



OFFICE OF PUBLIC ACCOUNTABILITY

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OPA Releases Calendar Year (CY) 2021 Annual Report

Report Showcases the Highlights of the OPA for 2021

Hagåtña, Guam – The Guam Office of Public Accountability (OPA) has released their CY 2021 annual report. The annual report covers the activities of the OPA from our finances, our report releases, our appeal decisions, and our accomplishments for 2021.

The following is the Public Auditor’s remarks concerning the annual report:

In my fourth annual report as Guam’s elected Public Auditor and the completion of year one of my renewed four-year term, 2021 was another challenging year and one where we had to adapt as our island continued to face challenges associated with the coronavirus pandemic. It was in March 2020 that the island, and the world for that matter, succumbed to the effects of the pandemic, including major hits to our island economy, healthcare, and school systems. Despite the uncertainty of local and world events, the work of the Guam Office of Public Accountability continued.

During 2021, we issued nine performance audits, had oversight over 28 financial audits, and administered 15 procurement appeals. These audits identified over \$6.3 million (M) in financial impact and represented over \$2.9M in procurement value for the appeals. Our office also updated the audit contracts for two Government of Guam agencies, with a specific provision to issue financial audits no later than March 31st after the fiscal year (FY) ends.

Our budget for FY 2021 increased slightly to \$1.31M when compared to the \$1.25M in FY 2020. GovGuam appropriations are our primary source of revenues to fund our operations. As of the writing of this report, our staff complement stands at 13, including the Public Auditor. In 2021, we saw a loss of three experienced auditors to autonomous agencies and the federal government that afforded them higher salaries. We were able to recruit four entry-level accountability auditors to increase our productivity, issue more audits, and look forward to recruiting a Supervising Accountability Auditor in 2022.

After learning and adapting to the new work environment caused by the pandemic, our office was able to secure a grant to update and upgrade our information technology equipment and capabilities. Each auditor was outfitted with new computer equipment and the ability to work remotely should the need arise. We have also made vast improvements to the delivery of our work products, including the rollout of our mobile app, which allows direct access to our work on your mobile device. Future improvements that will streamline board meeting reporting



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requirements and online filing of procurement appeals are in the beta testing phase and scheduled for release in 2022.

In December 2021, a team of auditors from the Republic of Palau, Commonwealth of the Northern Marianas, and Graduate School conducted a Government Auditing Standards-required peer review and gave OPA a full compliance rating, the highest rating that can be achieved in a quality control review. There were no management letter comments and the review covered performance audits in calendar years 2017 to 2019. This rating would not have been possible without the hard work, commitment, professionalism, dedication, and attention-to-detail of the OPA staff. OPA's next peer review is scheduled for the summer of 2023 and will cover calendar years 2020, 2021, and 2022.

Looking forward to 2022, we will be celebrating our 30th year since the creation of the Guam Office of Public Accountability in 1992. Through the years, our office has evolved and found our niche as a reliable and trusted office that delivers dependable audits and information to our various stakeholders. Earlier this month, we released our 2022 Annual Audit Plan that outlines the activities our office will engage in. It continues to be our goal to be proactive and help the Government of Guam become more effective and efficient.

In closing, it is truly an honor to serve the people of Guam as your Public Auditor. We have accomplished so much during my time in this office, but there is more work to be done. It is with renewed commitment that OPA continues to be a watchdog over government spending and promote accountability and transparency in the Government of Guam. Un dangkolo na si Yu'os ma'åse'!

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For more information, please contact Frederick Jones at fjones@guamopa.com. You may view the report in its entirety at www.opaguam.org.