



Office of Public Accountability

Fiscal Year 2023 Budget Request and Presentation

As of March 2022

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

Suite 401 DNA Building, 238 Archbishop Flores Street, Hagåtña, Guam 96910
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March 16, 2022

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

Subject: FY 2023 Budget Request Submission

Dear Senator San Agustin and Committee Members,

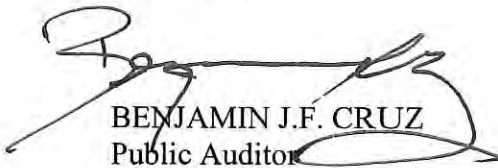
The Office of Public Accountability (OPA) is official submitting the following items requested, per your letter dated February 14, 2022, in regards to the Fiscal Year 2023 Budget Request.

Our submission is as follows:

- Seventeen (17) printed copies of the Budget Request for Fiscal Year 2023 (formatted to meet the level of detail as submitted in previous years' budget requests – additional/supporting documents may be included);
- One (1) portable media storage drive or CD/DVD containing all electronic, working (unprotected) files in Microsoft Word/Excel format where applicable for each form as presented in the budget request; and
- One (1) portable media storage drive or CD/DVD containing one scanned copy of the budget request, in PDF format.

Should you require additional information, please feel free to contact Administrative Services Officer Marisol Andrade at mandrade@guamopa.com.

Senseramente,



BENJAMIN J.F. CRUZ
Public Auditor

duparito
03/16/2022
OPA office



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Chairman, Committee on General Government Operations, Appropriations and Housing
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96910

Subject: FY 2023 Budget Request

Dear Senator San Agustin and Committee Members,

The Office of Public Accountability (OPA) is pleased to present our fiscal year (FY) 2023 budget request of \$1,680,291, which includes \$1.37 million (M) to fund our current staff complement of 12 (inclusive of two new Accountability Auditor Is, one Accountability Auditor II and one Accountability Auditor III, and one Supervising Accountability Auditor, whose names are yet to be determined). This budget request also includes \$309 thousand (K) to fund rent and other contractual obligations, inclusive of funding for procurement appeals hearing officers, website, audit software license and maintenance, and utilities.

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

- For FY 2022, OPA's appropriation was \$1,653,203 (\$1.1M for personnel services and \$599K for operations). The carryover authorization from FY 2021 lapse of \$98,346, will be used to purchase new equipment, replace aging workstations, and fund additional personnel costs in FY 2022.
- For FY 2021, OPA's expenditures and encumbrances totaled \$1,213,483 with an appropriation of \$1,311,828 and with carryover authorization of \$144,940 from FY 2020 lapses.
- For FY 2020, OPA's expenditures and encumbrances totaled \$1,108,659 with an appropriation of \$1,253,599 and with carryover authorization of \$63,267 from FY 2019 lapses.

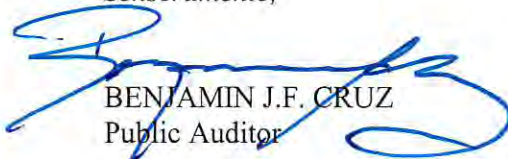
The attached power point presentation detailed OPA's accomplishments for this past year as well as OPA's audit and procurement appeals plans to achieve our goals. As part of OPA's FY 2023 proposal, we respectfully request the Legislature to:

- Approve OPA's lump sum budget of \$1,680,291;
- Authorize the carryover of any unused FY 2022 funds to FY 2023;
- Continue to exempt OPA from BBMR allotment control similar to other elected offices and the Judiciary;
- Amend legislation to require Board or Commission meeting audio files be posted on the respective agency's website with a link posted on the OPA website;

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

**BUREAU OF BUDGET AND MANAGEMENT RESEARCH
FISCAL YEAR 2023
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 |
| General | | | | |
| Is the department/agency request within the Governor's established ceiling? | <input checked="" type="checkbox"/> | | | |
| Does the SUMMARY digest totals equal the totals on the detail pages? | <input checked="" type="checkbox"/> | | | |
| Are the required budget forms attached? | | | | |
| a. Agency Budget Certification [BBMR ABC] | <input checked="" type="checkbox"/> | | | |
| b. Agency Narrative Form [BBMR AN-N1] | <input checked="" type="checkbox"/> | | | |
| c. Decision Package [BBMR DP-1] | <input checked="" type="checkbox"/> | | | |
| d. Program Budget Digest Forms [BBMR BD-1, BBMR TA-1, BBMR 96A - REVISED] | <input checked="" type="checkbox"/> | | | |
| e. FY 2023 (Proposed) Agency Staffing Pattern [BBMR SP-1] - All Fund Sources | <input checked="" type="checkbox"/> | | | |
| f. FY 2022 (Current) Agency Staffing Pattern [BBMR SP-1] - All Fund Sources | <input checked="" type="checkbox"/> | | | |
| g. Federal Program Inventory Form [BBMR FP-1] | <input checked="" type="checkbox"/> | | | |
| h. Equipment/Capital Listing & Space Requirement Form [BBMR EL-1] | <input checked="" type="checkbox"/> | | | |
| i. Prior Year Obligation Form [BBMR PYO-1] | <input checked="" type="checkbox"/> | | | |
| Are the E-Files attached for all budget forms? | <input checked="" type="checkbox"/> | | | |
| I. Agency Budget Certification [BBMR ABC] | | | | |
| 1. Is the budget certified as to its accuracy and BBMR requirements. | <input checked="" type="checkbox"/> | | | |
| II. Agency Narrative Form [BBMR AN-N1] | | | | |
| 1. Is the mission statement correct and consistent with the department/agency's enabling act? | <input checked="" type="checkbox"/> | | | |
| 2. Are the goals and objectives correct and consistent with the department/agency's mission? | <input checked="" type="checkbox"/> | | | |
| III. Decision Package [BBMR DP-1] | | | | |
| 1. Is activity description correct? | <input checked="" type="checkbox"/> | | | |
| 2. Is major objective correct? | <input checked="" type="checkbox"/> | | | |
| 3. Are short term goals correct? | <input checked="" type="checkbox"/> | | | |
| 4. Is workload output reflected correctly? | <input checked="" type="checkbox"/> | | | |
| IV. Program Budget Digest Forms [BBMR BD-1, BBMR TA-1, BBMR 96A - REVISED] | | | | |
| A.) Budget Digest Form [BBMR BD-1] | | | | |
| Personnel Services | | | | |
| 1. Are figures reflected consistent with the attached staffing pattern(s)? | <input checked="" type="checkbox"/> | | | |
| 2. Are amounts reflected in each column accurate? | <input checked="" type="checkbox"/> | | | |
| 3. Are computations correct? | <input checked="" type="checkbox"/> | | | |
| Operations | | | | |
| 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)? | <input checked="" type="checkbox"/> | | | |
| 2. Are amounts reflected in each column accurate? | <input checked="" type="checkbox"/> | | | |
| 3. Are computations correct? | <input checked="" type="checkbox"/> | | | |
| Utilities | | | | |
| Are amounts reflected in each column correct? | <input checked="" type="checkbox"/> | | | |
| Capital Outlay | | | | |
| Are amounts reflected under columns, "Governor's Request," consistent with schedule F as detailed in the budget digest subform, [BBMR 96A - REVISED]? | <input checked="" type="checkbox"/> | | | |
| Full Time Equivalencies (FTEs) | | | | |
| Are the number of FTEs for both "Unclassified" and "Classified" accurately reflected under each column? | <input checked="" type="checkbox"/> | | | |
| B.) Off-Island Travel Form [BBMR TA-1] (Schedule A) | | | | |
| 1. Is the purpose/justification for travel defined? | <input checked="" type="checkbox"/> | | | |
| 2. Is/Are the travel date(s) and number of travelers reflected? | <input checked="" type="checkbox"/> | | | |
| 3. Is/Are the position title(s) of the traveler(s) reflected? | <input checked="" type="checkbox"/> | | | |
| 4. Are all columns (Air Fare, Per Diem, Registration, and Total Cost) accurate? | <input checked="" type="checkbox"/> | | | |
| C.) Operations Schedules Form [BBMR 96A - REVISED] (Schedules B-F) | | | | |
| 1. Are "Items" under schedules B - F listed in detail? | <input checked="" type="checkbox"/> | | | |
| 2. Is the "Quantity" and "Unit Price" under schedules B - F reflected for respective items? | <input checked="" type="checkbox"/> | | | |
| 3. Are corresponding FY 2022 Authorized levels under schedules B - F indicated? | <input checked="" type="checkbox"/> | | | |
| V. Agency Staffing Pattern Forms [BBMR SP-1] | | | | |
| 1. Are position titles correct? | <input checked="" type="checkbox"/> | | | |
| 2. Are all LTA and Temp. positions properly identified? | <input checked="" type="checkbox"/> | | | |
| 3. Are position numbers reflected? | <input checked="" type="checkbox"/> | | | |
| 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%)? | <input checked="" type="checkbox"/> | | | |
| 5. Are filled positions funded? | <input checked="" type="checkbox"/> | | | |
| 6. Are increment amounts reflected? | <input checked="" type="checkbox"/> | | | |
| 7. Are rates reflected under "Benefits" correct? | <input checked="" type="checkbox"/> | | | |
| 8. Are computations correct? | <input checked="" type="checkbox"/> | | | |
| VI. Federal Program Inventory Form [BBMR FP-1] | | | | |
| Is the form complete and accurate? | <input checked="" type="checkbox"/> | | | |
| VII. Equipment/Capital Listing & Space Requirement Form [BBMR EL-1] | | | | |
| 1. Is the description of the equipment and/or capital item(s) detail? | <input checked="" type="checkbox"/> | | | |
| 2. Is the "quantity" and "percentage of use" reflected? | <input checked="" type="checkbox"/> | | | |
| 3. Are space requirements descriptive and total space reflected and accurate? | <input checked="" type="checkbox"/> | | | |
| VIII. Prior Year Obligation Form [BBMR PYO-1] | | | | |
| | <input checked="" type="checkbox"/> | | | |

| | |
|--|---|
| CERTIFIED AS TO COMPLETENESS AND ACCURACY | |
| DEPARTMENT: | |
| Prepared By: <i>for</i> <u>MARISOL M. ANDRADE, Admin. Services Officer</u> | BBMR ACTION: Recommendation <input type="checkbox"/> Approval <input type="checkbox"/> Disapproval |
| Date: <u>3/16/22</u> | |
| Approved By: <u>BENJAMIN J.F. CRUZ, Public Auditor</u> | Analyst |
| (Signature of Dept./Agency Head) | Date |
| Date: <u>3/9/22</u> | |

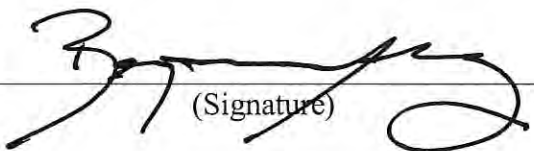
**Government of Guam
Fiscal Year 2023**

Agency Budget Certification

Agency: Office of Public Accountability

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

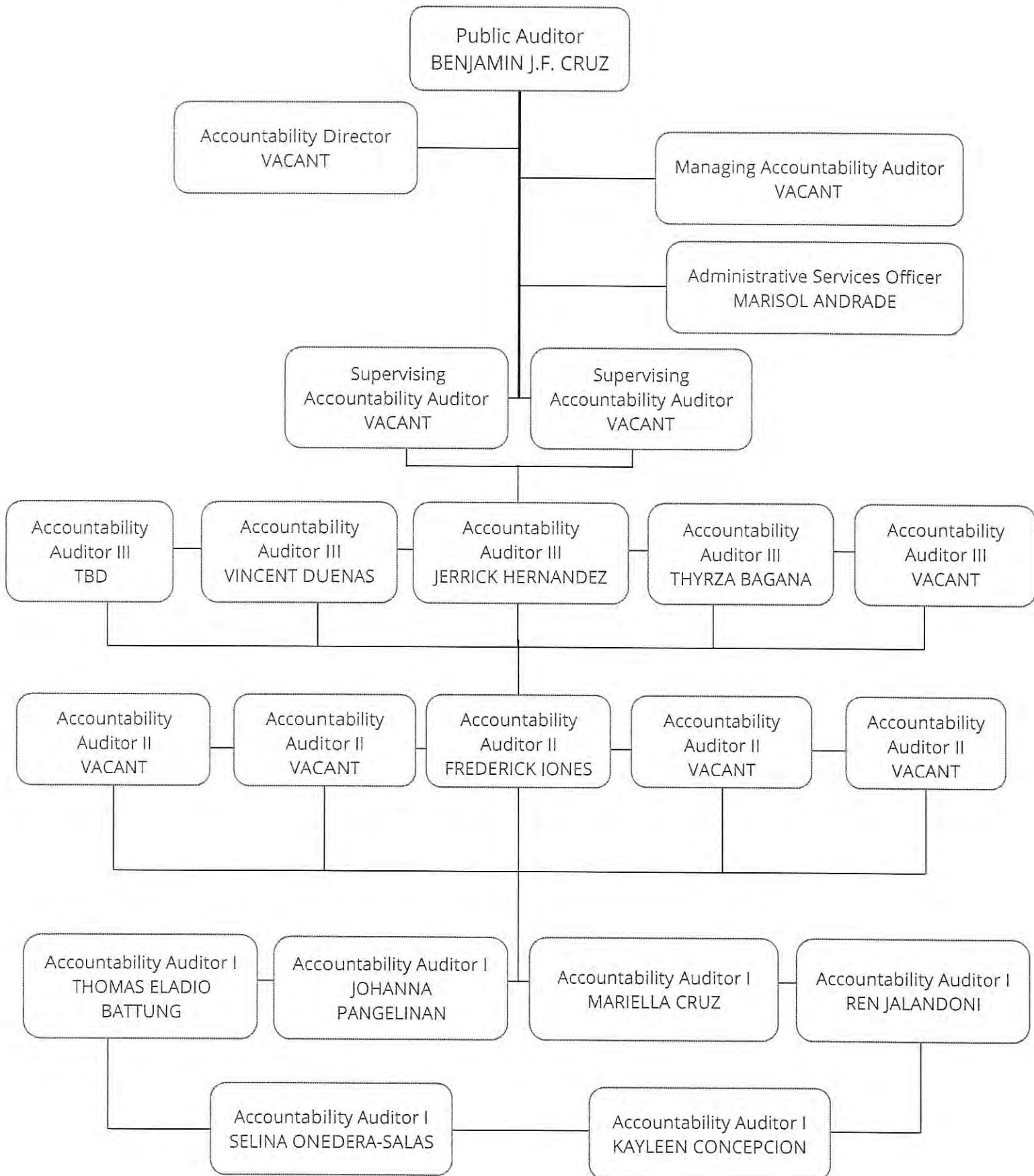
I certify that the attached budget, submitted herewith, has been reviewed for accuracy and that all requirements by the Bureau of Budget & Management Research (BBMR) have been met. I also acknowledge that this budget document will be returned to this department if any of the **BBMR requirements** is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

Agency Head: 
(Signature)

Date: 3/16/22

Organizational Chart

(as of March 16, 2022)



**Government of Guam
Fiscal Year 2023 Budget
Department / Agency Narrative**

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

DEPT. / AGENCY: Office of Public Accountability

**** Please see PowerPoint Presentation for Complete Narrative Details ****

MISSION STATEMENT:

To ensure the 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 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 2023

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. Expeditiously 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 2021 Level of Accomplishment | FY 2022 Anticipated Level | FY 2023 Projected Level |
|---|------------------------------------|------------------------------|----------------------------|
| 1. Issue performance audits and analyses. | 9 | 10 | 12 |
| 2. Direct and supervise all financial audits. | 28 | 28 | 28 |
| 3. Issue and/or resolve procurement appeals. | 15 | 12 | 12 |

| AS400 Account Code | Appropriation Classification | GENERAL FUND | | | SPECIAL FUND 1/ | | | FEDERAL MATCH | | | GRAND TOTAL (ALL FUNDS) | | |
|--------------------|---|-------------------------------------|--------------------------|----------------------------|-------------------------------------|--------------------------|----------------------------|-------------------------------------|--------------------------|----------------------------|-------------------------------------|--------------------------|----------------------------|
| | | FY 2021 Expenditures & Encumbrances | FY 2022 Authorized Level | FY 2023 Governor's Request | FY 2021 Expenditures & Encumbrances | FY 2022 Authorized Level | FY 2023 Governor's Request | FY 2021 Expenditures & Encumbrances | FY 2022 Authorized Level | FY 2023 Governor's Request | FY 2021 Expenditures & Encumbrances | FY 2022 Authorized Level | FY 2023 Governor's Request |
| | PERSONNEL SERVICES | | | | | | | | | | | | |
| 111 | Regular Salaries/Increments/Special Pay: | 734,833 | 764,580 | 948,082 | 0 | 0 | 0 | 0 | 0 | 0 | 734,833 | 764,580 | 948,082 |
| 112 | Overtime: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 113 | Benefits: | 247,905 | 289,746 | 422,415 | 0 | 0 | 0 | 0 | 0 | 0 | 247,905 | 289,746 | 422,415 |
| | TOTAL PERSONNEL SERVICES | \$982,739 | \$1,054,326 | \$1,370,497 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$982,739 | \$1,054,326 | \$1,370,497 |
| | OPERATIONS | | | | | | | | | | | | |
| 220 | TRAVEL- Off-Island/Local Mileage Reimbursement: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | CONTRACTUAL SERVICES: | 81,786 | 379,284 | 138,300 | 0 | 0 | 0 | 0 | 0 | 0 | 81,786 | 379,284 | 138,300 |
| 233 | OFFICE SPACE RENTAL: | 122,259 | 128,373 | 128,373 | 0 | 0 | 0 | 0 | 0 | 0 | 122,259 | 128,373 | 128,373 |
| 240 | SUPPLIES & MATERIALS: | 3,537 | 5,000 | 5,000 | 0 | 0 | 0 | 0 | 0 | 0 | 3,537 | 5,000 | 5,000 |
| 250 | EQUIPMENT: | 14,928 | 70,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,928 | 70,000 | 0 |
| 270 | WORKERS COMPENSATION: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 271 | DRUG TESTING: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 | SUB-RECIPIENT/SUBGRANT: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 290 | MISCELLANEOUS: | 5,124 | 12,500 | 7,600 | 0 | 0 | 0 | 0 | 0 | 0 | 5,124 | 12,500 | 7,600 |
| | TOTAL OPERATIONS | \$227,634 | \$595,157 | \$279,273 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$227,634 | \$595,157 | \$279,273 |
| | UTILITIES | | | | | | | | | | | | |
| 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: | 3,111 | 3,720 | 3,800 | 0 | 0 | 0 | 0 | 0 | 0 | 3,111 | 3,720 | 3,800 |
| | TOTAL UTILITIES | \$3,111 | \$3,720 | \$3,800 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,111 | \$3,720 | \$3,800 |
| 450 | CAPITAL OUTLAY | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL APPROPRIATIONS | \$1,213,483 | \$1,653,203 | \$1,653,570 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,213,483 | \$1,653,203 | \$1,653,570 |
| | 1/ Specify Fund Source | | | | | | | | | | | | |
| | FULL TIME EQUIVALENCIES (FTEs) | | | | | | | | | | | | |
| | UNCLASSIFIED: | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 |
| | CLASSIFIED: | 12 | 17 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 12 | 17 | 17 |
| | TOTAL FTEs | 13.00 | 18.00 | 18.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13.00 | 18.00 | 18.00 |

Note: (1) This does not include the carry over authorization of \$98,345 for a final budget of \$1,751,548

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 | | | | |
| | | | | |
| Travel Date: _____ | | No. of Travelers: ____ 1/ | | |
| Position Title of Traveler(s) | Air Fare | Per diem 2/ | Registration | Total Cost |
| | \$ - | \$ - | \$ - | \$ - |
| | | | | |

| | | | | |
|---|-----------------|---------------------------|---------------------|-------------------|
| Purpose / Justification for Travel | | | | |
| | | | | |
| Travel Date: _____ | | No. of Travelers: ____ 1/ | | |
| Position Title of Traveler(s) | Air Fare | Per diem 2/ | Registration | Total Cost |
| | \$ - | \$ - | \$ - | \$ - |
| | | | | |

| | | | | |
|---|-----------------|---------------------------|---------------------|-------------------|
| Purpose / Justification for Travel | | | | |
| | | | | |
| Travel Date: _____ | | No. of Travelers: ____ 1/ | | |
| Position Title of Traveler(s) | Air Fare | Per diem 2/ | Registration | Total Cost |
| | \$ - | \$ - | \$ - | \$ - |
| | | | | |

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 2023 Request | FY 2022 Authorized | Variance Increase/ (Decrease) |
|---|----------|------------|----------------------|--------------------|-------------------------------|
| Website Hosting & Maintenance | 12 | \$1,480.00 | \$ 17,760.00 | \$ 17,760.00 | \$ - |
| Payroll Services | 26 | \$140.00 | \$ 3,640.00 | \$ 3,640.00 | \$ - |
| Copier Lease | 12 | \$200.00 | \$ 2,400.00 | \$ 2,400.00 | \$ - |
| IT Support Services | 12 | \$1,300.00 | \$ 15,600.00 | \$ 20,000.00 | \$ (4,400.00) |
| Hearing Officers | | | \$ 60,000.00 | \$ 60,000.00 | \$ - |
| OPA Legal Services | | | \$ 10,000.00 | \$ 10,000.00 | \$ - |
| TeamMate Licensing & Annual Maintenance Fee | | | \$ - | \$ 17,000.00 | \$ (17,000.00) |
| Vehicle Maintenance and safety inspections | | | \$ 1,500.00 | \$ 1,500.00 | \$ - |
| Water Delivery | | | \$ 900.00 | \$ 735.00 | \$ 165.00 |
| Seminar/Training Fees | | | \$ 1,200.00 | \$ 1,000.00 | \$ 200.00 |
| Professional Publications & Subscription | | | \$ 600.00 | \$ 600.00 | \$ - |
| AGA Membership Dues | | | \$ 5,400.00 | \$ 5,100.00 | \$ 300.00 |
| PASAI Membership Dues | | | \$ 4,000.00 | \$ 4,000.00 | \$ - |
| ALGA Membership Dues | | | \$ 800.00 | \$ 800.00 | \$ - |
| APIPA Membership Dues | | | \$ 400.00 | \$ 400.00 | \$ - |
| IDI Membership Dues | | | \$ 1,600.00 | \$ 1,500.00 | \$ 100.00 |
| Printing Services (CCR, annual report) | | | \$ 2,500.00 | \$ 2,500.00 | \$ - |
| Other Contractual Services | | | \$ 10,000.00 | \$ 230,349.00 | \$ (220,349.00) |
| Total Contractual | | | \$ 138,300.00 | 379,284.00 | |

Schedule C - Supplies & Materials

| Item | Quantity | Unit Price | FY 2023 Request | FY 2022 Authorized | Variance Increase/ (Decrease) |
|---------------------------------------|----------|------------|--------------------|--------------------|-------------------------------|
| General Office Supplies | | | \$ 5,000.00 | \$ 5,000.00 | \$ - |
| Total Supplies & Materials | | | \$ 5,000.00 | | |

Schedule D - Equipment

| Item | Quantity | Unit Price | FY 2023 Request | FY 2022 Authorized | Variance Increase/ (Decrease) |
|---------------------------|----------|------------|-----------------|---------------------|-------------------------------|
| Phone System | | | \$ - | \$ 55,000.00 | \$ (55,000.00) |
| Microsoft Office Software | | | \$ - | \$ 5,000.00 | \$ (5,000.00) |
| Others | | | \$ - | \$ 10,000.00 | \$ (10,000.00) |
| Total Equipment | | | \$ - | \$ 70,000.00 | |

Schedule E - Miscellaneous

| Item | Quantity | Unit Price | FY 2023 Request | FY 2022 Authorized | Variance Increase/ (Decrease) |
|---|----------|------------|--------------------|--------------------|-------------------------------|
| Internship | 3 | \$700.00 | \$ 2,100.00 | \$ 2,000.00 | \$ 100.00 |
| Newspaper Advertisements (IFB for copier lease, job announcements), newspaper subscriptions, awards, etc. | | | \$ 5,000.00 | \$ 10,000.00 | \$ (5,000.00) |
| Fuel (vehicles) | | | \$ 500.00 | \$ 500.00 | \$ - |
| Total Miscellaneous | | | \$ 7,600.00 | 12,500.00 | |

Schedule F - Capital Outlay

| Item | Quantity | Unit Price | FY 2023 Request | FY 2022 Authorized | Variance Increase/ (Decrease) |
|-----------------------------|----------|------------|-----------------|--------------------|-------------------------------|
| | 0 | \$0.00 | \$ - | \$ - | \$ - |
| Total Capital Outlay | | | \$ - | | |

Government of Guam
Fiscal Year 2023
Agency Staffing Pattern
(PROPOSED)

| Input by Department | | | | | | | | | | |
|------------------------|------------------------------------|-------------------------------------|-------------|----------------------------|------------|-----------|----------------------|---------------|-------------|--------------------------|
| Special Pay Categories | | | | | | | | | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) |
| Position Number | Position Title | Name of Incumbent | Holiday Pay | Night Differential Pay 10% | Hazard 10% | Hazard 8% | Nurse Sundry Pay 1.5 | Nurse Pay 1.5 | EMT Pay 15% | (D+E+F+G+H+I+J) Subtotal |
| 1 | Public Auditor | Benjamin J.F. Cruz | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2 | Administrative Services Officer | Marisol M. Andrade | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3 | Supervising Accountability Auditor | Vacant | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4 | Accountability Auditor III | Jerrick J.G. Hernandez | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5 | Supervising Accountability Auditor | Vacant | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 6 | Accountability Auditor III | Vacated eff. 10/22/21 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 7 | Accountability Auditor III | Maria Thyrsa D. Bagana | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8 | Accountability Auditor I | Thomas Eladio M. Battung | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 9 | Accountability Auditor II | VICE: Christian S. Rivera 3/11/2022 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10 | Accountability Auditor II | Vacant | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 11 | Accountability Auditor III | Vincent Jon G. Duenas | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 12 | Accountability Auditor I | Johanna Maria P. Paungelmaan | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 13 | Accountability Auditor I | Mariella G. Cruz | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 14 | Accountability Auditor III | Vacant | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 15 | Accountability Auditor I | Ren Erbil D.G. Jalantoni | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 16 | Accountability Auditor II | Vacated eff. 3/16/21 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 17 | Accountability Auditor I | Selina Maria S. Onedera-Salas | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 18 | Accountability Auditor I | Kayleen Marie Q. Concepcion | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 19 | Accountability Auditor II | Vacated eff. 4/30/21 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 20 | Accountability Auditor II | Frederick D. Jones | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 21 | Accountability Auditor I | Vacant | | | | | | | | |
| 22 | Accountability Auditor I | Vacant | | | | | | | | |
| 23 | | | | | | | | | | |
| 24 | | | | | | | | | | |
| 25 | | | | | | | | | | |
| 26 | | | | | | | | | | |
| 27 | | | | | | | | | | |
| | | Grand Total: | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

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 Guam Solid Waste Authority employees

4/ 1 1/2 of reg. rate of pay from 12am Friday to 12 midnight Sunday

5/ 1 1/2 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 2022
Agency Staffing Pattern
(CURRENT)

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

| (A) Position No. | (B) Position Title / Incumbent | (C) Name of Incumbent | (D) Grade/ Step | (E) Salary | (F) Overtime | (G) Special* | (H) Date | (I) Increment Amt. | Input by Department | | | | | | | | | | (S) (J + R) TOTAL | |
|------------------------|---|-------------------------------------|-----------------------|---------------|-----------------|-----------------|-------------|--------------------------|------------------------------|-----------------------------------|--|--------------------------------------|--------------------------------|-------------------|-----------------------------|-----------|----------------------------|------|-------------------------|-------------------------------------|
| | | | | | | | | | (J) (E+F+G+I) Subtotal | (K) Retirement (J * 28.32%) | (L) Retire (DDI) (\$19,012*26PP) | (M) Social Security (6.2% * J) | (N) Medicare (1.45% * J) | (O) Life 2/ | (P) Medical (Premium) | | (Q) Dental (Premium) | | | (R) Total Benefits (K thru Q) |
| 1 | Public Auditor | Benjamin J.F. Cruz | PA-01 | \$ 100,000 | \$ - | \$ - | - | \$ - | \$ 100,000 | \$ 28,320 | \$ 495 | \$ - | \$ - | \$ 1,450 | \$ 187 | \$ 2,316 | \$ 240 | \$ - | \$ 33,008 | \$ 133,008 |
| 2 | Administrative Services Officer | Marisol M. Andrade | N-04 | \$ 50,328 | \$ - | \$ 5,033 | 12/25/2021 | \$ 1,589 | \$ 56,950 | \$ 16,128 | \$ 495 | \$ - | \$ - | \$ 826 | \$ 187 | \$ 2,316 | \$ 240 | \$ - | \$ 20,192 | \$ 77,142 |
| 3 | Supervising Accountability Auditor | Recruitment in Progress | Q-01 | \$ 23,262 | \$ - | \$ - | 5/9/2023 | \$ - | \$ 23,262 | \$ 6,588 | \$ 190 | \$ - | \$ - | \$ 337 | \$ 72 | \$ 4,900 | \$ 175 | \$ - | \$ 12,262 | \$ 35,524 |
| 4 | Accountability Auditor III | Jerrick J.G. Hernandez | O-07 | \$ 62,371 | \$ - | \$ - | 12/1/2022 | \$ - | \$ 62,371 | \$ 17,663 | \$ 495 | \$ - | \$ - | \$ 904 | \$ 187 | \$ 2,316 | \$ 240 | \$ - | \$ 21,805 | \$ 84,176 |
| 5 | Supervising Accountability Auditor | Vacant | Q-01 | \$ - | \$ - | \$ - | - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 6 | Accountability Auditor III | Vacant | O-01 | \$ - | \$ - | \$ - | - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 7 | Accountability Auditor III | Maria Thyra D. Baganan | O-08 | \$ 64,350 | \$ - | \$ 6,435 | 10/19/2022 | \$ - | \$ 70,785 | \$ 20,046 | \$ 495 | \$ - | \$ - | \$ 1,026 | \$ 187 | \$ 3,674 | \$ 333 | \$ - | \$ 25,761 | \$ 96,546 |
| 8 | Accountability Auditor I | Thomas Eladio M. Baturug | L-02 | \$ 38,506 | \$ - | \$ - | 6/8/2022 | \$ 486 | \$ 38,992 | \$ 11,043 | \$ 495 | \$ - | \$ - | \$ 565 | \$ 187 | \$ 2,316 | \$ 240 | \$ - | \$ 14,846 | \$ 53,838 |
| 9 | Accountability Auditor II | VICE: Christian S. Rivera 3/11/2022 | M-06 | \$ 49,093 | \$ - | \$ - | 6/1/2022 | \$ 620 | \$ 49,713 | \$ 14,079 | \$ 495 | \$ - | \$ - | \$ 721 | \$ 187 | \$ 2,316 | \$ 240 | \$ - | \$ 18,038 | \$ 67,751 |
| 10 | Accountability Auditor II | Recruitment in Progress | M-01 | \$ 15,678 | \$ - | \$ - | 5/9/2023 | \$ - | \$ 15,678 | \$ 4,440 | \$ 190 | \$ - | \$ - | \$ 227 | \$ 72 | \$ 4,900 | \$ 175 | \$ - | \$ 10,004 | \$ 25,682 |
| 11 | Accountability Auditor III | Vincent Jon G. Duenas | O-15 | \$ 80,077 | \$ - | \$ - | 6/1/2022 | \$ 847 | \$ 80,924 | \$ 22,918 | \$ 495 | \$ - | \$ - | \$ 1,173 | \$ 187 | \$ 5,035 | \$ 454 | \$ - | \$ 30,262 | \$ 111,186 |
| 12 | Accountability Auditor I | Johanna Maria P. Pangellinan | L-02 | \$ 38,506 | \$ - | \$ - | 6/22/2022 | \$ 486 | \$ 38,992 | \$ 11,043 | \$ 495 | \$ - | \$ - | \$ 565 | \$ 187 | \$ 5,024 | \$ 240 | \$ - | \$ 17,554 | \$ 56,546 |
| 13 | Accountability Auditor I | Maricela G. Cruz | L-01 | \$ 37,100 | \$ - | \$ - | 4/12/2022 | \$ 703 | \$ 37,803 | \$ 10,706 | \$ 495 | \$ - | \$ - | \$ 548 | \$ 187 | \$ 5,024 | \$ 240 | \$ - | \$ 17,200 | \$ 55,003 |
| 14 | Accountability Auditor III | Recruitment in Progress | O-01 | \$ 19,191 | \$ - | \$ - | 5/9/2023 | \$ - | \$ 19,191 | \$ 5,435 | \$ 190 | \$ - | \$ - | \$ 278 | \$ 72 | \$ 4,900 | \$ 175 | \$ - | \$ 11,050 | \$ 30,241 |
| 15 | Accountability Auditor I | Ren Erbil D.G. Jalandoni | L-01 | \$ 37,100 | \$ - | \$ - | 4/19/2022 | \$ 703 | \$ 37,803 | \$ 10,706 | \$ 495 | \$ - | \$ - | \$ 548 | \$ 187 | \$ 4,900 | \$ 175 | \$ - | \$ 11,936 | \$ 49,739 |
| 16 | Accountability Auditor I | Recruitment in Progress | L-01 | \$ 14,269 | \$ - | \$ - | 5/9/2023 | \$ - | \$ 14,269 | \$ 4,041 | \$ 190 | \$ - | \$ - | \$ 207 | \$ 72 | \$ 4,900 | \$ 175 | \$ - | \$ 9,585 | \$ 23,854 |
| 17 | Accountability Auditor I | Selma Maria S. Onedera-Salas | L-01 | \$ 37,100 | \$ - | \$ - | 4/26/2022 | \$ 703 | \$ 37,803 | \$ 10,706 | \$ - | \$ - | \$ - | \$ 548 | \$ 187 | \$ 7,804 | \$ 272 | \$ - | \$ 19,517 | \$ 57,320 |
| 18 | Accountability Auditor I | Kayleen Marie Q. Concepcion | L-01 | \$ 37,100 | \$ - | \$ - | 5/10/2022 | \$ 586 | \$ 37,686 | \$ 10,673 | \$ 495 | \$ - | \$ - | \$ 546 | \$ 187 | \$ 2,316 | \$ 240 | \$ - | \$ 14,457 | \$ 52,143 |
| 19 | Accountability Auditor I | Recruitment in Progress | L-01 | \$ 14,269 | \$ - | \$ - | 5/9/2023 | \$ - | \$ 14,269 | \$ 4,041 | \$ 190 | \$ - | \$ - | \$ 207 | \$ 72 | \$ 4,900 | \$ 175 | \$ - | \$ 9,585 | \$ 23,854 |
| 20 | Accountability Auditor II | Frederick D. Jones | M-04 | \$ 45,574 | \$ - | \$ - | 6/1/2022 | \$ 576 | \$ 46,150 | \$ 13,070 | \$ - | \$ - | \$ - | \$ 669 | \$ 187 | \$ 2,316 | \$ 240 | \$ - | \$ 16,482 | \$ 62,632 |
| Grand Total: | | | | | | | | | \$ 763,874 | \$ - | \$ 11,468 | \$ - | \$ - | \$ 11,345 | \$ 2,791 | \$ 67,273 | \$ 4,094 | \$ - | \$ 313,544 | \$ 1,096,185 |

* Night Differential / Hazardous / Worker's Compensation / Certification / etc.
1/ Indicate "(LTA)" or "(Temp.)" next to Position Title (where applicable).
2/ FY2022 GovGuam contribution for Life Insurance is \$187 per annum

OFFICE OF PUBLIC ACCOUNTABILITY

UFISINAN I KUINENTAN PUPBLIKU

FISCAL YEAR 2023
BUDGET PRESENTATION



AGENCY MANDATE

The Office of Public Accountability (OPA) is an instrumentality of the Government of Guam (GovGuam), independent of the executive, legislative, and judicial branches.

OPA seeks to achieve independent and nonpartisan assessment that promote accountability and efficient, effective management throughout GovGuam; and serve the public's 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.

OPA was established by Public Law 21-122 on July 1992 and its enabling legislation is codified in Title 1 Guam Code Annotated (GCA) Chapter 19.



OPA

**MOTTO
MISSION
VISION**

■ **MOTTO**

Auditing for Good Governance

■ **MISSION**

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

■ **VISION**

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



OPA | CORE VALUES

■ OBJECTIVITY

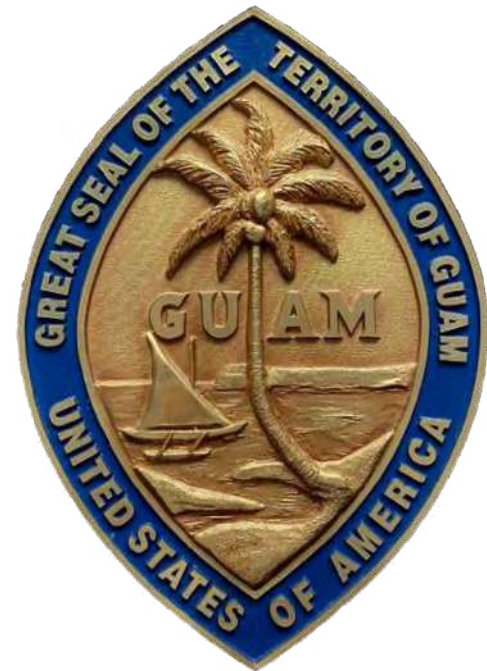
To have an independent and impartial mind.

■ PROFESSIONALISM

To adhere to ethical and professional standards.

■ ACCOUNTABILITY

To be responsible and transparent in our actions.



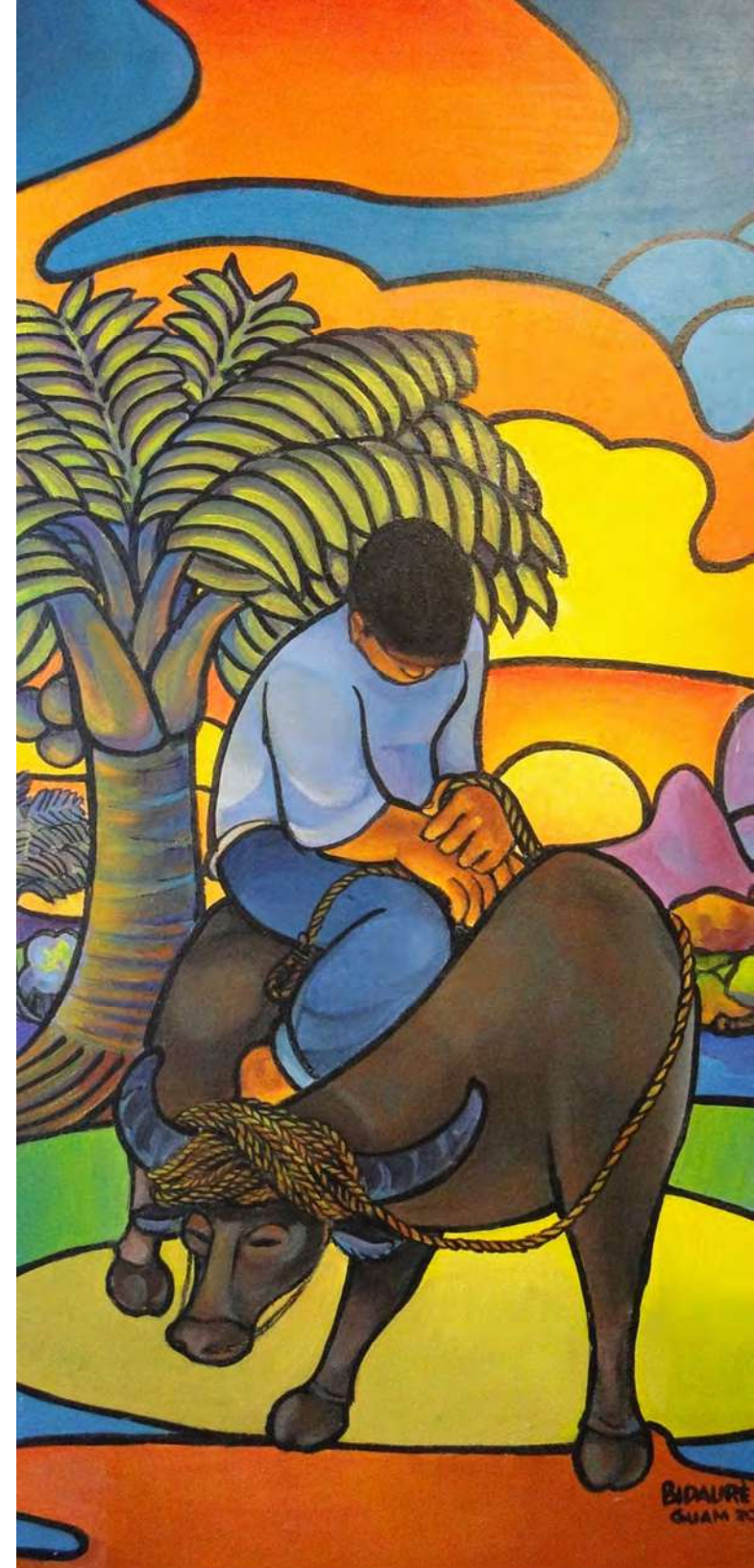
GOALS

- 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 Expeditiously 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.



OBJECTIVES

- 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).

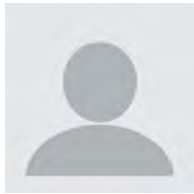


ORGANIZATIONAL CHART

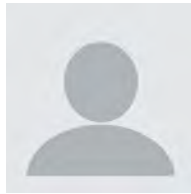
AS OF MARCH 2022



Benjamin J.F. Cruz
Public Auditor



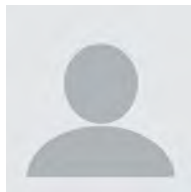
VACANT
Accountability Director



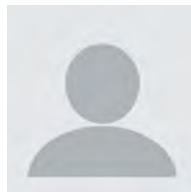
VACANT
Managing Accountability Auditor



Marisol Andrade, CGFM
Administrative Services Officer



VACANT
Supervising Accountability Auditor



VACANT
Supervising Accountability Auditor



Jerrick J.J.G. Hernandez, MA, CGAP, CICA
Accountability Auditor III



Vincent Duenas
Accountability Auditor III



Maria Thyrsa Bagana, CGFM, CFE
Accountability Auditor III



Frederick Jones, MPA
Accountability Auditor II

As of March 2022, OPA is currently in the process of hiring two Accountability Auditor Is, one Accountability Auditor II, one Accountability Auditor III, and one Supervising Accountability Auditor, respectively.



Johanna Pangelinan
Accountability Auditor I



Thomas Eladio Battung
Accountability Auditor I



Mariella Cruz
Accountability Auditor I



Ren Jalandoni
Accountability Auditor I



Selina Onedera-Salas
Accountability Auditor I



Kayleen Concepcion
Accountability Auditor I

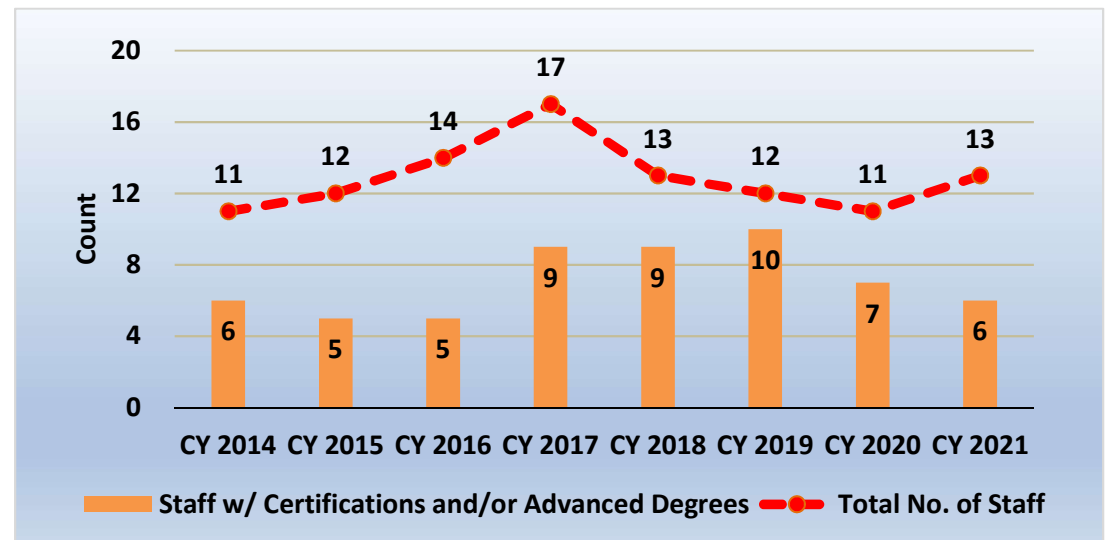


STAFFING LEVEL

In CY 2021, OPA had 13 full-time employees with an average professional audit experience of twelve years.

In CY 2021 and 2022, three Accountability Auditor IIs and one Accountability Auditor III resigned. Throughout 2021, OPA recruited four new Accountability Auditor Is which leaves OPA with ten full-time auditors, an administrative services officer, and the Public Auditor as of March 2022.

of Staff by Calendar Year



2021 SUMMARY.

9 17 28 2 15

We issued nine performance audits that identified \$6.3 million (M) in financial impact.

We made seventeen recommendations to GovGuam entities to improve program efficiencies, revenue collection, and government expenses.

We issued, monitored, and oversaw twenty-eight financial audits (government-wide and component units).

We assisted in the procurement process of two independent financial audit services Request for Proposals.

We received fifteen procurement appeals, rendered one decisions, eight appeals were dismissed, leaving six ongoing by Jan. 2022.

PERFORMANCE AUDITS

The Office of Public Accountability issued nine performance audits in 2021 with a collective financial impact of \$6.3M to our government.

Six of the nine issued reports were OPA-initiated, and three were mandated.

| Report No. | Total Financial Impact |
|-------------------|-------------------------------|
| 21-01 | \$ 3,043,875 |
| 21-03 | 113,835 |
| 21-06 | 3,032,000 |
| 21-09 | 127,154 |
| Total | \$ 6,316,864 |

21-01 21-02 21-03

21-04 21-05 21-06

21-07 21-08 21-09

With the nine performance audits issued in CY 2021, we collectively provided 17 audit recommendations to GovGuam entities.

These audit recommendations focused on improving program efficiencies, revenue collection, and government expenses.

| REPORT NO. | REPORT TITLE | # OF RECOMMENDATIONS | RELEASE DATE |
|------------|--|----------------------|---------------|
| 21-01 | Government of Guam COVID-19 Payroll Expenses | 3 | January 2021 |
| 21-02 | Status of the Government of Guam Coronavirus Relief Fund Expenditures Flash Report March 1, 2020 through November 30, 2020 | 0 | January 2021 |
| 21-03 | Port Authority of Guam Back Wages Series, Part A | 5 | February 2021 |
| 21-04 | Status of the Government of Guam Coronavirus Relief Fund Expenditures Flash Report March 1, 2020 through December 31, 2020 | 0 | February 2021 |
| 21-05 | Ethics in Government Program as Mandated by Public Law 28-76 | 2 | May 2021 |
| 21-06 | Government of Guam Procurement of Hotels Used for COVID-19 Quarantine | 1 | July 2021 |
| 21-07 | Submission of Citizen-Centric Reports for FY 2017 through FY 2020 | 0 | October 2021 |
| 21-08 | Compliance with Standard Operating Procedures as Mandated by Public Law 34-05 | 0 | December 2021 |
| 21-09 | Port Authority of Guam Back Wages Series, Part B | 6 | December 2021 |

17 **TOTAL
AUDIT
RECOMMENDATIONS**

FINANCIAL AUDITS

OPA monitored, reviewed, analyzed, and issued twenty-eight financial audits of autonomous agencies and the General Fund.

The financial statements of all twenty-eight GovGuam entities received an unmodified opinion or "clean" opinion.

1 GCA §1909(a) and the Federal Single Audit require all financial audits to be issued by June 30th or nine months after the fiscal year end.

OPA's goal is to issue financial audits no later than six (6) months after the fiscal year end (March 31).

JANUARY

*ILACS GPT
DCA⁺ SiFA*

MARCH

*GGRF GWA
GALC GIAA
GCC UOG
GSWA GPA
KGTF GVB
CLTC GEDA*

MAY

GACS⁺

OCTOBER

*DCA
GACS⁺⁺*

FEBRUARY

GHC

APRIL

*PAG GHF
GHURA GGRF
GDOE (GOVGUAM 457 PLAN)
TAF GMHA*

JUNE

GOVGUAM

REQUESTS FOR PROPOSAL

OPA issued two Requests for Proposals (RFP) for independent financial audit services in 2021. Both of the contracts for the audit services will be for three years.

OPA assisted with the procurement process except negotiation, which was done by the two GovGuam entities.



PROCUREMENT APPEALS

OPA received 15 procurement appeals in CY 2021. As of Jan. 2022, A decision was reached on one appeal, eight appeals were dismissed, and six were ongoing. Collectively, the procurement value totaled \$2.9M.

OPA's goal is to resolve procurement appeals timely or 90 to 120 days from the time of filing. As of Jan. 2022, we are averaging 2.86 months or 87 days.

OPA contracts hearing officers for procurement appeals. In FY 2021, OPA spent \$32K for these contracts.

| | |
|---|--------|
| Metrolan – Connectivity/Internet/Telecom Bundled Services | \$32K |
| Fleet and Fuel Management Software Services | \$68K |
| Golf Carts | \$74K |
| Telecommunication Service – Plain Old Telephone Services (POTS) | \$71K |
| Telecommunication Service – Digital Transmission Services (DFTS) | \$471K |
| Air Purifier System and Replacement Filter* | \$40K |
| Indoor and Outdoor Wireless Local Area Network (WLAN) Infrastructure Installation Project | \$1.5M |
| Internet Service* | - |
| Telecommunication Upgrade (GBHWC) Voice over IP (VOIP) Phone System and Manage Wi-Fi System | \$26K |
| Management & Infrastructure Support Services to GIAA’s Baggage Conveyance Systems* | - |
| Professional Printing, Mailing, and Processing Services Relating to Utility Customer Billing* | - |
| Procurement Contract for Replacement of Building 900 Metal Awning Structure | \$163K |
| Repair and Maintenance of the Northern Region Recreational Swimming Pool in the Dededo Sports Complex | \$397K |
| Purchasing of HVAC Equipment* | - |

*Monetary value could not be identified

\$2.9 MILLION
TOTAL PROCUREMENT VALUE

A tropical sunset scene with palm trees and a body of water, overlaid with a blue filter. The sun is low on the horizon, casting a bright glow and a reflection on the water. The palm trees are silhouetted against the sky. The overall mood is serene and peaceful.

CHALLENGES / OUTLOOK

OPA STRATEGIC PLAN

We envision the Government of Guam as the model for good governance with OPA leading by example as a model robust audit office. To achieve this, we began implementing the recommendations made by the International Organization of Supreme Audit Institutions (INTOSAI) Development Initiative's Performance Measurement Framework. To address the results of the INTOSAI report, we implemented our Strategic Plan 2019 to 2023.

This plan sets out strategies to address the value and benefits our office delivers to our island. We also laid out strategic goals to ensure public trust and assure good governance in the following domains: (1) independence, (2) quality audit reports, (3) timely decisions on procurement appeals, and (4) effectively engage with stakeholders to communicate and promote the importance of OPA.



Hagåtña

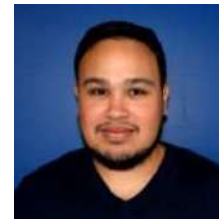
168,801



RECRUITMENT AND RETENTION

Over the last two years, at least ten employees have left the OPA. Many of them having received double digit increases in salary at their new positions. Several of them held supervisory & managerial level responsibilities in our office. OPA currently has 12 staff (as of March 16, 2022), with only three (3) individuals having more than ten years of auditing experience, one (1) having more a little over five years of experience. The majority of auditors (six in total) have less then two years of experience.

As OPA works on filling positions with new staff, it would be helpful to bring some parity with the autonomous and semi-autonomous agencies that continue to have higher salary levels for positions not unique to those agencies but are common throughout the government of Guam but at a lower salary scale. An updated salary scale policy based on the highest salary paid by those agencies for comparable education, certification, training, and experience is needed for OPA to attract, preserve, and sustain professional staff.



OTHER CHALLENGES

Procurement Appeals

There has been some uncertainty as to the proper procedure for judicial review of decisions by the Public Auditor in procurement appeals and related matters. To address this confusion, the procedures for judicial review needs to be clarified to be similar to judicial reviews of other administrative agency decisions under Guam law.

Technology

Due to the COVID-19 pandemic, our office has taken measures to transition into a more mobile office. We have provided our staff with the ability to telework by enabling remote access to OPA's server. We are also working to have our website allow GovGuam agencies to transmit and file documents to us. We are looking into more areas of improvement and continuing build our office's capabilities which includes updating a current server, migrating to TeamMate+, and updating our outdated telephone system.

Legislative Mandates

Our office manages to carry out the legislative mandates lawmakers trust us with. Given the capacity our office can afford, however, we continue to request to that certain mandates be amended. One that we continue to point out is regarding the Board or Commission meeting files currently posted on the OPA's website to be posted on the respective agency's website instead. A link can be shared on our website.





FULL COMPLIANCE RATING FOR PEER REVIEW

Public Auditor Benjamin J.F. Cruz proudly announces that the OPA received a peer review rating of full compliance for its 2021 peer review, the highest level of compliance given to audit organizations. Cruz credits his hardworking and dedicated staff for the full compliance rating. This is Cruz's first peer review since his election as Public Auditor in 2018.

The APIPA peer review team was led by Palau Public Auditor Satrunino Tewid, with team members—Commonwealth to the Northern Mariana Islands (CNMI) Public Auditor Kina Peter and Audit Supervisor Joaquin Borja. Drummond Kahn, Graduate School, served as the technical advisor and CNMI Auditor Josh Diaz served as an observer to the process. The review took place on December 4th to 10th, 2021 at the Guam OPA office in Hagåtña.



FY 2023 BUDGET REQUEST

The Office of Public Accountability is requesting the 36th Guam Legislature for a budget of \$1,680,291 for FY 2023.

For the past three fiscal years, FY 2020 to FY 2022, OPA's appropriation averaged \$1.41M.

In FY 2022, OPA was authorized to carry over lapses from FY 2021 for a total of \$98,346, which the office will use to purchase new equipment, replace aging workstations, and fund additional personnel costs in FY 2021.

In FY 2021, OPA was also authorized to carry over lapses of \$144,940 from FY 2020 for the same purpose.

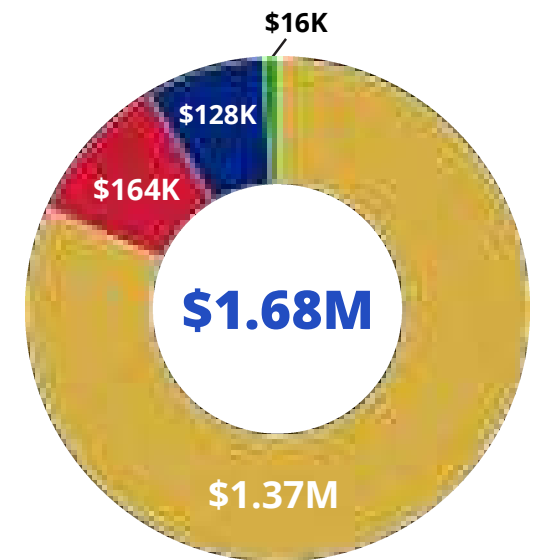
| FY | CHANGE |
|-------------|---------------|
| 2022 | |
| \$1,653,203 | ↑ \$341K |
| 2021 | |
| \$1,311,828 | ↑ \$58K |
| 2020 | |
| \$1,253,599 | ↓ \$5K |

We respectfully request the 36th Guam Legislature to approve OPA's budget of \$1,680,291 for FY 2023, which includes \$1.3M to fund our current staff complement of 12, inclusive of two new Accountability Auditor Is, one Accountability Auditor II and III, and one Supervising Accountability Auditor.

Our budget request also includes \$305K to fund rent and other contractual obligations, inclusive of funding for procurement appeals hearing officers, website, audit software license and maintenance, and utilities.

We also respectfully request the following:

- Authorize the carry over of any unused FY2022 funds to FY 2023.
- Continue to exempt OPA from BBMR allotment control similar to other elected offices and the Judiciary.
- Amend legislation to require Board or Commission meeting audio files be posted on the respective agency's website and a link posted on the OPA website.



BUDGET REQUEST SUMMARY FY 2023

| | Estimates |
|-----------------------------|---------------------------|
| Salaries | \$ 948,478 |
| Benefits | <u>422,540</u> |
| Subtotal | \$ 1,371,018 |
| | |
| Contractual | 164,300 |
| Rent | 128,373 |
| Supplies | 5,000 |
| Equipment | - |
| Miscellaneous | 7,600 |
| Utilities | <u>4,000</u> |
| Total Budget Request | <u>\$1,680,291</u> |

