



EXECUTIVE SUMMARY

Village Community Care Programs
Prugrãman i Pinilan i Famagu'on Guåhan
Department of Public Health and Social Services
OPA Report No. 26-06, June 2026

The Office of Public Accountability found that the Village Community Care (VCC) program, administered by the Department of Public Health and Social Services (DPHSS), operated without a clearly defined and consistently applied oversight and monitoring framework, limiting the government's ability to consistently demonstrate accountability for approximately \$10.8 million in VCC funds awarded to village mayors.

The OPA conducted a performance audit of the VCC program to assess whether its design, oversight, monitoring, and reporting processes provided sufficient accountability and transparency over the use of public funds. The audit found that key oversight responsibilities, monitoring procedures, and documentation requirements were not consistently defined or implemented across participating entities. As a result, the government's ability to independently demonstrate accountability, transparency, and proper stewardship of public funds at the municipality level was limited.

The audit also found that documentation availability, administrative continuity, and record retention practices varied across municipalities and administrations. Inconsistent recordkeeping, limited transaction traceability, and gaps in documentation during leadership transitions reduced the government's ability to independently verify reported expenditures and maintain reliable financial records across reporting periods.

Although transaction-level discrepancies and documentation limitations were identified during testing, these did not result in questioned costs. While alternative procedures provided sufficient evidence, documentation limitations reduced assurance across municipalities.

Overall, the identified conditions reflect a decentralized program structure without sufficient standardization of oversight and documentation practices, limiting consistent and verifiable accountability program-wide. These weaknesses increase the risk that errors or unsupported expenditures may not be detected in a timely manner and reduce public confidence in how municipality funds are monitored and documented.

To address these issues, we recommend that DPHSS, in coordination with the Guam Economic Development Authority and relevant stakeholders, establish a clearly defined oversight and monitoring framework, implement standardized procedures and documentation, and strengthen record continuity practices across municipality administrations.


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