



# **Office of Public Accountability**

## **Fiscal Year 2024 Budget Request and Presentation**

**As of March 2023**

Distribution:

Committee on General Government Operations, Appropriations, and Housing  
Office of Finance and Budget  
Office of the Governor  
Bureau of Budget and Management Research



## OFFICE OF PUBLIC ACCOUNTABILITY

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March 20, 2023

Honorable Joe S. San Agustin  
Chairman, Committee on General Government Operations, Appropriations and Housing  
Guam Congress Building  
163 Chalan Santo Papa  
Hagåtña, Guam 96910

Subject: FY 2024 Budget Request

Dear Senator San Agustin and Committee Members,

The Office of Public Accountability (OPA) is pleased to present our fiscal year (FY) 2024 budget request of \$1,987,100, which includes \$1.47 million (M) to fund our current staff complement of 15. This budget request also includes \$521 thousand (K) to fund rent and other contractual obligations, inclusive of funding for procurement appeals hearing officers, website, audit software license and maintenance, and utilities. The \$1.9M request reflects 0.25% of the \$794,840,139 Executive Budget Request's total General Fund revenues and was previously authorized by the FY 2023 Budget Act (Public Law 36-107).

OPA's budget trend for the past three years is as follows:

- For FY 2023, OPA's appropriation was \$1,653,203, with an additional \$371,602 from the unappropriated balance of Fiscal Year 2022. This amount totaled 0.25% of FY 2023 GF revenues.
- For FY 2022, OPA's appropriation was \$1,653,203 (\$1.1M for personnel services and \$599K for operations). The carryover authorization from FY 2021 lapse of \$98,346, will be used to purchase new equipment, replace aging workstations, and fund additional personnel costs in FY 2022.
- For FY 2021, OPA's expenditures and encumbrances totaled \$1,213,483 with an appropriation of \$1,311,828 and with carryover authorization of \$144,940 from FY 2020 lapses.

The attached power point presentation detailed OPA's accomplishments for this past year as well as OPA's audit and procurement appeals plans to achieve our goals. As part of OPA's FY 2024 proposal, we respectfully request the Legislature to:

- Continue to authorize and codify the OPA's continuing annual budget of not less than one-quarter of one percent (0.25%) of the annual total General Fund gross revenues of the government of Guam for FY 2025 and beyond.
- Authorize the carryover of any unused FY 2023 funds to FY 2024;
- Continue to exempt OPA from BBMR allotment control similar to other elected offices and the Judiciary; and
- Amend legislation to require Board or Commission meeting audio files be posted on the respective agency's website with a link posted on the OPA website.

Should you have any questions or comments, please feel free to contact me directly. Si Yu'os Ma'ase!

*Senseramente,*

  
BENJAMIN J.F. CRUZ  
Public Auditor

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3/20/23 11:27 am

**Government of Guam  
Fiscal Year 2024**

Agency Budget Certification

Agency: Office of Public Accountability

Agency Head: Benjamin J.F. Cruz, Public Auditor

I certify that the attached budget, submitted herewith, has been reviewed for accuracy and that all requirements by the Bureau of Budget & Management Research (BBMR) have been met. I also acknowledge that this budget document will be returned to this department if any of the **BBMR requirements** is not met and/or if there are **inaccuracies** contained therein.

Agency Head:   
(Signature)

Date: March 17, 2023

**Government of Guam  
Fiscal Year 2024 Budget  
Department/Agency Narrative**

**FUNCTION:**            Office of Public Accountability (Audit & Procurement Appeals)

**DEPT./AGENCY:**    Office of Public Accountability

**\*\*Please see PowerPoint Presentation for Complete Narrative Details\*\***

**MISSION STATEMENT:**

To ensure the public trust and good governance in the Government of Guam, we conduct audits and administer procurement appeals with objectivity, professionalism, and accountability.

**VISION STATEMENT:**

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

**GOALS AND OBJECTIVES:**

To ensure the public trust and assure good governance, we will:

- Protect the independence of OPA;
- Deliver quality audit reports that are timely and impactful;
- Deliver timely decisions on procurement appeals; and
- Effectively engage with stakeholders to communicate and promote OPA's value and benefits.

**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.

**Decision Package  
FY 2024**

Department/Agency: Office of Public Accountability Division/Section: Office of Public Accountability

**Program Title: Office of Public Accountability**

**Activity Description:**  
 The Office of Public Accountability is an instrumentality of the Government of Guam, independent of the executive, legislative, and judicial branches. The OPA seeks to achieve independent and nonpartisan assessments that promote accountability and efficient, effective management throughout GovGuam; and  
 Serve the public interest by providing the Governor of Guam, the Guam Legislature, and the People of Guam with dependable and reliable information, unbiased analyses, and objective recommendations on how best to use government resources in support of the well-being of our island and its constituents.

**Major Objective(s):**

1. Conduct audits of government programs and entities to determine if goals and objectives are being achieved effectively, economically, and efficiently.
2. Direct and supervise all financial and management audits conducted pursuant to §1908, so that annual audits are completed for the prior fiscal year no later than June 30.
3. Submit reports to the Governor and the Legislature that include recommendations for necessary legislation to improve and to protect the integrity of the financial transactions and condition of the government.
4. Report to the Attorney General of Guam for prosecution of violations of law, where such violations pertain to the expenditures of funds and property of GovGuam.
5. Hear and decide all procurement appeals that arise under 5 GCA §5425(c), as provided for by 5 GCA §5425(e).

**Short-term Goals:**

1. Issue performance audits to improve the accountability, transparency, effectiveness, efficiency, and economy of government programs and agencies.
2. Monitor the General Fund's balance and find ways to reduce revenue loss, enhance revenue collections, and identify cost savings.
3. Expediently issue decision on procurement appeals.
4. Issue GovGuam and component unit financial audits within six months after the fiscal year to provide more timely information.
5. Improve the quality of GovGuam financial reporting.

<b>Workload Output</b>			
<b>Workload Indicator:</b>	<b>FY 2022 Level of Accomplishment</b>	<b>FY 2023 Anticipated Level</b>	<b>FY 2024 Projected Level</b>
1. Issue performance audits and analyses.	7	12	12
2. Direct and supervise all financial audits.	28	28	28
3. Issue and/or resolve procurement appeals.	5	12	12

Function: Office of Public Accountability  
 Department/Agency: Office of Public Accountability  
 Program: Office of Public Accountability

Government of Guam  
 Fiscal Year 2024  
 Budget Digest

[BBMR BD-1]

AS400 Account Code	Appropriation Classification	A	B	C	D	E	F	G	H	I	J	K	L
		GENERAL FUND			SPECIAL FUND 1/			FEDERAL MATCH			GRAND TOTAL (ALL FUNDS)		
		FY 2022 Expenditures & Encumbrances	FY 2023 Authorized Level	FY 2024 Governor's Request	FY 2022 Expenditures & Encumbrances	FY 2023 Authorized Level	FY 2024 Governor's Request	FY 2022 Expenditures & Encumbrances	FY 2023 Authorized Level	FY 2024 Governor's Request	FY 2022 Expenditures & Encumbrances	FY 2023 Authorized Level	FY 2024 Governor's Request
	<b>PERSONNEL SERVICES</b>												
111	Regular Salaries/Increments/Special Pay:	727,690	760,998	1,217,396	0	0	0	0	0	0	727,690	760,998	1,217,396
112	Overtime:	0	0	0	0	0	0	0	0	0	0	0	0
113	Benefits:	264,762	285,361	456,208	0	0	0	0	0	0	264,762	285,361	456,208
	<b>TOTAL PERSONNEL SERVICES</b>	<b>\$992,452</b>	<b>\$1,046,359</b>	<b>\$1,673,604</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$992,452</b>	<b>\$1,046,359</b>	<b>\$1,673,604</b>
	<b>OPERATIONS</b>												
220	TRAVEL- Off-Island/Local Mileage Reimburs	0	0	0	0	0	0	0	0	0	0	0	0
230	CONTRACTUAL SERVICES:	79,650	447,251	159,000	0	0	0	0	0	0	79,650	447,251	159,000
233	OFFICE SPACE RENTAL:	128,373	128,373	128,373	0	0	0	0	0	0	128,373	128,373	128,373
240	SUPPLIES & MATERIALS:	2,344	5,000	5,000	0	0	0	0	0	0	2,344	5,000	5,000
250	EQUIPMENT:	35,001	10,000	9,023	0	0	0	0	0	0	35,001	10,000	9,023
270	WORKERS COMPENSATION:	0	0	0	0	0	0	0	0	0	0	0	0
271	DRUG TESTING:	0	0	0	0	0	0	0	0	0	0	0	0
280	SUB-RECIPIENT/SUBGRANT:	0	0	0	0	0	0	0	0	0	0	0	0
290	MISCELLANEOUS:	10,448	385,302	8,300	0	0	0	0	0	0	10,448	385,302	8,300
	<b>TOTAL OPERATIONS</b>	<b>\$255,816</b>	<b>\$975,926</b>	<b>\$309,696</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$255,816</b>	<b>\$975,926</b>	<b>\$309,696</b>
	<b>UTILITIES</b>												
361	Power:	0	0	0	0	0	0	0	0	0	0	0	0
362	Water/ Sewer:	0	0	0	0	0	0	0	0	0	0	0	0
363	Telephone/ Toll:	4,141	2,520	3,800	0	0	0	0	0	0	4,141	2,520	3,800
	<b>TOTAL UTILITIES</b>	<b>\$4,141</b>	<b>\$2,520</b>	<b>\$3,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,141</b>	<b>\$2,520</b>	<b>\$3,800</b>
450	<b>CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>									
	<b>TOTAL APPROPRIATIONS</b>	<b>\$1,252,409</b>	<b>\$2,024,805</b>	<b>\$1,987,100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,252,409</b>	<b>\$2,024,805</b>	<b>\$1,987,100</b>
	1/ Specify Fund Source												
	<b>FULL TIME EQUIVALENCIES (FTEs)</b>												
	UNCLASSIFIED:	1	1	1	0	0	0	0	0	0	1	1	1
	CLASSIFIED:	11	14	15	0	0	0	0	0	0	11	14	15
	<b>TOTAL FTEs</b>	<b>12.00</b>	<b>15.00</b>	<b>16.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12.00</b>	<b>15.00</b>	<b>16.00</b>

Schedule A - Off-Island Travel

Department/Agency: Office of Public Accountability

Division: Office of Public Accountability

Program: Office of Public Accountability

<b>Purpose / Justification for Travel</b>				
Travel Date: _____			No. of Travelers: ____ 1/	
<b>Position Title of Traveler(s)</b>	<b>Air Fare</b>	<b>Per diem 2/</b>	<b>Registration</b>	<b>Total Cost</b>
	\$ -	\$ -	\$ -	\$ -

<b>Purpose / Justification for Travel</b>				
Travel Date: _____			No. of Travelers: ____ 1/	
<b>Position Title of Traveler(s)</b>	<b>Air Fare</b>	<b>Per diem 2/</b>	<b>Registration</b>	<b>Total Cost</b>
	\$ -	\$ -	\$ -	\$ -

<b>Purpose / Justification for Travel</b>				
Travel Date: _____			No. of Travelers: ____ 1/	
<b>Position Title of Traveler(s)</b>	<b>Air Fare</b>	<b>Per diem 2/</b>	<b>Registration</b>	<b>Total Cost</b>
	\$ -	\$ -	\$ -	\$ -

1/ Provide justification for multiple travelers attending the same conference / training / etc.

2/ Rates must be consistent with Title 5 GCA, Div.2, Ch.23, §23104 and federal Joint Travel Regulations

Schedule B - Contractual

Item	Quantity	Unit Price	FY 2024 Request	FY 2023 Authorized	Variance Increase/ (Decrease)
Website Hosting & Maintenance	12	\$1,480.00	\$ 17,760.00	\$ 17,760.00	\$ -
Payroll Services	26	\$140.00	\$ 3,640.00	\$ 3,640.00	\$ -
Copier Lease	12	\$500.00	\$ 6,000.00	\$ 2,400.00	\$ 3,600.00
IT Support Services	12	\$1,300.00	\$ 15,600.00	\$ 20,000.00	\$ (4,400.00)
Hearing Officers			\$ 60,000.00	\$ 60,000.00	\$ -
OPA Legal Services			\$ 10,000.00	\$ 10,000.00	\$ -
TeamMate Licensing & Annual Maintenance Fee			\$ 17,000.00	\$ 17,000.00	\$ -
Vehicle Maintenance and safety inspections			\$ 1,500.00	\$ 1,500.00	\$ -
Water Delivery			\$ 900.00	\$ 735.00	\$ 165.00
Seminar/Training Fees			\$ 1,200.00	\$ 1,000.00	\$ 200.00
Professional Publications & Subscription			\$ 600.00	\$ 600.00	\$ -
AGA Membership Dues			\$ 5,400.00	\$ 5,100.00	\$ 300.00
PASAI Membership Dues			\$ 4,000.00	\$ 4,000.00	\$ -
ALGA Membership Dues			\$ 800.00	\$ 800.00	\$ -
APIPA Membership Dues			\$ 500.00	\$ 400.00	\$ 100.00
IDI Membership Dues			\$ 1,600.00	\$ 1,500.00	\$ 100.00
Printing Services (CCR, annual report)			\$ 2,500.00	\$ 2,500.00	\$ -
Other Contractual Services			\$ 10,000.00	\$ 230,349.00	\$ (220,349.00)
<b>Total Contractual</b>			<b>\$ 159,000.00</b>	<b>379,284.00</b>	

Schedule C - Supplies & Materials

Item	Quantity	Unit Price	FY 2024 Request	FY 2023 Authorized	Variance Increase/ (Decrease)
General Office Supplies			\$ 5,000.00	\$ 5,000.00	\$ -
<b>Total Supplies &amp; Materials</b>			<b>\$ 5,000.00</b>		

Schedule D - Equipment

Item	Quantity	Unit Price	FY 2024 Request	FY 2023 Authorized	Variance Increase/ (Decrease)
Phone System			\$ -	\$ 55,000.00	\$ (55,000.00)
Microsoft Office Software			\$ 5,000.00	\$ 5,000.00	\$ -
Others			\$ 4,023.00	\$ 10,000.00	\$ (5,977.00)
<b>Total Equipment</b>			<b>\$ 9,023.00</b>	<b>\$ 70,000.00</b>	

Schedule E - Miscellaneous

Item	Quantity	Unit Price	FY 2024 Request	FY 2023 Authorized	Variance Increase/ (Decrease)
Internship	4	\$700.00	\$ 2,800.00	\$ 2,000.00	\$ 800.00
Newspaper Advertisements (IFB for copier lease, job announcements), newspaper subscriptions, awards, etc.			\$ 5,000.00	\$ 10,000.00	\$ (5,000.00)
Fuel (vehicles)			\$ 500.00	\$ 500.00	\$ -
<b>Total Miscellaneous</b>			<b>\$ 8,300.00</b>	<b>12,500.00</b>	

Schedule F - Capital Outlay

Item	Quantity	Unit Price	FY 2024 Request	FY 2023 Authorized	Variance Increase/ (Decrease)
<b>Total Capital Outlay</b>			<b>\$ -</b>		

Government of Guam  
Fiscal Year 2024  
Agency Staffing Pattern  
(PROPOSED)

[BBMR SP-1]

FUNCTIONAL AREA: OFFICE OF PUBLIC ACCOUNTABILITY  
DEPARTMENT/AGENCY: OFFICE OF PUBLIC ACCOUNTABILITY  
PROGRAM: OFFICE OF PUBLIC ACCOUNTABILITY  
FUND: GENERAL FUND

Input by Department										Input by Department											
No.	Position Number	Position Title 1/	Name of Incumbent	Grade/ Step	Salary	Overtime	Special*	Increment		(E+F+G+I) Subtotal	(J)	(K)	(L)	(M)	Benefits			(P)	(Q)	(R)	(S)
								Date	Amt.						Retirement (J * 28.43%) 2/	Retire (DDI) (\$19.01*26PP) 3/	Social Security (6.2% * J)				
1	1	Public Auditor	Benjamin J.F. Cruz	PA-01	\$ 144,109	\$ -	\$ -	-	\$ -	\$ 144,109	\$ 40,970	\$ 495	\$ -	\$ 2,090	\$ 187	\$ 2,672	\$ 273	\$ 46,687	\$ 190,796		
2	2	Administrative Services Officer	Marisol M. Andrade	N-07	\$ 68,648	\$ -	\$ 6,864.80	12/25/2024	\$ 2,177	\$ 77,690	\$ 22,087	\$ 495	\$ -	\$ 1,127	\$ 187	\$ 2,819	\$ 273	\$ 26,988	\$ 104,678		
3	3	Supervising Accountability Auditor	Vincent Jon G. Duenas	R-13	\$ 120,703	\$ -	\$ -	1/5/2025	\$ -	\$ 120,703	\$ 34,316	\$ 495	\$ -	\$ 1,750	\$ 187	\$ 6,096	\$ 485	\$ 43,329	\$ 164,032		
4	4	Accountability Auditor III	Jerrick J.L.G. Hernandez	P-09	\$ 90,075	\$ -	\$ 9,008	12/11/2025	\$ -	\$ 99,083	\$ 28,169	\$ 495	\$ -	\$ 1,437	\$ 187	\$ 2,819	\$ 273	\$ 33,380	\$ 132,463		
5	5	Supervising Accountability Auditor	Vacant	R-01	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
6	6	Accountability Auditor III	Joy B. Esperanza	P-02	\$ 70,260	\$ -	\$ 7,026	3/12/2024	\$ 2,664	\$ 79,950	\$ 22,730	\$ 495	\$ -	\$ 1,159	\$ 187	\$ 2,819	\$ 273	\$ 27,663	\$ 107,613		
7	7	Accountability Auditor III	Maria Thyrra D. Bagana	P-10	\$ 92,933	\$ -	\$ 9,293	10/19/2025	\$ -	\$ 102,226	\$ 29,063	\$ 495	\$ -	\$ 1,482	\$ 187	\$ 4,604	\$ 359	\$ 36,190	\$ 138,416		
8	8	Accountability Auditor I	Thomas Eladio M. Battung	M-04	\$ 55,601	\$ -	\$ 5,560	6/8/2024	\$ 2,107	\$ 63,268	\$ 17,987	\$ 495	\$ -	\$ 917	\$ 187	\$ 2,819	\$ 273	\$ 22,678	\$ 85,946		
9	9	Accountability Auditor II	Vacant	N-01	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10	10	Accountability Auditor II	Vacant	N-01	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
11	11	Accountability Auditor III	Recruitment in Progress	P-01	\$ 67,696	\$ -	\$ 6,769.60	-	\$ -	\$ 74,466	\$ 21,171	\$ 190	\$ -	\$ 1,080	\$ 187	\$ 14,336	\$ 485	\$ 37,449	\$ 111,915		
12	12	Accountability Auditor I	Johanna Maria P. Pangelinan	M-04	\$ 55,601	\$ -	\$ -	6/22/2024	\$ 2,107	\$ 57,708	\$ 16,406	\$ 495	\$ -	\$ 837	\$ 187	\$ 5,396	\$ 273	\$ 23,594	\$ 81,302		
13	13	Accountability Auditor I	Mariella G. Cruz	M-03	\$ 53,571	\$ -	\$ -	4/12/2024	\$ 2,030	\$ 55,601	\$ 15,807	\$ 495	\$ -	\$ 806	\$ 187	\$ 5,248	\$ 273	\$ 22,816	\$ 78,417		
14	14	Accountability Auditor III	Vacant	P-01	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
15	15	Accountability Auditor I	Ren Erbil D.G. Jalandoni	M-03	\$ 53,571	\$ -	\$ -	4/19/2024	\$ 2,030	\$ 55,601	\$ 15,807	\$ 495	\$ -	\$ 806	\$ 187	\$ 5,396	\$ 273	\$ 22,964	\$ 78,565		
16	16	Accountability Auditor I	Thomas William B. Quichocho	M-02	\$ 51,615	\$ -	\$ -	5/2/2024	\$ 1,956	\$ 53,571	\$ 15,230	\$ 495	\$ -	\$ 777	\$ 187	\$ 2,672	\$ 273	\$ 19,634	\$ 73,205		
17	17	Accountability Auditor I	Selina Maria S. Onedera-Salas	M-03	\$ 53,571	\$ -	\$ -	4/26/2024	\$ 2,030	\$ 55,601	\$ 15,807	\$ 495	\$ -	\$ 806	\$ 187	\$ 14,336	\$ 485	\$ 32,116	\$ 87,717		
18	18	Accountability Auditor I	Kayleen Marie Q. Concepcion	M-03	\$ 53,571	\$ -	\$ -	5/10/2024	\$ 2,030	\$ 55,601	\$ 15,807	\$ 495	\$ -	\$ 806	\$ 187	\$ 2,672	\$ 273	\$ 20,240	\$ 75,841		
19	19	Accountability Auditor I	Kyle Matthew S. Bungubung	M-02	\$ 51,615	\$ -	\$ -	4/18/2024	\$ 1,956	\$ 53,571	\$ 15,230	\$ 495	\$ -	\$ 777	\$ 187	\$ -	\$ -	\$ 16,689	\$ 70,260		
20	20	Accountability Auditor II	Frederick D. Jones	N-06	\$ 66,142	\$ -	\$ -	6/1/2024	\$ 2,506	\$ 68,648	\$ 19,517	\$ -	\$ -	\$ 995	\$ 187	\$ 2,819	\$ 273	\$ 23,791	\$ 92,439		
Grand Total:					----	\$ 1,149,282	\$ -	\$ 44,521	----	\$ 23,593	\$ 1,217,396	\$ 346,104	\$ 7,120	\$ -	\$ 17,652	\$ 2,992	\$ 77,523	\$ 4,817	\$ 456,208	\$ 1,673,604	

\* Night Differential / Hazardous / Worker's Compensation / Certification / etc.  
1/ Indicate "(LTA)" or "(Temp.)" next to Position Title (where applicable).  
2/ FY2024 (Proposed) GovGuam contribution rate of 28.43% for the Government of Guam Retirement is subject to change.

Government of Guam  
Fiscal Year 2023  
Agency Staffing Pattern  
(CURRENT)

[BBMR SP-1]

FUNCTIONAL AREA: OFFICE OF PUBLIC ACCOUNTABILITY  
DEPARTMENT/AGENCY: OFFICE OF PUBLIC ACCOUNTABILITY  
PROGRAM: OFFICE OF PUBLIC ACCOUNTABILITY  
FUND: GENERAL FUND

Input by Department										Input by Department										
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		(I)	(J)	(K)	(L)	(M)	(N)		(O)	(P)	(Q)	(R)	(S)
No.	Position Number	Position Title 1/	Name of Incumbent	Grade/Step	Salary	Overtime	Special*	Increment Date	Increment Amt.	(E+F+G+I) Subtotal	Retirement (J * 28.43%)	Retire (DDI) (\$19.01*26PP)	Social Security (6.2% * J)	Medicare (1.45% * J)	Life 2/	Medical (Premium)	Dental (Premium)	Total Benefits (K thru Q)	(J + R) TOTAL	
1	1	Public Auditor	Benjamin J.F. Cruz	PA-01	\$ 144,109	\$ -	\$ -	-	\$ -	\$ 144,109	\$ 40,970	\$ 495	\$ -	\$ 2,090	\$ 187	\$ 2,672	\$ 273	\$ 46,687	\$ 190,796	
2	2	Administrative Services Officer	Marisol M. Andrade	N-05	\$ 52,235	\$ -	\$ 5,224	12/25/2022	\$ 1,649	\$ 59,108	\$ 16,804	\$ 495	\$ -	\$ 857	\$ 187	\$ 2,819	\$ 273	\$ 21,435	\$ 80,543	
3	3	Supervising Accountability Auditor	Vincent Jon G. Duenas	R-13	\$ 98,937	\$ -	\$ -	1/5/2025	\$ -	\$ 98,937	\$ 28,128	\$ 495	\$ -	\$ 1,435	\$ 187	\$ 4,900	\$ 175	\$ 35,320	\$ 134,257	
4	4	Accountability Auditor III	Jerrick J.J.G. Hernandez	P-08	\$ 71,561	\$ -	\$ 7,156	6/1/2024	\$ 2,270	\$ 80,987	\$ 23,025	\$ 495	\$ -	\$ 1,174	\$ 187	\$ 2,819	\$ 273	\$ 27,973	\$ 108,960	
5	5	Supervising Accountability Auditor	Vacant	Q-01	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6	6	Accountability Auditor III	Joy B. Esperanza	P-01	\$ 67,696	\$ -	\$ 6,770	3/12/2024	\$ -	\$ 74,466	\$ 21,171	\$ 495	\$ -	\$ 1,080	\$ 187	\$ 2,819	\$ 273	\$ 26,025	\$ 100,491	
7	7	Accountability Auditor III	Maria Thyrza D. Bagana	P-09	\$ 73,831	\$ -	\$ 7,383	4/19/2024	\$ 2,343	\$ 83,557	\$ 23,755	\$ 495	\$ -	\$ 1,212	\$ 187	\$ 4,604	\$ 359	\$ 30,612	\$ 114,169	
8	8	Accountability Auditor I	Thomas Eladio M. Battung	M-03	\$ 43,910	\$ -	\$ 4,391	6/8/2022	\$ 555	\$ 48,856	\$ 13,890	\$ 495	\$ -	\$ 708	\$ 187	\$ 2,819	\$ 273	\$ 18,372	\$ 67,228	
9	9	Accountability Auditor II	Vacant	N-01	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10	10	Accountability Auditor II	Vacant	N-01	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11	11	Accountability Auditor III	Vacant	P-01	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
12	12	Accountability Auditor I	Johanna Maria P. Pangelinan	M-03	\$ 43,910	\$ -	\$ -	6/22/2023	\$ 555	\$ 44,465	\$ 12,641	\$ 495	\$ -	\$ 645	\$ 187	\$ 5,396	\$ 273	\$ 19,637	\$ 64,102	
13	13	Accountability Auditor I	Mariella G. Cruz	M-02	\$ 42,307	\$ -	\$ -	4/12/2023	\$ 802	\$ 43,109	\$ 12,256	\$ 495	\$ -	\$ 625	\$ 187	\$ 5,248	\$ 273	\$ 19,084	\$ 62,193	
14	14	Accountability Auditor III	Recruitment in Progress	O-01	\$ 49,897	\$ -	\$ -	-	\$ -	\$ 49,897	\$ 14,186	\$ 190	\$ -	\$ 724	\$ 187	\$ 5,396	\$ 273	\$ 20,956	\$ 70,853	
15	15	Accountability Auditor I	Ren Erbil D.G. Jalandoni	M-02	\$ 42,307	\$ -	\$ -	4/19/2023	\$ 802	\$ 43,109	\$ 12,256	\$ 495	\$ -	\$ 625	\$ 187	\$ 5,396	\$ 273	\$ 19,232	\$ 62,341	
16	16	Accountability Auditor I	Thomas William B. Quichocho	L-01	\$ 37,100	\$ -	\$ -	5/2/2023	\$ 586	\$ 37,686	\$ 10,714	\$ 495	\$ -	\$ 546	\$ 187	\$ 2,672	\$ 273	\$ 14,887	\$ 52,573	
17	17	Accountability Auditor I	Selina Maria S. Onedera-Salas	M-02	\$ 42,307	\$ -	\$ -	4/26/2023	\$ 802	\$ 43,109	\$ 12,256	\$ 495	\$ -	\$ 625	\$ 187	\$ 7,804	\$ 272	\$ 21,639	\$ 64,748	
18	18	Accountability Auditor I	Kayleen Marie Q. Concepcion	M-02	\$ 42,307	\$ -	\$ -	5/10/2023	\$ 668	\$ 42,975	\$ 12,218	\$ 495	\$ -	\$ 623	\$ 187	\$ 2,672	\$ 273	\$ 16,468	\$ 59,443	
19	19	Accountability Auditor I	Kyle Matthew S. Bungbung	L-01	\$ 37,100	\$ -	\$ -	4/18/2023	\$ 703	\$ 37,803	\$ 10,747	\$ 190	\$ -	\$ 548	\$ 187	\$ -	\$ -	\$ 11,672	\$ 49,475	
20	20	Accountability Auditor II	Frederick D. Jones	N-05	\$ 52,235	\$ -	\$ -	6/1/2023	\$ 660	\$ 52,895	\$ 15,038	\$ -	\$ -	\$ 767	\$ 187	\$ 2,819	\$ 273	\$ 19,084	\$ 71,979	
Grand Total:				----	\$ 941,749	\$ -	\$ 30,923	----	\$ 12,395	\$ 985,067	\$ 280,055	\$ 6,815	\$ -	\$ 14,284	\$ 2,992	\$ 60,855	\$ 4,082	\$ 369,083	\$ 1,354,150	

\* Night Differential / Hazardous / Worker's Compensation / Certification / etc.  
1/ Indicate "(LTA)" or "(Temp.)" next to Position Title (where applicable).  
2/ FY2023 GovGuam contribution for Life Insurance is \$187 per annum





Bureau of Budget Management Research  
 Prior Year Obligations (FY 2023 and Prior FYs)

A	B	C	D	E	F	G
Transaction/ Obligation Date	Transaction Type	Vendor	General Fund (\$)	Special Fund (\$)	Federal Fund (\$)	Reasons for Nonsubmittal or Nonpayment
** THERE ARE NO PRIOR YEAR OBLIGATIONS FOR OPA **						
<b>Total</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	

- Notes:**
- Column A: Completion date of transaction or event prior to October 1, 2023.
  - Column B: Transaction Type such as personnel action, contracts, etc.
  - Column C: Vendor or Party owed
  - Column D, E, & F: Identify funding source and dollar amount inclusive of associated penalties or fees; if more than one transaction, need to total all transactions.
  - Column G: Note item of concern.

# OFFICE OF PUBLIC ACCOUNTABILITY

UFISINAN I KUINENTAN PUPBLIKU

**FISCAL YEAR 2024**  
BUDGET PRESENTATION



# AGENCY MANDATE

The Office of Public Accountability (OPA) is an instrumentality of the Government of Guam (GovGuam), independent of the executive, legislative, and judicial branches.

OPA seeks to achieve independent and nonpartisan assessment that promote accountability and efficient, effective management throughout GovGuam; and serve the public's interest by providing the Governor of Guam, the Guam Legislature, and the People of Guam with dependable and reliable information, unbiased analyses, and objective recommendations on how best to use government resources in support of the well-being of our island and its constituents.

OPA was established by Public Law 21-122 on July 1992 and its enabling legislation is codified in Title 1 Guam Code Annotated (GCA) Chapter 19.



# OPA

**MOTTO  
MISSION  
VISION**

## ■ **MOTTO**

Auditing for Good Governance

## ■ **MISSION**

To ensure the 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.



# OPA | CORE VALUES

## ■ OBJECTIVITY

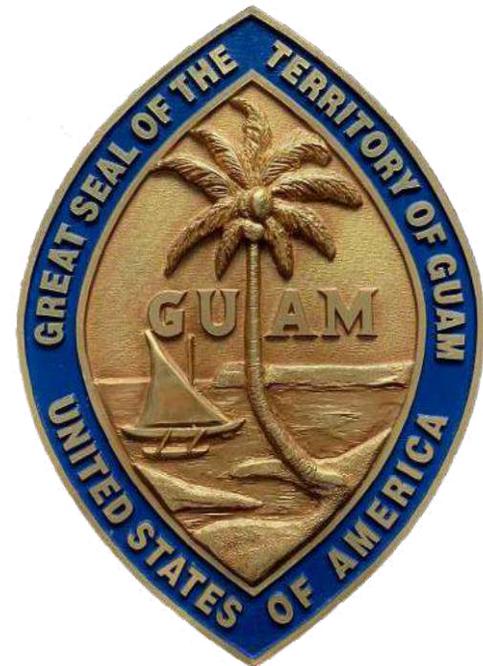
To have an independent and impartial mind.

## ■ PROFESSIONALISM

To adhere to ethical and professional standards.

## ■ ACCOUNTABILITY

To be responsible and transparent in our actions.



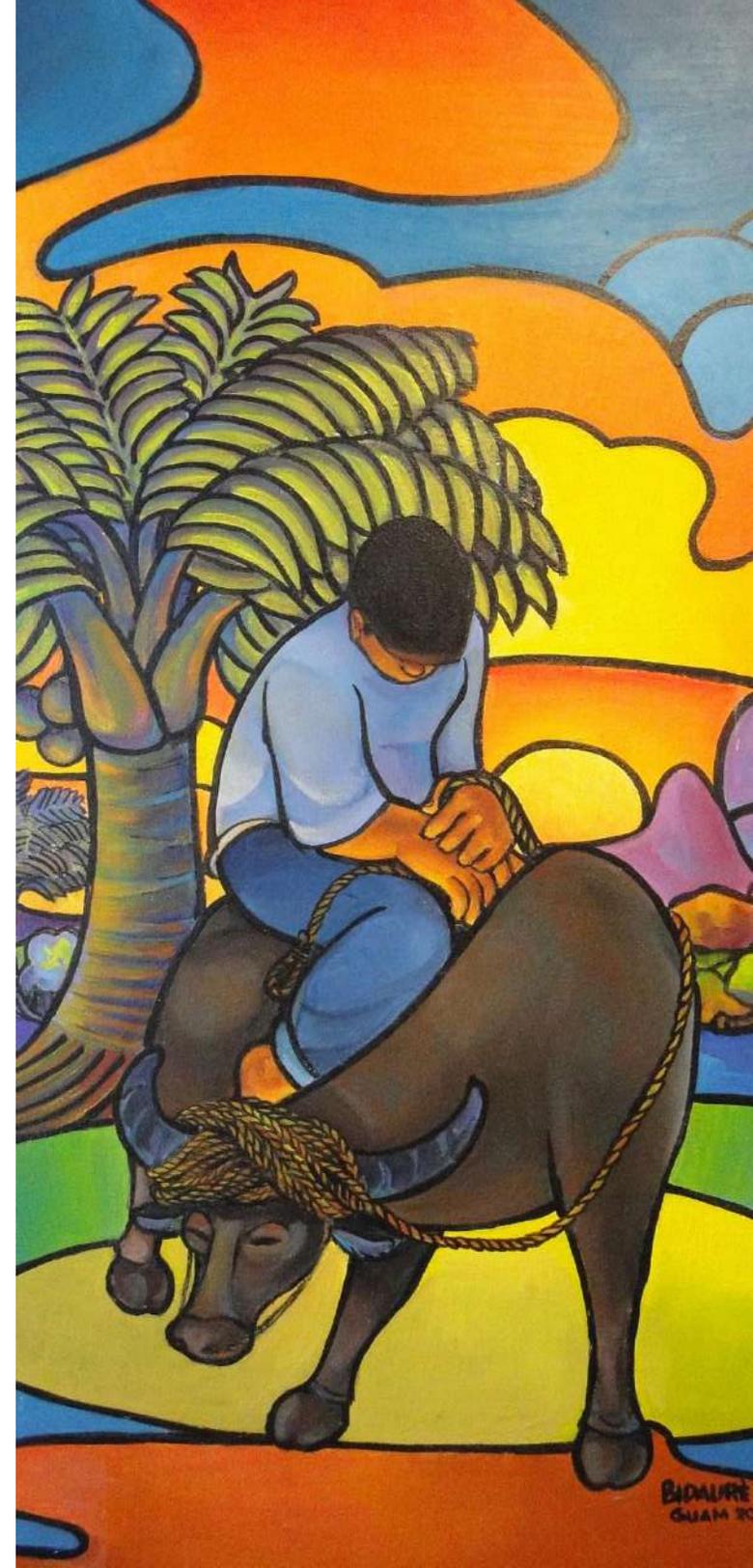
# GOALS

- 1 Issue performance audits to improve the accountability, transparency, effectiveness, efficiency, and economy of government programs and agencies.
- 2 Monitor the General Fund's balance and find ways to reduce revenue loss, enhance revenue collections, and identify cost savings.
- 3 Expediently issue decision on procurement appeals.
- 4 Issue GovGuam and component unit financial audits within six months after the fiscal year to provide more timely information.
- 5 Improve the quality of GovGuam financial reporting.



# OBJECTIVES

- 1 Conduct audits of government programs and entities to determine if goals and objectives are being achieved effectively, economically, and efficiently.
- 2 Direct and supervise all financial and management audits conducted pursuant to §1908, so that annual audits are completed for the prior fiscal year no later than June 30.
- 3 Submit reports to the Governor and the Legislature that include recommendations for necessary legislation to improve and to protect the integrity of the financial transactions and condition of the government.
- 4 Report to the Attorney General of Guam for prosecution of violations of law, where such violations pertain to the expenditures of funds and property of GovGuam.
- 5 Hear and decide all procurement appeals that arise under 5 GCA §5425(c), as provided for by 5 GCA §5425 (e).

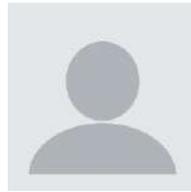
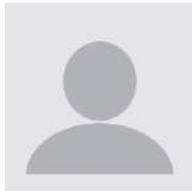


# ORGANIZATIONAL CHART

AS OF MARCH 2023



**Benjamin J.F. Cruz**  
*Public Auditor*



**VACANT**  
*Accountability Director*

**VACANT**  
*Managing Accountability Auditor*



**Marisol Andrade, CGFM**  
*Administrative Services Officer*



**Vincent Duenas**  
*Supervising Accountability Auditor*



**Jerrick J.J.G. Hernandez, MA, CGAP, CICA, CFE**  
*Accountability Auditor III*



**Maria Thyrza Bagana, CGFM, CFE**  
*Accountability Auditor III*



**Joy Esperanza, CGFM**  
*Accountability Auditor III*



**Frederick Jones, MPA**  
*Accountability Auditor II*

**Johanna Pangelinan**  
*Accountability Auditor I*

**Thomas Battung, CFE**  
*Accountability Auditor I*

**Mariella Cruz**  
*Accountability Auditor I*

**Ren Jalandoni**  
*Accountability Auditor I*

**Selina Onedera-Salas**  
*Accountability Auditor I*

**Kayleen Concepcion**  
*Accountability Auditor I*

**Kyle Bungubung**  
*Accountability Auditor I*

**Thomas Quichocho**  
*Accountability Auditor I*



In 2023, OPA promoted an Accountability Auditor III to Supervising Accountability Auditor, and hired an Accountability Auditor III.



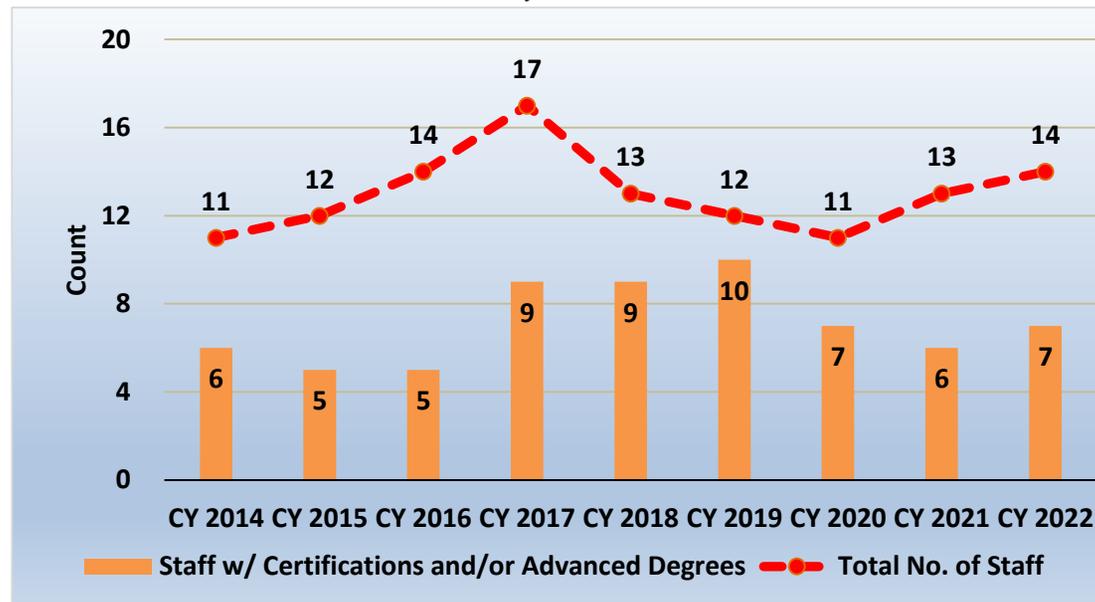
## STAFFING LEVEL

In CY 2022, OPA had 14 full-time employees with an average professional audit experience of nine years.

In CY 2022, an Accountability Auditor I and an Accountability Auditor II resigned. However, OPA recruited three Accountability Auditor Is. At the end of 2022, OPA had twelve full-time auditors, an administrative services officer, and the Public Auditor.

OPA hired an Accountability Auditor III in March 2023 and promoted an Accountability Auditor III to Supervising Accountability Auditor.

# of Staff by Calendar Year



# 2022 SUMMARY.

7 24 27 15 5

We issued seven performance audits that identified \$1M in financial impact.

We made twenty-four recommendations to GovGuam entities to improve program efficiencies, revenue collection, and government expenses.

We issued, monitored, and oversaw twenty-seven financial audits (government-wide and component units).

We assisted in the procurement process of fifteen independent financial audit services Request for Proposals.

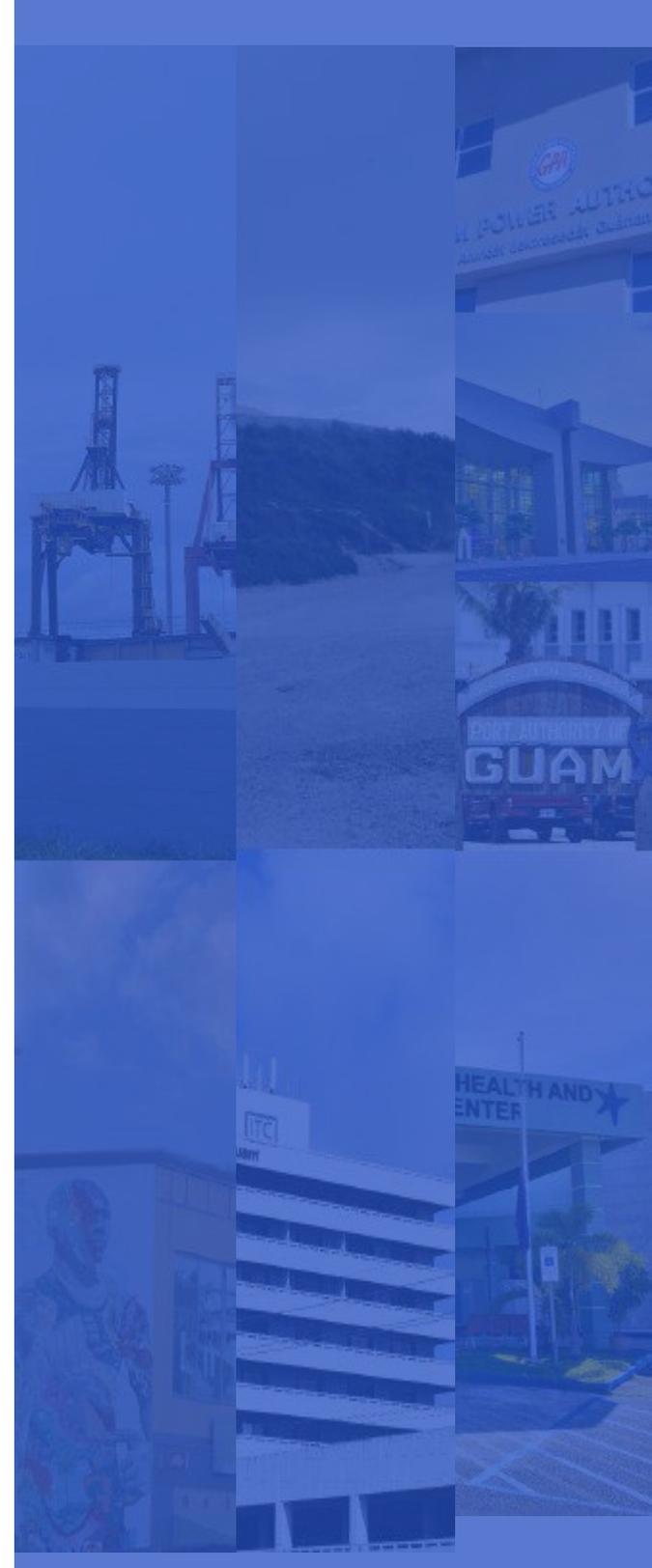
We received five procurement appeals and all were dismissed.

# PERFORMANCE AUDITS

The Office of Public Accountability issued seven performance audits in 2022 with a collective financial impact of \$1M to our government.

Six issued reports were mandated, and one was OPA-initiated.

<b>Report No.</b>	<b>Total Financial Impact</b>	
<b>22-03</b>	\$	114,000
<b>22-05</b>		502,578
<b>22-06</b>		426,715
<b>Total</b>	<b>\$</b>	<b>1,043,293</b>



With the seven performance audits issued in CY 2022, we collectively provided 24 audit recommendations to GovGuam entities.

These audit recommendations focused on improving program efficiencies, revenue collection, and government expenses.

REPORT NO.	REPORT TITLE	# OF RECOMMENDATIONS	RELEASE DATE
22-01	Autonomous Agency Collections Fund	1	March 2022
22-02	General Services Agency Procurement of Consultation Services for GBHWC-Criminal Justice Program	1	March 2022
22-03	Mayors' Council of Guam Host Community Benefit Fund	7	July 2022
22-04	Government of Guam Analysis of Government of Guam Leases	2	October 2022
22-05	Port Authority of Guam Back Wages Series, Part C	3	November 2022
22-06	Government of Guam Coronavirus Relief Fund Expenditures Part II	7	November 2022
22-07	Office of Public Accountability's Status of Legislative Mandates	3	December 2022

**24** TOTAL  
AUDIT  
RECOMMENDATIONS

# FINANCIAL AUDITS

OPA monitored, reviewed, analyzed, and issued twenty-seven financial audits of autonomous agencies and the General Fund.

The financial statements of all twenty-six GovGuam entities received an unmodified opinion or "clean" opinion.

1 GCA §1909(a) and the Federal Single Audit require all financial audits to be issued by June 30th or nine months after the fiscal year end.

OPA's goal is to issue financial audits no later than six months after the fiscal year end (March 31<sup>st</sup>).

## JANUARY

*GPT SiFA*

## APRIL

*GGRF GWA  
GMHA GPA  
GEDA GSWA  
GCC UOG  
PAG GALC  
GACS GGRF (457)  
GVB CLTC*

## JULY

*TAF GOVGUAM  
GHF*

## DECEMBER

*PBS Guam<sup>++</sup>*

## MARCH

*IACS GIAA  
DCA GHC  
PBS Guam*

## MAY

*GHURA DOE*

## NOVEMBER

*GPT<sup>+</sup>*



# REQUESTS FOR PROPOSAL

OPA issued fifteen Requests for Proposals for independent financial audit services in 2022. All of the contracts for the audit services will be for three years.

OPA assisted with the procurement process except negotiation, which was done by the GovGuam entities.

# PROCUREMENT APPEALS

OPA received five procurement appeals in CY 2022. As of Jan. 2023, all five appeals were dismissed.

OPA's goal is to resolve procurement appeals timely or 90 to 120 days from the time of filing.

For FY 2022, legal costs for procurement appeals and other legal services amounted to \$45K.

High Efficiency Particulate Absorbing (HEPA) Filtration System and Maintenance*	\$-
Purchasing of HVAC Equipment*	\$-
Cafeteria Tables*	\$-
Information Technology Services for a government licensing and permitting system*	\$-
Next Gen 9-1-1 system and integrated CAD system*	\$-

\*Monetary value could not be identified



# **CHALLENGES / OUTLOOK**

# OPA STRATEGIC PLAN

We envision the Government of Guam as the model for good governance with OPA leading by example as a model robust audit office. To achieve this, we began implementing the recommendations made by the International Organization of Supreme Audit Institutions (INTOSAI) Development Initiative's Performance Measurement Framework. To address the results of the INTOSAI report, we implemented our Strategic Plan 2019 to 2023.

This plan sets out strategies to address the value and benefits our office delivers to our island. We also laid out strategic goals to ensure public trust and assure good governance in the following domains: (1) independence, (2) quality audit reports, (3) timely decisions on procurement appeals, and (4) effectively engage with stakeholders to communicate and promote the importance of OPA.

OPA will update its Strategic Plan in 2023.



Hagåtña

168,801



# RECRUITMENT AND RETENTION

Over the last two years, five employees have left the OPA. Many of them having received double digit increases in salary at their new positions. One of them held supervisory & managerial level responsibilities in our office. OPA currently has 15 staff (as of March 2023), with only four individuals having more than ten years of auditing experience and one individual with six years of experience. Eight auditors have less than three years of experience.

In FY 2023's budget, OPA's 2014 Leading Edge Study was fully implemented and brought Accountability Auditors closer to their counterparts in the autonomous agencies salary-wise. However, there are still some pay gaps that may be addressed with the implementation of the update to the General Pay Plan -2023 and adoption and implementation of the Market Premium Pay Policy being drafted by the Department of Administration.



# OTHER CHALLENGES

## Procurement Appeals

There has been some uncertainty as to the proper procedure for judicial review of decisions by the Public Auditor in procurement appeals and related matters. To address this confusion, the procedures for judicial review needs to be clarified to be similar to judicial reviews of other administrative agency decisions under Guam law.

## Technology

Due to the COVID-19 pandemic, our office has taken measures to transition into a more mobile office. We have provided our staff with the ability to telework by enabling remote access to OPA's server. We are also working to have our website allow GovGuam agencies to transmit and file documents to us. We are looking into more areas of improvement and continuing build our office's capabilities which includes updating a current server, migrating to TeamMate+, and updating our outdated telephone system.

## Legislative Mandates

Our office manages to carry out the legislative mandates lawmakers trust us with. Given the capacity our office can afford, however, we continue to request to that certain mandates be amended. One that we continue to point out is regarding the Board or Commission meeting files currently posted on the OPA's website to be posted on the respective agency's website instead. A link can be shared on our website.





# FULL COMPLIANCE RATING FOR PEER REVIEW

Public Auditor Benjamin J.F. Cruz proudly announces that the OPA received a peer review rating of full compliance for its December 2021 peer review, the highest level of compliance given to audit organizations. Cruz credits his hardworking and dedicated staff for the full compliance rating. This is Cruz's first peer review since his election as Public Auditor in 2018.

The APIPA peer review team was led by Palau Public Auditor Satrunino Tewid, with team members—Commonwealth to the Northern Mariana Islands (CNMI) Public Auditor Kina Peter and Audit Supervisor Joaquin Borja. Drummond Kahn, Graduate School, served as the technical advisor and CNMI Auditor Josh Diaz served as an observer to the process. The review took place on December 4th to 10th, 2021 at the Guam OPA office in Hagåtña.



OPA's next review is scheduled for June 2023

# FY 2024 BUDGET REQUEST

The Office of Public Accountability's FY 2024 budget request is currently set by statute at 0.25% of the total General Fund Revenues. Using the FY 2024 Executive Budget Request, this amounts to \$1,987,100 for FY 2024.

For the past three fiscal years, FY 2020 to FY 2022, OPA's appropriation averaged \$1.41M.

In FY 2022, OPA was authorized to carry over lapses from FY 2021 for a total of \$98,346, which the office will use to purchase new equipment, replace aging workstations, and fund additional personnel costs in FY 2021.

In FY 2021, OPA was also authorized to carry over lapses of \$144,940 from FY 2020 for the same purpose.

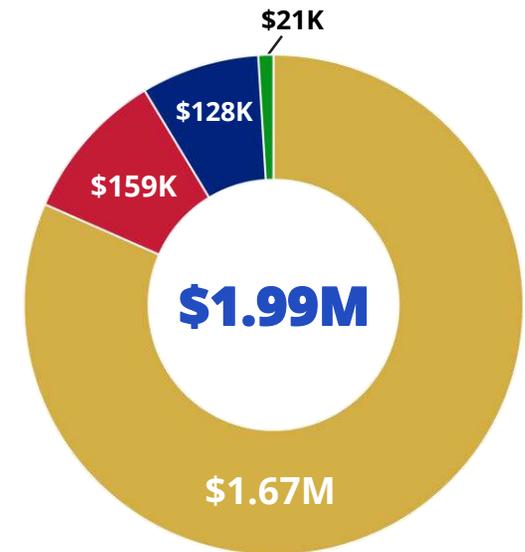
<b>FY</b>	<b>CHANGE</b>
<b>2022</b> \$1,653,203	↑ \$341K
<b>2021</b> \$1,311,828	↑ \$58K
<b>2020</b> \$1,253,599	↓ \$5K

We respectfully request the 37<sup>th</sup> Guam Legislature to approve OPA's budget of \$1,987,100, or 0.25% of total General Fund Revenues, which includes \$1.67M to fund our current staff complement of 15, inclusive of two new Accountability Auditor IIIs, and one Accountability Auditor I.

Our budget request also includes \$310K to fund rent and other contractual obligations, inclusive of funding for procurement appeals hearing officers, website, audit software license and maintenance, and utilities.

We also respectfully request the following:

- Continue to authorize and codify the OPA's continuing annual budget of not less than one-quarter of one percent (0.25%) of the annual total General Fund gross revenues of the government of Guam for FY 2025 and beyond.
- Authorize the carry over of any unused FY2023 funds to FY 2024.
- Continue to exempt OPA from BBMR allotment control similar to other elected offices and the Judiciary.
- Amend legislation to require Board or Commission meeting audio files be posted on the respective agency's website and a link posted on the OPA website.



# BUDGET REQUEST SUMMARY FY 2024

	<b>Estimates</b>
Salaries	\$ 1,217,396
Benefits	<u>456,208</u>
<b>Subtotal</b>	<b>\$ 1,673,604</b>
Contractual	159,000
Rent	128,373
Supplies	5,000
Equipment	9,023
Miscellaneous	8,300
Utilities	<u>3,800</u>
<b>Total Budget Request</b>	<b><u>\$1,987,100</u></b>

