



OFFICE OF THE PUBLIC AUDITOR

October 27, 2008

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

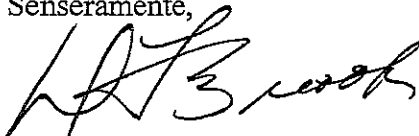
Hafa Adai Speaker Won Pat,

Pursuant to Chapter VII Section 2(a) of Public Law 29-19 relative to Reporting Requirements, the Office of the Public Auditor and Procurement Appeals submits its FY08 fourth quarter report for the period October 1, 2007 through September 30, 2008. A compact disc (CD) is enclosed to fulfill the electronic reporting requirement.

The authorizing appropriation source for OPA's and Procurement Appeals' FY08 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

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Title of the Speaker  
Judith T. Won Pat, Ed. D.  
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Signature: [Handwritten Signature]

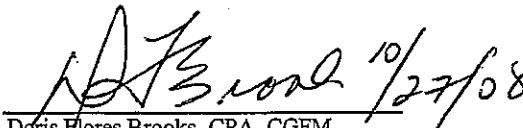
Office of the Public Auditor  
 Government of Guam  
 Statement of Net Assets  
 Years Ended September 30, 2008 and 2007

	2008	2007
<b>ASSETS</b>		
Cash and cash equivalents	\$265,495.45	\$204,051.73
Receivables, net:		
Taxes		18,265.87
Federal agencies		0.00
Travel Due from OPA Staff	10,933.32	
Other - DOA Appropriation	12,208.35 <sup>1</sup>	20,292.79 <sup>1</sup>
Inventories		
Deposits and other assets		
Capital Assets	\$230,079.34	\$207,179.34
Less Accumulated Depreciation	(\$183,706.06)	(\$171,656.30)
	46,373.28	35,523.04
Total assets	\$381,383.68	\$313,656.47
 <b>LIABILITIES AND FUND BALANCES (DEFICIT)</b>		
Accounts Payable (OPA Fleet Fuel Expense Due to DOA)	\$243.59	\$7,354.10
Accrued annual and sick leave	62,495.22 <sup>2</sup>	73,858.40 <sup>2</sup>
Due to Procurement Appeals	34,176.00	17,345.16
Payable to federal agencies (APIPA Peer Review G-116)	518.93	
Deferred revenue - Appropriation	12,208.35	20,292.79
Provision for tax refunds		
Deposits and other liabilities		
Total liabilities	\$109,642.09	\$118,850.45
Fund balances (deficit):		
Reserved for:		
Related assets		
Encumbrances		
Continuing appropriations		
Unreserved (deficit)		
Fund balance, end of year	\$225,368.31	\$159,282.98
Total liabilities and fund balance (deficit)	\$335,010.40	\$278,133.43

Footnotes:

	FY 2008	FY 2007
Personnel Svcs	-\$4,791.65	\$0.79
Operations	17,000.00	20,292.00
Appropriation Balance:	\$12,208.35	\$20,292.79 <sup>1</sup>
Less BBMR 5% Reserve	\$0.00	
Adjusted Appro. Bal.	\$12,208.35 <sup>1</sup>	
Accrued Sick Leave	\$22,771.70	\$25,762.13
Accrued Annual Leave	39,723.52	48,096.27
	\$62,495.22 <sup>2</sup>	\$73,858.40 <sup>2</sup>

Approved by:

  
 Doris Flores Brooks, CPA, CGFM  
 Public Auditor

Office of the Public Auditor  
 Government of Guam  
 Statements of Revenues, Expenses,  
 and Changes in Net Assets  
 Years Ended September 30, 2008 and 2007

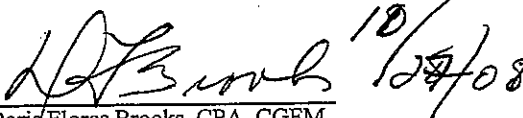
	2008	2007
Revenues:		
Taxes:		
Property		
Hotel		
Liquid fuel		
Other taxes		
Sales, licenses, fees and permits		
Use of money and property	\$7,242.17	\$7,064.51
Federal contributions	44,394.65	38,303.45
Other		
Total revenues	\$51,636.82	\$45,367.96
Expenditures by Object:		
Salaries	\$514,490.54	\$706,178.54
Benefits	142,848.90	210,151.67
Leave Accrued		4,887.00
Subtotal:	657,339.44	921,217.21
Rent	74,025.60	75,825.60
Contractual services	42,836.65	32,354.69
Supplies	7,801.12	5,871.81
Utilities and Telephone	6,089.73	6,717.85
Travel	7,081.31	11,819.80
Equipment Expensed	22,937.46	15,864.55
Depreciation		14,458.74
Other	3,352.25	4,303.68
Total expenditures	\$821,463.56	\$1,088,433.93
Excess (deficiency) of revenues and appropriations over (under) expenditures	(769,826.74)	(1,043,065.97)
Other financing sources (uses):		
Transfers In - appropriation received to date	864,631.44	1,070,830.21
Federal Grant Expenses - Auditor Technical Assistance	(37,098.83)	(38,303.45)
Net change in fund balances (deficits)	57,705.87	0.00
Adjustment to Accrued FY07 PO# 5612	(0.50)	(10,539.21)
Fund balance at beginning of year	\$225,368.31	169,822.19
Fund balance at end of year	\$283,073.68	\$159,282.98

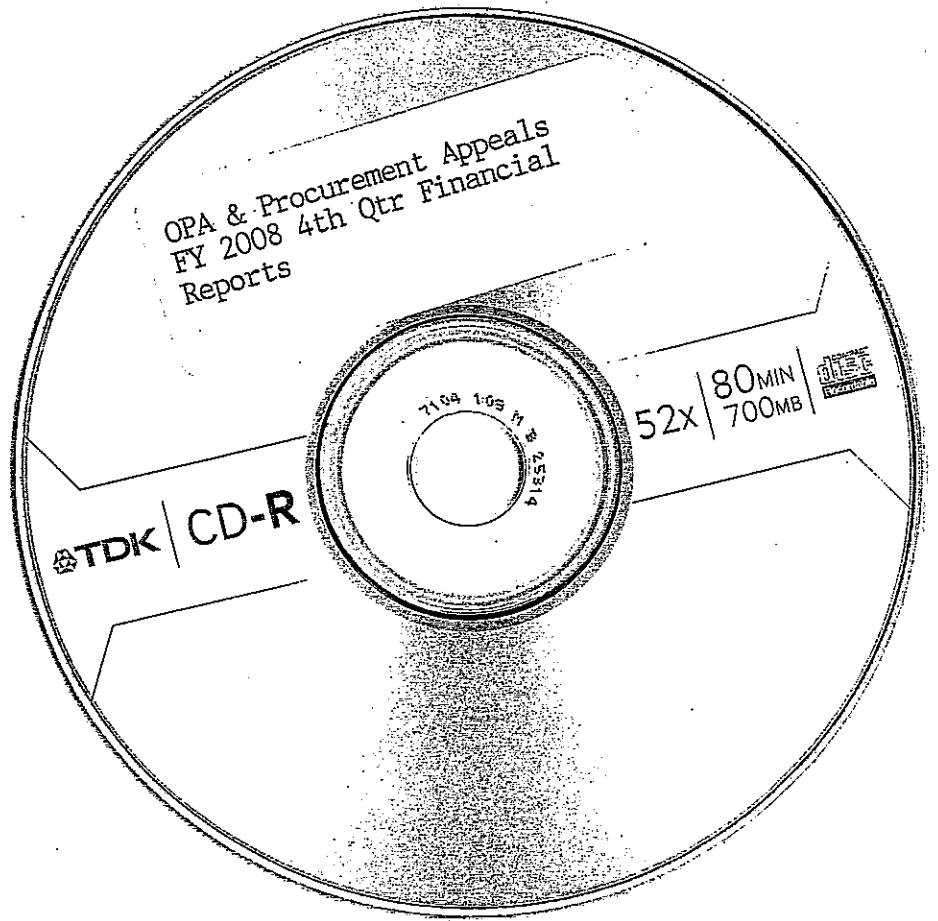
Footnotes:

<sup>1</sup> Transfers In from DOA:		
Personnel Svcs - Salaries & Benefits	\$657,339.44	\$916,330.21
Operations		
FY07 - Sept Allotment Received 10/05/07	20,292.00	154,500.00
FY08 - Oct to Aug Allotments Received	187,000.00	
Total Transfers In:	\$864,631.44	\$1,070,830.21

<sup>2</sup> Original FY08 appropriation was \$1,777,239. Governor Camacho exercised his transfer authority on 08/21/08 and transferred \$320,692 from OPA to other government agencies.  
 (Ref#: TR-2008-001)

Approved by:

  
 Doris Flores Brooks, CPA, CGFM  
 Public Auditor



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**Government of Guam  
Fiscal Year 2008  
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

*DFB 10/24/08*

AS400 Account Code	Appropriation Classification	FY 2008 Actual and Cumulative Expenditures								FY 2008 Cumulative	FY 2008 Appropriation	FY 2008 Variance
		FY 2007 Expenditures & Encumbrances	FY 2008 Authorized Level	FY 2008 1st Qtr	FY 2008 2nd Qtr	FY 2008 3rd Qtr	FY 2008 4th Qtr	FY 2008 Total				

PL 29-19, Ch V, Pt 11, Sec 20(A)  
Budget Revised effective 06/22/08  
See Note Below Re: Gov's Transfer# TR-2008-01

PERSONNEL SERVICES											
111	Regular Salaries/Increments	706,178.54	347,715.00	118,093.28	135,503.68	93,453.60	167,440.58	514,490.54	(166,765.50)		
112	Overtime/Special Pay										
113	Benefits	210,451.67	102,933.00	33,725.88	36,161.50	26,190.91	46,770.61	142,848.90	(39,915.90)		
	BBMR 5% Reserve		201,889.00	0.00	0.00	0.00	0.00	0.00	201,889.00		
	<b>TOTAL PERSONNEL SERVICES</b>	<b>916,630.21</b>	<b>652,547.00</b>	<b>151,819.16</b>	<b>171,665.18</b>	<b>119,644.51</b>	<b>214,211.19</b>	<b>657,339.44</b>	<b>(4,791.44)</b>		

OPERATIONS											
210	TRAVEL - Off-Island/Local Mileage Reimburs.	11,819.80	12,000.00	0.00	0.00	7,416.86	(365.55)	7,051.31	4,918.69		
219	CONTRACTUAL SERVICES:	22,254.49	76,000.00	16,717.88	8,168.48	17,950.29	2,925.47	45,762.12	32,237.88		
233	OFFICE SPACE RENTALS:	75,825.60	75,500.00	18,506.40	18,506.40	18,506.40	18,506.40	74,025.60	2,474.40		
240	SUPPLIES & MATERIALS:	5,871.81	10,500.00	389.85	2,247.77	3,122.14	2,031.26	7,801.12	2,698.88		
250	EQUIPMENT (Excludes Depreciation Expense recorded on 09/30/06)	15,664.25	10,000.00	(888.95)	979.93	8,415.16	14,101.22	22,937.45	(12,937.46)		
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-RECIPIENTS/SUBGRANTS:			0.00	0.00	0.00	0.00	0.00	0.00		
290	MISCELLANEOUS:	4,303.48	8,000.00	524.12	1,198.30	1,186.58	443.25	3,352.25	4,647.75		
	BBMR 5% Reserve										
	<b>TOTAL OPERATIONS</b>	<b>146,040.13</b>	<b>195,000.00</b>	<b>25,549.30</b>	<b>31,109.88</b>	<b>56,667.43</b>	<b>37,642.25</b>	<b>160,959.86</b>	<b>34,040.14</b>		

UTILITIES											
361	Power										
362	Water/ Sewer	730.25	1,040.00	115.00	126.50	149.50	166.75	557.75	442.25		
363	Telephone/ Toll	5,987.60	8,000.00	1,464.62	1,587.09	1,473.49	1,564.53	6,089.73	1,910.27		
	<b>TOTAL UTILITIES</b>	<b>6,717.85</b>	<b>9,040.00</b>	<b>1,579.62</b>	<b>1,713.59</b>	<b>1,622.99</b>	<b>1,731.28</b>	<b>6,647.48</b>	<b>2,352.52</b>		

CAPITAL OUTLAY											

<b>TOTAL APPROPRIATIONS/EXPENDITURES</b>	<b>1,069,088.19</b>	<b>856,547.00</b>	<b>188,948.08</b>	<b>204,479.65</b>	<b>177,934.33</b>	<b>253,584.72</b>	<b>814,946.78</b>	<b>31,680.23</b>			
FY 2007 Budget Appropriation Carryover	21,034.81										
Total FY 2007 Budget Appropriation	1,091,123.00										

FULL TIME EQUIVALENCIES (FTE)											
UNCLASSIFIED	17	17	11	11	11	11	11				
CLASSIFIED	0	0	0	0	0	0	0				
<b>TOTAL FTE</b>	<b>17</b>	<b>17</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>				

NOTE: Governor Felix Camacho exercised his authority to transfer \$9.7 million from various GovGuam agencies in anticipation of GovGuam's overall FY08 shortfall. The Governor's Transfer No. TR-2008-01 was processed by BBMR on 8/21/08. The impact of the Governor's transfer resulted in a 27.24% reduction of OPA's FY08 budget from \$1,177,239 to \$937,547. The net effect on OPA's budget was the transfer of \$320,692 from OPA which reduced OPA's salary funding by \$237,556 and \$83,137 in benefits funding. OPA's 4th Qtr. report reflects the impact of the Governor's transfer.

Office of the Public Auditor  
Special Revenue Fund - Procurement Appeals  
Statement of Net Assets  
Years Ended September 30, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash and cash equivalents		
Investments		
Receivables, net:		
Taxes		
Federal agencies		
Other - DOA Appropriation <sup>1</sup>	27,748.77	2,518.02
Due From OPA	34,176.00	17,345.16
Deposits and other assets		
Capital Assets		
Less Accumulated Depreciation		
Total assets	\$61,924.77	\$19,863.18

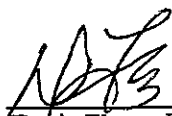
LIABILITES AND FUND BALANCES (DEFICIT)

Bank overdraft		
Accounts Payable		
Accrued payroll		
Accrued - other		
Due to component units		
Payable to federal agencies		
Deferred revenue	27,748.77 <sup>1</sup>	2,518.02 <sup>1</sup>
Provision for tax refunds		
Deposits and other liabilities		
Total liabilities	\$27,748.77	\$2,518.02
Fund balances (deficit):		
Reserved for:		
Related assets		
Encumbrances		
Continuing appropriations		
Unreserved (deficit)		
Total fund balance (deficit)	(35,616.41)	0.00
Total liabilities and fund balance (deficit)	\$61,924.77	\$19,863.18

Footnotes:

Appropriation Balance:		
Personnel Svcs	(3,229.23)	18.02
Operations	30,978.00	2,500.00
Appropriation Balance:	\$27,748.77 <sup>1</sup>	\$2,518.02 <sup>1</sup>

Approved by:


  
Doris Flores Brooks, CPA, CGFM  
Public Auditor

10/27/08

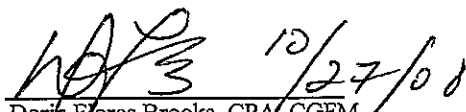
Office of the Public Auditor  
Special Revenue Fund - Procurement Appeals  
Statement of Revenues, Expenses,  
and Changes in Net Assets  
Years Ended September 30, 2008 and 2007

	2008	2007
Revenues:		
Taxes:		
Property		
Hotel		
Liquid fuel		
Other taxes		
Sales, licenses, fees and permits		
Use of money and property		
Federal contributions		
Fees		15.00
Total revenues	\$0.00	\$15.00
Expenditures by Object:		
Salaries	40,074.88	79,713.20
Benefits	12,372.37	22,871.78
Subtotal:	52,447.25	102,584.98
Rent		5,776.00
Grants		
Contractual services	71,290.00	7,583.75
Supplies	465.71	787.37
Utilities		
Travel	3,607.82	
Capital Outlays		
Equipment	2,767.91	1,306.00
Other	552.72	8.09
Total expenditures	\$183,578.66	\$220,631.17
Excess (deficiency) of revenues and appropriations over (under) expenditures	(\$183,578.66)	(\$220,616.17)
Other financing sources (uses):		
Transfers In - appropriation received to date	\$147,962.25 <sup>1</sup>	\$132,084.98 <sup>1</sup>
Net change in fund balances (deficits)	(35,616.41)	(88,531.19)
Fund balance (deficit) at beginning of year		3,291.37
Fund balance (deficit) at end of year	(\$35,616.41)	(\$85,239.82)

Footnotes:

Transfers In from DOA:		
Personnel Svcs - Salaries	40,074.88	79,713.20
Personnel Svcs - Benefits	12,372.37	22,871.78
Operations:		
FY07 Sept Allotment Rec'd 10/5/07	2,500.00	29,500.00
FY08 Oct to Jun Allotments Received	93,015.00	
Total Transfers In:	\$147,962.25 <sup>1</sup>	\$132,084.98 <sup>1</sup>

Approved by:

  
Doris Flores Brooks, CPA, CGFM  
Public Auditor

Function: OFFICE OF THE PUBLIC AUDITOR  
Department/Agency: PROCUREMENT APPEALS

Approved by:

Doris Flores Brooks, CPA, CGFM  
Public Auditor

*[Signature]*  
10/24/08

AS/00 Account Code	Appropriation Classification	A		B		C		D		E		F		F	
		FY 2007 Expenditures & Encumbrances	FY 2008 Audited Level	FY 2008 1st Qtr 10/01 - 12/31	FY 2008 2nd Qtr 01/01 - 03/31	FY 2007 Actual and Cumulative Expenditures FY 2008 3rd Qtr 04/01 - 06/30	FY 2008 4th Qtr 07/01 - 09/30	FY 2008 Cumulative Total	FY 2008 Appropriation Variance						
5100A08939G102															
	PERSONNEL SERVICES														
111	Regular Staff/Placement	79,713.20	36,984.80	8,534.40	8,534.40	8,534.40	8,534.40	8,534.40	8,534.40	8,534.40	8,534.40	8,534.40	8,534.40	8,534.40	(3,098.88)
112	Overhead/Special Pay			2,621.88	2,628.44	2,628.44	2,628.44	2,628.44	2,628.44	2,628.44	2,628.44	2,628.44	2,628.44	2,628.44	(156.37)
113	Benefit	22,871.78	12,216.00												
	TOTAL PERSONNEL SERVICES	102,584.98	49,200.80	11,156.28	11,202.84	11,202.84	11,202.84	11,202.84	11,202.84	11,202.84	11,202.84	11,202.84	11,202.84	11,202.84	(1,347.25)

220	TRAVEL - Official/Local Mileage Reimburse.	OPERATIONS		OPERATIONS		OPERATIONS		OPERATIONS		OPERATIONS		OPERATIONS		OPERATIONS	
		0.00	8,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	CONTRACTUAL SERVICES	7,583.75	106,133.00	8,275.00	21,278.00	14,415.00	27,330.00	27,330.00	27,330.00	27,330.00	27,330.00	27,330.00	27,330.00	27,330.00	34,843.00
233	OFFICE SPACE RENTAL	5,776.00	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	SUPPLIES & MATERIALS	787.27	700.00	98.00	0.00	88.76	308.95	308.95	308.95	308.95	308.95	308.95	308.95	308.95	234.29
250	EQUIPMENT	1,306.00	7,160.00	588.95	2,178.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,392.49
210	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	SUB-RECIPIENTS/GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
290	MISCELLANEOUS	8.00	2,000.00	0.00	2.72	96.00	484.00	484.00	484.00	484.00	484.00	484.00	484.00	484.00	1,447.26
	TOTAL OPERATIONS	13,461.21	113,993.00	8,961.95	23,451.68	14,509.76	31,200.77	31,200.77	31,200.77	31,200.77	31,200.77	31,200.77	31,200.77	31,200.77	45,208.84

361	Power	UTILITIES		UTILITIES		UTILITIES		UTILITIES		UTILITIES		UTILITIES		UTILITIES	
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
362	Water/Sewer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
363	Telephone/Cell	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

TOTAL APPROPRIATIONS/EXPENDITURES	118,046.19	173,193.00	20,118.23	34,651.52	25,772.60	50,986.06	111,131.41	42,061.59
FY 2007 Budget Appropriation Carryover	14,556.81							
TOTAL FY 2007 Budget Appropriation	132,603.00							

UNCLASSIFIED	FULL-TIME EQUIVALENCES (FTE)		UNCLASSIFIED	TOTAL FTE
	2.00	1.00		
CLASSIFIED	0.00	0.00	1.00	1.00
TOTAL FTE	2.00	1.00	1.00	1.00