

OFFICE OF PUBLIC ACCOUNTABILITY

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A Report to Our Citizens Fiscal Year 2018

Our 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"

Our Core Values

*Objectivity
Professionalism
Accountability*

Our Vission

"The Government of Guam is a model for good governance with OPA leading by example as a model robust office".

"Auditing for Good Governance"



Our Pride

Public Auditor
Benjamin J.F. Cruz

Administrative Services Officer
Marisol Andrade, CGFM

Auditors

Amacris Legaspi, CGFM
Andriana Quitugua, CFE
Christian Rivera
Clariza Roque, CGAP, CICA
Edlyn Dalisay, CPA, CGFM
Frederick Jones

Ira Palero, CPA
Jerrick Hernandez, CGAP, CICA
Michele Brillante
Maria Thryza Bagana, CGFM
Vincent Duenas



OBJECTIVITY • PROFESSIONALISM • ACCOUNTABILITY

Suite 401, DNA Building, 238 Archbishop Flores St., Hagatna, Guam 96910

☎ (671) 475-0390 | 📠 (671) 472-7951 | ✉ www.opaguam.org | 📞 Hotline (671) 47AUDIT

Our Performance

Performance Audits

8 Audit reports issued

1. Guam Regional Transit Authority Procurement and Billing of Public Transit Services
2. Guam Football Association Soccer Stadium Contributions
3. Department of Revenue & Taxation Real Property Tax Assessments and Exemptions
4. Department of Revenue & Taxation Tobacco Tax
5. Government of Guam Health Insurance Contracts Analysis
6. Guam Regional Transit Authority Non-Appropriated Funds
7. Department of Public Works Inventory Management of Consumable Parts, Supplies, and Materials Inventory
8. Guam Economic Development Authority Qualifying Certificate Community Cash Contributions

34 audit recommendations

\$47.2M in questioned costs, lost revenues, and other financial impacts

Procurement Appeals

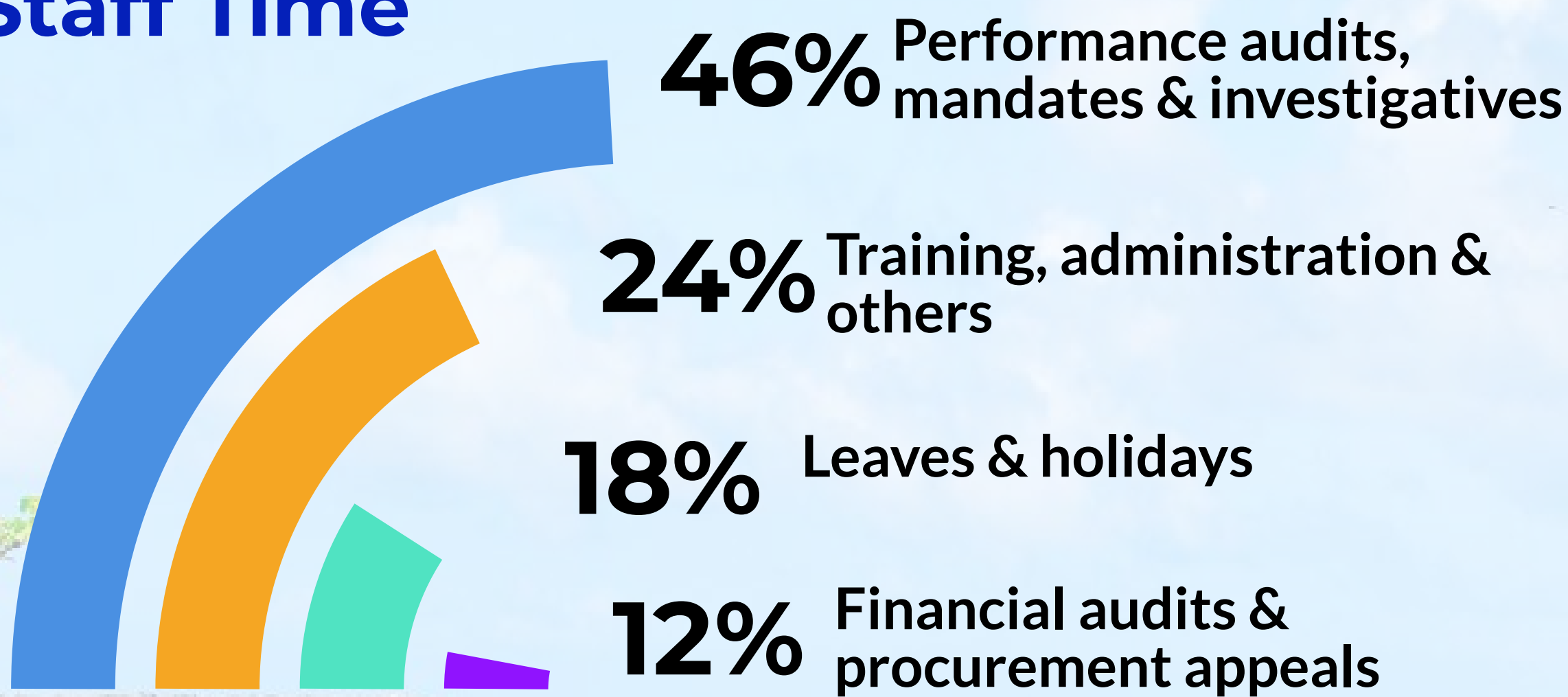
8 Appeals administered

Financial Audits Oversight

23 Financial audits

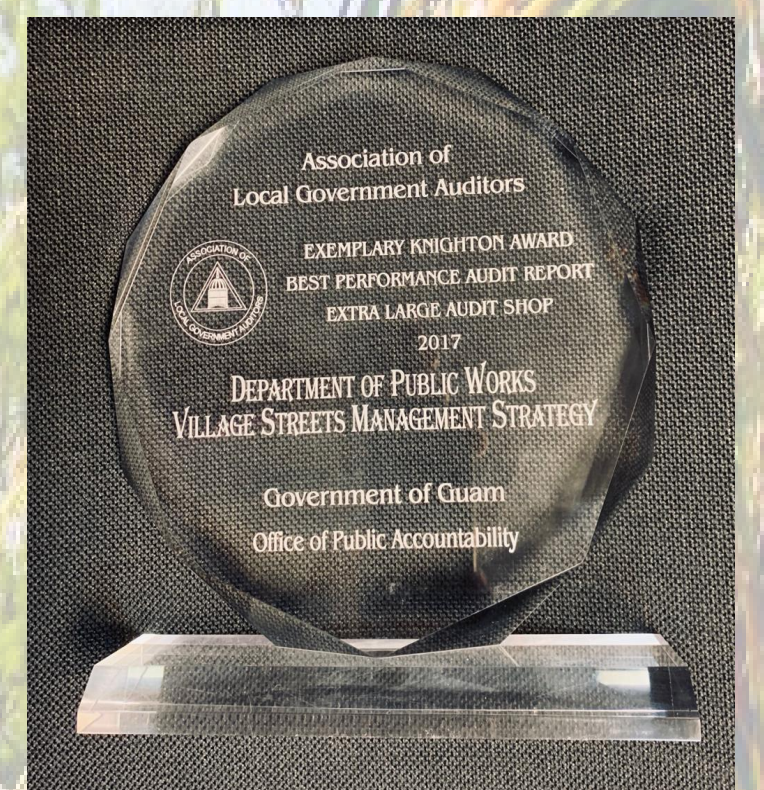
3 Request for Proposals

Staff Time



OPA Audit Report Wins National Recognition

In May 2018, OPA audit report "Department of Public Works Village Streets Management Strategy" issued in December 2017 won the Knighton Award in the extra-large audit category.



Staff Professional Achievements

Maria Thyrza Bagana, Auditor III
Certified Government Financial Manager
Earned in June 2018

Amacris Legaspi, Accountability Auditor II
Certified Government Financial Manager
Earned in September 2018

Frederick Jones, Accountability Auditor I
Master of Business Administration - Project Management
Earned in September 2018

Ira Palero, Auditor I
Certified Public Accountant
Earned in November 2018

OPA Welcomes the New Public Auditor



In September 2018, the Honorable Chief Justice Katherine Maraman swore Benjamin J.F. Cruz into office as Guam's second elected public auditor.

Our Finances

FY 2018 Funding Source



\$1.5M
Appropriation



\$60K
OPA Cash
Reserves

FY 2018 Expenditures



\$1.3M
83%, Personnel



\$126K
8%, Contractual



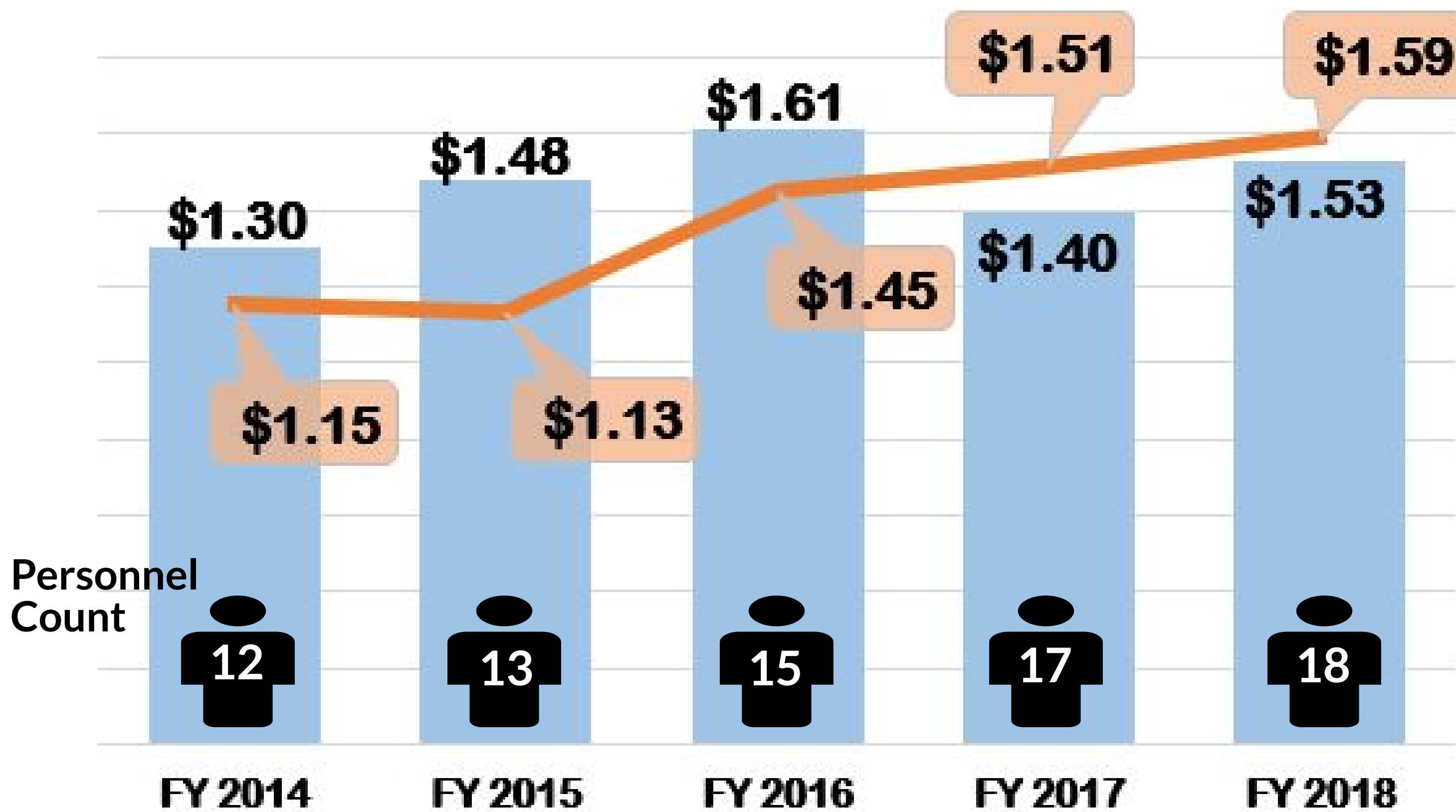
\$122K
8%, Rent



\$18K
1%, Training & Others

5-Year Trend

— Total Appropriations — Total Expenditures
(in millions)



OPA Training Grants



The U.S. Department of Interior's Office of Insular Affairs (DOI-OIG) funds most of OPA's staff professional development. In June 2017, US DOI-OIG awarded OPA with a \$76K technical assistance grant available for use until September 2020.

In April 2019, the US DOI-OIG awarded OPA another technical assistance grant for the same amount available for use until September 2022.

For more details on OPA's financial information, visit www.opaguam.org.

Monthly Page Views
5,686

Our Outlook

2019-2023 Strategic Plan

To ensure the public trust and assure good governance in the Government of Guam, we set out four strategic goals:

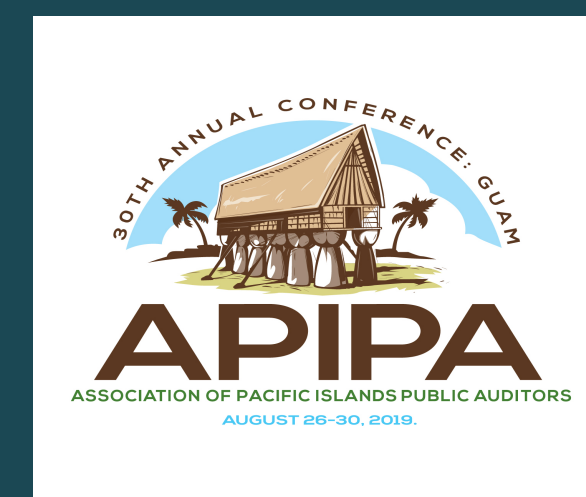
- (1) protect the independence of OPA,
- (2) deliver quality audit reports that are timely and impactful,
- (3) deliver timely decisions on procurement appeals, and
- (4) effectively engage with stakeholders to communicate and promote OPA's value and benefits.

2019-2023 Stakeholders Engagement Plan

OPA outlined the direction and scope of the office's engagement with its internal and external stakeholders. The plan commits to building on OPA's relationship with stakeholders and aims to increase the value they see in the audit reports and other OPA-provided services.

Funding Level Challenges

For FY 2020, OPA requested for a \$144K budget increase. This would allow OPA's qualified staff to receive their deserved compensation. In addition, OPA plans to hire additional staff to make up for the lost 43 years in experience after the Public Auditor made a tough decision to cut personnel to stay within the FY 2019 budget granted by the Legislature.



With 450 participants, OPA proudly hosts the Association of Pacific Island Public Auditors' 30th Annual Conference at Dusit Thani Guam Resort in August 2019.

We want to hear from you!
Contact Edlyn Dalisay at 475-0390 ext. 219 or edalisay@guamopa.com





Michele Brillante <mbrillante@guamopa.com>

Office of Public Accountability's Citizen-Centric Report

Vincent Duenas <vduenas@guamopa.com> Thu, Aug 8, 2019 at 4:56 PM
To: Speaker's Office <speaker@guamlegislature.org>, Benjamin Cruz <bjcruz@guamopa.com>, admin@guamopa.com
Cc: Edlyn Dalisay <edalisay@guamopa.com>, Michele Brillante <mbrillante@guamopa.com>

Hafa Adai Speaker Barnes and Public Auditor Cruz,

As required by Public Law 30-127, attached is the Office of Public Accountability's FY 2018 Citizen-Centric Report. You may also view the report on OPA's website at www.opaguam.org. Should you have any questions, please feel free to contact me directly. Thank you.

Vincent Duenas

Auditor


Office of Public Accountability - Guam

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 **OPA CCR FY 2018_Final_08.08.19.pdf**
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