



# **Office of Public Accountability**

## **Fiscal Year 2020 Budget Request and Presentation**

**As of February 2019**

Distribution:

Committee on General Government Operations, Appropriations, and Housing  
Office of Finance and Budget  
Office of the Governor  
Bureau of Budget and Management Research



**OFFICE OF PUBLIC ACCOUNTABILITY**

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February 27, 2019

Honorable Joe S. San Agustin  
Chairman, Committee on General Government  
Operations, Appropriations, and Housing  
Guam Congress Building  
163 Chalan Santo Papa  
Hagatna, Guam 96910

Subject: FY 2020 Budget Request

Dear Senator San Agustin and Committee Members,

The Office of Public Accountability (OPA) is pleased to present our fiscal year (FY) 2020 budget request of \$1,402,074, which includes \$1.07 million (M) to fund our current staff complement of 13 and allow for the hiring of two additional staff auditors. This budget request also includes \$324 thousand (K) to fund rent and other contractual obligations, inclusive of funding for hearing officers for procurement appeals, website, and audit software.

OPA's budget trend for the past three years is as follows:

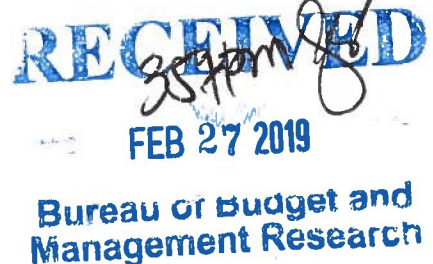
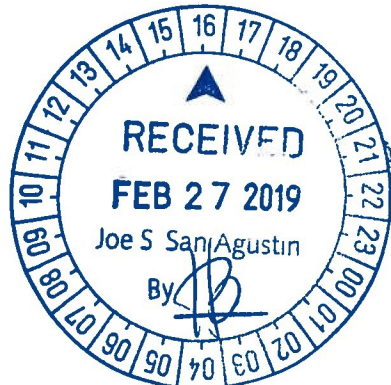
- For FY 2019, OPA's appropriation was \$1,258,365, with \$1M for personnel services and \$255K for operations.
- For FY 2018, OPA's expenditures and encumbrances totaled \$1,591,944 with an appropriation of \$1,396,898. Cash reserves were utilized to fund the budgetary shortfall of \$195,046.
- For FY 2017, OPA's expenditures and encumbrances totaled \$1,513,950 with an appropriation of \$1,396,898. Cash reserves, again, were used to fund the budgetary shortfall of \$117,052.

The attached documents present OPA's Calendar Year (CY) 2019 annual work plan and Strategic Plan 2019-2023. These plans outline OPA's short and long-term goals on what this office will accomplish. We have also attached proposed language for the OPA's section of the budget. As part of OPA's 2020 proposal, we respectfully request the Legislature approve OPA's request. Should you have any questions or comments, please feel free to contact me directly.

Si Yu'os Ma'ase.

Senseramente,

Benjamin J.F. Cruz  
Public Auditor



RCVD AT CENTRAL FILE  
FEB 27 '19 PM 3:46

Speaker Tina Rose Muña Barnes

FEB 27 2019

Time 2:04 ( )AM ( )PM

Received By:

**BUREAU OF BUDGET AND MANAGEMENT RESEARCH  
FISCAL YEAR 2020  
BUDGET DOCUMENT CHECKLIST**

Department/Agency: Office of Public Accountability Date Received by BBMR: \_\_\_\_\_  
 Division/Program: Office of Public Accountability Date Reviewed: \_\_\_\_\_

	Department/Agency		BBMR	
	Yes	No	Yes	No
<b>General</b>				
Is the department/agency request within the Governor's established ceiling?	X			
Does the SUMMARY digest totals equal the totals on the detail pages?	X			
Are the required budget forms attached?				
a. Agency Budget Certification [BBMR ABC]	X			
b. Agency Narrative Form [BBMR AN-N1]	X			
c. Decision Package [BBMR DP-1]	X			
d. Program Budget Digest Forms [BBMR BD-1, BBMR TA-1, BBMR 96A - REVISED]	X			
e. FY 2020 (Proposed) Agency Staffing Pattern [BBMR SP-1] - All Fund Sources	X			
f. FY 2019 (Current) Agency Staffing Pattern [BBMR SP-1] - All Fund Sources	X			
g. Federal Program Inventory Form [BBMR FP-1]	X			
h. Equipment/Capital Listing & Space Requirement Form [BBMR EL-1]	X			
i. Prior Year Obligation Form [BBMR PYO-1]	X			
Are the E-Files attached for all budget forms?				
<b>I. Agency Budget Certification [BBMR ABC]</b>				
1. Is the budget certified as to its accuracy and BBMR requirements?	X			
<b>II. Agency Narrative Form [BBMR AN-N1]</b>				
1. Is the mission statement correct and consistent with the department/agency's enabling act?	X			
2. Are the goals and objectives correct and consistent with the department/agency's mission?	X			
<b>III. Decision Package [BBMR DP-1]</b>				
1. Is activity description correct?	X			
2. Is major objective correct?	X			
3. Are short term goals correct?	X			
4. Is workload output reflected correctly?	X			
<b>IV. Program Budget Digest Forms [BBMR BD-1, BBMR TA-1, BBMR 96A - REVISED]</b>				
<b>A.) Budget Digest Form [BBMR BD-1]</b>				
<b>Personnel Services</b>				
1. Are figures reflected consistent with the attached staffing pattern(s)?	X			
2. Are amounts reflected in each column accurate?	X			
3. Are computations correct?	X			
<b>Operations</b>				
1. Are the amounts reflected under columns, "Governor's Request," for each object category consistent with respective schedules (Schedule A - E) as detailed in the budget digest subforms (BBMR TA-1 & BBMR 96A - REVISED)?	X			
2. Are amounts reflected in each column accurate?	X			
3. Are computations correct?	X			
<b>Utilities</b>				
Are amounts reflected in each column correct?	X			
<b>Capital Outlay</b>				
Are amounts reflected under columns, "Governor's Request," consistent with schedule F as detailed in the budget digest subform, [BBMR 96A - REVISED)?	X			
<b>Full Time Equivalencies (FTEs)</b>				
Are the number of FTEs for both "Unclassified" and "Classified" accurately reflected under each column?	X			
<b>B.) Off-Island Travel Form [BBMR TA-1] (Schedule A)</b>				
1. Is the purpose/justification for travel defined?	X			
2. Is/Are the travel date(s) and number of travelers reflected?	X			
3. Is/Are the position title(s) of the traveler(s) reflected?	X			
4. Are all columns (Air Fare, Per Diem, Registration, and Total Cost) accurate?	X			
<b>C.) Operations Schedules Form [BBMR 96A - REVISED] (Schedules B-F)</b>				
1. Are "Items" under schedules B - F listed in detail?	X			
2. Is the "Quantity" and "Unit Price" under schedules B - F reflected for respective items?	X			
3. Are corresponding FY 2019 authorized levels under schedules B - F indicated?	X			
<b>V. Agency Staffing Pattern Forms [BBMR SP-1]</b>				
1. Are position titles correct?	X			
2. Are all LTA and Temp. positions properly identified?	X			
3. Are position numbers reflected?	X			
4. Are the salary levels consistent with the Government of Guam Competitive Wage Act of 2014 and/or Public Safety and Law Enforcement Pay Schedule (40%)?	X			
5. Are filled positions funded?	X			
6. Are increment amounts reflected?	X			
7. Are rates reflected under "Benefits" correct?	X			
8. Are computations correct?	X			
<b>VI. Federal Program Inventory Form [BBMR FP-1]</b>				
Is the form complete and accurate?	X			
<b>VII. Equipment/Capital Listing &amp; Space Requirement Form [BBMR EL-1]</b>				
1. Is the description of the equipment and/or capital item(s) detail?	X			
2. Is the "quantity" and "percentage of use" reflected?	X			
3. Are space requirements descriptive and total space reflected and accurate?	X			
<b>VIII. Prior Year Obligation Form [BBMR PYO-1]</b>				
	X			

**CERTIFIED AS TO COMPLETENESS AND ACCURACY**

DEPARTMENT: Office of Public Accountability

Prepared By: MARISOL M. ANDRADE, Admin. Svcs. Officer

Approved By: BENJAMIN J. CRUZ, Public Auditor  
 (Signature of Dept/Agency Head)

2/27/19  
Date

**BBMR ACTION:**

Recommendation

Approval

Disapproval

Analyst \_\_\_\_\_

Date \_\_\_\_\_

**Government of Guam  
Fiscal Year 2020**

Agency Budget Certification

Agency: Office of Public Accountability

Agency Head: Benjamin J.F. Cruz, Public Auditor

I certify that the attached budget, submitted herewith, has been reviewed for accuracy and that all requirements by the Bureau of Budget & Management Research (BBMR) have been met. I also acknowledge that this budget document will be returned to this department if any of the **BBMR requirements** is not met and/or if there are **inaccuracies** contained therein.

Agency Head:   
(Signature)

Date: February 27, 2019

**Government of Guam  
Fiscal Year 2020 Budget  
Department / Agency Narrative**

**FUNCTION:**            Office of Public Accountability (Audit & Procurement Appeals)

**DEPT. / AGENCY:** Office of Public Accountability

**MISSION STATEMENT:**

To ensure public trust and good governance in the Government of Guam, we conduct audits and administer procurement appeals with objectivity, professionalism, and accountability.

**VISION STATEMENT:**

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

**GOALS AND OBJECTIVES:**

To ensure the public trust and assure good governance, we will:

- Protect the independence of the OPA;
- Deliver quality audit reports that are timely and impactful;
- Deliver timely decisions on procurement appeals; and
- Effectively engage with stakeholders to communicate and promote OPA's value and benefits.

**CORE VALUES:**

**Objectivity:** To have an independent and impartial mind.

**Professionalism:** To adhere to ethical and professional standards.

**Accountability:** To be responsible and transparent in our actions.

**Decision Package  
FY 2020**

Department/Agency: Office of Public Accountability      Division/Section: Office of Public Accountability

**Program Title: Office of Public Accountability**

**Activity Description:**

The Office of Public Accountability is an instrumentality of the Government of Guam, independent of the executive, legislative, and judicial branches. The OPA seeks to achieve independent and nonpartisan assessments that promote accountability and efficient, effective management throughout GovGuam; and Serve the public interest by providing the Governor of Guam, the Guam Legislature, and the People of Guam with dependable and reliable information, unbiased analyses, and objective recommendations on how best to use government resources in support of the well-being of our island and its constituents.

**Major Objective(s):**

1. Conduct audits of government programs and entities to determine if goals and objectives are being achieved effectively, economically, and efficiently.
2. Direct and supervise all financial and management audits conducted pursuant to §1908, so that annual audits are completed for the prior fiscal year no later than June 30.
3. Submit reports to the Governor and the Legislature that include recommendations for necessary legislation to improve and to protect the integrity of the financial transactions and condition of the government.
4. Report to the Attorney General of Guam for prosecution of violations of law, where such violations pertain to the expenditures of funds and property of GovGuam.
5. Hear and decide all procurement appeals that arise under 5 GCA §5425(c), as provided for by 5 GCA §5425(e).

**Short-term Goals:**

1. Issue performance audits to improve the accountability, transparency, effectiveness, efficiency, and economy of government programs and agencies.
2. Monitor the General Fund's balance and find ways to reduce revenue loss, enhance revenue collections, and identify cost savings.
3. Expediently issue decision on procurement appeals.
4. Issue GovGuam and component unit financial audits within six months after the fiscal year to provide more timely information.
5. Improve the quality of GovGuam financial reporting.

**Workload Output**

Workload Indicator:	FY 2018 Level of Accomplishment	FY 2019 Anticipated Level	FY 2020 Projected Level
1. Issue performance audits and analyses.	8	15	16
2. Direct and supervise all financial audits.	25	26	26
3. Issue and/or resolve procurement appeals.	8	10	10

Function: Office of Public Accountability  
 Department/Agency: Office of Public Accountability  
 Program: Office of Public Accountability

Government of Guam  
 Fiscal Year 2020  
 Budget Digest

[BBMR BD-1]

AS400 Account Code	Appropriation Classification	A	B	C	D	E	F	G	H	I	J	K	L
		GENERAL FUND			SPECIAL FUND 1/			FEDERAL MATCH			GRAND TOTAL (ALL FUNDS)		
		FY 2018 Expenditures & Encumbrances	FY 2019 Authorized Level	FY 2020 Governor's Request	FY 2018 Expenditures & Encumbrances	FY 2019 Authorized Level	FY 2020 Governor's Request	FY 2018 Expenditures & Encumbrances	FY 2019 Authorized Level	FY 2020 Governor's Request	FY 2018 Expenditures & Encumbrances (A + D + G)	FY 2019 Authorized Level (B + E + H)	FY 2020 Governor's Request (C + F + I)
	<b>PERSONNEL SERVICES</b>												
111	Regular Salaries/Increments/Special Pay:	997,250	750,000	810,426	0	0	0	0	0	0	997,250	750,000	810,426
112	Overtime:	0	0	0	0	0	0	0	0	0	0	0	0
113	Benefits:	328,937	250,000	263,551	0	0	0	0	0	0	328,937	250,000	263,551
	<b>TOTAL PERSONNEL SERVICES</b>	<b>\$1,326,187</b>	<b>\$1,000,000</b>	<b>\$1,073,977</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,326,187</b>	<b>\$1,000,000</b>	<b>\$1,073,977</b>
	<b>OPERATIONS</b>												
220	TRAVEL- Off-Island/Local Mileage Reimburs	0	0	17,400	0	0	0	0	0	0	0	0	17,400
230	CONTRACTUAL SERVICES:	137,011	130,305	151,629	0	0	0	0	0	0	137,011	130,305	151,629
233	OFFICE SPACE RENTAL:	122,259	122,260	122,260	0	0	0	0	0	0	122,259	122,260	122,260
240	SUPPLIES & MATERIALS:	929	1,500	8,550	0	0	0	0	0	0	929	1,500	8,550
250	EQUIPMENT:	507	0	22,978	0	0	0	0	0	0	507	0	22,978
270	WORKERS COMPENSATION:	0	0	0	0	0	0	0	0	0	0	0	0
271	DRUG TESTING:	0	0	80	0	0	0	0	0	0	0	0	80
280	SUB-RECIPIENT/SUBGRANT:	0	0	0	0	0	0	0	0	0	0	0	0
290	MISCELLANEOUS:	2,357	1,000	1,000	0	0	0	0	0	0	2,357	1,000	1,000
	<b>TOTAL OPERATIONS</b>	<b>\$263,063</b>	<b>\$255,065</b>	<b>\$323,897</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$263,063</b>	<b>\$255,065</b>	<b>\$323,897</b>
	<b>UTILITIES</b>												
361	Power:	0	0	0	0	0	0	0	0	0	0	0	0
362	Water/ Sewer:	0	0	0	0	0	0	0	0	0	0	0	0
363	Telephone/ Toll:	2,694	3,300	4,200	0	0	0	0	0	0	2,694	3,300	4,200
	<b>TOTAL UTILITIES</b>	<b>\$2,694</b>	<b>\$3,300</b>	<b>\$4,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,694</b>	<b>\$3,300</b>	<b>\$4,200</b>
450	CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL APPROPRIATIONS</b>	<b>\$1,591,944</b>	<b>\$1,258,365</b>	<b>\$1,402,074.45</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,591,944</b>	<b>\$1,258,365</b>	<b>\$1,402,074</b>
	1/ Specify Fund Source												
	<b>FULL TIME EQUIVALENCIES (FTEs)</b>												
	UNCLASSIFIED:	5	1	1	0	0	0	0	0	0	5	1	1
	CLASSIFIED:	13	12	14	0	0	0	0	0	0	13	12	14
	<b>TOTAL FTEs</b>	<b>18.00</b>	<b>13.00</b>	<b>15.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18.00</b>	<b>13.00</b>	<b>15.00</b>

Schedule A - Off-Island Travel

Department/Agency: Office of Public Accountability  
 Division: Office of Public Accountability  
 Program: Office of Public Accountability

Purpose / Justification for Travel				
To attend the National State Auditor Association (NSAA) Annual Conference and the Association of Local Government Auditors (ALGA) Annual Conference held in the summer of each year.				
Travel Date: <u>Summer 2020</u>		No. of Travelers: <u>1</u> 1/		
Position Title of Traveler(s)	Air Fare	Per diem 2/	Registration	Total Cost
Public Auditor (NSAA & ALGA)	\$ 1,800.00	\$ 2,000.00	\$ 1,600.00	\$ 5,400.00
	\$ -	\$ -	\$ -	\$ -

Purpose / Justification for Travel				
To attend the Association of Government Accountants (AGA) Professional Development Training (PDT) and the Government Finance Officers Association Conference (GFOA) held in the summer of each year.				
Travel Date: <u>Summer 2020</u>		No. of Travelers: <u>1</u> 1/		
Position Title of Traveler(s)	Air Fare	Per diem 2/	Registration	Total Cost
Public Auditor (AGA PDT)	\$ 2,000.00	\$ 1,600.00	\$ 800.00	\$ 4,400.00
Public Auditor (GFOA)	\$ 2,000.00	\$ 1,600.00	\$ 800.00	\$ 4,400.00

Purpose / Justification for Travel				
To attend the Association of Pacific Island Public Auditors (APIPA) Conference to be held in the summer/fall of each year.				
Travel Date: <u>Summer/Fall 2020</u>		No. of Travelers: <u>1</u> 1/		
Position Title of Traveler(s)	Air Fare	Per diem 2/	Registration	Total Cost
Public Auditor (APIPA)	\$ 1,000.00	\$ 1,600.00	\$ 600.00	\$ 3,200.00
	\$ -	\$ -	\$ -	\$ -

1/ Provide justification for multiple travelers attending the same conference / training / etc.

2/ Rates must be consistent with Title 5 GCA, Div.2, Ch.23, §23104 and federal Joint Travel Regulations



## Schedule B - Contractual

Item	Quantity	Unit Price	FY 2020 Request	FY 2019 Authorized	Variance Increase/ (Decrease)
Website Hosting & Maintenance	12	\$1,050.00	\$ 12,600.00	\$ 12,600.00	\$ -
Payroll Services	26	\$140.00	\$ 3,640.00	\$ 3,640.00	\$ -
Copier Lease	12	\$310.00	\$ 3,720.00	\$ 3,720.00	\$ -
TeamMate Annual Maintenance Fee	1	\$16,000.00	\$ 16,000.00	\$ 16,000.00	\$ -
IT Support Services			\$ 10,396.00	\$ 7,836.00	\$ 2,560.00
Audit Consulting Services			\$ 6,943.00	\$ -	\$ 6,943.00
Human Resources Services			\$ 3,125.00	\$ -	\$ 3,125.00
Hearing Officers			\$ 65,300.00	\$ 65,300.00	\$ -
OPA Legal Services			\$ 7,000.00	\$ 7,000.00	\$ -
Professional Publications & Subscription, newspaper advertisements			\$ 2,580.00	\$ 1,155.00	\$ 1,425.00
Professional Association Memberships	17	\$300.00	\$ 5,100.00	\$ 1,950.00	\$ 3,150.00
Vehicle Maintenance			\$ 1,000.00	\$ 478.00	\$ 522.00
NASACT Membership Dues	1	\$6,100.00	\$ 6,100.00	\$ 6,100.00	\$ -
PASAI Membership Dues	1	\$2,750.00	\$ 2,750.00	\$ 2,706.00	\$ 44.00
ALGA Membership Dues	1	\$785.00	\$ 785.00	\$ 785.00	\$ -
APIPA Membership Dues	1	\$500.00	\$ 500.00	\$ -	\$ 500.00
Internship	4	\$700.00	\$ 2,800.00	\$ -	\$ 2,800.00
Water Delivery			\$ 1,290.00	\$ 1,035.00	\$ 255.00
Reference Materials (CPA, CFE, CIA, Grammarly, Pro Writing Aid, etc.)			\$ 5,371.00	\$ -	\$ 5,371.00
<b>Total Contractual</b>			\$ 151,629.00		

## Schedule C - Supplies &amp; Materials

Item	Quantity	Unit Price	FY 2020 Request	FY 2019 Authorized	Variance Increase/ (Decrease)
General Office Supplies	12	\$550.00	\$ 6,600.00	\$ 1,500.00	\$ 5,100.00
Computer related supplies (toners, etc.)			\$ 1,150.00	\$ -	\$ 1,150.00
Fuel			\$ 800.00	\$ 800.00	\$ -
<b>Total Supplies &amp; Materials</b>			\$ 8,550.00		

## Schedule D - Equipment

Item	Quantity	Unit Price	FY 2020 Request	FY 2019 Authorized	Variance Increase/ (Decrease)
Laptop	8	\$1,500.00	\$ 12,000.00	\$ -	\$ 12,000.00
Battery Back-Ups	8	\$400.00	\$ 3,200.00	\$ -	\$ 3,200.00
Printer	5	\$450.00	\$ 2,250.00	\$ -	\$ 2,250.00
Adobe Acrobat Pro	6	\$449.00	\$ 2,694.00	\$ -	\$ 2,694.00
MS Office Professional	6	\$439.00	\$ 2,634.00	\$ -	\$ 2,634.00
Norton Anti-Virus (10 users)	2	\$100.00	\$ 200.00	\$ -	\$ 200.00
<b>Total Equipment</b>			\$ 22,978.00		

## Schedule E - Miscellaneous

Item	Quantity	Unit Price	FY 2020 Request	FY 2019 Authorized	Variance Increase/ (Decrease)
Others			\$ 1,000.00	\$ 1,000.00	\$ -
<b>Total Miscellaneous</b>			\$ 1,000.00		

## Schedule F - Capital Outlay

Item	Quantity	Unit Price	FY 2020 Request	FY 2019 Authorized	Variance Increase/ (Decrease)
	0	\$0.00	\$ -	\$ -	\$ -
<b>Total Capital Outlay</b>			\$ -		





Bureau of Budget Management Research  
2020 Prior Year Obligations for FY 2018 and Prior FYs

BBMR PYO-1

A	B	C	D	E	F	G
Transaction/ Obligation Date	Transaction Type	Vendor	General Fund (\$)	Special Fund (\$)	Federal Fund (\$)	Reasons for Nonsubmittal or Nonpayment
7/24/2017	Personnel Action	Vincent Jon G. Duenas	\$5,208.00			Employee was owed several performance evaluations and/or salary increments by GWA prior to his transfer to the OPA.
<b>Total</b>			<b>\$5,208.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	

Note:

Column A: Completion date of transaction or event prior to October 1, 2018.

Column B: Transaction Type such as personnel action, contracts, etc.

Column C: Vendor or Party owed

Column D, E, & F: Identify funding source and dollar amount inclusive of associated penalties or fees; if more than one transaction, need to total all transactions.

Column G: Note item of concern.

**Government of Guam  
Fiscal Year 2020  
Agency Staffing Pattern  
(PROPOSED)**

**FUNCTIONAL AREA:** OFFICE OF PUBLIC ACCOUNTABILITY  
**DEPARTMENT/AGENCY:** OFFICE OF PUBLIC ACCOUNTABILITY  
**PROGRAM:** OFFICE OF PUBLIC ACCOUNTABILITY  
**FUND:** GENERAL FUND

Input by Department										Input by Department									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
No.	Position Number	Position Title 1/	Name of Incumbent	Grade/ Step	Salary	Overtime	Special*	Increment		Subtotal (E+F+G+I)	Benefits					Medical (Premium)	Dental (Premium)	Total Benefits (K thru Q)	(J + R) TOTAL
								Date	Amt.		Retirement (J * 26.56%)	Retire (DDI) (\$19.01*26PP)	Social Security (6.2% * J)	Medicare (1.45% * J)	Life 2/				
1	1	Public Auditor	Benjamin J.F. Cruz	PA-01	\$ 100,000	\$ -	\$ -	-	\$ -	\$ 100,000	\$ 26,560	\$ 495	\$ -	\$ 1,450	\$ -	\$ 2,512	\$ 204	\$ 31,221	\$ 131,221
2	2	Administrative Services Officer	Marisol M. Andrade	N-02	\$ 46,720	\$ -	\$ -	12/25/2019	\$ 1,475	\$ 48,195	\$ 12,801	\$ 495	\$ -	\$ 699	\$ 187	\$ 1,671	\$ 229	\$ 16,082	\$ 64,277
3	3	Supervising Accountability Auditor	Vacant (Partially Funded)	Q-01	\$ 8,000	\$ -	\$ -	-	\$ -	\$ 8,000	\$ 2,125	\$ -	\$ -	\$ 116	\$ -	\$ -	\$ -	\$ 2,241	\$ 10,241
4	4	Auditor III	Jerrick J.J.G. Hernandez	N-06	\$ 54,214	\$ -	\$ -	2/6/2020	\$ 1,369	\$ 55,583	\$ 14,763	\$ 495	\$ -	\$ 806	\$ 187	\$ 1,246	\$ 204	\$ 17,701	\$ 73,284
5	5	Supervising Accountability Auditor	Vacant (Partially Funded)	Q-01	\$ 8,000	\$ -	\$ -	-	\$ -	\$ 8,000	\$ 2,125	\$ -	\$ -	\$ 116	\$ -	\$ -	\$ -	\$ 2,241	\$ 10,241
6	6	Auditor III	Clariza Mae G. Roque	N-06	\$ 54,214	\$ -	\$ -	2/6/2020	\$ 1,369	\$ 55,583	\$ 14,763	\$ -	\$ -	\$ 806	\$ 187	\$ 2,512	\$ 204	\$ 18,472	\$ 74,055
7	7	Auditor III	Maria Thyrza D. Bagana	N-06	\$ 54,214	\$ -	\$ -	2/6/2020	\$ 1,369	\$ 55,583	\$ 14,763	\$ 495	\$ -	\$ 806	\$ 187	\$ 2,772	\$ 373	\$ 19,396	\$ 74,979
8	8	Accountability Auditor II	Amacris V. Legaspi	M-02	\$ 42,307	\$ -	\$ -	12/25/2019	\$ 1,336	\$ 43,643	\$ 11,592	\$ -	\$ -	\$ 633	\$ 187	\$ -	\$ -	\$ 12,412	\$ 56,055
9	9	Accountability Auditor I	Christian S. Rivera	L-04	\$ 41,479	\$ -	\$ -	12/25/2019	\$ 1,310	\$ 42,789	\$ 11,365	\$ 495	\$ -	\$ 620	\$ 187	\$ 1,246	\$ 204	\$ 14,117	\$ 56,906
10	10	Accountability Auditor I	Andriana U. Quitugua	L-04	\$ 41,479	\$ -	\$ -	12/25/2019	\$ 1,310	\$ 42,789	\$ 11,365	\$ -	\$ -	\$ 620	\$ 187	\$ 1,246	\$ 204	\$ 13,622	\$ 56,411
11	11	Auditor III	Vincent Jon G. Duenas	N-16	\$ 74,533	\$ -	\$ -	7/24/2021	\$ -	\$ 74,533	\$ 19,796	\$ 495	\$ -	\$ 1,081	\$ 187	\$ 2,772	\$ 373	\$ 24,704	\$ 99,237
12	12	Accountability Auditor III	Edlyn M. Dalisay	O-02	\$ 51,787	\$ -	\$ -	12/25/2019	\$ 1,636	\$ 53,423	\$ 14,189	\$ 495	\$ -	\$ 775	\$ 187	\$ 1,246	\$ 204	\$ 17,096	\$ 70,519
13	13	Supervising Accountability Auditor	Vacant (Partially Funded)	Q-01	\$ 8,000	\$ -	\$ -	-	\$ -	\$ 8,000	\$ 2,125	\$ -	\$ -	\$ 116	\$ -	\$ -	\$ -	\$ 2,241	\$ 10,241
14	14	Supervising Accountability Auditor	Vacant (Partially Funded)	Q-01	\$ 8,000	\$ -	\$ -	-	\$ -	\$ 8,000	\$ 2,125	\$ -	\$ -	\$ 116	\$ -	\$ -	\$ -	\$ 2,241	\$ 10,241
15	15	Supervising Accountability Auditor	Vacant (Partially Funded)	Q-01	\$ 8,000	\$ -	\$ -	-	\$ -	\$ 8,000	\$ 2,125	\$ -	\$ -	\$ 116	\$ -	\$ -	\$ -	\$ 2,241	\$ 10,241
16	16	Auditor I	Ira Marie Palero	L-03	\$ 39,965	\$ -	\$ -	6/25/2019	\$ 505	\$ 40,470	\$ 10,749	\$ 495	\$ -	\$ 587	\$ 187	\$ 1,246	\$ 204	\$ 13,468	\$ 53,938
17	17	Accountability Auditor III	Vacant (Partially Funded)	O-01	\$ 7,000	\$ -	\$ -	-	\$ -	\$ 7,000	\$ 1,859	\$ -	\$ -	\$ 102	\$ -	\$ -	\$ -	\$ 1,961	\$ 8,961
18	18	Accountability Auditor III	Vacant (Partially Funded)	O-01	\$ 7,000	\$ -	\$ -	-	\$ -	\$ 7,000	\$ 1,859	\$ -	\$ -	\$ 102	\$ -	\$ -	\$ -	\$ 1,961	\$ 8,961
19	19	Accountability Auditor II	Michele S. Brillante	M-04	\$ 45,574	\$ -	\$ -	12/25/2019	\$ 1,439	\$ 47,013	\$ 12,487	\$ 495	\$ -	\$ 682	\$ 187	\$ 1,246	\$ 204	\$ 15,301	\$ 62,314
20	20	Accountability Auditor I	Frederick D. Jones	L-02	\$ 38,506	\$ -	\$ -	12/25/2019	\$ 1,216	\$ 39,722	\$ 10,550	\$ -	\$ -	\$ 576	\$ 187	\$ -	\$ -	\$ 11,313	\$ 51,035
21	21	Accountability Auditor II	Vacant (Partially Funded)	M-01	\$ 5,000	\$ -	\$ -	-	\$ -	\$ 5,000	\$ 1,328	\$ -	\$ -	\$ 73	\$ -	\$ -	\$ -	\$ 1,401	\$ 6,401
22	22	Accountability Auditor II	Vacant (Partially Funded)	M-01	\$ 5,000	\$ -	\$ -	-	\$ -	\$ 5,000	\$ 1,328	\$ -	\$ -	\$ 116	\$ -	\$ -	\$ -	\$ 1,444	\$ 6,444
23	23	Accountability Auditor II	Vacant (Partially Funded)	M-01	\$ 5,000	\$ -	\$ -	-	\$ -	\$ 5,000	\$ 1,328	\$ -	\$ -	\$ 116	\$ -	\$ -	\$ -	\$ 1,444	\$ 6,444
24	24	Accountability Auditor II	Vacant (Partially Funded)	M-01	\$ 5,000	\$ -	\$ -	-	\$ -	\$ 5,000	\$ 1,328	\$ -	\$ -	\$ 116	\$ -	\$ -	\$ -	\$ 1,444	\$ 6,444
25	25	Accountability Auditor I	Vacant	L-01	\$ 37,100	\$ -	\$ -	-	\$ -	\$ 37,100	\$ 9,854	\$ 495	\$ -	\$ 538	\$ 187	\$ 6,340	\$ 373	\$ 17,787	\$ 54,887
26	26	Accountability Auditor I	Vacant	L-01	\$ 37,100	\$ -	\$ -	-	\$ -	\$ 37,100	\$ 9,854	\$ 495	\$ -	\$ 538	\$ 187	\$ 6,340	\$ 373	\$ 17,787	\$ 54,887
<b>Grand Total:</b>				----	\$ 796,092	\$ -	\$ -	----	\$ 14,334	\$ 810,426	\$ 215,252	\$ 4,950	\$ -	\$ 11,883	\$ 2,431	\$ 26,055	\$ 2,980	\$ 263,551	\$ 1,073,977

\* Night Differential / Hazardous / Worker's Compensation / etc.

1/ Indicate "(LTA)" or "(Temp.)" next to Position Title (where applicable).

2/ FY2020 (Proposed) GovGuam contribution rate of 26.56% for the Government of Guam Retirement is subject to change.

**Government of Guam  
Fiscal Year 2020  
Agency Staffing Pattern  
(PROPOSED)**

Input by Department											
No.	(A) Position Number	(B) Position Title	(C) Name of Incumbent	(D) Holiday Pay	Special Pay Categories						(K) (D+E+F+G+H+I+J) Subtotal
					(E) Night Differential Pay 10%	(F) Hazard 10%	(G) Hazard 8%	(H) Nurse Sunday Pay 1.5	(I) Nurse Pay 1.5	(J) EMT Pay 15%	
					1/ 2/ 3/ 4/ 5/ 6/	2/ 3/ 4/ 5/ 6/	3/ 4/ 5/ 6/	4/ 5/ 6/	5/ 6/	6/ 7/	
1	1	Public Auditor	Benjamin J.F. Cruz	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	2	Administrative Services Officer	Marisol M. Andrade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	3	Supervising Accountability Auditor	Vacant (Partially Funded)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	4	Auditor III	Jerrick J.J.G. Hernandez	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	5	Supervising Accountability Auditor	Vacant (Partially Funded)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	6	Auditor III	Clariza Mae G. Roque	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	7	Auditor III	Maria Thyrsa D. Bagana	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	8	Accountability Auditor II	Amacris V. Legaspi	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	9	Accountability Auditor I	Christian S. Rivera	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	10	Accountability Auditor I	Andriana U. Quitugua	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	11	Auditor III	Vincent Jon G. Duenas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	12	Accountability Auditor III	Edlyn M. Dalisay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	13	Supervising Accountability Auditor	Vacant (Partially Funded)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	14	Supervising Accountability Auditor	Vacant (Partially Funded)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	15	Supervising Accountability Auditor	Vacant (Partially Funded)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	16	Auditor I	Ira Marie Palero	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	17	Accountability Auditor III	Vacant (Partially Funded)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	18	Accountability Auditor III	Vacant (Partially Funded)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	19	Accountability Auditor II	Michele S. Brillante	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	20	Accountability Auditor I	Frederick D. Jones	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	21	Accountability Auditor II	Vacant (Partially Funded)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	22	Accountability Auditor II	Vacant (Partially Funded)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	23	Accountability Auditor II	Vacant (Partially Funded)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	24	Accountability Auditor II	Vacant (Partially Funded)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	25	Accountability Auditor I	Vacant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	26	Accountability Auditor I	Vacant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Grand Total:</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

- 1/ 10% of reg. rate, applicable from 6pm-6am, employee must work 4 hours consecutive after 6pm for entitlement of the pay
- 2/ Applies to law enforcement personnel
- 3/ Applies to solid waste employees
- 4/ 1 ½ of reg. rate of pay from 12am Friday to 12 midnight Sunday
- 5/ 1 ½ of reg. rate of pay on daily work exceeding 8 hours
- 6/ Applicable only to GFD ambulatory service personnel, 15% of reg. rate of pay

**Government of Guam  
Fiscal Year 2019  
Agency Staffing Pattern  
(CURRENT)**

[BBMR SP-1]

**FUNCTIONAL AREA:** OFFICE OF PUBLIC ACCOUNTABILITY  
**DEPARTMENT/AGENCY:** OFFICE OF PUBLIC ACCOUNTABILITY  
**PROGRAM:** OFFICE OF PUBLIC ACCOUNTABILITY  
**FUND:** GENERAL FUND

Input by Department										Input by Department									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
No.	Position Number	Position Title 1/	Name of Incumbent	Grade/ Step	Salary	Overtime	Special*	Increment		(E+F+G+I) Subtotal	Benefits					Medical (Premium)	Dental (Premium)	Total Benefits (K thru Q)	(J + R) TOTAL
								Date	Amt.		Retirement (J * 26.56%)	Retire (DDI) (\$19.01*26PP)	Social Security (6.2% * J)	Medicare (1.45% * J)	Life 2/				
1	1	Public Auditor	Benjamin J.F. Cruz	PA-01	\$ 100,000	\$ -	\$ -	-	\$ -	\$ 100,000	\$ 26,560	\$ 495	\$ -	\$ 1,450	\$ -	\$ 2,512	\$ 204	\$ 31,221	\$ 131,221
2	2	Administrative Services Officer	Marisol M. Andrade	N-01	\$ 45,014	\$ -	\$ -	12/25/2018	\$ -	\$ 45,014	\$ 11,956	\$ 495	\$ -	\$ 653	\$ 187	\$ 1,671	\$ 229	\$ 15,191	\$ 60,205
3	3	Special Assistant	Vacant	-	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	4	Auditor III	Jerrick J.J.G. Hernandez	N-05	\$ 52,235	\$ -	\$ -	2/6/2019	\$ -	\$ 52,235	\$ 13,874	\$ 495	\$ -	\$ 757	\$ 187	\$ 1,246	\$ 204	\$ 16,763	\$ 68,998
5	5	Deputy Public Auditor	Vacant	-	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	6	Auditor III	Clariza Mae G. Roque	N-05	\$ 52,235	\$ -	\$ -	2/6/2019	\$ -	\$ 52,235	\$ 13,874	\$ -	\$ -	\$ 757	\$ 187	\$ 2,512	\$ 204	\$ 17,534	\$ 69,769
7	7	Auditor III	Maria Thyrza D. Bagana	N-05	\$ 52,235	\$ -	\$ -	2/6/2019	\$ -	\$ 52,235	\$ 13,874	\$ 495	\$ -	\$ 757	\$ 187	\$ 2,772	\$ 373	\$ 18,458	\$ 70,693
8	8	Accountability Auditor II	Amacris V. Legaspi	M-01	\$ 40,762	\$ -	\$ -	6/19/2018	\$ -	\$ 40,762	\$ 10,826	\$ -	\$ -	\$ 591	\$ 187	\$ -	\$ -	\$ 11,604	\$ 52,366
9	9	Accountability Auditor I	Christian S. Rivera	L-03	\$ 39,965	\$ -	\$ -	12/25/2018	\$ -	\$ 39,965	\$ 10,615	\$ 495	\$ -	\$ 579	\$ 187	\$ 1,246	\$ 204	\$ 13,326	\$ 53,291
10	10	Accountability Auditor I	Andriana U. Quitugua	L-03	\$ 39,965	\$ -	\$ -	12/25/2018	\$ -	\$ 39,965	\$ 10,615	\$ -	\$ -	\$ 579	\$ 187	\$ 1,246	\$ 204	\$ 12,831	\$ 52,796
11	11	Auditor III	Vincent Jon G. Duenas	N-15	\$ 72,241	\$ -	\$ -	7/24/2019	\$ -	\$ 72,241	\$ 19,187	\$ 495	\$ -	\$ 1,047	\$ 187	\$ 2,772	\$ 373	\$ 24,061	\$ 96,302
12	12	Accountability Auditor III	Edlyn M. Dalisay	O-01	\$ 49,897	\$ -	\$ -	12/25/2018	\$ -	\$ 49,897	\$ 13,253	\$ 495	\$ -	\$ 724	\$ 187	\$ 1,246	\$ 204	\$ 16,109	\$ 66,006
13	13	Managing Accountability Auditor	Vacant	S-01	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	14	Managing Accountability Auditor	Vacant	S-01	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	15	Executive Secretary	Vacant	-	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	16	Auditor I	Ira Marie Palero	L-02	\$ 38,506	\$ -	\$ -	6/25/2018	\$ -	\$ 38,506	\$ 10,227	\$ 495	\$ -	\$ 558	\$ 187	\$ 1,246	\$ 204	\$ 12,917	\$ 51,423
17	17	Accountability Auditor II	Vacant	M-01	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	18	Accountability Auditor I	Vacant	L-01	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	19	Accountability Auditor II	Michele S. Brillante	M-03	\$ 43,910	\$ -	\$ -	6/19/2018	\$ -	\$ 43,910	\$ 11,662	\$ 495	\$ -	\$ 637	\$ 187	\$ 1,246	\$ 204	\$ 14,431	\$ 58,341
20	20	Accountability Auditor I	Frederick D. Jones	L-01	\$ 37,100	\$ -	\$ -	12/25/2018	\$ -	\$ 37,100	\$ 9,854	\$ -	\$ -	\$ 538	\$ 187	\$ -	\$ -	\$ 10,579	\$ 47,679
21	21	Accountability Auditor I	Vacant	L-01	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22										\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23										\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24										\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25										\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			<b>Grand Total:</b>	----	\$ 664,065	\$ -	\$ -	----	\$ -	\$ 664,065	\$ 176,377	\$ 4,455	\$ -	\$ 9,627	\$ 2,244	\$ 19,715	\$ 2,607	\$ 215,025	\$ 879,090

\* Night Differential / Hazardous / Worker's Compensation / etc.  
1/ Indicate "(LTA)" or "(Temp.)" next to Position Title (where applicable).  
2/ FY2019 GovGuam contribution for Life Insurance is \$187 per annum

**Government of Guam  
Fiscal Year 2019  
Agency Staffing Pattern  
(CURRENT)**

Input by Department											
No.	(A) Position Number	(B) Position Title	(C) Name of Incumbent	(D) Holiday Pay	Special Pay Categories						(K) (D+E+F+G+H+I+J) Subtotal
					(E)	(F)	(G)	(H)	(I)	(J)	
					1/ Night Differential Pay 10%	2/ Hazard 10%	3/ Hazard 8%	4/ Nurse Sunday Pay 1.5	5/ Nurse Pay 1.5	6/ EMT Pay 15%	
1	1	Public Auditor	Benjamin J.F. Cruz	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	2	Administrative Services Officer	Marisol M. Andrade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	3	Special Assistant	Vacant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	4	Auditor III	Jerrick J.J.G. Hernandez	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	5	Deputy Public Auditor	Vacant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	6	Auditor III	Clariza Mae G. Roque	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	7	Auditor III	Maria Thyrsa D. Bagana	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	8	Accountability Auditor II	Amacris V. Legaspi	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	9	Accountability Auditor I	Christian S. Rivera	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	10	Accountability Auditor I	Andriana U. Quitugua	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	11	Auditor III	Vincent Jon G. Duenas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	12	Accountability Auditor III	Edlyn M. Dalisay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	13	Managing Accountability Auditor	Vacant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	14	Managing Accountability Auditor	Vacant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	15	Executive Secretary	Vacant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	16	Auditor I	Ira Marie Palero	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	17	Accountability Auditor II	Vacant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	18	Accountability Auditor I	Vacant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	19	Accountability Auditor II	Michele S. Brillante	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	20	Accountability Auditor I	Frederick D. Jones	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	21	Accountability Auditor I	Vacant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22											
23											
			<b>Grand Total:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

1/ 10% of reg. rate, applicable from 6pm-6am, employee must work 4 hours consecutive after 6pm for entitlement of the pay

2/ Applies to law enforcement personnel

3/ Applies to solid waste employees

4/ 1 ½ of reg. rate of pay from 12am Friday to 12 midnight Sunday

5/ 1 ½ of reg. rate of pay on daily work exceeding 8 hours

6/ Applicable only to GFD ambulatory service personnel, 15% of reg. rate of pay



1 **CHAPTER IX**

2 **PUBLIC ACCOUNTABILITY, STANDARDS, AND PRACTICES**

3 **OFFICE OF PUBLIC ACCOUNTABILITY**

4 **Section 1. Appropriation.** The sum of One Million Four Hundred and Two Thousand  
5 Seventy Four Dollars (\$1,402,074) is appropriated from the General Fund to the Office of Public  
6 Accountability (OPA) for its operations for Fiscal Year 2020.

7 **SUMMARY OF APPROPRIATION FUNDING SOURCE**

8 GENERAL FUND \$1,402,074

9 **TOTAL \$1,402,074**

10 For information purposes only:

11 FEDERAL MATCHING GRANTS-IN-AID \$0

12 **SUMMARY OF BASE OPERATIONAL APPROPRIATION**

13 PERSONNEL OBJECT CATEGORIES (111-113) \$1,073,977

14 OPERATIONS OBJECT CATEGORIES (220-290) \$ 323,897

15 UTILITIES OBJECT CATEGORIES (361-363) \$ 4,200

16 CAPITAL OUTLAY (450)

17 **TOTAL \$1,402,074**



## **Office of Public Accountability**

### **Calendar Year 2019 Annual Work Plan**

**January 2019**

**Suite 401 DNA Building  
238 Archbishop Flores Street  
Hagåtña, Guam 96910**

**Tel: (671) 475-0390  
Fax: (671) 472-7951  
Hotline: 47AUDIT (472-8348)  
Email: [admin@guamopa.com](mailto:admin@guamopa.com)  
Website: [www.opaguam.org](http://www.opaguam.org)**



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# Office of Public Accountability Calendar Year 2019 Annual Work Plan

## Overview

The annual work plan provides the vision and framework for the activities of Office of Public Accountability (OPA) for the calendar year (CY) 2019. It supports OPA’s five-year Strategic Plan covering CY 2019-2023.

## Introduction

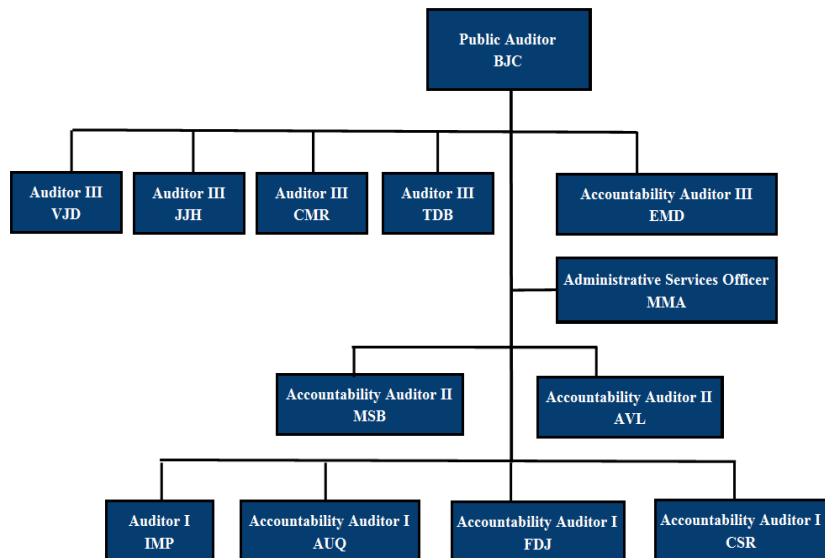
Public Law 21-122 established OPA on July 20, 1992, and codified under Title 1 Guam Code Annotated (GCA) Chapter 19. OPA is an instrumentality of the Government of Guam (GovGuam), independent of the executive, legislative, and judicial branches. It seeks to achieve independent and nonpartisan assessments that promote accountability and efficient, effective management throughout GovGuam. OPA works with GovGuam departments and agencies to improve their performance and ensure transparency and accountability of government funds for the benefit of our island.

The OPA primarily conducts performance audits, has oversight over financial audits, and adjudicates procurement appeals. In CY 2018, OPA released eight performance audits, had oversight on 24 financial audits, and administered eight procurement appeals. For CY 2019, OPA will continue to exercise professional judgment in the execution of annual work plan.

## Staff Complement

As of CY 2018, OPA comprised 13 employees as shown on Chart 1.

The Administrative Services Officer is the only non-audit personnel, who primarily administers personnel, budget preparation, funds management, and procurement at OPA.



**Chart 1. OPA Organizational Chart as of CY 2018**

## Performance Audits

Title 1 GCA §1908 requires the Public Auditor to conduct post-audits of all the transactions and accounts of all departments, offices, corporations, authorities, and agencies in all the branches of GovGuam. The Public Auditor may also conduct such other audits or reviews, as he deems necessary. OPA follows Generally Accepted Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States. Where applicable, OPA also follows the International Standards of Supreme Audit Institutions issued by the International Organization of Supreme Audit Institutions (INTOSAI).

OPA commits to completing the performance audits that have started before CY 2019 and starting new performance audits as resources permit.

## Ongoing Performance Audits

As of CY 2018, OPA has nine ongoing performance audits. We estimate completing these audits mostly within the first quarter of CY 2019. See Table 1 for the list of ongoing performance audits.

	<b>AGENCY</b>	<b>TITLE</b>	<b>Estimated Release</b>
1	GMHA	Billings and Collections - Self-Pay Accounts	Feb 2019
2	DOA	Special Revenue Funds	Feb 2019
3	DRT	Non-profit Organization Gaming Tax	Feb 2019
4	Government-Wide	Procurement Training Compliance	Feb 2019
5	DOC, GFD, GPD	Public Safety Overtime	Mar 2019
6	DOC	Overtime	Mar 2019
7	DPW	Fuel Usage	Mar 2019
8	Government-Wide	Standard Operating Procedures	Mar 2019
9	DOA	GovGuam Health Insurance Contracts Analysis - Part B	Apr 2019

Refer to Appendix 1 for the glossary of GovGuam agencies and departments acronyms.

## New Performance Audits

Through extensive deliberations with staff, audit requests from stakeholders, and risk assessments, OPA establishes a performance audit annual plan to determine which government entities and programs to review.

OPA employees met on December 27, 2018, and January 3, 2019, to identify new performance audits in CY 2019. All employees provided audit topics based on their individual assessment of important issues to the government, OPA's mandates, and hotline tips or citizen concerns received. In addition, OPA solicited audit topics from GovGuam agencies and departments and posted an online survey on its website to solicit audit topics from the public. OPA encourages the people of Guam to provide input on a government agency or program requiring audit inquiry.

OPA compiled the suggested audit topics received, from which the employees voted for their top ten audits. Afterward, OPA determined the order of priority of the new audits by applying a risk-

based approach. This approach required employees to rate pre-determined factors from one to ten, ten being the highest, and collectively discuss and agree on the ranking. These factors and their corresponding weight are:

- a) Financial Impact – 30%
  - *Is there a high financial impact? Any guesstimate of potential lost revenue or cost savings?*
  
- b) Public Concern/Social Impact – 25%
  - *Is this something of high interest to the community, whether social, political, environmental, etc.?*
  
- c) Program Risk – 25%
  - *What is the likelihood that the program will fail, or the likelihood of poor control, or the likelihood that the program will not meet its goals?*
  
- d) Leadership Interest – 20%
  - *Any interest in the program by public officials and/or top management?*

This process aids OPA in deciding where to invest its limited resources. The final list composed of 11 new performance audits as the 10<sup>th</sup> place was a tie. Table 2 shows the top 11 new performance audits in CY 2019 based on OPA’s risk assessment.

<b>Table 2. New Performance Audits for CY 2019</b>		
	<b>AGENCY</b>	<b>TITLE</b>
1	CQA/DRT	Use Tax Collection
2	DRT	Short-Term Vacation Rental (Bed & Breakfast)
3	DRT	Hotel Occupancy Tax Collections
4	UOG	Cancer Treatment Fund
5	Charter Schools	Expenditures
6	GVB	Tourist Attraction Fund
7	Autonomous Agencies	Legal Fees
8	Government-Wide	Travel per Diem and Expenses
9	GFD	Ambulance Service
10	DRT	Parent-Teacher Organizations
11	MCOG	Receipts and Disbursements

OPA expects the release of six new audits in CY 2019, in addition to the nine ongoing audits. The annual work plan is a guide and not limited to the aforementioned audits. OPA allows flexibility and may start other audits based on the requests received from stakeholders, staff availability, or other circumstances the Public Auditor deem important. OPA will document any significant changes.

## **Financial Audits and Financial Audit Request for Proposals**

Financial audits are essential in assessing the overall financial condition and performance of GovGuam as a whole, its component units, and agencies. It determines the reasonableness and fair representation of the entity's annual financial statements. Title 1 GCA §1908 allows the Public Auditor to acquire services from independent auditing firms to conduct financial audits of GovGuam, its component units, and agencies.

OPA takes part in the external audit firm selection process in the agencies' Request for Proposals (RFP). After the agency awards the contract to the selected audit firm, OPA remains involved in monitoring the financial audit progress until the audit report issuance by the external auditors. OPA issues a highlight to summarize the audited financial statements.

For CY 2019, OPA will oversee at least 25 financial audits of GovGuam agencies and departments, including the consolidated government-wide audit. These agencies have a fiscal year ending September 30. The financial audits include the review of the Single Audit Reports of certain agencies and departments who disbursed federal grants.

The following are the 25 financial audits OPA will oversee in CY 2019:

- |                   |                     |              |
|-------------------|---------------------|--------------|
| 1. GHC            | 10. GWA             | 19. DCA      |
| 2. GEDA           | 11. GPA             | 20. GPT      |
| 3. IACS           | 12. PAG             | 21. GMHA     |
| 4. GACS - FY 2017 | 13. Government-Wide | 22. PBS Guam |
| 5. GACS - FY 2018 | 14. CLTC            | 23. GHURA    |
| 6. TAF            | 15. GALC            | 24. GIAA     |
| 7. THF            | 16. GCC             | 25. DOE      |
| 8. GVB            | 17. UOG             |              |
| 9. GSWF           | 18. GGRF            |              |

Although Title 1 GCA §1909 (a) requires all financial audits to be issued by June 30<sup>th</sup> (9 months after year-end), it is OPA's goal to push agencies and department to issue the financial audits no later than March 31<sup>st</sup> (six months after year-end).

OPA is overseeing the financial audit RFPs for IACS, GACS, and PAG as of December 31, 2018. For CY 2019, we expect additional financial audit RFPs of agencies and departments whose audit contracts covered up to the fiscal year 2018.

## **Procurement Appeals**

Under 1 GCA §1909 (k), the Public Auditor shall hear and decide an appeal by a protestant about a decision issued by the head of a purchasing agency. Procurement appeals to OPA are complaints by aggrieved persons against the purchasing agency's decision on:

- a) Protest of method, solicitation or award;
- b) Debarment or suspension;
- c) Contract or breach of contract controversy; or
- d) Award determination during a pending protest or appeal.

OPA’s goals are to resolve procurement appeals within 90 to 120 days from filing and decide within 30 to 60 days upon conclusion of the appeal hearing. The Public Auditor may assign a procurement appeal to one of the contracted Hearing Officers as provided under Title 2 Division 4 Chapter 12 §12109 of the Guam Administrative Rules and Regulations. Like the newly elected Public Auditor, Hearing Officers are Guam-licensed attorneys. OPA engages the Hearing Officers to prevent potential conflicts and get expert advice.

Table 3 shows the four ongoing procurement appeals filed as of CY 2018.

<b>Table 3. Ongoing Procurement Appeals as of CY 2018</b>			
	<b>Appeal No.</b>	<b>TITLE</b>	<b>Status</b>
1	16-003/16-005	TLK Marketing vs. GVB	New
2	18-002	Korando Corporation vs. DPW	New
3	18-004	Teleguam Holdings, LLC vs. GSA	New
4	18-007	Micronesia Renewable Energy, Inc. vs. DPW	New

OPA handles procurement appeals when filed for the Public Auditor to hear and decide. We cannot determine how many appeals individuals or entities will file at OPA in any period. As of the writing of this annual work plan, OPA already received one new procurement appeal for CY 2019 (OPA-PA-19-001, JJ Global Services vs. GVB).

### **Other OPA Responsibilities**

Besides conducting performance audits, oversight over financial audits and financial audit RFPs, and adjudicating procurement appeals, OPA also handles legislative mandates and investigative hotline tips/citizen concerns, and other various administrative responsibilities.

### **Legislative Mandates**

Several enacted mandates require OPA to audit specific government-related activities, become a member of certain oversight commissions and committees, prepare and submit certain reports periodically (e.g., budget, annual report, etc.), and receive various reports and other information from GovGuam agencies and departments.

### **Investigative Hotline Tips/Citizen Concerns**

The OPA has a hotline that provides a confidential way for citizens and government employees to share their concerns and report improper government activities, such as illegal acts (e.g., corruption, bribery, theft, or fraud), misuse or abuse of government property or time, and gross misconduct, incompetence, or inefficiency.

### **Administrative Responsibilities**

Although OPA has an Administrative Services Officer, all other employees take part in the office administrative tasks. These tasks include:

- Strategic planning,
- Policy/procedure development and modifications,
- Office procurement,



- Data and Information Technology activities,
- Timekeeping, and
- Other administrative duties.

## **Monitoring and Evaluation of Annual Work Plan**

OPA may adjust this annual work plan based on input from the Public Auditor because of emerging issues, availability of resources, or other circumstances. Adjustments to the annual work plan may occur based on the audit requests received from stakeholders. The plan is amenable to change due to the investigation of potential fraud, conflicts of interest, or other irregularities that come to OPA's attention.

The OPA has a monthly dashboard for the monitoring and evaluation of its annual work plan. The dashboard includes a summary of the status of all ongoing performance audits and forecast for the next three months. It also summarizes the progress of financial audit releases and procurement appeals, and the status of the agencies' implementation of performance audit recommendations. An assigned staff collects updates from all audit employees as to the status of their respective projects and updates the dashboard at the end of every month.

As for the legislative mandates, OPA has a Legislative Mandates Committee comprising two audit staff responsible for monitoring legislative mandates involving OPA. The Legislative Mandates Committee shall update the Public Auditor quarterly, or as frequent as determined necessary, to seek approval of the Committee's recommendations and disposition of legislative mandates.

Further, OPA has an Investigative Committee comprising three audit staff responsible for receiving hotline tips or citizen concerns and monitoring the hotline database. The Investigative Committee provides quarterly updates to the Public Auditor on hotline tips or citizen concerns. However, for more credible and urgent hotline tips or citizen concerns, the Investigative Committee immediately brings it to the Public Auditor's attention. Ultimately, the Public Auditor decides on the course of action (if any) to address or close the hotline tip or citizen concern.

## **Training and Professional Development**

OPA commits to providing a supportive environment for its employees and recognizes quality, responsiveness, and professionalism of its workforce directly influence the achievement of its mission and strategic goals. At the minimum, GAGAS requires auditors to maintain professional competence through 80 hours of continuing professional education every two years. OPA ensures that all auditors comply with this minimum requirement.

OPA training and professional development are funded largely by technical assistance grants from the U.S. Department of Interior (DOI) Office of Insular Affairs. With these grants, OPA sends two auditors at a time every June since 2016 to intern at DOI Office of Inspector General regional offices.

OPA affiliates include several professional organizations in the auditing and accounting profession, such as the Pacific Association of Supreme Audit Institutions (PASAI), Association of

Pacific Island Public Auditors (APIPA), and Association of Government Accountants (AGA). The employees attend various training offered by our affiliates, including the Graduate School USA. The Public Auditor and management team determine participation on these training based on an employee's development need, qualification, and timing in relation to the ongoing projects.

In September 2019, Guam OPA will host the 30<sup>th</sup> Annual APIPA Conference where members from American Samoa, Commonwealth of the Northern Mariana Islands, the Federated State of Micronesia, Chuuk, Kosrae, Palau, and others participate. OPA expects the 30<sup>th</sup> Annual APIPA Conference to bring in at least 300 people from the Pacific Islands members.

On top of these training and conferences, OPA encourages professional development through pursuing job-related professional certification or higher education. OPA is developing an Individual Development Plan (IDP) for its employees to encourage growth in the current job and/or prepare the employee for future job responsibility. The IDP will include the planned dates when the employee hopes to achieve the desired professional goal.

### **Approval**

The people of Guam and GovGuam rely on OPA to serve as their guardian to ensure the effective and efficient administration and management of public funds and programs. Even with its limited resources, OPA strives to conduct as many audits and mandates, to decide as fast as possible on procurement appeals, and to address as many hotline tips and citizen concerns.

Similar with our five-year Strategic Plan, we hope that we will receive support from all our stakeholders to implement successfully this CY 2019 annual work plan.

OFFICE OF PUBLIC ACCOUNTABILITY

Benjamin J.F. Cruz  
Public Auditor



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## Appendix 1 - Glossary of GovGuam Agencies' and Departments' Acronyms

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CLTC	Chamorro Land Trust Commission
CQA	Customs and Quarantine Agency
DOA	Department of Administration
DCA	Department of Chamorro Affairs
DOC	Department of Corrections
DOE	Department of Education
DPW	Department of Public Works
DRT	Department of Revenue and Taxation
GSA	General Services Agency
GGRF	Government of Guam Retirement Fund
GACS	Guahan Academy Charter School
GALC	Guam Ancestral Lands Commission
GCC	Guam Community College
GEDA	Guam Economic Development Authority
GFD	Guam Fire Department
GHURA	Guam Housing and Urban Renewal Authority
GHC	Guam Housing Corporation
GIAA	Guam International Airport Authority
GMHA	Guam Memorial Hospital Authority
GPD	Guam Police Department
GPA	Guam Power Authority
GPT	Guam Preservation Trust
GSWF	Guam Solid Waste Fund
GVB	Guam Visitors Bureau
GWA	Guam Waterworks Authority
IACS	iLearn Academy Charter School
MCOG	Mayors' Council of Guam
PAG	Port Authority of Guam
PBS Guam	Guam Educational Telecommunication Corporation
THF	Territorial Highway Fund
TAF	Tourist Attraction Fund
UOG	University of Guam



## Office of Public Accountability CY 2019 Annual Work Plan

### MOTTO

*“Auditing for Good Governance”*

### VISION

The Government of Guam is the model for good governance with OPA leading by example as a model robust audit office and accountability.

### MISSION STATEMENT

To ensure public trust and good governance in the Government of Guam, we conduct audits and administer procurement appeals with objectivity, professionalism, and accountability.

### GOALS & OBJECTIVES

To ensure public trust and assure good governance, we will:

- Protect the independence of the OPA;
- Deliver quality audit reports that are timely and impactful;
- Deliver timely decisions on procurement appeals; and
- Effectively engage with stakeholders to communicate and promote OPA’s values and benefits.

### CORE VALUES

Objectivity: To have an independent and impartial mind.

Professionalism: To adhere to ethical and professional standards.

Accountability: To be responsible and transparent in our actions.



Five-Year Strategic Plan

# Office of Public Accountability Strategic Plan 2019-2023

Distribution:

Governor of Guam  
Lt. Governor of Guam  
Speaker, 35<sup>th</sup> Guam Legislature  
Senators, 35<sup>th</sup> Guam Legislature  
Guam Media via E-Mail

January 2019

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## List of Acronyms

AGA	Association of Government Accountants
APIPA	Association of Pacific Islands Public Auditors
DOI-OIG	Department of the Interior Office of Inspector General
FBI	Federal Bureau of Investigation
GovGuam	Government of Guam
IDI	INTOSAI Development Initiative
IDP	Individual Development Plan
INTOSAI	International Organization of Supreme Audit Institutions
JAS	Junior Accountants Society
OPA	Office of Public Accountability
P.L.	Public Law
PASAI	Pacific Association of Supreme Audit Institutions
PMF	Performance Measurement Framework
SAI	Supreme Audit Institution
US IRS	United States Internal Revenue Service
US DOE	United States Department of Education

## Message from the Public Auditor



My Dear People of Guam,

I am pleased to present the Office of Public Accountability's Five-Year Strategic Plan for 2019-2023. This plan was developed through the PASAI Strategy, Performance, Measurement and Reporting Program and is meant to be in line with the IDI Supreme Audit Institution Strategic Management Framework.

The SAI Strategic Management Framework is the result of the alignment between IDI's Capacity Development framework and SAI Performance Measurement Framework. This framework describes the value chain through which a SAI delivers value and benefits and the SAI environment that influences this value chain. Refer to Appendix 1 for an illustration of the IDI SAI Strategic Management Framework.

For a SAI to achieve its ambition of contributing to impact, the SAI needs to facilitate SAI outcomes. The SAI's ability to facilitate envisioned SAI outcomes will depend on its ability to produce stated SAI outputs. OPA's strategic plan envisions the following outcomes:

- Public trust in the SAI;
- Audit recommendations implemented;
- Effectiveness and efficiency in government processes and government programs;
- Compliance with laws and regulations; and
- Advocacy and engagement of stakeholders.

From 2019 – 2023, OPA will endeavor to reach these outcomes through accomplishing the following outputs:

- Protect the independence of OPA
- Deliver quality audit reports that are timely and impactful
- Deliver quality decisions on Procurement Appeals; and
- Engage effectively with stakeholders.

We will regularly monitor and evaluate the success of the strategic plan in accomplishing the goals set out above. Lastly, to bring about the change we wish to achieve, there are four key components to the framework: (1) SAI Leadership; (2) SAI Culture; (3) Communication and Stakeholder Management, and (4) Risk Management.

It is my hope that we will receive support from all our stakeholders to successfully implement our 2019-2023 Strategic Plan.

*Senseramente,*

A handwritten signature in black ink, appearing to read "Benjamin J.F. Cruz". The signature is fluid and cursive, written over a white background.

Benjamin J.F. Cruz  
Public Auditor



## Executive Summary

OPA was established by P.L. 21-122 in July 1992. OPA is an instrumentality of the Government of Guam (GovGuam), independent of the executive, legislative, and judicial branches.

At OPA, we seek to:

- Achieve independent and nonpartisan assessments that promote accountability and efficient, effective management throughout GovGuam; and
- Serve the public interest by providing the Governor of Guam, the Guam Legislature, and the People of Guam with dependable and reliable information, unbiased analyses, and objective recommendations on how best to use government resources in support of the well-being of our island and its constituents.

### Our Vision

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

### Our Mission

To ensure public trust and good governance in the Government of Guam, we conduct audits and administer procurement appeals with objectivity, professionalism, and accountability.

### Core Values

Objectivity: To have an independent and impartial mind.

Professionalism: To adhere to ethical and professional standards.

Accountability: To be responsible and transparent in our actions.



OPA - (Standing L-R) Marisol Andrade, Andriana Quitugua, Christian Rivera, Michele Brillante, Ira Palero, Jerrick Hernandez, Amacris Legaspi, and Thyrza Bagana, (Sitting L-R) Edlyn Dalisay, Frederick Jones, Public Auditor Benjamin J.F. Cruz, Vincent Duenas, and Clariza Roque.

## Strategic Issues

In developing our strategic plan, we utilized the results of the SAI PMF assessment that was conducted of our office in September 2017 by an independent office to identify strategic issues. The SAI PMF is a holistic assessment that provides an overall picture of the SAI's performance. This tool was developed by INTOSAI to provide a framework to support SAIs in their endeavors to reach the objectives of ISSAI 12: The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens, which lays out how SAIs should work to:

- Strengthen the accountability, transparency and integrity of government and public sector entities;
- Demonstrate ongoing relevance to citizens, Parliament and other stakeholders; and
- Being a model organization through leading by example.

The results of the SAI PMF assessment revealed the following strategic issues we need to address:

- How can we protect and improve our legal independence?
  - Structure,
  - Hiring autonomy, and
  - Financial independence?
- How can we deliver more impactful audit reports?
  - Understandable/ implementable recommendations, and
  - Did our reports result in positive change?
- How can we improve the quality and timeliness of appeals and audits?
  - How can we improve staff skills

and processes?

- How can we strengthen our financial audit capacity (better monitoring, quality assurance, how to conduct a financial audit)?
- How can stakeholders understand the value of our office?
  - What we do - audits and procurement appeals,
  - Standpoint of various stakeholders - aggrieved vendors, Appellees, regular citizens, Legislature, etc.?



## Strategic Goals, Objectives, & Performance Measures

To ensure the public trust and assure good governance in GovGuam, OPA's strategic plan sets out four strategic goals, 14 objectives, and performance measures. Please refer to Appendix 2 for details. These are summarized as follows:

### STRATEGIC GOAL 1: PROTECT THE INDEPENDENCE OF OPA

#### Objective 1.1: Strengthen the mandate and legal framework for OPA

Performance Measure: Independence requirements of State audit organizations, stipulated in Lima Declaration is met.

#### Objective 1.2: Obtain independence from budget control

Performance Measure: There is no case of undue interference from the Legislative Branch regarding the OPA's budget proposal or access to financial resources.

#### Objective 1.3: Obtain Public Auditor's Immunity from Suit or Prosecution in the Normal Discharge of its Duties

Performance Measure: The Public Auditor has security of tenure and legal immunity to any prosecution in the normal discharge of its duties.

#### Objective 1.4: Obtain Right to Full Access to Relevant Information of All Guam Taxpayers

Performance Measure: OPA will have a free, timely, and unrestricted access to all information including those privileged by the US IRS.

### STRATEGIC GOAL 2: DELIVER QUALITY AUDIT REPORTS THAT ARE TIMELY AND IMPACTFUL

#### Objective 2.1: Develop a skilled workforce

Performance Measure: Year-end IDP assessment shows status as "met" for short-term goals, or "on-going" for long-term goals.

#### Objective 2.2: Adhere to standards and adopt best practices in our methodology

Performance Measure: Audit manual is updated to reflect new standards and best practice approaches and staff are performing engagements in accordance with the audit manual.

#### Objective 2.3: Establish an effective project management system to carry out audits within budgeted hours

Performance Measure: Performance audits completed by December 31, while financial audits completed by May 31 of each year.

#### Objective 2.4: Develop and implement an active follow-up system for audit recommendations

Performance Measure: There is an increased occurrence of closed or addressed audit recommendations.

**Objective 2.5: Establish a more robust risk assessment process**

Performance Measure: Increased number of impactful audit subjects in the audit work plan.

**Objective 2.6: Improve Audit Report format**

Performance Measure: Increased number of: (a) unique OPA website visit and upload, (b) intellectual inquiry about the audit report, (c) increased attention to findings, and (d) implementation of recommendations.



**STRATEGIC GOAL 3: DELIVER TIMELY DECISIONS ON PROCUREMENT APPEALS**

**Objective 3.1: Improve the Administrative Process by going Paperless**

Performance Measure: Newly established rules and regulations regarding paperless procurement appeals.

**Objective 3.2: Improve the Administrative Process by Setting More Defined Timelines.**

Performance Measure: Newly established policies and procedures linked to a procurement appeals manual.



**STRATEGIC GOAL 4: EFFECTIVELY ENGAGE WITH STAKEHOLDERS TO COMMUNICATE AND PROMOTE OPA'S VALUE AND BENEFITS**

**Objective 4.1: Improve Communications with OPA's Stakeholders**

Performance Measure: Implementation of OPA's Stakeholders Engagement Strategic Plan 2019-2023.

**Objective 4.2: Increase Stakeholders' Awareness of OPA's Mandates and Roles**

Performance Measure:

Internal Stakeholders

- Updated mandates database.
- Staff meeting agendas contain updated mandates on a quarterly basis.
- All OPA staff signed-off on internal documents regarding OPA policies and procedures.

External Stakeholders

- Implementation of OPA's Stakeholders Engagement Strategic Plan 2019-2023.

## Critical Success Factors

The IDI SAI Strategic Management Framework contains three key elements: (1) SAI leadership, (2) SAI culture, and (3) communication and stakeholder management. These are cross cutting elements that affect everything across the framework.

*SAI leadership* and *culture* impacts a SAI's capacity, its ability to produce outputs, to facilitate outcomes and contribute to impact.

*Communication* and *stakeholder engagement* is necessary for a SAI in advocating for greater SAI independence. Besides the internal connections, the SAI is connected to and impacted by its social, economic and political environment.

In addition, *risk management* will affect the desired outputs and outcomes. The logic of the framework moves from SAI capacity to SAI output to SAI outcomes if a set of underlying assumptions hold good at each stage and if risks identified at each stage are effectively managed.

### **LEADERSHIP**

Management's drive to implement the stated goals and objectives plan will set the tone to successfully implement the strategic plan. Management needs to play an active role to guide the organization to stay on course.

### **CULTURE**

OPA fosters an all-inclusive approach to the development and implementation of the strategic plan. Equal participation is highly encouraged and transparent discussions

take place regarding the execution of action steps.

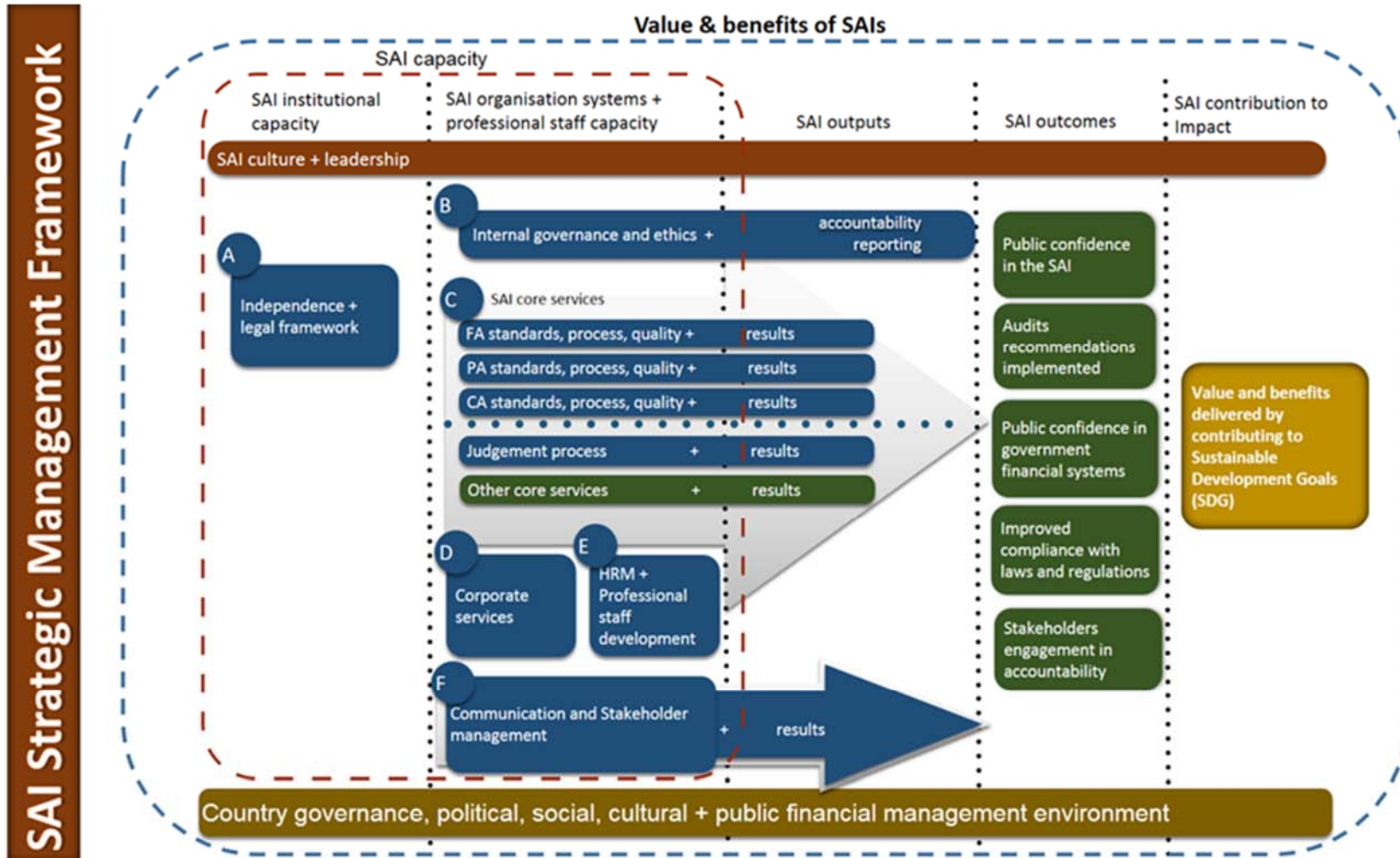
### **COMMUNICATION AND STAKEHOLDER ENGAGEMENT**

OPA's continuous pursuit to actively seek engagement and where relevant, involvement from the stakeholders and other interested parties, is central to OPA's strategic goals to generate effectiveness in its audit and provide greater independence.

### **RISK MANAGEMENT**

OPA will need to identify, assess and manage risks and uncertainties, affected by internal and external events that could impede the organization's ability to achieve its strategic objectives.

## Appendix 1: SAI Strategic Management Framework



**Strategic Goal 1**

OBJECTIVES	PERFORMANCE MEASURE	ACTION STEPS	TIMEFRAME	RESPONSIBLE OFFICIALS	RESOURCES	RISK	RISK MANAGEMENT	STATUS
<b>Objective 1.1 Strengthen the mandate and legal framework of OPA</b>	Independence requirements of State audit organizations, stipulated in Lima Declaration is met.	1. Determine OPA's current status of independence.	Jan 2019-February 2019	Assigned OPA Team	Staff and time	1. Without legal protection of OPA's independence per Guam Organic Law, OPA is exposed to a potential interference of its independence if future legislation is passed to remove its independence. 2. Time consuming 3. Possibility of unable to find a senator to sponsor the bill.	Appropriate and effective constitutional framework by ensuring that no future legislation be passed to remove OPA's independence.	OPEN
		2. Research other states legal framework on independence and compare with OPA's.	April 2019-May 2019	Assigned OPA Team				OPEN
		3. Identify a member of U.S. Congress, lobby group, civil society or professional institution to discuss the issue and seek possible support for an amendment of the law.	June 2019 to June 2020	Assigned OPA Team and Public Auditor				OPEN
		4. Identify a Senator who will sponsor a bill to strengthen OPA's independence.	June 2019 to June 2020	Assigned OPA Team and Public Auditor				OPEN
		5. Propose to the Senator a legislative resolution that no future legislation be passed to remove OPA's independence.	June 2020-June 2022.	Assigned OPA Team and Public Auditor				OPEN
<b>Objective 1.2 Obtain independence from budget control.</b>	There is no case of undue interference from the Legislative Branch regarding the OPA's budget proposal or access to its financial resources.	1. Determine current status of OPA's budgetary/financial control.	Jan 2019-March 2019	Assigned OPA Team	Staff and time	1. Risk of high employee turnover and reduction which affects OPA's efficiency and effectiveness in performing its mandated functions. 2. Time consuming 3. Possibility of unable to find a senator to sponsor the bill.	Legislative resolution on non-interference on OPAs budget proposals and budgetary resources.	OPEN
		2. Research and compare other SAI's budget appropriation.	April 2019-May 2019	Assigned OPA Team				OPEN
		3. Identify a lobby group, civil society or professional institution to discuss the issue and seek possible support for an amendment of the law.	June 2019 to Dec 2019	Assigned OPA Team and Public Auditor				OPEN
		4. Search and identify a Senator who will introduce the bill.	June 2019 to Dec 2019	Assigned OPA Team and Public Auditor				OPEN
		5. Propose to the Senator a legislative resolution granting OPA budgetary independence as follows: a) Fixed percentage of a certain base (revenue etc.) b) No interference on OPA's budget proposal (legislature); c) No control/interference of allocations/allotment (executive); d) Automatic carryover of lapsed funds; and e) No prohibition for supplemental appropriations.	Jan 2020-June 2021	Assigned OPA Team and Public Auditor				OPEN

Strategic Goal 1 (Continued)

OBJECTIVES	PERFORMANCE MEASURE	ACTION STEPS	TIMEFRAME	RESPONSIBLE OFFICIALS	RESOURCES	RISK	RISK MANAGEMENT	STATUS
Objective 1.3 Obtain Public Auditor's immunity from suit or prosecution in the normal discharge of its duties.	The Public Auditor has security of tenure and legal immunity to any prosecution in the normal discharge of its duties.	1. Conduct research and review the Guam Organic Law and Public Laws relative to the Public Auditor's immunity or its removal from office.	Jan 2019-March 2019	Assigned OPA Team	Staff and time	1. If Public Auditor is subjected to suit or prosecution, OPA's operation will be disrupted. 2. Time consuming 3. Possibility of unable to find a senator to sponsor the bill.	Legislative resolution on Public Auditor's immunity from suit or prosecution in the normal discharge of its duties	OPEN
		2. Research and compare other states law relative to the Public Auditor's immunity from suit or prosecution.	Apr 2019-June 2019	Assigned OPA Team				OPEN
		3. Identify a lobby group, civil society or professional institution to discuss the issue and seek possible support for an amendment of the law	July 2019-Dec 2019	Assigned OPA Team				OPEN
		4. Search and identify a Senator who will sponsor a bill to that would give the PA an immunity to prosecution and suit in the carry out of its function as prescribed by law.	Jan 2020 to June 2020	Assigned OPA Team and Public Auditor				OPEN
		5. Propose to the Senator a bill or resolution that would give the PA an immunity to prosecution and suit in the carry out of its function as prescribed by law.	July 2020 to Dec 2020	Assigned OPA Team and Public Auditor				OPEN
		6. Seek a legislative resolution for the PA to have immunity from prosecution or suit in the carry out of its function as prescribed by law.	Jan 2021-June 2022	Assigned OPA Team and Public Auditor				OPEN
Objective 1.4 Obtain right to access relevant information of all Guam taxpayers.	OPA will have a free, timely and unrestricted access to all information including those privileged by the US IRS.	1. Determine OPA's current access rights to Guam Taxpayers information (including those covered by the US-IRS code).	Jan 2019-March 2019	Assigned OPA Team	Staff and time	1. OPA is hindered from performing critical audits related to Guam Taxpayers. 2. Limited to no access to Guam Taxpayer's information will prevent OPA from achieving the audit objectives (related to revenues). 3. Failure to render an objective and fair audit findings (relate to revenues). 4. Inconsistent policies due to change in DRT administrator.	Creation of an MOA setting forth the conditions in accessing Guam taxpayers (IRS) information.	OPEN
		2. Arrange discussions between DRT and OPA to resolve issues on OPA's right of access.	April 2019-Sept 2019	Assigned OPA Team and Public Auditor				OPEN
		3. Create a Memorandum of Agreement (MOA) between OPA and DRT setting forth the conditions in accessing Guam taxpayers (IRS) information.	Sept 2019 - June 2020	Assigned OPA Team and Public Auditor				OPEN



Strategic Goal 2

OBJECTIVES	PERFORMANCE MEASURE	ACTION STEPS	TIMEFRAME	RESPONSIBLE OFFICIALS	RESOURCES	RISK	RISK MANAGEMENT	STATUS
Objective 2.1 Develop a skilled workforce.	Year-end IDP assessment shows status as "met" for short-term goals, or "on-going" for long-term goals.	Action 1: Implement an Individual Development Plan (IDP). This would require creation of template for the Individual Development Plan (IDP), IDP Assessment template, and detailed guidance.	Jan 2019 to June 2019	All OPA Employees	Staff and time	Staff not properly guided in identifying their career goals.	Senior auditors, including the PA, conduct research or be trained to coach junior staff.	Open
		IDP will be required every January 15th yearly.	Jan 15, 2020	All OPA Employees	Staff and time	Staff not properly guided in identifying their career goals.	Senior auditors, including the PA, conduct research or be trained to coach junior staff.	Open
		Action 2: Survey staff training needs, including the Administrative Officer, by requiring submission of annual Individual Development Plans (IDP) incorporating their short-term and long-term career goals.  *The IDP template, assessment, and guidance will have to be created and acknowledge by the Public Auditor.	Jan 1 to 31, 2020	All OPA Employees	Staff and time	Staff not properly guided in identifying their career goals.	Senior auditors, including the PA, conduct research or be trained to coach junior staff.	Open
		Action 3: Determine how OPA can assist staff in reaching their goals and meet the required CPEs by GAGAS.	Jan 1 to 31, 2020	Public Auditor/Auditor IIIs	Staff and time	Annual Plan may not include audits/projects that will enhance the staff' competencies.  Assigned audits do not enhance staff competencies.	Consider audits that will challenge and explore the auditors' competencies.  Open and consistent communication among audit teams regarding their career development.  Sharing of known sources for training/conferences among OPA staffs, as well as reaching out to other related professional organizations AICPA, AGA, etc.	Open
		i. At each audit annual plans, evaluate the required skills and expertise for the audit topics. Determine whether such expertise is currently within the office. If not, the assigned staff may have to be trained on a specialized field especially for recurring audit areas such as taxation, healthcare, procurement, information technology, etc.	Jan 1 to 31, 2020	Public Auditor/Auditor IIIs	OPA Annual Plan			
		ii. OPA will provide sources of potential trainings and conferences that will directly enhance the conduct of audits, the development needs of the staffs based on their career level, etc. Staff is also encouraged to provide potential source of trainings/conferences for added options.	Jan 1 to 31, 2020	Public Auditor/Auditor IIIs	Various External Sources such as PASAI, Graduate School, GSCPA, etc.	Limited sources of training/conference opportunities.		
		Action 4: All staff and their superiors review and agree on the IDP. OPA to consolidate all development/training needs. Identify common topics for which training/conference may be provided in groups. Also, identify and schedule in advance potential trainings/conference locally and off-island.	Jan 1 to 31, 2020	All OPA Employees	Staff and time	Lack of financial resources to support external trainings and conferences.	Proactively apply for training grants.  Consider webinars/online trainings. Or, virtual trainings.  Or Trainor visits OPA if its group training.	Open
		Action 5: Perform mid-term assessment (within 6 months of the IDP issuance) to obtain status of the staff's IDP, and whether coaching is needed at that point.	Jul 1 to 31, 2020	All OPA Employees	Staff and time	Mid-term assessment not given much importance and not timely performed. Delays may influence their performance evaluation.	Staff owns the IDP and should ensure timely completion of the assessments with the superior.  Calendar or set a firm schedule to conduct reviews.	Open
Action 6: Conduct year-end IDP assessment.	Dec 1 to 31, 2020	All OPA Employees	Staff and time	Year-end assessment not given much importance and not timely performed.	Staff owns the IDP and should ensure timely completion of the assessments with the superior. Delays may influence their performance evaluation.  Calendar or set a firm schedule to conduct reviews.	Open		

Strategic Goal 2 (Continued)

OBJECTIVES	PERFORMANCE MEASURE	ACTION STEPS	TIMEFRAME	RESPONSIBLE OFFICIALS	RESOURCES	RISK	RISK MANAGEMENT	STATUS
Objective 2.2 Adhere to standards and adopt best practices in our methodology.	Audit manual is updated to reflect new standards and best practice approaches and staff are performing engagements in accordance with the audit manual.	<u>Action 1:</u> Research guidance and standards applicable to OPA (i.e., general standards and performance audits) that are established by: - Generally Accepted Government Auditing Standards (GAGAS) (the Yellow Book) of the U.S. Government Accountability Office (U.S. GAO); - International Organization of Supreme Audit Institutions Standards (ISSAI); and - Institute of Internal Auditors' (IIA) Standards.	Jan 2019 to June 2019	Auditor III's	Staff and time	Implementing outdated standards and not maintaining the audit manual to keep up with office practices.	Subscribe to governing boards and audit organizations to receive email updates and newsletters to stay current. Update audit manual on a biannual basis, or on an as needed basis.	Open
		<u>Action 2:</u> Research best practice approaches adopted by Government Accountability Office, Department of Interior Office of the Inspector General Offices, Public Auditor/Auditor General Offices, and Audit Firms. Best practice approaches should be applicable to OPA's mission, vision, and types of work.	Jan 2019 to June 2019	Auditor III's	Staff and time	Inefficient and ineffective procedures continue to be implemented. OPA does not adapt their work in response to changing needs.	Subscribe to governing boards and audit organizations to receive email updates and newsletters to stay current.  Assess each year-end on OPA's inefficiencies based on lessons learned meetings.	Open
		<u>Action 3:</u> Outline the results of research efforts of staff and define the potential risks or issues for the particular guidance and best practice approach.	Jul 1 to 31, 2019	Auditor III's	Staff and time	Research efforts are lost. Also, they will not be adequately and consistently documented.	Create a staff document that contains the elements of the guidance and/or best practice.	Open
		<u>Action 4:</u> Present the initial proposal of the guidance and/or best practice approach to the Public Auditor and OPA staff for consideration to include in the audit manual and SOPs.	Aug 1 to 31, 2019	All OPA Staff	Staff and time	Proposals are not approved by the Public Auditor or OPA staff. Also, not giving internal stakeholders an opportunity to react and provide comments.	Include a guidance and/or best approach agenda item for the monthly staff meetings.	Open
		<u>Action 5:</u> Update audit manual and develop SOPs based on updated guidance and best practice approaches approved by the Public Auditor and OPA staff.	Sept 1 to 30, 2019	Auditor III's	Staff and time	Updated guidance and best practices agreed by the Public Auditor and OPA staff are implemented, but not documented in the audit manual or SOPs.	Update audit manual on a biannual basis, or on an as needed basis.	Open
		<u>Action 6:</u> To implement the updated audit manual and SOPs in OPA's activities.	Oct 2019 to Dec 2019	All OPA Staff	Staff and time	Updated annual manual not implemented within deadline. Also, new guidance not reflected in the TeamMate audit procedures.	Senior Auditors to organize internal trainings, to develop detailed plan, and to follow policy to implement it systematically.	Open

Strategic Goal 2 (Continued)

OBJECTIVES	PERFORMANCE MEASURE	ACTION STEPS	TIMEFRAME	RESPONSIBLE OFFICIALS	RESOURCES	RISK	RISK MANAGEMENT	STATUS
<b>Objective 2.3</b> Establish an effective project management system to carry out audits within budgeted hours.	Performance audits are completed on or before each year-end.  Financial audits completed by May 31, and two weeks earlier every year after.	<u>Action 1:</u> Establish a standard annual budget for small (800 hours), medium (1,300 hours), and large (2,500) performance audits, with all new projects starting on January 1 and with the objective of releasing on or before December 31. * By default, performance audits will be planned to be categorized as small-budget audits. If so, staff can release minimum of two performance audit reports within calendar year.	Jan 1 to 31 2019	All Auditors	Historical data on project hours	Audits still going over budget, and amendments become normal.	Constant communication, or bi-weekly status update with the Supervisor at the minimum. Give emphasis on planning stage. Consider amending audit scope or perform alternative procedures soon as potential delays/issues are identified.	Open
		<u>Action 2:</u> Finalize annual audit plan for the next calendar year by December 31. *Audit staffs to be assigned with their performance audit assignments after finalizing the Annual Plan. OPA Auditors will start to engage assigned audits soon as possible after January 1st.	Nov 2019 to Dec 2019	Public Auditor/Auditor IIIs	Solicitation of audit topics, Staff and time	Delay in finalizing the Annual Plan due to year-end crunches on report releases, and due to holiday leaves.	Solicitation of audit topics to start by October so annual plan discussion can begin by November.	Open
		<u>Action 3:</u> Bi-weekly status update to be provided to the Supervisor. Team meeting with PA at least once a month (ideally after monthly Dashboard update). By October of each year, performance audits should at least be at the report writing stage and for release by December.	Jan 2019 to Dec 2019	All Auditors	Audit Status, Work Papers	Audit planning not given importance resulting to longer fieldwork and report writing. Status update not given importance and not consistently done.	Status of audits be emphasized every staff meetings. Audit Planning Checklist in TeamMate reviewed NLT July 31st of each year. PA may obtain audit status anytime from the team.	Open
		i. Timely review and sign-off on audit work papers by the Supervisors.  *Supervisors to sign-off first as a reviewer before the QAR, except when the Supervisor prepared the work paper.	Jan 2019 to Dec 2019	All Auditors	Work Papers			
		<u>Action 4.</u> Push agencies/departments to release financial audits by May 31, 2019, and two weeks earlier every year until all agencies/departments comply to March 31 deadline.	Jan 2019 to Dec 2019	All Auditors	Staff and time	Agencies not fully committed to timely release of audits, and pending items from the financial audits not within the control of OPA and the external auditors.	Proactively communicate with the agencies/departments as to the status of their audits. OPA to release a Memo and post to website financial audit status every March 31st.	Open
		i. Entrance conference with the agency and the external auditors to be held between October and December of each year. Identify potential delays in the issuance of the audited reports.	Oct 2019 to Dec 2019	All Auditors	Responsible Agencies and External Auditors			
		ii. Status conference to be held by February of each year.	Jan 2019 to Feb 2019	All Auditors	Responsible Agencies and External Auditors			

Strategic Goal 2 (Continued)

OBJECTIVES	PERFORMANCE MEASURE	ACTION STEPS	TIMEFRAME	RESPONSIBLE OFFICIALS	RESOURCES	RISK	RISK MANAGEMENT	STATUS
Objective 2.4 Develop and implement an active follow-up system for audit recommendations.	There is an increased occurrence of closed or addressed audit recommendations.	2.4.1 Meet with Legislative Committee Chairs twice during an audit, prior to and before the release, in order to address issues/findings and recommendations for buy-in.	Jan 2019 to Dec 2019	Legislature (chairpersons of committees) <a href="http://www.guamlegislature.com/committees_34th.htm">http://www.guamlegislature.com/committees_34th.htm</a> , Public Auditor, audit team assigned	Staff and time	Legislative Committee Chairs not aware of audit benefits and ineffective oversight of respective audit agency.	PA to emphasize importance of the Chairperson's role and impact on the audit results and recommendations.	Open
		2.4.2 Provide a standard template or guideline for audited entity's response that specifically documents whether or not audited agency agrees with suggested recommendation(s).	Jan 2019 to Dec 2019	Directors of agencies audited, audit team assigned	Staff and time	Audit agency officials do not agree with recommendations.	Work diligently with audit agency officials to create more feasible recommendation(s), to an extent of not impairing independence.	Open
		2.4.3 Send follow-up letters 5 months after the release of an audit and note that a meeting will be held the following month to address outstanding recommendations, if any; verify validity of implemented recommendations; and other issues.	Jan 2019 to Dec 2019	Directors of agencies audited, audit team assigned	Staff and time	Audit recommendations were not implemented.	Evaluate/assess whether recommendation(s) are still applicable.  Meet with oversight bodies (audit agency boards or legislative oversight chair) to follow-up with audit agency.  PA to issue Writ of Mandate against agency.	open
		2.4.4 Draft and issue a one to two-page report (one after six months of report release and one after all recommendations are implemented) on both implemented and outstanding audit recommendations. Transmit to Legislative Committee Chair and meet with them, if necessary.	Jan 2019 to Dec 2019	Directors of agencies audited, audit team assigned	Staff and time	OPA staff not timely completing the status of recommendations.	PA to proactively follow-up with audit team based on dashboard updates.	Open
		2.4.5 Meet with Legislative Committee Chairs to address prior or outstanding management letter comments, and compliance findings and recommendations from financial audits.	Jan 2019 to Dec 2019	Public Auditor, audit team assigned, Chairperson/Legislature	Staff and time	Legislative Committee Chairs not aware of audit benefits and ineffective oversight of respective audit agency.	PA to emphasize importance of the Chairperson's role and impact on the audit results and recommendations.	Open

Strategic Goal 2 (Continued)

OBJECTIVES	PERFORMANCE MEASURE	ACTION STEPS	TIMEFRAME	RESPONSIBLE OFFICIALS	RESOURCES	RISK	RISK MANAGEMENT	STATUS
Objective 2.5 Establish a more robust risk assessment process	Increased number of impactful audit subjects in the audit work plan.	2.5(a) Establish a more robust risk assessment process in the Annual Audit Work Plan						
		Action 1: Conduct surveys to solicit audit topics from external stakeholders (e.g., Elected and Appointed Officials, Directors, Boards, Commissions, and audited agencies).	Oct 2019 to Nov 2019	Assigned Staff and Respective Audit Teams	All Auditors	OPA is unaware of any potential high risk and high impact areas of concern. Also, that surveys will not be timely provided and appropriately designed.	Assign OPA staff who will be the point of contact for external stakeholders. This will allow the assigned staff to draft the letters and create a database of audit topics.  Determine what sustainability indicators to measure so that OPA receives insights that will fulfill our mission, vision, values, and goals. Sustainability indicators are often categorized in three ways: economic, social, and environmental.  Ask stakeholders to rate the importance and impact of each indicator identified on a numerical scales, such as 1 to 5 or 1 to 10. This will provide quantitative data that can be analyzed and explained visually. Leave a additional space for written insights and comments to enhance the results received.	Open
		Action 2: Evaluate and prioritize audit topics from external stakeholders. Gather information from surveys and hold meetings with external stakeholders.	Nov 1, 2019 to Nov 15, 2019	All OPA Staff	Staff and Time	Prioritizing topics with low risk and low impact. Also, we do not sufficiently understand our external stakeholders to deliver valuable audits.	Ensure risk factors are appropriately identified, defined, and assessed for each audit topic.  Review all of the results collectively, rolling up rankings according to reviewed indicator. Ensure to review specific comments as that is often where the most value is derived.	Open
		Action 3: Review OPA hotline database for hotline/citizen concerns.	Nov 16, 2019 to Nov 30, 2019	Investigative Committee	Staff and Time	OPA will not be aware of any potential high risk and high impact areas of concern from the public.	Investigative Committee to quarterly review hotline database and provide potential audit topics to the assigned OPA staff for audit topics database.	Open
		Action 4: Review laws and regulations for OPA mandates.	Nov 16, 2019 to Nov 30, 2019	Mandates Committee	Staff and Time	OPA is unaware of mandated audits and responsibilities.	Quarterly review of the Guam Legislature Public Laws.	Open
		Action 5: Solicit input from internal stakeholders and revisit prior audit work plans.	Dec 1, 2019 to Dec 15, 2019	All OPA Staff	Staff and time	Internal stakeholders are unable to provide their input. Also, no buy-in from the internal stakeholders.	Schedule a meeting with the internal stakeholders to allow them to provide and discuss their input. Ensure that there is an audio/visual recording of meeting to document the discussions.	Open
		Action 6: Develop an annual formal audit work plan to include rating and risk assessments based on likelihood of occurrences and impact.	Dec 16, 2019 to Dec 23, 2019	All OPA staff	Staff and time	Annual formal audit work plan is not adequately assessed and timely completed.	The Public Auditor and OPA staff will re-evaluate the risk factors to assess the audit topics. Then they will assess the potential audit topics based on the risk factors. The meeting will properly documented through audio/visual recording. OPA staff will be sent an event invite to schedule the meeting one month before it occurs.	Open
		Action 7: Update and continue to identify risks and vulnerabilities throughout the audit process (survey, planning, and fieldwork audit phases).	Jan 2020 to Dec 2020	Assigned Audit Teams	Staff and time	Appropriate issues for audit and to maximize effectiveness are not determined.	Audit procedures are included within the TeamMate performance audit template. This will ensure that risk and materiality are assessed throughout the audit process.	Open
Objective 2.6 Improve audit report format, making it concise and more visually appealing	Increased number of: (a) OPA website visit and upload, (b) intellectual inquiries about the audit reports, and (c) implementation of audit recommendations.	Action 1: Survey recent audit reports from other states/countries to compile creative ideas on report formats.	Jan 2019 to June 2019	One auditor per level (I, II, III), and the PA	Staff and time, data visualization or video tools (infographics, final cut pro, etc.).	(i) Important message is lost, or not conveyed properly, in an effort to be concise; (ii) report still long despite added visuals; (iii) during the implementation stage, additional time is incurred on formatting reports; and (iv) added cost to purchase software/tools needed.	(i) Quality check from the Supervisors and QAR; (ii) use of data visualization and/or video training; (iii) continuous sharing of ideas on effective report writing; (iv) include report format expectations during planning phase; and (v) include software/tools needed in the annual budget.	Open
		Action 2: Create report template(s) and present to all auditors for feedback and concurrence.	July 2019 to Sept 2019					
		Action 3: Adopt standard performance audit report format(s).	Oct 2019 to Dec 2019					

Strategic Goal 3

OBJECTIVES	PERFORMANCE MEASURE	ACTION STEPS	TIMEFRAME	RESPONSIBLE OFFICIALS	RESOURCES	RISK	RISK MANAGEMENT	STATUS
<b>Objective 3.1</b> Improve the administrative process by going paperless	Newly established rules and regulations regarding paperless procurement appeals	<u>Action 1:</u> Conduct research on paperless processes in the Government Legal System.	Jan - Sep 2019	Procurement Appeals Committee	Budget (Public Auditor's Salary; Auditors' Salaries; Legal Fees; Office Equipment/Software; Internet Services)	Lack of funding; Steep learning curve; Time consuming to amend laws and regulations; Possibility of disapproval; Resistance to change	Contract requirement for training with new equipment/software; Establish lobby groups; Acquire support from governmental entities and vendors	OPEN
		<u>Action 2:</u> Draft rules and procedures incorporating our research on paperless processes.	Oct 2019 - Jun 2020	Public Auditor; Procurement Appeals Committee; Hearing Officers				OPEN
		<u>Action 3:</u> Secure funding in our budget for procurement of additional equipment (or software) and services for paperless processes.	Mar 2020 - Sept 2021	Public Auditor; Procurement Appeals Committee				OPEN
		<u>Action 4:</u> Adjudicate new rules and regulations for the paperless processing of procurement appeals.	Jun - Dec 2021	Public Auditor; Procurement Appeals Committee; Hearing Officers				OPEN
<b>Objective 3.2</b> Improve the administrative process by setting more defined timelines.	Newly established policies and procedures linked to a procurement appeals manual	<u>Action 1:</u> Conduct research on the historical trends of prior procurement appeals filed with OPA.	Jan - Jun 2019	OPA Assigned Auditor	Budget (PA Salary; Auditors' Salary; Legal Fees; Office Equipment/Software; Internet Services)	Time consuming to amend laws and regulations; Possibility of disapproval; Resistance to change	Establish lobby groups; Acquire support from governmental entities and vendors	OPEN
		<u>Action 2:</u> Formulate, and consider the adjudication of, a firm schedule.	Jun - Sept 2019	Public Auditor; Procurement Appeals Committee; Hearing Officer				OPEN
		<u>Action 3:</u> Formulate a procurement appeals manual.	Jan - Dec 2020	Public Auditor; Procurement Appeals Committee				OPEN

Strategic Goal 4

OBJECTIVES	PERFORMANCE MEASURE	ACTION STEPS	TIMEFRAME	RESPONSIBLE OFFICIALS	RESOURCES	RISK	RISK MANAGEMENT	STATUS
Objective 4.1 Improve communication with OPA's stakeholders.	Implementation of OPA's Stakeholders Engagement Strategic Plan 2019-2023.	Action 1: Begin adoption, implementation, and finalization of the OPA Stakeholders Engagement Strategic Plan 2019-2023, which include actions such as:	Beginning January 2019	Public Auditor & Communication Committee	Communications Committee and Public Auditor's time; other specific resources are identified in OPA's Stakeholders Engagement Strategic Plan 2019-2023	Delay in adoption, implementation, and finalization of the OPA Stakeholders Engagement Strategic Plan 2019-2023.	A) Provide Public Auditor the OPA's Stakeholders Engagement Plan for review by one month prior to finalization. B) Communications Committee adheres to the additional time period as stated in the OPA's Stakeholders Engagement Plan.	Open
		1) Provide briefings of audit findings impacting agency operations.						
		2) Seek support for auditees to implement audit recommendation(s).						
		3) Provide written and verbal reminders to the auditee to send financial statements when the deadline is closer.						
		4) Structured training programs based on Individual Development Plan.						
5) Schedule meetings to receive updates and discuss timeliness for completion of financial audits.								
Objective 4.2 Increase stakeholders' awareness of OPA's mandates and roles.	Implementation of OPA's Stakeholders Engagement Strategic Plan 2019-2023.	<u>Internal Stakeholders</u>	CY 2019 - CY 2023	Mandates Committee	Mandates Committee's time, database, Excel spreadsheet, computer	Mandates Committee conflicting priorities.	Assigned staff meeting coordinator includes OPA mandates update as agenda item.	Open
		Updated mandates database.						
		Staff meeting agendas contain updated mandates on a quarterly basis.						
		All OPA staff signed-off on internal documents regarding OPA policies and procedures.						
		Action 3: Create OPA mandates packet and provide to staff for annual sign-off understanding of OPA mandates per 1 GCA Chapter 19 and OPA's internal policies and procedures.						
<u>External Stakeholders</u>	Beginning January 2019	Public Auditor & Communication Committee	Communication Committee's time, refer to OPA's Stakeholders Engagement Strategic Plan 2019-2023 for specific resources	Delay in finalizing and implementing the OPA's Stakeholders Engagement Strategic Plan 2019-2023.	Communication Committee adheres to OPA's Stakeholders Engagement Strategic Plan 2019-2023 time period.	Open		
Action 1: Begin adoption, implementation, and finalization of the OPA Stakeholders Engagement Strategic Plan 2019-2023, which include actions such as:								
1) Identify any additional requirements necessary to produce a press release, develop OPA press release guidelines, and implement guidelines.								
2) Assess the media views on the effectiveness of OPA's communication.								
3) Provide written and verbal reminders to the auditee to send financial statements when the deadline is closer.								
4) Schedule meetings to receive updates and discuss timeliness for completion of financial audits.								
5) Implement social media presence to increase OPA's visibility.								

OPA has a wide variety of stakeholders. OPA operates in a changing environment, which includes changing political, economic, structure, etc. During the development of OPA's 2019-2023 Strategic Plan, the needs of stakeholders were reviewed and a number of key issues relating to stakeholder engagement emerged. The SAI further undertook a detailed analysis of stakeholders in developing this strategy report. Based on the analysis, it came to light that although there are many stakeholders that could contribute valuable information for greater audit impact, only a few are engaged. The analysis also revealed several contributing factors that led to OPA not to fully take advantage of the opportunities existing in the environment to effectively engage with the key stakeholders.

We identified OPA's external and internal stakeholders as follows:

**External Stakeholders**

- Auditees
- Legislature
- Governor
- Citizens
- Media
- Federal agencies
  - DOI-OIG (Donor)
  - Others (FBI, US DOE, etc.)
- Civic Organizations (AGA, JAS)
- Vendors (procurement appeals)
- Regional bodies (PASAI, APIPA)
- Attorney General
- Academia (Interns, Accounting classes)
- Contracted audit firms

**Internal Stakeholders**

- Staff
- Hearing Officers
- Consultants

We then mapped each stakeholder in the diagram on the next page based on the following criteria:

- **Power** or ability to influence the project. This may be their potential to influence derived from their positional or resource power in the organization, or may be their actual influence derived from their credibility as a leader or expert.
- Their **interest** in the project as measured by the extent to which they will be active or passive.
- Their **attitude** to the project or programme as measured by the extent to which they will 'back' (support) or 'block' (resist).



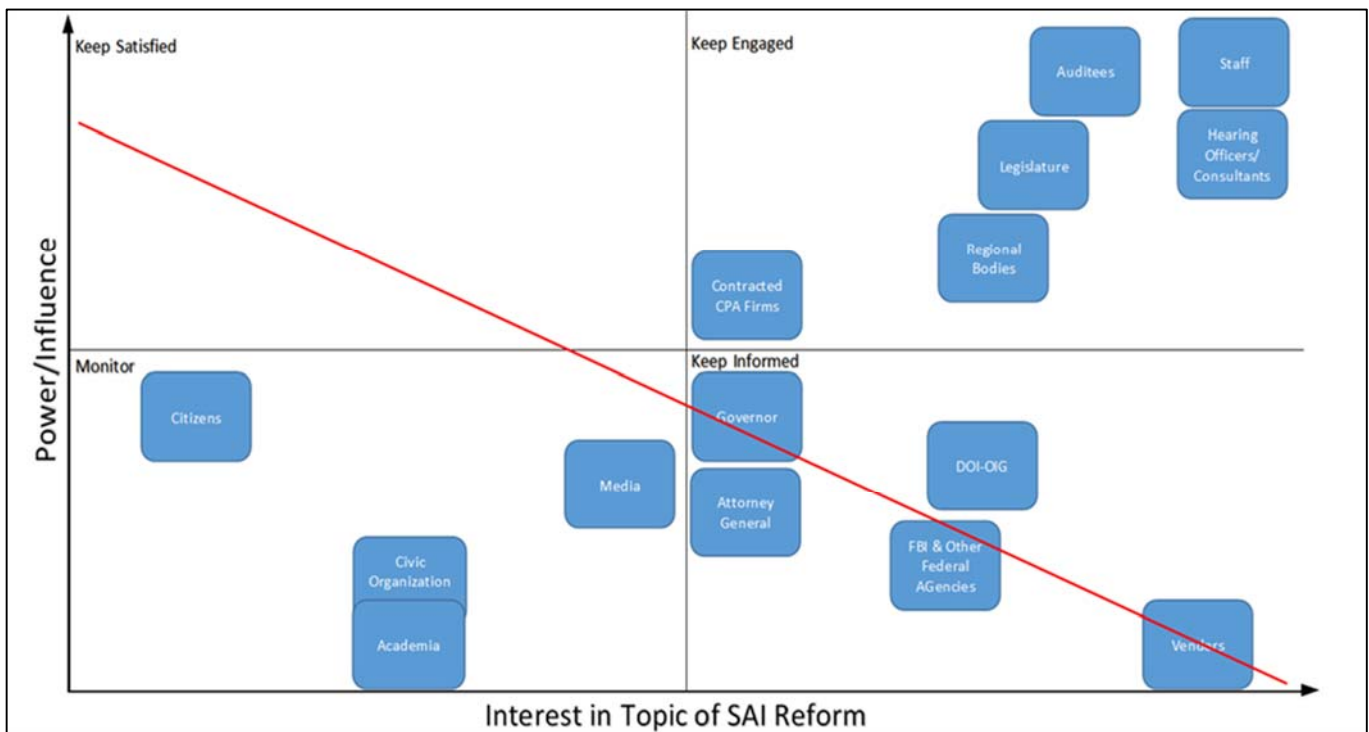
We then analyzed the results of the stakeholder mapping to determine which stakeholders to:

- Keep engaged (High interest, High influence);
- Keep satisfied (Low interest, High influence);
- Keep informed (High interest, Low influence);
- Monitor (Low interest, Low influence).

In OPA’s five-year Strategic Plan and in relation to stakeholder engagement, OPA is committed to building on its relationship with stakeholders, and aims to increase the value they see in audit reports and other OPA-provided services. This will ensure that OPA is seen as a leader in providing audit services and in promoting improvements in the public sector.

Refer to OPA’s Stakeholders Engagement Strategy Plan for CY 2019 – 2023.

**Figure 1: Stakeholder Mapping**



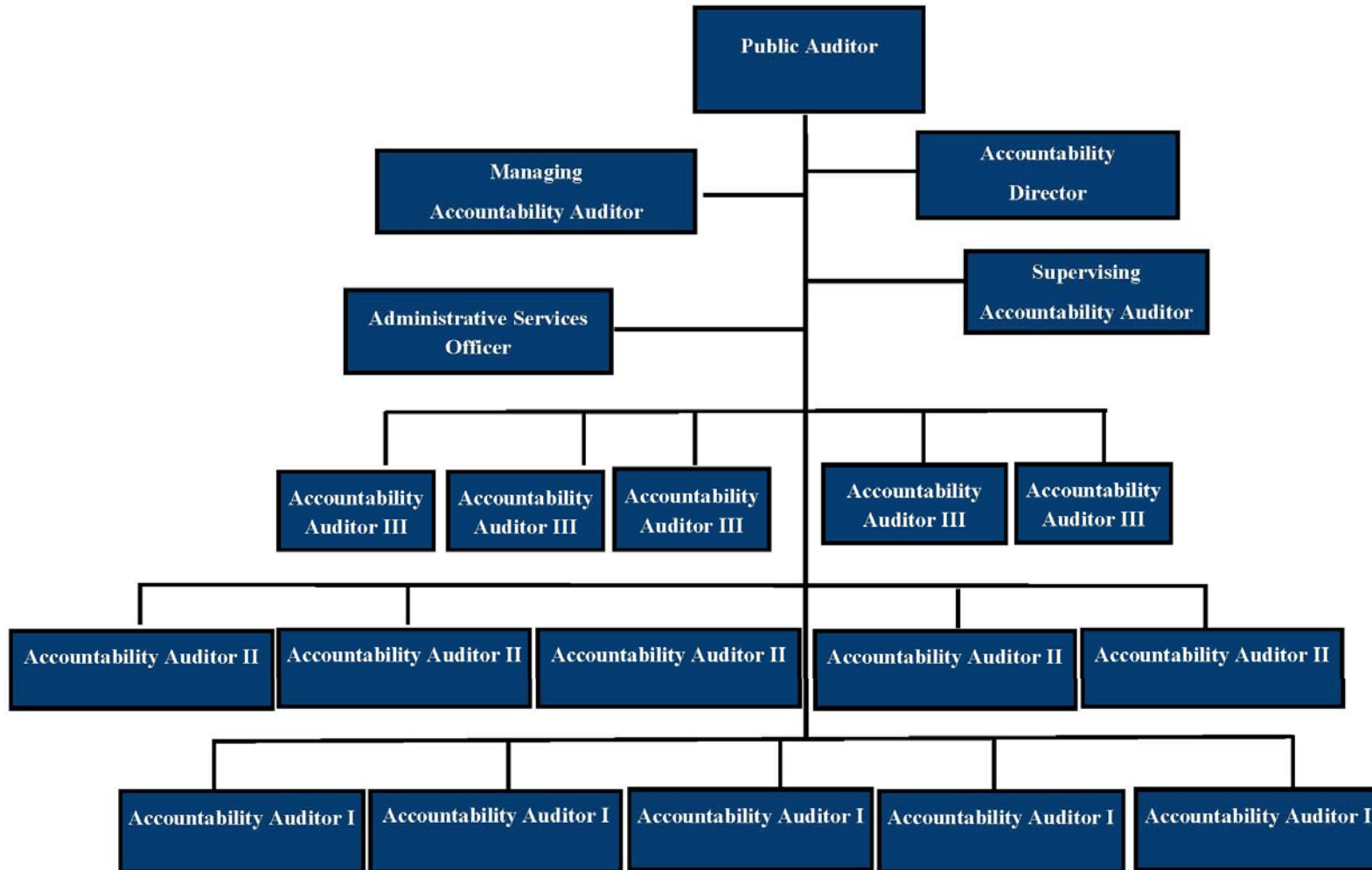
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**Appendix 4: Organizational Chart**

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## Appendix 5: Organization History and Profile

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OPA was established by P.L. 21-122 in July 1992. OPA is an instrumentality of the GovGuam, independent of the executive, legislative, and judicial branches. The OPA is led by the Public Auditor, an elected non-partisan position who serves a term of four years beginning in 2000. Before then, the position was appointed by the Governor of Guam with the advice and consent of the Legislature. The Guam Public Auditor is currently the only publicly elected Public Auditor among the territories and island nations of the Pacific.

OPA seeks to achieve independent and nonpartisan assessments that promote accountability and efficient, effective management throughout the Government of Guam. Specifically, OPA works with GovGuam departments and agencies to improve their performance and ensure transparency and accountability of government funds for the benefit of our island. OPA conducts performance audits and analyses, adjudicates all appeals of procurement protest decisions between vendors and agencies, and has oversight over financial audits.

**Performance Audits** provide independent analysis on a specific program to assist management and public officials in improving program performance and operations (e.g., effectiveness, economy, efficiency, and compliance); and improve public accountability and transparency.

**Procurement Appeals** are complaints by aggrieved persons against the Purchasing Agency's decision on a Protest of method, solicitation or award; Debarment or suspension; Contract or breach of contract controversy; Award determination during a pending protest or appeal; or Other matter.

**Financial Audits** provide independent assessments of an entity's overall annual performance and financial health; and whether the entity's financial statements are fairly presented in compliance with applicable professional standards.

OPA seeks to serve the public interest by providing the Governor of Guam, the Guam Legislature, and the People of Guam with dependable and reliable information, unbiased analysis, and objective recommendations on how best to use government resources in support of the well-being of our island and its constituents.

To achieve this mission, OPA will:

- Endeavor to fulfill the highest standards of our profession and the expectations of the public to the best of our ability.
- Uphold the highest ethical standards in the performance of our work and encourage such standards throughout GovGuam.
- Commit to quality as the main principle governing our work.
- Perform our work with diligence, conscientiousness, and due professional care.
- Foster a partnership with our staff to enable them to reach their full potential and contribute to their growth and long-term success.

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## Appendix 6: Strategic Plan Summary

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Office of Public Accountability  
Strategic Plan Summary  
2019-2023

### MOTTO

*“Auditing for Good Governance”*

### VISION

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

### MISSION STATEMENT

To ensure public trust and good governance in the Government of Guam, we conduct audits and administer procurement appeals with objectivity, professionalism, and accountability.

### GOALS & OBJECTIVES

To ensure public trust and assure good governance, we will:

- Protect the independence of the OPA;
- Deliver quality audit reports that are timely and impactful;
- Deliver timely decisions on procurement appeals; and
- Effectively engage with stakeholders to communicate and promote OPA’s value and benefits.

### CORE VALUES

**Objectivity:** To have an independent and impartial mind.

**Professionalism:** To adhere to ethical and professional standards.

**Accountability:** To be responsible and transparent in our actions.