

**Submission of FY 2008 1st Quarter Financial Reports
Pursuant to Public Law 29-19**

**Legislative Mandate
October 1, 2007 through December 31, 2007**

**OPA Report No. 08-02
June 2008**



OFFICE OF THE PUBLIC AUDITOR

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OFFICE OF THE PUBLIC AUDITOR

EXECUTIVE SUMMARY

Submission of FY 2008 1st Quarter Financial Reports

Report No. 08-02, June 2008

For the third consecutive year, the Office of the Public Auditor (OPA) is required to review the submission of government of Guam entities' quarterly reports. In the 1st quarter of FY 2008, government of Guam entities compliance with all reporting requirements declined due to the additional reporting requirements imposed by Public Law (P.L.) 29-19, the 2008 Budget Act. Moreover, the penalty of a 20% salary reduction established since May 2007 by P.L. 29-02 has yet to transpire to a single salary reduction to agency Directors, Deputy Directors, and Chief Financial Officers for non-compliance.

P.L. 29-19 mandated 58 entities to submit various reports. For the 1st quarter, 45 entities, or 78%, were fully compliant and submitted the reports in the three required reporting formats: written, electronic, and website posting. Thirteen entities, or 22%, did not meet all three reporting requirements. In the 4th quarter of FY 2007, only nine entities, or 16% did not comply with all the reporting requirements. In FY 2008, the number of special reports increased from 31 in FY 2007 to 41. In addition, every autonomous and semi-autonomous entity is now required to report all revenues and expenditures on a monthly basis and post on its website.

P.L. 29-19 does not require prior year obligations reports, unlike the FY 2007 Budget Act. The following reports are required for FY 2008:

- 1) Financial Reports (due 30 days after the quarter end for all 58 entities)
- 2) Staffing Patterns (due 30 days after the quarter end for 55 entities)¹
- 3) Non-Appropriated Funds Reports (due 30 days after the quarter end for 17 entities)
- 4) Non-Profit Organization Reports (due 30 days after the quarter end for 4 entities)
- 5) Special Reports (due at various dates for 21 entities)
- 6) Autonomous and Semi-Autonomous Entities' Monthly Revenue and Expenditures Reports (no due date)

Financial Reports

All 58 entities submitted written financial reports and posted them on the websites. However, BSP and DMHSA did not submit electronic reports.

Staffing Patterns

Of the 55 entities, 50 entities complied with all their staffing pattern reporting requirements for the 1st quarter, while 4 entities (BSP, DMHSA, GEC, and UOG) complied with at least one but not all three reporting requirements, and VAO did not submit any reports.

Non-Appropriated Funds (NAF) Reports

Of the 17 entities with NAF accounts, 14 entities complied with the reporting requirements for the 1st quarter. DMHSA and GEC did not submit any NAF reports and VAO submitted a written NAF report, but did not submit electronically and post on its website.

¹ The staff of the Guam Board of Accountancy, the Guam Preservation Trust, and the Public Utilities Commission are not government employees.

Non-Profit Organization (NPO) Reports

Three of the four overseeing entities required to report on their NPO activities complied with the reporting requirements. DMHSA continues to be non-compliant by not submitting the NPO report electronically and not posting the report on its website.

Special Reports

P.L. 29-19 required 21 entities to submit 41 special reports on various due dates. In the 1st quarter, 28 special reports were due from 17 entities.² Of the 17 entities, 10 entities complied with the reporting requirements. The OAG notified the OPA that they did not receive funds for bond proceeds. Therefore we considered this reporting requirement non-applicable. The remaining six entities did not submit all the required reports (DMHSA, DPW, GEPA, GMHA, Governor's Office, and UOG).

Of the six non-compliant entities, DPW, GEPA, and GMHA were only non-compliant with the new reporting requirements and would have been fully compliant had the reporting requirements not changed from FY 2007. These new reports include the Landfill Financing Plan (DPW), Landfill Expenditures (DPW and GEPA), and Use of Bond Proceeds (GMHA).

Autonomous and Semi-Autonomous Monthly Revenue and Expenditures Reports

In 2008, P.L. 29-19 required all 15 autonomous and semi-autonomous entities to submit monthly revenue and expenditure reports and post the reports on the websites. However, no due date was specified. Of the 15 entities, 10 entities complied with the reporting requirements. Of the five remaining entities, the GIAA did not submit any reports and KGTF, GPSS, PAG, and GWA met at least one but not all three reporting requirements.

OPA Suggestions

P.L. 29-19 changed the staffing pattern due date from one day to 30 days after the quarter end at the OPA's suggestion for uniform reporting due dates. This change has facilitated reporting for OPA and the government entities. However, other special reports and the Autonomous entities revenue and expenditures reports do not share the consistent reporting deadline.

The magnitude of reporting requirements continues to increase with each Budget Act. The OPA continues to devote time and its limited resources to report compliance to the law. The OPA suggests the following: (1) tasking BBMR, DOA and/or OFB to report quarterly report submission compliance in the upcoming quarters, (2) the Legislature limit the reporting format to website postings, which offers the easiest and most convenient way to deliver reports that can be produced in both electronic and hard copy print, and (3) tasking entities such as BBMR, DOA, DRT, BSP, GSC, GEDCA, GVB or others to compile special reports for the Office of the Governor with the Governor's certification.

We applaud the Legislature for continuing to advocate regular financial reporting in the use of public funds.

Doris Flores Brooks, CPA, CGFM
Public Auditor

² Seven reports were not yet due, five reports did not have a due date, and one report was not required because the Education Suruhanu was not yet appointed.



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OFFICE OF THE PUBLIC AUDITOR

Introduction

This report presents our compliance review of the submission of quarterly financial reports, staffing patterns, and all other special reports for the 1st quarter of Fiscal Year (FY) 2008 for the period October 1, 2007 through December 31, 2007 pursuant to Public Law (P.L.) 29-19, referred to as the *Budget Act of 2008*.

Our objective was to determine whether each government entity¹ complied with the reporting requirements as identified in P.L. 29-19.

Background

Since FY 2006, legislation was passed requiring government entities to submit various financial reports. In each of the three years, the magnitude of reporting requirements continues to increase with each Budget Act. Reports required in FY 2008 include quarterly financial reports, staffing patterns, non-appropriated funds (NAF) reports, non-profit organization (NPO) reports, special reports,² and autonomous agency revenue and expenditure reports.

P.L. 29-19 maintained the 20% salary reduction for directors, deputy directors, and chief financial officers (CFO) as the penalty for non-compliance with any of the reporting requirements. However, no salary reductions have been made as of the date of this report.

Changes in the Law

P.L. 29-19 added several other reporting requirements to the previous year. Chapter VI, Section 5 of P.L. 29-19 requires every autonomous and semi-autonomous agency or public corporation to report all revenues and expenditures for all funds on a monthly basis and post on its websites.

The law also increased the number of special reports from 31 in FY 2007 to 41 in FY 2008. New special reports include:

- Monthly travel reports (DOA)
- Public Transportation Assessment Report (DOA)
- Use of Bond Proceeds Report (DISID, DMHSA, DRT, GMHA, GPSS, OAG, and UOG)
- Landfill Financing Plan (DPW)
- Landfill Expenditures Report (DPW and GEPA)
- Monthly Adequate Public Education Report (GPSS)
- Federal Programs Cost Analysis (GSC)
- Fiscal Realignment Plan (Governor's Office)
- Scholarships, Financial Assistance, and other Reports (UOG)

¹ To include line agencies, autonomous and semi-autonomous agencies, public corporations, the President of the Mayors Council of Guam, and the Judiciary of Guam.

² Special reports are required to be submitted by specific entities for certain programs and funds. The due dates for the reports vary.

- Future of Qualifying Certificate Program Report (Tax Review Commission)

P.L. 29-19 did not require prior year obligations reports unlike the FY 2007 Budget Acts,³ which was not clear on the reporting due date and caused confusion among the reporting entities. The law also changed the staffing pattern due date from one day to 30 days after the quarter end as suggested by previous OPA reports. As a result, financial reports, including non-appropriated funds, staffing patterns, and non-profit organizations activities reports have a uniform due date of 30 days after the end of each quarter. However, five special reports and the autonomous agencies' revenue and expenditure reports do not have due dates and other special reports still have varied due dates.

Reporting requirements for quarterly financial, non-appropriated funds, and non-profit organizations activities did not change from FY 2007.

³ P.L. 28-149, Educational Appropriations Act of 2007; P.L. 28-150, General Appropriations Act of 2007; and P.L. 29-02, Amended General Appropriations Act of 2007.

Results of Compliance

For the 1st quarter of FY 2008, 45 entities, or 78%, were fully compliant and submitted the reports in the three required reporting formats: written, electronic, and posted on its website. Thirteen entities, or 22%, did not meet all three reporting requirements. In the 4th quarter of FY 2007, only 16% of entities did not comply with all the reporting requirements. The number of compliant government of Guam entities declined due to the additional reporting requirements imposed by P.L. 29-19. In FY 2008, the number of special reports increased from 31 in FY 2007 to 41 and autonomous and semi-autonomous entities must report all monthly revenues and expenditures. However, compliance with quarterly financial reporting increased to 97% from 91% in the 4th quarter of FY 2007.

Although the requirements increased, it is the responsibility of entity directors and managers to comply with P.L. 29-19. OPA notified all entities of their reporting requirements prior to the end of the quarter, as required.⁴

The 45 compliant entities are:

1. Board of Professional Engineers, Architects, and Land Surveyors (PEALS)
2. Bureau of Budget and Management Research (BBMR)
3. Chamorro Land Trust Commission (CLTC)
4. Civil Service Commission (CSC)
5. Commission on Decolonization (COD)
6. Customs and Quarantine Agency (CQA)
7. Department of Administration (DOA)
8. Department of Agriculture (ARG)
9. Department of Chamorro Affairs (DCA)
10. Department of Corrections (DOC)
11. Department of Integrated Services for Individuals with Disabilities (DISID)
12. Department of Labor (DOL)
13. Department of Land Management (DLM)
14. Department of Military Affairs (DMA)
15. Department of Parks and Recreation (DPR)
16. Department of Public Health and Social Services (DPHSS)
17. Department of Revenue and Taxation (DRT)
18. Department of Youth Affairs (DYA)
19. Government of Guam Retirement Fund (GGRF)
20. Guam Ancestral Lands Commission (GALC)
21. Guam Board of Accountancy (GBOA)
22. Guam Community College (GCC)
23. Guam Contractors License Board (GCLB)
24. Guam Council on the Arts and Humanities (KAHA)
25. Guam Economic Development and Commerce Authority (GEDCA)
26. Guam Energy Office (GEO)
27. Guam Fire Department (GFD)
28. Guam Housing and Urban Renewal Authority (GHURA)
29. Guam Housing Corporation (GHC)
30. Guam Medical Referral Office (GMRO)

⁴ P.L. 29-19, Chapter VII Section 2(b)

- | | |
|---------------------------------------|---|
| 31. Guam Police Department (GPD) | 38. Hagatna Restoration & Redevelopment Authority (HARRA) |
| 32. Guam Power Authority (GPA) | 39. Judiciary of Guam (JOG) |
| 33. Guam Preservation Trust (GPT) | 40. Mayors Council of Guam (MCOG) |
| 34. Guam Public Library System (GPLS) | 41. Office of the Attorney General (OAG) |
| 35. Guam Public School System (GPSS) | 42. Office of the Chief Medical Examiner (OCME) |
| 36. Guam State Clearinghouse (GSC) | 43. Office of the Public Auditor (OPA) |
| 37. Guam Visitors Bureau (GVB) | 44. Public Utilities Commission (PUC) |
| | 45. Public Defender Service Corporation |

Of the 58 entities, 13 entities did not meet all three reporting requirements and/or did not submit reports. These entities were:

- | | |
|--|--|
| 1. Bureau of Statistics and Plans (BSP) | 8. Guam Memorial Hospital Authority (GMHA) |
| 2. Department of Mental Health and Substance Abuse (DMHSA) | 9. Guam Waterworks Authority (GWA) |
| 3. Department of Public Works (DPW) | 10. Office of the Governor (Governor's Office) |
| 4. Guam Educational Telecommunication Corporation (KGTF) | 11. Port Authority of Guam (PAG) |
| 5. Guam Election Commission (GEC) | 12. University of Guam (UOG) |
| 6. Guam Environmental Protection Agency (GEPA) | 13. Veterans Affairs Office (VAO) |
| 7. Guam International Airport Authority (GIAA) | |

Three of the 13 entities, DPW, GEPA, and GMHA were only non-compliant with the new reports that were required and would have been compliant had the reporting requirements not changed from FY 2007. These new reports include Landfill Financing Plan (DPW), Landfill Expenditures (DPW and GEPA), and Use of Bond Proceeds (GMHA).

Four of the 13 entities, KGTF, GIAA, GWA, and PAG did not comply with all the reporting requirements for the new monthly revenues and expenditures reports for autonomous entities. These entities would have complied with all their reporting requirements had it not been for the new reporting requirements as this was their only infraction.

Summary of Reporting Requirements

P.L. 29-19 requires the following reports:

- 1) Quarterly Financial Reports (due 30 days after the quarter end for all 58 entities)
- 2) Staffing Patterns (due 30 days after the quarter end for 55 entities)⁵
- 3) Non-Appropriated Funds Reports (due 30 days after the quarter end for 17 entities)
- 4) Non-Profit Organization Activities Reports (due 30 days after the quarter end for 4 entities)
- 5) Special Reports (due at various reporting deadlines for 21 entities)
- 6) Autonomous and Semi-Autonomous Entities' Monthly Revenue and Expenditures Reports (no due date specified)

Quarterly Financial Reports

Chapter VII, Section 2 (a) of P.L. 29-19 requires government entities to submit a quarterly financial report of all funds under their purview, regardless of source or whether the fund is appropriated, non-appropriated, local or federal. To comply, each entity must submit a written and electronic report and post it on the entity's website, no later than 30 days after the quarter ends or by January 31, 2008. These are the same requirements from FY 2007.

For the 1st quarter, all 58 entities, or 100%, submitted written financial reports and posted them to the websites. However, BSP and DMHSA did not submit an electronic report and did not meet all the reporting requirements. The directors, deputy directors, and CFOs of BSP and DMHSA may be subject to the 20% salary reduction penalty.

See Appendix 1 for a summary of quarterly financial report submissions.

Quarterly Staffing Patterns

Chapter VI, Section 3 of P.L. 29-19 requires government entities to submit staffing patterns listing employee names, position titles, salaries, increment costs, benefit costs, and funding source. To comply, each entity must submit a written and electronic report and post it on the entity's website by January 31, 2008. The law changed the staffing pattern due date from one day to 30 days after the quarter end. This change eases the burden on large agencies and allows time for adequate review for accuracy.

For the 1st quarter, 55 of the 58 entities are required to submit staffing patterns. According to the Office of Finance and Budget (OFB), 3 entities (GBOA, GPT, and PUC) are not required to submit staffing patterns because their employees are not government of Guam employees. Of the 55 remaining entities:

- 50 entities or 91% complied with all reporting requirements.
- VAO did not meet any of the reporting requirements.

⁵ The staff of the Guam Board of Accountancy, the Guam Preservation Trust, and the Public Utilities Commission are not government employees.

- BSP, DMHSA, GEC, and UOG met at least one but not all three reporting requirements

The directors, deputy directors, and CFOs of BSP, DMHSA, GEC, UOG, and VAO may be subject to the 20% salary reduction penalty. See Appendix 2 for a summary of quarterly staffing pattern submissions.

OPA previously suggested that summaries of changes in personnel levels, such as additions and deletions, also be reported to provide a quick status of personnel levels at each entity.

Non-Appropriated Funds (NAF) Reports

Seventeen government entities are also required to report on non-appropriated funds generated from, but not limited to, private donations or fund raising, under their purviews. These funds are controlled and managed by the entities without legislative oversight.

- Fourteen of the 17 entities, or 82%, complied by meeting all three reporting requirements.
- 2 entities (DMHSA and GEC) did not submit any NAF reports.
- VAO did not submit an electronic report and post on their website.

The directors, deputy directors, and CFOs of DMHSA, GEC, and VAO may be subject to the 20% salary reduction penalty.

Non-Profit Organization (NPO) Activities Reports

Chapter VII Section 6 of P.L. 29-19 requires non-profit organizations that receive funds to provide quarterly reports to their overseeing agencies. The penalty for noncompliance with this requirement is a 3% reduction in the NPO's appropriations.

Three (AGR, DYA, and JOG) of the 4 overseeing entities required to report their NPO activities complied with the reporting requirements. DMHSA continues to be non-compliant by not submitting the reports in all formats. The DMHSA Director, Deputy Director, and CFO may be subject to the 20% salary reduction penalty and the non-profit organization that the services are outsourced to, may be subject to a 3% reduction in appropriations.

DMHSA received a \$153,144 appropriation to outsource the Youth Drug and Alcohol Program and \$600,000 was appropriated for drug and alcohol detoxification, rehabilitation, and prevention services, provided that the expenditure of such funds shall comply with Title 48 USC Section 1421b(p).

Special Reports

P.L. 29-19 required 21 entities to submit 41 special reports on various due dates. See Appendix 3 for the descriptions and due dates of these special reports.

Of the 41 special reports required in FY 2008, only 28 special reports were due from 17 entities in the 1st quarter. Five reports did not have a due date, seven reports were not yet due, and one report was not required because the Education Suruhanu was not yet appointed. Of the 17 entities, 10 entities complied with the reporting requirements:

- | | |
|----------|----------|
| 1. BBMR | 6. GGRF |
| 2. DOA | 7. GCC |
| 3. DISID | 8. GMRO |
| 4. DPHSS | 9. GPSS |
| 5. DRT | 10. MCOG |

The OAG notified the OPA that they did not receive funds for bond proceeds. Therefore we considered this reporting requirement non-applicable. The remaining six entities did not submit 10 required reports, eight of which are new reporting requirements for FY 2008:

1. DMHSA (1) Youth Drug and Alcohol Program (Written reports late, electronic reports not submitted)
(2) Use of Bond Proceeds Report* (Written and electronic reports not submitted, and no web posting)
2. DPW (1) Landfill Financing Plan* (Written and electronic reports not submitted, and no web posting)
(2) Landfill Expenditures Report* (Written and electronic reports not submitted, and no web posting)
3. GEPA (1) Landfill Expenditures Report* (Written and electronic reports not submitted, and no web posting)
4. GMHA (1) Use of Bond Proceeds Report* (Written and electronic reports not submitted)
5. Governor's Office (1) Transfer Funds Report-Nov. 2007 (Written and electronic reports not submitted, and no web posting)
(2) Fiscal Realignment Plan* (Written and electronic reports not submitted, and no web posting)
6. UOG (1) Scholarships, Financial Assistance, and other Reports* (Electronic report not submitted)
(2) Use of Bond Proceeds Report* (Written and electronic reports not submitted, and no web posting)

*New reporting requirement

Of the six non-compliant entities:

- DPW and GEPA did not submit any special reports.
- DMHSA, GMHA, Governor's Office, and UOG met at least one but not all three reporting requirements.

DPW, GEPA, and GMHA would have been fully compliant with their reporting requirements had the law not added new reporting requirements in FY 2008. These entities were not compliant with the following new reports: Landfill Financing Plan (DPW); Landfill Expenditures Report (DPW and GEPA); and Use of Bond Proceeds Report (GMHA). The Directors, Deputy Directors, and CFOs of DMHSA, DPW, GEPA, GMHA, UOG and the Governor's Office may be subject to the 20% salary reduction penalty.

New Reporting Requirements

In FY 2008, the number of special reports increased by 10, from 31 in FY 2007. New special reports include:

- Monthly travel reports (DOA)
- Public Transportation Assessment Report (DOA)
- Use of Bond Proceeds Report (DISID, DMHSA, DRT, GMHA, GPSS, OAG, and UOG)
- Landfill Financing Plan (DPW)
- Landfill Expenditures Report (DPW and GEPA)
- Monthly Adequate Public Education Report (GPSS)
- Federal Programs Cost Analysis (GSC)
- Fiscal Realignment Plan (Governor's Office)
- Scholarships, Financial Assistance, and other Reports (UOG)
- Future of Qualifying Certificate Program Report (Tax Review Commission)

Use of Bond Proceeds Report

Chapter VII Section 14 of P.L. 29-19 mandates a new reporting requirement for entities receiving bond proceeds pursuant to §22435(K) Chapter 22 of Title 5 of the Guam Code Annotated. An expenditure report is required 30 days after each quarter. Of the seven entities required to submit Use of Bond Proceeds reports, GPSS and DRT submitted the required reports. DISID and OAG submitted reports explaining why an expenditures report was not submitted. DISID's account was not set up until February 2008 and OAG did not receive any bond proceeds because the final net proceeds were less than anticipated. DISID will be required to report for the 2nd quarter. GMHA only posted a web report and DMHSA and UOG did not submit any Use of Bond Proceeds reports. These three entities, GMHA, DMHSA and UOG were not in full compliance with the Use of Bond Proceeds reporting requirements.

Office of the Governor Special Reports

The Governor's Office is required to submit five special reports: (1) Monthly Fund Transfer Reports, (2) Fiscal Realignment Plan, (3) Impact of Federal Expenditures Report, (4) Impact of Tourism Expenditures, and (5) Long-range Revenue and Expenditures Forecasts. The Governor's Office may not be the appropriate entity to provide this information. We suggest these reports be submitted by another entity, such as BMR, DOA, DRT, BSP, GSC, GEDCA, GVB or others with the Governor's certification.

See Appendix 4 for a summary of FY 2008 special report submissions.

Autonomous and Semi-Autonomous Agencies Monthly Reports

Chapter VI Section 5 of P.L. 29-19 required all autonomous and semi-autonomous agencies of the government of Guam to submit monthly revenue and expenditures reports and post the reports on the website. This is a new reporting requirement. Of the 15 entities that were required to submit these reports:

- 11 entities submitted all required monthly reports and complied with posting the reports on the website. They were:
 1. GGRF
 2. GCC
 3. GEDCA
 4. GSC
 5. GVB
 6. GMHA
 7. GPA
 8. OAG
 9. UOG
 10. DRT
 11. DPW

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|----------|----------|
| 3. GEDCA | 8. GPT |
| 4. GHURA | 9. GVB |
| 5. GHC | 10. UOG |
| | 11. GPSS |

- GIAA did not submit any monthly reports.
- KGTF did not submit electronic reports.
- PAG did not submit a report for one of the three months.
- GWA did not submit December reports and did not post any reports on the website.

P.L. 29-19 did not designate a specific due date for autonomous agencies' monthly revenue and expenditure reports, as such any report submitted in the first quarter was deemed to be compliant with the law. Four entities, KGTF, GIAA, GWA, and PAG complied with at least one but not all the reporting requirements for monthly revenues and expenditures for autonomous entities. These entities would have complied with all their reporting requirements had it not been for the new reporting requirements as this was their only infraction.

The Directors, Deputy Directors, and CFOs of GIAA, KGTF, PAG and GWA may be subject to the 20% salary reduction penalty. See Appendix 5 for a summary of autonomous agency report submissions.

Unenforced 20% Salary Reduction Penalty

In May 2007, P.L. 29-02 established a 20% salary reduction penalty for non-compliant entities' directors, deputy directors, and CFOs. P.L. 29-19 maintained the penalty for FY 2008. Chapter VII Section 2(b) states that the gross salaries of the entities' directors, deputy directors, and CFOs will be reduced by 20% per pay period for the remainder of FY 2008 for failing to comply with any of the mandated reporting requirements.

This penalty has yet to transpire to a single salary reduction to agency directors, deputy directors, and CFOs for non-compliance although OPA has reported noncompliance to the reporting requirements in prior reports for the 3rd and 4th quarters of FY 2007.

Summary and Conclusion

For the third consecutive year, legislation was passed requiring government entities to submit financial reports. For FY 2008, the number of special reports increased by 10 to 41 from 31 reports required in FY 2007. Autonomous agencies are now required to submit revenue and expenditure reports monthly.

Compliance with general reporting financial reports improved from FY 2007; however, entities were not as responsive in complying with the new reporting requirements. Of the 58 entities required to submit the general financial reports, non-appropriated funds, non-profit organization, special reports, and autonomous reports in the 1st quarter of FY 2008, 45 entities, or 78% complied with all 3 reporting requirement formats (written, electronic and posted on the web). Thirteen entities, or 22%, did not fully comply with all three reporting requirements. The number of compliant government of Guam entities declined due to the additional reporting requirements.

The OPA issued notification to all government entities of their reporting requirements prior to quarter end. However, it is the responsibility of each director and management to know and comply with their reporting requirements by reviewing P.L. 29-19.

The OPA has now reviewed three consecutive years of quarterly reporting requirements and full compliance is yet to be achieved. The 20% reduction in gross salaries established since P.L. 29-02, one year ago in May 2007, has yet to transpire to a single salary reduction to agency Directors, Deputy Directors, and Chief Financial Officers for non-compliance.

In each year, the Legislature has increased the reporting requirements for government of Guam entities. Government of Guam entities struggle to comply with all the various reporting requirement and reporting formats. Reporting has become more onerous, and legislation has been inconsistent with specifying due dates and uniformity for various reports. As a result government of Guam entities are having a difficult time achieving full compliance and OPA has found this mandated duty to consume an exorbitant amount of time.

OPA Suggestions

The magnitude of reporting requirements continues to increase with each Budget Act. The OPA continues to devote time and its limited resources to adhere to the requirements of the law. The OPA suggests tasking BBMR, DOA and Office of Finance and Budget (OFB) to report compliance to quarterly report submissions in the upcoming quarters. The OPA also suggests the Legislature limit the reporting format to website postings and require a submission date of 30 days at the end of each quarter for all reports for uniformity and consistency. The website posting offers the easiest and most convenient way to deliver reports that can be produced in both electronic and hard copy print. Additionally, the website posting fulfills the underlying importance of report accountability and transparency.

P.L. 29-19 requires the Governors office to submit five special reports. Rather than requiring the Governor's Office to compile reports, we suggest these reports be submitted by another

entity such as BBMR, DOA, DRT, BSP, GSC, GEDCA, and GVB with the Governor's certification.

We applaud the Legislature for continuing to advocate regular financial reporting in the use of public funds.

OFFICE OF THE PUBLIC AUDITOR



Doris Flores Brooks, CPA, CGFM
Public Auditor

Appendix 1:

Quarterly Financial Reports: 1st Quarter FY 2008 Page 1 of 2

		Written	Electronic	Web Posting	Overall Compliance
1	Board of Professional Engineer, Architects and Land Surveyors	✓	✓	✓	✓
2	Bureau of Budget and Management Research	✓	✓	✓	✓
3	Bureau of Statistics and Plans	✓	✗	✓	✗
4	Chamorro Land Trust Commission	✓	✓	✓	✓
5	Civil Service Commission	✓	✓	✓	✓
6	Commission on Decolonization	✓	✓	✓	✓
7	Customs and Quarantine Agency	✓	✓	✓	✓
8	Department of Administration	✓	✓	✓	✓
9	Department of Agriculture	✓	✓	✓	✓
10	Department of Chamorro Affairs	✓	✓	✓	✓
11	Department of Corrections	✓	✓	✓	✓
12	Department of Integrated Services for Individuals with Disabilities	✓	✓	✓	✓
13	Department of Labor	✓	✓	✓	✓
14	Department of Land Management	✓	✓	✓	✓
15	Department of Mental Health and Substance Abuse	✓	✗	✓	✗
16	Department of Military Affairs	✓	✓	✓	✓
17	Department of Parks and Recreation	✓	✓	✓	✓
18	Department of Public Health and Social Services	✓	✓	✓	✓
19	Department of Public Works	✓	✓	✓	✓
20	Department of Revenue and Taxation	✓	✓	✓	✓
21	Department of Youth Affairs	✓	✓	✓	✓
22	Government of Guam Retirement Fund	✓	✓	✓	✓
23	Guam Ancestral Lands Commission	✓	✓	✓	✓
24	Guam Board of Accountancy	✓	✓	✓	✓
25	Guam Community College	✓	✓	✓	✓
26	Guam Contractors License Board	✓	✓	✓	✓
27	Guam Council on the Arts and Humanities Agency	✓	✓	✓	✓
28	Guam Economic Development and Commerce Authority	✓	✓	✓	✓
29	Guam Educational Telecommunication Corporation (KGTF)	✓	✓	✓	✓
30	Guam Election Commission	✓	✓	✓	✓
31	Guam Energy Office	✓	✓	✓	✓
32	Guam Environmental Protection Agency	✓	✓	✓	✓
33	Guam Fire Department	✓	✓	✓	✓
34	Guam Housing and Urban Renewal Authority	✓	✓	✓	✓

Appendix 1:**Quarterly Financial Reports: 1st Quarter FY 2008** Page 2 of 2

		Written	Electronic	Web Posting	Overall Compliance
35	Guam Housing Corporation	✓	✓	✓	✓
36	Guam International Airport Authority	✓	✓	✓	✓
37	Guam Medical Referral Office	✓	✓	✓	✓
38	Guam Memorial Hospital Authority	✓	✓	✓	✓
39	Guam Police Department	✓	✓	✓	✓
40	Guam Power Authority	✓	✓	✓	✓
41	Guam Preservation Trust	✓	✓	✓	✓
42	Guam Public Library System	✓	✓	✓	✓
43	Guam Public School System	✓	✓	✓	✓
44	Guam State Clearinghouse	✓	✓	✓	✓
45	Guam Visitors Bureau	✓	✓	✓	✓
46	Guam Waterworks Authority	✓	✓	✓	✓
47	Hagatna Restoration & Redevelopment Authority	✓	✓	✓	✓
48	Judiciary of Guam	✓	✓	✓	✓
49	Mayors Council of Guam	✓	✓	✓	✓
50	Office of the Attorney General	✓	✓	✓	✓
51	Office of the Chief Medical Examiner	✓	✓	✓	✓
52	Office of the Governor	✓	✓	✓	✓
53	Office of the Public Auditor	✓	✓	✓	✓
54	Port Authority of Guam	✓	✓	✓	✓
55	Public Defender Service Corporation	✓	✓	✓	✓
56	Public Utilities Commission	✓	✓	✓	✓
57	University of Guam	✓	✓	✓	✓
58	Veterans Affairs Office	✓	✓	✓	✓

Total compliant entities: 56
Total noncompliant entities: 2
Total quarterly financial reports: 58

Appendix 2:

Quarterly Staffing Patterns: 1st Quarter FY 2008

		Written	Electronic	Web Posting	Overall Compliance
1	Board of Professional Engineer, Architects and Land Surveyors	✓	✓	✓	✓
2	Bureau of Budget and Management Research	✓	✓	✓	✓
3	Bureau of Statistics and Plans	✓	✗	✗	✗
4	Chamorro Land Trust Commission	✓	✓	✓	✓
5	Civil Service Commission	✓	✓	✓	✓
6	Commission on Decolonization	✓	✓	✓	✓
7	Customs and Quarantine Agency	✓	✓	✓	✓
8	Department of Administration	✓	✓	✓	✓
9	Department of Agriculture	✓	✓	✓	✓
10	Department of Chamorro Affairs	✓	✓	✓	✓
11	Department of Corrections	✓	✓	✓	✓
12	Department of Integrated Services for Individuals with Disabilities	✓	✓	✓	✓
13	Department of Labor	✓	✓	✓	✓
14	Department of Land Management	✓	✓	✓	✓
15	Department of Mental Health and Substance Abuse	✓	✗	✓	✗
16	Department of Military Affairs	✓	✓	✓	✓
17	Department of Parks and Recreation	✓	✓	✓	✓
18	Department of Public Health and Social Services	✓	✓	✓	✓
19	Department of Public Works	✓	✓	✓	✓
20	Department of Revenue and Taxation	✓	✓	✓	✓
21	Department of Youth Affairs	✓	✓	✓	✓
22	Government of Guam Retirement Fund	✓	✓	✓	✓
23	Guam Ancestral Lands Commission	✓	✓	✓	✓
24	Guam Board of Accountancy	N/A	N/A	N/A	N/A
25	Guam Community College	✓	✓	✓	✓
26	Guam Contractors License Board	✓	✓	✓	✓
27	Guam Council on the Arts and Humanities Agency	✓	✓	✓	✓
28	Guam Economic Development and Commerce Authority	✓	✓	✓	✓
29	Guam Educational Telecommunication Corporation (KGTF)	✓	✓	✓	✓
30	Guam Election Commission	✓	✓	✗	✗
31	Guam Energy Office	✓	✓	✓	✓
32	Guam Environmental Protection Agency	✓	✓	✓	✓
33	Guam Fire Department	✓	✓	✓	✓
34	Guam Housing and Urban Renewal Authority	✓	✓	✓	✓

Appendix 2:

Quarterly Staffing Patterns: 1st Quarter FY 2008

		Written	Electronic	Web Posting	Overall Compliance
35	Guam Housing Corporation	✓	✓	✓	✓
36	Guam International Airport Authority	✓	✓	✓	✓
37	Guam Medical Referral Office	✓	✓	✓	✓
38	Guam Memorial Hospital Authority	✓	✓	✓	✓
39	Guam Police Department	✓	✓	✓	✓
40	Guam Power Authority	✓	✓	✓	✓
41	Guam Preservation Trust	N/A	N/A	N/A	N/A
42	Guam Public Library System	✓	✓	✓	✓
43	Guam Public School System	✓	✓	✓	✓
44	Guam State Clearinghouse	✓	✓	✓	✓
45	Guam Visitors Bureau	✓	✓	✓	✓
46	Guam Waterworks Authority	✓	✓	✓	✓
47	Hagatna Restoration & Redevelopment Authority	✓	✓	✓	✓
48	Judiciary of Guam	✓	✓	✓	✓
49	Mayors Council of Guam	✓	✓	✓	✓
50	Office of the Attorney General	✓	✓	✓	✓
51	Office of the Chief Medical Examiner	✓	✓	✓	✓
52	Office of the Governor	✓	✓	✓	✓
53	Office of the Public Auditor	✓	✓	✓	✓
54	Port Authority of Guam	✓	✓	✓	✓
55	Public Defender Service Corporation	✓	✓	✓	✓
56	Public Utilities Commission	N/A	N/A	N/A	N/A
57	University of Guam	✗	✓	✓	✗
58	Veterans Affairs Office	✗	✗	✗	✗

Total compliant entities:	50
Total noncompliant entities:	5
Total non-applicable entities:	3
Total quarterly staffing patterns:	58

Appendix 3: Description of Special Reports

Page 1 of 6

P.L. 29-19 required 21 entities to submit 41 special reports by various due dates. For the 1st quarter of FY 2008, 17 entities were required to submit 28 special reports. Seven reports were not yet due, five reports did not have a due date, and one report was not submitted because the Education Suruhanu was not yet appointed.

A summary of the special reports required for FY 2008 follows:

Bureau of Budget and Management Research (BBMR). Chapter VI, Section 4 requires BBMR to submit certified monthly revenue tracking reports in collaboration with the Directors of DRT and DOA due 30 days after the end of each month of FY 2008. The reports should include the revenue tracking for the balance of the fiscal year, based upon the actual collections of the preceding month, and a statement comparing actual and projected revenues.

Chapter VI, Section 14 requires BBMR to submit certified monthly comparative projected revenues based on the actual collections of every preceding month in collaboration with the Directors of DRT and DOA due 15 days after the end of each month.

Department of Administration (DOA). Chapter V, Part III, Section 8 requires DOA to submit a report of expenditures from the Government Claims Fund 30 days after the end of each quarter of FY 2008.

Chapter V, Part III, Section 9 requires DOA to submit a report of expenditures from the Residential Treatment Fund 30 days after the end of each quarter.

Chapter VI, Section 31(c) requires a monthly report describing travel by I Magalahaen Guahan, I Segundo Na Magalahaen Guahan, Mayors and Vice-Mayors, and other officials due 5 days after the subsequent month. This is a new reporting requirement from prior years.

Chapter VI, Section 59(d) requires a compliance report of transportation services provided by the contractor due by January 31st of each year during the 2nd quarter. This is a new reporting requirement from prior years.

Department of Mental Health and Substance Abuse (DMHSA): Chapter III, Part III, Section 3(b) requires DMHSA to submit a detailed monthly expenditures report on the Youth Drug and Alcohol Program appropriations by the 15th day of each month.

Department of Public Health and Social Services (DPHSS). Chapter III, Part I, Section 5 requires the DPHSS Director to submit quarterly reports regarding the allocation, demographics and expenditures of the MIP and Medicaid carry-over 30 days after the end of each quarter.

Appendix 3: Description of Special Reports

Page 2 of 6

Department of Public Works (DPW). Chapter V, Part III, Section 6 requires quarterly reports of the Street Light Fund expenditures.

Chapter VI, Section 98(c) requires the DPW Director to submit a financing plan enumerating all costs associated with the new landfill by 60 days of the effective date of this Act, or December 1, 2007, to include, but not limited to: (1) purchase of the property; (2) environmental mitigation within the landfill footprint, buffer zone, and other affected areas, including, but not limited to, water sources, rivers, streams, tributaries, wetlands, surface water, ground water, drainage, and erosion; (3) infrastructure needs, including, but not limited to, power, water, wastewater and roadways, including climbing lanes for trucks, mitigation of blind-curves and other hazards, shoulder widening, roadway widening, addition of new traffic lanes, traffic management, drainage and storm drainage improvements, access and utility roads, upgrading road markings and signage, and upgrading bridges; (4) landfill construction; and (5) annual landfill operation and maintenance costs. This is a new reporting requirement from prior years.

Chapter VI, Section 98(d) requires DPW to submit a new landfill expenditures report within 30 days of passage of this Act, or November 1, 2007 during the 1st quarter. This is a new reporting requirement from prior years.

Government of Guam Retirement Fund (GGRF). Chapter VI, Section 1 requires the GGRF Director to submit monthly reports on the remittances and the number of retirements by the 15th day of each month.

Guam Community College (GCC). Chapter II, Part III, Section 2 requires the GCC President to submit quarterly reports on the number of participants in each GCC program, the amounts expended from appropriations in this Act by object classification, a description of each program, the academic courses offered, and the requirements for participation in each program due 30 days after the end of each quarter.

Guam Environmental Protection Agency (GEPA). Chapter VI, Section 98(d) requires GEPA to submit a new landfill expenditures report within 30 days of passage of this Act, or November 1, 2007. This is a new reporting requirement from prior years.

Guam Medical Referral Office (GMRO). Chapter VI, Section 6 requires quarterly reports of the activities and expenditures of each medical referral office, to include, but not limited to: (a) number of referred patients served; (b) number of patient escorts or accompanying family members served; (c) average cost per patient referral incurred during that quarter; (d) actual office expenditures for the quarter, including fuel costs; and (e) a description of services provided during the quarter. The reports are due 30 days after the end of each quarter.

**Appendix 3:
Description of Special Reports**

Page 3 of 6

Guam Public School System (GPSS). Chapter II, Section 1(e) requires the Superintendent of Education to submit a summer school receipt and expenditure report 30 days after the close of summer school, to include: (1) total revenues received, including identification of each revenue source; (2) total expenditures and encumbrances by object classification and by school; and (3) the fund balance.

Chapter II, Section 1(f)(3) requires quarterly reports of all receipts and expenditures for textbooks, e-book readers and collateral classroom instructional materials on the 1st day of each quarter of FY 2008.

Chapter II, Part I, Section 3 requires web postings of (a) all payments for prior year obligations by month. (b) cash disbursement schedules, and (c) the number of filled and vacant FTEs, costs and funding sources by school and division by month.

Chapter II, Part VI, Section 2 requires a report all local funds expended in FY 2007 for federally funded programs. There is no due date for this report.

Chapter VI, Section 15 requires projected schedules of monthly cash disbursements for each school, division and program, by expenditure category, for the fiscal year for the Public Auditor's review and the DOA Director's approval. There is no due date for this report.

Chapter VI Section 83 requires monthly reports of all expenditures of funds relating to the criteria established in Title 1 GCA §715 and the status of compliance with the Adequate Education Act due 15 days after the end of each month. This is a new reporting requirement from prior years.

Guam State Clearinghouse (GSC). Chapter VI, Section 99 requires GSC to submit a cost analysis on all Federal funding for the financial impact of the local matching requirement on the government of Guam's General Fund or special funds, among others to be included in the Governor's executive budget due fifteen (15) days after completion. This is a new reporting requirement from prior years.

Mayors' Council of Guam (MCOG). Chapter V, Part II, Section 18(d) requires each Mayor to submit a report on the receipt and expenditure of their non-appropriated funds on the 5th day of the 1st month of every quarter (October 5th, January 5th, April 5th, July 5th).

Appendix 3:
Description of Special Reports

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Office of the Governor (Governor's Office). Chapter VI, Section 8 requires the Governor's Office to submit a monthly fund transfer report enumerating the amount of each transfer, identifying the funds to and from which the transfer was made, and the purpose of each transfer for the precious month due on the 5th day of every month.

Chapter VI, Section 46 requires the Governor's Office to submit a Fiscal Realignment Plan if projected fiscal year revenues, based on actual revenues collected, are three percent (3%) or more less than revenue projections adopted by the annual Budget Act. The revenue projections are reported quarterly. This is a new reporting requirement from prior years.

Chapter VII, Section 12 requires the Governor's Office to submit a report on the impact of federal expenditures including projections of federal expenditures on Guam, on Guam's economic growth, employment, tax revenues, and other variables, for the next year compared with the previous five years; identify significant federal expenditures or potential expenditures on Guam affecting military bases, installations, active duty and retired military personnel within Guam, as well as any impact of the changes in these expenditures by January 30, 2008 during the 2nd quarter and July 1, 2008 during the 4th quarter, and on a semiannual basis thereafter.

Chapter VII, Section 12 requires the Governor's Office to submit a report on the impact of tourism expenditures on Guam's economy and employment, including projections of tourism expenditures on Guam, on Guam's economic growth, employment, tax revenues, and other variables, for the next year compared with the previous five years; identify significant tourism expenditures or potential expenditures coming into Guam affecting tourism as well as the impact of the changes in these expenditures by January 30, 2008 during the 2nd quarter and July 1, 2008 during the 4th quarter, and on a semiannual basis thereafter.

Chapter VII, Section 12 requires the Governor's Office to submit a report of long-range forecasts of revenues and expenditures for each of the five years immediately beyond the budget year. There is no due date for this report.

University of Guam (UOG). Chapter II, Part II, Section 2 requires the UOG President to submit quarterly revenue and expenditure reports for the Aquaculture Development and Training Center, Water and Environmental Research Institute, (WERI) Guam Hydrologic Survey, WERI Comprehensive Water Resource Monitoring Program, Northern and Southern Soil and Water Conservation District Programs and KPRG due 30 days after the end of each quarter.

Chapter II, Part II, Section 3 requires the UOG President to submit annual reports for: Aquaculture Development and Training Center, WERI Guam Hydrologic Survey, WERI Comprehensive Water Resource Monitoring Program, Northern and Southern Soil and Water Conservation District Programs and KPRG to include program mission statements, objectives, revenue sources, expenditures, number of employees, contracts and program accomplishments in the fiscal year reported. There is no due date for this report.

Appendix 3:
Description of Special Reports

Page 5 of 6

Chapter II, Part II, Section 4 requires the UOG President to submit an expenditure report for student scholarships, student financial assistance, the Dr. Antonio C. Yamashita Educator Corps and the Educator Corps Council to include the number of scholarships or loans issued by each program, the award date, the anticipated cohort graduation date, the total amount of awards or loans, the total amount of loans repaid to date, the balance of the outstanding awards or loans, the amount of collections to date for outstanding loans and repayments due, the number of awards for each field of study, and the number of recipients working to complete their academic and financial obligations. This report is due 60 days after the end of FY 2007, or December 1, 2007 during the 1st quarter. This is a new reporting requirement from prior years.

The Tax Review Commission. Chapter VI, Section 73 requires a report of recommendations regarding the future of the Qualifying Certificate Program by May 31, 2008 during the 3rd quarter. This is a new reporting requirement from prior years.

Modernization and Rightsizing Commission of the Government of Guam for the 21st Century (COMRIGHT-21). Chapter VI, Section 72, requires a recommendations report after reviewing the present status of the executive branch departments, agencies, offices, and instrumentalities. There is no due date for this report.

Office of the Adequate Education Suruhanu. Chapter VI Section 82 requires monthly activity reports from the Education Suruhanu to include all complaints filed and their status. No reports were submitted for the 1st and 2nd quarter because the Education Suruhanu was not appointed until May 2008. Reports will be required for the 3rd quarter. This is a new reporting requirement from prior years.

Use of Bond Proceeds Report. Chapter VII, Section 14 requires departments that receive bond proceeds pursuant Title 5 GCA §22435(k) to submit an expenditure report 30 days after the end of every quarter and a close-out upon the project completion. This is a new reporting requirement from prior years. Pursuant to Chapter VIII, Section 1, the following entities were appropriated bond money and required to submit this report:

- DISID was appropriated \$2 million to meet obligations imposed by the Permanent Injunction (District Court of Guam CIV01-00041) provided that said funds shall only be made available if the District Court approves its revised Guam Comprehensive Integration Plan.
- DMHSA was appropriated \$4 million to meet obligations imposed by the Permanent Injunction (District Court of Guam CIV01-00041) provided that said funds shall only be made available if the District Court approves its revised Guam Comprehensive Integration Plan.

Appendix 3:
Description of Special Reports

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- DRT was appropriated \$21.2 million to fund past due income tax refunds and \$1 million to fund real property assessment.
- GMHA was appropriated \$2.6 million to fund capital improvement projects of the Guam Memorial Hospital.
- GPSS was appropriated \$29.5 million to fund the capital expense items and capital improvement projects to comply with the Every Child is Entitled to an Adequate Public Education Act and \$300,000 for school water tanks and water fountains.
- OAG was appropriated up to \$2 million for the Department of Law's APASI system.
- UOG was appropriated \$360,000 to fund Nursing/Health Science Building renovations

**Appendix 4:
Special Reports: 1st Quarter FY 2008**

- ✓ Comply
- ✗ Did not comply
- ☒ Not yet due

* New reporting requirement

		Report Type	Written	Electronic	Web Posting	Overall Compliance	
1) Bureau of Budget and Management Research		Revenue Tracking Report-October 2007	✓	✓	✓	✓	
	1	Revenue Tracking Report-November 2007	✓	✓	✓		
		Revenue Tracking Report-December 2007	✓	✓	✓		
	2		Comparative Projected Revenues Report - October 2007	✓	✓	✓	✓
			Comparative Projected Revenues Report - November 2007	✓	✓	✓	
			Comparative Projected Revenues Report - December 2007	✓	✓	✓	
2) Department of Administration	1	Government Claims Fund	✓	✓	✓	✓	
	2	Residential Treatment Fund	✓	✓	✓	✓	
	3		Monthly Travel Report-October 2007 *	✓	✓	✓	✓
			Monthly Travel Report-November 2007 *	✓	✓	✓	
			Monthly Travel Report-December 2007 *	✓	✓	✓	
	4	Public Transportation Assessment Report *	☒	☒	☒	☒	
3) Department of Integrated Services for Individuals with Disabilities	1	Use of Bond Proceeds Report *	✓	✓	✓	✓	

Appendix 4: Special Reports: 1st Quarter FY 2008

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- ✓ Comply
- ✗ Did not comply
- ☐ Not yet due

* New reporting requirement

		Report Type	Written	Electronic	Web Posting	Overall Compliance
4) Department of Mental Health & Substance Abuse	1	Youth Drug and Alcohol Program - October 2007	✗	✗	✗	✗
		Youth Drug and Alcohol Program - November 2007	✗	✗	✗	
		Youth Drug and Alcohol Program - December 2007	✗	✗	✓	
	2	Use of Bond Proceeds Report *	✗	✗	✗	✗
5) Department of Public Health & Social Services	1	MIP and Medicaid Carry Over Report	✓	✓	✓	✓
6) Department of Public Works	1	Street Light Fund	✓	✓	✓	✓
	2	Landfill Financing Plan *	✗	✗	✗	✗
	3	Landfill Expenditures Report *	✗	✗	✗	✗
7) Department of Revenue and Taxation	1	Use of Bond Proceeds Report *	✓	✓	✓	✓
8) Government of Guam Retirement Fund	1	Retirement Remittance Report-October 2007	✓	✓	✓	✓
		Retirement Remittance Report-November 2007	✓	✓	✓	
		Retirement Remittance Report-December 2007	✓	✓	✓	

**Appendix 4:
Special Reports: 1st Quarter FY 2008**

- ✓ Comply
- ✗ Did not comply
- ☐ Not yet due

* New reporting requirement

		Report Type	Written	Electronic	Web Posting	Overall Compliance
9) Guam Community College	1	Academic Programs Report	✓	✓	✓	✓
10) Guam Environmental Protection Agency	1	Landfill Expenditures Report *	✗	✗	✗	✗
11) Guam Medical Referral Office	1	Program Report	✓	✓	✓	✓
12) Guam Memorial Hospital Authority	1	Use of Bond Proceeds Report *	✗	✗	✓	✗
13) Guam Public School System	1	Summer School Fund	☐	☐	☐	☐
	2	Textbook and Collateral Material	✓	✓	✓	✓
	3	Prior year obligations (web report)	-	-	✓	✓
		Cash disbursement schedules (web report)	-	-	✓	
		Full-Time Employment - FTE (web report)	-	-	✓	
	4	Local Funds Reimbursement	✓	✓	✓	✓
	5	Cash Disbursement Schedule	✓	✓	✓	✓
	6	Adequate Public Education Report-October 2007 *	✓	✓	✓	✓
		Adequate Public Education Report-November 2007 *	✓	✓	✓	
		Adequate Public Education Report-December 2007 *	✓	✓	✓	
7	Use of Bond Proceeds Report *	✓	✓	✓	✓	

**Appendix 4:
Special Reports: 1st Quarter FY 2008**

- ✓ Comply
- ✗ Did not comply
- ⊠ Not yet due

* New reporting requirement

	Report Type	Written	Electronic	Web Posting	Overall Compliance
14) Guam State Clearinghouse	1 Federal Programs Cost Analysis *	⊠	⊠	⊠	⊠
15) Mayors Council of Guam	NAF Report-Agana Heights	✓	✓	✓	✓
	NAF Report-Agat	✓	✓	✓	
	NAF Report-Asan- Maina	✓	✓	✓	
	NAF Report-Barrigada	✓	✓	✓	
	NAF Report-Chalan Pago-Ordot	✓	✓	✓	
	NAF Report-Dededo	✓	✓	✓	
	NAF Report-Hagatna	✓	✓	✓	
	NAF Report-Inarajan	✓	✓	✓	
	NAF Report-Mangilao	✓	✓	✓	
	1 NAF Report-Merizo	✓	✓	✓	
	NAF Report-Mongmong-Toto-Maite	✓	✓	✓	
	NAF Report-Piti	✓	✓	✓	
	NAF Report-Santa Rita	✓	✓	✓	
	NAF Report-Sinajana	✓	✓	✓	
	NAF Report-Talofofu	✓	✓	✓	
	NAF Report-Tamuning - Tumon - Harmon	✓	✓	✓	
NAF Report-Umatac	✓	✓	✓		
NAF Report-Yigo	✓	✓	✓		
NAF Report-Yona	✓	✓	✓		

Appendix 4: Special Reports: 1st Quarter FY 2008

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- ✓ Comply
- ✗ Did not comply
- ☐ Not yet due

* New reporting requirement

		Report Type	Written	Electronic	Web Posting	Overall Compliance
16) Office of the Attorney General	1	Use of Bond Proceeds Report *	NA	NA	NA	NA
17) Office of the Governor		Fund Transfer Report - October 2007	✓	✓	✓	✗
	1	Fund Transfer Report - November 2007	✗	✗	✗	
		Fund Transfer Report - December 2007	✓	✓	✓	
	2	Fiscal Realignment Plan *	✗	✗	✗	✗
	3	Impact of Federal Expenditures Report	☐	☐	☐	☐
	4	Impact of Tourism Expenditures Report	☐	☐	☐	☐
	5	Long-range Revenues and Expenditures Forecasts	✓	✗	✗	✗
18) University of Guam	1	Program Revenue & Expenditure Report	✓	✓	✓	✓
	2	Program Annual Reports	No due date	No due date	No due date	No due date
	3	Scholarships, Financial Assistance, and other Reports *	✓	✗	✓	✗
	4	Use of Bond Proceeds Report *	✗	✗	✗	✗
19) Tax Review Commission	1	Future of Qualifying Certificate Program Report *	☐	☐	☐	☐

Appendix 4: Special Reports: 1st Quarter FY 2008

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- ✓ Comply
- ✗ Did not comply
- ☐ Not yet due

* New reporting requirement

		Report Type	Written	Electronic	Web Posting	Overall Compliance
20) Modernization and Rightsizing Commission of the Government of Guam for the 21st Century	1	COMRIGHT-21 Recommendations Report	No due date	No due date	No due date	No due date
21) Office of the Adequate Education Suruhanu	1	Education Suruhanu Report-October 2007 *	-	-	-	-
		Education Suruhanu Report-November 2007 *	-	-	-	
		Education Suruhanu Report-December 2007 *	-	-	-	
The Education Suruhanu was only appointed in May 2008 during the 3 rd quarter of FY 2008. ⁶						

Total compliant entities:	10
Total noncompliant entities:	6
Total entities not applicable	1
Total 1st quarter entities special reports:	17
Total compliant reports:	20
Total noncompliant reports:	10
Total reports not applicable	1
Total reports not yet due, no due date:	10
Total special reports:	41

⁶ No reports were submitted for 1st and 2nd quarter as of June 8, 2008.

Appendix 5:

Autonomous Agency Reports: 1st Quarter FY 2008⁷

			Written	Electronic	Web Posting	Overall Compliance
1	Government of Guam Retirement Fund	Oct	✓	✓	✓	✓
		Nov	✓	✓	✓	
		Dec	✓	✓	✓	
2	Guam Community College	Oct	✓	✓	✓	✓
		Nov	✓	✓	✓	
		Dec	✓	✓	✓	
3	Guam Economic Development and Commerce Authority	Oct	✓	✓	✓	✓
		Nov	✓	✓	✓	
		Dec	✓	✓	✓	
4	Guam Educational Telecommunications Corporation (KGTF)	Oct	✓	✗	✓	✗
		Nov	✓	✗	✓	
		Dec	✓	✗	✓	
5	Guam Housing and Urban Renewal Authority	Oct	✓	✓	✓	✓
		Nov	✓	✓	✓	
		Dec	✓	✓	✓	
6	Guam Housing Corporation	Oct	✓	✓	✓	✓
		Nov	✓	✓	✓	
		Dec	✓	✓	✓	
7	Guam International Airport Authority	Oct	✗	✗	✗	✗
		Nov	✗	✗	✗	
		Dec	✗	✗	✗	
8	Guam Memorial Hospital Authority	Oct	✓	✓	✓	✓
		Nov	✓	✓	✓	
		Dec	✓	✓	✓	
9	Guam Power Authority	Oct	✓	✓	✓	✓
		Nov	✓	✓	✓	
		Dec	✓	✓	✓	
10	Guam Preservation Trust	Oct	✓	✓	✓	✓
		Nov	✓	✓	✓	
		Dec	✓	✓	✓	
11	Guam Public School System	Oct	✗	✗	✗	✗
		Nov	✗	✗	✗	
		Dec	✓	✓	✓	

⁷ This is a new reporting requirement in FY 2008.

Appendix 5:

Autonomous Agency Reports: 1st Quarter FY 2008

			Written	Electronic	Web Posting	Overall Compliance
12	Guam Visitors Bureau	Oct	✓	✓	✓	✓
		Nov	✓	✓	✓	
		Dec	✓	✓	✓	
13	Guam Waterworks Authority	Oct	✓	✓	✗	✗
		Nov	✓	✓	✗	
		Dec	✗	✗	✗	
14	Port Authority of Guam	Oct	✓	✓	✓	✗
		Nov	✗	✗	✗	
		Dec	✗	✗	✗	
15	University of Guam	Oct	✓	✓	✓	✓
		Nov	✓	✓	✓	
		Dec	✓	✓	✓	

Total compliant autonomous agencies: 10

Total noncompliant autonomous agencies: 5

Total monthly autonomous agency reports: 15

Do you suspect fraud, waste, or abuse in a government agency or department? Contact the Office of the Public Auditor:



- Call our HOTLINE at 47AUDIT (472-8348);
- Visit our website at www.guamopa.org;
- Call our office at 475-0390;
- Fax our office at 472-7951;
- Or visit us at the PNB Building, Suite 401
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All information will be held in strict confidence.