



# OFFICE OF PUBLIC ACCOUNTABILITY REPORT TO OUR CITIZENS FY 2021 · OCT 2020 - SEP 2021

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## MISSION

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

Objectivity  
Professionalism  
Accountability



## WHO WE ARE

Public Law 21-122 established the Office of Public Accountability (OPA) in July 1992 as an instrumentality of the Government of Guam (GovGuam), independent of the executive, legislative, and judicial branches.

We seek to achieve independent and nonpartisan assessments that promote accountability and efficient, effective management throughout 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 analyses, and objective recommendations on how best to use government resources to support the well-being of our island and its constituents.

## STAFF AS OF JULY 2022

### Public Auditor

Benjamin J.F. Cruz

### Administrative Services Officer

Marisol Andrade, CGFM

### Auditors

Jerrick J.J.G. Hernandez, MA, CGAP, CICA

Vincent Duenas

Maria Thyrza Bagana, CGFM, CFE

Frederick Jones, MBA

Johanna Pangelinan

Thomas Eladio Battung, CFE

Mariella Cruz

Ren Erbil Jalandoni

Selina Onedera-Salas

Kayleen Concepcion

Kyle Bungubung

Thomas Quichocho



### **FUN FACT:**

The OPA was originally called the Office of the Public Auditor. This changed in 2009, and became the Office of Public Accountability with Public Law 30-27.

# “Auditing for Good Governance”

## BY THE NUMBERS

9

We issued nine performance audits that identified \$6.3 million (M) in financial impact.

17

We made seventeen recommendations to GovGuam entities to improve program efficiencies, revenue collection, and government expenses.

28

We issued, monitored, and oversaw twenty-eight financial audits (government-wide and component units).

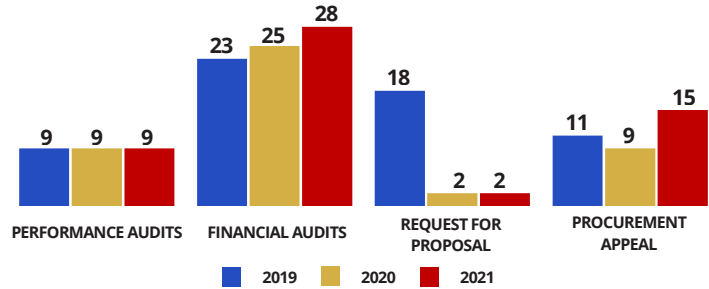
2

We assisted in the procurement process of two independent financial audit services Request for Proposals.

15

We received fifteen procurement appeals in CY 2021. Three decisions were issued and twelve appeals had been dismissed.

### OPA TOTAL OUTPUT - THREE-YEAR TREND



### OPA PERFORMANCE AUDITS - CY 2021

1. Government of Guam COVID-19 Payroll Expenses
2. Status of the Government of Guam Coronavirus Virus Relief Fund Expenditures
3. Port Authority of Guam Back Wages Series, Part A
4. Status of the Government of Guam Coronavirus Relief Fund Expenditures as of December 31, 2020
5. Ethics in Government Program, As Mandated by Public Law 28-76
6. Government of Guam Procurement of Hotels Used For COVID-19 Quarantine Audit
7. Submission of Citizen-Centric Reports for FY 2017 – FY 2020
8. Compliance with Standard Operating Procedures as Mandated by Public Law 34-05
9. Port Authority of Guam Back Wages Series, Part B

### OPA IMPACT - THREE-YEAR TREND

TYPE	2019	2020	2021
Financial Impact	\$51.5M	\$2M	\$6.3M
Questioned Costs	\$549K	\$1.1M	\$6.2M
Procurement Value	\$204M	\$202M	\$2.9M
Recommendations	46	35	17

## OPA MOBILE APP

*Accountability at your fingertips...*

OPA's app was designed to be synced up with its national award-winning website, [www.opaguam.org](http://www.opaguam.org), while still providing a user-friendly and professional experience.

Visit our website to download the App or search Guam OPA in your app store.



# FINANCIAL INFORMATION

## OPA GENERAL FUND - OPERATIONS

In FY 2021, OPA has received about \$58K more in appropriations compared to FY 2020. GovGuam appropriation-based general fund revenue is our primary source of funding for our operations. Our expenses increased by 5%. All remaining funds were requested to be rolled over to purchase new equipment, replace aging workstations, and fund additional personnel costs in the next FY.

	2020	2021	↑ ↓
Government Appropriation	\$1,253,666	\$1,311,828	↑
Revenues:			
Interest and Investment	\$ 3,380	\$4,851	↑
Expenses:			
Salaries	\$689,474	\$734,833	↑
Benefits	\$222,010	\$247,905	↑
Contractual Services	\$48,842	\$74,559	↑
Rent	\$122,259	\$122,259	-
Supplies	\$6,927	\$10,764	↑
Equipment	\$10,976	\$14,928	↑
Communications	\$3,790	\$3,111	↓
Miscellaneous	\$4,381	\$5,124	↑
Net Income	\$1,105,344 <sup>1</sup>	\$1,196,539	↑
<b>Change in Net Position</b>	\$148,332	\$115,289	↓

<sup>1</sup>Net income for FY 2020 includes revenues of \$19K in intergovernmental grants, as well as expenses of \$19K in grants and subsidies.

OPA is included in the Government-wide Annual financial audit. The complete information can be found at <https://opaguam.org/reports-audits/financial-audits>. You may also see other detailed financials by clicking the quick links on the side bar.

## MAJOR EXPENSES



Budget Appropriation  
1.3M

Salaries + Benefits  
982K (56%)

Rent  
122K (19%)

Contractual Services  
75K (6%)

All remaining funds are requested to be rolled over in the next FY.

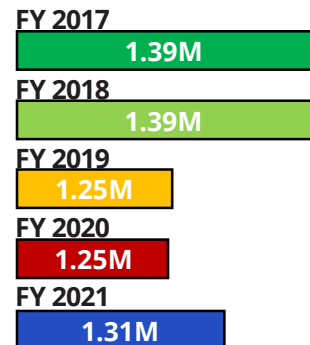
## TAP GRANT



In 2020, the United States Department of Interior Office of Insular Affairs awarded our office a Technical Assistance Program (TAP) grant for training and internship programs. As of FY 2021, we have \$69K in available funds.

This federal grant gives us the funding capability to allow our employees to continue training with the best in the industry.

## BUDGET BY YEAR



## QUICK LINKS

- [GOVGUAM-WIDE FINANCIAL AUDIT](#)
- [FISCAL YEAR 2021 FINANCIAL REPORTS](#)
  - [1<sup>ST</sup> QTR](#)
  - [2<sup>ND</sup> QTR](#)
  - [3<sup>RD</sup> QTR](#)
  - [4<sup>TH</sup> QTR](#)
- [FOIA REPORT](#)
- [CY 2021 CONTRACTS](#)
- [FISCAL YEAR 2022 BUDGET PROPOSAL](#)
- [ANNUAL REPORT](#)

# CHALLENGES AND OUTLOOK



We have accomplished so much during my time in this office, but there is more work to be done. It is with renewed commitment that OPA continues to



to be a watchdog over government spending and promote accountability and transparency in the Government of Guam.

- **Benjamin J.F. Cruz**  
Message from the Public Auditor  
Annual Report 2021

## PEER REVIEW



**Full Compliance Rating**  
Highest Level of Compliance Attainable  
(For Audits Released in 2017 - 2019)



**Next Peer Review**  
(For Audits Released in 2020 - 2022)  
TBD 2023

You can view the [peer review report](#) on the OPA website.

## MOVE TOWARD ELECTRONIC

Our office has taken measures to transition into a more mobile office. Upcoming enhancements for next year include upgrades to our server, telephone system, and audit management software. Our website is in the beta stages of allowing GovGuam agencies to transmit and file documents to us. We are always looking into more areas of improvement and continuing to build our office's capabilities.

## WE WANT TO HEAR FROM YOU! LET'S STAY CONNECTED!

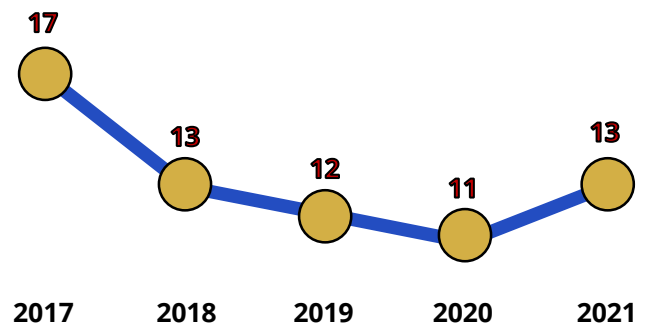
Do you like this report? Is there any other information you would like to see included? Please let us know by contacting Accountability Auditor II Frederick Jones at [fjones@guamopa.com](mailto:fjones@guamopa.com). See previous Citizen Centric Reports of the OPA at [www.opaguam.org](http://www.opaguam.org).



## STAFF RETENTION

Over the last few years, at least fourteen employees have left the OPA. Many of them have received double digit increases in salary in their new positions. Several of them held supervisory & managerial level responsibilities in our office. In 2022, OPA has worked to fill the positions with new staff. As of July 2022, we have 2 new Accountability Auditor I's.

## PERSONNEL COUNT 5 YEAR TREND



## OPA STRATEGIC PLAN 2019 - 2023

We envision GovGuam as the model for good governance with OPA leading by example as a model robust audit office. To address the results of INTOSAI's report, we implemented our [Strategic Plan 2019 to 2023](#). As we continue implementing the recommendations made by the INTOSAI Development Initiative's Performance Measurement Framework, we will begin preparing for OPA's updated strategic plan in 2023.



## Vincent Duenas

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**From:** Office of Public Accountability <admin@guamopa.com>  
**Sent:** Monday, September 19, 2022 4:59 PM  
**To:** Benjamin Cruz; Speaker's Office  
**Cc:** Thomas Eladio Battung; Thomas Quichocho; Jerrick Hernandez; Frederick Jones; Vincent Duenas  
**Subject:** Office of Public Accountability's Citizen-Centric Report - Fiscal Year 2021  
**Attachments:** Office of Public Accountability CCR FY 2021.pdf

Hafa adai Speaker Terlaje and Public Auditor Cruz,

As required by Public Law 30-127, attached is a copy of the Office of Public Accountability's Fiscal Year 2021 Citizen-Centric Report. We also posted a copy of this report on our website at [www.opaguam.org/about-us/opa-ccr](http://www.opaguam.org/about-us/opa-ccr) for public download. Please acknowledge receipt of this email.

Should you have any questions, please contact Thomas Eladio Battung at [tbattung@guamopa.com](mailto:tbattung@guamopa.com). Thank you.

Office of Public Accountability