



OFFICE OF PUBLIC ACCOUNTABILITY

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OPA Releases Calendar Year (CY) 2022 Annual Report

Report Showcases the Highlights of the OPA for 2022

Hagåtña, Guam – The Guam Office of Public Accountability (OPA) has released their CY 2022 annual report. The annual report covers the activities of the OPA from our finances, our report releases, our appeal decisions, and our accomplishments for 2022.

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

In my fifth annual report as Guam’s elected Public Auditor and the completion of the midpoint of my four-year term, 2022 was marked with significant improvements and upgrades to the Office of Public Accountability (OPA), specifically in the areas of our office’s independence through its future budgets, updates in salaries for OPA staff through the full implementation of a pay study done in 2014, and upgrades in technological tools our office utilizes for its working papers.

As the office closes its 30th year since its creation in 1992, OPA made significant headway in 2022 towards ensuring its independence. With the support of members of the 36th Guam Legislature, including Senators Joanne Brown, Telo Taitague, and our oversight chairperson, Vice-Speaker Tina Muna-Barnes, OPA was able to get legislation included in the annual budget of the Government of Guam (GovGuam) that dedicates a continuous appropriation of one quarter of one percent (0.25%) of the annual budget for future budgets. This means that future OPA budgets will be determined through a formula and only after all other appropriations are made to the entirety of the government. This major milestone was a goal in OPA’s strategic plan.

In the same annual budget, OPA was also able to finally get its 2014 pay study fully adopted, granting the OPA greater flexibility and independence in hiring and compensating staff. Although the findings and recommendations in that study were implemented eight years since it was completed, OPA did take a baby step towards being able to compete with autonomous agencies for an already small pool of auditors. I would like to acknowledge my predecessor, Doris Flores Brooks, in laying the foundation for this study to be completed, as well as the late Dr. Karri Perez and Leading Edge for their efforts in conducting the study.

During 2022, we issued seven performance audits, had oversight over 27 financial audits, and administered five procurement appeals. These audits identified over \$1 million (M) in financial impact and represented an undetermined amount in procurement value for the appeals. Our office also updated the audit contracts for 15 GovGuam agencies, with a specific provision to issue financial audits no later than March 31st, after the fiscal year (FY) ends.

Our budget for FY 2022 increased slightly to \$1.65M when compared to the \$1.31M in FY 2021. GovGuam appropriations are our primary source of revenues to fund our operations. As of the writing of this report, our staff complement stands at 14, including the Public Auditor. In 2022, we saw the loss of one experienced auditor to an autonomous agency and one junior auditor to another government agency. Both agencies afforded them higher salaries. We were able to recruit three entry-level accountability auditors to increase our productivity and issue more audits.

As our island adapted to a new way of conducting business due to pandemic restrictions, OPA took the time to upgrade its automated working papers systems by migrating from TeamMate AM to TeamMate+. This upgrade came at no cost to GovGuam or the OPA and was funded by a partnership our office has with the Pacific Association of Supreme Audit Institutions (PASAI). Our gratitude to PASAI for this remarkable relationship with Pacific auditors working together.

Looking forward to 2023, OPA expects to undergo a Government Auditing Standards-required peer review in the summer. The last peer review was conducted in December 2021 by a team of auditors from the Republic of Palau, Commonwealth of the Northern Mariana Islands, and Graduate School USA. OPA received a full compliance rating, the highest rating that can be achieved in a quality control review.

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 year, we released our 2023 Annual Audit Plan that outlines the activities our office will engage in. Our goal is to continue to be proactive and help GovGuam become more effective and efficient.

In closing, I continue to find the work we do at the OPA significant, impactful, and necessary to ensure our government funds are being looked after. My staff are the driving force in doing the work, and I appreciate their continued dedication. It is truly an honor to serve the people of Guam as your Public Auditor. We have accomplished so much and look for new ways to adapt and meet the demands of this office. I continue to pledge my commitment that OPA will be a watchdog over government spending and promote accountability and transparency in GovGuam. Un dangkolo na si Yu'os ma'åse'!

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