

ANNUAL REPORT 2020

OFFICE OF PUBLIC ACCOUNTABILITY

DISTRIBUTION:

Governor of Guam
Lieutenant Governor of Guam
Speaker, 36th Guam Legislature
Senators, 36th Guam Legislature
Guam Media



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GLOSSARY OF ACRONYMS

CLTC	Chamorro Land Trust Commission
DCA	Department of Chamorro Affairs
DOC	Department of Corrections
DRT	Department of Revenue and Taxation
GACS	Guahan Academy Charter School
GALC	Guam Ancestral Lands Commission
GCC	Guam Community College
GDOE	Guam Department of Education
GEDA	Guam Economic Development Authority
GFD	Guam Fire Department
GGRF	Government of Guam Retirement Fund
GHC	Guam Housing Corporation
GHF	Guam Highway Fund
GHURA	Guam Housing and Urban Renewal Authority
GIAA	Guam International Airport Authority
GMHA	Guam Memorial Hospital Authority
GOV	Office of the Governor
GOVGUAM	Government of Guam
GPA	Guam Power Authority
GPD	Guam Police Department
GPT	Guam Preservation Trust
GSA	General Services Agency
GSWA	Guam Solid Waste Authority
GVB	Guam Visitors Bureau
GWA	Guam Waterworks Authority
ILACS	iLearn Academy Charter School
MCOG	Mayors' Council of Guam
OPA	Office of Public Accountability
PAG	Port Authority of Guam
KGTF	Guam Educational Telecommunication Corporation (PBS Guam)
SiFA	Science is Fun & Awesome Learning Academy
TAF	Tourist Attraction Fund
TOG	Treasurer of Guam
UOG	University of Guam



A MESSAGE

FROM THE PUBLIC AUDITOR

Un Dǎngkolo Na Si Yu'os Ma'āse for electing me to a second term as your Public Auditor. Your continued trust and confidence in me is truly humbling and I consider it a tremendous honor to serve the people of Guam.

In my third annual report as Guam's elected Public Auditor, 2020 was perhaps the most challenging year our island has faced with the many uncertainties surrounding the coronavirus pandemic. With the declaration of a state of emergency three months into the year, non-essential services and schools closed, large gatherings prohibited, and social distancing mandated, the work of the Guam Office of Public Accountability continued.

During 2020 and in completing the remainder of this term, we issued nine performance audits, had oversight over 25 financial audits, and administered nine procurement appeals. These audits identified over \$2 million (M) in financial impact and represented over \$202M in procurement value for the appeals. Our office also updated the audit contracts for two Government of Guam agencies, with a specific provision to issue financial audits no later than March 31st after the fiscal year ends.

Our budget for the last two years was \$1.25M for fiscal year (FY) 2020 and \$1.26 M for FY 2019, providing funding for a staff of 13. As of the writing of this report, our staff complement stands at 11, including the Public Auditor. We are working to recruit accountability auditors to increase our productivity and issue more audits. (cont'd)

Our office has received numerous requests for audits that we have had to perform triage. We have prioritized those requests that will have a significant and immediate impact. Along with the ongoing audits from 2020, our office has issued its 2021 Annual Audit Plan that outlines the activities our office will engage in. In my second term, our goal is to be proactive and help the Government of Guam become more effective and efficient.

Government Auditing Standards require that audit agencies be reviewed every three years to assure compliance with the professional standards and legal requirements. OPA's next peer review will cover performance audits issued in calendar year 2017 to 2019. Due to the pandemic, our office has had to postpone our scheduled peer review in 2020. We requested for and received an extension with the US Government Accountability Office and scheduled our peer review for 2021.

Finally, my uncontested re-election would not have been possible were it not for the hardworking and dedicated staff whose professionalism, commitment, and integrity helped move the office forward, despite the circumstances. As an organization, we are blessed to have a group of professionals that continue to uphold the vision of auditing for good governance. The OPA continues to be a watchdog over government spending and promote accountability and transparency in the Government of Guam.

Sensaramente,



Benjamin J.F. Cruz
Public Auditor



WHO WE ARE

Public Law 21-122 established the Office of Public Accountability (OPA) in July 1992. OPA is an instrumentality of the Government of Guam, 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 (GovGuam).

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.

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
Professional
Accountability





2020 SUMMARY.

FOR OUR STAKEHOLDERS

Where we spent your tax dollars.

	2020	2019	↑ ↓
Appropriation (in millions)	\$ 1.25M	\$ 1.26M	↓
Expenditures (in thousands)			
Personnel	911	968	↓
Rent	122	122	–
Contractual Services	49	81	↓
Supplies	1	5	↓
Utilities	4	3	↑
Equipment	11	1	↑
Training	6	7	↓
Other	4	7	↓
Change in Net Position¹	\$ 148K	\$ 66K	↑

¹Change in Net Position includes Federal Grants and Interest Income of \$22K in FY 2020 and \$3K in FY 2019.

We received slightly less in GovGuam appropriations compared to FY 2019 of \$1.26M. The GovGuam appropriation is our primary source of revenue to fund our operations.

Although we had less appropriations in 2020, we reduced our expenditures by \$86K from \$1.2M the previous year to \$1.1M.

The United States Department of Interior Office of Insular Affairs awarded OPA a Technical Assistance Program (TAP) grant of \$76K for training and internship program. This federal grant gives us the funding capability to allow OPA employees to continue training with the best in the industry.

9

PERFORMANCE AUDITS

2

INDEPENDENT AUDITING SERVICES
REQUEST FOR PROPOSAL

25

FINANCIAL AUDITS OVERSIGHT

9

PROCUREMENT APPEALS
ADMINISTERED



\$2M

Total Financial
Impact

PERFORMANCE AUDITS

We issued nine performance audits in 2020.

A **performance audit** is an independent assessment of government specific programs to determine if goals and objectives are being achieved effectively, economically and efficiently.

This is akin to a doctor looking into a particular area, such as your heart, liver, kidney, etc.

Why Conduct Performance Audits?

Title 1 of the Guam Code Annotated (GCA) §1908 requires the Public Auditor to conduct post audits of all the transactions and accounts of all departments, offices, corporations, authorities, and agencies in all of the branches of the Government of Guam (GovGuam).

The Public Auditor may also conduct or cause to be conducted such other audits or reviews as necessary. We conduct audits to improve public transparency and accountability and the effective and efficient management of public funds and programs.

We endeavor to provide independent, nonpartisan, accurate and timely assessments of GovGuam's financial and operating activities in accordance with Generally Accepted Government Auditing Standards (GAGAS).



We conduct audits to improve public transparency and accountability and the effective and efficient management of public funds and programs.

STAGES OF A PERFORMANCE AUDIT

1) SURVEY

We perform an initial evaluation of the audit subject to determine the feasibility, financial impact, and cost-benefit. We conduct interviews with the agency personnel to gain an understanding of the operation and the program. Throughout the audit, auditors meet with the agency to discuss initial findings, issues identified, and areas needing further audit work.

2) FIELDWORK

We gather relevant and appropriate evidences regarding the issues identified in the survey phase. Testing results are consolidated to formulate a finding or conclusion, which are referred to the agency for validation.

3) REPORTING

We provide draft and final reports on findings and recommendations. An exit meeting is held to discuss the audit report and need for an auditee written response, which will be included in the final audit report. The report is then distributed to the auditee and stakeholders.

4) RECOMMENDATIONS FOLLOW-UP

Agencies are required to submit a corrective action plan, document progress, and endeavor to implement recommendations no later than the beginning of the next fiscal year. OPA follow-up agency officials for the status of the implementation of recommendations.

Peer Review 2020

Government Auditing Standards require independent peer reviews every three years to assure audit organizations are complying with professional standards and legal requirements.

Due to the novel coronavirus pandemic, OPA's next peer review was postponed to 2021 covering performance audits issued in CY 2017 to CY 2019.

OPA's last peer review was in 2017 resulting in a 6th Full Compliance rating.



OPA's last peer review was in 2017, resulting in a 6th Full Compliance rating.



GOVERNMENT OF GUAM USE TAX ON AIR CARGO

Report No. 20-01, January 2020

- Manual recording and assessment of incoming air cargo prone to error.
- DRT backlog in processing Use Tax Forms due to non-prioritization.
- True value of Use Taxes assessed, collected, and receivables is unknown.
- No record of Use Tax exemptions and post-supervisory reviews.
- Manual to no tracking of personal exemptions.
- Lack of independent verification of collections by TOG.
- Use Tax manual files susceptible to various risks.
- Identified questioned costs and unrealized revenues amounting to \$1.7M.

75TH LIBERATION DAY CARNIVAL GAMES OF CHANCE

Report No. 20-02, March 2020

- DRT personnel lacked the expertise in game room operations.
- Backup withholding on gambling winnings was not conducted placing heavy reliance on winners to self-report to DRT on their income tax filings.
- Gaming operators permitted the use of cash to be used during games which was a violation of P.L. 35-10.
- Concerns for the personal safety of DRT employees assigned to provide oversight over gaming activities.
- Lack of a Gaming Control Commission for gaming activities.
- Identified unrealized revenues amounting to \$5K.

GOVERNMENT OF GUAM PUBLIC SAFETY OVERTIME

Report No. 20-03, May 2020

- Overtime data provided by DOA and BBMR did not reconcile.
- GFD, DOC, and GPD overspent their original overtime budget.
- There was inequitable treatment in the reporting requirements and payment of overtime expenditures amongst GFD, DOC, and GPD.
- DOC and GPD were non-compliant with overtime reporting requirements, which imposed a \$250 fine for each missed or untimely report.



PORT AUTHORITY OF GUAM UNCLASSIFIED EMPLOYEES' PAY RAISES AND BONUSES

Report No. 20-04, July 2020

- The Board of Directors discussed and decided on the hiring of their former General Manager during their December 2012 executive session.
- The Board of Directors were inconsistent in the ratification of the former General Manager's pay adjustments as well as the former Deputy General Manager's pay adjustments.
- The Board of Directors did not conduct a formal evaluation of the former General Manager's performance in 2018 unlike prior years.
- The discussion of the migration to the PAG compensation plan's 25th market percentile took place during working sessions that were not open to the public.

GUAM HOUSING AND URBAN RENEWAL AUTHORITY UNCLASSIFIED EMPLOYEES' PAY RAISES AND BONUSES

Report No. 20-05, September 2020

- The Board of Commissioners did not retain the minutes of their February 2015 executive session.
- The Board of Commissioners voted on two matters in its September 2018 and January 2019 executive sessions.
- The Board of Commissioners were inconsistent in the ratification of the former Executive Directors and former Deputy Director's pay adjustments.
- The Board of Commissioners ratified the current Executive Director and current Deputy Director's pay adjustments.
- The Board of Commissioners conducted performance reviews for the former and current Executive Directors.
- GHURA's Work Planning and Performance Evaluation System policy does not cover the Executive Director and Deputy Director positions.





MAYORS' COUNCIL OF GUAM NON-APPROPRIATED FUNDS' COMPLIANCE WITH REPORTING REQUIREMENTS

Report No. 20-06, September 2020

- Two villages did not submit financial reports as recommended by MCOG NAF Standard Operating Procedures §0106(4)(b)(iv).
- MCOG Revolving Fund quarterly reports were untimely submitted.
- Annual reporting requirements for village non-appropriated funds not known and unenforced.
- Two non-profit organizations did not submit required NPO financial reports.
- Village festival reports were not consistently submitted.



75TH GUAM ISLAND FAIR LIBERATION DAY CARNIVAL PROCUREMENT

Report No. 20-07, October 2020

- The 75th Committee did not comply with Guam procurement rules and regulations for purchases of major goods and services for the Fair.
- There were no records for \$234K procurement of goods and services.
- Improper solicitation methods for \$66K of purchases of goods and services were inconsistent.
- Non-compliance with Guam procurement has been a repeat finding due to the Committee and MCOG's ineffective oversight.
- Improvement in the overall oversight of the fair is needed.
- Legal provision on committee membership needs amendment. The existing law allows MCOG to appoint an OPA representative as a Committee member, which due to our mandate to audit the Fair, would result in the inherent impairment of audit objectivity.
- Identified questioned costs amounting to \$300K.



GOVERNMENT OF GUAM CORONAVIRUS RELIEF FUND EXPENDITURES PART I

Report No. 20-08, November 2020

- GovGuam lacked written specific processes and control activities governing the CRF.
- The Spending Plan allocation of funds to the agencies was generally based on the criteria of eligible expenditures outlined in the Guidance.
- Certain approved budget amounts lacked pertinent information and others exceeded agency's request.
- Approved budgeted expenditures appeared questionable in description and/or cost.
- Required COVID-19 monthly expenditure report not satisfactorily compiled.
- GovGuam spent \$34.9M (30%) of the \$118M budget from the CARES Relief Fund, and \$661.4M (70%) of the \$949.1M in federal grants received.

GOVERNMENT OF GUAM PROCUREMENT TRAINING & CERTIFICATION FOLLOW-UP AUDIT

Report No. 20-09, December 2020

- GCC saw an increase in demand for the procurement training when the new administration began in January 2019. Unfortunately, GCC has been facing challenges meeting the demand due to the limited number of instructors coupled with the Coronavirus Pandemic.
- GCC must implement the continuing education program in consultation with the Procurement Policy Office as recommended in the prior audit.
- Other than OPA's compliance audits, there is no entity monitoring agency compliance with the procurement training.

FINANCIAL AUDITS

We provided oversight on 25 financial audits in 2020.

Independent financial audits are essential in assessing the overall financial performance and health of government entities. It provides reasonable assurance that audited financial statements are presented fairly in compliance with applicable professional standards.

This is akin to having an annual general health check-up.

OUR OVERSIGHT

Title 1 GCA §1909(a) requires all financial audits to be issued by June 30th (nine months after fiscal year-end). Our goal is to issue financial audits no later than six months after fiscal year-end. We also strive for all agencies to not have any material weaknesses or significant deficiencies and/or become low-risk auditees.

After the selection of an audit firm, we remain involved in a monitoring and oversight role over the audit process. We hold an entrance conference, status conferences, and an exit conference as part of this process. These meetings provide the opportunity to ask questions, receive updates on the progress of the audit, and to be informed of any areas of concern.

We also issue financial highlights to provide our stakeholders an overview of the agency's financial performance. Audited financial reports are released

upon the Public Auditor's approval. We commend GPT, ILACS, and SiFA for issuing their financial audits by March 31, 2020. We encourage financial audits to be completed no later than six months (or March 31) after the fiscal year-end.



**All 25 GovGuam entities/
funds received unmodified
(or “clean”) opinions.**

All government financial audits must include a report on internal control over financial reporting and on compliance, whether or not findings are identified.

All 25 GovGuam entities/funds received unmodified (or “clean”) opinions.



MANAGEMENT LETTER COMMENTS

The independent auditors issued separate letters to management to report deficiencies related to internal control over financial reporting, non-compliance, Information Technology (IT), and other matters.

In FY 2019 financial audits, 19 GovGuam entities collectively received management letters comments.

PROCUREMENT OF FINANCIAL AUDIT SERVICES

Title 1 GCA Chapter 19 §1908 authorizes the Public Auditor to acquire independent financial audit services from firms. GovGuam entities work with our office to issue Request for Proposals (RFP) to procure the financial audit services.

We issued RFPs for 2 GovGuam agencies resulting in audit contracts for FY 2020 through FY 2022.

GOVGUAM ENTITIES FINANCIAL AUDITS ISSUANCE

FY 2019 financial audits arranged by date issued.

JANUARY

DCA^{††}



FEBRUARY

GPT



MARCH

*ILACS
SiFA*



APRIL

*GHC GIAA
KGTF*

MAY

*GPA GGRF
PAG UOG
GWA GALC
GEDA*



^{††}Issuance of DCA FY 2018 financial statements.

GOVGUAM ENTITIES FINANCIAL AUDITS ISSUANCE

FY 2019 financial audits arranged by date issued.

JUNE

GCC GHF
GVB TAF
GSWA GMHA
CLTC

AUGUST

GHURA
GOVGUAM

JULY

GDOE

NOVEMBER

GGRF
(GOVGUAM 457 PLAN)



SINGLE AUDIT COMPLIANCE

Government entities that spend more than \$750K in federal grants require an additional report on compliance for each major federal program (“Single Audit”).

The following GovGuam entities were subjected to Single Audits:

- Government of Guam (government-wide)
- Guam Community College*
- Guam Department of Education
- Guam Housing and Urban Renewal Authority
- Guam International Airport Authority
- Guam Power Authority*
- Guam Waterworks Authority*
- Port Authority of Guam*
- University of Guam*

*GovGuam entities that had no findings on their compliance over major federal programs.



The following GovGuam entities had findings in their FY 2019 Single Audit:

- GovGuam received modified opinions on four major federal programs. It had four findings pertaining to general ledger and schedule of expenditures of federal awards reconciliations, electronic benefit transfer reconciliations, emergency procurement, and equipment and real property management, capital assets.
- GDOE had one significant deficiency pertaining to federal funded (partial) missing and stolen properties.
- GHURA received modified opinions on three out of four major federal programs, and had twelve findings, which included five material weaknesses and seven significant deficiencies. These findings were comprised of:
 - 4 on Supportive Housing for the Elderly,
 - 5 on Public Indian and Housing (known as Low Income Housing Assistance Program),
 - 3 on Section 8 Housing Choice Voucher Program.
- GIAA had one material weakness relating to internal controls over work-in-progress schedule that identified certain projects had no significant movement in the past fiscal years.



QUESTIONED COSTS

A **questioned cost** arises from:

1. Alleged violation of a law, regulation, or the terms and conditions of a federal award;
2. Inadequate documentation of costs at the time of the audit; or
3. Unreasonable and wasteful expenditure of funds.

For the FY 2019 Single Audits, the external auditors determined questioned costs of \$1.1M for the Government of Guam, which was an increase of \$551K from the prior year of \$549K.

\$1.1M
Questioned Costs



LOW-RISK AUDITEES RECEIVING FEDERAL FUNDING

One of our goals is for all GovGuam entities subject to a Single Audit Act to qualify as a low-risk auditee. To qualify as a low-risk auditee, an agency must meet the following conditions for three consecutive audit periods:

- Single audits performed annually.
- Unmodified (“clean”) opinion on financial statements.
- No material weaknesses GAGAS.
- No substantial doubt to continue as a going concern.
- None of the federal programs received modified opinions, has material weaknesses, and questioned costs exceeding 5% of total federal awards spent.

Four GovGuam entities maintained their low-risk status in FY 2019:

- Guam Community College
- Guam Power Authority
- Guam Waterworks Authority
- University of Guam

The Port Authority of Guam regained its low-risk auditee status after it lost its designation in FY 2017 due to a late report submission to the Federal Clearing House

The following entities did not qualify as low-risk auditee status:

- GovGuam received a qualified opinion on two major federal programs.
- GDOE remains a high-risk grantee with the U.S. Department of Education for the past 17 years.
- GHURA received a modified opinion on two major federal programs.
- GIAA lost its status in FY 2018.

PROCUREMENT APPEALS

We administered nine procurement appeals decisions in 2020.

Procurement appeals are complaints by aggrieved persons against the purchasing agency's decision on (a) protest of method, solicitation or award; (b) debarment or suspension; (c) contractor breach of contract controversy; (d) award determination during a pending protest or appeal; or (e) other matters.

Our office received nine procurement appeals, but rendered three decisions in CY 2020. Five appeals were dismissed. One is ongoing.

We strive to resolve appeals within 90 to 120 days from the time of filing and decide within 30 to 60 days after the hearing.

The agencies involved in these 9 appeals with a total procurement value of \$202M were GPA, GSA, GMHA, and GOV.

PROCUREMENT APPEALS IMPROVE THE PROCUREMENT PROCESS

Aggrieved vendors have been deliberative and reflective and invest time, money, and effort to file an appeal. The Public Auditor concluded that vendors continue to scrutinize the GovGuam procurement process. Vendors are analyzing bids and specifications and challenging premature disqualifications. These efforts help strengthen and improve the procurement process.

A common misconception is that appeals prolong the overall



Our office received nine procurement appeals, but rendered three decisions in CY 2020. Five appeals were dismissed. One is ongoing.

procurement process. However, appeals have been resolved generally within 90 to 120 days. We also encourage parties to agree to resolve their procurement issues.

Procurement appeals revealed the need for further government procurement training. GCC has courses on the procurement process as required by P.L. 32-131 (codified in Guam Procurement Law). All GovGuam procurement personnel must take these training courses.



FILED PROCUREMENT APPEALS & CASES

In CY 2020, OPA received 9 procurement appeals that were addressed as follows:

- Rendered three decisions within 30 to 60 days from the formal hearing;
- Dismissed four appeals due to stipulated settlement agreements; and
- One appeal was dismissed due to withdrawal from appellant.
- One ongoing appeals.

The subjects and dollar values of these appeals were as follows:

Renewable Energy Resources Phase III	\$	200M
Medical Referral Assistance for Los Angeles, California, and Honolulu, Hawaii	\$	39K
Nutrition Services for the Comprehensive Management, Operations, and Maintenance of the Elderly Nutrition Program, Congregate Meals and Home-Delivered Meals Component	\$	246K
Removal and Replacement of One Boiler Unit and Piping System	\$	485K
Quarantine Hotels for the Government of Guam	\$	100K
Passenger Bus, ADA Compliant Buses	\$	2M
Janitorial Supplies*	\$	-
Performance Management contract for GPA's Yigo Diesel Contractors*	\$	-

*Monetary value could not be identified.

\$202 MILLION


TOTAL PROCUREMENT VALUE



OPA HEARING OFFICERS

The Public Auditor assigns each time-sensitive procurement appeal to one of three OPA Hearing Officers who are licensed attorneys. OPA established this pool to handle the workload and prevent potential conflicts. There are cost savings from hiring contractual attorneys on an as-needed basis versus a full-time staff attorney. OPA Hearing Officers may also provide other legal advice and services as requested by the Public Auditor. OPA procured the services of Thompson, Thompson, Alcantara, PC, and McDonald Law Office, LLC to serve as legal counsel and hearing officers in October 2020.

During CY 2020, Public Auditor Cruz presided on some procurement appeal hearings without the need for a contracted Hearing Officer, thus realizing cost savings. CY 2020 cost amounted to \$6K, which is \$28K (82%) lower than the previous year of \$34K.



REPORT FRAUD, WASTE, AND ABUSE 47-AUDIT (472.8348)

OPA has a hotline via telephone and website where citizens can report government fraud, waste, and abuse.

Waste is the act of using or expending resources carelessly, extravagantly, or to no purpose. Importantly, waste can include activities that do not include abuse and does not necessarily involve a violation of law. Rather, waste relates primarily to mismanagement, inappropriate actions, and inadequate oversight.

Fraud involves obtaining something of value through willful misrepresentation.

Abuse is behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary business practice given the facts and circumstances, but excludes fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements. Abuse also includes misuse of authority or position for personal financial interests or those of an immediate or close family member or business associate.



LEGISLATIVE MANDATES

Besides performance audit activities and financial audit oversights, we also perform legislative mandates that have expanded our duties and responsibilities. OPA has 75 open mandates as of CY 2020:

- 33 required various GovGuam agencies to submit reports and other information to OPA.
- 20 required OPA to conduct audits.
- 16 required OPA to provide oversight, approval, or conduct a specific activity.
- 4 required OPA to be a member of a board, committee, group, or task force.
- 2 required OPA to submit reports to the Guam Legislature and Office of Finance and Budget.

Of the 20 mandates requiring OPA to conduct audits, three Charter Schools (ILACS, SiFA and GACS) are currently included in the annual financial audit and MCOG (Guam Island Fair and Liberation Carnival) performance audit and the review of GovGuam Agencies' Standard Operating Procedures (SOP) are ongoing.

OPA is assessing the feasibility of conducting the remaining five audits because of limited resources:

1. P.L. 30-221 Beverage Container Recycling Deposit Fund
2. P.L. 32-023 Farmers' Cooperative Association of Guam
3. P.L. 32-060 Non-Profit Organizations Operating any Gaming Activity
4. P.L. 32-205 Police Patrol Vehicle and Equipment Revolving Fund
5. P.L. 34-98 Manpower Development Fund

In January 2017, we reported the status of all the legislative mandates issued to OPA from January 2001 to September 2016 in OPA Report No. 17-01, OPA's Status of Legislative Mandates.

This report found that there were 173 mandates imposed to OPA, of which 153 or 88% were closed because they were either addressed, the agencies submitted the required reports, the mandates were not the best use of OPA's limited resources, or deadlines to submit the required audits have lapsed.



As part of the General Appropriations Act of 2013, P.L. 31-233 instituted that the governing Boards and Commissions of all agencies, public corporations, and all departments of the Government of Guam shall provide electronic copies of monthly Board and Commission meeting agendas, approved minutes, and other attachments and addendums as discussed in each monthly meeting, to the Governor of Guam and the Speaker of the Guam Legislature no later than 15 days after the end of said meeting and post the same on its website of the agency, public corporation, or department to which it governs. The audio recording of each meeting shall be provided to the Office of Public Accountability within 7 calendar days after the meeting.

In addition, P.L. 30-127 requires no later than 60 calendar days after the independent audit report for a government entity has been released, all government entities shall submit to the Public Auditor/OPA and Speaker/ Guam Legislature a Citizen-Centric Report via electronic format and post same on their website.

In 2020, P.L. 35-86 requires the Public Auditor to conduct semi-annual audits of all expenditures on Guam associated with the CARES Act for compliance with all applicable local and federal laws.



PROFESSIONAL DEVELOPMENT



NEW STAFF

In June 2020, the Office of Public Accountability added two new Accountability Auditor I's to the team: Mr. Thomas Battung and Ms. Johanna Pangelinan.



Thomas Eladio Battung
Accountability Auditor I

Thomas graduated from the University of Guam in December 2017 with a Bachelor of Business Administration in Accounting.



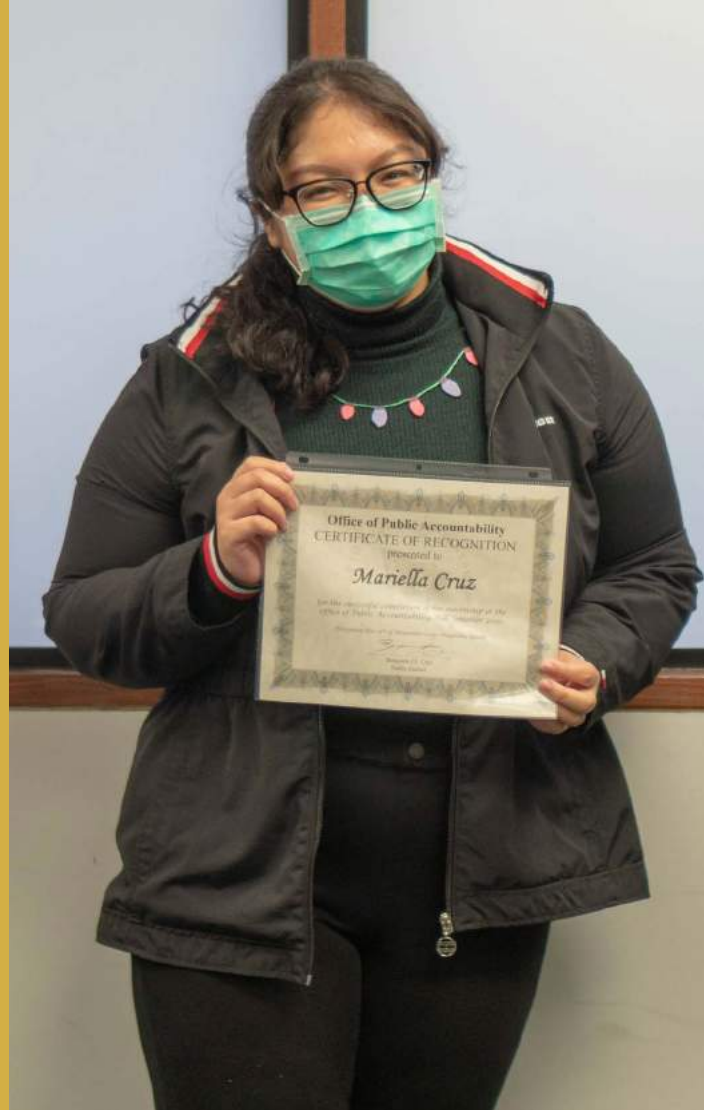
Johanna Pangelinan
Accountability Auditor I

Johanna graduated from the University of Guam in December 2016 with a Bachelor of Business Administration in Accounting.



FALL 2020 INTERNSHIP PROGRAM

In August 2020, OPA continued its partnership with the University of Guam's Internship Program by selecting Mariella Cruz to intern with the office during the Fall 2020 semester. Mariella is set to receive her Bachelor of Business Administration in Accounting on December 2020.





CGFM & CFE DESIGNATION

We are proud to announce that Accountability Auditor II Michele Brillante has attained the Certified Government Financial Manager (CGFM) certification on November 2020.

In the same month, Accountability Auditor III Maria Thyrza Bagana attained the Certified Fraud Examiner (CFE) designation.



Ms. Michele Brillante, CGFM



Mrs. Maria Thyrza Bagana, CGFM, CFE



5 YEARS OF DEDICATED SERVICE

We recognized three employees for five years of outstanding and dedicated service. In May 2020, we celebrated the five year anniversaries of our Accountability Auditor II's Andriana Quitugua and Christian Rivera. We also celebrated the five year anniversary of our Administrative Services Officer Marisol Andrade in September 2020. All three employees have been with the OPA since 2015.

Andriana obtained her Bachelor of Business Administration in Accounting and Bachelor of Science in Criminal Justice Degree from UOG in 2014. She also earned her CFE designation in 2017.

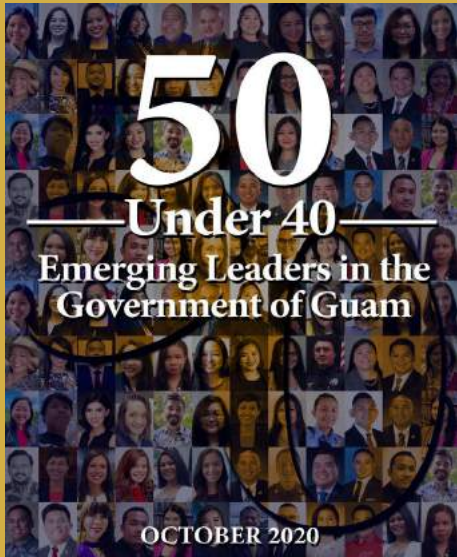
Christian obtained his Bachelor of Business Administration in Accounting Degree from UOG in 2014. He also played a great role in OPA's winning audit report and acceptance of the 2017 Knighton Award.

Marisol obtained her Bachelor of Science in Industrial Engineering from the University of Santo Tomas in 1985. She also earned her CGFM designation in 2019.





OTHER ANNOUNCEMENTS



50 UNDER 40 EMERGING LEADERS IN GOVGUAM

We are proud to announce that Accountability Auditor III Clariza Mae Roque was featured in the Association of Government Accountant's (AGA) 50 Under 40: Emerging Leaders in the Government of Guam publication. The publication was a special project to commemorate the AGA Guam Chapter's 50th anniversary and highlight 50 of the best and brightest GovGuam employees.

Clariza was hired at the OPA in September 2009 and rose through the ranks to be part of OPA's management team since 2018. She is a Certified Government Financial Manager, Certified Government Auditing Professional, and Certified Internal Control Auditor. She obtained her Bachelor in Business Administration in Accounting Degree from UOG in 2008.

Visit the Press Release on our website for more info!



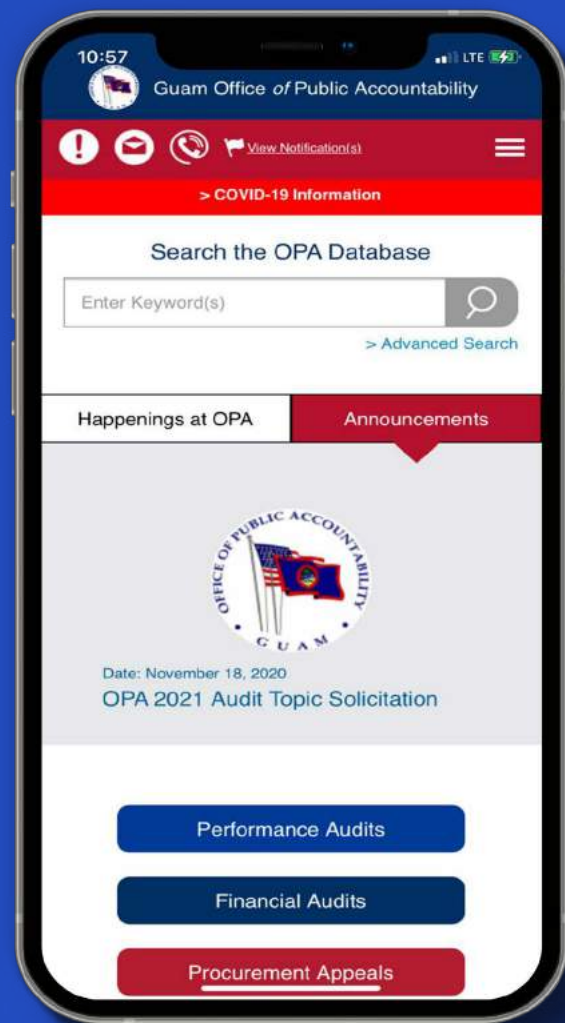
OPA'S MOBILE APP

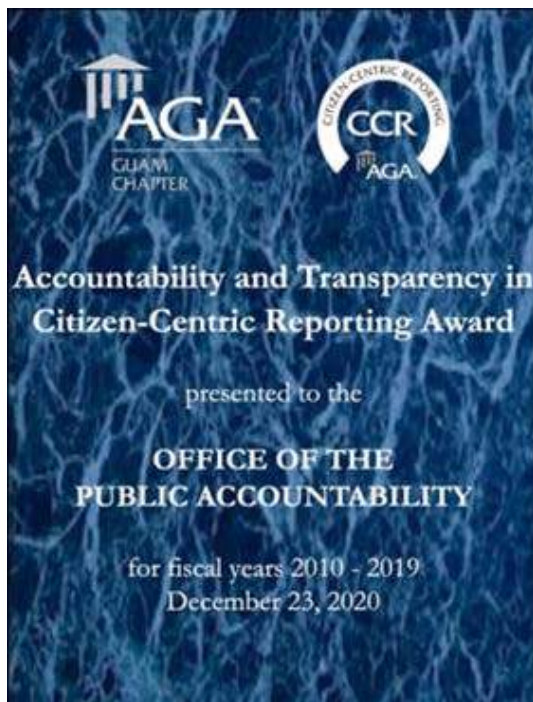
Accountability at your fingertips...

After a couple of years of trial and error, the OPA finally launched the OPA app. It was designed to be synced up with its national award-winning website, www.opaguam.org, but still provides a user-friendly and professional experience.

When OPA's website is updated, the app is automatically updated in real-time.

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





ACCOUNTABILITY AND TRANSPARENCY IN CITIZEN-CENTRIC REPORTING AWARD

OPA has received the Accountability and Transparency in Citizen-Centric Reporting FY 2010 to FY 2019 award from the AGA Guam Chapter. OPA was recognized during the AGA Guam Chapter's General Membership meeting on December 23, 2020.

The Citizen-Centric Report initiative, adopted through Public Law 30-127, assists in advancing accountability and transparency in our government.

This report provides information about the entity's goals, performance measures, audited financial information, challenges and outlook of your operations, and most importantly, how taxpayer dollars are spent in a manner that is easily understandable and accessible to our citizens. OPA is honored and proud of this recognition from the local chapter. We thank the AGA Guam Chapter for this recognition.

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AS OF DECEMBER 2020



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