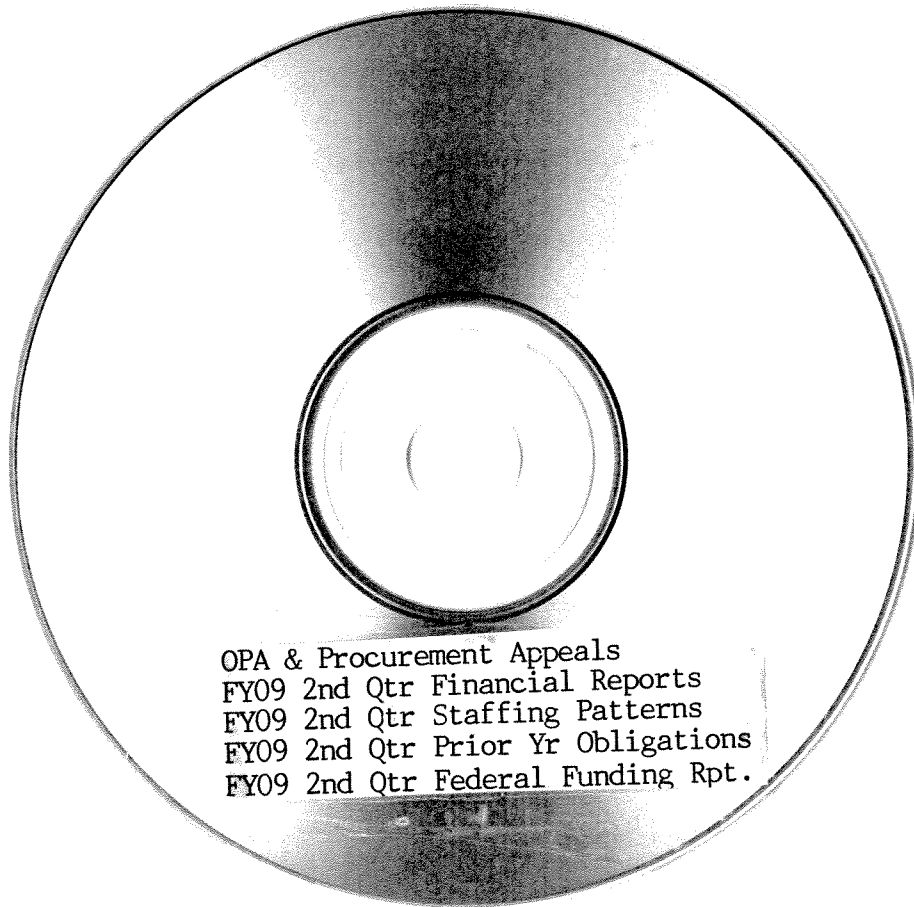




OFFICE OF THE PUBLIC AUDITOR



OPA & Procurement Appeals  
FY09 2nd Qtr Financial Reports  
FY09 2nd Qtr Staffing Patterns  
FY09 2nd Qtr Prior Yr Obligations  
FY09 2nd Qtr Federal Funding Rpt.

**RECEIVED**  
OFFICE OF THE PUBLIC AUDITOR

DATE: 3/31/09

TIME: 9 AM

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Office of the Speaker  
Judith T. Won Pat, Ed. D.

Date: 3/31/09  
Time: 4:03 AM  
Received by: [Signature]



OFFICE OF THE PUBLIC AUDITOR

March 31, 2009

Honorable Judith T. Won Pat, Ed.D  
Speaker  
30<sup>th</sup> Guam Legislature  
155 Hesler Place  
Hagatna, Guam 96910

Hafa Adai Speaker Won Pat,

Pursuant to Chapter VII Section 2 of Public Law 29-113 relative to Reporting Requirements, the Office of the Public Auditor and Procurement Appeals submits its FY09 second quarter report for the period October 1, 2008 through March 31, 2009. A compact disc (CD) is enclosed to fulfill the electronic reporting requirement. In addition, an electronic copy of this report will be transmitted to all senators of the 30<sup>th</sup> Guam Legislature.

The authorizing appropriation source for OPA's and Procurement Appeals' FY09 budget is Chapter V, Part II, Section 20(a) for OPA and 20(b) for Procurement Appeals.

Should your staff have any questions or require additional information, please contact Anne Camacho at 475-0390 ext. 201 or via email at [acamacho@guamopa.org](mailto:acamacho@guamopa.org).

Senseramente,

Doris Flores Brooks, CPA, CGFM  
Public Auditor

Enclosures

Receipt Acknowledgement:

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Signature                      Date

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Print Name

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Office of the Speaker  
Judith T. Won Pat, Ed. D.

Date 3/31/09

Time 9:03 am

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Government of Guam  
Fiscal Year 2009  
Report of Expenditures

Function:  
Department/Agency:

Office of the Public Auditor  
Office of the Public Auditor

Approved by:  
Doris Flores Brooks, CPA, CGFM  
Public Auditor



AS400  
Account Code  
5100A09999CT001  
Appropriation Classification

PL 25-113, Sec 20 (a)

PERSONNEL SERVICES

AS400 Account Code	Description	A FY 2008 Expenditures & Encumbrances	B FY 2009 Authorized Level	E FY 2009 Actual and Cumulative Expenditures				F FY 2009 Cumulative Total	F FY 2009 Appropriation Variance
				C FY 2009 1st Qtr 10/01 - 12/31	D FY 2009 2nd Qtr 01/01 - 03/31	E FY 2009 3rd Qtr 04/01 - 06/30	F FY 2009 4th Qtr 07/01 - 09/30		
111	Regular Salaries/Increments	514,490.54	742,909.00	110,052.96	102,968.80	0.00	0.00	213,021.76	529,887.24
112	Overtime/Special Pay								
113	Benefits	142,848.90	149,767.00	32,826.12	31,638.43	0.00	0.00	64,464.55	85,302.45
	BBMR 5% Reserve	657,339.44	892,676.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL PERSONNEL SERVICES</b>			142,879.08	134,607.23	0.00	0.00	277,486.31	615,189.69

OPERATIONS

220	TRAVEL- Off-Island/Local Mileage Reimburs.	7,081.31	13,000.00	166.41	472.16	0.00	0.00	638.57	12,361.43
230	CONTRACTUAL SERVICES:	45,762.12	86,000.00	9,370.73	8,052.57	0.00	0.00	17,423.30	68,576.70
233	OFFICE SPACE RENTAL:	74,025.60	82,000.00	19,593.60	18,926.05	0.00	0.00	38,519.65	43,480.35
240	SUPPLIES & MATERIALS:	7,801.12	10,000.00	285.34	2,394.71	0.00	0.00	2,680.05	7,319.95
250	EQUIPMENT: (includes Depreciation Expense recorded on 09/30/08)	22,937.46	11,000.00	89.99	3,849.50	0.00	0.00	3,939.49	7,060.51
270	WORKERS COMPENSATION			0.00	0.00	0.00	0.00	0.00	0.00
271	DRUG TESTING			0.00	0.00	0.00	0.00	0.00	0.00
280	SUB-RECIPIENT/SUBGRANT:			0.00	0.00	0.00	0.00	0.00	0.00
290	MISCELLANEOUS:	3,352.25	6,000.00	2,876.16	2,608.78	0.00	0.00	5,484.94	515.06
	BBMR 5% Reserve	169,959.86	208,000.00	32,382.23	36,303.77	0.00	0.00	68,686.00	139,314.00
	<b>TOTAL OPERATIONS</b>			176,791.77	172,445.79	0.00	0.00	349,237.56	759,638.44

UTILITIES

361	Power								
362	Water/ Sewer	557.75	1,000.00	109.25	86.25	0.00	0.00	195.50	804.50
363	Telephone/ Toll	6,089.73	7,000.00	1,421.21	1,448.54	0.00	0.00	2,869.75	4,130.25
		6,647.48	8,000.00	1,530.46	1,534.79	0.00	0.00	3,065.25	4,934.75
	<b>TOTAL UTILITIES</b>			1,530.46	1,534.79	0.00	0.00	3,065.25	4,934.75

CAPITAL OUTLAY

	<b>TOTAL APPROPRIATIONS/EXPENDITURES</b>	824,946.78	1,108,676.00	176,791.77	172,445.79	0.00	0.00	349,237.56	759,638.44
	Total FY 2007 Budget Appropriation	824,946.78							

FULL TIME EQUIVALENCIES (FTEs)

UNCLASSIFIED		12	11	11	9				
CLASSIFIED		0	0	0	0				
<b>TOTAL FTEs</b>		12	11	11	9				

Office of the Public Auditor  
 Government of Guam  
 Statements of Revenues, Expenses,  
 and Changes in Net Assets  
 October 1, 2008 to March 31, 2009


10/1/08 - 03/31/09

Revenues:	
Taxes:	
Property	
Hotel	
Liquid fuel	
Sales, licenses, fees and permits	
Use of money and property	\$4,657.63
Federal contributions	4,435.50
Other	
Total revenues	<u>\$9,093.13</u>
Expenditures by Object:	
Salaries	\$213,021.76
Benefits	64,464.55
Leave Accrued	
Subtotal:	277,486.31
Rent	38,519.65
Contractual services	17,423.30
Supplies	2,680.05
Utilities and Telephone	3,065.25
Travel	638.57
Equipment Expensed	3,939.49
Depreciation	
Repairs	4,163.94
Other	1,321.00
Total expenditures	<u>\$349,237.56</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures	(340,144.43)
Other financing sources (uses):	
Transfers In - appropriation received to date	348,486.31 <sup>1</sup>
Federal Grant Expenses - Auditor Technical Assistance	(4,395.50)
Net change in fund balances (deficits)	3,946.38
Fund balance at beginning of year	<u>\$218,849.17</u>
Fund balance at end of year	<u><u>\$222,795.55</u></u>

Footnotes:

<sup>1</sup> Transfers In from DOA:	
Personnel Svcs - Salaries & Benefits	\$277,486.31
Operations	
FY09 - Oct, Nov, Dec 08 Allotments Rec'd	71,000.00
Total Transfers In:	<u><u>\$348,486.31</u></u> <sup>1</sup>

Approved by:

  
 \_\_\_\_\_  
 Doris Flores Brooks, CPA, CGFM  
 Public Auditor

Office of the Public Auditor  
 Government of Guam  
 Statement of Net Assets  
 October 1, 2008 to March 31, 2009

10/01/08 - 03/31/09

ASSETS

Cash and cash equivalents		\$283,722.98
Receivables, net:		
Taxes		
Federal agencies		
Travel Due from OPA Staff		
Other - DOA Appropriation		777,406.04 <sup>1</sup>
Other - Due From APIPA Grant G-116		981.07
Inventories		
Deposits and other assets		
Capital Assets	\$230,079.34	
Less Accumulated Depreciation	(\$183,706.06)	
		46,373.28
Total assets		<u>\$1,108,483.37</u>

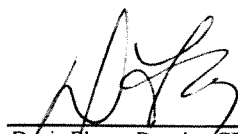
LIABILITIES AND FUND BALANCES (DEFICIT)

Accounts Payable (OPA Fleet Fuel Expense Due to DOA)		
Accrued annual and sick leave		62,495.22 <sup>2</sup>
Due to Procurement Appeals		46,951.28
Payable to federal agencies (APIPA Peer Review G-116)		(1,164.72)
Deferred revenue - Appropriation		777,406.04
Provision for tax refunds		
Deposits and other liabilities		
Total liabilities		<u>\$885,687.82</u>
Fund balances (deficit):		
Reserved for:		
Related assets		
Encumbrances		
Continuing appropriations		
Unreserved (deficit)		
Fund balance, end of year		\$222,795.55
Total liabilities and fund balance (deficit)		<u>\$1,108,483.37</u>

Footnotes:

	FY 2009
Personnel Svcs	\$615,406.04
Operations	162,000.00
Appropriation Balance:	\$777,406.04
APIPA Grant G116	\$981.07
Adjusted Appro. Bal.	<u>\$778,387.11</u> <sup>1</sup>
Accrued Sick Leave	\$22,771.70
Accrued Annual Leave	39,723.52
	<u>\$62,495.22</u> <sup>2</sup>

Approved by:

  
 \_\_\_\_\_  
 Doris Flores Brooks, CPA, CGFM  
 Public Auditor



Office of the Public Auditor  
Special Revenue Fund - Procurement Appeals  
Statement of Revenues, Expenses,  
and Changes in Net Assets  
October 1, 2008 to March 31, 2009


10/01/08 - 03/31/09

Revenues:		
Taxes:		
Property		
Hotel		
Liquid fuel		
Other taxes		
Sales, licenses, fees and permits		
Use of money and property		
Federal contributions		
Fees		
Total revenues		<u>\$0.00</u>
Expenditures by Object:		
Salaries	18,058.72	
Benefits	5,751.66	
Subtotal:		23,810.38
Rent		2,492.80
Grants		
Contractual services		44,206.22
Supplies		3.70
Utilities		
Travel		
Capital Outlays		
Equipment		
Other		
Total expenditures		<u>\$70,513.10</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures		(\$70,513.10)
Other financing sources (uses):		
Transfers In - appropriation received to date		<u>\$83,288.38</u> <sup>1</sup>
		12,775.28
Net change in fund balances (deficits)		
Fund balance (deficit) at beginning of year		<u>\$12,775.28</u>
Fund balance (deficit) at end of year		<u>\$12,775.28</u>

Footnotes:

Transfers In from DOA:	
Personnel Svcs - Salaries	18,058.72
Personnel Svcs - Benefits	5,751.66
Operations:	
FY09 Oct to Dec Allotments Rec'd	<u>59,478.00</u>
Total Transfers In:	<u>\$83,288.38</u> <sup>1</sup>

Approved by:

  
\_\_\_\_\_  
Doris Flores Brooks, CPA, CGFM  
Public Auditor

Office of the Public Auditor  
Special Revenue Fund - Procurement Appeals  
Statement of Net Assets  
October 1, 2008 to March 31, 2009

10/01/08 - 03/31/09

ASSETS

Cash and cash equivalents	
Investments	
Receivables, net:	
Taxes	
Federal agencies	
Other - DOA Appropriation <sup>1</sup>	110,906.39
Due From OPA	46,951.28
Deposits and other assets	
Capital Assets	
Less Accumulated Depreciation	
Total assets	<u><u>\$157,857.67</u></u>

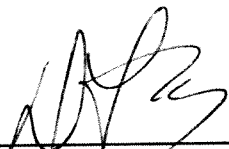
LIABILITIES AND FUND BALANCES (DEFICIT)

Bank overdraft	
Accounts Payable	
Accrued payroll	
Accrued - other	
Due to component units	
Payable to federal agencies	
Deferred revenue	110,906.39 <sup>1</sup>
Provision for tax refunds	
Deposits and other liabilities	
Total liabilities	<u><u>\$110,906.39</u></u>
Fund balances (deficit):	
Reserved for:	
Related assets	
Encumbrances	
Continuing appropriations	
Unreserved (deficit)	
Total fund balance (deficit)	<u><u>70,232.08</u></u>
Total liabilities and fund balance (deficit)	<u><u>\$157,857.67</u></u>

Footnotes:

Appropriation Balance:	
Personnel Svcs	26,322.39
Operations	84,584.00
Appropriation Balance:	<u><u>\$110,906.39</u></u> <sup>1</sup>

Approved by:


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Doris Flores Brooks, CPA, CGFM  
Public Auditor





OFFICE OF THE PUBLIC AUDITOR

March 31, 2009

Honorable Judith T. Won Pat, Ed.D  
Speaker  
30<sup>th</sup> Guam Legislature  
155 Hesler Place  
Hagatna, Guam 96910

RECEIVED  
OFFICE OF THE PUBLIC AUDITOR

DATE: 3/31/09

TIME: 9:20

BY: [Signature]

Hafa Adai Speaker Won Pat,

Pursuant to Chapter VI Section 26 of Public Law 29-113 relative to Federal Funding Reporting Requirements, the Office of the Public Auditor and Procurement Appeals submits its FY09 second quarter report for the period October 1, 2008 through March 31, 2009. A compact disc (CD) is enclosed to fulfill the electronic reporting requirement. In addition, an electronic copy of this report will be transmitted to all senators of the 30<sup>th</sup> Guam Legislature.

The Office of the Public Auditor receives federal funding from Technical Assistance Grant No. TA-Guam-OPA-2008-1 issued by the United States Department of the Interior Office of Insular Affairs (US DOI OIA). The reimbursement grant provides funding to secure relevant training to enable OPA audit staff to produce timely and professional quality audit products. The grant expires on March 31, 2010.

For the period October 1, 2008 through March 31, 2009, the Office of the Public Auditor received \$4,435.50 in reimbursement for training expenses submitted to the US DOI OIA during this period. The OPA did not incur, report, or submit reimbursement for any disallowed costs during this reporting period.

Should your staff have any questions or require additional information, please contact Anne Camacho at 475-0390 ext. 201 or via email at [acamacho@guamopa.org](mailto:acamacho@guamopa.org).

Senseramente,

Doris Flores Brooks, CPA, CGFM  
Public Auditor

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Signature                      Date

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Print Name

Office of the Speaker  
Judith T. Won Pat, Ed. D.  
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