



## OFFICE OF PUBLIC ACCOUNTABILITY

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### **OPA Releases Calendar Year (CY) 2024 Annual Report** *Report Showcases Highlights of the OPA for 2024*

Hagåtña, Guam – The Guam Office of Public Accountability (OPA) has released their CY 2024 annual report. The annual report covers the activities of the OPA from our finances, reports released, appeal decisions, and accomplishments for 2024.

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

*In my seventh annual report as Guam's elected Public Auditor and marking the final year of my second term, I am pleased to present the Office of Public Accountability's (OPA) report on activities and accomplishments for Calendar Year (CY) 2024. CY 2024 saw an increase in the office's productivity and marked the beginning of OPA's taking the first steps in the implementation of its Strategic Plan that covers CY 2024 through 2028.*

*During 2024, we issued 12 performance audits, provided oversight over 20 financial audits, and administered five procurement appeals. These 12 performance audits represent the highest number of reports issued by our office in a calendar year since 2011, and identified \$41 million (M) in financial impact. Earlier this year, we released our 2025 Annual Audit Plan, which outlines the activities our office will engage in, particularly with identifying new performance audits. Our goal is to continue to improve the efficiency and effectiveness of our government, promote ethics, integrity, and transparency, and to assure our people that the government indeed works on their behalf and in their interest.*

*As the oversight over financial audits within the government of Guam, our office updated the audit contracts for six GovGuam agencies, with the inclusion of a specific provision to issue financial audits no later than February 28th, following the end of the fiscal year (FY). We have seen the tardiness of the Government-wide financial audit and have taken more aggressive, proactive steps to a timelier completion. These efforts include more frequent meetings, required progress updates, establishment of deadlines, and follow up on audit responses and resolutions. Additionally, we have updated the approval scheme for payments to external auditors that now require the Public Auditor's approval.*

*At the end of 2023, our office issued our updated Strategic Plan for 2024-2028, which included some revisions to our overall mission. With 2024 being the first year to implement the strategies identified in the plan, we aimed for the following outcomes: public trust in our organization, audit recommendations implemented, effectiveness and efficiency in government processes and government programs, compliance with laws and regulations, and advocacy and engagement of stakeholders. We worked with members of the 37th Guam Legislature to address one of our goals of gaining budgetary/financial independence by codifying OPA's continuing annual budget of 0.25% of the Government of Guam's annual General Fund*

revenues. Unfortunately, the measure was vetoed and did not gain enough votes for an override. The OPA will work with the 38th Guam Legislature to reintroduce this legislation and others that are in line with our strategic priorities. 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.

Our office has maintained its record of integrity and professionalism. The professionalism, dedication, and commitment of the OPA staff brought about the contents of this annual report. As of the writing of this report, our staff complement stands at 16, including the Public Auditor. In 2024, we saw the departure of one junior auditor to another government agency but gained another junior auditor. Moving forward in 2025, our office will continue to further strengthen our staffing with the recruitment of new auditors. These new recruits will help increase our productivity and issue more audits. 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.

In closing, 2025 marks the beginning of a new four-year term that the people of Guam have afforded me the opportunity to serve. I continue to find the work we do significant and impactful to ensure there is transparency and accountability in the Government of Guam. It is truly an honor to serve the people of Guam as your Public Auditor, and I look forward to working to address the various challenges our island faces and to offering fair and impartial reviews of our government programs. As we close out 2024 and look forward to 2025, we continue the work of ensuring transparency and accountability that will lead to our vision that the Government of Guam is the standard of public trust and good governance. *Un dangkolo na si Yu'os ma'åse'!*

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