



## OFFICE OF PUBLIC ACCOUNTABILITY

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### **OPA Releases Calendar Year (CY) 2023 Annual Report**

*Report Showcases Highlights of the OPA for 2023*

Hagatna, Guam – The Guam Office of Public Accountability (OPA) has released their CY 2023 annual report. The annual report covers the activities of the OPA from our finances, reports released, appeal decisions, and accomplishments for 2023.

The following is the Public Auditor’s remarks concerning the annual report:

*Having just completed this sixth annual report as your elected Public Auditor, I am pleased to present the OPA’s accomplishments during 2023. In the third year of my four-year term, 2023 saw increased productivity in our office, as well as updates to our staffing complement and compensation. Our office also undertook a major update to our Strategic Plan that covers calendar years 2024 through 2028.*

*During 2023, we issued 11 performance audits, had oversight over 22 financial audits, and administered six procurement appeals. These 11 audits marked our office’s highest number of reports issued in a calendar year since 2016 and identified \$41 million in financial impact. Our office also updated the audit contract for one GovGuam agency, with a specific provision to issue financial audits no later than February 28th, after the fiscal year (FY) ends.*

*At the beginning of FY 2023, the OPA was able to make headway with compensating its employees when the 2014 Leading Edge compensation study was fully implemented by the 36th Guam Legislature. This measure granted the OPA greater flexibility and independence in hiring and compensating staff and staff salaries were adjusted by an average of 10%. The same Legislature also provided an increase in OPA’s budget by granting 0.25% of total appropriated gross revenues of GovGuam for FY 2023, which led to a \$371 thousand increase in appropriations from FY 2022 to FY 2023. In the General Appropriations Act of 2024, OPA’s continuous appropriation of one quarter of one percent (0.25%) of the annual budget for FY 2025 was not included, which led us to request the 37th Guam Legislature to codify this measure.*

*In January 2023, the Department of Administration updated the Competitive Wage Act for the General Pay Plan, which had not been updated since its implementation in 2014. When approved by the Governor, all employees on the General Pay Plan received an adjustment of 22% of their salaries to bring the pay structure closer to alignment with autonomous agencies within GovGuam. OPA employees received*

*the 22% pay adjustment, however, without any additional appropriations from the Guam Legislature.*

*As of the writing of this report, our staff complement stands at 15, including the Public Auditor. In 2023, we saw the loss of two junior auditors to the federal government. Having seen our weakness in the senior auditor level, we were able to hire two experienced auditors, one a Certified Public Accountant and the other a Certified Government Financial Manager, as well as two junior auditors. These new recruits will help increase our productivity and issue more audits.*

*In 2023, our office achieved a significant accomplishment having undergone a Government Auditing Standards-required peer review and received a FULL compliance rating, the highest rating that can be achieved in a quality control review. A team of auditors from the Commonwealth of the Northern Mariana Islands and the Federated States of Micronesia conducted their peer review in June 2023. This was the OPA's 8th full compliance rating. OPA's next peer review is tentatively scheduled for 2026.*

*When first taking this office in September 2018, one of the first major projects we worked on was to update the OPA's Strategic Plan, a plan that provides a clear direction the office would take for five years. With the plan issued in January 2019 and expiring in 2023, our office was able to work with the Pacific Association of Supreme Audit Institutions to update our plan. At the end of 2023, we were able to issue our updated Strategic Plan, with some revisions to our overall mission.*

*Since taking the helm at the OPA, we have made it a point to be proactive and engage with our stakeholders on the work that we do. Through the years, our office has evolved and found our niche as a reliable and trusted office that delivers dependable audits and information to our various stakeholders. Earlier this year, we released our 2024 Annual Audit Plan that outlines the activities our office will engage in. Our goal is to continue to be proactive and help GovGuam become more effective and efficient.*

*In closing, I believe in my heart that the work we do is significant and have seen first-hand the impact our audits have made in our government and our island. I wish to acknowledge my staff as the driving force behind all that we have accomplished. I continue to appreciate their continued dedication and loyalty to the people of Guam. As we close out 2023 and look forward to 2024, I renew my commitment to the people of Guam in being their watchdog over government spending and promoting accountability and transparency. Un dangkolo na si Yu'os ma'ãse'!*

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