

**Submission of FY 2008 2nd
Quarter Financial Reports
Pursuant to Public Law 29-19**

**Legislative Mandate
January 1, 2008 through March 31, 2008**

**OPA Report No. 08-05
August 2008**



OFFICE OF THE PUBLIC AUDITOR

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OFFICE OF THE PUBLIC AUDITOR
EXECUTIVE SUMMARY

Submission of FY 2008 2nd Quarter Financial Reports
Report No. 08-05, August 2008

The Office of the Public Auditor (OPA) is required to review the submission of government of Guam entities quarterly reports as mandated by Public Law (P.L.) 29-19, the fiscal year (FY) 2008 Budget Act. For the FY 2008 2nd quarter¹ report submissions there were 49 out of 58 entities, or 84% complied. Nine entities, or 16%, did not comply with all three reporting requirements. Thirteen entities did not comply in the 1st quarter of FY 2008.

The penalty for non-compliance is a 20% salary reduction to agency Directors, Deputy Directors, and Chief Financial Officers. As of July 2008, this penalty has yet to transpire to a single salary reduction for non-compliance although OPA has reported non-compliance in prior reports for the 1st quarter of FY 2008 and the 3rd and 4th quarters of FY 2007.

P.L. 29-19 also mandated 58 entities to submit various reports. Entities were required to report in three reporting formats: written, electronic, and website posting. Aside from this, there were 41 special reports, as opposed to 31 in FY 2007, required by various agencies. Every autonomous and semi-autonomous entity were also required to report all revenues and expenditures on a monthly basis and posted on their website. The prior obligation reports were not required by the FY 2008 Budget Act. More specifically, the following reports include:

- 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)²;
- 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 (41 special reports due at various dates for 21 entities);
- 6) Autonomous and Semi-Autonomous Entities' Monthly Revenue and Expenditures Reports (no due date for 15 entities).

Financial Reports

All 58 entities, or 100%, submitted a written financial report. However, DMHSA did not submit the financial reports electronically or post them on their website.

Staffing Patterns

Of the 55 entities, 52 entities complied with the staffing pattern reporting requirements for the 2nd quarter, while the remaining three entities (BSP, DMHSA, and GEC) complied with at least one but not all three reporting requirements.

Non-Appropriated Funds (NAF) Reports

Of the 17 entities with NAF accounts, 14 entities complied with the reporting requirements for the 2nd quarter. DMHSA, GEC, and VAO did not submit any NAF report.

¹ Period between January 1, 2008 through March 31, 2008.

² 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. The three overseeing entities that complied are the AGR, DYA, and JOG. DMHSA continues to be non-compliant by not submitting the NPO report electronically and not posting the report on its website.

Special Reports

In the 2nd quarter, 28 special reports were due from 17 entities.³ Of the 17 entities, 13 entities complied with the reporting requirements. DMHSA, GMHA, GSC, and the Governor's Office did not submit all the required reports.

Autonomous and Semi-Autonomous Monthly Revenue and Expenditures Reports

All 15 autonomous and semi-autonomous entities are required to submit monthly revenue and expenditure reports and post the reports on their respective websites. However, no due date was specified. Of the 15 entities, 12 entities complied with the reporting requirements. Of the three remaining entities, the GIAA did not submit any reports, and GMHA and GVB met at least one of the three reporting requirements.

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 report compliance with the law. Due to the number of reports, the OPA may have inadvertently overlooked the submissions of reports by certain entities. If an entity was compliant in a particular reporting format, the entity should provide evidence of their submissions. OPA will review and if found to be correct, it will be reported in the 3rd quarter. To be more efficient in the reporting process, the OPA suggests the Legislature task BBMR, DOA, and/or OFB to report compliance of quarterly report submission in the upcoming quarters, eliminate the requirement to submit written and electronic reports, and require only website postings to simplify the financial reporting process.

We also suggest uniform reporting deadlines, whether monthly or quarterly, be reported 30 days at month end or quarter end. The Budget Act for each year has increased the reporting requirements and government entities have gradually struggled to comply with all the various reporting requirements and formats. Reporting has also become inconsistent because of the lack of uniformity in reporting due dates. These changes would result in cost savings by reducing the amount of paper and man-hours and will minimize confusion for the government of Guam entities.

While we applaud the Legislature for continuing to advocate regular financial reporting in the use of public funds, financial reporting does not just cover the act of reporting, but also the analysis of these reports. To be more effective in the reporting process, we suggest the Legislature task OPA with analyzing the data rather than identify compliance with report submissions. We understand that financial reporting is an important part of government accountability, however, the OPA can better serve the Legislature and the administration by providing analysis of these reports, i.e. revenues to date versus budgeted, expenditures to date versus budgeted.

Doris Flores Brooks, CPA, CGFM
Public Auditor

³ 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.



OFFICE OF THE PUBLIC AUDITOR

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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 2nd quarter of Fiscal Year (FY) 2008 for the period of January 1, 2008 through March 31, 2008, 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. 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, multiple special reports², 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 for the non-compliant entities for either the 3rd and 4th quarter of FY 2007 or the 1st quarter of FY 2008 as of the date of this report.

Changes in the Budget Act

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 it on their websites. However, there was no due date as to when the monthly reports are to be submitted.

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)

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.

- Fiscal Realignment Plan (GOV)
- Scholarships, Financial Assistance, and Other Reports (UOG)
- Future of Qualifying Certificate Program Report (Tax Review Commission)

Unlike the FY 2007 Budget Acts³ P.L. 29-19 did not require prior year obligation reports, 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 remained the same in FY 2008.

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 2nd quarter of FY 2008, 49 entities, or 84%, complied and submitted the reports in the three required reporting formats: written, electronic, and posted on its website. Compliant entities went up by four compared to the 13 entities, or 22% that did not meet reporting requirements in the 1st quarter. 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.

The increase in compliance also seems to indicate that the directors and managers are assuming the responsibility for complying with P.L. 29-19. However, there are still some that have not.

OPA notified all entities of their requirements prior to the end of the quarter, as required.⁴

The 49 compliant entities are:

1	Board of Professional Engineer, Architects and Land Surveyors (PEALS)	26	Guam Economic Development and Commerce Authority (GEDCA)
2	Bureau of Budget and Management Research (BBMR)	27	Guam Educational Telecommunication Corporation (KGTF)
3	Chamorro Land Trust Commission (CLTC)	28	Guam Energy Office (GEO)
4	Civil Service Commission (CSC)	29	Guam Environmental Protection Agency (GEPA)
5	Commission on Decolonization (COD)	30	Guam Fire Department (GFD)
6	Customs and Quarantine Agency (CQA)	31	Guam Housing and Urban Renewal Authority (GHURA)
7	Department of Administration (DOA)	32	Guam Housing Corporation (GHC)
8	Department of Agriculture (AGR)	33	Guam Medical Referral Office (GMRO)
9	Department of Chamorro Affairs (DCA)	34	Guam Police Department (GPD)
10	Department of Corrections (DOC)	35	Guam Power Authority (GPA)
11	Department of Integrated Services for Individuals with Disabilities (DISID)	36	Guam Preservation Trust (GPT)
12	Department of Labor (DOL)	37	Guam Public Library System (GPLS)
13	Department of Land Management (DLM)	38	Guam Public School System (GPSS)
14	Department of Military Affairs (DMA)	39	Guam Waterworks Authority (GWA)
15	Department of Parks and Recreation (DPR)	40	Hagatna Restoration & Redevelopment Authority (HRRA)
16	Department of Public Health and Social Services (DPHSS)	41	Judiciary of Guam (JOG)
17	Department of Public Works (DPW)	42	Mayors Council of Guam (MCOG)
18	Department of Revenue and Taxation (DRT)	43	Office of the Attorney General (OAG)

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

19	Department of Youth Affairs (DYA)	44	Office of the Chief Medical Examiner (CME)
20	Government of Guam Retirement Fund (GGRF)	45	Office of the Public Auditor (OPA)
21	Guam Ancestral Lands Commission (GALC)	46	Port Authority of Guam (PAG)
22	Guam Board of Accountancy (GBOA)	47	Public Defender Service Corporation (PDSC)
23	Guam Community College (GCC)	48	Public Utilities Commission (PUC)
24	Guam Contractors License Board (GCLB)	49	University of Guam (UOG)
25	Guam Council on the Arts and Humanities Agency (CAHA)		

Of the 58 entities, nine or 16% did not meet all their reporting requirements and/or did not submit reports. These entities were:

1	Bureau of Statistics and Plans (BSP)	6	Guam State Clearinghouse (GSC)
2	Department of Mental Health and Substance Abuse (DMHSA)	7	Guam Visitors Bureau (GVB)
3	Guam Election Commission (GEC)	8	Office of the Governor (GOV)
4	Guam International Airport Authority (GIAA)	9	Veterans Affairs Office (VAO)
5	Guam Memorial Hospital Authority (GMHA)		

- BSP did not post their staffing patterns on their website.
- DMHSA did not comply with all reporting formats for their financial report, staffing pattern, non-appropriated fund, non-profit organization, and special report.
- GEC did not post a staffing pattern on their website and did not submit a non-appropriated funds report.
- GIAA did not submit any monthly revenue and expenditure report.
- GMHA did not comply with all reporting formats for their special report and monthly revenue and expenditure reports.
- GSC did not submit a special report.
- GVB did not submit their manual monthly revenue and expenditure reports.
- GOV did not submit their special reports.
- VAO did not submit their non-appropriated funds report.

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);
- 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); and
- 6) Autonomous and Semi-Autonomous Entities Monthly Revenue and Expenditures Reports (no due date specified for 15 entities).

Quarterly Financial Reports

Chapter VII, Section 2 (a) of P.L. 29-19 requires government of Guam 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 April 30, 2008. These are the same requirements from FY 2007.

For the 2nd quarter, all 58 entities, or 100% submitted a written financial report. DMHSA did not submit their financial reports electronically or post them on their website. The Director, Deputy Director, and CFO of DMHSA may be subject to the 20% salary reduction penalty.

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

Quarterly Staffing Pattern Reports

Chapter VI, Section 3 of P.L. 29-19 requires government of Guam 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 April 30, 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 2nd quarter, 55 out of 58 entities are required to submit staffing patterns. According to the Office of Finance and Budget (OFB), three entities (GBOA, GPT, and PUC) are not required to submit staffing patterns because their employees are not government of Guam employees. Of the remaining 55 entities:

- 52 entities or 95% complied with all staffing pattern reporting requirements.
- Three entities (BSP, DMHSA, and GEC) did not post their staffing pattern reports on their website.

The Directors, Deputy Directors, and CFO's of BSP, DMHSA, and GEC may be subject to the 20% salary reduction penalty. See Appendix 2 for a summary of quarterly staffing pattern reports submission.

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

Chapter VII, Section 2 (a) of P.L. 29-19 requires government of Guam 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. There were 17 entities that are required to report on NAF generated from, but not limited to, private donations or fundraising under their purview. These funds are controlled and managed by the entities without legislative oversight.

Of the 17 entities, 14 or 82% complied by meeting all three reporting requirements.

1	CLTC	8	CAHA
2	DCA	9	KGTF
3	DOL	10	GPT
4	DPW	11	GPLS
5	DYA	12	GPSS
6	GALC	13	JOG
7	GCC	14	UOG

Three entities (DMHSA, GEC, and VAO) did not submit any NAF reports.

The March 31, 2008 bank statement from the GEC's non-appropriated funds noted a balance of \$10,665. OPA understands that the GEC's NAF are federal funds. We are concerned with the lack of financial reporting of the GEC's NAF and recommend that all federal funds should be under the auspices of DOA. Therefore, we recommend that GEC's NAF be immediately transferred to the Treasurer of Guam.

The Directors, Deputy Directors, and CFO's 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 no later than 20 days after the end of the quarter. The penalty for non-compliance with this requirement is a 3% reduction in the NPO's appropriations.

Three of the four overseeing entities required to report their NPO activities complied with the reporting requirements. The three entities are AGR, DYA, and JOG. 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 appropriations⁵.

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 2nd 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, 13 complied with the reporting requirements:

1	BBMR	8	GCC
2	DOA	9	GMRO
3	DISID	10	GPSS
4	DPHSS	11	MCOG
5	DPW	12	UOG
6	DRT	13	OAG
7	GGRF		

The remaining four entities did not submit their required special reports in the three required reporting formats:

- DMHSA
 - Youth Drug and Alcohol Program
 - Use of Bond Proceeds Report
- GMHA
 - Use of Bond Proceeds Report
- GSC
 - Federal Programs Cost Analysis
- GOV
 - Transfer Funds Report
 - Fiscal Realignment Plan
 - Impact of Federal Expenditures Report
 - Impact of Tourism Expenditures Report
 - Long-Range Revenues and Expenditures Forecasts

The Directors, Deputy Directors, and CFO's of DMHSA, GMHA, GSC, and GOV may be subject to the 20% salary reduction penalty.

⁵ 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).

New Reporting Requirements

The number of special reports increased by 10, 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)⁶
- Monthly Adequate Public Education Report (GPSS)
- Federal Programs Cost Analysis (GSC)
- Fiscal Realignment Plan (GOV)
- Scholarships, Financial Assistance, and Other Reports (UOG)
- Future of Qualifying Certificates 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 the Use of Bond Proceeds reports, four entities complied (DISID, DRT, GPSS, and UOG). The OAG notified the OPA that they did not receive funds for bond proceeds. Therefore, we considered this reporting requirement non-applicable. DMHSA and GMHA did not submit their required reports.

The Directors, Deputy Directors, and CFO's of DMHSA and GMHA may be subject to the 20% salary reduction penalty.

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 expenditure reports and post them on their website. This is a new reporting requirement in FY 2008. Of the 15 entities that were required to submit these reports:

- 12 entities submitted all required monthly reports and complied with all three reporting requirements. These entities were:

1	GGRF	7	GPA
2	GCC	8	GPT
3	GEDCA	9	GPSS
4	KGTF	10	GWA
5	GHURA	11	PAG
6	GHC	12	UOG

The remaining three entities (GIAA, GVB, and GMHA) did not comply.

- GIAA did not submit any monthly revenue and expenditure reports.

⁶ According to US District Court Civil Case No. 02-00022, Section 98 of Public 29-19, which requires these special reports, the District Court invoked the Supremacy Clause and struck down this section.

- GVB did not submit written revenue and expenditure reports.
- GMHA did not submit electronic revenue and expenditure reports.

P.L. 29-19 did not designate a specific due date for autonomous and semi-autonomous monthly revenue and expenditure reports, as such any report submitted in the 2nd quarter was deemed to be compliant with the law. The Directors, Deputy Directors, and CFO's of GIAA, GVB, and GMHA may be subject to the 20% salary reduction penalty.

See Appendix 5 for a summary of autonomous and semi-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 CFO's beginning in the 3rd quarter of FY 2007. P.L. 29-19 maintained the penalty for FY 2008. Chapter VII, Section 2 (b) of P.L. 29-19 states that the gross salaries of the entities' Directors, Deputy Directors, and CFO's 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 CFO's for non-compliance although OPA has reported non-compliance to the reporting requirements in prior reports for the 1st quarter of FY 2008 and the 3rd and 4th quarters of FY 2007.

Guam Legislature Reporting

In the 1st quarter of FY 2008, we noted that for the first time the Guam Legislature has submitted quarterly financial and staffing pattern reports. OPA is unclear as to whether the reporting requirements are applicable to the Guam Legislature and have decided to not include them with the other 58 entities required to submit reports. We have inquired with the OFB as to whether the Guam Legislature should be included, however, we have not received a response as of the date of this report.

If we were to have rated the Guam Legislature, then they would not have been in compliance because they did not submit an electronic copy of their financial reports and staffing patterns. The Guam Legislature also did not post their 2nd quarter staffing pattern on their website.

Summary and Conclusion

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

Of the 58 entities required to submit the general financial reports, non-appropriated funds, non-profit organization, special reports, and autonomous agency revenue and expenditure reports in the 2nd quarter of FY 2008, 49 entities, or 84% complied with all three reporting formats (written, electronic, and posting on the website). Nine entities, or 16%, did not comply with all three reporting requirements.

The OPA issued notifications to all government entities of their reporting requirements prior to the quarter end. However, it is the responsibility of each director and manager 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 has yet to be achieved. The 20% reduction in gross salaries established since P.L. 29-02 in May 2007 has yet to transpire to agency Directors, Deputy Directors, and CFO for non-compliance.

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 report compliance with the law. To be more efficient in the reporting process, the OPA suggests the Legislature task BBMR, DOA, and/or OFB to report compliance of quarterly report submission in the upcoming quarters, eliminate the requirement to submit written and electronic reports, and require only website postings to simplify the financial reporting process.

We also suggest uniform reporting deadlines, whether monthly or quarterly, be reported 30 days at month end or quarter end. In each year, each Budget Act has increased the reporting requirements and government entities have gradually struggled to comply with all the various reporting requirements and reporting formats. Reporting has also become inconsistent because of the lack of uniformity in reporting due dates. These changes would result in cost savings by reducing the amount of paper and man-hours and will minimize confusion for the government of Guam entities.

While we applaud the Legislature for continuing to advocate regular financial reporting in the use of public funds, financial reporting does not just cover the act of reporting, but also the analysis of these reports. To be more effective in the reporting process, we suggest the Legislature task OPA with analyzing the data rather than identify compliance with report submissions. We understand that financial reporting is an important part of government accountability, however, the OPA can better serve the Legislature and the administration by

providing analysis of these reports, i.e. revenues to date versus budgeted, expenditures to date versus budgeted.

OFFICE OF THE PUBLIC AUDITOR

A handwritten signature in black ink, appearing to read "Dor Brooks".

Doris Flores Brooks, CPA, CGFM
Public Auditor

**Appendix 1:
Quarterly Financial Reports: 2nd 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 (or Commission on Self Determination)	✓	✓	✓	✓
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	✓	✓	✓	✓
35	Guam Housing Corporation	✓	✓	✓	✓
36	Guam International Airport Authority	✓	✓	✓	✓

**Appendix 1:
Quarterly Financial Reports: 2nd Quarter FY 2008**

		Written	Electronic	Web Posting	Overall Compliance
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: [✓] 57
Total non-compliant entities: [✗] 1
Total quarterly financial reports: 58

Appendix 2:

Quarterly Staffing Pattern Reports: 2nd 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 (or Commission on Self Determination)	✓	✓	✓	✓
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	✓	✓	✓	✓
35	Guam Housing Corporation	✓	✓	✓	✓
36	Guam International Airport Authority	✓	✓	✓	✓

Appendix 2:
Quarterly Staffing Pattern Reports: 2nd Quarter FY 2008

		Written	Electronic	Web Posting	Overall Compliance
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: [✓] 52
Total non-compliant entities: [✗] 3
Total non-applicable entities: [✦] 3
Total quarterly financial reports: 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 2nd 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 30th 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. This is a new reporting requirement from prior years. According to US District Court Civil Case No. 02-00022, Section 98 of Public 29-19, which requires these special reports, the District Court invoked the Supremacy Clause and struck down this section.

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. This is a new reporting requirement from prior years. According to US District Court Civil Case No. 02-00022, Section 98 of Public 29-19, which requires these special reports, the District Court invoked the Supremacy Clause and struck down this section.

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 of 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).

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 G.C.A. §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**Page 6 of 6**

- 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.

**Appendix 4:
Special Reports: 2nd Quarter FY 2008**

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

		Report Type	Written	Electronic	Web Posting	Overall Compliance
1) Bureau of Budget and Management Research	1	Revenue Tracking Report-January 2008	✓	✓	✓	✓
		Revenue Tracking Report-February 2008	✓	✓	✓	
		Revenue Tracking Report-March 2008	✓	✓	✓	
	2	Comparative Projected Revenues Report - January 2008	✓	✓	✓	✓
		Comparative Projected Revenues Report -February 2008	✓	✓	✓	
		Comparative Projected Revenues Report - March 2008	✓	✓	✓	
2) Department of Administration	1	Government Claims Fund	✓	✓	✓	✓
	2	Residential Treatment Fund	✓	✓	✓	✓
	3	Monthly Travel Report-January 2008	✓	✓	✓	✓
		Monthly Travel Report-February 2008	✓	✓	✓	
		Monthly Travel Report-March 2008	✓	✓	✓	
	4	Public Transportation Assessment Report	✓	✓	✓	✓
3) Department of Integrated Services for Individuals with Disabilities	1	Use of Bond Proceeds Report	✓	✓	✓	✓

**Appendix 4:
Special Reports: 2nd Quarter FY 2008**

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

		Report Type	Written	Electronic	Web Posting	Overall Compliance
4) Department of Mental Health & Substance Abuse	1	Youth Drug and Alcohol Program - January 2008	✗	✗	✗	✗
		Youth Drug and Alcohol Program -February 2008	✗	✗	✗	
		Youth Drug and Alcohol Program - March 2008	✓	✗	✗	
	2	Use of Bond Proceeds Report	✗	✗	✗	✗
5) Department of Public Health & Social Services	1	MIP and Medicaid Carryover Report	✓	✓	✓	✓
6) Department of Public Works	1	Street Light Fund	✓	✓	✓	✓
	2	Landfill Financing Plan	-	-	-	-
	3	Landfill Expense Report	-	-	-	-
7) Department of Revenue and Taxation	1	Use of Bond Proceeds Report	✓	✓	✓	✓
8) Government of Guam Retirement Fund	1	Retirement Remittance Report-January 2008	✓	✓	✓	✓
		Retirement Remittance Report-February 2008	✓	✓	✓	
		Retirement Remittance Report-March 2008	✓	✓	✓	

**Appendix 4:
Special Reports: 2nd Quarter FY 2008**

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

		Report Type	Written	Electronic	Web Posting	Overall Compliance
9) Guam Community College	1	Academic Programs Report	✓	✓	✓	✓
10) Guam Medical Referral Office	1	Program Report	✓	✓	✓	✓
11) Guam Memorial Hospital Authority	1	Use of Bond Proceeds Report	✗	✗	✓	✗
12) Office of the Attorney General	1	Use of Bond Proceeds Reports	-	-	-	-
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	Monthly Cash Disbursement Report	-	-	-	-
	6	Adequate Public Education Report-January 2008	✓	✓	✓	✓
Adequate Public Education Report-February 2008		✓	✓	✓		
Adequate Public Education Report-March 2008		✓	✓	✓		
7	Use of Bond Proceeds Report	✓	✓	✓	✓	

**Appendix 4:
Special Reports: 2nd Quarter FY 2008**

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

		Report Type	Written	Electronic	Web Posting	Overall Compliance
14) Guam State Clearinghouse	1	Federal Programs Cost Analysis	✗	✗	✗	✗
15) Mayors Council of Guam	1	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	✓	✓	✓	✓
		NAF Report-Merizo	✓	✓	✓	✓
		NAF Report-Mongmong-Toto-Maite	✓	✓	✓	✓
		NAF Report-Piti	✓	✓	✓	✓
		NAF Report-Santa Rita	✓	✓	✓	✓
		NAF Report-Sinajana	✓	✓	✓	✓
		NAF Report-Talofoyo	✓	✓	✓	✓
		NAF Report-Tamuning - Tumon - Harmon	✓	✓	✓	✓
		NAF Report-Umatac	✓	✓	✓	✓
NAF Report-Yigo	✓	✓	✓	✓		
NAF Report-Yona	✓	✓	✓	✓		

**Appendix 4:
Special Reports: 2nd Quarter FY 2008**

✓ Comply ✗ Did not comply ☒ Not yet due - Not applicable		Report Type	Written	Electronic	Web Posting	Overall Compliance
16) Office of the Adequate Education Suruhanu		Education Suruhanu Report-July 2008	☒	☒	☒	☒
		Education Suruhanu Report-August 2008	☒	☒	☒	☒
	1	Education Suruhanu Report-September 2008	☒	☒	☒	☒
17) Office of the Governor		Transfer Funds Report - January 2008	✗	✗	✗	
		Transfer Funds Report - February 2008	✗	✗	✗	
	1	Transfer Funds Report - March 2008	✗	✗	✗	✗
	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	-	-	-	-
	3	Students Scholarship Expenditure Report	-	-	-	-
	4	Use of Bond Proceeds Report	✓	✓	✓	✓
19) Guam Environmental Protection Agency	1	Landfill Expenses Report	-	-	-	-

**Appendix 4:
Special Reports: 2nd Quarter FY 2008**

			Written	Electronic	Web Posting	Overall Compliance
✓ Comply ✗ Did not comply ☒ Not yet due Not applicable		Report Type				
20) Tax Review Commission	1	Future of Qualifying Certificate Program Report	☒	☒	☒	☒
21) Modernization and Rightsizing Commission of the Government of Guam for the 21st Century	1	COMRIGHT-21 Recommendations Report	-	-	-	-

Total compliant entities:	<u>12</u>
Total noncompliant entities:	<u>4</u>
Total entities not applicable	<u>5</u>
Total 2nd quarter entities special reports:	<u>21</u>
Total compliant reports:	<u>22</u>
Total noncompliant reports:	<u>8</u>
Total reports not applicable	<u>8</u>
Total reports not yet due, no due date:	<u>3</u>
Total special reports:	<u>41</u>

Appendix 5:

Autonomous and Semi-Autonomous Agency Reports: 2nd Quarter FY 2008⁷ Page 1 of 2

			Written	Electronic	Web Posting	Overall Compliance
1	Government of Guam Retirement Fund	January 2008	✓	✓	✓	✓
		February 2008	✓	✓	✓	
		March 2008	✓	✓	✓	
2	Guam Community College	January 2008	✓	✓	✓	✓
		February 2008	✓	✓	✓	
		March 2008	✓	✓	✓	
3	Guam Economic Development and Commerce Authority	January 2008	✓	✓	✓	✓
		February 2008	✓	✓	✓	
		March 2008	✓	✓	✓	
4	Guam Educational Telecommunications Corporation (KGTF)	January 2008	✓	✓	✓	✓
		February 2008	✓	✓	✓	
		March 2008	✓	✓	✓	
5	Guam Housing and Urban Renewal Authority	January 2008	✓	✓	✓	✓
		February 2008	✓	✓	✓	
		March 2008	✓	✓	✓	
6	Guam Housing Corporation	January 2008	✓	✓	✓	✓
		February 2008	✓	✓	✓	
		March 2008	✓	✓	✓	
7	Guam International Airport Authority	January 2008	✗	✗	✗	✗
		February 2008	✗	✗	✗	
		March 2008	✗	✗	✗	
8	Guam Memorial Hospital Authority	January 2008	✓	✗	✓	✗
		February 2008	✓	✗	✓	
		March 2008	✓	✗	✓	
9	Guam Power Authority	January 2008	✓	✓	✓	✓
		February 2008	✓	✓	✓	
		March 2008	✓	✓	✓	
10	Guam Preservation Trust Fund	January 2008	✓	✓	✓	✓
		February 2008	✓	✓	✓	
		March 2008	✓	✓	✓	
11	Guam Public School System	January 2008	✓	✓	✓	✓
		February 2008	✓	✓	✓	
		March 2008	✓	✓	✓	

⁷ This is a new reporting requirement in FY 2008.

Appendix 5:**Autonomous Agency Reports: 2nd Quarter FY 2008****Page 2 of 2**

		Written	Electronic	Web Posting	Overall Compliance	
12	Guam Visitors Bureau	January 2008	✗	✓	✓	✗
		February 2008	✗	✓	✓	
		March 2008	✗	✓	✓	
13	Guam Waterworks Authority	January 2008	✓	✓	✓	✓
		February 2008	✓	✓	✓	
		March 2008	✓	✓	✓	
14	Port Authority of Guam	January 2008	✓	✓	✓	✓
		February 2008	✓	✓	✓	
		March 2008	✓	✓	✓	
15	University of Guam	January 2008	✓	✓	✓	✓
		February 2008	✓	✓	✓	
		March 2008	✓	✓	✓	

Total compliant autonomous agencies: 12**Total non-compliant autonomous agencies: 3****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.