

**Government of Guam
Submission of Citizen Centric Reports
for FY 2016 & FY 2015**

**Compliance Audit
October 1, 2014 through September 30, 2016**

**OPA Report No. 17-07
December 2017**



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Distribution:

Governor of Guam
Lt. Governor of Guam
Speaker, 34th Guam Legislature
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EXECUTIVE SUMMARY

Government of Guam

Submission of Citizen Centric Reports for FY 2016 & FY 2015

Report No. 17-07, December 2017

Government of Guam (GovGuam) entities are mandated to submit a four-page Citizen-Centric Report (CCR) to ensure that our government provides more readily available and understandable financial data to the people of Guam.

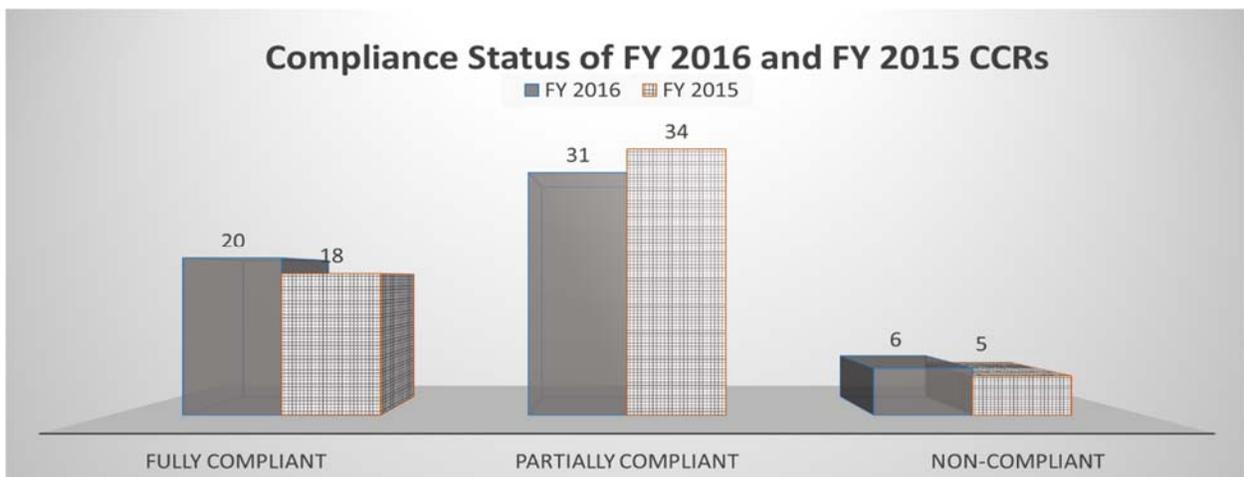
Per Title 1 Guam Code Annotated (GCA) Chapter 19 §1922(a), every director, administrator, president, or head of a GovGuam agency, including line agencies, autonomous and semi-autonomous agencies, public corporations, the Guam Mayors' Council, the Courts of the Judiciary of Guam, and the Guam Legislature shall submit an annual CCR in electronic format (via .pdf e-mail attachment) to the Public Auditor of Guam and the Speaker of the Guam Legislature. The CCR is due no later than 60 calendar days after the release of a government entity's independent audit report for each fiscal year (FY), and shall be posted on the entity's website.

As of December 7, 2017, our audit of the FY 2016 and FY 2015 CCR submissions by GovGuam entities indicated that at least 89% of the 57 entities issued an annual CCR pursuant to the legislative intent of 1 GCA Ch. 19 §1922. Specifically,

- 20 entities for FY 2016 and 18 entities for FY 2015 fully complied;
- 31 entities for FY 2016 and 34 entities for FY 2015 partially complied; and
- 6 entities for FY 2016 and 5 entities for FY 2015 did not comply.

Of the 57 entities required to submit and post their CCRs, overall, 49 entities, or 86%, issued an FY 2014 CCR, compared to

- 51 entities issued an FY 2016 CCR, or 89%
- 52 entities issued an FY 2015 CCR, or 91%



Because they did not submit their CCR to the Public Auditor and the Speaker, nor did they post it on their websites, 6 entities (or 11%) for FY 2016 and 5 entities (or 9%) for FY 2015 were determined non-compliant. As such, these non-compliant entities have neglected their responsibility to

- Provide information regarding government operations and how taxpayer dollars are spent; and
- Communicate and make accessible to citizens government financial information in a simple and understandable format.

Of these non-compliant entities, the following 4 were non-compliant for both FY 2016 and FY 2015:

1. Department of Agriculture
2. Department of Integrated Services for Individuals with Disabilities
3. Guam Homeland Security/Office of Civil Defense
4. Office of the Governor

In early November 2017, the heads of GovGuam entities were informed of their compliance status and opportunities to improve, if any, future CCR submissions.

Utilization of AGA's CCR Suggested Content

Per 1 GCA Ch. 19 § 1922(b), the CCR should be in the most current format suggested by the Association of Government Accountants (AGA) – CCR Suggested Content – which can be found at www.agacgfm.org and in Appendix 4 of this report.

We encourage GovGuam entities to revisit AGA's CCR Suggested Content for guidance in simplifying government financial information to help Guam's citizens better understand the services provided by the entities and at what cost.

Furthermore, GovGuam entities may consider submitting their CCRs for consideration in AGA National's Certificate of Excellence in CCR and AGA Guam Chapter's Best CCR Contest.

CCR's may be viewed on the entity's respective website or on the Office of Public Accountability's (OPA) website at www.opaguam.org.

Doris Flores Brooks, CPA, CGFM
Public Auditor



Introduction

Government of Guam (GovGuam) entities are mandated to submit a four-page Citizen-Centric Report (CCR) to ensure that our government provides more readily available and understandable financial data to the people of Guam.

Per Title 1 Guam Code Annotated (GCA) Chapter 19 §1922(a), every director, administrator, president, or head of a GovGuam agency, including line agencies, autonomous and semi-autonomous agencies, public corporations, the Guam Mayors' Council, the Courts of the Judiciary of Guam and the Guam Legislature shall submit an annual CCR in electronic format (via .pdf e-mail attachment) to the Public Auditor of Guam and the Speaker of the Guam Legislature. The CCR is due no later than 60 calendar days after the release of a government entity's independent audit report for each fiscal year (FY), and shall be posted on the entity's website.

This report presents the results of our review of GovGuam entities' submission of CCRs for FY 2016 and FY 2015, pursuant to 1 GCA Ch. 19 §1922(a).

Our audit objective was to determine GovGuam entities' compliance with CCR submission requirements as prescribed in 1 GCA Ch. 19 §1922(a). Specifically, we reviewed the entities'

- Submissions of FY 2016 and FY 2015 CCRs to the Public Auditor and the Speaker; and
- Postings of FY 2016 and FY 2015 CCRs on their respective websites.

Refer to Appendices 1 and 2 for the objective, scope, methodology, and prior audit coverage.

The deadlines for CCR submissions varied depending on when the entity's financial audit was issued. For most GovGuam entities – which includes the line entities – submission deadlines were as follows:

- FY 2016 CCR was due no later than August 7, 2017, or 60 calendar days after the FY 2016 government-wide financial audit was issued on June 8, 2017.
- FY 2015 CCR was due no later than August 29, 2016, or 60 calendar days after the FY 2015 government-wide financial audit was issued on June 30, 2016.

Background

The Association of Government Accountants (AGA) created the CCR to simplify government financial information to help citizens better understand the services provided by their government and at what cost. In 2010, Public Law (P.L.) 30-127 mandated CCRs from GovGuam entities based on the following legislative findings:

- Governments have a responsibility to provide information regarding government operations and how taxpayer dollars are spent; and
- Government financial information should be communicated and accessible to citizens in a simple and understandable format.

The Office of Public Accountability (OPA) encourages all citizens to view the CCRs on the entities' websites or on OPA's website at www.opaguam.org.

While 1 GCA Ch. 19 §1922(b) states that the CCR should be in the most current format suggested by AGA, it also suggests the following content:

- Page 1 should include a brief table of contents, and shall contain information about the entity, including, but not limited to, the entity's vision statement, strategic goals, operational structure, and demographics.
- Page 2 should reflect a performance report based on a summary of the entity's key missions and/or services and possible outcome measures.
- Page 3 should provide a clear snapshot of financial data as it relates to the performance report presented in page 2. This portion of the report should address the entity's cost for services provided and by what means those costs were covered.
- Page 4 should present the entity's forecast of future challenges and economic outlook.
- Miscellaneous information, including, but not limited to, information sources, entity contact information, and feedback options, may be included in sections throughout the report.

Refer to Appendices 3 and 4 for CCR content guidelines pursuant to 1 GCA Ch. 19 §1922(b) and the most current AGA format.

Results of Audit

Our audit determined that as of December 7, 2017, of the 57 entities required to submit CCRs pursuant to 1 GCA Ch. 19 §1922(a), at least 89% of the entities issued their CCRs, pursuant to the legislative intent of the law. Specifically, 51 entities (or 89%) issued their FY 2016 CCRs, which is a decrease from the 52 entities (or 91%) that issued their FY 2015 CCRs.

In July 2017, OPA sent reminders to all line agencies, autonomous agencies, the Mayors' Council of Guam, the Judiciary of Guam, and the Guam Legislature to submit FY 2016 CCRs by August 7, 2017. In August 2016, OPA sent similar reminders to submit FY 2015 CCRs by August 29, 2016.

For the purposes of this audit, an entity's overall compliance with 1 GCA Ch. 19 §1922(a) was categorized per fiscal year into one of the following:

- Fully Compliant
- Partially Compliant
- Non-Compliant

For an entity to be determined "Fully Compliant" for CCR submission, the entity met all of the following criteria pursuant to 1 GCA Ch. 19 §1922(a):

- CCR was submitted to OPA no later than 60 calendar days after the release of the independent audit report;
- CCR was submitted to the Speaker no later than 60 calendar days after the release of the independent audit report; and
- CCR was posted on entity's website.

For an entity to be determined "Partially Compliant" for CCR submission, at a minimum, the entity met the legislative intent¹ of the CCR as follows:

- CCR was submitted to OPA, regardless of timeliness; or
- CCR was submitted to the Speaker, regardless of timeliness; or
- CCR was posted on entity's website.

For an entity to be determined "Non-Compliant" for CCR submission, the entity did not meet all of the criteria pursuant to 1 GCA Ch. 19 §1922(a), nor met the legislative intent of the CCR, as follows:

- CCR was not submitted to OPA; and
- CCR was not submitted to the Speaker; and
- CCR was not posted on the entity's website.

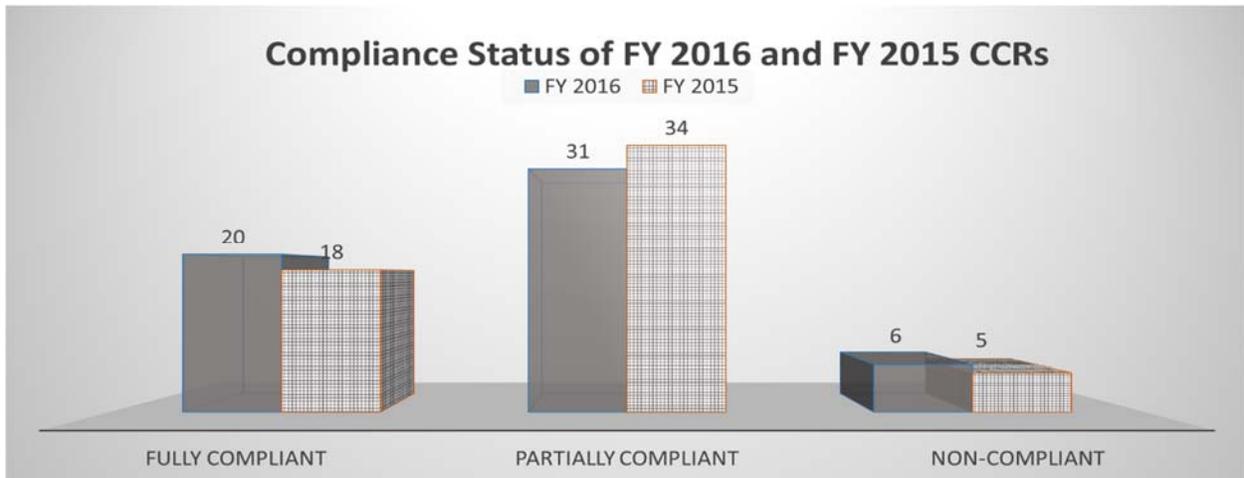
¹ According to P.L. 30-127 Section 1, "it is the intent of *I Liheslaturan Guåhan* to adopt this initiative as an attempt to ensure that our government provides more readily available and understandable financial data to the people of Guam."

Slight Increase in CCR Compliance

In OPA’s last audit on the submission of citizen centric reports for FY 2014 and FY 2013 (OPA Report No. 15-08), OPA found that 49 (or 86%) out of 57 GovGuam entities issued an FY 2014 CCR. In contrast to the CCRs issued for FY 2014, this current audit showed a slight increase in CCRs issued with 51 entities for FY 2016 and 52 entities for FY 2015.

Of the 57 entities required to submit CCRs, overall compliance was as follows:

- 20 entities for FY 2016 and 18 entities for FY 2015 that fully complied;
- 31 entities for FY 2016 and 34 entities for FY 2015 that partially complied; and
- 6 entities for FY 2016 and 5 entities for FY 2015 that did not comply.



Compliant Entities

For FY 2016, 20 entities fully complied by timely submitting their CCRs to both OPA and the Speaker, as well as posting on their websites. We further determined that 31 entities partially complied for issuing their FY 2016 CCRs but not meeting any of the other requirements. Overall, 51 entities (or 89%) issued an FY 2016 CCR. See Appendices 5 and 6 for lists of GovGuam entities deemed fully or partially compliant for FY 2016.

For FY 2015, 18 entities fully complied and 34 entities partially complied. Overall, 52 entities (or 91%) issued an FY 2015 CCR. See Appendices 7 and 8 for lists of GovGuam entities deemed fully or partially compliant for FY 2015.

For both FY 2016 and FY 2015, the most common cause for partial compliance was untimely submission to OPA and the Speaker. For details on other causes for partial compliance, refer to Table 1.

Table 1: FY 2016 and FY 2015 CCR Compliance

	FY 2016	FY 2015
Fully Compliant Entities		
Timely submitted to OPA and the Speaker via .pdf e-mail attachment, as well as posted on entity's website	20	18
Partially Compliant Entities		
Untimely submission to OPA and Speaker	23	20
Untimely submission to OPA and Speaker; Not posted on entity's website	4	4
Untimely submission to Speaker	2	3
Not posted on entity's website	1	2
Untimely submission to OPA; No submission to Speaker	1	3
No submission to OPA and Speaker; Only website posting;		1
Untimely submission to OPA; No submission to Speaker; Not posted on entity's website		1
<i>Total Partially Compliant Entities</i>	31	34
<i>Total Entities Issued</i>	51	52
Non-Compliant Entities		
Did not submit a CCR to OPA and Speaker, nor posted on entity's website	6	5
Total Number of Entities	57	57

Non-Compliant Entities

Of the 57 GovGuam entities required to submit CCRs, 6 entities (or 11%) for FY 2016 and 5 entities (or 9%) for FY 2015 were non-compliant because they did not submit their CCR to OPA and the Speaker, nor did they post it on their website. As such, these non-compliant entities have neglected their responsibility to

- Provide information regarding government operations and how taxpayer dollars are spent; and
- Communicate and make accessible to citizens government financial information in a simple and understandable format.

Table 2 shows the entities that neither submitted nor posted their CCRs for FY 2016 or FY 2015.

Table 2: Non-Compliant GovGuam Entities

	FY 2016		FY 2015
1.	Department of Agriculture	1.	Department of Agriculture
2.	Department of Integrated Services for Individuals with Disabilities	2.	Department of Integrated Services for Individuals with Disabilities
3.	Guam Homeland Security/Office of Civil Defense	3.	Guam Homeland Security/Office of Civil Defense
4.	Office of the Governor	4.	Office of the Governor
5.	Department of Parks and Recreation	5.	Guam Memorial Hospital Authority
6.	Guam Housing and Urban Renewal Authority		

Of the non-compliant entities, the following 4 were non-compliant for both FY 2016 and FY 2015:

1. Department of Agriculture
2. Department of Integrated Services for Individuals with Disabilities
3. Guam Homeland Security/Office of Civil Defense
4. Office of the Governor

In early November 2017, we notified each head of the 57 GovGuam entities on the compliance status of their respective CCRs and identified opportunities to improve, if any, future CCR submissions.

Utilization of AGA’s CCR Suggested Content

Per 1 GCA Ch. 19 § 1922(b), the CCR should be in the most current format suggested by AGA – Citizen-Centric Reporting Suggested Content – which can be found at www.agacgfm.org and in Appendix 4 of this report.

Our determination of compliance did not include a review of the CCRs’ contents in conformity with either 1 GCA Ch. 19 § 1922(b) or AGA’s CCR Suggested Content. However, we noted one opportunity for improvement that was obvious – the CCR should be only four pages long.

Pursuant to 1 GCA Ch. 19 § 1922(b), we encourage GovGuam entities to revisit AGA’s Citizen-Centric Reporting Suggested Content for guidance on future CCRs, such that

- **Page 1** should include a mission statement, vision statement, services and activities, and strategic goals;
- **Page 2** should include key service/activity performance toward strategic goals and recent accomplishments for non-financial outcomes during the prior applicable fiscal year;
- **Page 3** should reference the independent audit conducted and provide a URL to more-detailed financial information; and
- **Page 4** should identify the entity’s challenges; provide a look to the future; and encourage community feedback/input for future CCRs.

AGA’s Citizen-Centric Reporting Suggested Content will assist entities in simplifying government financial information to help Guam’s citizens better understand the services GovGuam entities provide and at what cost. Furthermore, GovGuam entities may consider submitting their CCRs for consideration in AGA National’s Certificate of Excellence in CCR and AGA Guam Chapter’s Best CCR Contest.

AGA National Certificate of Excellence in CCR

AGA National awards the Certificate of Excellence in Citizen-Centric Reporting to recognize high-quality CCRs that incorporate its high standards of content, visual appeal, readability, distribution, and timeliness in reporting.

As listed on AGA National’s website, the following GovGuam entities received the Certificate of Excellence in CCR:

- University of Guam – 2016 & 2015
- Office of the Attorney General – 2014

AGA National presents also a Certificate of Achievement in CCR to entities that do not meet all of the requirements for the Certificate of Excellence, but still produced a four-page report.

As listed on AGA National’s website, the following GovGuam entities received the Certificate of Achievement in CCR:

- Judiciary of Guam – 2016

- Office of the Attorney General – 2015
- University of Guam – 2014

Refer to Appendix 9 for judging guidelines on AGA’s Certificate of Excellence in CCR.

AGA Guam Chapter’s Best CCR Contest

AGA’s Guam Chapter awards its own recognition to exceptional GovGuam CCRs. The Best CCR Contest recognizes GovGuam entities that meet and exceed the design elements in 1 GCA Ch. 19 §1922(b). Nominated CCRs are evaluated based on AGA’s Citizen-Centric Reporting Suggested Content. See Table 3 below for past award winners of AGA Guam Chapter’s Best CCR Contests.

Table 3: AGA Guam Chapter’s Best CCR Contest Award Winners

Fiscal Year	2014	2013	2012
1 st Place	Office of the Attorney General	Guam Power Authority	Guam Power Authority
2 nd Place	University of Guam	University of Guam	University of Guam
3 rd Place	Guam Power Authority	Guam Community College	Guam Community College

Conclusion

Our audit of GovGuam entities' CCR submissions for FY 2016 and FY 2015 indicated that as of December 7, 2017, at least 89% of the 57 entities issued an annual CCR pursuant to the legislative intent of 1 GCA Ch. 19 §1922. Specifically, a total of 51 entities (or 89%) issued FY 2016 CCRs, which is a decrease from the 52 entities (or 91%) that issued FY 2015 CCRs.

However, 6 entities (or 11%) for FY 2016 and 5 entities (or 9%) for FY 2015 were determined non-compliant because they did not submit their CCRs to OPA and the Speaker, nor did they post them on their respective websites. As such, these non-compliant entities have neglected their responsibility to

- Provide information regarding government operations and how taxpayer dollars are spent; and
- Communicate and make accessible to citizens government financial information in a simple and understandable format.

Of these non-compliant entities, the following 4 were non-compliant for both FY 2016 and FY 2015:

1. Department of Agriculture
2. Department of Integrated Services for Individuals with Disabilities
3. Guam Homeland Security/Office of Civil Defense
4. Office of the Governor

Pursuant to 1 GCA Ch. 19 §1922(b), we encourage GovGuam entities to revisit AGA's Citizen-Centric Reporting Suggested Content. Furthermore, GovGuam entities may consider submitting their CCRs for consideration in AGA National's Certificate of Excellence in CCR and AGA Guam Chapter's Best CCR Contest.

Classification of Monetary Amounts

	Finding Description	Questioned Costs	Potential Savings	Unrealized Revenue	Other Financial Impact
1.	Slight Increase in CCR Compliance	\$ -	\$ -	\$ -	\$ -
	Total	\$ -	\$ -	\$ -	\$ -

Management Response and OPA Reply

Due to the nature of this audit, no management response was sought.

We appreciate the cooperation and assistance from the staff and management of the GovGuam entities who responded to our calls and e-mails.

OFFICE OF PUBLIC ACCOUNTABILITY

A handwritten signature in blue ink, appearing to read "Doris Flores Brooks".

Doris Flores Brooks, CPA, CGFM
Public Auditor

Appendix 1:**Objective, Scope, and Methodology**

Our audit objective was to determine GovGuam entities' compliance with CCR submission requirements as prescribed in 1 GCA Ch. 19 § 1922(a). Specifically, we reviewed the entities'

- Submissions of FY 2016 and FY 2015 CCRs to OPA and the Speaker; and
- Postings of FY 2016 and FY 2015 CCRs on their respective websites.

In this audit, "entities" refers to GovGuam agencies, including line agencies, autonomous and semi-autonomous agencies, public corporations, the Guam Mayors' Council, the Courts of the Judiciary of Guam and the Guam Legislature.

The scope of our audit covered CCRs required for FY 2016 and FY 2015, as of December 7, 2017.

To accomplish our objective, we completed the following:

- Sent memoranda to all GovGuam entities reminding them of FY 2016 and FY 2015 CCR submission deadlines, due 60 days after the release of their independent financial audit report.
 - Memo dated July 10, 2017 for FY 2016 CCRs which were due on August 7, 2017.
 - Memo dated August 5, 2016 for FY 2015 CCRs which were due on August 29, 2016.
- Reviewed CCR laws, guidelines, prior audits, hotline tips, and other relevant information.
- Reviewed GovGuam entities' websites for posting of CCRs.
- Reviewed the Guam Legislature's website for any CCR transmittals to the Speaker.
- Verified with OPA staff if CCRs were received, whether via e-mail or in print.
- Corresponded via telephone and e-mail with entities lacking submissions (to ensure compliance was not involuntarily missed).
- On November 3, 2017, informed the 57 GovGuam entities reviewed of their compliance status and opportunities to improve, if any, future CCR submissions. Subsequently, we received CCRs from the following entities, which were included in our results:
 1. Department of Labor – FY 2016
 2. Guam Visitors Bureau – FY 2016
 3. Department of Corrections – FY 2016 & FY 2015
 4. Department of Chamorro Affairs – FY 2016
 5. Guam Legislature – FY 2015
 6. Guam Waterworks Authority – FY 2016 & FY 2015

Due to the nature of this engagement, we did not assess internal controls over the information systems used to gather the necessary data to prepare the entities' CCRs.

We conducted this audit in accordance with the standards for performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. These standards require that we plan our audit objectives and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. With the exception of not assessing internal controls, we believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our objectives.

OPA Report No. 15-08

OPA conducted an audit to determine GovGuam entities' compliance with CCR reporting requirements pursuant to P.L. 30-127. Of the 57 GovGuam entities required to submit CCRs, 49 entities (or 86%) issued FY 2014 CCRs, which was an improvement from the 45 entities (or 79%) that issued FY 2013 CCRs. The following 5 entities did not issue CCRs for FY 2014 and FY 2013:

1. Department of Agriculture
2. Department of Corrections
3. Department of Integrated Services for Individuals with Disabilities
4. Office of Civil Defense/Homeland Security
5. Office of Veterans Affairs

OPA Report No. 13-06

Pursuant to P.L. 31-77 Chapter XIII Section 24, OPA submitted a complete list of FY 2012 CCRs. A total of 53 entities – including the Office of the Governor, the Judiciary of Guam, and the Guam Legislature – were required to submit a CCR and post on their website. As of December 2013, 29 entities (or 55%) submitted a CCR and/or posted on their website. The following 24 entities (or 45%) did not submit an FY 2012 CCR:

1. Board of Professional Engineers, Architects and Land Surveyors
2. Bureau of Budget and Management Research
3. Customs and Quarantine Agency
4. Department of Administration
5. Department of Agriculture
6. Department of Chamorro Affairs
7. Department of Corrections
8. Department of Labor
9. Department of Land Management
10. Department of Mental Health and Substance Abuse
11. Department of Military Affairs
12. Department of Public Health and Social Services
13. Guam Board of Accountancy
14. Guam Election Commission
15. Guam Legislature
16. Guam Memorial Hospital Authority
17. Guam Waterworks Authority
18. Mayors' Council of Guam
19. Office of Civil Defense/Homeland Security
20. Office of the Chief Medical Examiner
21. Office of the Governor
22. Office of Veteran's Affairs
23. Public Defender Service Corporation
24. Public Utilities Commission

OPA Report No. 12-03

Pursuant to P.L. 31-77 Chapter XIII Section 24, OPA submitted a complete list of current and past-due FY 2011 CCRs. A total of 59 entities – including the Office of the Governor, the Judiciary of Guam, and the Guam Legislature – were required to submit a CCR as well as post on their website. As of October 2012, 53 entities (or 90%) submitted a CCR. The following 6 entities (or 10%) did not submit an FY 2011 CCR:

1. Department of Parks and Recreation
2. Guam Board of Accountancy
3. Guam Contractors License Board
4. Guam Memorial Hospital Authority
5. Office of Veterans Affairs
6. Public Utilities Commission

OPA Report No. 11-09

Pursuant to P.L. 31-77 Chapter XIII Section 24, OPA submitted a complete list of current and outdated FY 2010 CCRs. A total of 58 entities – including the Office of the Governor, the Judiciary of Guam, and the Guam Legislature – were required to submit a CCR as well as post on their website. As of October 2011, 54 entities (or 93%) submitted a CCR and posted on their website. The following 4 entities (or 7%) did not submit an FY 2010 CCR:

1. Guam Board of Accountancy
2. Guam Election Commission
3. Office of the Chief Medical Examiner
4. Public Utilities Commission

P.L. 30-127 | An Act Relative to Adopting the AGA’s “CCR” Initiative

Section 1. Legislative Findings and Intent. *I Liheslaturan Guåhan* finds that the foundation of democracy is based on governments being answerable to their citizenry and, as such, having a responsibility to provide information regarding government operations, most notably in regards to how taxpayer dollars are spent.

I Liheslatura further finds that governments should provide such information in an easily understandable and accessible manner. Financial reports are often too lengthy and too technical for the average person to understand and even more so, when discussing the enormous amounts of money spent by various governments each year.

Studies by the Association of Government Accountants (AGA) on the effectiveness of government fiscal reporting have shown that taxpayers feel they are entitled to transparent financial management information, and that their governments have an obligation to provide such information. Unfortunately, surveyed citizens also feel that their governments are failing to meet their reporting needs, and that poor performance has created a problem of trust between citizens and their government.

Governments need new and innovative means of communicating to overcome these challenges, and the AGA "Citizen-Centric Report" initiative is designed to help remedy this.

Therefore, it is the intent of *I Liheslaturan Guåhan* to adopt this initiative as an attempt to ensure that our government provides more readily available and understandable financial data to the people of Guam.

Title 1 GCA Ch. 19 § 1922. The “Citizen-Centric Report”

(a) [...]

(b) *Content Guidelines.* Said report should be in the most current format proffered by the Association of Government Accountants (AGA), and currently suggested as follows:

(1) Page one (1) of the “Citizen-Centric Report” should include a brief table of contents, and *shall* contain information about the entity, including, but *not* limited to, the entity’s vision statement, strategic goals, operational structure, and demographics.

(2) Page two (2) of the “Citizen-Centric Report” should reflect a performance report based on a summary of the entity’s key missions and/or services and possible outcome measures.

(3) Page three (3) of the “Citizen-Centric Report” should provide a clear snapshot of financial data as it relates to the performance report presented in page two (2). This portion of the report should address the entity’s cost for services provided and by what means those costs were covered.

(4) Page four (4) of the “Citizen-Centric Report” should present the entity’s forecast of future challenges and economic outlook.

Miscellaneous information, including, but *not* limited to, information sources, entity contact information, and feedback options, may be included in sections throughout the report.

Additional details regarding the content guidelines for the compilation of a “Citizen-Centric Report” can be found in Appendix “A,” attached herein.

(c) *Design Guidelines.* The design of a “Citizen-Centric Report” is just as important as the content. A report will only be effective if it is read and referenced; thus, it should be visually appealing. The AGA, the birthplace of the “Citizen-Centric Report” initiative, has created guidelines for the design of “Citizen-Centric Reports,” to include suggestions for design considerations of *visual appeal and readability, physical layout, colors, images and graphics, and type and fonts*. The AGA also provides suggestions for publishing software and report distribution.

[...]

CITIZEN-CENTRIC REPORTING (CCR) SUGGESTED CONTENT

1

WHO ARE WE?

Page 1 typically includes information about the entity — mission statement, vision statement, services and activities, strategic goals, demographics, and URL.

EXAMPLES



52K
Per capita income



Number of city employees
1,302

3.2%
Unemployment rate



2

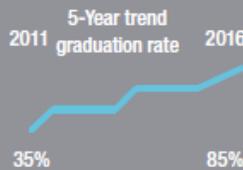
HOW ARE WE DOING?

Page 2 presents key service and activity performance for the prior year — progress toward strategic goals or deliverables, and recent accomplishments for non-financial outcomes.

EXAMPLES

29

New businesses relocating to city



City library construction completed ahead of schedule



www.agacgfm.org/ccr



CITIZEN-CENTRIC REPORTING (CCR) SUGGESTED CONTENT

EXAMPLES

3

WHAT ARE THE REVENUES AND EXPENSES?

Page 3 displays revenues and expenditures for major delivery areas — use well-labeled charts, graphs and tables; reference audit conducted; and provide URL for more-detailed financial information.

Salaries **15%**



Sources of revenue

Other	30%
Taxes	50%
Grants	20%



Employee benefits **12%**



EXAMPLES

4

WHAT’S NEXT?

Page 4 identifies the entity’s challenges and provides a look to the future — economic changes, tax cuts or increases, unemployment, education, environmental aspects, and contact information.

Goal 1:
Increase tourism by 15%



Stay connected! Follow us on LinkedIn and Twitter.



Challenge 3:
Balance the budget





www.agacgfm.org/ccr



SOURCE: www.agacgfm.org (Downloaded on 10/24/2017)

Appendix 5:**FY 2016 Fully Compliant**

	Entity Name	Link to CCR Reports
1.	Bureau of Statistics and Plans	http://bsp.guam.gov/wp-bsp-content/uploads/2017/07/FY-2016-CITIZEN-CENTRIC-REPORT.pdf
2.	Department of Administration	http://da.doa.guam.gov/reports/citizen-centric-reports/
3.	Department of Education	https://sites.google.com/a/gdoe.net/financial-administration/reports/citizen-s-centric-report
4.	Department of Military Affairs	http://dma.guam.gov/citizen-centric-reports/
5.	Department of Public Health and Social Services	http://dphss.guam.gov/article/2017/08/07/dphss-citizen-centric-report-fy-2016
6.	Department of Public Works	http://dpw.guam.gov/citizen-centric-reports/
7.	Government of Guam Retirement Fund	http://ggrf.com/index.php?pg=financial_audits
8.	Guam Community College	http://www.guamcc.edu/Runtime/CitizenCentric.aspx
9.	Guam Council on the Arts and Humanities	https://www.guamcaha.org/mission-more
10.	Guam Election Commission	https://gec.guam.gov/index.php/about-the-gec/reports-studies-publications
11.	Guam Fire Department	http://gfd.guam.gov/public-service-announcements/
12.	Guam Housing Corporation	http://guamhousing.org/citizen-centric-report-fy-2016/
13.	Guam International Airport Authority	https://www.guamairport.com/our-business/reports/citizen-centric-report
14.	Guam Legislature	www.guamlegislature.org
15.	Guam Power Authority	http://guampowerauthority.com/gpa_authority/investors/gpa_financial_statements.php
16.	Guam Public Library System	http://gpls.guam.gov/citizen-centric-reports/
17.	Judiciary of Guam	http://guamsupremecourt.com/Citizen-Centric-Report/Citizen-Centric-Report.asp
18.	Mayors' Council of Guam	http://mcog.guam.gov/about-mcog/financial-other-documents/mcog-citizen-centric-report-ccr
19.	Office of Public Accountability	http://opaguam.org/about-us/opa-ccr
20.	Public Utilities Commission	http://www.guampuc.com/annualccr.php

		Compliance Criteria						
		1	2	3	4	5	6	7
Entity Name		Submitted to OPA	Emailed to OPA	Timely Submitted to OPA	Website Compliant	Submitted to Speaker	Emailed to Speaker	Timely Submitted to Speaker
1.	Bureau of Budget and Management Research	✓	✓	✓	✓	✓	✓	✗
2.	Chamorro Land Trust Commission	✓	✓	✗	✓	✓	✓	✗
3.	Civil Service Commission	✓	✓	✗	✓	✓	✓	✗
4.	Customs and Quarantine Agency	✓	✓	✗	✓	✓	✓	✗
5.	Department of Chamorro Affairs	✓	✓	✗	✗	✓	✓	✗
6.	Department of Corrections	✓	✓	✗	✗	✓	✓	✗
7.	Department of Labor	✓	✓	✗	✗	✓	✓	✗
8.	Department of Land Management	✓	✓	✗	✓	✓	✓	✗
9.	Department of Revenue and Taxation	✓	✓	✗	✓	✓	✓	✗
10.	Department of Youth Affairs	✓	✓	✗	✓	✓	✓	✗
11.	Guam Ancestral Lands Commission	✓	✓	✗	✓	✓	✓	✗
12.	Guam Behavioral Health and Wellness Center	✓	✓	✗	✓	✓	✓	✗
13.	Guam Board of Accountancy	✓	✓	✗	✓	✓	✓	✗
14.	Guam Board of Registration for Professional Engineers, Architects and Land Surveyors	✓	✓	✗	✓	✓	✓	✗
15.	Guam Commission for Educator Certification	✓	✓	✗	✓	✓	✓	✗
16.	Guam Contractors License Board	✓	✓	✓	✗	✓	✓	✓
17.	Guam Economic Development Authority	✓	✓	✗	✓	✓	✓	✗
18.	Guam Educational Telecommunication Corporation	✓	✓	✗	✓	✓	✓	✗

		Compliance Criteria						
		1	2	3	4	5	6	7
Entity Name		Submitted to OPA	Emailed to OPA	Timely Submitted to OPA	Website Compliant	Submitted to Speaker	Emailed to Speaker	Timely Submitted to Speaker
19.	Guam Energy Office	✓	✓	✗	✗	✓	✓	✗
20.	Guam Environmental Protection Agency	✓	✓	✗	✓	✗	✗	✗
21.	Guam Memorial Hospital Authority	✓	✓	✗	✓	✓	✓	✗
22.	Guam Police Department	✓	✓	✗	✓	✓	✓	✗
23.	Guam Preservation Trust	✓	✓	✓	✓	✓	✓	✗
24.	Guam Veterans Affairs Office	✓	✓	✗	✓	✓	✓	✗
25.	Guam Visitors Bureau	✓	✓	✗	✓	✓	✓	✗
26.	Guam Waterworks Authority	✓	✓	✗	✓	✓	✓	✗
27.	Office of the Attorney General	✓	✓	✗	✓	✓	✓	✗
28.	Office of the Chief Medical Examiner	✓	✓	✗	✓	✓	✓	✗
29.	Port Authority of Guam	✓	✓	✗	✓	✓	✓	✗
30.	Public Defender Service Corporation	✓	✓	✗	✓	✓	✓	✗
31.	University of Guam	✓	✓	✗	✓	✓	✓	✗

Appendix 7:**FY 2015 Fully Compliant**

	Entity Name	Link to CCR Reports
1.	Bureau of Statistics and Plans	http://bsp3.guam.gov/about-us/citizens-centric-reports/
2.	Chamorro Land Trust Commission	http://dlm.guam.gov/citizen-centric-reports/
3.	Department of Education	https://sites.google.com/a/gdoe.net/financial-administration/reports/citizen-s-centric-report
4.	Department of Public Health and Social Services	https://www.dphss.guam.gov/article/2016/08/05/dphss-citizen-centric-report-fy-2015
5.	Department of Public Works	http://dpw.guam.gov/citizen-centric-reports/
6.	Department of Revenue and Taxation	https://www.guamtax.com/notices/notices.html#CitizenCentriReports
7.	Government of Guam Retirement Fund	http://ggrf.com/index.php?pg=financial_audits
8.	Guam Ancestral Lands Commission	http://dlm.guam.gov/citizen-centric-reports/
9.	Guam Commission for Educator Certification	http://gcec.guam.gov/2017/09/01/citizen-centric-report-2015/
10.	Guam Community College	http://www.guamcc.edu/Runtime/CitizenCentric.aspx
11.	Guam Economic Development Authority	http://www.investguam.com/about-geda/citizen-centric-report/
12.	Guam Educational Telecommunication Corporation	http://pbsguam.org/our-public-inspection-files
13.	Guam Fire Department	http://gfd.guam.gov/public-service-announcements/
14.	Guam Housing Corporation	https://guamhousing.org/financial-reports/
15.	Guam International Airport Authority	https://www.guamairport.com/our-business/reports/citizen-centric-report
16.	Guam Public Library System	http://gpls.guam.gov/citizen-centric-reports/
17.	Judiciary of Guam	http://guamsupremecourt.com/Citizen-Centric-Report/Citizen-Centric-Report.asp
18.	Office of the Chief Medical Examiner	http://ocme.guam.gov/resources/

		Compliance Criteria						
		1	2	3	4	5	6	7
Entity Name		Submitted to OPA	Emailed to OPA	Timely Submitted to OPA	Website Compliant	Submitted to Speaker	Emailed to Speaker	Timely Submitted to Speaker
1.	Bureau of Budget and Management Research	✓	✓	✗	✓	✓	✓	✗
2.	Civil Service Commission	✓	✓	✗	✓	✓	✓	✗
3.	Customs and Quarantine Agency	✓	✓	✗	✓	✓	✓	✗
4.	Department of Administration	✓	✓	✗	✓	✓	✓	✗
5.	Department of Chamorro Affairs	✓	✓	✗	✗	✓	✓	✗
6.	Department of Corrections	✓	✓	✗	✗	✓	✓	✗
7.	Department of Labor	✓	✓	✗	✓	✗	✗	✗
8.	Department of Land Management	✓	✓	✗	✓	✓	✓	✗
9.	Department of Military Affairs	✓	✓	✗	✓	✓	✓	✗
10.	Department of Parks and Recreation	✓	✓	✓	✗	✓	✓	✓
11.	Department of Youth Affairs	✓	✓	✗	✓	✓	✓	✗
12.	Guam Behavioral Health and Wellness Center	✓	✓	✗	✓	✓	✓	✗
13.	Guam Board of Accountancy	✓	✓	✗	✓	✓	✓	✗
14.	Guam Board of Registration for Professional Engineers, Architects and Land Surveyors	✓	✓	✗	✓	✓	✓	✗
15.	Guam Contractors License Board	✓	✓	✗	✗	✗	✗	✗
16.	Guam Council on the Arts and Humanities Agency	✓	✓	✓	✗	✓	✓	✓
17.	Guam Election Commission	✓	✓	✗	✓	✓	✓	✗
18.	Guam Energy Office	✓	✓	✗	✗	✓	✓	✗

		Compliance Criteria						
		1	2	3	4	5	6	7
Entity Name		Submitted to OPA	Emailed to OPA	Timely Submitted to OPA	Website Compliant	Submitted to Speaker	Emailed to Speaker	Timely Submitted to Speaker
19.	Guam Environmental Protection Agency	✓	✓	✗	✓	✗	✗	✗
20.	Guam Housing and Urban Renewal Authority	✓	✓	✗	✓	✓	✓	✗
21.	Guam Legislature	✓	✓	✗	✓	✓	✓	✗
22.	Guam Police Department	✓	✓	✓	✓	✓	✓	✗
23.	Guam Power Authority	✓	✓	✗	✓	✓	✓	✗
24.	Guam Preservation Trust	✓	✓	✓	✓	✓	✓	✗
25.	Guam Veterans Affairs Office	✓	✓	✗	✗	✓	✓	✗
26.	Guam Visitors Bureau	✗	✗	✗	✓	✗	✗	✗
27.	Guam Waterworks Authority	✓	✓	✗	✓	✓	✓	✗
28.	Mayors' Council of Guam	✓	✓	✗	✓	✓	✓	✗
29.	Office of Public Accountability	✓	✓	✗	✓	✓	✓	✗
30.	Office of the Attorney General	✓	✓	✗	✓	✗	✗	✗
31.	Port Authority of Guam	✓	✓	✗	✓	✓	✓	✗
32.	Public Defender Service Corporation	✓	✓	✗	✓	✓	✓	✗
33.	Public Utilities Commission	✓	✓	✓	✓	✓	✓	✗
34.	University of Guam	✓	✓	✗	✓	✓	✓	✗

Appendix 9:

AGA Certificate of Excellence in CCR

AGA offers a Certificate of Excellence in Citizen-Centric Reporting for entities that prepare and distribute a high-quality Citizen-Centric Report (CCR). To be eligible for the certificate, governments must incorporate into their report the program's high standards of content, visual appeal, readability, distribution and timeliness in reporting as outlined below in the Judging Guidelines.

A Certificate of Achievement in Citizen-Centric Reporting will be presented to those entities that do not meet all of the requirements for the Certificate of Excellence, but still have produced a four-page report.

Judging Guidelines

AGA will examine the reports and make suggestions for improvement.

The following elements must be included in the report to be eligible for the Certificate of Excellence:

1. How the entity is organized/operates (items such as vision statement and strategic goals)
2. Key accomplishments surrounding missions and service, along with selected performance measures.
3. Bar and/or pie charts to display revenues and expenses.
4. Audit information, such as: "This page has been reviewed and you may find the audit when completed at www.xyz.gov;" or, "An independent audit was conducted, resulting in a clean audit opinion. Complete financial information can be found at www.xyz.gov."
5. Future challenges affecting the entity.
6. Feedback statements, such as, "We want to hear from you. Do you like this report? Do you believe it should include any other information? Please let us know by contacting xxx."
7. Report is free of technical accounting language.
8. Report incorporates pictures and other graphics to make it visually appealing.
9. Report has been distributed (hardcopy, posted to website and/or posted in newspaper)
10. Include the CCR logo in the report to promote the program's brand.

Cost

There is no cost to participate in the program.

Application Process

To have your report reviewed, please complete the appropriate application below, and forward along with five copies of your report (and/or include a link to a website where the report is posted) to: The Citizen-Centric Reporting Program, AGA, 2208 Mount Vernon Avenue Alexandria, VA 22301, or via e-mail at ccr@agacgfm.org.

SOURCE: www.agacgfm.org (Downloaded on 10/24/2017)



**Government of Guam
Submission of Citizen Centric Reports for FY 2016 & FY 2015
Report No. 17-07, December 2017**

ACKNOWLEDGEMENTS

Key contributions to this report were made by:

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Michele Brillante, Auditor-In-Charge
Yukari Hechanova, CPA, CIA, CGFM, CGAP, CGMA, Deputy Public Auditor
Doris Flores Brooks, CPA, CGFM, Public Auditor

MISSION STATEMENT

**To ensure the public trust and assure good governance,
we conduct audits and administer procurement appeals,
independently, impartially, and with integrity.**

VISION

**The Government of Guam is the model for good governance in the Pacific.
OPA is a model robust audit office.**

CORE VALUES

Objectivity: To have an independent and impartial mind.

Professionalism: To adhere to ethical and professional standards.

Accountability: To be responsible and transparent in our actions.

REPORTING FRAUD, WASTE, AND ABUSE

- **Call our HOTLINE at 47AUDIT (472-8348)**
- **Visit our website at www.opaguam.org**
- **Call our office at 475-0390**
- **Fax our office at 472-7951**
- **Visit us at Suite 401, DNA Building in Hagåtña**

All information will be held in strict confidence.