Our Mission
To ensure public trust and assure good governance, we conduct audits and administer procurement appeals independently, impartially, and with integrity.

Our Vision
The Government of Guam is the model for good governance in the Pacific. OPA is a model robust audit office.

Our 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.

GUIDE TO OPA SERVICES
Office of Public Accountability

Stages of an Audit
Each year, OPA develops an audit plan to determine specific audits to be prioritized based on the risk level of loss and mismanagement of funds. The audits encompass the following general phases:

- Survey - We perform an initial evaluation of the topic to determine the feasibility, materiality, and cost-benefit. We conduct interviews with the agency to gain an understanding of the operation. Throughout the audit, auditors meet with the agency to discuss initial findings, issues identified, and areas needing further audit work.
- Fieldwork - We gather more information regarding the issues identified. Testing is conducted and results are shared with the agency.
- Reporting - We provide a draft report, which includes findings and recommendations. An exit meeting is held with the agency. The agency’s written response is included in the final audit report. The report is then distributed to the agency and stakeholders and posted on OPA’s website.
- Recommendations Follow-up - Agencies are required to prepare a corrective action plan, document progress, and endeavor to implement recommendations no later than the beginning of the next fiscal year. OPA contacts pertinent agency officials for the status of the implementation of recommendations.

10 Tips for a Successful Audit
1. Understand the objective of the audit.
2. Notify your staff that the audit has started.
3. Be responsive to requests for meetings with the auditors.
4. Provide documents and other information in a timely manner.
5. Provide access to IT systems.
6. Maintain open communication with the auditors.
7. Encourage your staff to keep you informed of any issues that auditors bring to their attention.
8. Ask the auditors for additional information if you do not understand the facts or conclusions of the issues.
9. Review the preliminary findings and provide feedback.
10. Complete an action plan to remedy any findings in the audit report.

How to Use Your Audit Report
The Audit report is a useful tool to improve the performance of the agency. Our findings are intended to help correct errors, strengthen controls, and reduce risk. To make the most of it, the agency should:

- Review the report and provide timely feedback.
- Communicate the findings not only to the leadership team, but also to the staff.
- Evaluate the feasibility of the recommendation and formulate plans for corrective action.
- Monitor the implementation of corrective action plans.
- Communicate the result of the implementation to the auditors.

Help make a difference in our government, call the OPA Hotline (671) 47AUDIT (28348)

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Procurement Appeals

The Public Auditor, under 1 GCA §1909(k), shall hear and decide procurement appeals. In accordance with 5 GCA §5701, the Public Auditor has adopted rules of procedure for procurement appeals outlined as follows:

1. **Appeal not accepted by OPA**
   - 24 Hours

2. **OPA accepts Appeal and assigns case number**
   - 15 Calendar Days * or 60 Calendar Days **

3. **Is the filing complete?**
   - Yes
     - OPA sends Notice of Receipt of Appeal to Purchasing Agency
     - 5 Calendar Days
   - No
     - 10 Calendar Days

4. **Purchasing Agency issues Decision on Appellant's Protest**
   - 10 Calendar Days

5. **Appellant files Appeal with OPA**
   - 10 Calendar Days

6. **Hearing Officer issues:**
   - Scheduling Order
   - Notices for Hearings
   - Necessary Due Dates
   - 5 Calendar Days

7. **Purchase Agency submits Procurement Record to OPA**
   - 5 Work Days

8. **Appellant & Interested Parties submit comments to Agency Report to OPA**
   - 10 Calendar Days

9. **Notice of Hearing sent to Parties**
   - 5 Calendar Days

10. **Notice of Hearing sent to Public**
    - 5 Calendar Days

11. **Formal Hearing**
    - 30 Calendar Days

12. **Purchasing agency submits Rebuttal on Comments to OPA**
    - 5 Work Days

13. **Public Auditor issues Final Decision**
    - 10 Calendar Days

**Notes:**
* For Appeal on Award
** For Appeal on Contract Dispute, Suspension, or Debarments

OPA’s goal is to issue procurement appeal decisions within 30 to 60 days after the appeal’s formal hearing. Further, OPA strives to resolve appeals within 90 to 120 days of an appeal’s filing.

Performance Audits

A performance audit is an assessment of whether management is performing its duties economically and efficiently, whether programs are achieving their intended purpose, and whether the agency has complied with applicable laws and regulations. This is akin to a doctor looking into a particular area, such as your heart, liver, kidney, etc.

Financial Audits

Financial audits are essential in assessing the overall financial performance and health of government entities and to determine the accuracy, completeness, and fair representation of the entity’s financial statements annually. This is akin to having an annual general health check-up.

Financial Auditors

Title 1 GCA §1908 authorizes the Public Auditor to acquire independent auditing services to conduct financial audits. Any Certified Public Accounting Firm or CPA who contracts with GovGuam to perform a financial audit is responsible for the following:

- Determining whether financial statements are prepared in accordance with accounting principles generally accepted in the United States of America.
- Determining compliance with the Single Audit Act, if applicable.
- Preparing a letter of recommendations to management.
- Determining compliance with specific requirements.

To help the auditors conduct a successful audit, agencies should refer to the 10 tips in this brochure.

OPA Oversight

Title 1 GCA §1909(a) requires all financial audits to be issued by June 30th (9 months after year-end). OPA’s goal is to issue financial audits no later than 6 months after year-end. OPA also strives for all agencies to not have any material weaknesses or significant deficiencies and/or become low-risk auditees.

After the selection of the audit firm, OPA remains involved in a monitoring and oversight role over the audit process. OPA holds an entrance conference, status conferences, and an exit conference as part of this process. These meetings provide the opportunity to ask questions, receive updates on the progress of the audit, and to be informed of any areas of concern.

All reports are subject to review and approval by OPA prior to issuance. OPA also prepares highlights to provide an overview of the agency’s financial performance.

Legislative Mandates

OPA also responds to legislative mandates and requests to review other government-related activities.

“Auditing for Good Governance”