



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.

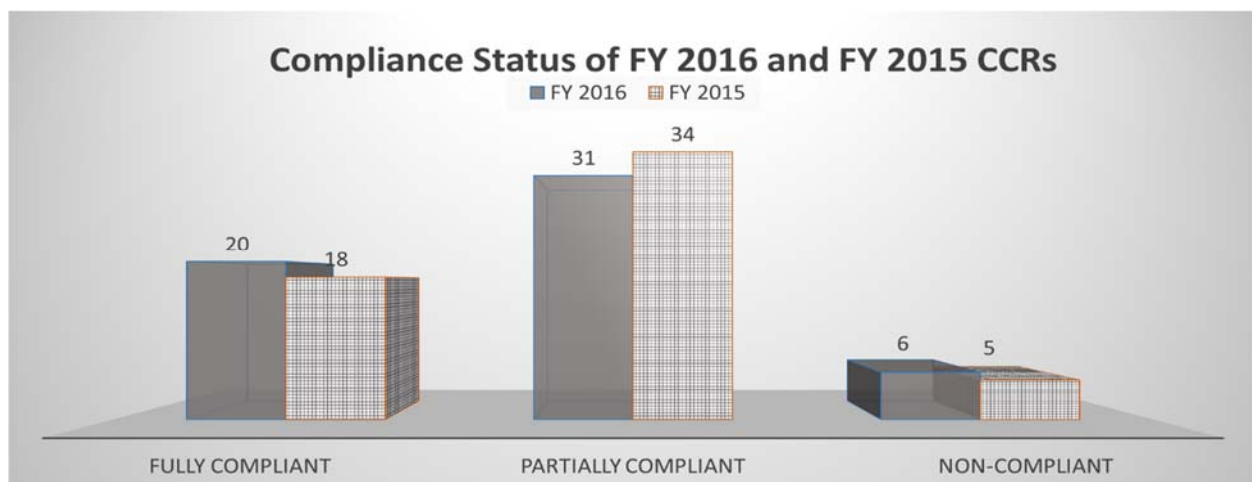
Per Title 1 Guam Code Annotated (GCA) Chapter 19 §1922(a), every director, administrator, president, or head of a GovGuam agency, including line agencies, autonomous and semi-autonomous agencies, public corporations, the Guam Mayors' Council, the Courts of the Judiciary of Guam, and the Guam Legislature 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.

CCRs 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