



**Executive Summary**  
**Government of Guam**  
**Submission of Citizen-Centric Reports for FY 2017 through FY 2020**  
**Report No. 21-07, October 2021**

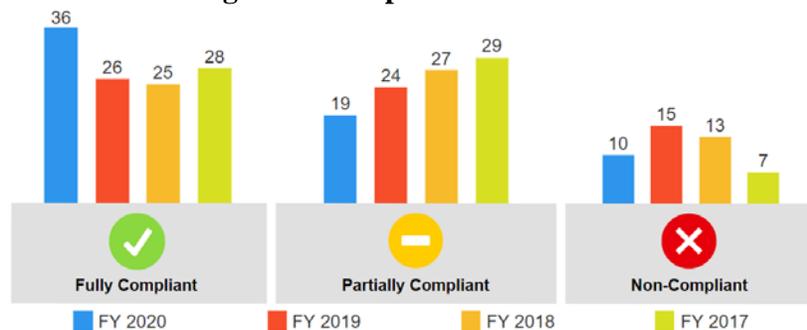
Government of Guam (GovGuam) entities are mandated to submit a four-page Citizen-Centric Report (CCR) to ensure that our government provides more readily available and understandable financial data to the people of Guam.

Per Title 1, Chapter 19 §1922(a) of the Guam Code Annotated (GCA), every director, administrator, president, or head of a GovGuam agency, including line agencies, autonomous and semi-autonomous agencies, public corporations, the Guam Mayors’ Council, the Courts of the Judiciary of Guam, and the Guam Legislature shall submit an annual CCR in electronic format (via .pdf e-mail attachment) to the Public Auditor of Guam and the Speaker of the Guam Legislature. The CCR is due no later than 60 calendar days after the release of a government entity’s independent financial audit report for each fiscal year (FY), and shall be posted on the entity’s website.

As of October 8, 2021, we found the following pursuant to the legislative intent<sup>1</sup> of 1 GCA Ch. 19 §1922:

- 55 of 65 entities (or 85%) issued their FY 2020 CCRs. Of the 55, 36 entities fully complied by timely submitting their CCRs to both the OPA and Speaker. Also, posting the CCR on their websites. The remaining 19 entities were partially compliant for issuing their CCR but only met some requirements.
- 50 of 65 entities (or 77%) issued their FY 2019 CCRs. Of the 50, 26 entities fully complied and 24 entities partially complied.
- 52 of 65 entities (or 80%) issued their FY 2018 CCRs. Of the 52, 25 entities fully complied and 27 entities partially complied.
- 57 of 64 entities (or 89%) issued their FY 2017 CCRs. Of the 57, 28 entities fully complied and 29 entities partially complied.

**Figure 1: Compliance Breakdown**



<sup>1</sup> According to Section 1 of P.L. 30-127, “it is the intent of *I Liheslaturan Guahân* to adopt this initiative as an attempt to ensure that our government provides more readily available and understandable financial data to the people of Guam.”

We found the following entities to be non-compliant with Title 1 GCA Ch. 19 §1922:

**Table 1: Non-Compliant Entities**

	Entity Name	FY 2020	FY 2019	FY 2018	FY 2017
1.	Commission on Decolonization	✓	✗	✗	✗
2.	Department of Agriculture	✓	✗	✗	✓
3.	Department of Chamorro Affairs	✓	✗	✗	✗
4.	Department of Corrections	✓	✗	✓	✗
5.	Department of Integrated Services for Individuals with Disabilities	✓	✗	✗	✓
6.	Department of Parks and Recreation	✗	✗	✗	✗
7.	Guam Board of Accountancy	✗	✓	✓	✓
8.	Guam Council on the Arts and Humanities	✓	✗	✓	✓
9.	Guam Election Commission	✗	✓	✓	✓
10.	Guam Environmental Protection Agency	✗	✗	✗	✓
11.	Guam Homeland Security/Office of Civil Defense	✗	✗	✗	✓
12.	Guam Police Department	✗	✓	✓	✓
13.	Guam Regional Transit Authority	✓	✓	✗	✗
14.	Guam Veterans Affairs Office	✓	✗	✓	✓
15.	Hagatna Restoration and Redevelopment Authority	✗	✗	✗	✗
16.	Office of Technology	✗	✗	✗	⊖
17.	Office of the Chief Medical Examiner	✗	✗	✗	✓
18.	Office of the Governor	✓	✓	✗	✓
19.	Public Defender Service Corporation	✗	✓	✓	✓
20.	Science is Fun and Awesome Learning Academy Charter School	✓	✗	⊖	⊖
21.	Serve Guam Commission	✓	✗	✗	✗

These non-compliant entities have neglected their responsibility to:

- Provide information regarding government operations and how taxpayer dollars are spent; and
- Communicate and make government financial information available in a simple and understandable format accessible to citizens.

Of these non-compliant entities, the Department of Parks and Recreation and the Hagatna Restoration and Redevelopment Authority were non-compliant for FY 2017 through FY 2020. Further, although not required to submit a FY 2017 CCR, the Office of Technology was non-compliant for the period since they did not submit nor post a CCR for FY 2018 to FY 2020.

**Utilization of AGA’s CCR Suggested Content**

Per 1 GCA Ch. 19 §1922(b), the CCR should be in the most current format suggested by the Association of Government Accountants (AGA) – CCR Suggested Content – which can be found at [www.agacgfm.org](http://www.agacgfm.org) and in Appendix 4 of this report. We encourage GovGuam entities to revisit AGA’s CCR Suggested Content for guidance in simplifying government financial information to help Guam’s citizens better understand the services provided by the entities and at what cost.

Furthermore, GovGuam entities may consider submitting their CCRs for consideration in AGA National’s Certificate of Excellence in CCR and AGA Guam Chapter’s Best CCR Contest.

CCR’s may be viewed on the entity’s respective website or on the Office of Public Accountability’s website at [www.opaguam.org](http://www.opaguam.org).



Benjamin J.F. Cruz  
Public Auditor