



Office of Public
Accountability
Stakeholders Engagement
Strategic Plan
2019-2023

January 2019



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Executive Summary

Stakeholders Engagement Strategic Plan

2019-2023

Maintaining a good working relationship with stakeholders is essential for the Office of Public Accountability (OPA) to communicate its value and benefits to our citizenry. According to the International Standard of Supreme Audit Institutions (ISSAI) 12, it identifies one of the Supreme Audit Institutions (SAI) main objectives as demonstrating its relevance to stakeholders. SAIs should communicate with stakeholders to ensure an understanding of the SAIs audit work and results. Communications must take place in a manner that increases stakeholders' knowledge and understanding of the role and responsibilities of the SAI as an independent auditor of the public sector.

OPA's continuous pursuit to seek active engagement where relevant, the involvement from the stakeholders and other interested parties, has been central to OPA's work to generate effectiveness in its audits and provide greater independence. It is a means to obtain stakeholders' experiences in using the SAI product, gain wider community support, and improve the implementation of recommendations.

This strategy report outlines the direction and scope of the OPA's engagement with external and internal stakeholders over the next five years, or 2019 through 2023. The plan indicates strategies, and an action plan outlining the specific activities that will achieve the set objectives. It is an all-encompassing strategy for OPA, owned by the Public Auditor and all OPA employees, who will contribute to its successful implementation.

The Stakeholder Engagement Strategic (SES) Plan development included an INTOSAI Development Initiative (IDI) sponsored Strategy Development Workshop, held in November 2017, to provide guidance on key principles of stakeholder engagement and strategy development. The Strategy Development Workshop assisted with the design of the Stakeholder Engagement Strategy (SES) with a final implementation date of February 2019.

In developing this plan, the following standards issued by INTOSAI guided OPA.

- ISSAI 1 – Lima Declaration
- ISSAI 10 – Mexico Declaration on SAI Independence
- ISSAI 12 - The Value and Benefits of SAIs – Making a difference to the lives of citizens
- ISSAI 20 – Principles of Transparency and Accountability
- INTOSAI Guideline – Communicating and Promoting the Value and Benefits of SAIs

Development phases of the Stakeholder Engagement Strategic (SES) Plan



Office of Public Accountability Stakeholders Engagement Strategic Plan 2019-2023

Approved by: _____

Benjamin J.F. Cruz, Public Auditor

Date: January 31, 2019

Introduction

This plan represents the Office of Public Accountability’s (OPA) Stakeholder’s Engagement Strategy (SES) for calendar years 2019-2023. The objective of the SES plan is to provide a framework for how OPA engages with its external and internal stakeholders. By applying this plan, it will enable appropriate notification of OPA’s key stakeholders of audit activities on a regular and timely basis.

The preparation of this plan is in response to the (1) Guam Public Auditor’s attendance at the Pacific Association of Supreme Audit Institutions (PASAI) Regional Leadership Workshop on communications for head of Supreme Audit Institution held in Nadi, Fiji in May 2017, (2) results from the SAI Performance Management Framework assessment performed on the Guam OPA in May 2017, and (3) the attendance at the IDI’s SAIs Engaging with Stakeholders workshop held in Phnom Penh, Cambodia in November-December 2017 and a follow-up meeting in Manila, Philippines in April 2018. While OPA has various policies dealing with communications, it is developing its formal communications strategic plan.

As a result of the various workshops attended, assessments performed on performance measurement, and tools gained to provide for greater audit impact through enhanced stakeholder engagement OPA seeks to adopt and implement a stakeholder engagement strategy plan by February 2019.

Description of the Strategy Development Process

OPA utilized specific initiatives to gather data to support the design of the framework for engaging stakeholders. The data-gathering process relied on several sources in the distinctive stages of the process:

Stages	Type of Data Gathering
Understanding the SAI environment	Brainstorming session about all (potential) stakeholders by using the existing knowledge and experience of the team members.
	Gather information about other potential stakeholders by researching external sources, such as newspapers, radio, and the internet.
	As our island is small and our strategy engagement team has experience and familiarity, we utilized to our advantage in understanding the environment.
	Analyze information about the legal and institutional framework (about the mandate, the scope, and the tasks) that was mostly available on websites, annual reports, and Citizen-Centric Reports.
Stakeholder Identification and Mapping	Gather information about all stakeholders by carefully researching internal documentation and external sources (Ex. websites, online news articles, etc.)
	For each individual stakeholder, we gathered information from websites, the Guam Code Annotated, financial audits, performance audits, and/or procurement appeal filings.

About the Office of Public Accountability

In July 1992, Public Law (P.L.) 21-122 established OPA as an instrumentality of the Government of Guam (GovGuam), independent of the executive, legislative, and judicial branches. The Public Auditor, an elected non-partisan position established since 2000 to direct and manage OPA, serves a term of four years. Before 2000, the Governor of Guam appointed an individual with the advice and consent of the Legislature. The Guam Public Auditor is the only publicly elected Public Auditor among the territories and island nations of the Pacific.

OPA seeks to achieve independent and nonpartisan assessments that promote accountability and efficient, effective management throughout GovGuam. Specifically, OPA works with GovGuam departments and agencies to improve their performance and ensure transparency and accountability of government funds for the benefit of our island. OPA conducts performance audits and analyses, adjudicates all appeals of procurement protest decisions between vendors and agencies, and has oversight over financial audits.

Performance Audits provide independent analysis on a specific program to assist management and public officials in improving program performance and operations (e.g., effectiveness, economy, efficiency, and compliance); and improve public accountability and transparency.

Procurement Appeals are complaints by aggrieved persons against the Purchasing Agency's decision on the Protest of method, solicitation or award; Debarment or suspension; Contract or breach of contract controversy; Award determination during a pending protest or appeal; or other matters.

Financial Audits provide independent assessments of an entity's overall annual performance and financial health; and whether the entity's financial statements fairly demonstrate compliance with applicable professional standards.

OPA seeks to 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 to support the well-being of our island and its constituents. To achieve this mission, OPA:

- Endeavors to fulfill the highest standards of our profession and the expectations of the public to the best of our ability.
- Upholds the highest ethical standards in the performance of our work and encourage such standards throughout GovGuam.
- Commits to quality as the main principle governing our work.
- Performs our work with diligence, conscientiousness, and due professional care.
- Fosters a partnership with our staff to enable them to reach their full potential and contribute to their growth and long-term success.

Our Motto

“Auditing for Good Governance”

Our Mission

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

Our Vision

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

Core Values

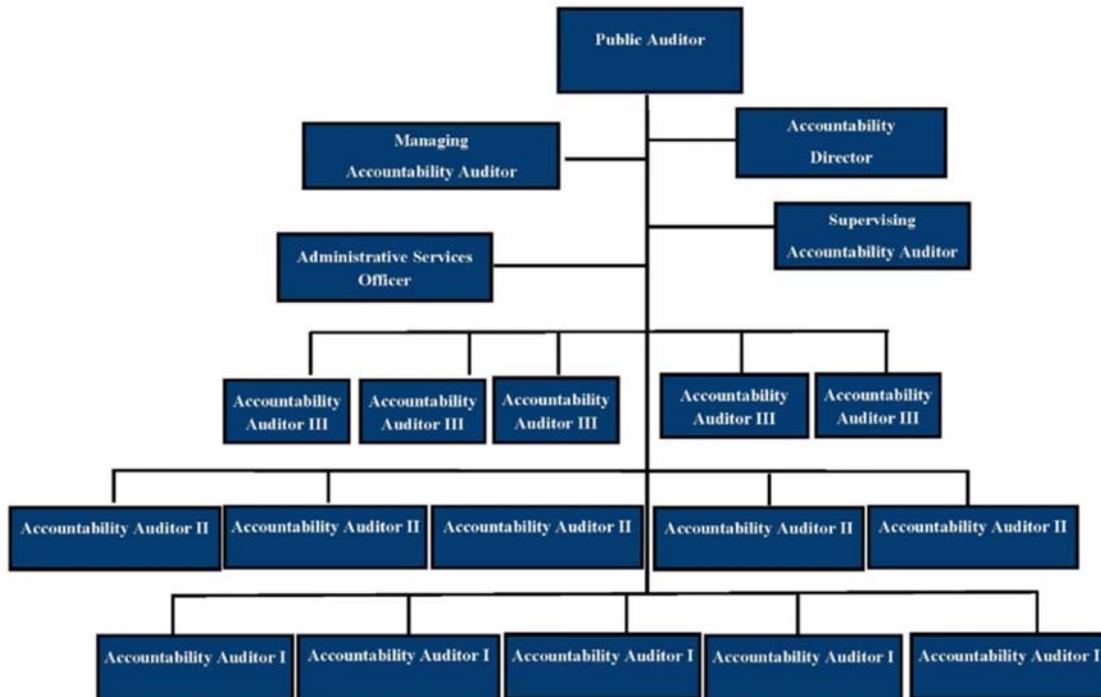
Objectivity: To have an independent and impartial mind.

Professionalism: To adhere to ethical and professional standards.

Accountability: To be responsible and transparent in our actions.

The Public Auditor is responsible for the overall mission and strategic direction of OPA. The Accountability Auditors conduct performance audits, oversee the procurement appeals process, and supervise the financial audits. The Administrative Services Officer (ASO) performs the administrative duties.

Office of Public Accountability Organizational Structure



Where is the OPA Now?

OPA has a wide variety of stakeholders operating in changing political, legal, economic, socio-cultural, environmental, technological environments. During the development of OPA's SES plan, reviewing the needs of stakeholders materialized key issues relating to stakeholder engagement. The SAI further undertook a detailed historical analysis of stakeholders in developing this strategy report. Based on the analysis, it came to light that although many stakeholders could contribute valuable information for greater audit impact, only a few are engaged. Stakeholder Classification, attached in Appendix 1, details our classification of stakeholders regarding classification within the environment, OPA's relationships and levels of stakeholder engagement, the roles each stakeholder plays, and OPA's stakeholder prioritization.

The analysis also revealed several contributing factors that led to OPA not taking full advantage of the opportunities existing in the environment to engage effectively with the key stakeholders. Appendix 2 details OPA's results of stakeholder engagement SWOT analysis.

Where Does OPA Want to Be?

There is a need for OPA to foster relationships with all of its stakeholders. The way we engage with stakeholders should take into account their different needs during this age of unprecedented access to information.

In OPA's five-year SES plan, in relation to direct stakeholder engagement, commits to continue building on its relationship with stakeholders and aims to increase the value they see in audit reports and other OPA-provided services. The value-added engagements will establish OPA as a leader in providing audit services and in promoting improvements in the public sector.

Over the next five years, we identified key objectives to meet the needs of our prioritized key stakeholders. OPA's key stakeholders and objectives are:

- Guam Legislature:
 - ✓ Improve the understanding of OPA mandates and roles (OPA, the Legislature, and government organizations).
- Internal Stakeholders
 - ✓ Improve staff knowledge and understanding of OPA mandates as they engage with stakeholders.
- Audited Entities: Executive Branch, Departments, Agencies, Boards, Commissions, and Judicial Branch
 - ✓ Improve the understanding of OPA mandates and roles (OPA, the Legislature, and government organizations).

- People of Guam through the Media
 - ✓ Engage media to distribute accurate message contents of OPA reports to the public.
- Contracted Independent Auditing Firms
 - ✓ Foster professional relationship and open lines of communication.

Each of these objectives aligns to the SAI overall objective of stakeholder engagement as highlighted in the Strategic Plan.

How Will OPA Achieve Its Objectives?

The stakeholder communication plan, attached in Appendix 3, details the strategies and the specific action for each strategy, key performance indicators, the timelines and the person responsible for ensuring the implementation of its action. The key strategies included in the stakeholder communication plan, if satisfactory implemented, will result in the greater audit impact.

Implementation, Monitoring, and Evaluation

The stakeholder communication plan aims to support OPA's overall Stakeholder Engagement Strategic Program resulting in achieving greater audit impact. Each action highlighted in the Stakeholder Communication Plan in Appendix 3 is accompanied by a Key Performance Indicators (KPI) enabling measurement of performance against the set targets.

OPA will review progress against the achievement of the objectives and actions of this strategy report in line with the SAI Performance Measurement Framework.

OPA conducted an environmental analysis of its stakeholders to classify them into two broad categories internal and external stakeholders.



Internal Stakeholders

These are the people within OPA who have a stake in the office’s success. Anyone from the Public Auditor to the Administrative Services Officer and Audit Staff – have a hand in achieving the mandate and objectives of the OPA.

We identified the following entities within the inner environment of the organization:

<p>Audit Staff</p>	<p>The staff consists of 12 members that support management in conducting performance audits, adjudicating procurement appeals, and overseeing financial audits. All staff at a minimum possess a Bachelor’s degree, and some have Master’s degrees or certifications or both.</p>
<p>Administrative Staff</p>	<p>The administrative staff consists of OPA’s ASO. The ASO is responsible for the administrative services functions of OPA, including personnel and training, limited budget preparation, funds management, and procurement. The ASO possesses a Bachelor’s degree.</p>
<p>Management</p>	<p>The management team should consists of the Public Auditor, Managing Accountability Auditor, Accountability Director, and Supervising Accountability Auditor. Management is responsible for OPA’s daily operations, including planning and performing audits, adjudicating procurement appeals, and overseeing financial audits. All members of management at a minimum possess a Bachelor’s degree and certifications, i.e., CPA, CGFM, CIA, CGAP, CGMA, CICA or a Master’s degree.</p>
<p>Procurement Appeals Hearing Officers</p>	<p>The procurement appeals hearing officers have contracted attorneys that oversee the adjudication process for procurement appeals. All attorneys will possess a Juris Doctorate and registered with the Guam Bar Association.</p>
<p>Public Auditor</p>	<p>The Public Auditor is responsible for the overall administration of OPA. The Public Auditor is an elected position and required to be a Certified Public Accountant, or possess a Juris Doctorate, or have five years of budget experience.</p>



External Institutionalized Stakeholders

These are people or organizations outside of the OPA who have an interest in the products of the office. Examples include the legislative, executive, and judicial branches of government.

We identified the following entities within the external environment of the institutionalized environment:

People of Guam	Includes all residents of the island.
Legislature of Guam	The Legislature is the law-making body for the territory of Guam. The unicameral legislative branch consists of fifteen senators, each serving a two-year term. The island is under one whole district with all members elected at large. The Guam Organic Act of 1950 created the Legislature. Legislative body known currently as the 35th Guam Legislature.
Executive Branch of Guam	The Executive Branch implements and enforces the laws written by the Legislature. The Governor and Lieutenant Governor of Guam are head the Executive Branch and elected by popular vote for four-year terms. The Guam Organic Act of 1950 created the Executive Branch.
Departments/Agencies/ Board and Commissions	Departments, agencies, boards, and commissions carry out the day-to-day GovGuam operations. These entities receive their funding from the General Fund and are under the direction and supervision of appointed or elected officials. Dependent on the entity, they may report directly to the Governor of Guam, board or commission, an appointed official, or other elected official.
Judicial Branch	The Judicial Branch of Guam administers justice by interpreting and upholding the laws, timely resolving disputes, and providing accessible, efficient, and effective court services.
Autonomous Agencies	Appointed or elected boards lead various autonomous agencies and implement and carry out other GovGuam services. Autonomous agencies receive their funding from authorized fees and tariffs and operate under the direction and supervision of their respective boards.
Civil Society Organizations (CSO)	CSO include a wide array of non-governmental and not-for-profit organizations that have a presence in public life, expressing the interests and values of their members or others, based on ethical, cultural, political, scientific, religious or other considerations. An example is the Guam Chamber of Commerce.

<p>Professional/Academic Bodies</p>	<p>These are institutions responsible for the development of staff to ensure they carry out their duties effectively, ethically, and comply with required standards. Examples are the University of Guam, Guam Community College, Graduate School, Guam Board of Accountancy, Guam Society of Certified Public Accountants, and professional organizations such as the Association of Government Accountants, Association of Certified Fraud Examiners, and Association of International Certified Public Accountants.</p>
<p>Contracted Independent Auditing Firms</p>	<p>With limited staff resources, the Public Auditor has continued contracting GovGuam’s financial audits to independent CPA firms.</p>



External Non-Institutionalized Stakeholders

These are people or organizations outside of OPA, having no defined relationships within laws and regulations, who have an interest in the products of the office. Examples include the media and social media.

We identified the following entities within the external non-institutionalized environment:

<p>Media</p>	<p>There are various print, radio, and television media outlets in Guam. As an example, we have the Guam Pacific Daily News and Guam Daily Post as print media, K57, and KUAM as radio media and KUAM and Pacific News Center as television media.</p>
<p>Social Media</p>	<p>Another outlet is the use of social media. Organize members of a group or simply freelance individuals with opinions. The most popular social media sites utilized by individuals to stay in immediate constant contact are Facebook, Instagram, Twitter, and WhatsApp.</p>

Stakeholder Relationships and Level of Engagement

OPA then further classified our stakeholders based on the nature of relationship with each stakeholder and current level of engagement. The defined relationships are:

- **STRATEGIC PARTNERS** – stakeholders who support SAI work, almost in any situation or moment.
- **INTEREST GROUPS** – stakeholders who share similar interests with the SAI in certain issues.
- **PRESSURE GROUPS** – stakeholders who exert pressure, political, public, or media pressure over SAI because the issues of concern are to their favor.
- **OPPOSITION GROUPS** – stakeholders against SAI positions regardless of reason.

- **PASSIVE GROUPS** – stakeholders who are not active, but share common issues with the SAI that can encourage public/political or media activism.

Category	STRATEGIC PARTNERS	INTEREST GROUPS	PRESSURE GROUPS	OPPOSITION GROUPS	PASSIVE GROUPS
Internal Stakeholder					
Audit Staff	✓				
Administrative Staff	✓				
Management	✓				
Procurement Appeals Hearing Officers	✓				
Public Auditor	✓				
External Stakeholder					
People of Guam					✓
Legislature of Guam	✓	✓	✓		
Executive Branch	✓	✓	✓		
Departments, Agencies, Boards, and Commissions	✓				
Autonomous Agencies	✓				
Judicial Branch	✓				
Media	✓	✓	✓		
Civil Society Organizations					✓
Professional Academic Bodies					✓
Contracted Independent Auditing Firms	✓				
Online Bloggers & Social Media Commentators				✓	

The challenge will be to enhance and improve our stakeholder relationships by developing strategies that will promote the desired outcome from the stakeholders.

Identification of Stakeholder Roles

The section identifies stakeholders’ roles played relating its objectives. Stakeholders can play a different role in the work of OPA: informer, opinion maker, and decision maker. We grouped our stakeholders into the following roles:

- **INFORMER** – provides important/sensitive information, which would be useful to OPA.
- **OPINION MAKER** – provides opinions that influence many other OPA stakeholders.
- **DECISION MAKER** – distributes information from OPA, interprets the information for other groups, and provides guidance in making decisions based on the information they have gathered.

Category	INFORMER	OPINION MAKER	DECISION MAKER
Internal Stakeholders			
Audit Staff	✓		
Administrative Staff	✓		
Management	✓		✓
Procurement Appeals Hearing Officers	✓		
Public Auditor	✓		✓
External Stakeholders			
People of Guam	✓	✓	
Legislature of Guam	✓	✓	✓
Executive Branch of Guam	✓	✓	✓
Departments, Agencies, Boards, and Commissions	✓		✓
Autonomous Agencies	✓		✓
Judicial Branch	✓		✓
Media	✓	✓	✓
Civil Society Organizations	✓	✓	
Professional Academic Bodies	✓		
Contracted Independent Auditing Firms	✓		
Online Bloggers & Social Media Commentators	✓	✓	

Stakeholders Prioritization

We used the Salience Model to prioritize our stakeholders. We first rated each stakeholder (high, medium, and low) based on the following factors:

- **Contribution (value):** Does the stakeholder have information or expertise on the issue that could be helpful to the SAI?
- **Legitimacy:** How legitimate is the stakeholder’s claim for engagement?
- **Willingness to Engage:** How willing is the stakeholder to engage?
- **Influence:** How much influence does the stakeholder have?
- **Necessity of involvement:** Is this someone who could de-legitimize the process if not included in the engagement?

We then assigned priorities of 1, 2, and 3 (highest to lowest priority) to each stakeholder based on the frequencies of high ratings received across the five factors. The priorities assigned after consideration of the following questions were:

- Is your list focused relevant stakeholders who are important to your current and future efforts?
- Do you have a good understanding of where stakeholders are coming from, what they may want, whether they would be interested in engaging with your organization, and why?
- How can you further understand and qualify these stakeholders?
- Have we given thought to what type of resources (expertise, people, and budget) we need to support our engagement strategy and follow-up activities?

STAKEHOLDER	CONTRIBUTION	LEGITIMACY	WILLINGNESS TO ENGAGE	INFLUENCE	NECESSITY OF INVOLVEMENT	PRIORITY
Internal Stakeholders						
Audit Staff, Administrative Staff, Management, Procurement Appeals Hearing Officer, Public Auditor	High	High	High	High	High	1
External Stakeholders						
People of Guam	Low	High	Medium	Low	Medium	3
Legislature of Guam	Medium	High	Medium	High	High	2
Executive Branch	Medium	High	Medium	Medium	High	2
Departments, Agencies, Boards, and Commissions	Medium	High	Medium	Medium	High	2
Judicial Branch	Low	High	Low	Medium	Medium	3
Autonomous Agencies	Medium	High	Medium	Medium	High	2
Media	Medium	High	Medium	High	Medium	2
Civil Society Organizations	Medium	High	High	Medium	Medium	3
Professional Academic Bodies	Medium	High	High	Medium	Medium	3

Contracted Independent Auditing Firms	Medium	High	High	Medium	Medium	3
Online Bloggers & Social Media Commentators	Low	Low	Medium	Medium	Low	3

Key Stakeholders’ Expectations

This section identifies the expectations of the key stakeholders from OPA, as well as OPA’s expectations of the stakeholders.

Stakeholder	Stakeholder Expectations from the SAI	SAIs Expectation from the Stakeholder
Internal Stakeholders (Public Auditor, Management, and Audit Staff)	<ul style="list-style-type: none"> • Provide detailed audit reports that answer the objectives. 	<ul style="list-style-type: none"> • Conduct audits in accordance with Generally Accepted Government Auditing Standards. • Conduct audits with professionalism. • Provide guidance and vision on audits.
Legislature of Guam	<ul style="list-style-type: none"> • Provide clear, objective audit reports that identify the location and utilization of government resources. • Provide timely, judicious procurement appeal decisions. • Provide timely responses to areas of their particular interest. 	<ul style="list-style-type: none"> • Provide input on agencies and issues that need audited. • Provide support in following up with recommendations. • Provide support in drafting legislation to effectuate a change in relation to audit recommendations. • Provide the necessary budget to carry out the duties and functions of the office. • Continue to promote the independence of the office.
Audited Entities (Includes Executive Branch)	<ul style="list-style-type: none"> • Provide audit findings and recommendations that are fair, balanced, and achievable implementation. • Provide information on the key financial and performance management risks faced by the audited entity. 	<ul style="list-style-type: none"> • Provide reliable and timely information when requested. • Provide accurate financial reports for audit. • Cooperate during the audit process. • Implement audit recommendations.
Media	<ul style="list-style-type: none"> • Provide audit reports and/or procurement appeal decisions that are relevant to their consumers. 	<ul style="list-style-type: none"> • Provide news coverage of audit reports and procurement appeal decision.

Citizens	<ul style="list-style-type: none">• Conduct audits/procurement appeals in a true and fair manner.• Provide assurance government resources are being looked after by a competent auditor	<ul style="list-style-type: none">• Act as a watchdog for government resources and report any instances of fraud, waste, or abuse.• Help raise awareness of issues identified by the office.
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The Strengths, Weaknesses, Opportunities, and Threats (SWOT) Analysis looks at and the strengths and weaknesses in the internal environment, and the opportunities and threats in the external environment.

It was important to identify and address factors influencing the work of OPA them through appropriate strategies to lessen the impact of adverse effects. This section provides the results of the SWOT analysis of the OPA.

Strengths

- People of Guam trust our reports.
- Maintain public visibility through the regular issuance of performance audits, financial audits, procurement appeals, community service, attendance at trainings/workshops, etc.
- Robust website that enhances transparency and accountability in our government.
- Creation of new Accountability Auditor Series that will allow the office to attract and retain qualified staff.

Weaknesses

- Issuing timely audit reports due to conflicting audit priorities.
- No staff assigned to communications.
- No official social media platform used.

Opportunities

- Positive relationship with Legislature, Executive branch, and the media.
- Expand office awareness through the launching of a social media presence.
- Video audit reports.
- Exploration of other report formats.
- Good working relationship with outsourced auditors.

Threats

- Inadequate funding for the office
- Recruitment of OPA employees by other organizations.
- Issuing timelier audit reports due to scope limitations.
- Negative feedback from online bloggers and social media commentators.

Strengths:

OPA has a positive relationship with a majority of our stakeholders, i.e., the Legislature, the Executive branch, Media, and the People of Guam. This positive relationship is because of the OPA's management and leadership and the transparency of the work OPA does. OPA also has credibility, built through the competency of our senior leadership and continuous improvement of staff competency.

OPA has a positive relationship with the media. Our office leadership receives daily requests to provide comments on daytime radio talk shows, newspaper, or television stories. The media often considers office leadership as a "go-to media" because of the nature of the work and the media's interest to provide updates to its consumers.

OPA also takes every opportunity to maintain visibility within the community, through issuance of performance audits, financial audits, procurement appeals, community service, attendance at training/workshops, and/or visiting schools to talk about the work OPA does. Through issuance of regular releases related to our work or community service, we can maintain visibility and relevance in the eyes of our citizenry.

OPA has a robust website full of information that interests our stakeholders. In the past, it has won national awards from professional audit organizations because of its content. The information posted on our website increases transparency and accountability in GovGuam.

Lastly, the Public Auditor and Legislature understand the changing landscape of the islands broad educated workforce creating new Accountability Auditor Series positions. The creation of these new positions will allow the office to attract and retain talented and qualified staff.

Weaknesses:

OPA has limited audit legislation with its enabling act in Title 1, Chapter 1 of the Guam Code Annotated. Although our office has a positive perception, there are internal areas of improvement in issuing audit reports in a timely manner.

As a small office, there is no one person assigned to communications as the responsibility is given based on a specific job. There is no social media presence.

Opportunities:

There is an opportunity to expand the awareness of OPA work through the launching of a social media presence. Whether it is Facebook or Instagram, there is an opportunity to provide daily updates to media in real time.

In addition to the written audit reports, OPA has explored the idea of issuing more video audit reports issuing its first video report in December 2017 illustrating the Department of Public Works Village Streets Management Strategy. Video presentations of audit reports might increase the interest and engage a broader audience by providing a different method of presenting our audit reports. The audio and visual presentations may increase understanding of the audit reports to the Legislature and Executive branch coming from broad professional backgrounds.

Threats:

Lack of requested funding from the Legislature to OPA presents threats from local and mainland employers and auditing firms in recruiting our employees.

Utilizing the many social media sites to increase OPA presence in the community can encourage negative feedback from key stakeholders and online bloggers annoyed by audit visibility.

Restrictions on the applicability of the audit report that may arise from the inability to obtain sufficient appropriate evidence interrupting the timely issuance of the report.

The communication plan outlines the strategies and methodologies in communicating with the top five key stakeholders (strategy, channel, tools, tactics, resources, and scheduling).

Stakeholder: GUAM LEGISLATURE			
Linking Strategy: Engaging and Positioning			
Objective 1: Improve the understanding of OPA mandates and roles (OPA, the Legislature, and government organizations).			
Strategies	Tactics/Tools/Channels	Resources	Scheduling
1.1 Liaise with Guam Legislature	Identify key legislative officials.	Assigned staff	Continuous
1.2 Consultation and open dialogue with committee chairpersons.	Provide briefings of audit findings impacting agency operations.	Audit reports and TeamMate reminders	Before audit initiation.
	Seek support for auditees to implement audit recommendation(s).		Six months from the audit report issuance.

Stakeholder: INTERNAL STAKEHOLDERS (Audit Staff, Administrative Staff, Management, Procurement Appeals Hearing Officer, Public Auditor)			
Linking Strategy: Engaging and Positioning			
Objective 2: Improve staff knowledge and understanding of OPA mandates as they engage with stakeholders.			
Strategies	Tactics/Tools/Channels	Resources	Scheduling
2.1 Schedule meetings to disseminate information and receive feedback.	Management meetings, general staff meetings, and audit team meetings.	Management, assigned staff, and audit team.	Bi-weekly management and staff meetings; weekly audit team meetings or more often as deemed necessary.
2.2 Receive feedback on the effectiveness of OPA's communication as an employer.	Internal surveys, meeting with individual staff.	Management, assigned staff, and audit team.	Periodically, as the needs arise.
2.3 Internally disseminate information and promote awareness.	Management meetings, general staff meetings, and audit team meetings.	Management, assigned staff, and audit team.	Monthly, quarterly, when available.
2.4 Continuous training of staff for improved learning and development.	Structured training programs based on the Individual Development Plan.	Department of Interior Office of Insular Affairs Federal Grant	Determined based on a training plan and IDP.
2.5 Staff recognition initiatives.	Structured initiatives for staff recognition.	Management	Determined based on the type of developed recognition initiative.

Stakeholder: AUDITED ENTITIES (Executive Branch, Departments, Agencies, Board, Commissions, and Judicial Branch)			
Linking Strategy: Approaching, Engaging and Positioning			
Objective 3: Improve the understanding of OPA mandates and roles (OPA, the Legislature, and government organizations).			
Strategies	Tactics/Tools/Channels	Resources	Scheduling
3.1 Continuous communication with auditees during the audit process.	Engagement Letter, Preliminary meetings, entrance conferences, audit planning, draft reports sent to auditees for their response, exit meetings, responses with auditee prior to report issuance.	Public Auditor and assigned staff	Throughout the audit engagement, at least twice per audit engagement.
3.2 Assign staff to liaise with entities to ensure timely completion of financial audits.	Provide written and verbal reminders to the auditee to send financial statements when the deadline is closer.	Assigned staff	Annually
3.3 Obtain feedback from audited entities after every audit assignment.	Develop a survey form for each audit to get feedback from audited entities on areas of improvement.	Communications Committee	Survey forms issued after the end of each audit.
3.4 Strengthen the recommendations follow-up process.	Schedule meetings and send follow-up correspondence with audited entities to follow up and check the progress of implementation of audit recommendations.	TeamMate reminders and notifications to send updated letters	Follow-up meetings or letters within five months after the issued audit report.

Stakeholder: PEOPLE OF GUAM THROUGH THE MEDIA			
Linking Strategy: Approaching, Engaging and Positioning			
Objective 4: Engage media to distribute accurate message contents of OPA reports to the public.			
Strategies	Tactics/Tools/Channels	Resources	Scheduling
4.1 Press releases.	Identify any additional requirements necessary to produce a press release, develop OPA press release guidelines, and implement guidelines.	Communications Committee	Continuous
4.2 Dialogue with local media channels.	Assess the media views on the effectiveness of OPA’s communication.	Communications Committee	Continuous
	Meet with the media to build awareness on audit findings.	Assigned Staff	Continuous
	Monitoring of media coverage related to the OPA.	Assigned Staff	Continuous
4.3 Digital media.	Implement the use of audio/video presentation to explain the results of OPA performance audits.	Assigned Staff	Continuous
	Implement social media presence to increase OPA’s visibility.	Social media platforms, i.e., Facebook, Twitter, YouTube, Instagram. Communications Committee	Continuous

Stakeholder: CONTRACTED INDEPENDENT AUDITING FIRMS			
Linking Strategy: Engaging and Positioning			
Objective 5: Foster professional relationship and open lines of communication.			
Strategies	Tactics/Tools/Channels	Resources	Scheduling
5.1 Provide financial audit oversight and dialogue.	Schedule meetings to receive updates and discuss timeliness for completion of financial audits.	Assigned staff	At the close of the fiscal year and as needed.

Appendix 4: List of Government of Guam Departments and Agencies

1	Bureau of Budget and Management Research	32	Guam Contractors License Board
2	Bureau of Statistics and Plans	33	Guam Council on the Arts and Humanities Agency
3	Bureau of Women's Affairs	34	Guam Customs and Quarantine Agency
4	Chamorro Land Trust Commission	35	Guam Department of Education
5	Civil Service Commission	36	Guam Educational Telecommunication Corporation
6	Commission on Decolonization	37	Guam Election Commission
7	Department of Administration	38	Guam Energy Office
8	Department of Agriculture	39	Guam Environmental Protection Agency
9	Department of Chamorro Affairs	40	Guam Fire Department
10	Department of Corrections	41	Guam Homeland Security/Office of Civil Defense
11	Department of Integrated Services for Individuals with Disabilities	42	Guam Medical Referral Office
12	Department of Labor	43	Guam Police Department
13	Department of Land Management	44	Guam Preservation Trust
14	Department of Military Affairs	45	Guam Public Library System
15	Department of Parks and Recreation	46	Guam Public Utilities Commission
16	Department of Public Health and Social Services	47	Guam State Clearinghouse
17	Department of Public Works	48	Hagåtña Restoration and Redevelopment Authority
18	Department of Revenue and Taxation	49	Mayor's Council of Guam
19	Department of Youth Affairs	50	Office of Technology
20	Government of Guam Retirement Fund	51	Office of the Attorney General
21	Guam Ancestral Lands Commission	52	Office of the Chief Medical Examiner
22	Guam Behavioral Health and Wellness Center	53	Office of the Public Accountability
23	Guam Board of Accountancy	54	Public Defender Service Corporation
24	Guam Board of Professional Engineer, Architects, and Land Surveyors	55	University of Guam
25	Guam Commission for Educator Certification	56	Veteran's Affairs Office
26	Guam Community College	57	Guam Power Authority
27	Guam Economic Development Authority	58	Guam Regional Transit Authority
28	Guam Housing and Urban Renewal Authority	59	Guam Solid Waste Authority
29	Guam Housing Corporation	60	Guam Visitors Bureau
30	Guam International Airport Authority	61	Guam Waterworks Authority
31	Guam Memorial Hospital Authority	62	Port Authority of Guam

Appendix 5: Document Control

Contact for Inquiries and Proposed Changes:

Name:	Vincent Duenas, Auditor III, vduenas@guamopa.com
Phone:	(671) 475-0390 ext. 210
Location:	Suite 401, DNA Building, 238 Archbishop Flores Street Hagåtña, Guam 96910

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Record of Amendment

Version	Author	Comments
None.		