



A.B. WON PAT INTERNATIONAL
AIRPORT GUAM



**AUTONOMOUS AGENCY
COLLECTIONS FUND**

PERFORMANCE AUDIT

September 16, 1985 through September 30, 2021

OPA Report No. 22-01
March 2022





Autonomous Agency Collections Fund

**Performance Audit
September 16, 1985 through September 30, 2021**

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March 2022**

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EXECUTIVE SUMMARY
Autonomous Agency Collections Fund
OPA Report No. 22-01, March 2022

Our audit of the Autonomous Agency Collections Fund (AACF) found that the special revenue fund was not being utilized in accordance with its originally intended purpose. The AACF was created in 1985 as a transfer policy, or payment-in-lieu-of-taxes, for the Guam Power Authority (GPA), Port Authority of Guam (PAG), and Guam International Airport Authority (GIAA) for their benefit of services¹ provided by the General Fund. The three agencies were required to transfer a proportioned contribution of the aggregate sum of \$3.5 million² (M) annually to the General Fund. Our audit revealed little to no activity since the fund's inception.

Department of Administration Invoices and Fund Activity

On March 31, 2011, the Department of Administration (DOA) invoiced GPA, PAG, and GIAA \$12.3M each, representing an annual assessment of \$875 thousand (K) for each of the fiscal years 1998 to 2011.

In response to this invoice, GPA obtained approval from the Consolidated Commission on Utilities (CCU) to offer a settlement amount of \$2.6M; however, such settlement offer was conditional on the approval by the Public Utilities Commission (PUC) of a surcharge to recover the assessment from ratepayers. The PUC has yet to approve the surcharge and no liability or other impact was recognized. GPA has made no payments to the AACF since the fund's inception. Subsequently, in October 2011, the U.S. Federal Emergency Management Agency (FEMA) reimbursed GPA for approximately \$1.8M for certain typhoon-related costs incurred in 2002. DOA planned to offset the amount of the reimbursement against billings to GPA related to the AACF. Due to the uncertainty of receipt, GPA has not recorded the reimbursement in the accompanying financial statements.

Federal regulations and law, and bond covenants prohibit GIAA from transferring any funds from its operating surplus to the General Fund. Any diversion of their revenues under any formula will place them in breach of the Bond Indentures and will jeopardize ongoing and future federal funding, possibly even subjecting GIAA to millions of dollars in federal civil penalties. Accordingly, GIAA has transferred none of its revenues to the General Fund for the AACF.

In May 2011, PAG requested DOA further review their \$12.3M assessment, as they believed they did not owe the entire amount based on previous transfers in 1994 and 1997 of \$500K and \$3.5M, respectively, related to relief efforts for Typhoon Paka and the Base Realignment Closure. PAG also asserts that it funds certain government services provided by the Guam Customs and

¹ Such services include police and fire protection, road systems and other governmental facilities through which, in many cases, require additional General Fund expenditures.

² A formula determined by the Governor of Guam, in consultation with the Board of Directors for the three agencies, was to establish the amounts owed. The formula could not violate the terms and conditions of any bond covenant in effect for the three agencies.

Quarantine Agency, the Guam Environmental Protection Agency, the Guam Police Department, and the Guam Fire Department through ongoing operations at PAG. PAG was the only agency to have made a transfer to the AACF.

After the issuance of the invoices in March 2011, we noted the AACF has not been presented as a special revenue fund in the Government of Guam's (GovGuam) Basic Financial Statements from fiscal year 2012 through 2020. The three agencies are required to present this information in the footnotes of their financial statements since it remains a liability and an active Guam public law. In addition, we noted similarities in the footnotes in the financial audits of the three agencies and that there was no substantive progress on discussions with the Executive and Legislative branches to repeal 5 GCA §22421 or on the issue of the GovGuam assessment, which prompted this performance audit.

Prior Audit Coverage & Legislative/Executive Action

The Office of Public Accountability issued three prior performance audits that recommended the repeal of the Autonomous Agency Collections Fund due to inactivity. The audits included:

- OPA Report 04-04, *Department of Administration Special Revenue Funds Part I*;
- OPA Report No. 06-03, *Department of Administration Review of Dormant and Inactive Funds As Mandated by Public Law 28-68*; and
- OPA Report No. 19-02, *Department of Administration Special Revenue Funds*.

Conclusion and Recommendation

Since the funds' inception in 1985, the intended purpose of the AACF has not been met and there has been little to no activity due to various barriers in transferring surplus revenues from GPA, GIAA, and PAG. The barriers include a raise in power rates to offset the surcharge, a prohibition from bond covenants, and certain government services already provided by the agencies. Public Law (P.L.) 27-110 amended the language by instructing the funds to be transferred from GPA, PAG, and GIAA directly to the General Fund. Because of the concerns cited by GPA, GIAA, and PAG; the fund's inactivity; the Office of Public Accountability's (OPA) prior audit coverage on the AACF; and the amended language pursuant to P.L. 27-110, we recommend the Guam Legislature repeal 5 GCA §22421.



Benjamin J.F. Cruz
Public Auditor



Introduction

This report presents the results of our audit of the AACF from September 16, 1985 to September 30, 2021. This audit was conducted after a review of the audited financial statements of the GIAA, GPA, and PAG identified that no substantive progress of discussions with the Executive and Legislative branches to repeal 5 GCA § 22421 or on the issue of the Government of Guam assessment has initiated.

Our audit objective was to determine if the AACF was being utilized in accordance with its originally intended purpose. The objective, scope, and methodology can be found in Appendix 1.

Prior Audit Coverage

The OPA has conducted three prior performance audits recommending the repeal of the Autonomous Agency Collections Fund due to inactivity. The reports include:

- OPA Report No. 04-04, *Department of Administration Special Revenue Funds Part I*
- OPA Report No. 06-03, *Department of Administration Review of Dormant and Inactive Funds As Mandated by Public Law 28-68*
- OPA Report No. 19-02, *Department of Administration Special Revenue Funds*

See Appendix 2 for the prior audit coverage.

Background

The AACF was created in 1985 through P.L. 18-15, codified in Title 5, Chapter 22 of the Guam Code Annotated §22421, as a transfer policy, or payment-in-lieu-of-taxes, for GPA, PAG, and GIAA for their benefit of services provided by the General Fund. This legislation identified that the non-tax paying utilities benefit from services provided by the General Fund, such as police and fire protection, road systems, and other government facilities. In many cases, several of the services required additional General Fund expenditures. Rather than assess the actual levy of real estate taxes as if they were a private venture — which is commonly called payment-in-lieu-of-taxes — for power, water, sewer, and air and seaport operations, the AACF instituted a more equitable and fair General Fund reimbursement.

The policy established non-tax paying utilities — specifically GPA, PAG, and GIAA — to transfer an aggregate sum of \$3.5M from operating surpluses generated by these agencies to the General Fund. The proportionate contribution of these agencies was to be determined by a formula decided upon by the Governor of Guam, in consultation with the Board of Directors, for the respective agencies. In no event shall the formula decided upon or the transfer of sums violate the terms and conditions of any bond covenant that is in effect. We confirmed with the Guam Waterworks Authority and Guam Solid Waste Authority that this policy does not apply to them. See Appendix 3 for the AACF's enabling legislation.

Results of Audit

Our audit of the AACF found that the special revenue fund was not being utilized in accordance with its originally intended purpose.

The three agencies were required to transfer an aggregate sum of \$3.5M annually to the General Fund. A formula determined by the Governor of Guam, in consultation with the Board of Directors for the three agencies, was to establish the amounts owed. The formula could not violate the terms and conditions of any bond covenant in effect for the three agencies. DOA invoiced GPA, PAG, and GIAA in March 2011, a total of \$12.3M each for their annual assessment for fiscal years 1998 to 2011. Our audit revealed there has been little to no activity since the funds' inception.

Department of Administration Invoices and Fund Activity

On March 31, 2011, DOA invoiced GPA, PAG, and GIAA \$12.3M each, representing an annual assessment of \$875K for each of the fiscal years 1998 to 2011.

Guam Power Authority

After receiving their invoice, GPA obtained approval from the CCU to offer a settlement amount of \$2.6M. However, such settlement offer was conditional on the approval by the PUC of a surcharge to recover the assessment from ratepayers. The PUC has yet to approve the surcharge, and no liability or other impact was recognized. As it relates to bond indentures, GPA sought guidance from their bond counsel and, based on the bond indentures, it does not allow GPA to make payments-in-lieu-of-taxes. According to the GPA General



Manager, no payments to the AACF have been made since the funds' inception. In October 2011, U.S. FEMA reimbursed GPA for certain typhoon-related costs incurred in 2002 of approximately \$1.8M. The reimbursement was received by GovGuam DOA, which planned to offset such amount against billings to GPA related to the AACF (see note 9). Due to uncertainty of receipt, GPA has not recorded the reimbursement in the accompanying financial statements.

Guam International Airport Authority

According to GIAA, 2013 General Revenue Bond Indentures and federal law prohibits them from transferring any funds from its operating surplus to the General Fund. Any diversion of their revenues under any formula would place them in breach of the 2013 Bond Indentures and would jeopardize ongoing and future federal funding, possibly even subjecting GIAA to millions of dollars in federal civil penalties.



Federal regulations and laws, and bond covenants require GIAA to dedicate all revenues to only airport operations and the airport system. GIAA has stated that payments-in-lieu-of-taxes are strictly prohibited by the Federal Aviation Administration for the purposes of reimbursing government for services provided to the airport. In the absence of cost allocation formulas or further justification,

federal law prohibits this. All airport revenues or a pledge of revenues are for airport use only. If the entire government provides services to all other autonomous agencies where the allocations or costs of services and materials are dedicated to the airport or other agencies, then those can be paid. However, those allocations have to be fair and reasonable and allocated throughout the government.

Accordingly, GIAA has transferred none of its revenues to the General Fund for the AACF.

Port Authority of Guam

In May 2011, PAG requested DOA further review their \$12.3M assessment, as they believed they did not owe the entire amount based on previous transfers in 1994 and 1997 of \$500K and \$3.5M, respectively, related to relief efforts for Typhoon Paka and the Base Realignment Closure. PAG also asserts that it funds certain government services provided by Guam Customs and Quarantine Agency, Guam Environmental Protection Agency, Guam Police Department, and Guam Fire Department through ongoing operations at PAG. In addition, the PAG General Manager stated PAG does not have an excess of funds and its needs are greater than its resources.



After the issuance of the invoices in March 2011, we noted the AACF had not been presented as a special revenue fund in GovGuam's Basic Financial Statements from fiscal year 2012 through 2020. The three agencies are required to present this information in the footnotes of their financial statements since it remains a liability and an active Guam public law. In addition, we noted similarities in the footnotes in the financial audits of the three agencies and that no substantive progress of discussions with the executive and legislative branches to repeal 5 GCA §22421 or on the issue of the GovGuam assessment, which prompted this performance audit.

Due to the inactivity of the AACF, coupled with the prospect of increased power, airport and seaport rates, as well potential violations of bond covenants and federal law, and OPA's prior audit coverage on the AACF, we recommend the Guam Legislature repeal 5 GCA §22421.

Other Matters

The Budget Correction and Supplemental Act of 1997 (P.L. 24-14) authorized \$11.9M in appropriations that were to be designated to fund public health, safety, and public works. Potential shortfalls resulting from non-payment by the agencies was to be offset from accumulated General Fund reserves. The General Appropriations Act of 1998 and 1999 (P.L. 24-59) authorized an appropriation of \$7.6M to be deposited to the General Fund. The General Appropriations Act of 2012 (P.L. 31-77) authorized an appropriation of \$875K from the AACF to the Guam Department of Education.

Financial statements for September 30, 1997 reflect a fund balance of \$201K. Between fiscal years 1998 to 2006, financial statements reflect a consistent fund balance of \$460, with no other activity for the AACF recorded. In 2006, the fund balance of \$460 was transferred out; in 2007, a fund balance of \$460 was recorded and remained through 2010, at which time the end of year fund balance was recorded as \$0. The AACF remains an active special revenue fund in the Guam Code Annotated.

Conclusion and Recommendation

Since the funds' inception in 1985, the intended purpose of the AACF has not been met and there has been little to no activity due to various barriers in transferring surplus revenues from GPA, GIAA, and PAG. The barriers include a raise in power rates to offset the surcharge, a prohibition from bond covenants, and certain government services already provided by the agencies. P.L. 27-110 amended the language by instructing the funds to be transferred from GPA, PAG, and GIAA directly to the General Fund. Because of the concerns cited by GPA, GIAA, and PAG, the fund's inactivity, OPA's prior audit coverage on the AACF, and the amended language pursuant to P.L. 27-110, we recommend the Guam Legislature repeal 5 GCA §22421.

Classification of Monetary Impact

	Finding Description	Questioned Costs	Potential Savings	Unrealized Revenue	Other Financial Impact	Total
1	Department of Administration Invoices and Fund Activity	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Matters	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ -

Management Response and OPA Reply

In February 2022, our office transmitted a draft report to the Executive Manager of GIAA, General Manager of GPA, and General Manager of PAG for their official response.

The GIAA concurred with the audit and the recommendation for the Guam Legislature to repeal 5 GCA § 22421.

The GPA stated via email that there is no comment to add to the report.

The PAG did not find any disagreements with the findings and recommendations. The PAG appreciates the OPA for recognizing that the PAG is the only autonomous agency to have provided direct cash assistance to the General Fund in past years.

See Appendices 4 and 5 for GIAA and PAG's official management responses. GPA did not submit a management response.

The legislation creating the Office of Public Accountability requires agencies to prepare a corrective action plan to implement audit recommendations, to document the progress of implementing the recommendation, and to endeavor to complete implementation of the recommendations no later than the beginning of the next fiscal year. We will be contacting the Guam Legislature to provide the target date and title of the official(s) responsible for implementing the recommendations.

We appreciate the cooperation shown by the staff and management of GIAA, GPA, and PAG.

OFFICE OF PUBLIC ACCOUNTAIBLITY



Benjamin J.F. Cruz
Public Auditor

**Appendix 1:
Objectives, Scope, and Methodology**

Our audit objective was to determine if the Autonomous Agency Collections Fund was utilized in accordance with its originally intended purpose.

The scope of the report was from September 16, 1985 through September 30, 2021.

Methodology

The methodology included the review of pertinent laws, rules and regulations, policies and procedures, and other relevant documents about the Autonomous Agency Collections Fund. The work was primarily performed at the OPA Office located at Suite 401 of the DNA Building in Hagåtña, Guam.

We also:

1. Obtained and analyzed the financial reports from Government of Guam Basic Financial Statements, Port Authority of Guam, Guam Power Authority, and Guam International Airport Authority;
2. Researched laws, rules and regulations, policies and procedures, hotline tips, and audit reports on the Autonomous Agency Collections Fund to obtain an understanding of the activities of this fund;
3. Clarified transactions and requested additional information based on the analysis conducted by holding Zoom conference calls with management of the GIAA, PAG, and GPA; and
4. Confirmed with the Guam Waterworks Authority and Guam Solid Waste Authority if they are required to contribute to the Autonomous Agency Collections Fund.

We conducted this performance audit in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

**Appendix 2:
Prior Audit Coverage**

OPA Report No. 19-02, Department of Administration Special Revenue Funds (Issued March 2019)

Our audit of the Department of Administration's Special Revenue Funds identified DOA managed 194 special revenue funds, of which 108 were active and 86 were inactive. From FY 2013 to FY 2017, DOA had borrowed cash totaling \$45.5 million from 49 special revenue funds to pay for General Fund expenses. The borrowings were treated as permanent transfers if repayment is not expected within a reasonable period to comply with Governmental Accounting Standard Board No. 34. The 21 special revenue funds covered in this audit made \$39M in permanent transfers.

OPA Report No. 06-03, Department of Administration Review of Dormant and Inactive Funds As Mandated by P.L. 28-68 (Issued April 2006)

Our audit identified 70 funds that are recommended for legislative repeal due to (1) dormancy and inactivity, (2) recommendations from prior audits, or (3) minimal fund activity. We also identified 14 funds that can be consolidated into three funds and two other funds that should be structurally amended. Our audit also identified 30 funds that are recommended for closure in DOA's Financial Management System (AS400) due to (1) previous repeal by legislation, (2) previous consolidation by legislation, or (3) funds that have outlived their purpose and are no longer required.

Many of the special revenue funds we identified were created by a one-time appropriation from the General Fund and do not have a recurring specific source of revenue to classify the fund as a special revenue fund. Given the General Fund deficit of \$314 million as of September 30, 2004, the appropriated transfers from the General Fund to these funds were not likely made due to the lack of cash within the General Fund. The elimination of these special revenue funds does not necessarily mean that the policy directive behind the creation of the fund was flawed. The policies can still be accomplished through an account within the General Fund provided there is a viable funding source.

OPA Report No. 04-04, Department of Administration Special Revenue Funds Part I (Issued March 2004)

The Office of the Public Auditor initiated a performance audit into 65 special revenue funds maintained by Department of Administration. The findings in the Government of Guam's Audited Financial Statements for the past several fiscal years and the excessive number of funds prompted this audit. DOA maintains over 125 special revenue funds. Special revenue funds are established by law or by the Governor's executive order and are used to account for the proceeds of specific revenue sources; expenditures from special funds is usually restricted to specific purposes. This report deals with only 30 of the 65 special revenue funds. The majority of the 30 special revenue funds reviewed in this report had little to no financial activity.

Appendix 3:**Autonomous Agency Collections Fund Enabling Legislation**

5 GCA § 22421. Transfer of Autonomous Agency Revenues to Autonomous Agency Collections Fund.

(a) It is I Liheslatura's (the Legislature's) findings that for the risk assumed by Guam's taxpayers in operating the power, water, sewer, and air and sea port operations, a fund transfer policy should be instituted as a General Fund reimbursement. It is furthermore found that these non-tax paying utilities benefit from services provided by the General Fund, such as police and fire protection, road systems and other governmental facilities. In many cases, several of the services require additional General Fund expenditures. Further, rather than assess the actual levy of real estate taxes, as if they were of a private venture which is commonly called payment-in-lieu-of-taxes, a transfer policy would be more equitable and fair.

(b) Notwithstanding any other provision of law, I Maga'låhi (the Governor) and the Boards of Directors of the Jose D. Leon Guerrero Commercial Port of Guam, the Guam Power Authority, and the A. B. Won Pat International Airport Authority Guam shall transfer in the aggregate the sum of Three Million Five Hundred Thousand Dollars (\$3,500,000.00) from operating surpluses generated by these agencies to the General Fund of the government of Guam by the end of each fiscal year. The proportionate contribution of each of the above agencies which will in the aggregate make up the Three Million Five Hundred Thousand Dollars (\$3,500,000.00) transferred shall be determined by a formula decided upon by I Maga'låhi (the Governor) in consultation with the Boards of Directors of the above agencies. In no event shall the formula decided upon or the transfer of sums from the agencies to the General Fund violate the terms and conditions of any bond covenant of any of the above agencies that is in effect on the effective date of this Section.

SOURCE: GC § 6127 added by P.L. 18-15:X:44. Amended by P.L. 24- 14:3. Subsection (b) Repealed/Reenacted by P.L. 24-34:2. Repealed and Reenacted by P.L. 24-59:III:23. Repealed and Reenacted by P.L. 27- 110:4. § 22422.

**Appendix 4:
Guam International Airport Authority's Management Response**



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March 2, 2022

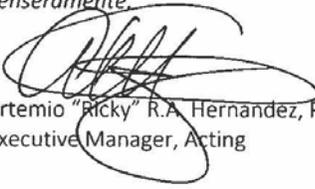
Via email: vduenas@guamopa.com

Mr. Benjamin J.F Cruz
Public Auditor
Office of Public Accountability
Suite 401 DNA Building
238 Archbishop Flores Street,
Hagatna, Guam 96910

Dear Public Auditor Cruz,

Håfa Adai. The A.B. Won Pat International Airport Authority, Guam (GIAA), appreciates the opportunity to respond to the draft copy of the Performance Audit of the Autonomous Agency Collections Fund. The GIAA concurs with the audit and the recommendation for the Guam Legislature to repeal 5 GCA §22421.

Should you have any questions or require additional information, please email our office at official@guamairport.net. *Si Yu'os Ma'åse'.*

Senseramente,

Artemio "Ricky" R.A. Hernandez, Ph.D.
Executive Manager, Acting



AMERICAN ASSOCIATION
OF AIRPORT EXECUTIVES



AIRPORTS COOPERATE
INTERNATIONALLY



NASAO
National Association of State Aviation Officials



TIACA
THE INTERNATIONAL AIR CARRIERS ASSOCIATION

**Appendix 5:
Port Authority of Guam's Management Response**



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Lourdes A. Leon Guerrero
Governor of Guam
Joshua F. Tenorio
Lieutenant Governor

March 3, 2022

The Honorable Benjamin J. Cruz
Public Auditor
Office of Public Accountability
Suite 401 DNA Building
238 Archbishop Flores Street
Hagatna, Guam 96910

Subject: Draft Report – Autonomous Agency Collections Funds

Dear Mr. Public Auditor:

Hafa Adai! Thank you for affording us the opportunity to review the draft copy of the performance audit regarding the Autonomous Agency Collections Fund dated February 2022 (Performance Audit September 16, 1985 through September 20, 2021).

In our review, we did not find any disagreements with your findings and recommendations. We appreciate the Office of Public Accountability for recognizing that the Port Authority of Guam is the only autonomous agency to have provided direct cash assistance to the General Fund in past years.

Therefore, we concur with your agency's recommendation.

Si Yu 'os Ma'ase,

Kory J. Respicio
General Manager

**Appendix 6:
Status of Audit Recommendations**

No.	Addressee	Audit Recommendation	Status	Action Required
1	Guam Legislature	We recommend the Guam Legislature repeal 5 GCA §22421.	OPEN	Submit a corrective action plan.

AUTONOMOUS AGENCY COLLECTIONS FUND Report No. 22-01, March 2022

ACKNOWLEDGEMENTS

Key contributions to this report were made by:

Selina Onedera-Salas, Audit Staff
Vincent Duenas, Audit Supervisor
Benjamin J.F. Cruz, Public Auditor

MISSION STATEMENT

To ensure public trust and good governance in the Government of Guam, we conduct audits and administer procurement appeals with objectivity, professionalism and accountability.

VISION

The Government of Guam is a model for good governance with OPA leading by example as a model robust audit office.

CORE VALUES

Objectivity

To have an independent and impartial mind.

Professionalism

To adhere to ethical and professional standards.

Accountability

To be responsible and transparent in our actions.

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- Call our HOTLINE at 47AUDIT(472.8348)
- Visit our website at www.opaguam.org
- Call our office at 475.0390
- Fax our office at 472.7951
- Or visit us at Suite 401 DNA Building in Hagåtña

All information will be held in strict confidence.



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