



A Report to Our Members
For Fiscal Year 2017 Issued May 2018

About US

The Government of Guam Retirement Fund (the "Fund") was established and became operative on May 1, 1951 to provide retirement annuities and other benefits to employees of the Government of Guam. Plans administered by the Fund are as follows:

The *Defined Benefit Plan ("DB Plan")* is a single-employer defined benefit pension plan. The DB plan provides for retirement, disability, and survivor benefits to members of the Plan prior to October 1, 1995. All new employees whose employment commences on or after October 1, 1995 are required to participate in the Defined Contribution Retirement System.

The *Defined Contribution Retirement System ("DC Plan")* was created by Public Law 23-42:3 to provide an individual account retirement system for any person who is employed in the Government of Guam. The DC Plan is a single-employer pension plan and shall be the single retirement program for all new employees whose employment commences on or after October 1, 1995. The DC Plan, by its nature, is fully funded on a current basis from employer and member contributions.

The *Defined Contribution Plan ("DC Plan")* is available to both DB and DC

MISSION

UFISINAN HINIRAT ABUGAO



OFFICE OF THE ATTORNEY GENERAL

A Citizen Centric Report
Fiscal Year 2017

MISSION

To enforce Guam's laws fairly and impartially, ensuring justice and safety for all of her residents as well as providing legal advice and representation of the highest quality to our citizens.

Elizabeth Barrett-Anderson
Attorney General of Guam

ABOUT US

The Office of the Attorney General represents the Government and the People of Guam and is composed of several divisions: Administration, Child Support, Consumer Affairs, Criminal Justice, Domestic Violence, Elder Law, Estate Planning, Health Care, Immigration, Insurance, Labor, and Public Safety.



The Judiciary of Guam
Fiscal Year 2018
A Citizen - Centric Report
Website: www.guamcourts.org

MISSION

The Judiciary administers justice by interpreting and upholding the laws, resolving disputes in a timely manner and providing accessible, efficient and effective court services.

Justice F. Philip Carbullido, Chief Justice Katherine A. Maramba, Justice Robert J. Torres, Jr.



OUR MISSION

Guam Community College is a leader in career and technical workforce development, providing the highest quality, student-centered education and job training for Micronesia.

GCC OFFERS

- 22 associate degrees / 18 certificate programs
- Adult Education (GED®, HiSet®, & Adult High School Diploma)
-Including courses offered at several Mayors' offices



GOVERNMENT OF GUAM
SUBMISSION OF CITIZEN-CENTRIC
REPORTS FOR FY 2017 THROUGH
FY 2020

October 1, 2018 - September 30, 2019

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COMPLIANCE AUDIT
October 1, 2016 through September 30, 2021

OPA Report No. 21-07
October 2021





**Government of Guam
Submission of Citizen-Centric Reports for FY 2017 through FY 2020**

**Compliance Audit
October 1, 2016 through September 30, 2021**

**OPA Report No. 21-07
October 2021**

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Executive Summary
Government of Guam
Submission of Citizen-Centric Reports for FY 2017 through FY 2020
Report No. 21-07, October 2021

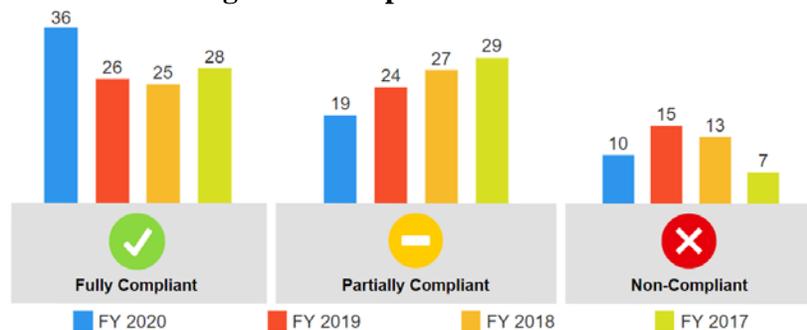
Government of Guam (GovGuam) entities are mandated to submit a four-page Citizen-Centric Report (CCR) to ensure that our government provides more readily available and understandable financial data to the people of Guam.

Per Title 1, Chapter 19 §1922(a) of the Guam Code Annotated (GCA), every director, administrator, president, or head of a GovGuam agency, including line agencies, autonomous and semi-autonomous agencies, public corporations, the Guam Mayors’ Council, the Courts of the Judiciary of Guam, and the Guam Legislature shall submit an annual CCR in electronic format (via .pdf e-mail attachment) to the Public Auditor of Guam and the Speaker of the Guam Legislature. The CCR is due no later than 60 calendar days after the release of a government entity’s independent financial audit report for each fiscal year (FY), and shall be posted on the entity’s website.

As of October 8, 2021, we found the following pursuant to the legislative intent¹ of 1 GCA Ch. 19 §1922:

- 55 of 65 entities (or 85%) issued their FY 2020 CCRs. Of the 55, 36 entities fully complied by timely submitting their CCRs to both the OPA and Speaker. Also, posting the CCR on their websites. The remaining 19 entities were partially compliant for issuing their CCR but only met some requirements.
- 50 of 65 entities (or 77%) issued their FY 2019 CCRs. Of the 50, 26 entities fully complied and 24 entities partially complied.
- 52 of 65 entities (or 80%) issued their FY 2018 CCRs. Of the 52, 25 entities fully complied and 27 entities partially complied.
- 57 of 64 entities (or 89%) issued their FY 2017 CCRs. Of the 57, 28 entities fully complied and 29 entities partially complied.

Figure 1: Compliance Breakdown



¹ According to Section 1 of P.L. 30-127, “it is the intent of *I Liheslaturan Guahân* to adopt this initiative as an attempt to ensure that our government provides more readily available and understandable financial data to the people of Guam.”

We found the following entities to be non-compliant with Title 1 GCA Ch. 19 §1922:

Table 1: Non-Compliant Entities

	Entity Name	FY 2020	FY 2019	FY 2018	FY 2017
1.	Commission on Decolonization	✓	✗	✗	✗
2.	Department of Agriculture	✓	✗	✗	✓
3.	Department of Chamorro Affairs	✓	✗	✗	✗
4.	Department of Corrections	✓	✗	✓	✗
5.	Department of Integrated Services for Individuals with Disabilities	✓	✗	✗	✓
6.	Department of Parks and Recreation	✗	✗	✗	✗
7.	Guam Board of Accountancy	✗	✓	✓	✓
8.	Guam Council on the Arts and Humanities	✓	✗	✓	✓
9.	Guam Election Commission	✗	✓	✓	✓
10.	Guam Environmental Protection Agency	✗	✗	✗	✓
11.	Guam Homeland Security/Office of Civil Defense	✗	✗	✗	✓
12.	Guam Police Department	✗	✓	✓	✓
13.	Guam Regional Transit Authority	✓	✓	✗	✗
14.	Guam Veterans Affairs Office	✓	✗	✓	✓
15.	Hagatna Restoration and Redevelopment Authority	✗	✗	✗	✗
16.	Office of Technology	✗	✗	✗	⊖
17.	Office of the Chief Medical Examiner	✗	✗	✗	✓
18.	Office of the Governor	✓	✓	✗	✓
19.	Public Defender Service Corporation	✗	✓	✓	✓
20.	Science is Fun and Awesome Learning Academy Charter School	✓	✗	⊖	⊖
21.	Serve Guam Commission	✓	✗	✗	✗

These non-compliant entities have neglected their responsibility to:

- Provide information regarding government operations and how taxpayer dollars are spent; and
- Communicate and make government financial information available in a simple and understandable format accessible to citizens.

Of these non-compliant entities, the Department of Parks and Recreation and the Hagatna Restoration and Redevelopment Authority were non-compliant for FY 2017 through FY 2020. Further, although not required to submit a FY 2017 CCR, the Office of Technology was non-compliant for the period since they did not submit nor post a CCR for FY 2018 to FY 2020.

Utilization of AGA’s CCR Suggested Content

Per 1 GCA Ch. 19 §1922(b), the CCR should be in the most current format suggested by the Association of Government Accountants (AGA) – CCR Suggested Content – which can be found at www.agacgfm.org and in Appendix 4 of this report. We encourage GovGuam entities to revisit AGA’s CCR Suggested Content for guidance in simplifying government financial information to help Guam’s citizens better understand the services provided by the entities and at what cost.

Furthermore, GovGuam entities may consider submitting their CCRs for consideration in AGA National’s Certificate of Excellence in CCR and AGA Guam Chapter’s Best CCR Contest.

CCR’s may be viewed on the entity’s respective website or on the Office of Public Accountability’s website at www.opaguam.org.



Benjamin J.F. Cruz
Public Auditor

Introduction

Government of Guam (GovGuam) entities are mandated to submit a four-page Citizen-Centric Report (CCR) to ensure that our government provides more readily available and understandable financial data to the people of Guam.

This report presents the results of our review of GovGuam entities' submission of CCRs for Fiscal Year (FY) 2020, FY 2019, FY 2018, and FY 2017, pursuant to 1 GCA Ch. 19 §1922(a).

Our audit objective was to determine GovGuam entities' compliance with CCR submission requirements as prescribed in 1 GCA Ch. 19 §1922(a). Specifically, we reviewed the entities':

- Submissions of FY 2020, FY 2019, FY 2018, and FY 2017 CCRs to the Public Auditor and the Speaker; and
- Postings of FY 2020, FY 2019, FY 2018, and FY 2017 CCRs on their respective websites.

Refer to Appendices 1 and 2 for the objective, scope, methodology, and prior audit coverage.

Per Title 1 Guam Code Annotated (GCA) Chapter 19 §1922(a), every director, administrator, president, or head of a GovGuam agency, including line agencies, autonomous and semi-autonomous agencies, public corporations, the Guam Mayors' Council, the Courts of the Judiciary of Guam and the Guam Legislature shall submit an annual CCR in electronic format (via .pdf e-mail attachment) to the Public Auditor of Guam and the Speaker of the Guam Legislature. The CCR is due no later than 60 calendar days after the release of a government entity's independent audit report for each fiscal year, and shall be posted on the entity's website.

For autonomous entities, their deadline varied depending on the issuance of their financial audits. For all other entities, their deadline was based on the issuance of the GovGuam-wide financial audit.

Table 1: GovGuam-Wide Fiscal Year Financial Audit Release and CCR Due Dates

FY	Date of Issuance of GovGuam-Wide Financial Audit	Date of OPA Reminder Notice for CCR Submissions	CCR Deadline
FY 2020	June 1, 2021	June 30, 2021	July 31, 2021
FY 2019	August 28, 2020	August 31, 2020	October 27, 2020
FY 2018	June 25, 2019	July 5, 2019	August 26, 2019
FY 2017	June 27, 2018	July 12, 2018	August 27, 2018

Background

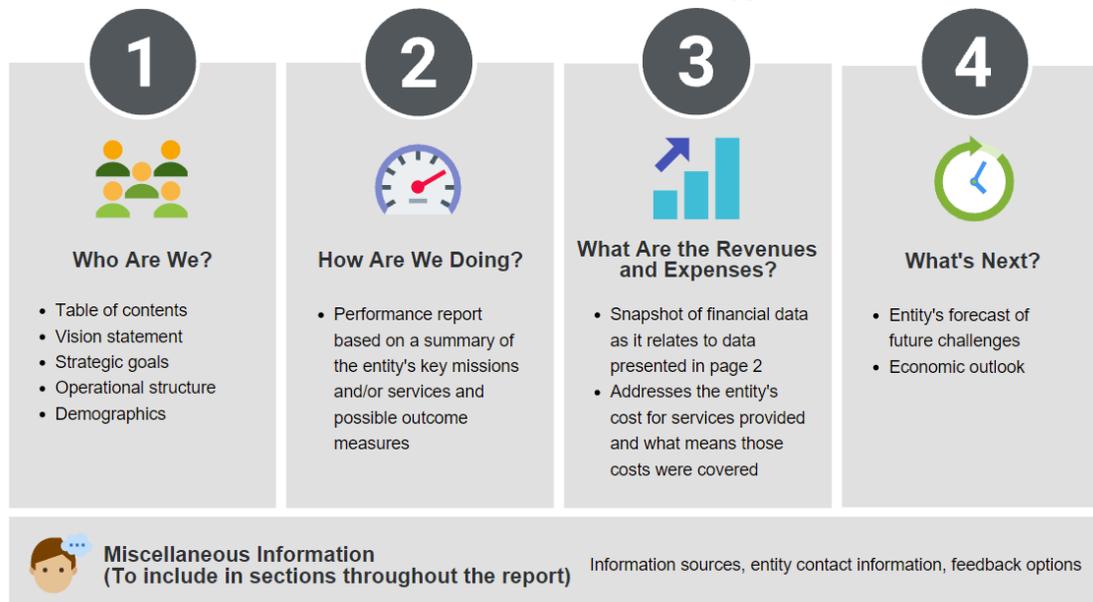
The Association of Government Accountants (AGA) created the CCR to simplify government financial information to help citizens better understand the services provided by their government and at what cost. In 2010, Public Law (P.L.) 30-127 mandated CCRs from GovGuam entities based on the following legislative findings:

- Governments have a responsibility to provide information regarding government operations and how taxpayer dollars are spent; and
- Government financial information should be communicated and accessible to citizens in a simple and understandable format.

The Office of Public Accountability (OPA) encourages all citizens to view the CCRs on the entities' websites or on OPA's website at www.opaguam.org.

While 1 GCA Ch. 19 §1922(b) states that the CCR should be in the most current format suggested by AGA, it also suggests the following content for each page:

Chart 1: Title 1 GCA Ch. 19 §1922(b) Suggested Content



Refer to Appendices 3 and 4 for CCR content guidelines pursuant to 1 GCA Ch. 19 §1922(b) and AGA'S CCR Suggested Content.

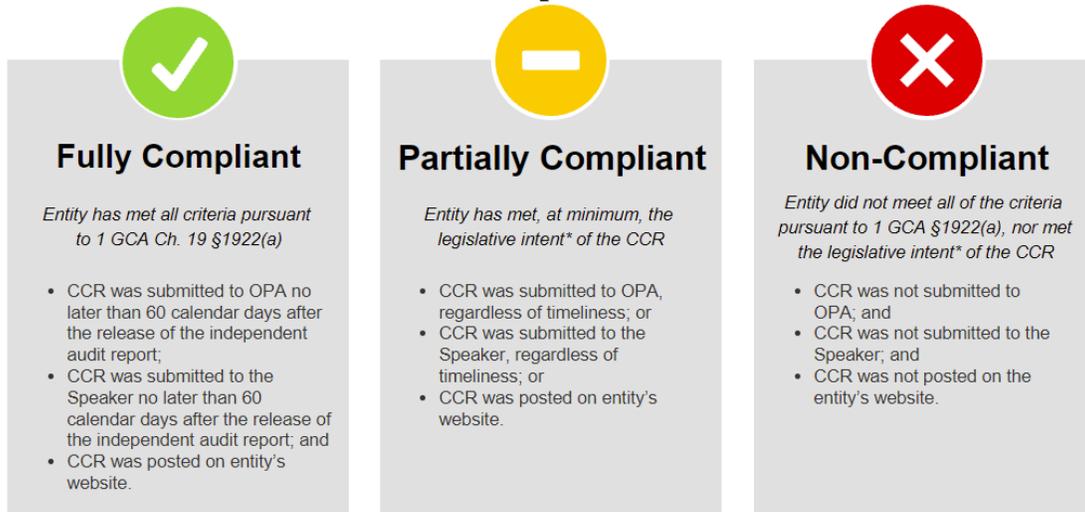
Results of Audit

As of October 8, 2021, our audit determined the following pursuant to the legislative intent² of 1 GCA Ch. 19 §1922:

- 55 of 65 entities (or 85%) issued their FY 2020 CCRs. Of the 55, 36 entities fully complied by timely submitting their CCRs to both the OPA and Speaker. Also, posting the CCR on their websites. The remaining 19 entities were partially compliant for issuing their CCR but only met some requirements.
- 50 of 65 entities (or 77%) issued their FY 2019 CCRs. Of the 50, 26 entities fully complied and 24 entities partially complied.
- 52 of 65 entities (or 80%) issued their FY 2018 CCRs. Of the 52, 25 entities fully complied and 27 entities partially complied.
- 57 of 64 entities (or 89%) issued their FY 2017 CCRs. Of the 57, 28 entities fully complied and 29 entities partially complied.

For the purpose of this audit, an entity's overall compliance with 1 GCA Ch. 19 §1922(a) were categorized per fiscal year into one of the following:

Chart 2: Compliance Criteria



Increase in CCR Compliance

In OPA's most recent audit of the submission of CCRs for FY 2015 and FY 2016 (OPA Report No. 17-07), OPA found that 89% of the entities issued their CCRs pursuant to the legislative intent of the law. Specifically, of the 57 entities that were required to submit CCRs, 51 entities (or 89%) issued their FY 2016 CCRs. This is a decrease from the 52 entities (or 91%) that issued their FY 2015 CCRs.

² According to Section 1 of P.L. 30-127, "it is the intent of *I Liheslaturan Guahân* to adopt this initiative as an attempt to ensure that our government provides more readily available and understandable financial data to the people of Guam."

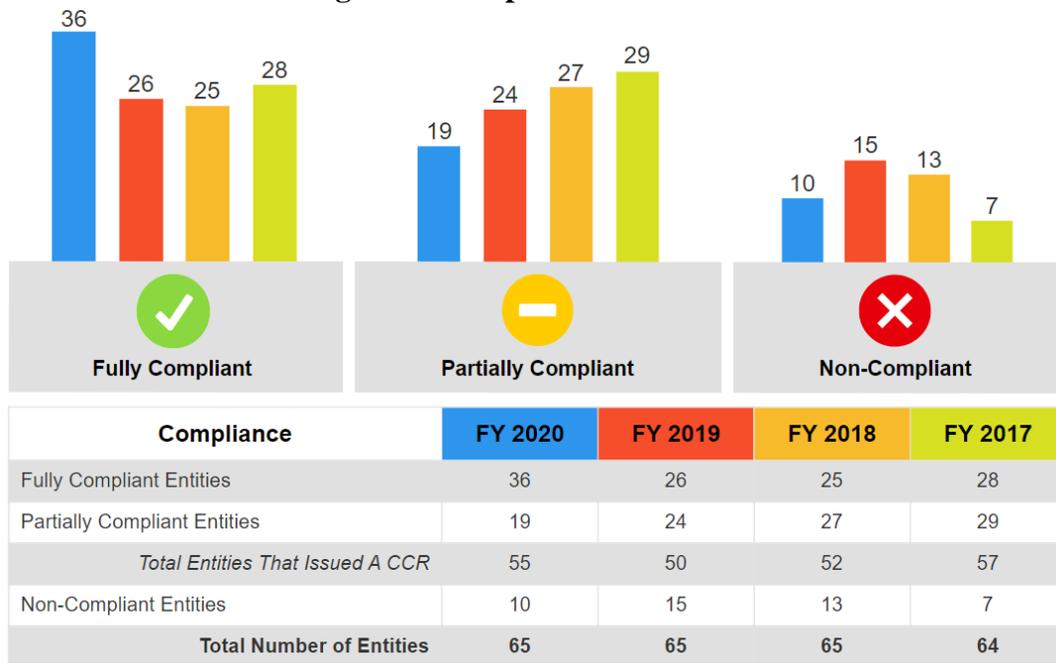
Since the last audit of CCR submissions, there were an additional seven (7) GovGuam entities for FY 2017; one (1) additional entity for FY 2018; and one (1) additional entity for FY 2019 that were required to submit CCRs during the scope period. As of FY 2020, 66 GovGuam entities were required to submit a CCR. However, the Guahan Academy Charter School was not required to submit CCRs for FY 2019 and FY 2020, as their most recent financial audit covered FY 2018.

The CCR submissions of the following entities were included in our analysis:

1. Commission on Decolonization – FY 2017
2. Guahan Academy Charter School – FY 2017
3. Guam Regional Transit Authority – FY 2017
4. Guam Solid Waste Authority – FY 2017
5. Hagatna Restoration and Redevelopment Authority – FY 2017
6. iLearn Academy Charter School –FY 2017
7. Serve Guam Commission - FY 2017
8. Office of Technology – FY 2018
9. Science is Fun and Awesome Learning Academy Charter School – FY 2019

Figure 1 below shows the overall compliance of the entities required to submit CCRs for FY 2017 to FY 2020.

Figure 1: Compliance Breakdown



Compliant Entities

From FY 2017 to FY 2020, seven (7) entities fully complied through the timely submission of their CCRs to both the OPA and the Speaker, as well as posting the reports on their websites. As a result, these entities have shown a commitment to provide readily available and understandable financial data to the people of Guam:

1. Government of Guam Retirement Fund
2. Guam Community College
3. Guam Preservation Trust
4. Guam Visitors Bureau
5. Guam Office of the Attorney General
6. Judiciary of Guam
7. Office of Public Accountability

Throughout FY 2017 to FY 2020, the most common cause for partial compliance was untimely submissions to both the OPA and the Speaker. Refer to Table 2 for details on other causes for partial compliance.

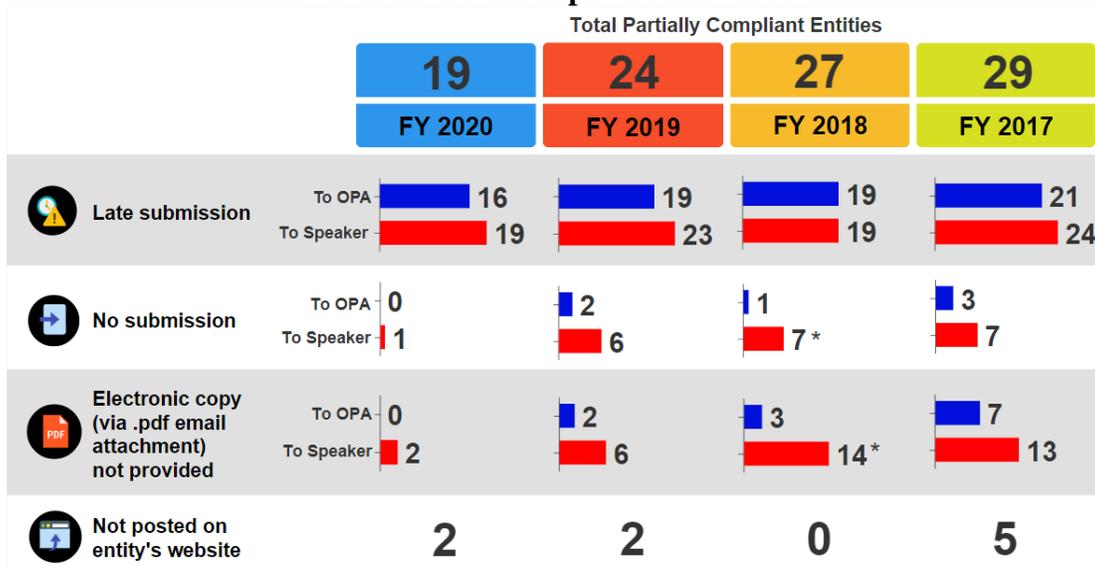
For FY 2020, 55 of 65 entities (or 85%) issued a CCR. Of the 55, 36 entities fully complied by timely submitting their CCRs to both the OPA and the Speaker, as well as posting the report on their websites. The remaining 19 of the 55 entities were determined to be partially compliant for issuing their CCR, but only meeting some of the requirements. See Appendices 5 and 6 for lists of GovGuam entities deemed fully or partially compliant for FY 2020.

For FY 2019, 50 of 65 entities (or 77%) issued a CCR. Of the 50, 26 entities fully complied and 24 entities partially complied. See Appendices 7 and 8 for lists of GovGuam entities deemed fully or partially compliant for FY 2019.

For FY 2018, 52 of 65 entities (or 80%) issued a CCR. Of the 52, 25 entities fully complied and 27 entities partially complied. See Appendices 9 and 10 for lists of GovGuam entities deemed fully or partially compliant for FY 2018.

For FY 2017, 57 of 64 entities (or 89%) issued a CCR. Of the 57, 28 entities fully complied and 29 entities partially complied. See Appendices 11 and 12 for lists of GovGuam entities deemed fully or partially compliant for FY 2017.

Table 2: Partial Compliance Breakdown



*One submission was made electronically to the Clerks of the Legislature instead of the Speaker.

Non-Compliant Entities

Of the GovGuam entities required to submit CCRs, 10 of 65 entities (or 15%) were non-compliant for FY 2020 because they did not submit their CCR to the OPA and the Speaker, nor did they post it on their website. Additionally, 15 of 65 entities (or 23%) for FY 2019; 13 of 65 entities (or 20%)

for FY 2018; and seven (7) of 64 entities (or 11%) for FY 2017 were non-compliant during the scope period. As such, these non-compliant entities neglected their responsibility to:

- Provide information regarding government operations and how taxpayer dollars are spent; and
- Communicate and make government financial information available in a simple and understandable format accessible to citizens.

Table 3 shows the entities that neither submitted nor posted their CCRs from FY 2017 to FY 2020. The Office of Technology (OTECH) and Science is Fun and Awesome Learning Academy Charter School (SiFA) were established in FY 2018³ and FY 2019⁴, respectively. As a result, OTECH and SiFA were not required to submit CCRs for the preceding fiscal years.

Table 3: Non-Compliant Entities

	Entity Name	FY 2020	FY 2019	FY 2018	FY 2017
1.	Commission on Decolonization	✓	✗	✗	✗
2.	Department of Agriculture	✓	✗	✗	✓
3.	Department of Chamorro Affairs	✓	✗	✗	✗
4.	Department of Corrections	✓	✗	✓	✗
5.	Department of Integrated Services for Individuals with Disabilities	✓	✗	✗	✓
6.	Department of Parks and Recreation	✗	✗	✗	✗
7.	Guam Board of Accountancy	✗	✓	✓	✓
8.	Guam Council on the Arts and Humanities	✓	✗	✓	✓
9.	Guam Election Commission	✗	✓	✓	✓
10.	Guam Environmental Protection Agency	✗	✗	✗	✓
11.	Guam Homeland Security/Office of Civil Defense	✗	✗	✗	✓
12.	Guam Police Department	✗	✓	✓	✓
13.	Guam Regional Transit Authority	✓	✓	✗	✗
14.	Guam Veterans Affairs Office	✓	✗	✓	✓
15.	Hagatna Restoration and Redevelopment Authority	✗	✗	✗	✗
16.	Office of Technology	✗	✗	✗	⊖
17.	Office of the Chief Medical Examiner	✗	✗	✗	✓
18.	Office of the Governor	✓	✓	✗	✓
19.	Public Defender Service Corporation	✗	✓	✓	✓
20.	Science is Fun and Awesome Learning Academy Charter School	✓	✗	⊖	⊖
21.	Serve Guam Commission	✓	✗	✗	✗

Of these non-compliant entities, the Department of Parks and Recreation and the Hagatna Restoration and Redevelopment Authority were non-compliant from FY 2017 to FY 2020. Further, although not required to submit a FY 2017 CCR, OTECH was non-compliant for the period since they did not submit nor post a CCR for FY 2018 to FY 2020.

Utilization of AGA’s CCR Suggested Content

Per 1 GCA Ch. 19 §1922(b), the CCR should be in the most current format suggested by AGA – Citizen-Centric Reporting Suggested Content – which can be found at www.agacgfm.org and in Appendix 4 of this report.

³ OTECH was established in FY 2018 through the passage of P.L. 34-76, which was signed into law on February 9, 2018 and became effective October 1, 2018.

⁴ SiFA first opened in the 2018-2019 school year. However, SiFA’s first financial audit was for its FY 2019 financial statements.

Our determination of compliance did not include a review of the CCRs’ contents in conformity with either 1 GCA Ch. 19 §1922(b) or AGA’s CCR Suggested Content. However, we noted one opportunity for improvement that was obvious – the CCR should be only four pages long.

Pursuant to 1 GCA Ch. 19 §1922(b), we encourage GovGuam entities to revisit AGA’s Citizen-Centric Reporting Suggested Content for guidance on future CCRs. AGA’s Citizen-Centric Reporting Suggested Content will assist entities in simplifying government financial information to help Guam’s citizens better understand the services GovGuam entities provide and at what cost. Furthermore, GovGuam entities may consider submitting their CCRs for consideration in AGA National’s Certificate of Excellence in CCR.

AGA National Certificate of Excellence in CCR

AGA National awards the Certificate of Excellence in Citizen-Centric Reporting to recognize high-quality CCRs that incorporate its high standards of content, visual appeal, readability, distribution, and timeliness in reporting.

As listed on AGA National’s website, the following GovGuam entities received the Certificate of Excellence in CCR:

Table 4: AGA National Certificate of Excellence in CCR GovGuam Recipients

	FY 2017	FY 2018	FY 2019
1.	Guam Community College	Guam Department of Education	Guam Economic Development Authority
2.	Guam Office of the Attorney General	Guam Housing Corporation	Government of Guam*
3.	Judiciary of Guam	Guam Memorial Hospital Authority	Guam Housing Corporation
4.	University of Guam	Guam Office of the Attorney General	Guam Memorial Hospital Authority
5.		Guam Office of Public Accountability	Guam Power Authority
6.		Guam Power Authority	Guam Visitors Bureau
7.		Guam Waterworks Authority	Guam Waterworks Authority
8.		Judiciary of Guam	Judiciary of Guam
9.			Port Authority of Guam
10.			University of Guam

*The FY 2019 GovGuam CCR was created by accounting students at the University of Guam.

Additionally, the following GovGuam entities have submitted their FY 2020 CCRs for consideration of AGA National’s Certificate of Excellence in CCR. These entities are currently awaiting review of their FY 2020 CCRs at the time of this report:

- | | |
|---|---|
| 1. Guam Behavioral Health and Wellness Center | 6. Guam International Airport Authority |
| 2. Guam Department of Education | 7. Guam Office of the Attorney General |
| 3. Guam Economic Development Authority | 8. Guam Office of Public Accountability |
| 4. Guam Housing and Urban Renewal Authority | 9. Guam Preservation Trust |
| 5. Guam Housing Corporation | 10. Guam Visitors Bureau |
| | 11. Guam Waterworks Authority |
| | 12. University of Guam |

Refer to Appendix 13 for judging guidelines on AGA’s Certificate of Excellence in CCR.

Conclusion

As of October 8, 2021, our audit determined the following pursuant to the legislative intent of 1 GCA Ch. 19 §1922:

- 55 of 65 entities (or 85%) issued their FY 2020 CCRs. Of the 55, 36 entities fully complied by timely submitting their CCRs to both the OPA and Speaker. Also, posting the CCR on their websites. The remaining 19 entities were partially compliant for issuing their CCR but only met some requirements.
- 50 of 65 entities (or 77%) issued their FY 2019 CCRs. Of the 50, 26 entities fully complied and 24 entities partially complied.
- 52 of 65 entities (or 80%) issued their FY 2018 CCRs. Of the 52, 25 entities fully complied and 27 entities partially complied.
- 57 of 64 entities (or 89%) issued their FY 2017 CCRs. Of the 57, 28 entities fully complied and 29 entities partially complied.

However, 10 of 65 entities (or 15%) were non-compliant for FY 2020 because they did not submit their CCR to the OPA and the Speaker, nor did they post it on their website. Additionally, 15 of 65 entities (or 23%) for FY 2019; 13 of 65 entities (or 20%) for FY 2018; and seven (7) of 64 entities (or 11%) for FY 2017 were non-compliant during the scope period. As such, these non-compliant entities neglected their responsibility to:

- Provide information regarding government operations and how taxpayer dollars are spent; and
- Communicate and make government financial information available in a simple and understandable format accessible to citizens.

Of these non-compliant entities, the Department of Parks and Recreation and the Hagatna Restoration and Redevelopment Authority were non-compliant from FY 2017 to FY 2020. Further, although not required to submit a FY 2017 CCR, OTECH was non-compliant for the period since they did not submit nor post a CCR for FY 2018 to FY 2020.

Pursuant to 1 GCA Ch. 19 §1922(b), we encourage GovGuam entities to revisit AGA's Citizen-Centric Reporting Suggested Content. Furthermore, GovGuam entities may consider submitting their CCRs for consideration in AGA National's Certificate of Excellence in CCR.

Classification of Monetary Amounts

	Finding Description	Questioned Costs	Potential Savings	Unrealized Revenue	Other Financial Impact
1.	Increase in CCR Compliance	\$ -	\$ -	\$ -	\$ -
	Total	\$ -	\$ -	\$ -	\$ -

Management Response and OPA Reply

Due to the nature of this audit, no management response was sought.

We appreciate the cooperation and assistance from the staff and management of the GovGuam entities who responded to our calls and e-mails.

OFFICE OF PUBLIC ACCOUNTABILITY



Benjamin J.F. Cruz
Public Auditor

Appendix 1: Objective, Scope, and Methodology

Our audit objective was to determine GovGuam entities' compliance with CCR submission requirements as prescribed in 1 GCA Ch. 19 §1922(a). Specifically, we reviewed the entities':

- Submissions of FY 2017, 2018, 2019, and 2020 CCRs to the OPA and the Speaker; and
- Postings of FY 2017, 2018, 2019, and 2020 CCRs on their respective websites.

In this audit, "entities" refers to GovGuam agencies, including line agencies, autonomous and semi-autonomous agencies, public corporations, the Mayors' Council of Guam, the Courts of the Judiciary of Guam, and the Guam Legislature.

The scope of our audit covered CCRs required for FY 2017 through 2020, as of October 8, 2021.

To accomplish our objective, we completed the following:

- Sent memoranda to all GovGuam entities reminding them of the FY 2017 through FY 2020 CCR submission deadlines, due 60 days after the release of their independent financial audit report.
 - Memo dated July 12, 2018 for FY 2017 CCRs which were due August 27, 2018.
 - Memo dated July 5, 2019 for FY 2018 CCRs which were due August 26, 2019.
 - Memo dated August 31, 2020 for FY 2019 CCRs which were due October 27, 2020.
 - Memo dated June 30, 2021 for FY 2020 CCRs which were due July 31, 2021.
- Reviewed CCR laws, guidelines, prior audits, hotline tips, and other relevant information.
- Reviewed GovGuam entities' websites for posting of CCRs.
- Reviewed the Guam Legislature's website for any CCR transmittals to the Speaker.
- Verified with OPA staff if CCRs were received, whether via e-mail or in print.
- Corresponded via telephone and e-mail with entities lacking submissions (to ensure compliance was not involuntarily missed).
- On September 30, 2021, informed the 66 GovGuam entities reviewed of their compliance status and opportunities to improve, if any, future CCR submissions.

Due to the nature of this engagement, we did not assess internal controls over the information systems used to gather the necessary data to prepare the entities' CCRs.

We conducted this audit in accordance with the standards for performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. These standards require that we plan our audit objectives and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. With the exception of not assessing internal controls, we believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our objectives.

Appendix 2: Prior Audit Coverage

Page 1 of 2

OPA Report No. 17-07

OPA conducted an audit to determine GovGuam entities' compliance with CCR reporting requirements pursuant to P.L. 30-127. Of the 57 GovGuam entities required to submit CCRs, 51 entities (or 89%) issued FY 2016 CCRs, which was a decrease from the 52 entities (or 91%) that issued FY 2015 CCRs. The following 4 entities did not issue CCRs for FY 2016 and FY 2015:

1. Department of Agriculture
2. Department of Integrated Services for Individuals with Disabilities
3. Guam Homeland Security/Office of Civil Defense
4. Office of the Governor

OPA Report No. 15-08

OPA conducted an audit to determine GovGuam entities' compliance with CCR reporting requirements pursuant to P.L. 30-127. Of the 57 GovGuam entities required to submit CCRs, 49 entities (or 86%) issued FY 2014 CCRs, which was an improvement from the 45 entities (or 79%) that issued FY 2013 CCRs. The following 5 entities did not issue CCRs for FY 2014 and FY 2013:

1. Department of Agriculture
2. Department of Corrections
3. Department of Integrated Services for Individuals with Disabilities
4. Office of Civil Defense/Homeland Security
5. Office of Veterans Affairs

OPA Report No. 13-06

Pursuant to P.L. 31-77 Chapter XIII Section 24, OPA submitted a complete list of FY 2012 CCRs. A total of 53 entities – including the Office of the Governor, the Judiciary of Guam, and the Guam Legislature – were required to submit a CCR and post on their website. As of December 2013, 29 entities (or 55%) submitted a CCR and/or posted on their website. The following 24 entities (or 45%) did not submit an FY 2012 CCR:

1. Board of Professional Engineers, Architects, and Land Surveyors
2. Bureau of Budget Management and Research
3. Customs and Quarantine Agency
4. Department of Administration
5. Department of Agriculture
6. Department of Chamorro Affairs
7. Department of Corrections
8. Department of Labor
9. Department of Land Management
10. Department of Mental Health and Substance Abuse
11. Department of Military Affairs
12. Department of Public Health and Social Services
13. Guam Board of Accountancy
14. Guam Election Commission
15. Guam Legislature
16. Guam Memorial Hospital Authority
17. Guam Waterworks Authority
18. Mayors' Council of Guam
19. Office of Civil Defense/Homeland Security
20. Office of the Chief Medical Examiner
21. Office of the Governor
22. Office of Veteran's Affairs
23. Public Defender Service Corporation
24. Public Utilities Commission

**Appendix 2:
Prior Audit Coverage**

Page 2 of 2**OPA Report No. 12-03**

Pursuant to P.L. 31-77 Chapter XIII Section 24, OPA submitted a complete list of current and past-due FY 2011 CCRs. A total of 59 entities – including the Office of the Governor, the Judiciary of Guam, and the Guam Legislature – were required to submit a CCR as well as post on their website. As of October 2012, 53 entities (or 90%) submitted a CCR. The following 6 entities (or 10%) did not submit an FY 2011 CCR:

1. Department of Parks and Recreation
2. Guam Board of Accountancy
3. Guam Contractors License Board
4. Guam Memorial Hospital Authority
5. Office of Veterans Affairs
6. Public Utilities Commission

OPA Report No. 11-09

Pursuant to P.L. 31-77 Chapter XIII Section 24, OPA submitted a complete list of current and outdated FY 2010 CCRs. A total of 58 entities – including the Office of the Governor, the Judiciary of Guam, and the Guam Legislature – were required to submit a CCR as well as post on their website. As of October 2011, 54 entities (or 93%) submitted a CCR and posted on their website. The following 4 entities (or 7%) did not submit an FY 2010 CCR:

1. Guam Board of Accountancy
2. Guam Election Commission
3. Office of the Chief Medical Examiner
4. Public Utilities Commission

P.L. 30-127 An Act Relative to Adopting the AGA’s “CCR” Initiative

Section 1. Legislative Findings and Intent. *I Liheslaturan Guahån* finds that the foundation of democracy is based on governments being answerable to their citizenry and, as such, having a responsibility to provide information regarding government operations, most notable in regards to how taxpayer dollars are spent.

I Liheslatura further finds that governments should provide such information in an easily understandable and accessible manner. Financial reports are often too lengthy and too technical for the average person to understand and even more so, when discussing the enormous amounts of money spent by various governments each year.

Studies by the Association of Government Accountants (AGA) on the effectiveness of government fiscal reporting have shown that taxpayers feel they are entitled to transparent financial management information, and that their governments have an obligation to provide such information. Unfortunately, surveyed citizens also feel that their governments are failing to meet their reporting needs, and their poor performance has created a problem of trust between citizens and their government.

Governments need new and innovative means of communicating to overcome these challenges, and the AGA “Citizen-Centric Report” initiative is designed to help remedy this.

Therefore, it is the intent of *I Liheslaturan Guahån* to adopt this initiative as an attempt to ensure that our government provides more readily available and understandable financial data to the people of Guam.

Title 1 GCA Ch. 19 §1922. The “Citizen-Centric Report”

(a) [...]

(b) Content Guidelines.

(1) Said report should be in the most current format proffered by the AGA, and currently suggested as follows:

(A) Page one (1) of the “Citizen-Centric Report” should include a brief table of contents, and *shall* contain information about the entity, including but *not* limited to, the entity’s vision statement, strategic goals, operational structure, and demographics.

(B) Page two (2) of the “Citizen-Centric Report” should reflect a performance report based on a summary of the entity’s key missions and/or services and possible outcome measures.

- (C) Page (3) of the “Citizen-Centric Report” should provide a clear snapshot of financial data as it relates to the performance report presented in page two (2). This portion of the report should address the entity’s cost for services and by what means those costs were covered.
 - (2) Miscellaneous information, including, but *not* limited to, information sources, entity contact information, and feedback options, may be included in sections throughout the report.
 - (3) Additional details regarding the content guidelines for the compilation of a “Citizen-Centric Report” can be found in Appendix “A”, attached herein.
- (c) Design Guidelines.
- (1) The design of a “Citizen-Centric Report” is just as important as the content. A report will only be effective if it is read and referenced; thus, it should be visually appealing. The AGA, the birthplace of the “Citizen-Centric Report” initiative, has created guidelines for the design of “Citizen-Centric Reports” to include suggestions for design considerations of *visual appeal and readability, physical layout, colors, images and graphics*, and *type and fonts*. The AGA also provides suggestions for publishing software and report distribution.

[...]

CITIZEN-CENTRIC REPORTING (CCR) SUGGESTED CONTENT

1 WHO ARE WE?

Page 1 typically includes information about the entity — mission statement, vision statement, services and activities, strategic goals, demographics, and URL.

EXAMPLES

-  **52K**
Per capita income
-  Number of city employees
1,302
- 3.2%**
Unemployment rate 

2 HOW ARE WE DOING?

Page 2 presents key service and activity performance for the prior year — progress toward strategic goals or deliverables, and recent accomplishments for non-financial outcomes.

EXAMPLES

- 29** New businesses relocating to city 
- 5-Year trend graduation rate
2011: 35% | 2016: 85% 
-  City library construction completed ahead of schedule



www.agacgfm.org/ccr



Source: www.agacgfm.com (Downloaded on 10/04/21)

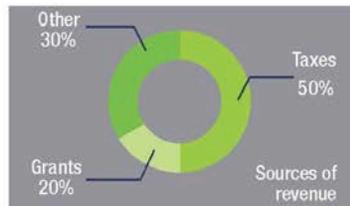
CITIZEN-CENTRIC REPORTING (CCR) SUGGESTED CONTENT

3

WHAT ARE THE REVENUES AND EXPENSES?

Page 3 displays revenues and expenditures for major delivery areas — use well-labeled charts, graphs and tables; reference audit conducted; and provide URL for more-detailed financial information.

EXAMPLES

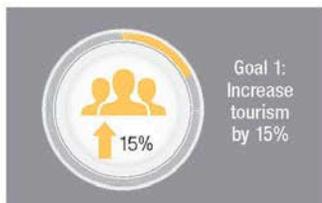


4

WHAT'S NEXT?

Page 4 identifies the entity's challenges and provides a look to the future — economic changes, tax cuts or increases, unemployment, education, environmental aspects, and contact information.

EXAMPLES



www.agacgfm.org/ccr



**Appendix 5:
FY 2020 Fully Compliant**

	Entity Name	Link to CCR Reports
1.	Bureau of Budget and Management Research	http://bbmr.guam.gov/wp-bbmr-content/uploads/2021/07/BBMR-FY2020-Citizen-Centric-Report.pdf
2.	Chamorro Land Trust Commission	https://dlim.guam.gov/wp-dlim-content/uploads/2021/06/CLTC-FY2020.pdf
3.	Customs and Quarantine Agency	https://cqa.guam.gov/wp-cqa-content/uploads/2021/07/CQA-2020-Citizen-Centric-Report.pdf
4.	Department of Administration	http://da.doa.guam.gov/wp-content/uploads/2021/06/CCR20-FINAL-2021-06-28-838am.pdf
5.	Department of Chamorro Affairs	https://dca.guam.gov/wp-dca-content/uploads/2021/07/FY-2020-CITIZEN-CENTRIC-REPORT-DCA.pdf
6.	Department of Education	https://www.gdoe.net/files/user/57/file/Guam%20Department%20of%20Education%20-%20FY2020%20Citizen%20Centric%20Report.pdf
7.	Department of Integrated Services for Individuals with Disabilities	https://disid.guam.gov/wp-disid-content/uploads/2021/07/DISID-2020-CCR-Report.pdf
8.	Department of Labor	https://dol.guam.gov/wp-content/uploads/Citizens-Centric-Report-FY2020-Department-of-Labor.pdf
9.	Department of Military Affairs	https://dma.guam.gov/wp-dma-content/uploads/2021/07/DMA-FY2020-CCR.pdf
10.	Department of Revenue and Taxation	https://www.guamtax.com/about/DRTFY2020CCRPublication.pdf
11.	Department of Youth Affairs	https://dya.guam.gov/wp-dya-content/uploads/2021/08/CCR-FY-2020.pdf
12.	Government of Guam Retirement Fund	https://www.ggrf.com/sites/default/files/fy_2020_citizen_centric_report.pdf
13.	Guam Ancestral Lands Commission	https://dlim.guam.gov/wp-dlim-content/uploads/2021/05/GALC-FY-2020-Citizen-Centric-Report.pdf
14.	Guam Behavioral Health and Wellness Center	https://gbhwc.guam.gov/sites/default/files/GBHWC_Citizen_Centric_Report_FY2020.pdf
15.	Guam Board of Registration for Professional Engineers, Architects and Land Surveyors	https://www.guam-peals.org/sites/default/files/ccr_2020_2.pdf
16.	Guam Community College	https://guamcc.edu/sites/default/files/ccr_2020.pdf
17.	Guam Economic Development Authority	https://www.investguam.com/wp-content/uploads/CCR/GEDA%20CCR%20FY2020.pdf
18.	Guam Energy Office	https://energy.guam.gov/wp-content/uploads/2021/07/2020-CCR.pdf

**Appendix 5:
FY 2020 Fully Compliant**

	Entity Name	Link to CCR Reports
19.	Guam Fire Department	https://gfd.guam.gov/wp-gfd-content/uploads/2021/07/GFD_Citizen-Centric-Report-Fiscal-Year-2020.pdf
20.	Guam Housing and Urban Renewal Authority	https://www.ghura.org/sites/default/files/2020_ghura_ccr.pdf
21.	Guam Housing Corporation	https://guamhousing.org/ccr/ghc-ccr-fy2020/
22.	Guam Memorial Hospital Authority	http://www.gmha.org/wp-content/uploads/Public_Information/Citizen_Centric_Report/GMHA-CCR-FY-2020.pdf
23.	Guam Power Authority	http://guampowerauthority.com/gpa_authority/investors/documents/GPACCR2020-062121FinalApprovedUpdated21June2021.pdf
24.	Guam Preservation Trust	https://guampreservationtrust.org/wp-content/uploads/Guam-Preservation-Trust-FY2020-Citizen-Centric-Report.pdf
25.	Guam Public Library System	https://gpls.guam.gov/wp-gpls-content/uploads/2021/07/Guam-Public-Library-System-FY2020-CCR.pdf
26.	Guam Solid Waste Authority	https://www.guamsolidwasteauthority.com/pdf/GSWA%20CCR%20FY-2020.pdf
27.	Guam Visitors Bureau	https://www.guamvisitorsbureau.com/docs/reports/citizen-centric-reports/fy-2020-ccr-2021052509.pdf
28.	Guam Waterworks Authority	http://guamwaterworks.org/wp-content/uploads/2021/05/GWA-2020-Citizen-Centric-Report-1.pdf
29.	iLearn Academy Charter School	https://static1.squarespace.com/static/562a91f1e4b078bbcf545328/t/601206cfa54f9e4119b3e8fc/1611794164536/2020+CCR.pdf
30.	Judiciary of Guam	http://www.guamsupremecourt.com/Citizen-Centric-Report/images/2020_JOGCCR.pdf
31.	Office of Public Accountability	https://opaguam.org/sites/default/files/opa_ccr_fy_2020_final_7.30.21.pdf
32.	Office of the Attorney General	http://oagguam.org/wp-content/uploads/FINANCE/CCR/FIN-CCR_FY20_FINAL.pdf
33.	Office of the Governor	https://governor.guam.gov/wp-content/uploads/2021/07/CCR-2020_Compressed.pdf
34.	Port Authority of Guam	https://www.portofguam.com/sites/default/files/pag_fy_2020_citizen_centric_report_0.pdf
35.	University of Guam	https://www.uog.edu/_resources/files/administration/business-office/UOG_FY2020_CCR.pdf
36.	Guam Regional Transit Authority	https://grta.guam.gov/sites/default/files/grta_-_ccr_2020.pdf

**Appendix 6:
FY 2020 Partially Compliant**

	Entity Name	Compliance Criteria						
		1	2	3	4	5	6	7
		Submitted to OPA	Emailed to OPA	Timely Submitted to OPA	Website Compliant	Submitted to Speaker	Emailed to Speaker	Timely Submitted to Speaker
1.	Bureau of Statistics and Plans	✓	✓	✗	✓	✓	✓	✗
2.	Civil Service Commission	✓	✓	✗	✓	✓	✓	✗
3.	Department of Agriculture	✓	✓	✗	✓	✓	✓	✗
4.	Department of Corrections	✓	✓	✗	✓	✓	✓	✗
5.	Department of Land Management	✓	✓	✗	✓	✓	✓	✗
6.	Department of Public Health and Social Services	✓	✓	✗	✓	✓	✓	✗
7.	Department of Public Works	✓	✓	✗	✓	✓	✓	✗
8.	Guam Commission for Educator Certification	✓	✓	✗	✓	✓	✓	✗
9.	Guam Contractors License Board	✓	✓	✓	✓	✓	✗	✗
10.	Guam Council on the Arts and Humanities	✓	✓	✗	✓	✓	✓	✗
11.	Guam Educational Telecommunication Corporation/PBS Guam	✓	✓	✓	✓	✗	✗	✗
12.	Guam International Airport Authority	✓	✓	✗	✓	✓	✓	✗
13.	Guam Legislature	✓	✓	✗	✓	✓	✓	✗
14.	Guam Veterans Affairs Office	✓	✓	✗	✗	✓	✓	✗
15.	Mayors' Council of Guam	✓	✓	✗	✓	✓	✓	✗
16.	Public Utilities Commission	✓	✓	✗	✓	✓	✓	✗
17.	Science is Fun and Awesome Learning Academy Charter School	✓	✓	✗	✓	✓	✓	✗
18.	Commission on Decolonization	✓	✓	✓	✓	✓	✓	✗
19.	Serve Guam Commission	✓	✓	✗	✗	✓	✓	✗

**Appendix 7:
FY 2019 Fully Compliant**

	Entity Name	Link to CCR Reports
1.	Bureau of Budget and Management Research	http://bbmr.guam.gov/wp-bbmr-content/uploads/2020/10/Final-FY-2019-CCR-Working-File-edit.pdf
2.	Chamorro Land Trust Commission	https://dlm.guam.gov/wp-dlm-content/uploads/2020/08/CLTC-FY2019-CCR.pdf
3.	Department of Education	https://ucarecdn.com/5472a430-b800-42c9-a6f7-ef636ab47188/
4.	Department of Public Health and Social Services	https://dphss.guam.gov/wp-content/uploads/2020/10/DPHSS-CCR-2019-10.27.2020-Final-Report.pdf
5.	Department of Public Works	http://dpw.guam.gov/wp-dpw-content/uploads/2020/10/DPW-CCR-2019...pdf
6.	Department of Revenue and Taxation	https://www.guamtax.com/about/DRT%20FY2019%20Citizen%20Centric%20Report.pdf
7.	Department of Youth Affairs	https://dya.guam.gov/wp-dya-content/uploads/2020/10/CCR-FY-2019-PUBLICATION.pdf
8.	Government of Guam Retirement Fund	https://ggrf.com/data/2020/GGRF%20FY%202019%20-%20Citizen%20Centric%20Report.pdf
9.	Guam Board of Registration for Professional Engineers, Architects and Land Surveyors	https://www.guam-peals.org/sites/default/files/CCR%25202019.pdf
10.	Guam Commission for Educator Certification	http://gcec.guam.gov/wp-content/uploads/2015/02/GCEC-CCR-2019.pdf
11.	Guam Community College	https://guamcc.edu/sites/default/files/ccr_2019.pdf
12.	Guam Energy Office	http://energy.guam.gov/wp-content/uploads/2020/10/2019-CCR_Final.pdf
13.	Guam Fire Department	https://gfd.guam.gov/wp-gfd-content/uploads/2020/10/GFD-CCR-_FY-2019.pdf
14.	Guam Housing Corporation	https://guamhousing.org/wp-content/uploads/2020/06/Citizen-Centric-Report-FY-2019.pdf
15.	Guam Memorial Hospital Authority	https://gmha.org/wp-content/uploads/Public_Information/Citizen_Centric_Report/FY-2019-GMHA-CCR.pdf
16.	Guam Preservation Trust	http://guampreservationtrust.org/wp-content/uploads/CCR2019-Guam-Preservation-Trust.pdf https://drive.google.com/file/d/1e8L-ugY40OnMeP9CMnHlotkNrFPwaUub/view
17.	Guam Visitors Bureau	https://www.guamvisitorsbureau.com/docs/reports/citizen-centric-reports/fy-2019-ccr-2021022213.pdf
18.	Judiciary of Guam	http://www.guamsupremecourt.com/Citizen-Centric-Report/images/2019_JOGCCR.pdf

**Appendix 7:
FY 2019 Fully Compliant**

	Entity Name	Link to CCR Reports
19.	Mayors' Council of Guam	https://mcog.guam.gov/sites/default/files/MCoG%20-%20CCR%20-%20FY%202019%20Final.pdf
20.	Office of Public Accountability	https://opaguam.org/sites/default/files/opa_ccr_fy_2019_final_0.pdf
21.	Office of the Attorney General	http://oagguam.org/wp-content/uploads/FINANCE/CCR/FIN-CCR-FY19-10.27.20-v3.pdf
22.	Office of the Governor	https://governor.guam.gov/wp-content/uploads/2021/05/Office-of-the-Governor-CCR-FY19.pdf
23.	Port Authority of Guam	https://www.portofguam.com/sites/default/files/fy2019_citizenreport_page_f_0.pdf
24.	Public Utilities Commission	https://guampuc.com/wp-content/uploads/2021/01/2019-Public-Utilities-Commission-CCR.pdf
25.	University of Guam	https://www.uog.edu/_resources/files/administration/business-office/UOG_CCR_FY2019.pdf
26.	Guam Regional Transit Authority	https://grta.guam.gov/sites/default/files/citizen_centric_2019.pdf

**Appendix 8:
FY 2019 Partially Compliant**

		Compliance Criteria						
		1	2	3	4	5	6	7
	Entity Name	Submitted to OPA	Emailed to OPA	Timely Submitted to OPA	Website Compliant	Submitted to Speaker	Emailed to Speaker	Timely Submitted to Speaker
1.	Bureau of Statistics and Plans	✓	✓	✗	✓	✓	✓	✗
2.	Civil Service Commission	✓	✓	✓	✓	✗	✗	✗
3.	Customs and Quarantine Agency	✓	✓	✗	✓	✓	✓	✗
4.	Department of Administration	✓	✓	✓	✓	✓	✓	✗
5.	Department of Labor	✓	✓	✗	✓	✓	✓	✗
6.	Department of Land Management	✓	✓	✗	✗	✓	✓	✗
7.	Department of Military Affairs	✓	✓	✗	✓	✓	✓	✗
8.	Guam Ancestral Lands Commission	✓	✓	✗	✓	✓	✓	✗
9.	Guam Behavioral Health and Wellness Center	✓	✓	✗	✓	✓	✓	✗
10.	Guam Board of Accountancy	✗	✗	✗	✓	✓	✓	✗
11.	Guam Contractors License Board	✓	✓	✓	✓	✗	✗	✗
12.	Guam Economic Development Authority	✓	✓	✗	✓	✓	✓	✗
13.	Guam Educational Telecommunication Corporation	✓	✓	✗	✓	✗	✗	✗
14.	Guam Election Commission	✗	✗	✗	✓	✗	✗	✗
15.	Guam Housing and Urban Renewal Authority	✓	✓	✗	✓	✗	✗	✗
16.	Guam International Airport Authority	✓	✓	✗	✓	✓	✓	✗
17.	Guam Legislature	✓	✓	✓	✓	✓	✓	✗
18.	Guam Police Department	✓	✓	✗	✓	✓	✓	✗
19.	Guam Power Authority	✓	✓	✗	✓	✓	✓	✗
20.	Guam Public Library System	✓	✓	✗	✓	✗	✗	✗
21.	Guam Solid Waste Authority	✓	✓	✓	✗	✓	✓	✓
22.	Guam Waterworks Authority	✓	✓	✗	✓	✓	✓	✗
23.	iLearn Academy Charter School	✓	✓	✗	✓	✓	✓	✗
24.	Public Defender Service Corporation	✓	✓	✗	✓	✓	✓	✗

**Appendix 9:
FY 2018 Fully Compliant**

	Entity Name	Link to CCR Reports
1.	Chamorro Land Trust Commission	https://dlm.guam.gov/wp-dlm-content/uploads/2019/07/CLTC-FY-2018-CCR-Final.pdf
2.	Civil Service Commission	https://csc.guam.gov/sites/default/files/2018-CCR-Data.pdf
3.	Customs and Quarantine Agency	https://cqa.guam.gov/wp-cqa-content/uploads/2016/09/CQA-FY-2018-CCR.pdf
4.	Department of Administration	http://da.doa.guam.gov/wp-content/uploads/2019/08/CCR18-DOA-2019-08-06.pdf
5.	Department of Corrections	https://doc.guam.gov/wp-doc-content/uploads/2016/09/FY2018-Centric-Report-08-23-2019.pdf
6.	Department of Military Affairs	http://dma.guam.gov/wp-dma-content/uploads/2019/08/DMA-FY2018-CCR.pdf
7.	Department of Public Health and Social Services	https://dphss.guam.gov/wp-content/uploads/2019/08/Department-of-Public-Health-and-Social-Services-FY2018-Citizen-Centric-Report-1.pdf https://dphss.guam.gov/wp-content/uploads/2021/09/DPHSS-Citizen-Centric-Report-Fiscal-Year-2018.pdf
8.	Department of Public Works	http://dpw.guam.gov/wp-dpw-content/uploads/2016/10/CCR-FY2018-.pdf
9.	Department of Revenue and Taxation	https://www.guamtax.com/about/DRTFY2018CCRPublication.pdf
10.	Government of Guam Retirement Fund	https://www.ggrf.com/data/2018/2018%20-%20Citizen%20Centric%20Report.pdf
11.	Guam Behavioral Health and Wellness Center	https://gbhwc.guam.gov/sites/default/files/GBHWC%20Citizen%20Centric%20Report%20FY2018.pdf
12.	Guam Board of Registration for Professional Engineers, Architects and Land Surveyors	https://www.guam-peals.org/sites/default/files/2018%2520powerpoint%2520CCR.pdf
13.	Guam Community College	https://guamcc.edu/sites/default/files/ccr_2018.pdf
14.	Guam Economic Development Authority	http://www.investguam.com/wp-content/uploads/CCR/GEDA%20CCR%202018%20FINAL.pdf
15.	Guam Election Commission	https://drive.google.com/file/d/169WQA1L_HHsLC11L34p7rBUJFqpp5r9q/view?usp=sharing
16.	Guam Memorial Hospital Authority	http://gmha.org/wp-content/uploads/Public_Information/Citizen_Centric_Report/FY-2018-GMHA-CCR.pdf

**Appendix 9:
FY 2018 Fully Compliant**

	Entity Name	Link to CCR Reports
17.	Guam Police Department	https://gpd.guam.gov/wp-gpd-content/uploads/2019/08/GPD-FY2018-CITIZEN-CENTRIC-REPORT.pdf
18.	Guam Power Authority	https://www.guampowerauthority.com/gpa_authority/investors/documents/GPAFY18Citizen-CentricReportFinalandApprovedtoPrintv211JJuly2019.pdf
19.	Guam Preservation Trust	http://guampreservationtrust.org/wp-content/uploads/2018-Citizen-Centric-Report.pdf https://drive.google.com/file/d/1AW9mI-wF36UIoOZTzxr11fra1btOsUoM/view
20.	Guam Visitors Bureau	https://www.guamvisitorsbureau.com/docs/reports/citizen-centric-reports/fy-2018-ccr.pdf
21.	Judiciary of Guam	http://www.guamsupremecourt.com/Citizen-Centric-Report/images/2018_JOGCCR.pdf
22.	Mayors' Council of Guam	http://mcoguam.org/sites/default/files/MCoG%20CCR%20FY%202018%20-%20Final.pdf
23.	Office of Public Accountability	https://www.opaguam.org/sites/default/files/opa_ccr18.pdf
24.	Office of the Attorney General	http://oagguam.org/wp-content/uploads/2019/08/FY2018_CCR_FINAL.pdf
25.	Public Utilities Commission	https://guampuc.com/wp-content/uploads/2021/01/2018-Public-Utilities-Commission-CCR.pdf

Appendix 10: FY 2018 Partially Compliant

	Entity Name	Compliance Criteria						
		1 Submitted to OPA	2 Emailed to OPA	3 Timely Submitted to OPA	4 Website Compliant	5 Submitted to Speaker	6 Emailed to Speaker	7 Timely Submitted to Speaker
1.	Bureau of Budget and Management Research	✓	✓	✓	✓	✓	✗	✓
2.	Bureau of Statistics and Plans	✓	✓	✓	✓	✓	✗	✓
3.	Department of Education	✓	✓	✓	✓	✓	✗	✓
4.	Department of Labor	✓	✓	✗	✓	✗	✗	✗
5.	Department of Land Management	✓	✓	✗	✓	✓	✓	✗
6.	Department of Youth Affairs	✓	✓	✗	✓	⊖	⊖	✗
7.	Guahan Academy Charter School	✓	✓	✓	✓	✓	✓	✗
8.	Guam Ancestral Lands Commission	✓	✓	✗	✓	✓	✓	✗
9.	Guam Board of Accountancy	✗	✗	✗	✓	✗	✗	✗
10.	Guam Commission for Educator Certification	✓	✓	✗	✓	✓	✓	✗
11.	Guam Contractors License Board	✓	✓	✗	✓	✓	✗	✓
12.	Guam Council on the Arts and Humanities	✓	✓	✗	✓	✓	✓	✗
13.	Guam Educational Telecommunication Corporation	✓	✓	✗	✓	✗	✗	✗
14.	Guam Energy Office	✓	✓	✓	✓	✓	✗	✓
15.	Guam Fire Department	✓	✓	✓	✓	✓	✓	✗
16.	Guam Housing and Urban Renewal Authority	✓	✓	✗	✓	✗	✗	✗
17.	Guam Housing Corporation	✓	✓	✗	✓	✗	✗	✗
18.	Guam International Airport Authority	✓	✗	✗	✓	✓	✓	✓
19.	Guam Legislature	✓	✓	✗	✓	✓	✓	✗
20.	Guam Public Library System	✓	✓	✗	✓	✓	✗	✓
21.	Guam Solid Waste Authority	✓	✓	✗	✓	✓	✓	✗
22.	Guam Veterans Affairs Office	✓	✗	✓	✓	✓	✗	✓
23.	Guam Waterworks Authority	✓	✓	✗	✓	✓	✓	✗
24.	iLearn Academy Charter School	✓	✓	✓	✓	✓	✓	✗
25.	Port Authority of Guam	✓	✓	✗	✓	✓	✓	✗
26.	Public Defender Service Corporation	✓	✓	✗	✓	✗	✗	✗
27.	University of Guam	✓	✓	✗	✓	✓	✓	✗

**Appendix 11:
FY 2017 Fully Compliant**

	Entity Name	Link to CCR Reports
1.	Bureau of Budget and Management Research	http://bbmr.guam.gov/wp-bbmr-content/uploads/2016/09/BBMR-2017-CCR-.pdf
2.	Bureau of Statistics and Plans	https://bsp.guam.gov/wp-bsp-content/uploads/2018/08/BSP_FY-2017-CCR_07August2018.pdf
3.	Civil Service Commission	https://csc.guam.gov/sites/default/files/CSC-Annual-CCR-2017-Report.pdf
4.	Department of Education	https://www.gdoe.net/files/user/57/file/GDOE%20CCR%20FY17%20Final.pdf
5.	Department of Labor	https://dol.guam.gov/wp-content/uploads/Citizen-Centric-Report-FY2017-Department-of-Labor.pdf
6.	Department of Land Management	https://dlm.guam.gov/wp-dlm-content/uploads/2018/04/FY2017_CCR_DLM.pdf
7.	Department of Military Affairs	https://dma.guam.gov/wp-dma-content/uploads/2018/08/DMA-CCR-2017.pdf
8.	Department of Public Works	http://dpw.guam.gov/wp-dpw-content/uploads/2016/10/Citizen-Centric-Report-FY2017.pdf
9.	Government of Guam Retirement Fund	https://ggrf.com/data/2017/2017%20Citizen%20Centric%20Report.pdf
10.	Guam Behavioral Health and Wellness Center	https://gbhwc.guam.gov/sites/default/files/GBHWC%20CCR%20FY2017.pdf
11.	Guam Commission for Educator Certification	http://gcec.guam.gov/wp-content/uploads/2018/08/GCEC-2017-Citizen-Centric-Report.pdf
12.	Guam Community College	https://guamcc.edu/sites/default/files/2017%2520CCR%2520Final%2520v4.pdf
13.	Guam Council on the Arts and Humanities	https://www.guamcaha.org/sites/default/files/850b83_a dd87b2380d84d95a548948fecb0d11.pdf
14.	Guam Economic Development Authority	https://www.investguam.com/wp-content/uploads/2018/CCR/CCR%202017%20FINAL%2002JUL18.pdf
15.	Guam Energy Office	https://energy.guam.gov/wp-content/uploads/2018/08/CCR-FY-2017.pdf
16.	Guam Environmental Protection Agency	http://epa.guam.gov/wp-content/uploads/2018/08/GuamEPA_FY2017CCR_FINAL.pdf
17.	Guam Fire Department	http://gfd.guam.gov/wp-gfd-content/uploads/2016/09/GFD-CCR-_FY-17-Final_27-JUL.pdf
18.	Guam Housing Corporation	https://guamhousing.org/wp-content/uploads/2018/05/Citizen-Centric-Report-FY2017.pdf

**Appendix 11:
FY 2017 Fully Compliant**

	Entity Name	Link to CCR Reports
19.	Guam International Airport Authority	https://www.guamairport.com/docs/pages/corporate/reports/citizen-centric-report/fy-2017-citizen-centric-report.pdf
20.	Guam Power Authority	http://guampowerauthority.com/gpa_authority/investors/documents/GPACentricReport17July18.pdf
21.	Guam Preservation Trust	http://guampreservationtrust.org/wp-content/uploads/Guam-Preservation-Trust-FY2017-Citizens-Centric-Report.pdf
22.	Guam Veterans Affairs Office	https://gvao.guam.gov/wp-gvao-content/uploads/2016/12/CENTRIC-REPORT-2017-GVAO.pdf-FINAL.pdf
23.	Guam Visitors Bureau	https://www.guamvisitorsbureau.com/docs/reports/citizen-centric-reports/fy-2017-ccr.pdf
24.	Judiciary of Guam	http://www.guamcourts.org/Citizen-Centric-Report/images/2017_JOGCCR.pdf
25.	Office of Public Accountability	https://www.opaguam.org/sites/default/files/opa_fy_2017_ccr.pdf
26.	Office of the Attorney General	http://www.guamag.org/annual_report/ar_2018/CCR%202017-%20Final.pdf
27.	Port Authority of Guam	https://www.portofguam.com/sites/default/files/fy2017citizencentricreport.pdf
28.	Public Utilities Commission	https://guampuc.com/wp-content/uploads/2021/01/2017-Public-Utilities-Commission-CCR.pdf

**Appendix 12:
FY 2017 Partially Compliant**

		Compliance Criteria						
		1	2	3	4	5	6	7
Entity Name		Submitted to OPA	Emailed to OPA	Timely Submitted to OPA	Website Compliant	Submitted to Speaker	Emailed to Speaker	Timely Submitted to Speaker
1.	Chamorro Land Trust Commission	✓	✓	✗	✓	✓	✓	✗
2.	Customs and Quarantine Agency	✓	✓	✗	✓	✓	✓	✗
3.	Department of Administration	✓	✓	✓	✓	✓	✗	✗
4.	Department of Agriculture	✓	✗	✓	✗	✓	✗	✓
5.	Department of Integrated Services for Individuals with Disabilities	✓	✓	✓	✗	✓	✓	✓
6.	Department of Public Health and Social Services	✓	✓	✗	✓	✓	✓	✗
7.	Department of Revenue and Taxation	✓	✓	✗	✓	✓	✓	✗
8.	Department of Youth Affairs	✓	✗	✗	✓	✓	✓	✗
9.	Guahan Academy Charter School	✓	✓	✗	✓	✗	✗	✗
10.	Guam Ancestral Lands Commission	✓	✓	✗	✓	✓	✓	✗
11.	Guam Board of Accountancy	✗	✗	✗	✓	✗	✗	✗
12.	Guam Board of Registration for Professional Engineers, Architects and Land Surveyors	✓	✓	✗	✓	✓	✓	✗
13.	Guam Contractors License Board	✓	✗	✗	✓	✓	✗	✗
14.	Guam Educational Telecommunication Corporation/PBS Guam	✓	✓	✗	✓	✓	✓	✗
15.	Guam Election Commission	✗	✗	✗	✓	✗	✗	✗

**Appendix 12:
FY 2017 Partially Compliant**

		Compliance Criteria						
		1	2	3	4	5	6	7
Entity Name		Submitted to OPA	Emailed to OPA	Timely Submitted to OPA	Website Compliant	Submitted to Speaker	Emailed to Speaker	Timely Submitted to Speaker
16.	Guam Homeland Security/Office of Civil Defense	✗	✗	✗	✓	✗	✗	✗
17.	Guam Housing and Urban Renewal Authority	✓	✓	✗	✓	✗	✗	✗
18.	Guam Legislature	✓	✓	✗	✓	✓	✓	✗
19.	Guam Memorial Hospital Authority	✓	✓	✓	✓	✗	✗	✗
20.	Guam Police Department	✓	✓	✗	✓	✓	✓	✗
21.	Guam Public Library System	✓	✓	✓	✓	✓	✗	✓
22.	Guam Solid Waste Authority	✓	✓	✗	✗	✗	✗	✗
23.	Guam Waterworks Authority	✓	✓	✗	✓	✓	✓	✗
24.	iLearn Academy Charter School	✓	✓	✗	✓	✓	✓	✗
25.	Mayors' Council of Guam	✓	✗	✓	✓	✓	✗	✓
26.	Office of the Chief Medical Examiner	✓	✓	✗	✗	✓	✓	✗
27.	Office of the Governor	✓	✓	✓	✗	✓	✓	✓
28.	Public Defender Service Corporation	✓	✓	✗	✓	✓	✗	✗
29.	University of Guam	✓	✓	✓	✓	✓	✓	✗

Appendix 13:

AGA Certificate of Excellence in CCR

AGA offers a Certificate of Excellence in Citizen-Centric Reporting for entities that prepare and distribute a high-quality CCR. To be eligible for the certificate, governments abide by the program's high standard for report content, visual appeal, readability, distribution and timeliness in reporting, as outlined in the Judging Guidelines, below.

Judging Guidelines

AGA will examine each CCR and make suggestions for improvement. The report **must be free of technical accounting language**. In addition, the CCR must include the following elements to be eligible for the Certificate of Excellence:

1. How the entity is organized and operates, including items such as a vision statement and strategic goals.
2. Key accomplishments in mission and service, along with selected performance measures.
3. Detailed trend information highlighting changes from prior year(s), or a statement explaining why trend data is not yet available.
4. Bar graphs and/or pie charts to illustrate revenues and expenses.
5. Audit information, such as a statement affirming a clean audit opinion and a link to the full audit report.
6. Future challenges for the government.
7. Requests for citizen feedback, such as "We want to hear from you. How do you like our report? Should it include other information? Please let us know at [insert your contact details]."
8. Pictures and other graphics to make the report visually appealing.
9. Proof that the CCR was distributed – in a hard copy, on the website and/or in a newspaper.
10. The CCR logo to promote the program's brand.

Cost

No fees are charged to participate in the CCR program.

Application Process

For a review of your CCR, please complete the appropriate application below, and send your complete application with a digital copy of your CCR to ccr@agacgfm.org (Government Entities)[...].

- Government Entities:
 - Application: [Certificate of Excellence in CCR – Government Entities](#)
 - Submit via email to: ccr@agacgfm.org

SOURCE: www.agacgfm.org (Downloaded on 10/08/21)

GOVERNMENT OF GUAM SUBMISSION OF CITIZEN-CENTRIC REPORTS FOR FY 2017 THROUGH FY 2020 Report No. 21-07, October 2021

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Key contributions to this report were made by:

Mariella Cruz, Audit Staff

Clariza Roque, Auditor-in-Charge/Audit Supervisor

Benjamin J.F. Cruz, Public Auditor

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

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

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.

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- Visit our website at www.opaguam.org
- Call our office at 475.0390
- Fax our office at 472.7951
- Or visit us at Suite 401 DNA Building in Hagåtña

All information will be held in strict confidence.



Office of Public Accountability
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Fax: 671.472.7951
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