Deloitte Touche Tohmatsu
Guam Memorial Hospital Authority	FY 2001	18-Feb-03	10	\$1,224,089	Deloitte Touche Tohmatsu
Guam Telephone Authority	FY 2001	1-Apr-03	9	\$0	Deloitte Touche Tohmatsu
Port Authority of Guam	FY 2001	3-Apr-03	6	\$39,322	Deloitte Touche Tohmatsu
Guam Educational Telecommunications Corp. (KGTF)	FY 2002	18-Jun-03	2	\$0	Burger & Comer
Guam International Airport Authority	FY 2002	5-Aug-03	17	\$3,180,944	Deloitte Touche Tohmatsu
Guam Power Authority	FY 2002	7-Aug-03	8	\$0	Deloitte Touche Tohmatsu
Guam Waterworks Authority	FY 2002	8-May-03	24	\$0	Deloitte Touche Tohmatsu
University of Guam	FY 2002	11-Dec-03	5	\$17,999	Deloitte Touche Tohmatsu
TOTAL			260	\$22,355,335	

* Along with the release of the financial statements and reports on Compliance and Internal Controls were the 1998 - 2001 Schedule of Federal Award Expenditures.

Financial Audits Issued in Calendar Year 2002

Auditee	Report Year	Issue Date	# of Findings	Questioned Costs	Auditing Firm
Government of Guam Retirement Fund	FY 1998 FY 1999	27-Mar-02	42	-	Burger & Comer
Territorial Highway Fund	FY 2000	17-Jun-02	9	-	Deloitte Touche Tohmatsu
Guam Memorial Hospital Authority	FY 2000	17-Jul-02	10	\$0	Deloitte Touche Tohmatsu
Port Authority of Guam	FY 2000	14-Jun-02	9	-	Deloitte Touche Tohmatsu
Government of Guam Single Audit Reports	FY 2000	18-Jan-02	87	\$7,581,326	Deloitte Touche Tohmatsu
Government of Guam General Purpose Financial Statements	FY 2000	12-Feb-02	-	-	Deloitte Touche Tohmatsu
Northern and Southern Community Health Centers	FY 2000	25-Apr-02	2	\$0	Deloitte Touche Tohmatsu
Guam Educational Telecommunications Corp. (KGTF)	FY 2001	5-Jun-02	4	\$0	Burger & Comer
University of Guam	FY 2001	27-Aug-02	4	\$17,999	Deloitte Touche Tohmatsu
Guam Power Authority	FY 2001	7-Jun-02	0	\$0	Ernst & Young
Guam International Airport Authority	FY 2001	18-Jun-02	0	\$0	Deloitte Touche Tohmatsu
Guam Economic Development Authority	FY 2001	20-Aug-02	0	\$0	Deloitte Touche Tohmatsu
Guam Housing Corporation	FY 2001	29-Aug-02	12	\$0	Burger & Comer
Guam Rental Corporation	FY 2001	16-Sep-02	2	\$0	Burger & Comer
TOTAL			181	\$7,599,325	

IGFOA Newsletter: Article on OPA Strategic Plan

guam page 7

GUAM'S OFFICE OF THE PUBLIC AUDITOR DEVELOPS LONG RANGE PLANS

PLANNING — long term and short term—is critical to the successful operation of any organization. That is why Guam's Office of Public Auditor (OPA) underwent a strategic planning process. Guam's Public Auditor, Ms. Doris Flores-Brooks requested assistance from the Graduate School, USDA's Pacific Islands Training Initiative (PITI) who in turn contracted King County, Washington Auditor Cheryle Broom and Dr. Lowell "Duke" Kuehn to assist in the process.

Ms. Flores-Brooks, Guam's Public Auditor said "After nearly three years in Office, we wanted an outside perspective of what we had done; where we were and where do we want to go." Her entire staff enthusiastically participated as they reviewed past activities and looked forward to future years.

One of the first steps was to review and revise the mission statement. Many organizations, not just audit offices, struggle with lengthy and sometimes confusing mission statements. Guam OPA's was good but deemed a little too cumbersome. The new one is:

We audit, assess, and analyze government activities with integrity, independence and impartiality to improve the accountability, effectiveness, and efficiency of the Government of Guam.

This new mission statement can also be succinctly expressed as *Auditing for Better Government*. A clear, concise vision and mission statement can be very motivating to staff and easily understood by the public.

Looking back, the Public Auditor and her staff recognized that most audits conducted between 2001 and 2003 focused on uncovering fraud, waste and abuse. They agreed on the importance of continuing such a focus. However, from the strategic review they recognized the need to expand their effectiveness. OPA decided to broaden their capacity to do a wider range of studies by employing a diverse range of methodologies. In the future they will emphasize efficiency, descriptive, compliance and program reviews.

As examples, one report in progress analyzes staff levels of the Department of Education. Another examines the lease of office space throughout the government of Guam including all branches of government.

Ms. Flores-Brooks is definitely acting on the strategic planning activities. One goal was to enhance recruitment practices, training programs and retention methods so that OPA could achieve broadened skill sets in order to conduct other types of work. They have already recruited three new employees with non-accounting backgrounds – public administration, political science and international business. The mix of backgrounds will provide diversity in approach and style.

As part of evaluating historical strengths and weaknesses, Guam's OPA discovered they had focused more on issuing reports than monitoring recommendations. Hence they decided on several steps designed to increase successful implementation of OPA recommendations. They plan to:

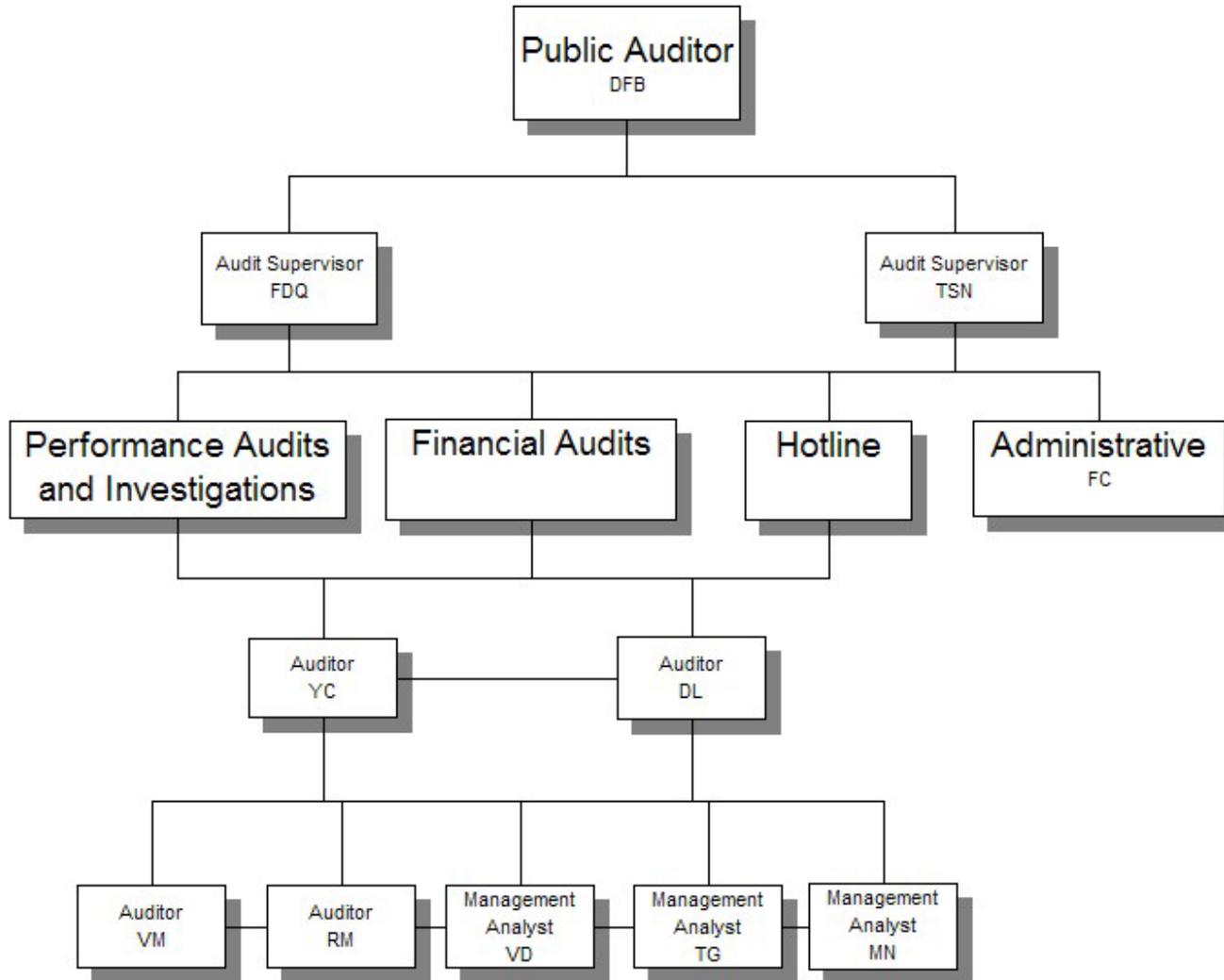
- Develop a recommendation follow-up system
- Communicate preliminary findings to auditee during fieldwork, such that findings are no surprises to the auditee
- Develop concise and reasonable recommendations (that can be implemented)

Guam's OPA proudly reports that for the first time they issued follow up letters on all of last quarter's recommendations. Moreover, they now determine which recommendations have been closed, implemented or otherwise cancelled.

Everyone involved in the strategic planning process agrees it was worth the effort and brought needed focus and energy to neglected areas. Despite the workload and new focus, Ms. Flores-Brooks hasn't slowed down. She's already thinking about updating the activities in 2005. With such energy and focus, waste fraud and abuse is bound to take a steady decline in the government of Guam.

This new mission statement can also be succinctly expressed as Auditing for Better Government. A clear, concise vision and mission statement can be very motivating to staff and easily understood by the public.

OPA Organizational Chart as of December 2003



Appendix D

Waste, Abuse, and Other Questionable Amounts Identified in 2003

Auditee	Amount	Waste/Abuse Identified
General Services Agency	\$671,000	\$183,000 of loss from operations. \$488,000 in inventory loss and obsolescence.
Guam Fire Department	\$1,136,000	\$166,000 in expenditures on a non-beneficial E-911 consulting contract. \$970,000 in unremitted revenues from GTA and other private subscribers.
Guam International Airport Authority	\$8,462,000	\$1,000,000 on an improperly procured Mama Bear Theme Park \$1,660,000 of prohibited expenditure on Birdman Rally-related construction \$565,000 of prohibited expenditure on an Aviation Park construction \$860,000 Chinese Art Exhibition/Terra Cotta Warrior Statues \$3,185,000 of prohibited expenditures on Aviation Museum Plan, VIP Lounge construction, and Governor Statues \$456,000 of prohibited expenditures on a sponsored Golf Tournament. \$165,000 from a consulting contract with no formal agreements. \$571,000 in excessive travel expenditures on the 1st Quarter of FY 2003.
Guam Memorial Hospital	\$1,500,000	\$1,500,000 in improper procurement involving Radiology equipment.
Guam Police Department	\$939,000	\$849,000 in unaccounted disbursements of Safe Streets Foundation Fund. \$90,000 in firearms training target ruined due to poor storage facilities.
Guam Waterworks Authority	\$27,000	\$27,000 in questionable incurrence of overtime after typhoon Chata'an and Halong in 2002.
Liberation Day Committee	\$910,000	\$910,000 in total for questionable donations to nonprofit organizations, unaccounted raffle tickets, and misuse of government funds for Liberation Day Activities.
Office of the Attorney General	\$6,208,000	\$5,400,000 in undistributed, unreconciled child support collections. \$345,000 in renovation costs due to transfer of Child Support Office. \$170,000 in additional least cost due to transfer of Child Support Office. \$293,000 in federal penalties due to failure to meet federal certification deadline of APASI Child Support System.
TOTAL	\$19,853,000	

Savings Identified in 2003

Auditee	Amount	Savings Identified
Office of the Attorney General	\$207,000	\$207,000 in unused funds from a dormant Child Support bank account.
TOTAL	\$207,000	

Waste, Abuse, and Other Questionable Amounts Identified in 2002

Auditee	Amount	Waste/Abuse Identified
Department of Corrections	\$4,000,000	Dollar value of unaccounted hours at DOC could be as high as \$4 million. Overtime has been reduced by over 70% since the release of our interim report.
Department of Land Management	\$1,563,000	\$1.5 million rent not collected by DPR (\$91,000/year) \$63,000 not collected by DPW
Department of Parks and Recreation	\$129,900	\$100,000 missing from the Parks and Recreation Revolving Fund \$29,900 paid to DPR employees and family
Guam International Airport Authority	\$1,205,500	\$1.05 million in total travel costs over 24 months \$144,000 in travel costs by Executive Manager over 24 months \$11,500 abuse by Deputy Executive Manager (\$8,000 recovered); Credit cards cancelled at GIAA.
Guam Mass Transit Authority	\$21,000	\$15,000 abuse by Assistant General Manager \$6,000 abuse by General Manager
Guam Memorial Hospital Authority	\$450,000	\$450,000 in undocumented claims paid
Southern High School	\$102,000	\$102,000 in undocumented expenditures and \$4,000 in funds not reimbursed to SHS Close-Up Fund
University of Guam	\$1,700,000	\$1.7 million wasted on an energy project, which was abandoned.
TOTAL	\$9,171,400	

Savings Identified in 2002

Auditee	Amount	Savings Identified
Guam Mass Transit Authority	\$13,500	\$13,500 saved by rolling audit into GPFS.
Supreme Court of Guam	\$8,000	\$8,000 saved by rolling audit into GPFS.
TOTAL	\$21,500	

Appendix E

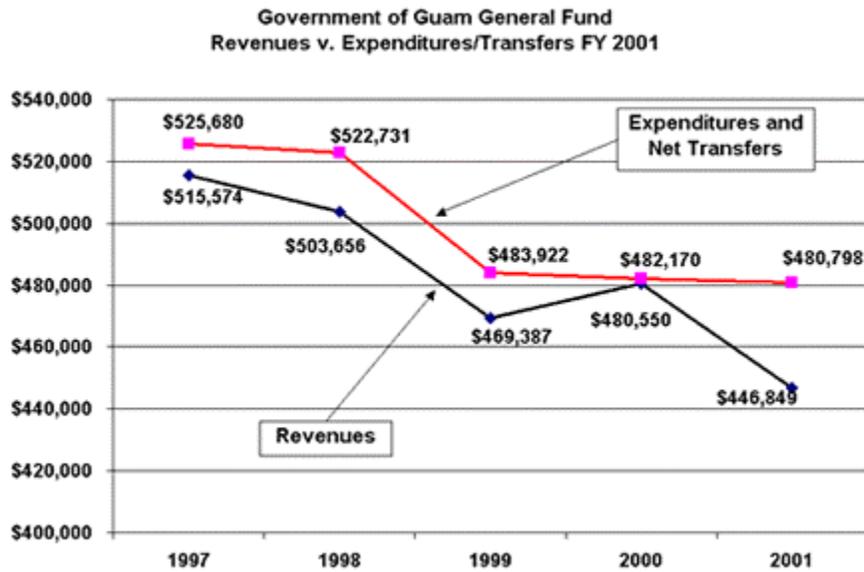
OPA Website Year in Review

January 21, 2003

2002 Year in Review

- [Internet Users show strong interest in government corruption and audits.](#)
- [OPA comes in at No. 4 on KUAM's list of top 5 stories for 2002.](#)
- [OPA comes in at Number 5 on PDN's Year in Review 2002 List of Top Stories.](#)

January 30, 2003



The Office of the Public Auditor has released the **Government of Guam FY 2001 General Purpose Financial Statements.**

- [Click here for the highlights](#)
- [Click here for the General Fund Analysis and Chart Data](#)
- [Click here for the full audit Report](#)

February 6, 2003

Public Auditor transmits cost savings and revenue enhancement measures to Governor and Guam Legislature.

- [Click Here to view document](#)

February 12, 2003



The Office Of The Public Auditor has released the FY 2001 "Single Audit Reports" for the Government Of Guam.

- [Click Here For Highlights](#)
- [Click Here For Full Report](#)

February 13, 2003

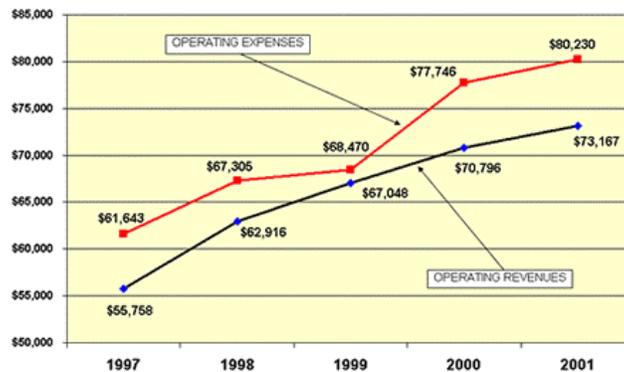


Public Auditor appears before the Legislature on FY 2003 budget.

- [Click Here to view document](#)

February 18, 2003

GMHA Operating Revenues v Operating Expenses FY 97-FY 01 ('000's)



The Office of the Public Auditor has released the **Guam Memorial Hospital Authority FY 2001 Audited Financial Statements**.

- [Click here for the highlights](#)
- [Click here for the full audit Report](#)

February 26, 2003



The Office of the public Auditor has released an Executive Summary of its **Investigative Audit of the Safe Streets Foundation (1997-2000)**.

- [Click Here For Executive Summary](#)
- [Click Here For The Full Report](#)

February 26, 2003

Public Auditor urges Speaker to implement 10% across the board pay cut in lieu of 32-hour workweek.

- [Click Here to view document](#)

March 21, 2003



OPA Auditor Attends Inspector General Academy

- [Click Here For News Release](#)

March 24, 2003



Independent Peer Review Gives Highest Rating to Guam OPA

- [Click here for the News Release](#)
- [Click here for the Letter to the Governor](#)
- [Click here for the Letter to the Speaker](#)
- [Click here for the Report](#)

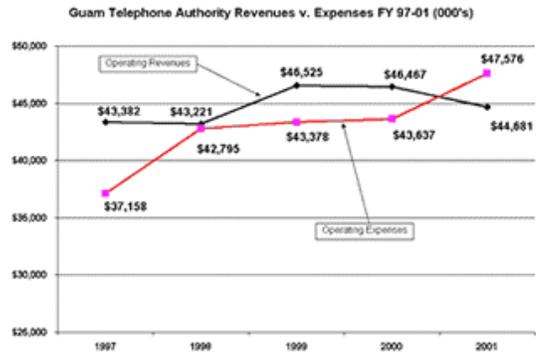
March 25, 2003



Public Auditor testifies before the Legislature in support of Bill 57 to implement 10% across the Board Wage Cut.

- [Click Here to view document](#)

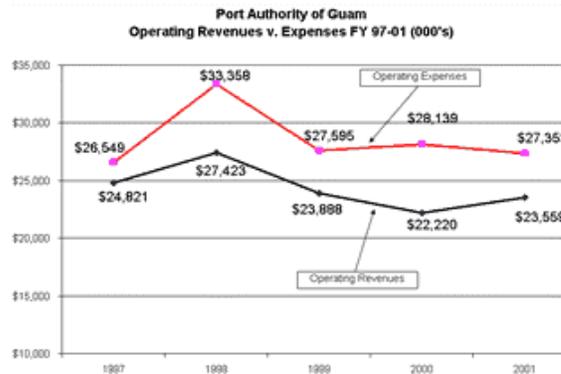
April 1, 2003



The Office of the Public Auditor has released the Guam Telephone Authority's FY2001 Audited Financial Statements.

- [Click here for the Highlights](#)
- [Click here for the Financial Statements](#)
- [Click here for the Report on Compliance and Internal Controls](#)

April 3, 2003



The Office of the Public Auditor has released the Port Authority of Guam's FY2001 Audited Financial Statements.

- [Click here for the Highlights](#)
- [Click here for the Financial Statements](#)
- [Click here for the Report on Compliance and Internal Controls](#)

April 14, 2003



Public Auditor urges Senators to have independent verification of DOC overtime hours before \$1.2 million is paid out to DOC for overtime.

- [Click Here to view document](#)

April 18, 2003

Public Auditor informs Governor and Speaker of the implementation of the 10% across the board pay cut and ceases 32-hour workweek.

- [Click Here to view document](#)

April 22, 2003



Public Auditor Questions Procurement of Radiology Services and Equipment at GMHA.

- [Click here](#) for OPA Report 03-02, Investigative Report on Guam Memorial Hospital Authority's Procurement of Radiology Services and Equipment.
- [Click here for GMHA FY 2001 Report on Compliance and Internal Controls](#)

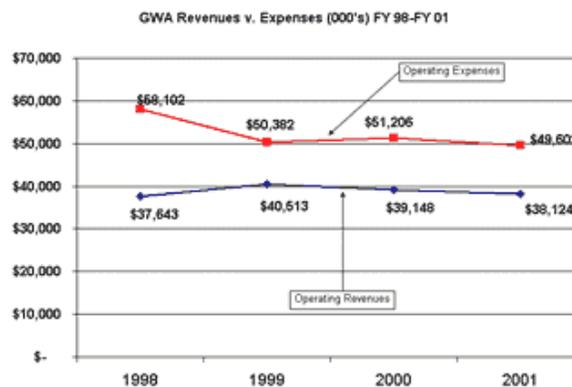
May 7, 2003



The Office of the Public Auditor has released its Investigative Audit Report on the Department of Corrections Overtime and Payroll Practices.

- [Click Here for the Executive Summary](#)
- [Click Here for the Full Report](#)
- [Click Here for the Interim Report \(Released November 2002\)](#)

May 8, 2003



The Office of the Public Auditor has released the Guam Waterworks Authority's FY 2001 Financial Statements and Report on Compliance and Internal Controls.

- [Click Here for the Highlights](#)
- [Click Here for the Financial Statements](#)
- [Click Here for the Report on Compliance and Internal Controls](#)

May 12, 2003



The Office of the Public Auditor has released its 2002 Annual Report.

- [Click here to Download the Report \(2.9 MB\)](#)

May 16, 2003



The Office of the Public Auditor has released its Investigative Audit Report on the Liberation Day Committee Funds and Activities.

- [Click Here for the Executive Summary](#)
- [Click Here for the Full Report](#)

May 21, 2003



The Office of the Public Auditor has released its Investigative Letter Report on Guam Waterworks Authority's Typhoon Chata'an Expenditures.

- [Click Here for the Full Report](#)

June 13, 2003



Public Auditor asks PUC to delay GWA 11.5% surcharge until GWA submits documentation for over \$3 million in Typhoon Chaatan & Halong expenditures

- [Click here to view the Public Auditor's Letter](#)

June 18, 2003



The Office of the Public Auditor has released the Guam Educational Telecommunications Corporation (KGTF Channel 12) Financial Statements and Report on Compliance and Internal Controls.

- [Click Here for the Highlights](#)
- [Click Here for the Financial Statements](#)
- [Click Here for the Report on Compliance and Internal Controls](#)

July 1, 2003

Proposed Bond Issue within Legal Debt Margin Based on Department of Revenue & Taxation Real Property Tax Rolls

- [Public Auditor's Letter](#)
- [View CAFR Excerpts](#)



July 15, 2003

Public Auditor Writes Letter in Opposition to Bill 134

- [Public Auditor's Letter](#)



July 24, 2003

Doris Flores Brooks appears before Grand Jury regarding the former GIAA Deputy Executive Manager's use of a Government Credit Card



July 25, 2003

Public Auditor Subpoenaed to Testify on Sentencing of former GMTA General Manager Regarding Misuse of Government Credit Card

- [Public Auditor's Testimony](#)



July 28, 2003

Public Auditor's Budget Hearing

- [Testimony Before Legislature](#)



August 5, 2003

The Office of the Public Auditor has released the Guam International Airport Authority FY 2002 Financial Statements

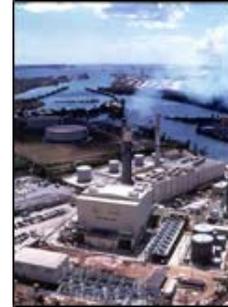
- [Highlights](#)
- [Financial Statements](#)
- [Report on Compliance and Internal Controls will be Released Shortly](#)



August 7, 2003

The Office of the Public Auditor has released the Guam Power Authority FY 2002 Financial Statements

- [Highlights](#)
- [Financial Statements](#)
- [Report on Compliance and Internal Controls](#)



August 18, 2003

The Office of the Public Auditor has released its survey report on the Guam Police Department's Asset Forfeiture Funds (Report No. 03-06)

- [Executive Summary](#)
- [Full Report](#)



A 1,000 year supply of targets

August 20, 2003

OPA Releases a Report on General Services Agency's Tendan Gobetnu Operations

- [Executive Summary](#)
- [Full Report](#)



September 23, 2003

The Office of the Public Auditor has released OPA Report 03-08 - Supplement to Guam International Airport Authority's Fiscal Year 2002 Report on Compliance and Internal Controls

- [Full Report](#)



Antonio B. Won Pat Guam International Air Terminal

September 26, 2003

The Office of the Public Auditor has released the Guam Community College's FY 2001 Financial Statements and Report on Compliance and Internal Controls

- [GCC FY 2001 Highlights](#)
- [GCC FY 2001 Financial Statements](#)
- [GCC FY 2001 Report on Compliance/Internal Controls](#)



September 30, 2003

The Department of Interior's Office of the Inspector General has released their audit on the Guam Waterworks

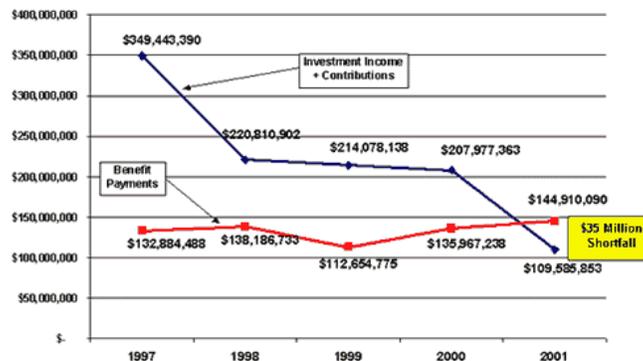
- [Full Report](#)

October 15, 2003



The Office of the Public Auditor has released the Government of Guam Retirement Fund's FY 2000 and 2001 Audited Financial Statements.

- [Highlights](#)
- [2000 Financial Statements](#)
- [2001 Financial Statements](#)



October 28, 2003

The Office of the Public Auditor has released the Tourist Attraction Fund FY 2000 Audited Financial Statements and Report on Compliance and Internal Controls

- [Highlights](#)
- [2000 Financial Statements](#)
- [2000 Report on Compliance/Internal Controls](#)



November 13, 2003

The Office of the Public Auditor has released the Guam International Airport Authority FY 2002 Report on Compliance and Internal Controls

- [Highlights](#)
- [2002 Report on Compliance/Internal Controls](#)



November 19, 2003

Public Auditor Writes Letter on Bill 186 and Seeks Salary Schedule for CPAs

- [Public Auditor's Letter](#)

November 26, 2003

The Office of the Public Auditor has released OPA Report 03-09 – Performance Audit of the Guam Child Support Enforcement Program

- [Executive Summary](#)
- [Full Report](#)



November 28, 2003

The Office of the Public Auditor has released the Guam Department of Education's FY 2001 Audited Financial Statements and the Schedules of Expenditures of Federal Awards for FY 1998 – 2001

- [Highlights](#)
- [U.S. Department of Education Declaration of High Risk](#)
- [FY 2001 Financial Statements](#)
- [FY 2001 Report on Internal Control and Compliance](#)
- [FY 2001 Schedule of Expenditures of Federal Awards](#)
- [FY 2000 Schedule of Expenditures of Federal Awards](#)
- [FY 1999 Schedule of Expenditures of Federal Awards](#)
- [FY 1998 Schedule of Expenditures of Federal Awards](#)



December 11, 2003

The Office of the Public Auditor has released the University of Guam's FY 2002 Audited Financial Statements and Report on Compliance and Internal Controls

- [Highlights](#)
- [2002 Financial Statements](#)
- [2002 Report on Compliance/Internal Controls](#)



December 15, 2003

The Office of the Public Auditor has released OPA Report 03-10 – Investigative Report on the Guam Fire Department's Enhanced 911 Emergency Reporting System Fund

- [Executive Summary](#)
- [Full Report](#)

