



MEMORANDUM

July 12, 2018

To: All Directors, Administrators, Presidents, and Heads of Line Agencies, Public Corporations, the Mayors' Council of Guam, the Judiciary of Guam, and I Liheslaturan Guåhan

From: Yukari Hechanova, CPA, CIA, CGFM, CGAP, CGMA
Deputy Public Auditor

Re: Agency Citizen-Centric Reports (CCR) Relative to 1 GCA Chapter 19 §1922

Hafa Adai!

The Government of Guam's fiscal year (FY) 2017 financial audit was released on June 27, 2018. This is a reminder that a citizen-centric report (CCR) is **due no later than August 27, 2018**, or 60 calendar days after the audit release, in accordance with Title 1 Guam Code Annotated (GCA) Chapter 19 §1922(a).

According to 1 GCA §1922(a), no later than 60 calendar days after the release of the independent audit report, a CCR shall be

- Submitted to OPA via .pdf e-mail attachment;
- Submitted to the Speaker via .pdf e-mail attachment; and
- Posted on the entity's website.

These entities include line agencies, autonomous and semi-autonomous agencies, public corporations, the Mayors' Council of Guam, the Judiciary of Guam, and *I Liheslaturan Guåhan*.

As a result of our previous audit, OPA Report No. 17-07, we issued letters to certain entities outlining areas for improvement that would bring the entity into full compliance with submission requirements. All entities are reminded to prepare their CCRs in accordance with the most current format suggested by the Association of Government Accountants (AGA), which can be found at www.agacgfm.org. Entities may consider submitting their CCRs for consideration in AGA National's Certificate of Excellence in CCR and AGA Guam Chapter's Best CCR Contest.

Agencies that desire additional assistance can visit our website at www.opaguam.org or contact Michele Brillante at 475-0390 ext. 220 or mbrillante@guamopa.com.

Kindly acknowledge receipt of this reminder by emailing a signed copy to Michele Brillante.

Senseramente,

Yukari Hechanova, CPA, CIA, CGFM, CGAP, CGMA
Deputy Public Auditor

RECEIPT ACKNOWLEDGED:

By: APU

Date: 7/12/18

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