



Office of Public Accountability Annual Report

Calendar Year 2010

June 2011

Distribution:

Governor of Guam
Lt. Governor of Guam
Speaker, 31st Guam Legislature
Senators, 31st Guam Legislature
U.S. Department of the Interior
Office of Inspector General- Pacific Field Office
Guam Media via E-Mail

**Office of Public Accountability
Annual Report**

Calendar Year 2010

June 2011



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**A Decade of
Auditing for Better
Government**

2001 ~ 2010



Pacific Daily New

Marianas Variety

DOC tops overtime list



Public Auditor: The Department of Corrections (DOC) topped the list of agencies with the most overtime pay in 2005, according to a report released by the Office of the Public Auditor.

The report, titled "Audit of Overtime Pay," shows that the DOC spent over \$40 million on overtime pay in 2005, which is a significant increase from the \$24 million spent in 2004.

LIVE NEWS

GovGuam spent \$40M in overtime

By the end of the year, the government of Guam had spent \$40 million on overtime pay, according to a report released by the Office of the Public Auditor. The report shows that the DOC spent the most on overtime pay, followed by the Department of Corrections and the Department of Health.

Study: DPW not ready for solid waste

A study conducted by the Office of the Public Auditor found that the Department of Public Works (DPW) is not ready to handle solid waste. The study found that the DPW lacks the necessary equipment and personnel to manage the waste effectively.

OPA: Over \$6M in child support checks unclaimed

By Gerardo R. Partida
Marianas Variety Staff

THE government of Guam has over \$6 million in unclaimed child support checks, the Office of the Public Auditor reported yesterday.

In its audit of "state-dated" checks issued by the Department of Corrections (DOC), the OPA found that over \$6 million in child support checks were unclaimed.

The OPA also found that the DOC had not taken any steps to locate the recipients of these checks.

The OPA is currently working with the DOC to develop a plan to locate the recipients of these checks.

The OPA is also working with the DOC to develop a plan to prevent this problem from recurring.

The OPA is also working with the DOC to develop a plan to improve the accuracy of the checks.

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The OPA is also working with the DOC to develop a plan to improve the overall efficiency of the checks.

The OPA is also working with the DOC to develop a plan to improve the overall effectiveness of the checks.

The OPA is also working with the DOC to develop a plan to improve the overall impact of the checks.

The OPA is also working with the DOC to develop a plan to improve the overall reputation of the checks.

The OPA is also working with the DOC to develop a plan to improve the overall image of the checks.

The OPA is also working with the DOC to develop a plan to improve the overall perception of the checks.

The OPA is also working with the DOC to develop a plan to improve the overall attitude of the checks.

The OPA is also working with the DOC to develop a plan to improve the overall behavior of the checks.

The OPA is also working with the DOC to develop a plan to improve the overall appearance of the checks.

The OPA is also working with the DOC to develop a plan to improve the overall sound of the checks.

The OPA is also working with the DOC to develop a plan to improve the overall taste of the checks.

The OPA is also working with the DOC to develop a plan to improve the overall smell of the checks.

The OPA is also working with the DOC to develop a plan to improve the overall feel of the checks.

The OPA is also working with the DOC to develop a plan to improve the overall look of the checks.

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checks, causing undistributed collections for child support to accumulate to over \$6 million.

The child support accounts are managed by the Attorney General's Office's Child Support State Enforcement Unit. OPA's audit discovered that

current, state-dated checks in the possession of SDU are not communicated to DOA accounting to be cancelled," OPA noted.

The "state dating" of checks is the process of canceling checks from six months to one year from the date of issuance.

According to OPA, the process of state dating checks is working effectively within the government of Guam with the exception of those checks written from the child support account.

to deface state-dated checks before they are sent to DOA accounting to be cancelled.

For the Treasurer of Guam to inform SDU of any undeliverable child support checks returned by mail immediately.

Report: Public funds spent on luxury items

By Geyner Dumetel
Marianas Variety Staff

Pacific Daily News

guamnet.com

An unaccounted for Guam

visitors' official used a QV3 card

to buy luxury gift items, in-

cluding a \$460 Gucci item and \$230

worth of Hermes merchandise, an audit report

released yesterday states.

The purchases, the re-

ported, were made by a

visitor who was not

identified in the report.

The report also found

that the visitor had

used the QV3 card to

buy a variety of luxury

items, including a Gucci

bag and a pair of shoes.

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midated years were under Gov. Carl

Chavez, but also spilled over into

the first nine months of Gov. Felix

Camacho's term.

The visitors bureau racked up

\$386,656 in credit-card transactions

in the audited years, of which more

than \$245,332 was questioned in

the audit, primarily because of a lack

of paperwork to show

whether the services

were actually provided.

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2003, the audit report states.

The audit has not found docu-

ments showing the name or the

recipient of the Gucci and Hermes

gifts.

Presidential visit

"The only

for these purchases was

and a name tag.

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The report also found

that the visitor had

used the QV3 card to

visitors bureau to buy gifts for hosts

of their overseas travels and for their

visitors on Guam, the audit notes.

But gifts customarily given in-

clude gift baskets, local art, medicines

and, prior to the prohibition on the

use of government funds for alcohol

purchases, wine, the report states.

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BY THE NUMBERS

Adopted amount: \$8,804

A. In April 2001, the CIVR general

manager at the time traveled with

Malaysia on the Airway for six days,

but \$1,474 of the general manager's

credit-card charges was incurred in

a hotel in the Philippines. The general

manager's lodging amounted to \$8,804

over the \$100 per diem allowed.

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Pacific Daily New

DATE: ADAL IT'S FRIDAY

Auditor speaks out

Brooks says all agencies must take cuts

By Monte-Alexander Pleguez
Pacific Daily News

guamnet.com

Guam Public Auditor David Brooks

issued a warning regarding cuts in

office budgets late on

Monday, October 31, 2005.

The governor's

request for cuts

GPSS has \$7.6M surplus

Calvo to move forward with Bill 268

By the end of the year, the government of Guam had spent \$40 million on overtime pay, according to a report released by the Office of the Public Auditor.

The report shows that the DOC spent the most on overtime pay, followed by the Department of Corrections and the Department of Health.

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Message from the Public Auditor

Dear People of Guam,



I am pleased to present this 10th annual report of my stewardship of the Office of Public Accountability. I am most grateful, too, for the trust and confidence you continue to have in me, my staff and the

mission of this office.

The year 2010 was one of new growth for us. From just nine employees two years ago, our staff now numbers 15, eight have been on board for more than five years and seven were recently hired. We invested heavily in our novice auditors, providing each with more than 80 hours of continuing professional education. We now have a cadre of six senior auditors and supervisors, all who began as University of Guam graduates. Now serving six to eight years on the job, they are the backbone of OPA.

Consistent with our vision of Guam as the model for good governance in the Pacific, we encourage greater transparency of government expenditures and finances. A few years ago, our government began providing such information on the web. The requirements for disclosure have since been relaxed and now not as many entities post their expenditure information.

We encourage our government to embrace the transparency initiatives that more than 40 states have adopted-- checkbook level information on government spending. Transparency in government spending promotes fiscal responsibility and increases public confidence.

Now that all Government of Guam audits have received "clean" opinions, the next step toward greater transparency is the issuance of a comprehensive annual financial report (CAFR), which the Organic Act requires GovGuam to submit to Congress and the Department of the Interior (DOI).

We issued nine audit reports in 2010 and identified \$22.6 million in questioned costs and other financial impact. We made 37 recommendations to improve accountability and operational efficiency. We monitored 18 financial audits of our government. These financial audits issued 47 findings, 86 management letter comments and identified \$204,000 in questioned costs, the lowest ever cited. We also administered 10 procurement appeals.

Government procurement is in need of reform. Procurement laws, rules and regulations should be updated to embrace 21st century technology. We look forward to working with stakeholders, the Legislature and Senator Benjamin J.F. Cruz, in particular, in this endeavor.

The mounting deficit and our government's penchant for spending more than it makes continue to be vexing issues. With minimal restraint on spending, we continue to focus on ways to shore up revenue leakage, increase our revenue base and identify cost savings.

With the impending military buildup, the outlook for Guam's economy is hopeful, but the cost of the buildup should be borne by the federal government and not by the people of Guam.

Senseramente,

A handwritten signature in blue ink, which appears to read "Doris Brooks".

Doris Flores Brooks, CPA, CGFM
Public Auditor



Year In Review

Public Law (P.L.) 30-27 in June 2009 changed the name of our office to the Office of Public Accountability, to better reflect our mission and function while preserving our independence as an instrumentality of the Government of Guam (GovGuam).

OPA's motto, "*Auditing for Better Government*," sums up our mission to safeguard the public trust with integrity and impartial audits, assessments, reviews and analyses to improve accountability, transparency, effectiveness and efficiency within GovGuam. Our vision is of Guam as the model for good governance in the Pacific.

By independently reviewing and reporting on government programs and activities and conducting audits of financial statements, we provide the public, our elected leaders and managers with objective, and reliable assessments of government performance.



OPA Staff. Seated from L-R: Rodalyn Marquez, Gopinath Ramakrishnan, Franklin Cooper-Nurse, Doris Flores Brooks, Vincent Duenas, Jerriek Hernandez, and Lourdes Perez. Standing from L-R: Jocelyn Untalan, Anne Camacho, Llewelyn Terlaje, Maripaz Perez, Marie Villanueva, Clariza Roque, Rachel Field, and Joy Bulatao.



OPA Senior Staff



OPA Junior Staff



A Decade of "Auditing for Better Government"

Calendar year 2010 marked the 10th anniversary of the elected Public Auditor, who continues to head OPA. Since 2001, the OPA has committed to provide better **oversight, insight, and foresight**. In 2006, P.L. 28-68 designated the Public Auditor as the arbiter of procurement protests and appeals, expanding both the Public Auditor's responsibilities and authorities.

The renaming of the office did not diminish those responsibilities and authorities, but in fact broadened the public perception of OPA's work. Through the years, OPA audits have focused on economy, efficiency, accountability, and transparency in all instrumentalities of GovGuam. Over the last 10 years, OPA has issued 109 performance audits which made 542 recommendations to improve government performance. The financial impact of these audits totaled \$132.1 million (M). See Appendix 2 for 2010 details.

Calendar Year	Reports Issued	Recommendations Issued	Financial Impact
2010	9	37	\$ 22,599,972
2009	7	6	\$ 1,387,011
2008	10	28	\$ 9,687,839
2007	18	51	\$ 24,282,711
2006	19	76	\$ 20,927,648
2005	9	49	\$ 6,185,888
2004	14	91	\$ 16,361,053
2003	11	77	\$ 26,828,187
2002 & 2001	12	127	\$ 3,832,786
TOTAL:	109	542	\$ 132,093,095

Performance Audits are those which examine programs and activities with an eye toward improving the effectiveness, and efficiency of government operations. Performance auditors are akin to doctors

specializing in diagnosing problems with your heart, liver, lungs, etc.

Moving forward, OPA will continue to focus on finding ways to address revenue leakage, increase revenue collections, identify cost savings, and enhance transparency. The OPA will:

- Conduct audits that will enhance the efficiency, effectiveness, and economy of government agencies and programs.
- Provide foresight, insight, and oversight to ensure the timely issuance of GovGuam Financial Statements.
- Work towards procurement reform.
- Conduct procurement training for government employees.
- Monitor the General Fund deficit and explore solutions, enhance revenue collection, and identify cost savings.
- Work with government counterparts to address the challenges of the impending military buildup.

Other Operational Activities

FY 2010 Budget Execution

The OPA's appropriation for Fiscal Year (FY) 2010 was \$1,226,349. With financial prudence and an inability to attract qualified applicants, personnel lapses amounted to \$180,000 (K). We thank the Legislature for allowing us to carry it over into FY 2011. With a budget of only \$1.04M, OPA:

- Issued nine performance audits that identified \$22.6M in questioned costs and other financial impacts.
- Made 37 recommendations to improve accountability and efficiency.
- Monitored and oversaw the issuance of 18 GovGuam financial audits.



- Administered 10 procurement appeals.
- Conducted three training sessions on the Citizen-Centric Report.
- Evaluated DOE's oversight and implementation of ARRA funds and programs.
- Offered with the Guam Association of Government Accountants training to the public and private sectors on concepts of GovGuam procurement.
- Partnered with the Guam Bar Association on the Inns of Court presentation on procurement reform.
- Participated in briefing the Governor-Elect's Transition Committee's Finance Sub-Committee.

This equates to a return on investment of 2,182% for every dollar appropriated. Seventy-six percent of our budget went to salaries and benefits, 9% went to contractual services, another 9% to rent and 6% went to other expenses. The table below is a summary of our 2010 expenses. Refer to Appendix 1 for OPA's financial statements.

Expenses	Amount	% of Total
Salaries and Benefits	\$ 792,188	76%
Contractual	\$ 95,055	9%
Rent	\$ 94,857	9%
Equipment	\$ 18,850	2%
Miscellaneous	\$ 13,219	1%
Travel	\$ 14,175	1%
Supplies	\$ 10,574	1%
Telephone and Utilities	\$ 6,304	1%
TOTAL:	\$ 1,045,222	100%

Who Audits the Auditor?

Government Auditing Standards require audit organizations to undergo a quality control, or peer, review every three years. Full Compliance is the highest rating a

reviewed organization can receive.

OPA undergoes peer review by the Association of the Pacific Island Public Auditors. In 2008, OPA received its third consecutive Full Compliance rating, and had been in full compliance since 2002. Another quality control review is tentatively scheduled for September 2011. In addition, OPA's finances and operations are audited annually by Deloitte and Touche.

Audit Highlights for 2010

Government auditing is evolving into a comprehensive activity involving more *Oversight, Insight, and Foresight*. Of the nine performance audits we completed in 2010, we provided:

1. **Insight and Foresight:** GovGuam Payroll Efficiency Employee Pay and Voluntary Deductions.
2. **Oversight:** Status of OPA Audit Recommendations.
3. **Insight:** Department of Public Health and Social Services (DPHSS) Medically Indigent Program.
4. **Insight and Foresight:** Department of Public Works (DPW) Solid Waste Management Division.
5. **Oversight:** GovGuam Leave Sharing Program
6. **Insight:** Guam Fire Department (GFD) Enhanced 911 Emergency Reporting System Fund.
7. **Insight:** DPW Procurement of Capital Improvement Projects.
8. **Oversight:** Special Payments Review.
9. **Oversight:** Liberation Day Committee Funds and Activities.

At the beginning of the year, we develop an Audit Work Plan and determine which



government entities and programs to review, identifying those with the highest risk of loss or possible mismanagement of funds. Entities that have their own checking accounts and are not part of DOA's accounting system are generally at greater risk.



OPA Staff training with Stephen Morgan from the Graduate School in August 2010.

Our audits have consistently shown:

- Failure to understand the importance of internal controls, or checks and balances;
- Lack of monitoring and oversight;
- Improper procurement; and
- Lack of financial reporting.

Based on the number of auditors and the time it takes to conduct audits, we anticipate completing eight new audits in 2011, and will soon complete seven audits already in progress. Our Work Plan for 2011 includes:

1. GMHA Highly Compensated Personnel
2. DOE Cash Controls Over Cafeteria Funding
3. GovGuam Gas Consumption/Fleet Card Analysis
4. Review of Top 10 Vendors from FY 2008 to FY 2010
5. DOA Payroll Review of Special Payments

Our Plan is not necessarily limited to these audits. We may initiate others, based on priority, requests from elected officials, and staff availability. For instance, we responded immediately to the newly inaugurated Governor's January 2011 request for an assessment of unfunded liabilities. We issued our report in April.

OPA Staff: Professional Growth and Development

OPA's staffers are classified employees. Although we lost some key personnel in 2006 and 2008, since then we've hired six auditors and an administrative officer. Recruiting professionals remains one of our biggest challenges, due to the unenticing compensation package and the suspension of the Hay Study in January 2011. We still have five vacant positions.

Effects of the Hay Study

The Hay Study aligned GovGuam pay scales with current market levels for new hires, but not for senior personnel. Compensation for senior-level and highly trained professionals in the classified ranks remains below that offered by the autonomous agencies, the federal government, and the private sector.

Difficulty in Recruiting

Low salaries, coupled with the suspension of the Hay Study, continue to hinder OPA's ability to recruit and retain senior audit staff. In 2010, only a handful of applicants responded to the DOA job announcements for auditor positions. Through DOA, OPA runs continuous announcements searching for qualified audit staff.



Since 2006, OPA has lost 10 professional staff to higher salary offers elsewhere. Our Audit Supervisor was earning \$71,541, but was lured away the University of Guam (UOG) with a salary of \$85,500. We lost the Public Auditor's deputy earning \$60,528 to the Guam Waterworks Authority (GWA) for \$73,596 and an Auditor II earning \$39,780 to the Guam Power Authority (GPA) for \$62,765.

Position Description Review Study

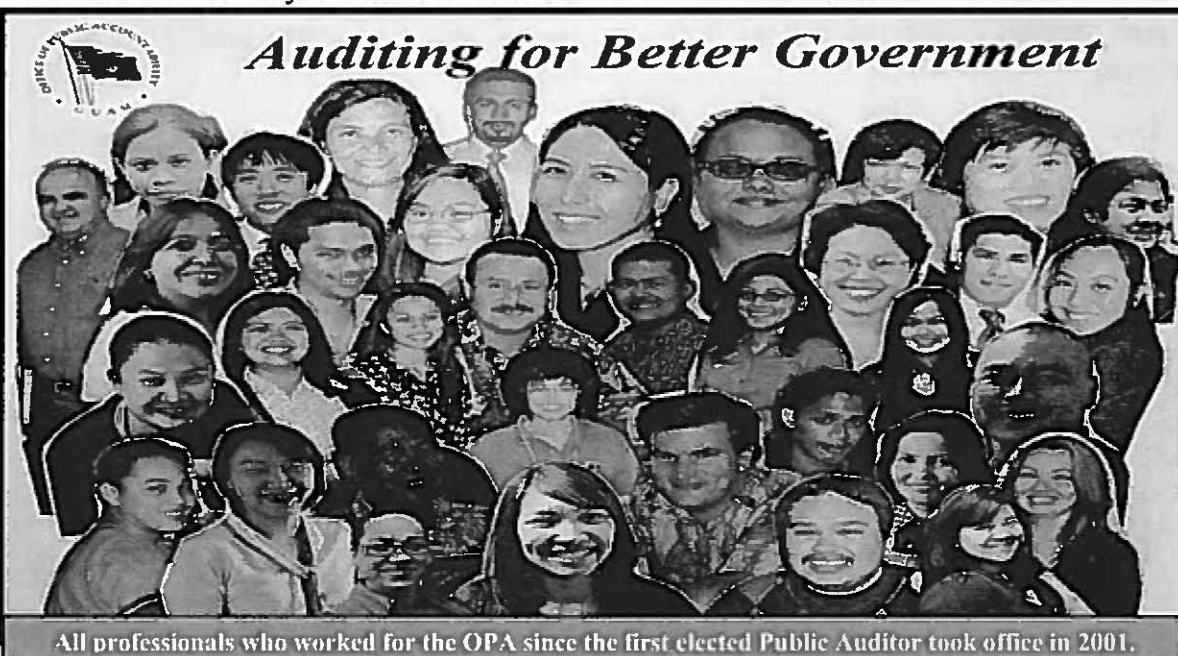
The National Association of State Auditors, Comptrollers and Treasurers annually surveys the compensation, professional certifications and composition of auditing offices in the United States. OPA utilizes the survey as a guide for professional development. Currently, OPA auditors are on par with continuing education and professional certifications, but far behind on compensation.

OPA has requested an appropriation to contract an evaluation of audit duties and responsibilities. The DOA's current auditor position description is generalized and does not accurately reflect the work of

OPA auditors, or of senior audit managers. There is no classification established for Certified Public Accountants, Certified Government Financial Managers, etc. as there is for attorneys.

The DOA Human Resources Division's auditor position description utilizes a one-size-fits-all approach and does not accurately reflect the work performed by an OPA auditor. DOA's current auditor position descriptions have no provisions for senior-level audit management positions.

The OPA plan is to issue an RFP to conduct a comprehensive Position Description Review Study which will provide OPA the basis to formulate new auditor position descriptions that accurately reflect the duties and responsibilities of OPA's audit staff so that OPA's auditor positions are comparable to audit shops across the United States. The study will also provide the justification to align compensation with the level and degree of accountability, duties, and responsibilities for auditor positions at the entry, intermediate, and advanced levels.





Performance Audits Overview

Report No. 10-01: GovGuam Payroll Efficiency for Employee Pay and Voluntary Deductions

In FY 2009, GovGuam employed approximately 16,253 employees. Of these, 4,822 (40%) were paid by direct deposit (Electronic Funds Transfer/EFT). The remaining 60% received paper checks. The Guam Legislature and six autonomous entities paid their 685 employees exclusively by direct deposit. The agencies are the Guam Economic Development Authority (GEDA), GovGuam Retirement Fund (GGRF), Guam Housing Corporation (GHC), Guam Housing and Urban Renewal Authority (GHURA) and GWA.

The Judiciary and eight agencies allow their 7,628 employees the option to choose to be paid by direct deposit, paper check, or a combination of both. These agencies are DOA, GPA, UOG, Guam Visitors Bureau (GVB), Guam Community College (GCC), Guam International Airport Authority (GIAA), Guam Memorial Hospital Authority (GMHA), and the Port Authority of Guam (PAG).

The Department of Education (DOE) and the Public Defender Services Corporation issue paper checks exclusively to their 3,803 employees.

A key recommendation made in this audit was full implementation of the direct deposit program. Converting to electronic transactions saves time and money. Electronic processing and accounting also are more efficient and effective ways to strengthen and improve payroll services.

Report No. 10-02: Office of Public Accountability's Status of Audit Recommendations

Between 2001 and 2009, OPA issued 100 audit reports that identified \$58.3M in questioned costs, \$16.3M were unrealized revenues and \$34.9M were other financial impact, altogether totaling \$109.5M. Between January 2007 and December 2009, 35 audits with 85 recommendations were issued. As of March 2010, 460 recommendations (91%) were addressed by corrective action, the passage of legislation, or deemed no longer applicable. Only 45 recommendations (9%) remain open.

OPA recognizes that addressing audit recommendations may entail cost, but the price for failing to implement them can be higher. We continue to send reminders and follow-up letters to encourage implementation. Although 1 G.C.A. § 1913 allows OPA to file court action to force implementation, we have yet to resort to such a drastic and costly remedy.

Report No. 10-03: Department of Public Health and Social Services' Medically Indigent Program

DPHSS could not provide reasonable assurance – nor could OPA conclude – that \$67.3M expended between FY 2005 and 2009 entirely benefited eligible recipients. MIP's pro-rata share of labor cost appears to be absorbed by other public assistance programs, and management of DPHSS' Certification Division has not complied with applicable laws to establish effective checks and balances over the program.

We found a lack of separation of duties, independent review, and monitoring of MIP applications. The lack of independent



review is exacerbated by the Automated Guam Program Assistance (AGUPA) system's inability to allow the automatic transfer or sharing of applicants' information.

OPA's findings reflect those from the GovGuam Single Audits since FY 2000, wherein external auditors expressed similar concerns on eligibility verification. Since 2000, the Certification Division has not utilized the Income Eligibility Verification System to determine income and resource eligibility.

The audit identified \$727,885 in questioned costs - \$310,280 was from MIP labor costs that were absorbed by other public assistance programs and \$417,605 from unsupported MIP certifications.



The Public Auditor and her staff during OPA's fiscal year 2011 budget hearing.

Report No. 10-04: Department of Public Works, Solid Waste Management Division (SWMD)

Government of Guam is unprepared to resume solid waste management and operations and the legal and policy framework for management is outdated, obsolete, and in need of redevelopment. Solid waste management consultant Gershman, Brickner & Bratton was

appointed as the Federal Receiver in March 2008 to manage SWMD. The legal and policy framework for solid waste management was rendered obsolete when SWMD went into federal receivership.

DPW was not involved in decisions to institute new systems, such as the roll-out trash carts and the billing software, or in discussions regarding construction of the new landfill.

To fund construction of the new landfill and closure of the Ordot Dump, GovGuam issued bonds totaling \$202M, with an average annual debt service requirement of \$15M until FY 2035. Essentially, the \$202M will cost GovGuam \$423M.

The Federal Receiver's average monthly expenses are approximately \$213,000. As of September 2009, the Federal Receiver was paid \$4.05M. We estimate an additional \$4.7M to be paid to the Receiver through July 2011, for a total of \$8.7M over 41 months. With the deadline to close the Ordot Dump by August 2011, the need to overhaul the legal and organizational framework of SWMD is vital. GovGuam should be proactive and attend to an organizational structure to run the landfill.

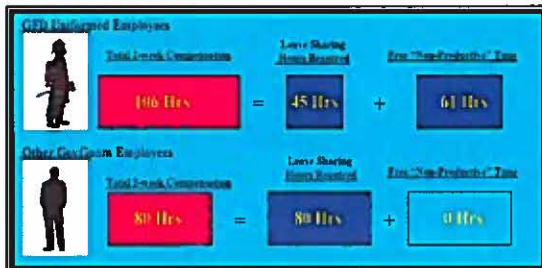
Report No. 10-05: GovGuam Leave Sharing Program

Between FY 2007 and 2009, 806 employees were paid a total of \$4.5M for 252,263 hours of donated leave. DOE, our largest government entity, utilized the most leave sharing hours at 99,224 (39%). GFD ranked second with 24,359 hours (10%), of which, 7,594 were drawn for military deployment.

Firefighters work five 24-hour shifts and are paid for 120 hours. By law, for the



regular two-week pay period, firefighters receive 106 hours of compensation at their regular hourly rate and are paid at 1½ times their regular hourly rate for hours in excess of 106. When on leave for five days, GFD uniformed personnel are paid 106 hours, but only 45 hours of leave (9 hours of leave per day) is deducted from their leave balance. The 61-hour difference between the 106 paid hours and the 45 hours of deducted leave is categorized by DOA as “non-productive” time. We estimate that as much as \$558,742 was paid to GFD uniformed personnel for such “nonproductive” time over the last three years.



The audit identified \$1,445,814 in financial impact of which \$601,637 pertained to questioned costs for leave paid in excess of the legal threshold, and \$844,177 pertained to other inequitable GFD benefits and potential dual compensation for GovGuam employees on military leave.

Report No. 10-06: GFD Enhanced 911 Emergency Reporting System Fund

The Public Utilities Commission (PUC) denies its mandated responsibility to monitor, collect and remit the surcharges which fund the E911 reporting system. The surcharge is included in phone customer billings and service providers are allowed to keep a portion of it for administrative costs. However, providers are charging as high as 31% for administrative costs. The high among stateside providers is only 5%.

For FY 2009, providers retained \$138,984, or \$11,582 monthly for administrative costs.

Of the \$4M E911 Emergency Reporting System Fund expenditures between FY 2006 and FY 2009, \$2.7M (66%) paid the salaries of E911 personnel and \$153,559 (only 4%) went to equipment. The limited spending on equipment leaves Guam's response system sorely antiquated and incompatible with modern technology.

Our audit identified \$724,407 in financial impact, of which \$105,723 were questioned costs relative to unverified surcharge payments and \$618,684 in unverified surcharge.

The PUC substantially disagreed with the audit report, contending it has no authority over the E911 budget and is not the appropriate entity to monitor the surcharge. The PUC's position precludes any expectation of effective monitoring.

Report No. 10-07: DPW Procurement of Capital Improvement Projects

Between FY 2007 and 2009, DPW expended \$25.9M on 566 capital improvement projects (CIPs), of which at least 39% (\$16.1M) were not procured in accordance with procurement laws and regulations. We found 262 projects, valued at \$6.6M, that were artificially reduced in size to circumvent the competitive sealed bidding process.

We also found that DPW does not maintain a vendor suspension and/or debarment listing and cannot identify contractors who are or should be barred from doing business with the government. Additionally, procurement files were disorganized and not in conformance with standardized requirements. Of nine



emergency procurements totaling \$1M, we found that procurement was made for periods as long as 76 to 255 days, far exceeding the 30-day emergency limit mandated by law. DPW routinely used emergency procurement to avoid the competitive sealed bids. Our audit identified questioned costs of \$16,072,622 involving procurement anomalies.

Report No. 10-09: Liberation Day Committee Funds Activities

From 2004 to 2009, the Guam Island Fair Committee, better known as the Liberation Day Committee (LDC), was not held accountable for the funds raised during the annual Liberation Day festivities.

The LDC of 2003 implemented our audit recommendations, but subsequent LDCs reverted to deficient practices, including failing to document and substantiate revenues. We found no financial statements for 2006, 2007, and 2009. Only the LDCs of 2004, 2005, and 2008 produced enough financial information to allow us to determine their financial position at year end. Inconsistent accounting and unreasonable balances cast doubt on the accuracy of the data. We found no evidence that LDC returns were filed for 1995 through 1997.

By annual Executive Orders since 2004, 50% of the net proceeds should go to the Liberation Day Textbook Fund, but the Fund was never established and no deposits were ever made.

We identified financial impact totaling \$3,575,338, of which \$1,977,821 were questioned cost over cash disbursements, and \$1,597,517 were impacts due to lack of controls over cash receipts.

Financial Audits Overview

Financial audits are a key element in assessing the overall performance and financial health of government entities. They are reviews of financial statements to determine the accuracy, completeness, and fair representation of the entity's operations. Title 1 G.C.A. §1909 requires all departments, agencies and instrumentalities to issue an annual financial audit no later than nine months after the end of the fiscal year (i.e., June 30th).

Title 1 G.C.A. §1908 authorizes OPA to engage independent auditors. We encourage Certified Public Accounting firms willing and capable of conducting governmental financial audits to respond to our public solicitation for proposals (RFP). We then contract firms and oversee the work.

In FY 2010, we issued RFPs for financial audits of the: (1) Department of Chamorro Affairs, (2) Guam Educational Telecommunications Corporation (KGTF), (3) GHC, (4) GHURA and (5) the Chamorro Land Trust Commission. The firms who conducted the audits were Burger & Comer, Deloitte, Eide Bailly, Ernst & Young, and Magliari & Company.

The 18 financial audits of 2010 issued 47 findings, 86 management letter comments and \$204K in questioned costs, the lowest amount since FY 2001, an indication that improvements have been made. Only the following entities had questioned costs:

1. GWA: \$26,796
2. UOG: \$15,709
3. DOE: \$4,862
4. GMHA: \$156,598



We work closely with DOA and the autonomous entities to resolve questioned costs. In FY 2009, DOA resolved \$3.2M in questioned costs, leaving \$4.6M in unresolved costs for the General Fund. Refer to Appendix 3 for details.

The audits for FY 2009 were issued on time, with fewer audit findings and questioned costs. While GovGuam entities have made improvements in accounting, more are needed. Some agencies still lack good internal controls.

While all entities have unqualified or “clean” opinions on their financial statements, nearly all have qualified opinions in their compliance reports, due to material weaknesses and/or significant deficiencies. Nearly all have received management letter comments. Only GCC and UOG were classified as low-risk auditees.

OPA tracks financial audit information based on the audits completed during a calendar year. From calendar years 2001 to 2010, a total of 1,730 findings were identified, with over \$62.3M in questioned costs, as illustrated in the table below.

Calendar Year	Number of Reports	Findings Issued	Financial Impact	Management Comments
2010	18	47	\$ 203,965	85
2009	18	70	\$ 3,090,559	83
2008	18	88	\$ 3,312,358	77
2007	18	136	\$ 4,057,666	66
2006	18	188	\$ 4,443,204	79
2005	26	236	\$ 2,112,369	Not Tracked
2004	25	485	\$ 13,073,265	Not Tracked
2003	15	260	\$ 21,957,785	Not Tracked
2002	14	181	\$ 10,062,663	Not Tracked
2001	11	39	\$ 14,954	Not Tracked
Total:	181	1,730	\$ 62,328,788	390

Legislative Mandates

In addition to its financial oversight responsibilities and audit activities, the Public Auditor and the OPA have received several requests and legislative mandates to partake in or review other government-related activities. As of December 2010, 57 public laws have expanded the PA and OPA’s duties and responsibilities. Of the 57 mandates, we have addressed 34 and 23 remains open as recurring mandates.

Although the FY 2011 Budget Act no longer requires quarterly financial reporting and posting the reports on the web, OPA continues to post its quarterly reports on the website to promote transparency and accountability. We encourage other entities to do likewise. See Appendix 1 for OPA’s financial statements and Appendix 6 for Legislative Mandates.

FY 2009 Financial Audit – Third Year with Unqualified “Clean” Opinion

GovGuam’s FY 2009 audit received an unqualified “clean” opinion and was issued on time in June 2010, due largely to OPA’s continued oversight and collaborative efforts to work with government leaders, managers and the independent auditors.

The Next Milestone – A Comprehensive Annual Financial Report (CAFR)

Now that our government has achieved clean audits for three consecutive years and timely audits for the last five, the next milestone we should strive for is for our government to undertake a Comprehensive Annual Financial Report (CAFR), which details how tax money is spent. CAFRs keep public officials accountable to taxpayers and are standard requirements in



more than 2,500 state and local governments.

A CAFR should be GovGuam's next step toward financial transparency. In fact, the Organic Act requires GovGuam to prepare and submit one to Congress and to the Interior Secretary within 120 days after the fiscal year.

The Government Financial Officers Association annually awards certificates of excellence for CAFRs that meet GFOA guidelines. GovGuam should not only produce a CAFR, but also strive for an excellence award. We urge DOA to work toward this end.

Consequence of Untimely Audits

In September 2003, the U.S. Department of Education declared DOE a high-risk grantee for failing to submit financial audits since 2002. Although DOE's financial statements have received unqualified opinions since 2005, it remains on high risk status.

In December 2009, USDOE ordered DOE to secure a Third Party Receiver due to DOE's failure to properly manage grant funds. In September 2010, USDOE signed the Third Party Fiduciary Agent (TPFA) agreement. The TPFA installed its new financial management system in December 2010. Only then was DOE allowed access to federal reimbursements. The annual cost of the TPFA is \$2M a year for eight years.

GovGuam FY 2009 Deficit at \$265.4M

As of September 30, 2009, the General Fund deficit was \$265.4M, down from \$415.5M at the start of the fiscal year. Leading to the \$150.1M decrease was the issuance of the \$271.1M General

Obligation Bonds to pay tax refunds, court-ordered COLA payments and other operating expenses. But as expenditures consistently exceed actual revenues, GovGuam's financial position continues to deteriorate.

Revenues in 2009 totaled \$483.2M, down \$30M from \$513.2M in 2008. General Fund expenditures increased by \$70.3M, from \$454.2M in 2008 to \$524.5M in 2009. The \$524.5M were not covered by the \$483.2M General Fund revenues, which resulted in a deficiency of revenues over expenditures totaling \$41.4M.



Junior Accounting Students Association from UOG visited OPA for a company tour.

GovGuam FY 2010 Preliminary Deficit at \$83.6M

GovGuam's preliminary over expenditure for FY 2010 was \$83.6M, bringing the deficit to \$349M. Among the contributing factors are the over estimation of revenues by \$40.4M and recurring unbudgeted items totaling \$13.7M. These items include \$3M interest on tax refunds, \$4.6M in interest-only payments to GGRF, \$4.1M in credit card charges and bank fees, and \$1.3M interest on COLA.



The \$83.6M over expenditure may change as tax refunds, currently at \$280.3M, have yet to be totaled. The Department of Revenue and Taxation (DRT) continues to process tax returns manually and expects to complete all 2009 tax returns by May 2011. Until then, the true liability for tax refunds is unknown. Accordingly, the tax refund liability will affect the deficit, either upward or downward.

While the impending military buildup is expected to be a catalyst for growth, if increases in revenues go entirely to fund current operations, cash shortfalls will continue.

FY 2011 Deficit to Increase

In April 2011, at Governor Calvo's request, we released an assessment of GovGuam's liabilities, inclusive of unfunded and unbudgeted items. We found that: (1) for FY 2010, GovGuam overspent by \$83.6M, bringing the deficit to \$349M; (2) for FY 2011, the deficit is expected to increase by \$23.7M to \$34.1M due to the permanent injunction against the Department of Mental Health and Substance Abuse (DMHSA), the increases in health insurance premiums, and the Retirement Fund's receipt of \$14.8M to \$18.1M for lost opportunity income or interest-only payments.

DMHSA Court-Ordered Payments

In November 2010, the U.S. District Court approved the Federal Management Team's plan to bring DMHSA into compliance at a cost of \$16M. The FY 2011 Budget Act appropriated \$2M to implement the plan.

The remaining \$14M is the unfunded liability to be recorded in FY 2011. In February 2011 another \$4M was remitted, leaving \$8.2M due for FY 2011 and the

balance to be paid in FY 2012 and FY 2013.

Health Insurance Increase

Health insurance premiums increased by \$9.7M beyond the \$28.9M appropriated. for FY 2011. Based on payments to date and payments remaining, health insurance premiums will total \$38.6M.

Retirement Fund's Unintended Windfall

Before DOE and GMHA employees can retire, their agencies must remit to GGRF the delinquent government and employee contributions, the investment return that could have been earned, one percent per annum late penalty and 4.5% interest on outstanding employee contributions. P.L. 28-38 also granted GGRF monthly payments of \$383,456 in lost opportunity income for the \$34M DOE and GMHA owed. We determined the lost opportunity income retained by GGRF ranged from \$6.1M to \$9.4M, resulting in an unintended windfall of \$14.8M to \$18.1M that should be applied to DOE's and GMHA's debts.

Perfometer and A.F.T.E.R. Analysis

The Perfometer and Audit Findings Timeliness and Exception Resolution (A.F.T.E.R.) analysis were developed by Crawford & Associates P.C. of Oklahoma City. A Perfometer rating communicates a broad assessment of a government's financial health on a scale from 1 to 10, with 10 the most favorable.

GovGuam's score for FY 2009 was 1.30, the lowest in seven years and the lowest among the 10 other insular areas analyzed.

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
1.30	1.31	2.66	1.32	1.70	2.86	2.21



In FY 2009, of the 12 rating ratios, GovGuam received 11 unfavorable scores, indicating its continuing financial deterioration. In short, GovGuam continues to live beyond its means.

General Fund Deficit

GovGuam's net asset deficiency increased by \$140M (826%) from \$17M to \$157M. The increased deficit was due to continued overspending. Expenditures increased from \$454M to \$524M while revenues decreased from \$513M to \$483M. The deficit is financed primarily by delaying payment of income tax refunds.

Taxes and Debt per Capita

Taxes per capita totaled \$505M in FY 2009. Gross receipts, income and other taxes, excluding hotel taxes totaled \$3,264 per person, a \$132 per person increase over FY 2008.

Debt Ceiling and Issuance of Additional Debt in FY 2010

As of December 31, 2010, GovGuam had debt ceiling of \$1.020 billion of which \$753M were obligated, leaving a balance of \$267M available for future debt obligations. There are five approved financing items totaling \$186M, which will bring the amount available for future financing to \$81M.

Improved Audit Findings and Questioned Costs Resolution

The analysis found favorable results for the resolution of audit findings. The government-wide audit was issued timely for five consecutive years and the financial statements had no qualifications for three, despite the compliance report's qualifications for material weaknesses and significant deficiencies, but no questioned costs. GovGuam is to be commended for its efforts to resolve questioned costs, now at \$5M from \$51M in FY 2002.

Procurement Appeals

Since first tasked to hear procurement appeals in October 2006, the Public Auditor has received 48 appeals: three initially, 11 in 2007, 12 each the following two years, and 10 in 2010.

Of the 48 appeals:

- 24 received decisions,
- 2 moved to court, and
- 22 were dismissed.

Of the 24 decisions issued, 14 favored the appellant; seven favored the government and three were split. Of the dismissals, 12 were voluntarily canceled or resolved by mutual agreement between the appellant and purchasing agency. Six were due to the Public Auditor's recusal due to conflict of interest and four lacked purchasing agency decisions.

Based on the issue brought before her, the Public Auditor concluded that understanding of the government procurement process is fragmented and that more training is needed to ensure compliance with procurement laws, rules, and regulations.

The 14 decisions favoring the appellant were:

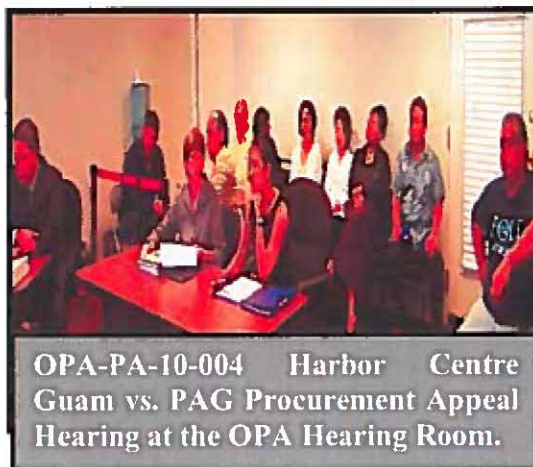
1. OPA-PA-06-003: L. P. Ganacias Enterprises, Inc. vs. General Services Agency (GSA)
2. OPA-PA-07-002: Emissions Technologies, Inc. vs. GPA
3. OPA-PA-07-006: Great-West Retirement vs. GGRF
4. OPA-PA-07-009: Pacific Security Alarm vs. GMHA
5. OPA-PA-08-006: Oceania Collection Services vs. DCA



6. OPA-PA-08-007: Guam Publications, Inc. vs. GSA
7. OPA-PA-08-008: Latte Treatment Center vs. DMHSA
8. OPA-PA-08-011: Island Business Systems & Supplies (IBSS) vs. DOE
9. OPA-PA-08-012: IBSS vs. GSA
10. OPA-PA-09-003: Guam Pacific Enterprises, Inc. vs. GPA
11. OPA-PA-10-005: Pacific Data Systems, Inc. vs. GCC
12. OPA-PA-10-007: JRN Air Conditioning vs. DOE
13. OPA-PA-10-008: JRN Air Conditioning vs. DOE
14. OPA-PA-10-010: IBSS vs. DOE

3. OPA-PA-08-004: O&M Energy vs. GPA

See Appendix 4 for a synopsis of the appeals filed and their corresponding decisions.



The seven decisions upholding GovGuam were:

1. OPA-PA-07-007: Dick Pacific Construction vs. GIAA
2. OPA-PA-07-010: Far East Equipment Co. vs. GSA/PAG
3. OPA-PA-08-009: Captain Hutapea & Associates vs. GHURA
4. OPA-PA-09-005: Guam Community Improvement Foundation, Inc. vs. DPW
5. OPA-PA-09-007: Guam Education Financing Foundation vs. DPW
6. OPA-PA-09-010: ASC Trust Corp. vs. GGRF
7. OPA-PA-09-012: Z4 Corporation vs. DOE

Three split decisions were:

1. OPA-PA-07-005: J&G Construction vs. GMHA
2. OPA-PA-07-011: JMI Medical Systems vs. GMHA

Calendar Year 2010 Appeals

Ten procurement appeals were brought before the Public Auditor in 2010:

1. Fleet Services, Inc. vs. GSA
2. GTA Telecom vs. GSA
3. Eons Enterprises vs. GCC
4. Harbor Centre Guam, Ltd. vs. PAG
5. Pacific Data Systems, Inc. vs. GCC
6. IBSS vs. DOE
7. JRN Air Conditioning vs. DOE Maint. & Repair Division
8. JRN Air Conditioning vs. DOE
9. IBSS vs. UOG
10. IBSS vs. DOE

Of these, four received decisions. Three were mutually resolved by the appellant and purchasing agency. One moved to the Superior Court. One was dismissed due to the Public Auditor's conflict of interest and recusal; and another was dismissed due to the purchasing agency's lack of a protest decision.



2010 Procurement Appeals Decisions

OPA-PA-10-005: Pacific Data Systems, Inc. vs. GCC

Pacific Data Systems contended that GTA, the awarded bidder, was not responsive to bid conditions. GTA submitted an invalid Major Shareholders Affidavit which GCC accepted at bid opening and subsequently allowed GTA to correct. Procurement laws disallow corrections after bid opening. The Public Auditor cancelled GCC's award action, terminated GTA's contract and provided reasonable costs, excluding attorney's fees, to Pacific Data Systems.

OPA-PA-10-007 and 10-008: JRN Air Conditioning and Repair vs. DOE and DOE Maintenance and Repair

JRN filed two appeals on the same grounds: unresponsive to bid conditions and lack of objective measurable criteria. DOE's Invitation to Bid did not cite a USDOL Wage Determination reference for hourly rates for air conditioning repair and maintenance service. Thus, responding bidders had to guess which wage rates to submit. The successful bidder used the oldest version and the unsuccessful bidders used more current versions. DOE did not conduct an analysis of the rates offered and made an award decision based solely on lowest price. The Public Auditor overturned DOE's award, terminated the contracts with the successful bidder and provided reasonable costs, excluding attorney's fees for JRN.

OPA-PA-10-010: IBSS vs. DOE

DOE solicited for small copiers and software, but failed to award the winning bid within reasonable time after bid opening. IBSS was deemed the lowest bidder but DOE cited the lack of funds for not making the award. The Public Auditor ruled that DOE's actions were in bad faith and ordered the award made within seven

days of her decision. Despite the Public Auditor's ruling, DOE issued an award, but not to the appellant. IBSS subsequently filed court action to appeal OPA's Decision.

Dismissals by Stipulated Agreements

Of the six appeals dismissed, three were the result of stipulation agreements. When parties reach a stipulation agreement, the appeal is dismissed because it no longer requires the Public Auditor to render a decision to resolve the case. Stipulation agreements are mutually beneficial to both parties and the government. When parties agree to resolve the matter, it saves time and reduces an appeal's cost.



OPA staff donation to the September 2010 tsunami victims in American Samoa.

Decisions Taken to Superior Court

Following the Public Auditor's decision, parties have 14 days to appeal the decision in court. To date, six decisions have been appealed:

1. OPA-PA-06-003: L. P. Ganacias vs. GSA
2. OPA-PA-07-002: Emissions Technologies, Inc. vs. GPA
3. OPA-PA-08-011: IBSS vs. DOE
4. OPA-PA-09-005: Guam Community Improvement Foundation, Inc. vs. DPW



5. OPA-PA-09-008: O & M Energy, Inc. vs. GPA
6. OPA-PA-10-004: Harbor Centre Guam vs. PAG
7. OPA-PA-10-010: IBSS vs. DOE

Of these, OPA-PA-09-008 and 10-004 were decided in the appellant's favor. A judgment was issued for appeal OPA-PA-07-002 in January 2009. In Case No. SP 160-07, the Superior Court ruled that OPA's 07-002 decision was invalid since the deadline to file the appeal had passed. Further, the court ruled that a business license did not have to be submitted since negotiations and acceptance of a price offer were not yet final. The PA initially denied the appeal on the grounds that the awarded bidder did not submit a business license at the RFP's closing.

In OPA-PA-09-008, the appellant and intervener filed Civil Action No.1896-09 in Superior Court before the PA rendered her decision. In February 2010, the court ordered the PA to cease proceedings and not render a decision.

The decision in OPA-PA-09-005 was also appealed in court in December 2009. The PA submitted arguments at hearings in February and March 2010. The judge upheld the decision in April 2010.

The OPA dismissed OPA-PA-10-004 after the appellant filed court action.

The Superior Court cases related to OPA-PA-06-003, 10-004, and 10-010 remain in progress.

Procurement Appeals Cost Savings

Prior to October 2009, Procurement Appeals was funded by a separate budget appropriation. Since then, the budgets have

been combined. The cost savings and other benefits of this budget arrangement include:

- Quality control reviews of decisions, administrative support, and back-up personnel when the assigned staff is on leave;
- Common use of OPA equipment and the website; and
- OPA audits provide historical perspective of procurement.
- Use of contracted attorneys on an as-needed basis.

Procurement Appeals Hearing Room

After four years of hearing procurement appeals in borrowed space, the PA now has a Hearing Room on the 9th Floor of the DNA Building. The approximately 800 square feet of space was leased after OPA solicited bids for a facility. To date, DOE, GFD and BBMR have used the space to conduct training classes, hold meetings or conduct other government-related events.

OPA Hearing Officer

The PA contracts Attorney Anthony R. Camacho to serve as the primary Hearing Officer. Every OPA appeal Decision includes his findings to ensure they are grounded in evidence.

Procurement Appeals Law Change

The PA has proposed legislation to amend the Guam Procurement Law to: (1) allow senior audit staff to hear appeals when she must recuse herself or encounters a conflict of interest; and (2) to prohibit appeals, once filed, from going to court until after the PA renders a decision. If enacted, the amendments would be mirrored in procurement regulations.



OPA Website

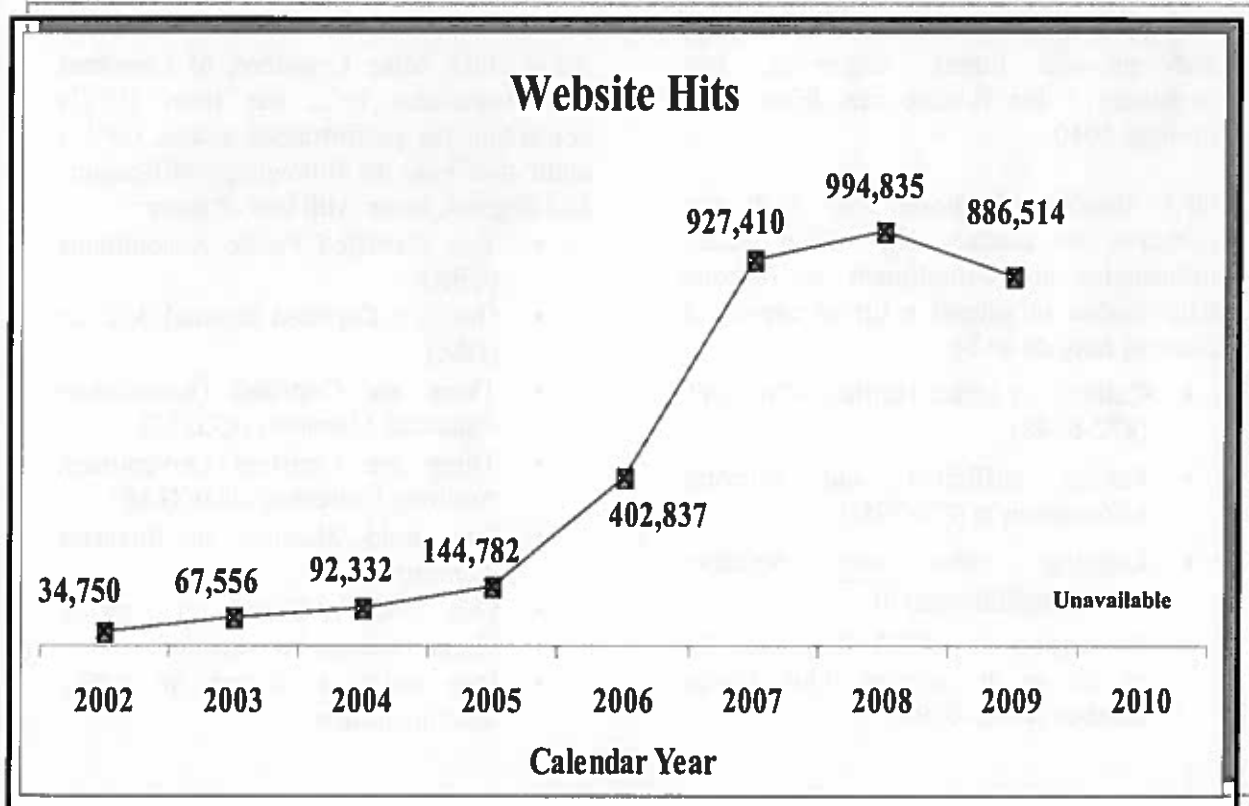
Since January 2002, our website, www.guamopa.org, has become a “virtual office” for the relevant government agencies, accounting and auditing professionals, and the general public to access information about the finances of GovGuam. All OPA audit reports, financial audits, procurement appeals, ARRA guidance, and CCR reporting requirements are posted along with other information about OPA. The website also contains the budget, expenditures and staffing patterns required by the annual Budget Acts.

Our website has also been used as an educational tool by UOG students. An accounting professor regularly uses our site as a reference source for various student projects. A public administration professor uses it to research performance

audits and assigns students to review various audits, identify salient issues, and recommendations to correct the problems. The professor cites the website as a very helpful tool for her students.

In 2009, we upgraded website with new search features and won the Association of Local Government Auditors’ prestigious Silver Award for Best Website. In September 2010, we issued an RFP for Website Hosting and Maintenance Services. Our contract with the former carrier expired. Transitioning to the new website contractor has been challenging, but we expect things to stabilize soon.

We don’t yet have the number of website hits for 2010, but previous statistics have historically shown steady increases. Appendix 9 is OPA’s 2009 website in review.





OPA Hotline

The OPA HOTLINE continues to be an effective confidential avenue for citizens to communicate questions and/or concerns about possible government waste, abuse, or fraud. Hotline tips help OPA assess areas of risk and determine where to focus resources. We continue to assure the public that all information provided to us is held in the strictest confidence.

The Hotline was launched in 2001 and 163 tips were received that year. In 2004, we received 177 tips, the highest number to date. The 42 hits in 2010 was the lowest number. In 2007, before our investigator retired, we addressed 85% of the tips received. Limited resources kept us from addressing 98% of 2008 and 2009 tips.

In 2010, 42 tips were received and 39 were addressed. OPA auditors will continue to address hotline tips, as a collateral duty, and provide timely responses. See Appendix 7 for Hotline tips from 2001 through 2010.

OPA thanks all those who took the initiative to contact our office, share information and compliment us. Anyone who wishes to submit a tip or express a concern may do so by:

- Calling our office Hotline, 47AUDIT (472-8348),
- Faxing sufficient and relevant information to 472-7951;
- Logging onto our website, www.guamopa.org; or
- Contacting any OPA employee by phone or in person. Our phone number is 475-0390.

Staff and Time Composition

As of December 31, 2010, OPA had 15 full-time and one part-time staff. In 2010, OPA employees spent 11,945 of 23,343 available man-hours (almost 51%) on performance, financial, other audits and reviews. Procurement appeals accounted for 2,662 hours (11%) and attending to legislative mandates accounted for 3,908 hours (17%). The remaining hours were devoted to staff training, administration, government holidays, and leave.

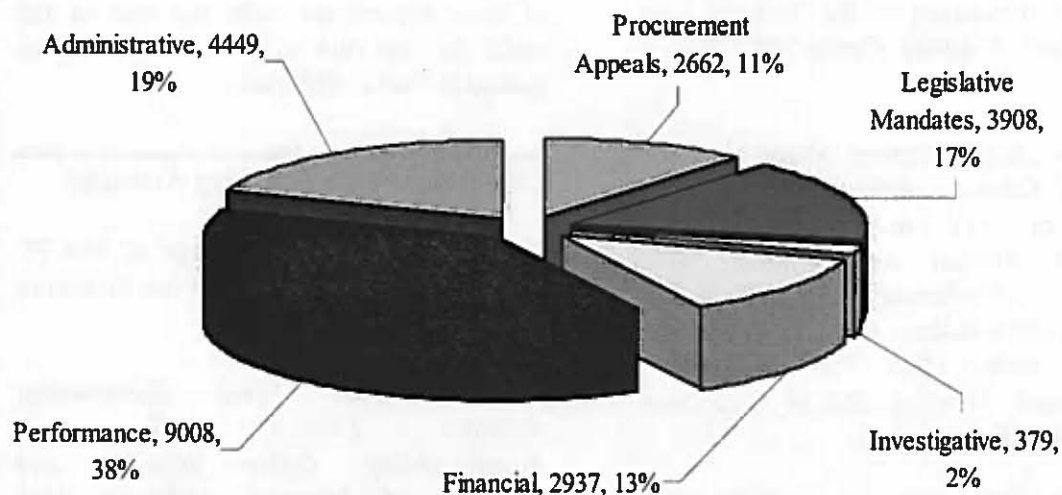
- Public Auditor
- 2 Audit Supervisors
- 4 Senior Auditors
- 6 New Auditors
- 1 Management Analyst for Procurement Appeals
- 1 Administrative Officer
- 1 Part-time Editor

Since 2003, Mike Crawford, of Crawford and Associates P.C., has been OPA's consultant for performance audits. OPA's audit staff hold the following certifications and degrees, some with two or more:

- Two Certified Public Accountants (CPA)
- One is a Certified Internal Auditor (CIA)
- Three are Certified Government Financial Managers (CGFM)
- Three are Certified Government Auditing Professionals (CGAP)
- Two hold Master's in Business Administration
- One holds a Master of Arts in Organizational Management
- One holds a Master of Public Administration



2010 OPA Staffing Hours



All but one employee hold either Bachelor's or Master's degrees, or both, in various disciplines. These include Accounting, Public Administration, Business Administration, Organizational Management, Political Science, Finance and Economics, International Business, and Anthropology. Refer to Appendix 6 for OPA's Organizational Chart.

Continuing Professional Education

Government Auditing Standards ("The Yellow Book") require auditors to complete 80 hours of Continuing Professional Education (CPE) credits every two years, of which 24 hours must be government-related. CPE credits are mandatory for the maintenance of professional competence. Title 5 G.C.A. §20304 also requires CPE credits for all government auditors and accountants.

Since taking office, the Public Auditor has been a strong proponent for continuing professional development and compliance with the highest standards of the auditing profession. To this end, she has made every effort to secure training opportunities for the staff.

Training Grant

Working with the DOI OIA's Technical Assistance Division, the OPA received approval for Grant No. TA-Guam-OPA-2011-1 in December 2010. The grant provides \$76,000 in financial assistance for the professional development of OPA auditors and investigators.

The OPA will utilize the grant to fund eligible training expenses including airfare, per diem, ground transportation, data mining and library learning resource materials such as certification exam study kits. The grant will expire on December 31, 2011. The main professional



development training project funded through the grant is OPA audit staff internships with the U. S. Office of Inspector General field offices in Colorado, New Mexico, and Washington, D. C. or attendance at the Federal Law Enforcement Training Center (FLETC) in Glynco, Georgia.

In August 2010, Stephen Morgan of the Graduate School conducted a three-day training on: (1) Government Auditing Standards Review and Update 2007 Revision; (2) Performance Audit Planning; and (3) Audit Evidence and Reporting. The training took place at the OPA Procurement Hearing Room and was attended by all audit staff.

We thank DOI's Office of Insular Affairs for the continued funding and support of the PITI initiative.

Train-the-Trainer Concept

The OPA staff attend various training classes and professional development conferences throughout the year. Continuous training ensures the audit staff maintains their professional edge and stays abreast with the latest developments in auditing.



OPA Staff internal training on advanced Excel provided by two senior auditors.

To maximize training, OPA uses the "train-the-trainer" concept to expand training benefits. The Public Auditor requires all staff who complete training or attend conferences to share key highlights of their experience with the rest of the staff, so that the skills and knowledge gained is well distributed.

Conferences and Trainings Attended

OPA staff received an average of 96 CPE hours in 2010 after attending the following conferences:

Association of Local Government Auditors (ALGA), Government Accountability Office (GAO), and Institute of Internal Auditors (IIA) Conferences

In May 2010, Audit Supervisor Rodalyn Marquez and Auditor III Llewelyn Terlaje attended the ALGA and the GAO 18th Biennial Forum of Government Auditors in San Antonio, Texas and the Institute of Internal Auditors Conference in Orlando, Florida.

The Pacific Association of Supreme Audit Institution (PASAI)

In April 2010, Auditor III Vincent Duenas attended a Cooperative Performance Audit Meeting in Nadi, Fiji relative to solid waste management. In June 2010, he attended the Capacity Building Kick-Off Conference in Auckland, New Zealand and worked with auditors in the Pacific region on the development of effective audit manuals, guidelines and training materials.

Association of Government Accountants (AGA) Professional Development Conference & Staff Recognition

In July 2010, Public Auditor Doris Flores Brooks, Auditor III Maripaz Perez, and Auditor I Jerrick Hernandez attended the



59th Annual Professional Development Conference (PDC) in Orlando, Florida. They met and listened to federal administrators discuss accountability, risk management, building effective teams, and applying ethical principles.

Maripaz, who chaired the AGA Guam Chapter Education Committee received AGA's Chapter Education Award for outstanding commitment to conduct educational events.

Llewelyn Terlaje and Lourdes Perez, who chaired the Community Service Committee were recognized for outstanding commitment to community service. The award presentation was made by AGA National President William Morehead.

Auto Command Language (ACL) Certified Data Analyst Training and AGA and American Society of Military Comptrollers (ASMC) 2010 Government Technology Conference.

In August 2010, Auditor III Franklin J. T. Cooper-Nurse attended the 2010 Government Technology Conference sponsored by AGA and ASMC in Honolulu. Franklin also completed coursework for professional designation as an ACL and Certified Data Analyst (ACDA). ACL is a data mining application widely used by auditors.

AGA Pacific Emerging Issues Conference (PEIC)

In August 2010, seven OPA staff attended the AGA PEIC conference at the Hyatt Hotel. The staff completed courses in Government Auditing Standards (Yellow Book) updates, Financial Statement Analysis, Performance-Based Auditing, Assessing Internal Controls, and Performance Evaluations.

Association of Pacific Islands Public Auditors (APIPA) 2010 at Pohnpei

In July 2010, Public Auditor Brooks, Auditor III Gopinath Ramakrishnan, and Auditor I Clariza Roque attended the 2010 APIPA Conference in Pohnpei. APIPA is an 11-member association that exchanges ideas and resources to promote efficiency and accountability of public resources among the insular areas.



The Public Auditor and OPA staff with the State Auditor of Pohnpei during the 21st APIPA Conference.

Procurement Fraud and Single Audit

In October 2010, OPA audit and administrative staff completed the DOI Inspector General's Procurement Fraud and Single Audit training courses presented by key OIG officials at the Guam Community College.

Procurement Fraud Conference

In November 2010, Audit Supervisor Lourdes Perez attended the Procurement Fraud Conference in Philadelphia. The conference focused on procurement -- from development of solicitation specifications to contracts administration -- and the possible areas for waste, abuse, or fraud.



Leadership Development

In November 2010, Public Auditor Brooks, Auditor III Maripaz Perez, and Auditor III Llewelyn Terlaje completed the Watson Leadership Development series to hone their supervisory skills and knowledge.

In October 2010, Audit Supervisors Lourdes Perez and Rodalyn Marquez completed Leadership training at the Holiday Resort to further develop their supervisory skills.

Executive Leadership Development Program (ELDP)

Auditor III Vincent Duenas participated in PITI Graduate School's ELDP program to develop the leadership skills of working professionals in the insular areas.

PASAI Performance Audit Manual

In November 2010, Auditor III Llewelyn Terlaje joined the PASAI Performance Audit Manual work group. The PASAI Performance Audit Manual is being created to serve as guidance for 25 countries in the Pacific.

Professional Achievements

In 2010, two senior auditors earned a professional certification and a master's degree in their continued efforts to advance their skills and competencies.

Certified Government Auditing Professional

In March 2010, Auditor III Llewelyn Terlaje earned the Institute of Internal Auditors' professional designation as a Certified Government Auditing Professional (CGAP).

Masters in Public Administration Degree

On June 1, 2010, Vincent Duenas received his Masters in Public Administration from the University of Guam.

Public Outreach & Others

Increasing public awareness, improving government efficiency and effectiveness, and promoting better understanding of OPA's mission, work, and impact are important aspects of our Strategic Plan. We strive to build good relations with those charged with governance.

Financial and Performance Audits Briefing

Through our audit result briefings, administrators and elected officials are informed of the audited entity's financial and operational performance. In 2010, we met with the chairpersons of the Legislative committees which have purview over the audited entities and briefed them on the results.

Citizen-Centric Report Initiative

P.L. 30-127 requires all GovGuam agencies to submit a "Citizen-Centric Report" (CCR) no later than 60 calendar days after OPA's release of an entity's independent audit report.

The CCR provides financial management information and bridges the gap between citizens and government and increases accountability and civic involvement.

To ensure compliance and help agencies meet this mandate, OPA conducted three CCR training sessions in August. Over 60 government officials attended.



Oversight and Implementation Program Training

In April 2010, the Public Auditor presented an evaluation of DOE's Oversight and Implementation of Programs Funded through the American Recovery and Reinvestment Act of 2009.

Public Auditor Commencement Speaker for Academy of Our Lady of Guam

In May 2010, the graduating class of the Academy of Our Lady of Guam invited the Public Auditor as their commencement speaker. The Public Auditor shared this saying with the graduates - "If there is any kindness, or any good thing I can do for fellow beings, let me do it now. I shall pass this way but once."

Partnering with the Guam Association of Government Accountants (AGA) for Procurement Training

As evidenced by the number and nature appeals, government procurement remains problematic. In an effort to improve the situation, OPA partnered with AGA to conduct training on the Basics of Government Procurement at the Hyatt Regency Hotel in June 2010. The training was presented by the Public Auditor and Anne Camacho, Procurement Appeals Administrator.

Financial Literacy Campaign

In February and March 2010, auditors Rachel Field and Jerrick Hernandez conducted "Get Smart about Credit," a presentation on financial literacy and budgeting, to some 30 students at John F. Kennedy High School and to around 40 at Okkodo High School. In October, auditors Vince Duenas and Franklin Cooper-Nurse made presentations to 60 seniors at the Father Duenas Memorial School.

OPA Guest Speakers for Career Day

In November 2010, Auditors Rachel Field and Jocelyn Untalan were Career Day speakers at Okkodo High School. They made presentations of OPA's mission and the day-to-day activities to 20 students.

Ben Privitt Retirement Luncheon

In December 2010, the OPA celebrated the retirement of Mr. Ben Privitt, who served as DOI Inspector General's Liaison Officer on Guam for over 20 years. As the conduit between the OIG and the Pacific Islands, he has been very supportive and instrumental in obtaining fiscal and investigative training, including the 60-day on-the-job training with the OIG.

Our Growing OPA Family

Since taking office in 2001, the Public Auditor has employed accomplished young professionals, some of whom are growing families of their own. The OPA family has welcomed seven babies born to staff members. In October 2010, Supervisor Rodalyn Marquez welcomed the arrival of her second child- Gabriella May Gerardo Marquez. Our OPA babies have made our family stronger, our home happier, and our future much brighter.



Labor Day bowling office activity in September 2010 with OPA family members.



Office of Public Accountability
Government of Guam
Governmental Funds Balance Sheet/ Statement of Net Assets
Years Ended September 30, 2010 and 2009

	2010 (Unaudited)			2009		
	General Fund	Adjustments	Statement of Net Assets	General Fund	Adjustments	Statement of Net Assets
ASSETS						
Cash and cash equivalents	431,160	\$ -	\$ 431,160	403,913	\$ -	\$ 403,913
Receivables, net:						
Federal agencies	3,545	-	3,545	108	-	108
Travel Due from OPA Staff	-	-	-	1,933	-	1,933
Other - DOA Appropriation	-	-	-	-	-	-
Other - Accounts Receivable	-	-	-	791	-	791
Capital Assets, net of accumulated depreciation	-	34,633	34,633	-	47,203	47,203
Total assets	<u>\$ 434,705</u>	<u>\$ 34,633</u>	<u>469,338</u>	<u>\$ 406,745</u>	<u>\$ 47,203</u>	<u>453,948</u>
LIABILITIES AND FUND BALANCES (DEFICIT)						
Accounts Payable	\$ 20,468	\$ -	\$ 20,468	\$ 17,336	\$ -	\$ 17,336
Payable to federal agencies	-	-	-	-	-	-
Accrued annual and sick leave	-	69,009	69,009	-	49,179	49,179
Total liabilities	<u>\$ 20,468</u>	<u>\$ 69,009</u>	<u>89,477</u>	<u>\$ 17,336</u>	<u>\$ 49,179</u>	<u>66,515</u>
FUND BALANCES						
Fund balances:						
Unreserved	414,237	(414,237)	-	389,409	(389,409)	-
Total fund balances	<u>414,237</u>	<u>(414,237)</u>	<u>-</u>	<u>389,409</u>	<u>(389,409)</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 434,705</u>			<u>\$ 406,745</u>		
NET ASSETS						
Net assets:						
Invested in capital assets		34,633	34,633		47,203	47,203
Unrestricted		345,229	345,229		340,230	340,230
Total net assets		<u>\$ 379,862</u>	<u>\$ 379,862</u>		<u>\$ 387,434</u>	<u>\$ 387,434</u>



Office of Public Accountability
Government of Guam
Statements of Revenues, Expenses, and Changes in Fund Balance/
Statement of Activities
Years Ended September 30, 2010 and 2009

	2010 (Unaudited)			2009		
	General Fund	Adjustments	Statement of Activities	General Fund	Adjustments	Statement of Activities
Revenues:						
Use of money and property	\$ 3,528	\$ -	\$ 3,528	\$ 7,646	\$ -	\$ 7,646
Federal contributions	41,211	-	41,211	32,402	-	32,402
Other	-	-	-	-	-	-
Total revenues	44,739	-	44,739	40,048	-	40,048
Expenditures by Object:						
Salaries	601,784	-	601,784	527,913	-	527,913
Benefits	170,574	-	170,574	161,748	-	161,748
Leave Accrued	-	19,830	19,830	-	(13,316)	(13,316)
Travel	24,052	-	24,052	14,917	-	14,917
Contractual services	139,968	-	139,968	130,078	-	130,078
Rent	94,856	-	94,856	82,177	-	82,177
Supplies	11,964	-	11,964	9,813	-	9,813
Equipment	10,874	-	10,874	23,371	-	23,371
Furniture	6,266	-	6,266	18,011	-	18,011
Utilities and Telephone	6,304	-	6,304	6,238	-	6,238
Capital outlays	-	-	-	12,063	(12,063)	-
Depreciation	-	10,143	10,143	-	15,543	15,543
Other	-	-	-	429	-	429
Total expenditures	1,066,643	29,973	1,096,615	986,758	(9,837)	976,921
Other financing sources (uses):						
Transfers in from other funds	1,046,342	-	1,046,342	1,018,745	-	1,018,745
Transfers out to other funds	-	-	-	-	-	-
Total other financing sources (uses)	1,046,342	-	1,046,342	1,018,745	-	1,018,745
Excess (deficiency) of revenues and appropriations over (under) expenditures	24,438	(24,438)	-	72,035	(72,035)	-
Change in net assets	(5,534)	(5,534)	(5,534)	81,872	81,872	81,872
Fund balance/ net assets:						
Beginning of the year, as restated	389,798	-	385,397	317,374	-	305,562
End of the year	\$ 414,237	\$ -	\$ 379,862	\$ 389,409	\$ -	\$ 387,434



OPA Report No.	Performance Audit Report Title	Date of Release	Questioned Costs	Other Financial Impact	Total Financial Impacts:	Recommendations Issued
10-01	GovGuam Payroll Efficiency for Employee Pay and Voluntary Deductions	4/30/2010	\$ -	\$ -	\$ -	2
10-02	Office of Public Accountability's Status of Audit Recommendations	6/6/2010				0
10-03	Department of Public Health Medically Indigent Program	6/3/2010	727,885		727,885	5
10-04	Department of Public Works Solid Waste Management Division	6/24/2010				3
10-05	GovGuam Leave Sharing Program	9/29/2010	601,637	844,177	1,445,814	8
10-06	Guam Fire Department Enhanced 911 Emergency Reporting System Fund	10/20/2010	105,723	618,681	724,404	6
10-07	Department of Public Works Procurement of Capital Improvement Projects	11/8/2010	16,072,622		16,072,622	7
10-08	Special Payments Review	N/A	53,909		\$53,909	2
10-09	Liberation Day Committee Funds and Activities	12/30/2010	1,977,821	1,597,517	3,576,338	4
TOTAL:	9 Reports		\$19,539,597	\$3,060,375	\$22,599,972	37



FY 2009 Financial Audits												
Auditee	Issue Date	# of Findings	Questioned Costs	Procurement-Related Findings	Procurement-Related Questioned Costs	Management Comment(s)	Number of Employees	Salaries and Wages	Auditing Firm	Audit Costs	Legal Costs	
1 Guam International Airport Authority	29-Jan-10	3	\$ -	0	\$ -	9	205	\$ 12,706,013	Ernst & Young	\$ 115,000	\$ 544,947	
2 Port Authority of Guam	8-Feb-10	1	\$ -	0	\$ -	10	334	\$ 15,106,911	Ernst & Young	\$ 32,000	\$ 470,537	
3 Guam Educational Telecommunications Corporation (PBS Guam)	19-Feb-10	0	\$ -	0	\$ -	3	24	\$ 722,671	Deloitte	\$ 10,000	\$ 6,273	
4 Guam Housing Corporation	23-Mar-10	0	\$ -	0	\$ -	4	24	\$ 1,339,871	Magliari Co.	\$ 24,251	\$ 38,147	
5 Guam Waterworks Authority	19-Apr-10	4	\$ 26,796	2	\$ 26,796	12	321	\$ 15,870,652	Deloitte	\$ 57,500	\$ 315,238	
6 Guam Power Authority	2-Apr-10	4	\$ -	0	\$ -	19	534	\$ 30,148,645	Deloitte	\$ 88,000	\$ 108,281	
7 Government of Guam Retirement Fund	1-Mar-10	0	\$ -	0	\$ -	4	45	\$ 1,648,253	Burger & Corner	\$ 28,000	\$ 282,379	
8 Guam Economic Development Authority	2-Mar-10	0	\$ -	0	\$ -	0	26	\$ 1,711,185	Deloitte	\$ 23,085	\$ 135,971	
9 Guam Community College	7-May-10	1	\$ -	0	\$ -	5	219	\$ 16,700,852	Deloitte	\$ 27,000	\$ 76,223	
10 University of Guam	23-Feb-10	2	\$ 15,709	0	\$ -	4	766	\$ 40,593,315	Ernst & Young	\$ 39,000	\$ 73,521	
11 Tourist Attraction Fund (1)	5-Mar-10	0	\$ -	0	\$ -	0	0	\$ -	Deloitte	\$ 18,000	\$ -	
12 Territorial Highway Fund	17-Mar-10	0	\$ -	0	\$ -	0	110	\$ 6,874,615	Deloitte	\$ 18,000	\$ -	
13 Department of Education	9-Apr-10	10	\$ 4,862	3	\$ 4,862	0	3,737	\$ 192,989,308	Deloitte	\$ 110,000	\$ 155,890	
14 Government of Guam Basic Purpose Financial Statements & Single Audit Reports	30-Jun-10 & 1-Jul-10	10	\$ -	3	\$ -	7	4,195	\$ 120,690,421	Deloitte	\$ 377,000	\$ -	
15 Guam Preservation Trust Fund	17-Feb-10	1	\$ -	0	\$ -	3	3	\$ 234,933	Ernst & Young	\$ 20,731	\$ 3,691	
16 Guam Housing and Urban Renewal Authority	4-Jun-10	7	\$ -	0	\$ -	0	110	\$ 5,187,354	Magliari Co.	\$ 44,375	\$ 114,645	
17 Guam Visitors Bureau	5-Apr-10	0	\$ -	0	\$ -	2	28	\$ 1,083,392	Deloitte	\$ 14,583	\$ 100,903	
18 Guam Memorial Hospital Authority	16-Mar-10	4	\$ 156,598	2	\$ 156,598	4	1,112	\$ 93,341,696	Deloitte	\$ 115,000	\$ 247,916	
2010 Total:		47	\$ 203,965	10	\$ 188,256	86	11,793	\$ 556,952,087		\$ 1,161,525	\$ 2,674,561	
TOTAL since 2001		1,734	\$ 62,328,428			391	46,345	\$ 2,798,076,989		\$ 4,013,216	\$ 9,296,451	



APPEAL NO: OPA-PA-10-001		Purchasing Agency: General Services Agency	
		Appellant: Fleet Services, Inc.	
		Awarded Bidder: Morrico Equipment	
Procurement : IFB GSA-001-10 For On-Site Diesel Deliveries			
Main Grievance:		Procurement Area at Issue:	
		Decision & Summary	
The appellant argues GSA revoked the award in order to re-issue it to Morrico, contending Fleet failed to submit a 15% bond with their bid. Fleet bid \$3.43/gal, Morrico bid \$3.50/gal. Fleet argues they were the lowest responsive and responsible bidder and should keep the award bid and GSA did not have authority to revoke the award.		DISMISSAL: Berman, O'Connor & Mann, attorneys for Fleet Services, Inc., filed a Notice of Withdrawal of Procurement Appeal on 01/22/10. No specific reason was cited. In response, the Public Auditor issued an Order of Dismissal on 01/27/10.	
Appeal Filed: 01/20/10		Appeal Closed: 01/27/10	
		Appeal Duration: 7 days	
APPEAL NO: OPA-PA-10-002		Purchasing Agency: General Services Agency	
		Appellant: TeleGuam Holdings, LLC, dba GTA Telecom	
		Awarded Bidder: Pacific Data Systems, Inc.	
Procurement : IFB GSA-004-010 Telephone Service and Equipment			
Main Grievance:		Procurement Area at Issue:	
		Decision & Summary	
The appellant asked that GSA's decision on their Dec. 16, 2009 protest be reviewed de novo, claiming PDS's proposal did not meet the equipment specifications of the IFB, their equipment was incompatible with a digital phone system, and GTA's bid was the only responsive one. GTA asked (1) GSA deem the PDS proposal non-compliant; (2) revoke the award to PDS and (3) re-issue the award to GTA.		DISMISSAL. GSA's legal counsel, the OAG, filed a motion for the Public Auditor to recuse herself from the appeal because her step-son is GTA's legal counsel. The appellant subsequently filed their appeal in the Superior Court under SP 0050-10 on March 15, 2010.	
Appeal Filed: 02/01/10		Appeal Closed: 03/01/10	
		Appeal Duration: 30 days	



<u>APPEAL NO: OPA-PA-10-003</u>			<u>Purchasing Agency: Guam Community College</u>		
			<u>Appellant: Eons</u>		
			<u>Awarded Bidder: Alliance Metal Specialists</u>		
<u>Procurement : GCC-FB-10-009 Install Typhoon Shutters at Student Services and Administration Building 2000</u>					
<u>Main Grievance:</u>		<u>Procurement Area at Issue:</u>		<u>Decision & Summary</u>	
The appellant argues they were the lowest responsible bidder, as indicated in GCC's bidding sheet, and their letter met all conditions required for a formal protest. GCC claims Eons' letter was merely a request for re-evaluation, Eons did not meet protest requirements, and OPA did not have jurisdiction to hear the appeal.		Decision on Protest of Method, Solicitation, or Award		DISMISSAL. On July 30, 2010, Hearing Officer Anthony Camacho and the Public Auditor approved GCC and Eon's mutually agreed upon Stipulation and Order to Dismiss Appeal. Per the Stipulation Order, GCC had 60 days to re-issue a new IFB or by Sept. 28, 2010.	
<u>Appeal Filed: 05/26/10</u>		<u>Appeal Closed: 07/30/10</u>		<u>Appeal Duration: 65 days</u>	
<u>APPEAL NO: OPA-PA-10-004</u>			<u>Purchasing Agency: Port Authority of Guam</u>		
			<u>Appellant: Harbor Centre Guam, Ltd.</u>		
			<u>Awarded Bidder: APM Terminals</u>		
<u>Procurement : RFP No. PAG-010-003 Performance Mgmt. Contract for Management of Cargo Terminal Operations and Maintenance of Cargo Handling Equipment.</u>					
<u>Main Grievance:</u>		<u>Procurement Area at Issue:</u>		<u>Decision & Summary</u>	
The appellant argues PAG did not conduct the RFP process according to P.L. 30-90, requiring GSA's Chief Procurement Officer to oversee the process, as well as by 5 GCA and 2 GAR, for failing to determine highest ranked offeror, and that PAG invalidated the process by allowing removal of the proposals from PAG premises, not maintaining control logs and breaching the security of the proposals. Harbor Centre claimed PAG's actions prejudiced them and asked that PAG cancel and re-issue the RFP.		Decision on Protest of Method, Solicitation, or Award		DISMISSAL. On October 18, 2010, the Formal Hearing date, the appellant filed Superior Court Case No. SP-0209-10, a Petition for Alternate Writ of Mandate. Pursuant to 2 GAR §12103(b), the Public Auditor declined the matter due to judicial involvement. The court ruled that the Public Auditor's dismissal with prejudice was considered "action" taken after court action was filed.	
<u>Appeal Filed: 08/31/10</u>		<u>Appeal Closed: 10/18/10</u>		<u>Appeal Duration: 48 days</u>	



<u>APPEAL NO: OPA-PA-10-005</u>			<u>Purchasing Agency: Guam Community College</u>		
			<u>Appellant: Pacific Data Systems, Inc. (PDS)</u>		
			<u>Awarded Bidder: TeleGuam Holdings dba GTA</u>		
Procurement : IFB No. GCC-FB-10-015 Voice Over Internet Protocol (VoIP) Telephone System Project					
Main Grievance:		Procurement Area at Issue:		Decision & Summary	
The appellant claims TeleGuam Holdings, selected by GCC to receive the award, submitted a false Major Shareholders Disclosure Affidavit and failed to identify all persons holding more than 10% of the company's shares for the past 12 months, as required by the IFB. In addition, GCC allowed TeleGuam to submit a revised disclosure three months after bid opening.		Decision on Protest of Method, Solicitation, or Award		DECISION: The Public Auditor upheld the appellant's appeal and ruled that GTA was negligent in failing to submit an accurate Major Shareholder Disclosure Affidavit and that GCC's acceptance of GTA's corrected Affidavit after bid opening did not cure the defect. GCC's contract with GTA was terminated. Reasonable profit and costs, excluding attorneys' fees, were included. GCC did not appeal the decision. GCC had 15 days to object to PDS's submission of reasonable costs. No motion was filed within the timeframe.	
Appeal Filed: 10/12/10		Appeal Closed: 01/12/11		Appeal Duration: 92 days	
<u>APPEAL NO: OPA-PA-10-006</u>			<u>Purchasing Agency: Department of Education</u>		
			<u>Appellant: Town House Dept. Stores, dba Island Business Systems & Supplies (IBSS)</u>		
			<u>Awarded Bidder: N/A</u>		
Procurement : IFB-006-2010 Small Multi-Function Copiers					
Main Grievance:		Procurement Area at Issue:		Decision & Summary	
The appellant filed a petition for a decision and a stay on the grounds that DOE failed to respond to IBSS's protest. DOE stated no IFB award was made due to the lack of funds. IBSS claimed its right to the award as the lowest bidder and sought to stop DOE from including the copier machines solicited in IFB-006-2010 in IFB-022-2010.		Decision on Protest of Method, Solicitation, or Award		DISMISSAL: The Public Auditor ruled she had no jurisdiction to hear IBSS's appeal because DOE failed to respond to IBSS's protest. Without DOE's decision, the appeal was not properly before the Public Auditor. The Public Auditor used her authority pursuant to 5 GCA §5703 and 2 GAR §12103(a) to compel DOE to produce a decision to preserve the integrity of the procurement process.	
Appeal Filed: 10/18/10		Appeal Closed: 11/08/10		Appeal Duration: 21 days	



APPEAL NO: OPA-PA-18-987			Purchasing Agency: Department of Education		
			Appellant: JRN Air Conditioning, Maintenance and Repair		
			Awarded Bidder: J & B Modern Tech		
Procurement : IFB-007-2010 Preventive Maintenance and Repair of Central Air Conditioning Equipment for All GDOE Public Schools and Support Facilities					
Main Grievance:		Procurement Area at Issue:		Decision & Summary	
The appellant claimed DOE's bid process and resulting award were defective in that DOE did not specify the occupations and requirements to perform the scope of work or identify the hourly rate in awarding the bid. As such, the awarded bidder, J & B Modern Tech, was not the responsive, responsible bidder because DOE used outdated hourly wage rates in evaluating and awarding to J & B Modern Tech. The appellant asked the award be voided and the IFB re-issued.		Decision on Protest of Method, Solicitation, or Award		DECISION: Public Auditor Denied in Part and Granted in Part. She ruled that violations of the Wage Rate are the jurisdiction of the Labor Department and was not proper before the Public Auditor. DOE's failure to identify the applicable U.S. DOL recitation violated 5 GCA §5211(e) and 2 GAR §3109(n)(1). DOE's failure to identify the base wage floor caused the bidders to guess which recitation applied. The winning bidder submitted the oldest version of the wage recitation. The highest bidder submitted the most current version. The Public Auditor ordered DOE to cancel the award and contract to J & B, to re-issue the solicitation and to provide for reasonable costs for both the appellant and J & B, excluding attorney fees, subject to DOE's approval.	
Appeal Filed: 10/28/10		Appeal Closed: 02/11/11		Appeal Duration: 106 days	
APPEAL NO: OPA-PA-18-988			Purchasing Agency: Department of Education		
			Appellant: JRN Air Conditioning, Maintenance and Repair		
			Awarded Bidder: J & B Modern Tech		
Procurement : IFB-008-2010 Preventive Maintenance and Repair of Split Type and Window Air Conditioning Equipment for All GDOE Public Schools and Support Facilities					
Main Grievance:		Procurement Area at Issue:		Decision & Summary	
The appellant claimed DOE's bid process and resulting award were defective in that DOE did not specify the occupations and requirements to perform the scope of work or identify the hourly rate in awarding the bid. As such, the awarded bidder, J & B Modern Tech, was not the responsive, responsible bidder because DOE used outdated hourly wage rates in evaluating and awarding to J & B Modern Tech. The appellant asked the award be voided and the IFB re-issued.		Decision on Protest of Method, Solicitation, or Award		DECISION: Public Auditor Denied in Part and Granted in Part. She ruled that violations of the Wage Rate are the jurisdiction of the Labor Department and was not proper before the Public Auditor. DOE's failure to identify the applicable U.S. DOL recitation violated 5 GCA §5211(e) and 2 GAR §3109(n)(1). DOE's failure to identify the base wage floor caused the bidders to guess which recitation applied. The winning bidder submitted the oldest version of the wage recitation. The highest bidder submitted the most current version. The Public Auditor ordered DOE to cancel the award and contract to J & B, to re-issue the solicitation and to provide for reasonable costs for both the appellant and J & B, excluding attorney fees, subject to DOE's approval.	
Appeal Filed: 10/28/10		Appeal Closed: 02/17/11		Appeal Duration: 112 days	



APPEAL NO: OPA-PA-10-009			Purchasing Agency: University of Guam		
			Appellant: Town House Dept. Stores, dba Island Business Systems & Supplies (IBSS)		
			Awarded Bidder: N/A		
Procurement : UOG IFB No. P41-2010 Multi-Function Copiers and Related Software					
Main Grievance:		Procurement Area at Issue:		Decision & Summary	
The appellant argued UOG's bid specifications were unduly restrictive and favored a particular vendor and UOG's decision on the appellant's protest was not reasonably justified and contrary to Guam Procurement Law. The appellant asked the Auditor to review the specifications de novo and determine if the specifications pass muster. The appellant asked the IFB be cancelled and re-issued.		Decision on Protest of Method, Solicitation, or Award		DISMISSAL: Based on the appellant's Stipulation to Withdraw Appeal filed on November 12, 2010, the Public Auditor ruled the appeal moot. UOG granted the appellant's requested relief. The legal counsels for UOG and IBSS mutually agreed upon the Stipulation.	
Appeal Filed: 11/05/10		Appeal Closed: 11/22/10		Appeal Duration: 17 days	
APPEAL NO: OPA-PA-10-010			Purchasing Agency: Department of Education		
			Appellant: Town House Dept. Stores, dba Island Business Systems & Supplies (IBSS)		
			Awarded Bidder:		
Procurement : IFB-006-2010 Small Function Copier Machines					
Main Grievance:		Procurement Area at Issue:		Decision & Summary	
The appellant argued DOE's denial of its protest did not address the allegations of bad faith, DOE's reasons were unjustified; DOE did not address whether IBSS's bid was unresponsive or not responsible. Further, DOE's numerous requests for emergency declarations to continue its existing relationship with the existing copier vendor were acts of bad faith. The appellant asked DOE to cancel and re-issue the IFB.		Decision on Protest of Method, Solicitation, or Award		DISMISSAL: The Public Auditor ruled that, after bids are opened, DOE must award the bid to the lowest responsive and responsible bidder within a reasonable period of time. DOE acted in bad faith by failing to award the bid after opening the bids. The Public Auditor ordered DOE to conduct its evaluation of the bids submitted and to award the bid within 7 days of the Public's Auditor Decision or by March 16, 2011.	
Appeal Filed: 11/26/10		Appeal Closed: 03/07/11		Appeal Duration: 101 days	



Procurement/Appeals Summary 2006-2010

Appeal No.	Parties	Nature of Procurement	Date Filed	Date Closed	Status	Remarks	Duration (in Days)
2006							
OPA-PA-06-001	Rex Int'l / GWA	Design & Construction Svcs - Chast Sewer	30-Oct-06	29-Nov-06	Dismissed	Appellant withdrew appeal	30
OPA-PA-06-002	Far East Equip. Co / PAG	Installation of Gantry Cranes	24-Jan-06	27-Feb-06	Dismissed	PAG cancelled & re- issued bid	34
OPA-PA-06-003	L. P. Genaclos / GSA - OHS	Early Warning System	19-Feb-06	12-Mar-07	Decision	Appeal Upheld	386
2007							
OPA-PA-07-001	J & G Inc dba IBSS / UOG	Copier Equipment	19-Feb-07	26-Feb-07	Dismissed	UOG cancelled & re- issued bid	7
OPA-PA-07-002	Emissions Technology / GPA	Emission Monitoring System	20-Apr-07	1-Aug-07	Decision	Appeal Upheld	103
OPA-PA-07-003	Maeda Pacific Corp / GIAA	Demolition and Remediation	31-May-07	26-Jun-07	Dismissed	Appellant withdrew appeal	26
OPA-PA-07-004	Teal Pacific / GMH	Portable X-ray machine	7-Jun-07	17-Jan-08	Dismissed	PA recusal	224
OPA-PA-07-005	J & G Construction / GMH	Warehouse expansion	21-Jun-07	12-Feb-08	Decision	Appeal Upheld and Denied in Part	236
OPA-PA-07-006	Great West Retirement Svcs / GGRF	Investment Mgmt. & Plan Admin Svcs	22-Jun-07	13-Mar-08	Decision	Appeal Upheld	263
OPA-PA-07-007	Dick Pacific Construction / GIAA	Utilities Improvement	2-Aug-07	18-Jan-08	Decision	Appeal Denied	169
OPA-PA-07-008	Advanced Mgmt / GPSS	Air Con Maint. And Repair	10-Sep-07	16-Nov-07	Dismissed	Stipulation Agreement	67
OPA-PA-07-009	Pacific Security Alarm / GMH	Removal / Replace Fire Alarm System	16-Nov-07	11-Apr-08	Decision	Appeal Upheld	147
OPA-PA-07-010	Far East Equip. Co / PAG	Forklift	20-Nov-07	1-Aug-08	Decision	Appeal Denied	253
OPA-PA-07-011	JMI Medical Systems Inc. / GMH	Automated Microbiology Analyzer	12-Dec-07	16-Jan-09	Decision	Appeal Upheld and Denied in Part	396
2008							
OPA-PA-08-001	Far East Equip / PAG	Dockside container gantry crane	14-Jan-08	30-Jan-08	Dismissed	PA recusal	16
OPA-PA-08-002	Far East Equip / PAG	Unsolicited offer - gantry cranes	22-Jan-08	7-Feb-08	Dismissed	PA recusal	16
OPA-PA-08-003	J & G Inc. / GPSS	Copier Equipment	7-Feb-08	14-Jul-08	Dismissed	No protest decision from DCFP	158
OPA-PA-08-004	O & M Enerby / GPA	Perf Mgmt. Contracts - Cabras 1 & 2	7-Mar-08	30-Sep-08	Decision	Appeal Upheld and Denied in Part	207
OPA-PA-08-005	Gu Cleaning Masters / UOG	Student housing custodial svcs.	15-Apr-08	26-Jun-08	Dismissed	Stipulation Agreement	72
OPA-PA-08-006	Oceania Collection / DCA	Bad debt collection svcs.	5-May-08	7-Nov-08	Decision	Appeal Upheld	186
OPA-PA-08-007	Gu Publications PDN / GSA - GBC	Advertisement of Election Public Notices	15-May-08	5-Sep-08	Decision	Appeal Upheld	114
OPA-PA-08-008	Leite Treatment Ctr. / DMHSA	Therapeutic Svcs - Group Home	30-May-08	26-Feb-09	Decision	Appeal Upheld	272
OPA-PA-08-009	Captain Hutapea Associates / GHURA	Comprehensive Housing Study	5-Jun-08	24-Oct-08	Decision	Appeal Denied	141
OPA-PA-08-010	Teal Pacific / GMH	VCT X-ray tube for CT Scan	1-Jul-08	28-Jul-08	Dismissed	PA recusal	27
OPA-PA-08-011	J & G Inc. / GPSS	Document Services Agreement w/Xerox	24-Jul-08	28-Nov-08	Decision	Appeal Upheld	127
OPA-PA-08-012	J & G Inc. / GSA	Qty 6 - Requests for Price Quotes	12-Sep-08	10-Feb-09	Decision	Appeal Upheld	151



Procurement Appeals Summary 2006 – 2010								
Appeal No.	Parties	Nature of	Procurement	Date Filed	Date Closed	Status	Remarks	Duration (in Days)
2009								
OPA-PA-09-001	Mega United / GIAA	Toilet Ventilation Renovation project		22-Jan-09	26-Jan-09	Dismissed	No protest decision from GIAA	4
OPA-PA-09-002	Teal Pacific / GPSS	Delay of notice of right for judicial review		28-Apr-09	21-May-09	Dismissed	PA recusal	23
OPA-PA-09-003	GPE Inc. / GPA	Liquidated damages on 11 PO's		23-Jul-09	13-Nov-09	Decision	Appeal upheld	113
OPA-PA-09-004	Loyal Pacific / GPSS	Fire Alarm System and Repair		29-Jul-09	14-Aug-09	Dismissed	GPSS cancelled & re-issued IFB	16
OPA-PA-09-005	GCIF / DPW	Construction of JFK (inc. financing)		26-Aug-09	27-Nov-09	Decision	Appeal Denied	93
OPA-PA-09-006	Eons Ent. / GPSS	Oceanview Mid. School Gym repairs		28-Aug-09	16-Sep-09	Dismissed	Stipulation Agreement	19
OPA-PA-09-007	GEFF / DPW	Construction of JFK (inc. financing)		18-Sep-09	6-Jan-10	Decision	Appeal Denied	110
OPA-PA-09-008	O & M / GPA	Perf. Mgmt. Contract - Cabras 1 & 2		28-Oct-09	5-Feb-10	Moved to Superior Court	OPA Ordered to Stop	100
OPA-PA-09-009	Gu. Cleaning Masters/ DCA	Janitorial and Maintenance Svcs		27-Oct-09	26-Jan-10	Dismissed	Stipulation Agreement	91
OPA-PA-09-010	ASC / GGRF	Investment Mgmt. and Plan Admin Svcs		29-Oct-09	1-Mar-10	Decision	Appeal Denied	123
OPA-PA-09-011	IBSS / GSA	Digital Multi-functional Systems incl. software		5-Nov-09	1-Dec-10	Dismissed	GSA CPO issued protest decision	26
OPA-PA-09-012	Z4 Corp / GSA-DOE	Oceanview Middle School Gym Repairs		12-Nov-09	5-May-10	Decision	Appeal Denied	184
2010								
OPA-PA-10-001	Fleet Svcs / GSA	Diesel Deliveries		20-Jan-10	27-Jan-11	Dismissed	Appellant withdrew appeal	7
OPA-PA-10-002	GTA / GSA	Telephone Equipment		1-Feb-10	1-Mar-10	Dismissed	PA recusal	30
OPA-PA-10-003	Eons / GSA	Typhoon Shutters		26-May-10	30-Jul-10	Dismissed	Stipulation Agreement	65
OPA-PA-10-004	Harbor Centre / PAG	Cabras Terminal Ops. PMC		31-Aug-10	18-Oct-10	Dismissed (Sup. Ct)	Appellant filed court action	48
OPA-PA-10-005	PDS / GCC	Telephone Equipment		12-Oct-10	12-Jan-11	Decision	Appeal Upheld	92
OPA-PA-10-006	IBSS / DOE	Small Copiers + Software		18-Oct-10	8-Nov-10	Dismissed	No protest decision from DOE	21
OPA-PA-10-007	JRN / DOE	Air Con Maintenance & Repair		28-Oct-10	11-Feb-11	Decision	Appeal Upheld	106
OPA-PA-10-008	JRN / DOE	Air Con Maintenance & Repair		28-Oct-10	17-Feb-11	Decision	Appeal Upheld	112
OPA-PA-10-009	IBSS / UOG	Multi-function Copiers		5-Nov-10	22-Nov-10	Dismissed	Stipulation Agreement	17
OPA-PA-10-010	IBSS / DOE	Small Copiers		26-Nov-10	7-Mar-11	Decision	Appeal Upheld	101



CLOSED OR RESOLVED OPA MANDATES:

1. P.L. 25-119 required the Public Auditor to conduct an annual audit of each municipality's Municipal Litter and Defacement Fund.
2. P.L. 25-143 required OPA to audit the Guam Educational Radio Foundation (KPRG-FM 89.3). In the absence of audited financial statements, KPRG is to provide a full accounting of the funds appropriated by P.L. 25-143.
3. P.L. 25-164 required an audit of the Village Streets Fund (VSF) administered by the Mayor's Council of Guam.
4. P.L. 26-70 required the OPA to be an observer in the government's attempt to sell the Guam Telephone Authority (GTA).
5. P.L. 26-83 required GVB to allow the Public Auditor to audit all the Bureau's funds and matching cash, and the in-kind contributions of its membership.
6. P.L. 26-85 created a Line of Credit Repayment Fund under the Public Auditor's purview.
7. P.L. 26-116 opened all records relative to the recovery from Typhoon Chata'an and Typhoon Halong to the Public Auditor for auditing.
8. P.L. 26-135, required the OPA to be a member of the Advance Federal Funding Work Group. The Work Group dissolved on December 31, 2002.
9. P.L. 26-144, required the Guam Waterworks Authority to outsource the maintenance and operation of water wells, booster pump stations, meters, etc., and the Public Auditor to observe the outsourcing process.
10. P.L. 26-169, required the Public Auditor to be a member of the Work Group.
11. P.L. 27-01 authorized the OPA to assess transactions of Typhoon Pongsona-related expenditures incurred by GovGuam.
12. P.L. 27-10 appointed the Public Auditor (or designee) as a member of the newly created Cost Reduction Task Force.
13. P.L. 27-22 required expense reports of the \$9M appropriation related to Supertyphoon Pongsona be submitted to the OPA.
14. P.L. 27-27 required the Public Auditor to receive an annual financial audit of the "exempted funds" (authorized to be retained by the Guam Baseball Federation, to include stadium sponsorship revenues, and the Municipal Stadium Operations Fund).
15. P.L. 27-35 required the Public Auditor to certify \$3,323,763, which is to be paid to DOC, DPW, GEPA, and GFD for past due employment compensation. The funding for compensation shall be taken from the Community Advancement Fund.
16. P.L. 27-37 required the Municipal Recycling Program Fund to be annually audited by the Public Auditor.
17. P.L. 27-45 required the Public Auditor to receive a detailed report of all transfers, expenditures, and reimbursement directly related to Super-Typhoon Pongsona.
18. P.L. 27-47 required the Public Auditor to receive an expenditure and progress report of all funds appropriated to the Guam System of Care Council.
19. P.L. 27-86 required the Public Auditor to receive a detailed report of the authorized expenditures from the Sports Tourism Committee of the Guam Visitors Bureau.
20. P.L. 27-99 appropriated \$600,000 to GFD, and required OPA to be an observer throughout the emergency procurement of fire trucks and related equipment.



21. P.L. 27-106 required each Mayor to submit a report of receipts, expenditures, and applications of funds to the Public Auditor on the fifth day of the first month of every fiscal quarter.
22. P.L. 27-119 required the Public Auditor to be a member of the GovGuam Procurement Review Commission.
23. P.L. 28-68 required the Public Auditor: to (1) conduct the FY 2005 annual audit; (2) receive quarterly financial reports of non-appropriated funds handled by each Mayor; (3) audit the Chamorro Land Trust Operations Fund; (4) receive quarterly reports of the Guam Medical Referral Offices; (5) hear and decide all procurement appeals; and (6) report compliance with the quarterly reporting requirements.
24. P.L. 28-76 required the Public Auditor to develop standards for the "ethics in government program" until the Guam Ethics Commission is appointed and functioning.
25. P.L. 28-149 required the Public Auditor to approve the GPSS projected schedules of monthly cash disbursements for each school, division, and program, by expenditure category for the fiscal.
26. P.L. 28-150 required the OPA to administer the \$304,110 appropriated from the General Fund to DOA for the FY 2006 GovGuam General Purpose Financial Statements and Single Audit Report.
27. P.L. 28-149 and P.L. 28-150, also known as the FY 2007 Budget Act, required OPA to report on the compliance of government entities' quarterly reporting requirements.
28. P.L. 28-171 required the Director of DPW to transfer from the Recycling Revolving Fund 3% of the total amount collected during that fiscal year (no later than 10 days after the end of each fiscal year), to fund one FTE at GEPA. The fund shall be subject to audits by the Public Auditor.
29. P.L. 29-02 amended P.L. 28-149 and 28-150, which required OPA to report on the compliance of government entities' quarterly reporting requirements.
30. P.L. 29-19 also known as the FY 2008 Budget Act, required OPA to report on the compliance of government entities' quarterly reporting requirements.
31. P.L. 29-106 required the Public Auditor to conduct a thorough financial and management audit of textbook acquisition, use, processes, costs and accountability at the Guam Public School System.
32. P.L. 29-113 required OPA to conduct a comprehensive financial and management audit of the costs and benefits of the Meals Reimbursement Program and the legally mandated privatization of cafeteria services and maintenance services at DOE. It also required the Public Auditor to conduct a financial and management audit of cost and benefits of the commercial leases of the Chamorro Land Trust.
33. P.L. 29-123 required OPA to deliver notices to the Legislature of authorized payment of prior years' obligations.
34. P. L. 30-126 remedied the inequity and hardship on the two OPA former unclassified employees hired prior to October 2007 above Step-10 by not making the employee personally liable for repayment of salary received in good faith prior to December 2008.

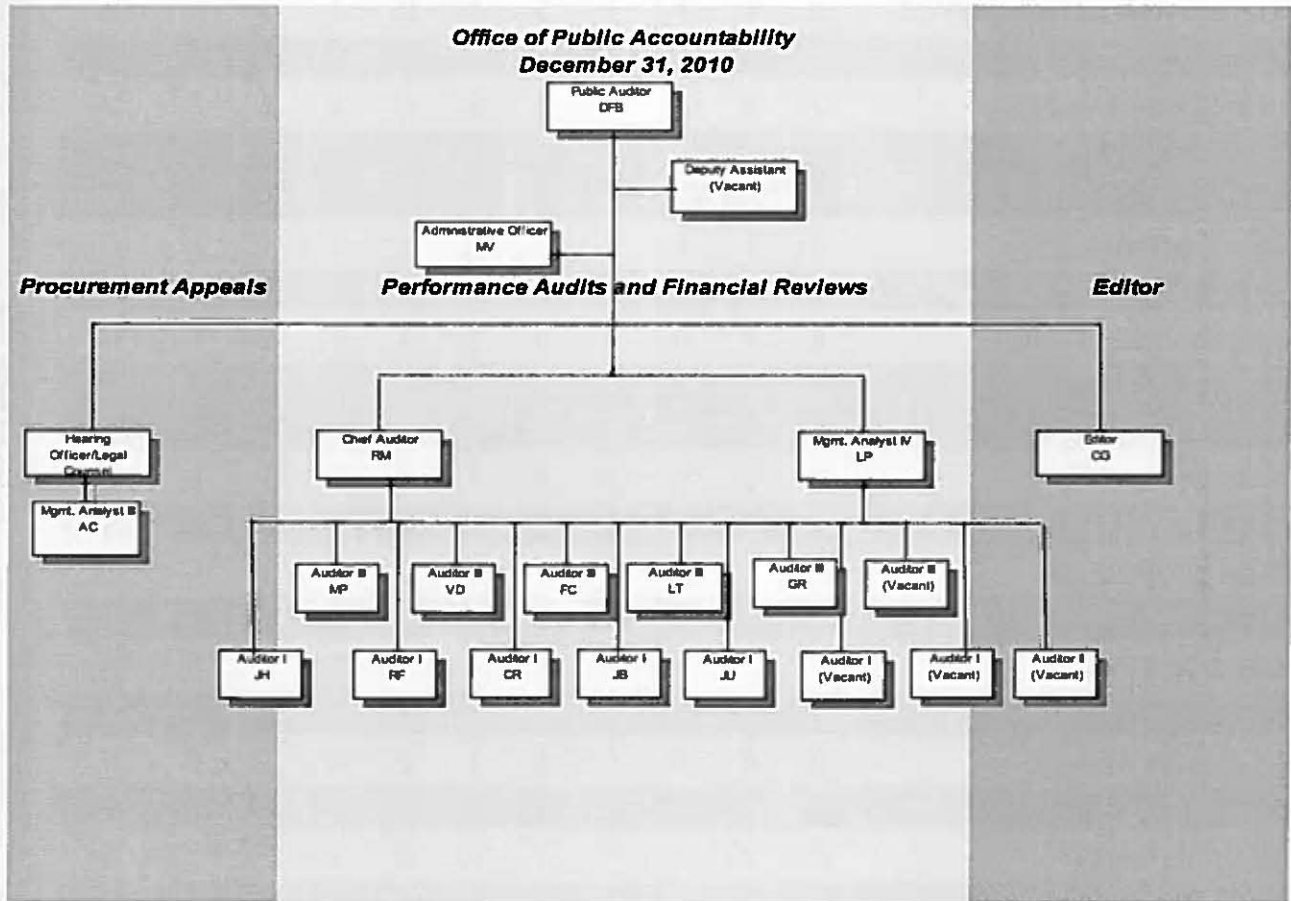


OPEN OPA MANDATES:

1. P.L. 26-120 required the Guam Police Department to furnish the OPA with detailed annual financial reports of its Asset Forfeiture Fund.
2. P.L. 26-170 required the Child Mental Health Initiative Grant Fund to be annually audited by OPA.
3. P.L. 27-06 required the Executive Branch to furnish OPA with a written report of General Fund emergency appropriation expenditures.
4. P.L. 27-58 required the Public Auditor to receive an annual report of the activities of the Guam Board of Accountancy. This report shall include a listing of all current licensees.
5. P.L. 27-85 required the Public Auditor to receive an annual copy of the financial statements issued by the Guam Football (Soccer) Association.
6. P.L. 27-148 authorized OPA to audit the Guam Recycling Fund. This fund is administered by the Guam Environmental Protection Agency.
7. Executive Order 2003-19 required OPA to inspect documentation related to the procurement of legal representation pursuant to the designation of 8,000 acres of federal land.
8. P.L. 28-44 required the Public Auditor to receive an annual report detailing receipts, collections, and amounts of the Commercial Mobile Radio Service accounts and the Enhanced 911 Emergency System surcharges.
9. P.L. 28-68 required the Public Auditor to audit the net proceeds received by the sponsoring organization of the Liberation Day carnival and to conduct an audit for regulatory compliance every two years of the Public Market Fund.
10. P.L. 28-78 required the Public Auditor to receive a quarterly report from the office of Veteran's Affairs describing the solicitation, acceptance, utilization, and administration of gifts, bequests, and donations.
11. P.L. 29-116 required the transfer from the Recycling Revolving Fund three percent (3%) of the total amount collected during that fiscal year to fund one (1) FTE employee at the Guam Environmental Protection Agency. The Fund shall be subject to audits by the Public Auditor.
12. P.L. 30-05 established the "Guam Regional Transit Authority Fund." The said fund shall be audited annually by an independent certified public accountant or by OPA.
13. P.L. 30-08 authorized the establishment of a public, not-for-profit corporation for DOE for the purposes of being able to accept private gifts, donations, endowments, services in-kind, etc. The foundation is required to submit detailed quarterly reports of contributions to the Legislature and OPA.
14. P.L. 30-55 required the Department of Parks and Recreation to submit quarterly report of the expenditures for the maintenance and repair of public restrooms in the sum of \$520,166 to the Public Auditor and the Speaker of the Legislature, and post the same on the Department's website.
15. P.L. 30-68 authorized Mayors to sponsor and to approve concessions, festivals, fiestas, or other village events associated with the promotion of the Chamorro culture, tradition, heritage and tourism, etc. The funds and activities generated in this Section shall be subject to annual audit by OPA.
16. P.L. 30-118 required the DPW Director to comply with all existing reporting requirements by issuing a quarterly accounting of the Building and Design Fee Account to the Legislature, Governor, and OPA.
17. P. L. 30-127 required all government entities to submit to OPA and the Speaker a Citizen-Centric Report via electronic format and post same on their website no later than 60 calendar days after the independent audit report has been released.



18. P.L. 30-164 established the Guam Department of Education Financial Supervisory Commission composed of five members, which included the Public Auditor. Among the commission's responsibilities include the review of DOE financial reports for conformity with annual budget objectives and provide recommendations.
19. P. L. 30-165 established the villages of Inarajan and Ordot as the host communities for accommodating the solid waste operations of the Leyon Landfill and Ordot Dump and required OPA to periodically audit the Host Community Fund.
20. P. L. 30-176 established the Guam Academy Charter Schools Appeals Board, which included the Public Auditor.
21. P.L. 30-196 required the Department of Parks and Recreation to submit quarterly reports of the expenditures for the maintenance and repair of public restrooms in the sum of \$520,166 to the Public Auditor and the Speaker of the Legislature, and post the same on the department's website.
22. P.L. 30-196 required the DOE Superintendent to submit a report to the Legislature, Governor, and OPA of all local funds expended in FY 2011 for federally-funded programs.
23. P.L. 30-221 established the Guam Beverage Recycling Act and required OPA to conduct a management and financial audit of the program beginning in FY 2012, and for each fiscal year thereafter ending in an even number. The OPA may contract the audit services and costs incurred shall be reimbursed by the Fund.





Agencies or Programs	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	TOTAL
Guam International Airport Authority	2	0	0	3	5	2	10	13	12	22	69
Department of Education	1	18	9	46	17	14	9	11	13	13	151
Department of Public Works	1	0	6	15	9	3	3	10	11	14	72
Guam Power Authority	0	1	2	7	6	4	5	6	12	4	47
Department of Corrections	3	2	5	1	1	2	2	2	11	10	39
Guam Memorial Hospital Authority	4	2	2	2	1	7	4	1	11	8	42
Government of Guam Retirement Fund	1	0	0	3	3	1	15	1	6	0	30
Department of Administration	5	0	0	3	1	2	4	5	6	5	31
Mayors Council of Guam	2	0	5	11	8	9	4	6	2	7	54
Guam Housing and Urban Renewal Authority	0	0	0	2	1	6	10	3	2	3	27
Guam Waterworks Authority	0	1	0	7	5	12	4	7	4	3	43
Guam Fire Department	2	0	3	1	2	1	6	4	3	4	26
Guam Mass Transit Authority	0	0	0	0	0	1	3	5	5	4	18
Department of Public Health and Social Services	1	2	2	0	1	4	5	0	4	8	27
Guam Telephone Authority	0	0	0	0	0	1	9	3	3	1	17
Office of the Attorney General	2	0	1	1	3	3	4	9	1	0	24
Guam Police Department	0	1	0	2	1	0	2	3	3	5	17
Guam Visitors Bureau	0	0	1	2	0	3	5	1	1	5	18
Superior Court of Guam	0	3	0	3	2	4	4	2	4	2	24
University of Guam	1	1	2	2	1	0	4	3	3	2	19
Port Authority of Guam	0	0	0	0	1	3	3	4	1	3	15
Department of Land Management	0	0	0	0	0	1	3	0	1	4	9
Office of the Governor	2	2	5	0	1	0	4	3	1	0	18
Department of Parks & Recreation	1	0	1	7	4	1	1	1	1	5	22
Department of Labor	0	1	0	0	0	0	2	3	2	1	9
Guam Economic Development and Commerce Authority	0	1	0	0	0	0	2	4	0	1	8
General Services Agency	1	0	0	2	2	3	3	3	0	1	15
Other Agencies and Programs	13	19	18	40	37	29	47	31	22	28	284
Total	42	54	62	160	112	116	177	144	145	163	1175



"Thank you to Doris and staff of Guam OPA for their diligence and hard work. Their guidance and support, in every audit time of year, facilitates in completing our agency's audit in a timely manner and improves our accounting procedures."

"Thank you for the research and recommendations to make necessary changes to the leave sharing program... look forward to positive outcomes."

"I commend your office for producing a good and useful draft report."

"Thank you for your time and support! Auditors are very accessible and appreciated plus very pleasant!"

"We thank the OPA for their tenacity and attention to detail during the period of this audit review."

"The OPA's website has become very useful for my government accounting course. One of the requirements of the course is having students (in teams) research a government of Guam agency. They are required to analyze, discuss and provide recommendation(s) about the organization's financial data. Previously, and it continues today, students found it difficult to access financial information mainly because many of these agencies were uncooperative or their financial data were outdated. In some instances, students had the latest financial data, where employees did not know exist. The OPA's website contributed to the success of my students' research project and is part of the supplemental resources for this course."

"Overall, it was an excellent presentation. Very helpful and good for Ms. Brooks to be there as well."

"I would like to thank you once again for all the great assistance you've provided to me over the past couple of weeks. Your assistance has been invaluable in helping me to navigate my way through the maze of local agencies."

"Thanks to OPA for the presentation. The information was helpful and I learned the usefulness of the CCR."

"We would like to acknowledge the audit team and thank them for their patience and diligence displayed throughout this significant process."

"...thank all of you for the great work you do and for the support you give our Council to improve our functions and the financial reporting associated with those functions."

"OPA's website is very good and user-friendly particularly the Procurement Appeals documents and files... able to view current status of each appeals."



January 6, 2010

The Office of Public Accountability has released the decision on procurement appeal OPA-PA-09-007, the Construction of the New John F. Kennedy High School, Finance, Demolition, Design, Build, Maintain, and Leaseback.

[Click here for Decision](#)

January 11, 2010

The Office of Public Accountability has issued a release on the reduction of mileage rates for privately owned vehicles.

[Click here for press release](#)

January 29, 2010

The Office of Public Accountability has released the Guam A.B. Won Pat International Airport Authority FY 2009 Financial Statements, Report on Compliance and Internal Controls, Management Letter, and Letter to those Charged with Governance

- [Highlights](#)
- [2009 Financial Statements](#)
- [2009 Report on Compliance and Internal Controls](#)
- [2009 Management Letter](#)
- [2009 Letter to Those Charged with Governance](#)



February 8, 2010

The Office of Public Accountability has released the Port Authority of Guam FY 2009 Financial Statements, Report on Compliance and Internal Controls, Management Letter, and Letter to those Charged with Governance

- [Highlights](#)
- [2009 Financial Statements](#)
- [2009 Report on Compliance and Internal Controls](#)
- [2009 Management Letter](#)
- [2009 Letter to Those Charged with Governance](#)



February 17, 2010

The Office of Public Accountability has released the Guam Preservation Trust FY 2009 Financial Statements, Report on Compliance and Internal Controls, Management Letter, and Letter to Those Charged with Governance

- [Highlights](#)
- [2009 Financial Statements](#)
- [2009 Report on Compliance and Internal Controls](#)
- [2009 Management Letter](#)
- [2009 Letter to Those Charged with Governance](#)





February 18, 2010

The Public Auditor submits testimony on Bill 263 - Relative to Adopting the Association of Government Accountants' "Citizen-Centric Report" Initiative

➤ [Click here for testimony on Bill 263](#)

February 19, 2010

The Office of Public Accountability has released the Guam Educational Telecommunications Corporation (PBS Guam) FY 2009 Financial Statements, Report on Compliance and Internal Controls, Management Letter, and Letter to Those Charged with Governance



- [Highlights](#)
- [2009 Financial Statements](#)
- [2009 Report on Compliance and Internal Controls](#)
- [2009 Management Letter](#)
- [2009 Letter to Those Charged with Governance](#)

February 23, 2010

The Office of Public Accountability has released the University of Guam's FY 2009 Financial Statements, Report on Compliance and Internal Controls, Management Letter, and Letter to Those Charged with Governance



- [Highlights](#)
- [2009 Financial Statements](#)
- [2009 Report on Compliance and Internal Controls](#)
- [2009 Management Letter](#)
- [2009 Letter to Those Charged with Governance](#)

February 25, 2010

The Office of Public Accountability is soliciting proposals from interested offerors for consulting services to update OPA's audit manual. Interested parties may download from www.guamopa.org or pick up the RFP package at:

Office of Public Accountability
Suite 401, DNA Bldg.
238 Archbishop Flores St.
Hagatna, Guam 96910

- [RFP Announcement](#)
- [OPA-RFP-10-01](#)

March 1, 2010

The Office of Public Accountability has released the FY 2009 Government of Guam Retirement Fund Financial Statements, Report on Compliance and Internal Controls, Management Letter and Letter to Those Charged with Governance.



- [Highlights](#)
- [2009 Financial Statements](#)
- [2009 Report on Compliance and Internal Controls](#)
- [2009 Management Letter](#)
- [2009 Letter to Those Charged with Governance](#)



March 2, 2010

The Office of Public Accountability has released the decision on procurement appeal OPA-PA-09-010, GGRF-028-06: Investment Management and Plan Administration Services.

➤ [Click here for Decision](#)

March 2, 2010

The Office of Public Accountability has released the Guam Economic Development Authority FY 2009 Financial Statements, Report on Compliance and Internal Controls, and Letter to Those Charged with Governance.



- [Highlights](#)
- [2009 Financial Statements, Report on Compliance and Internal Controls](#)
- [2009 Letter Charged to Those with Governance](#)

March 3, 2010

Pursuant to Section 6205 of Title 4, Guam Code Annotated, the Office of Public Accountability is petitioning to recruit above the minimum step for the Auditor I position.

➤ [Click here for petition](#)

March 5, 2010

The Office of Public Accountability has released the Tourist Attraction Fund FY 2009 Financial Statements, Report on Compliance and Internal Controls, and Letter to Those Charged with Governance



- [Highlights](#)
- [2009 Financial Statements](#)
- [2009 Report on Compliance and Internal Controls](#)
- [2009 Letter to Those Charged with Governance](#)

March 11, 2010

OPA announces the professional certification of Auditor III Llewelyn R. Terlaje as a Certified Government Auditing Professional (CGAP)



➤ [Click here for News Release](#)

March 16, 2010

The Office of Public Accountability has released the re-issued Guam Memorial Hospital Authority FY 2009 Financial Statements, Report on Compliance and Internal Controls, Management Letter, and Letter to those Charged with Governance.



- [Highlights](#)
- [2009 Financial Statements](#)
- [2009 Report on Compliance and Internal Controls](#)
- [2009 Management Letter](#)
- [2009 Letter to those Charged with Governance](#)



March 17, 2010

The Office of Public Accountability has released the Territorial Highway Fund FY 2009 Financial Statements, Report on Compliance and Internal Controls, and Letter to Those Charged with Governance

- [Highlights](#)
- [2009 Financial Statements](#)
- [2009 Report on Compliance and Internal Controls](#)
- [2009 Letter to Those Charged with Governance](#)



March 19, 2010

The Office of Public Accountability is soliciting proposals from interested offerors for Consulting Services for Updating OPA's Audit Manual. Interested parties may download from www.guamopa.org or pick up the RFP package at:

Office of Public Accountability
Suite 401, DNA Bldg.
238 Archbishop Flores St.
Hagatna, Guam 96910

- [Responses to Questions Received](#)
- [RFP Announcement](#)
- [OPA-RFP-10-01](#)

March 22, 2010

The Office of Public Accountability is inviting bids from qualified persons or business for OFFICE SPACE LEASE FOR PROCUREMENT APPEALS HEARING ROOM. You may click the following links to download the Invitation for Bid or pick up a package at:

Office of Public Accountability
Suite 401, DNA Bldg.
238 Archbishop Flores St.
Hagatna, Guam 96910

- [IFB Announcement](#)
- [OPA-IFB-001-10 IFB Package](#)

March 23, 2010

The Office of Public Accountability has released the Guam Housing Corporation's FY 2009 Financial Statements, Report on Compliance and Internal Controls, Management Letter, and Letter to Those Charged With Governance.

- [Financial Highlights](#)
- [2009 Financial Statements](#)
- [2009 Report on Compliance and Internal Controls](#)
- [2009 Management Letter](#)
- [2009 Letter to Those Charged with Governance](#)





March 29, 2010

The Office of Public Accountability is pleased to release the Performer and A.F.T.E.R. Analysis, a synopsis of the Government of Guam's financial condition as of September 30, 2008.

- [Summary of the Performer](#)
- [Performer and AFTER Analysis](#)



April 2, 2010

The Office of Public Accountability has released the Guam Power Authority's FY 2009 Financial Statements, Report on Compliance and Internal Control, Management Letter, and Letter to Those Charged with Governance.

- [Financial Highlights](#)
- [2009 Financial Statements](#)
- [2009 Report on Compliance and Internal Controls](#)
- [2009 Management Letter](#)
- [2009 Letter to Those Charged with Governance](#)



April 5, 2010

The Office of Public Accountability has released the Guam Visitors Bureau FY 2009 Financial Statements, Report on Compliance and Internal Controls, Management Letter, and Letter to Those Charged With Governance

- [Highlights](#)
- [2009 Financial Statements and Report on Compliance and Internal Controls](#)
- [2009 Management Letter](#)
- [2009 Letter to Those Charged With Governance](#)



April 7, 2010

The Guam Department of Education is soliciting proposals to provide professional services for Third Party Fiduciary Oversight and Funds Management Services. For more information please visit: <http://www.bit.guam.gov/Default.aspx?alias=www.bit.guam.gov/gpss>

- [RFP Announcement](#)



April 8, 2010

The Office of Public Accountability is proud to release its CY 2009 Annual Report.

- [2009 Annual Report](#)





April 9, 2010

The Office of Public Accountability has released the Guam Department of Education FY 2009 Financial Statements, Report on Compliance and Internal Controls, and Letter to Those Charged With Governance

- [Financial Highlights](#)
- [2009 Financial Statements](#)
- [2009 Report on Compliance and Internal Control](#)
- [2009 Letter to Those Charged with Governance](#)



April 9, 2010

Pursuant to Section 6205 of Title 4, Guam Code Annotated, the Office of Public Accountability is petitioning to recruit above the minimum step for the Auditor I position.

- [Click here for petition](#)

April 13, 2010

The Superior Court of Guam has issued its judgement in the Special Proceedings Case SP0247-09 - Guam Community Improvement Foundation, Inc., vs. the Office of the Public Auditor.

- [Click here for Judgment](#)

April 19, 2010

The Office of Public Accountability has released the Guam Waterworks Authority FY 2009 Financial Statements, Report on Compliance and Internal Controls, Management Letter, and Letter to Those Charged with Governance



GUAM WATERWORKS AUTHORITY

- [Highlights](#)
- [2009 Financial Statements](#)
- [2009 Report on Compliance and Internal Controls](#)
- [2009 Management Letter](#)
- [2009 Letter to Those Charged With Governance](#)

April 22, 2010

Evaluation of ARRA Funds

At the request of the Recovery Oversight Office (ROO), Office of Inspector General for the U.S. Department of the Interior (DOI-OIG), the Office of Public Accountability will be conducting an evaluation of the government of Guam's Oversight and Implementation of Programs Funded through the American Recovery and Reinvestment Act of 2009.

- [Notification Letter](#)
- [Evaluation Questionnaires](#)

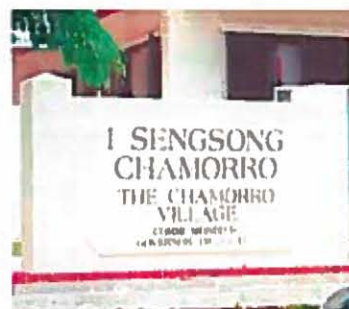


April 23, 2010

The Office of Public Accountability is soliciting proposals on behalf of the Department of Chamorro Affairs (DCA) for an audit (to include the Single Audit Act Provision) of its financial operations for FY 2009 ~ FY 2011. You may click the following links to download the RFP or pick up an RFP Package at:

Department of Chamorro Affairs
Administrative Services Administration Building
DNA BUILDING
Hagatna, Guam 96932

- [DCA Responses to Questions](#)
- [RFP Announcement](#)
- [DCA RFP Package](#)



April 28, 2010

The Public Auditor presented an Evaluation of the Guam Department of Education's Oversight and Implementation of Programs Funded through the American Recovery and Reinvestment Act of 2009.

- [Click here for Powerpoint Presentation](#)



April 30, 2010

The Office of Public Accountability has released OPA Report No. 10-01 Government of Guam Payroll Efficiency for Employee Pay and Voluntary Deductions.

- [Executive Summary](#)
- [Full Report](#)



May 3, 2010

The Office of Public Accountability has recently participated in a joint cooperative performance audit on solid waste management sponsored by the Pacific Association of Supreme Audit Institutions, Asian Development Bank, and Intosai Development Initiative

- [Click here for press release](#)



May 5, 2010

The Office of Public Accountability has released the decision on procurement appeal OPA-PA-09-012, GPSS IFB 008-2009 (Re-Bid) (Oceanview Middle School Gymnasium Repairs).

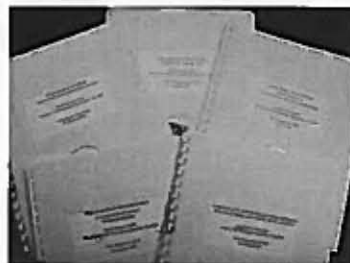
- [Click here for Decision](#)



May 6, 2010

The Office of Public Accountability has released OPA Report No. 10-02 - Office of Public Accountability's Status of Audit Recommendations.

- [Executive Summary](#)
- [Full Report](#)



May 7, 2010

The Office of Public Accountability has released the Guam Community College FY 2009 Financial Statements, Report on Compliance and Internal Controls, Management Letter, and Letter to Those Charged with Governance

- [Highlights](#)
- [2009 Financial Statements](#)
- [2009 Report on Compliance and Internal Controls](#)
- [2009 Management Letter](#)
- [2009 Letter to Those Charged with Governance](#)



May 10, 2010

Public Auditor delivers Commencement Address to Academy of Our Lady Guam class of 2010.

- [Public Auditor Remarks](#)



May 17, 2010

The Office of Public Accountability is soliciting proposals on behalf of the Guam Housing Corporation (GHC) for an audit (to include the Single Audit Act Provision) of its financial operations for FY 2010 ~ FY 2012. You may click the following links to download the RFP or pick up an RFP Package at:

Guam Housing Corporation
590 South Marine Corps Drive, Ste. 514
ITC Building, Tamuning, 96931

- [GHC RFP Announcement](#)
- [GIIC RFP Package](#)





May 18, 2010

The Office of Public Accountability is soliciting proposals on behalf of the Guam Educational Telecommunications Corporation (PBS Guam) for an audit (to include the Single Audit Act Provision) of its financial operations for FY 2010 ~ FY 2012. You may click the following links to download the RFP or pick up an RFP Package at:



PBS GUAM
194 Sesame Street Washington Dr.
Mangilao, Guam

- [PBS RFP Announcement](#)
- [PBS RFP Package](#)

June 1, 2010

OPA congratulates Auditor III Vincent Duenas on receiving his Master's in Public Administration from the University of Guam

- [Click here for News Release](#)



June 3, 2010

The Office of Public Accountability has released OPA Report No. 10-03- Performance Audit of the Department of Public Health & Social Services' Medically Indigent Program.



- [Executive Summary](#)
- [Full Report](#)

June 4, 2010

The Office of Public Accountability has released the Guam Housing and Urban Renewal Authority FY 2009 Financial Statements, Report on Compliance and Internal Controls, and Letter to Those Charged with Governance



- [Highlights](#)
- [2009 Financial Statements](#)
- [2009 Report on Compliance and Internal Controls](#)
- [2009 Letter to Those Charged with Governance](#)

June 24, 2010

The Office of Public Accountability has released OPA Report No. 10-04, Performance Audit of the Department of Public Works' Solid Waste Management Division.



- [Executive Summary](#)
- [Full Report](#)



June 30, 2010

The Office of Public Accountability has released the Government of Guam's FY 2009 Financial Statements and Letter to Those Charged with Governance

- [Financial Highlights](#)
- [Financial Statements](#)
- [Letter to Those Charged with Governance](#)



July 1, 2010

The Office of Public Accountability has released the Government of Guam's FY 2009 Single Audit Reports and Management Letter.

- [Compliance Highlights](#)
- [2009 Single Audit Reports](#)
- [2009 Management Letter](#)



August 4, 2010

The Office of Public Accountability has issued its response to the Director of Department of Public Works regarding the John F. Kennedy Rebuild Maintenance and Cost Analysis

- [Click here for letter](#)



August 9, 2010

The Office of Public Accountability is soliciting proposals on behalf Guam Housing and Urban Renewal Authority (GHURA). Independent financial auditing services for FY 2010. You may click the following links to download the RFP or pick up an RFP Package at:

GHURA Main Office
117 Bien Venida Avenue
Sinajana, Guam 96910

- [GHURA RFP Announcement](#)
- [GHURA RFP Package](#)



August 11, 2010

The Office of Public Accountability is soliciting proposals on behalf Chamorro Land Trust Commission (CLTC). Independent financial auditing services for FY 2008~2010. You may click the following links to download the RFP or pick up an RFP Package at:

Chamorro Land Trust Commission
542-A North Marine Corps Drive,
Upper Tumon, Guam 96913

- [CLTC RFP Announcement](#)
- [CLTC RFP 2010-001](#)





August 12, 2010

The Public Auditor submits testimony on Bill 426 - An act to establish the Guam Solid Waste Authority.

[Click here for testimony on Bill 426](#)



August 13, 2010

The Office of Public Accountability has responded to the Director of Department of Public Works regarding the John F. Kennedy Rebuild Maintenance and Cost Analysis

[Click here for letter](#)



August 18, 2010

The Office of Public Accountability has issued a Memo to all government of Guam entities relative to Public Law 30-127, Citizen Centric Report.

[Click here for Memo](#)



August 30, 2010

The Office of Public Accountability has released its FY 2009 Citizen-Centric Report pursuant to Public Law 30-127

[Click here for transmittal letter](#)
[Citizen-Centric Report FY 2009](#)



September 8, 2010

The Office of Public Accountability is soliciting proposals from qualified persons or businesses to provide website services for fiscal years 2011 through 2013. You may click the following links to download the RFP or pick up an RFP Package at:

Office of Public Accountability
 DNA Building Suite 401
 238 Archbishop Flores St.
 Hagåtña, GU 96910

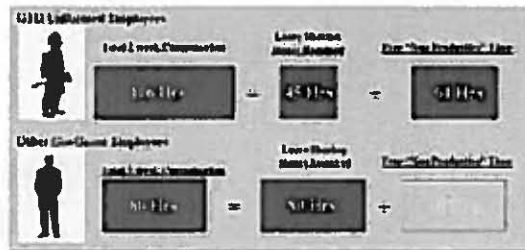
[OPA RFP 10-02 Announcement](#)
[OPA RFP 10-02](#)



September 29, 2010

The Office of Public Accountability has released OPA Report 10-05, Performance Audit of the Government of Guam Leave Sharing Program

- [Executive Summary](#)
- [Full Report](#)



October 18, 2010

The Office of Public Accountability is soliciting information from qualified persons or businesses for a computer server and technical support. You may click the following links to download the RFI or pick up an RFI Package at:

Office of Public Accountability
DNA Building Suite 401
238 Archbishop Flores St.
Hagåtña, GU 96910

- [Amendment #1](#)
- [OPA RFI 10-01 Announcement](#)
- [OPA RFI 10-01](#)

October 20, 2010

The Office of Public Accountability has released OPA Report 10-06, Performance Audit of the Guam Fire Department Enhanced 911 Emergency Reporting System Fund.

- [Executive Summary](#)
- [Full Report](#)



November 8, 2010

The Office of Public Accountability has released OPA Report 10-07, Department of Public Works Procurement of Capital Improvement Projects.

- [Executive Summary](#)
- [Full Report](#)



December 30, 2010

The Office of Public Accountability has released OPA Report 10-09, Liberation Day Committee Funds and Activities

- [Executive Summary](#)
- [Full Report](#)





**Office of Public Accountability
2010 Annual Report
June 2011**

ACKNOWLEDGEMENTS

Key contributions to this report were made by:
Anne T.S. Camacho, Audit Staff
Maripaz N. Perez, CGFM, CGAP, Auditor-in-Charge
Doris Flores Brooks, CPA, CGFM, Public Auditor

MISSION STATEMENT

**To improve the public trust,
we audit, assess, analyze, and make recommendations
for accountability, transparency,
effectiveness, efficiency, and economy of the Government of Guam
independently, impartially, and with integrity.**

VISION

Guam is the model for good governance in the Pacific.

CORE VALUES

Integrity	Independence	Impartiality
Accountability	Transparency	

REPORTING FRAUD, WASTE, AND ABUSE

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

All information will be held in strict confidence.