



OFFICE OF THE PUBLIC AUDITOR  
Doris Flores Brooks, CPA, CGFM  
Public Auditor

July 24, 2009

Honorable Judith T. Won Pat, Ed.D  
Speaker  
30<sup>th</sup> Guam Legislature  
155 Hesler Place  
Hagatna, Guam 96910

Hafa Adai Speaker Won Pat,

Pursuant to Chapter VII Section 2 of Public Law 29-113 relative to Reporting Requirements, the Office of Public Accountability and Procurement Appeals submits its FY09 third quarter report for the period October 1, 2008 through June 30, 2009. A compact disc (CD) is enclosed to fulfill the electronic reporting requirement. In addition, an electronic copy of this report will be transmitted to all senators of the 30<sup>th</sup> Guam Legislature.

The authorizing appropriation source for OPA's and Procurement Appeals' FY09 budget is Chapter V, Part II, Section 20(a) for OPA and 20(b) for Procurement Appeals.

Should your staff have any questions or require additional information, please contact Anne Camacho at 475-0390 ext. 201 or via email at [acamacho@guamopa.org](mailto:acamacho@guamopa.org).

Senseramente,

*[Signature]*  
Doris Flores Brooks, CPA, CGFM  
Public Auditor

Enclosures

Receipt Acknowledgement:

RECEIVED  
OFFICE OF THE PUBLIC AUDITOR  
DATE: 7/24/09  
TIME: 3:00 pm  
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Signature                  Date  
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Print Name

Office of the Speaker  
Judith T. Won Pat, Ed. D.  
Date 7/24/09  
Time 2:27 P  
Received by *[Signature]*

Government of Guam  
Fiscal Year 2009  
Report of Expenditures

Function:  
Department/Agency:

Approved by:  
Doris Flores Brooks, CPA, CGFM  
Public Auditor

AS400  
Account  
Code  
5100A09955CT001  
Appropriation Classification

PL 29-113, Sec 20 (e)

Account Code	Description	A FY 2008 Expenditures & Encumbrances	B FY 2009 Authorized Level	C FY 2009 Actual and Cumulative Expenditures				F FY 2009 Appropriation Variance	
				C 1st Qtr 10/01 - 12/31	D FY 2009 2nd Qtr 01/01 - 03/31	E FY 2009 3rd Qtr 04/01 - 06/30	F FY 2009 4th Qtr 07/01 - 09/30		
111	Regular Salaries/Increments	514,000.54	742,000.00	110,052.86	102,968.80	128,887.70	0.00	341,909.46	400,999.54
112	Overtime/Special Pay								
113	Benefits	142,848.90	148,767.00	32,826.12	31,638.43	41,880.01	0.00	106,344.56	43,422.44
	BBMR 5% Reserve	657,339.44	892,676.00	0.00	0.00	0.00	0.00	0.00	0.00
				142,879.08	134,607.23	170,767.71	0.00	448,254.02	444,421.98
	<b>TOTAL PERSONNEL SERVICES</b>								
220	TRAVEL - Off-Island/Local Mileage Reimburse.	7,081.31	13,000.00	166.41	472.16	(2,723.20)	0.00	(2,084.69)	15,084.69
230	CONTRACTUAL SERVICES:	45,762.12	86,000.00	9,370.73	7,277.57	11,481.10	0.00	28,129.40	57,870.60
233	OFFICE SPACE RENTAL:	74,025.60	82,000.00	19,893.60	18,926.05	19,256.40	0.00	57,776.05	24,223.95
240	SUPPLIES & MATERIALS:	7,801.12	10,000.00	285.34	2,394.71	1,776.32	0.00	4,456.37	5,543.63
250	EQUIPMENT: (includes Depreciation Expense recorded on 09/30/08)	21,937.46	11,000.00	89.98	3,849.50	15,733.47	0.00	19,672.96	(8,672.96)
270	WORKERS COMPENSATION			0.00	0.00	0.00	0.00	0.00	0.00
271	DRUG TESTING			0.00	0.00	0.00	0.00	0.00	0.00
280	SUB-RECIPIENT/SUBGRANT:			0.00	0.00	0.00	0.00	0.00	0.00
290	MISCELLANEOUS:	3,352.25	6,000.00	3,119.25	2,608.78	1,660.97	0.00	6,889.50	(889.50)
	BBMR 5% Reserve	160,959.86	208,000.00	32,025.82	35,528.77	46,685.00	0.00	114,839.59	93,160.41
	<b>TOTAL OPERATIONS</b>								
	UTILITIES								
361	Power								
362	Water/ Sewer	557.75	1,000.00	109.25	86.25	92.00	0.00	287.50	712.50
363	Telephone/ Toll	6,889.73	7,000.00	1,421.21	1,448.54	1,460.38	0.00	4,330.13	2,669.87
		6,647.48	8,000.00	1,530.46	1,534.79	1,552.38	0.00	4,617.63	3,382.37
	<b>TOTAL UTILITIES</b>								
	<b>CAPITAL OUTLAY</b>								
	<b>TOTAL APPROPRIATIONS/EXPENDITURES</b>	824,946.78	1,108,676.00	177,035.36	171,670.79	219,065.09	0.00	567,711.24	560,964.76
	Total FY 2007 Budget Appropriation	824,946.78							
	<b>FULL TIME EQUIVALENCES (FTEs)</b>								
UNCLASSIFIED		12	11	11	9	6			
CLASSIFIED		0	0	0	0	5			
<b>TOTAL FTEs</b>		12	11	11	9	11			

Office of Public Accountability  
 Government of Guam  
 Statement of Net Assets  
 October 1, 2008 to June 30, 2009

10/01/08 - 06/30/09

ASSETS

Cash and cash equivalents		\$358,802.36
Receivables, net:		
Taxes		
Federal agencies		
Travel Due from OPA Staff		14,529.63
Other - DOA Appropriation		516,421.98 <sup>1</sup>
Other - Due From PASAI - ADB		791.36
Other - Due From Federal Grant		8,782.28
Inventories		
Deposits and other assets		
Capital Assets	\$230,079.34	
Less Accumulated Depreciation	(\$183,706.06)	
		46,373.28
Total assets		\$945,700.89

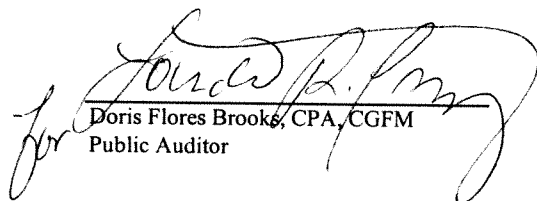
LIABILITIES AND FUND BALANCES (DEFICIT)

Accounts Payable (OPA Fleet Fuel Expense Due to DOA)		
Accrued annual and sick leave		62,495.22 <sup>2</sup>
Due to Procurement Appeals		89,487.73
Payable to federal agencies (APIPA Peer Review G-116)		11,042.31
Deferred revenue - Appropriation		516,421.98
Provision for tax refunds		
Deposits and other liabilities		
Total liabilities		\$679,447.24
Fund balances (deficit):		
Reserved for:		
Related assets		
Encumbrances		
Continuing appropriations		
Unreserved (deficit)		
Fund balance, end of year		\$266,253.65
Total liabilities and fund balance (deficit)		\$945,700.89

Footnotes:

	FY 2009
<sup>1</sup> Personnel Svcs	\$444,421.98
Operations	72,000.00
Appropriation Balance:	\$516,421.98
<sup>2</sup> Accrued Sick Leave	\$22,771.70
Accrued Annual Leave	39,723.52
	\$62,495.22

Approved by:

  
 Doris Flores Brooks, CPA, CGFM  
 Public Auditor

Office of the Public Accountability  
 Government of Guam  
 Statements of Revenues, Expenses,  
 and Changes in Net Assets  
 October 1, 2008 to June 30, 2009

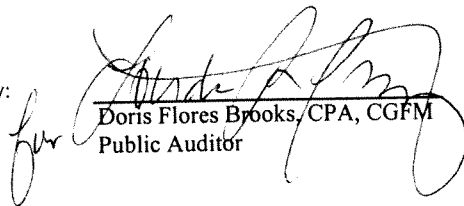
10/1/08 - 06/30/09

Revenues:	
Taxes:	
Property	
Hotel	
Liquid fuel	
Sales, licenses, fees and permits	\$5,572.86
Use of money and property	4,435.50
Federal contributions	
Other	
Total revenues	<u>\$10,008.36</u>
Expenditures by Object:	
Salaries	\$341,909.46
Benefits	106,344.56
Leave Accrued	
Subtotal:	448,254.02
Rent	57,776.05
Contractual services	28,129.40
Supplies	4,456.37
Utilities and Telephone	4,617.63
Travel	(2,084.69)
Equipment Expensed	19,672.96
Depreciation	
Repairs	4,363.93
Other	2,525.57
Total expenditures	<u>\$567,711.24</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures	(557,702.88)
Other financing sources (uses):	
Transfers In - appropriation received to date	592,254.02 <sup>1</sup>
Federal Grant Expenses - Auditor Technical Assistance	(4,395.50)
Net change in fund balances (deficits)	30,155.64
Fund balance at beginning of year	<u>\$236,098.01</u>
Fund balance at end of year	<u><u>\$266,253.65</u></u>

Footnotes:

<sup>1</sup> Transfers In from DOA:	
Personnel Svcs - Salaries & Benefits	\$448,254.02
Operations	
FY09 - Oct, Nov, Dec 08 Allotments Rec'd	144,000.00
Total Transfers In:	<u><u>\$592,254.02</u></u> <sup>1</sup>

Approved by:

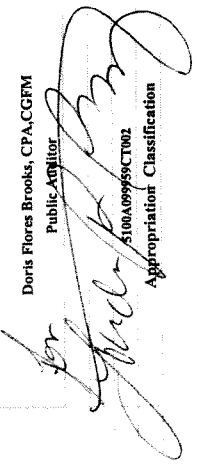
  
 Doris Flores Brooks, CPA, CGFM  
 Public Auditor

**Government of Guam  
Fiscal Year 2009  
Report of Expenditures**

Function: OFFICE OF PUBLIC ACCOUNTABILITY  
Department/Agency: PROCUREMENT APPEALS

Approved by:

Doris Flores Brooks, CPA-CGFM  
Public Auditor  
3100A09959CT002  
Appropriation Classification



AS400  
Account Code

	FY 2009 Actual and Cumulative Expenditures						FY 2009 Appropriation Variance
	A	B	C	D	E	F	
	FY 2008 Expenditures & Encumbrances	FY 2009 Authorized Level	FY 2009 1st Qtr 10/01 - 12/31	FY 2009 2nd Qtr 01/01 - 03/31	FY 2009 3rd Qtr 04/01 - 06/30	FY 2009 4th Qtr 07/01 - 09/30	FY 2009 Cumulative Total
<b>PERSONNEL SERVICES</b>							
111	40,074.88	38,122.00	8,876.32	9,182.40	9,926.40	0.00	27,985.12
112							
113	12,372.37	11,900.00	2,811.30	2,940.36	3,131.97	0.00	8,883.63
	52,447.25	50,022.00	11,687.62	12,122.76	13,058.37	0.00	36,868.75
	<b>TOTAL PERSONNEL SERVICES</b>						
<b>OPERATIONS</b>							
220	3,607.82	4,000.00	0.00	0.00	0.00	0.00	4,000.00
	TRAVEL- Off-Island/Local Mileage Reimburse.						
230	71,290.00	95,100.00	22,796.42	21,409.80	2,665.45	0.00	46,871.67
	CONTRACTUAL SERVICES:						
233	0.00	7,500.00	622.20	1,869.60	1,869.60	0.00	4,362.40
	OFFICE SPACE RENTAL:						
240	465.71	1,500.00	2.30	1.40	0.00	0.00	3.70
	SUPPLIES & MATERIALS:						
250	2,767.91	3,000.00	0.00	0.00	0.00	0.00	3,000.00
	EQUIPMENT:						
270	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WORKERS COMPENSATION						
271	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DRUG TESTING						
280	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	SUB-RECIPIENT/SUBGRANT:						
290	552.72	1,984.00	0.00	0.00	428.50	0.00	428.50
	MISCELLANEOUS:						
	78,684.16	115,084.00	23,421.92	23,280.80	4,963.55	0.00	51,666.37
	<b>TOTAL OPERATIONS</b>						
<b>UTILITIES</b>							
361	0.00	0.00	0.00	0.00	0.00	0.00	0.00
362	0.00	0.00	0.00	0.00	0.00	0.00	0.00
363	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL UTILITIES						
450	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY						
	131,131.41	163,106.00	35,109.54	35,403.56	18,021.92	0.00	88,535.02
	<b>TOTAL APPROPRIATIONS/EXPENDITURES</b>						
	131,131.41	163,106.00	35,109.54	35,403.56	18,021.92	0.00	88,535.02
	<b>TOTAL FY 2008 Budget Appropriation</b>						
	131,131.41						74,570.98
<b>FULL TIME EQUIVALENCIES (FTEs)</b>							
	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	10.00	1.00	1.00	1.00	1.00	1.00	1.00
	<b>TOTAL FTEs</b>						
	1.00	1.00	1.00	1.00	1.00	1.00	1.00

Office of Public Accountability  
Special Revenue Fund - Procurement Appeals  
Statement of Net Assets  
October 1, 2008 to June 30, 2009

10/01/08 - 06/30/09

ASSETS

Cash and cash equivalents	
Investments	
Receivables, net:	
Taxes	
Federal agencies	
Other - DOA Appropriation <sup>1</sup>	50,237.25
Due From OPA	89,487.73
Deposits and other assets	
Capital Assets	
Less Accumulated Depreciation	
Total assets	\$139,724.98

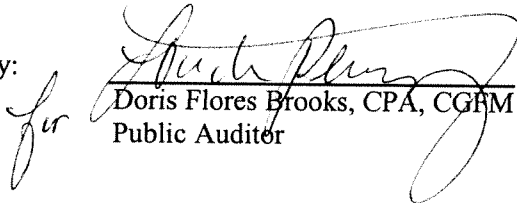
LIABILITES AND FUND BALANCES (DEFICIT)

Bank overdraft	
Accounts Payable	
Accrued payroll	
Accrued - other	
Due to component units	
Payable to federal agencies	
Deferred revenue	50,237.25 <sup>1</sup>
Provision for tax refunds	
Deposits and other liabilities	
Total liabilities	\$50,237.25
Fund balances (deficit):	
Reserved for:	
Related assets	
Encumbrances	
Continuing appropriations	
Unreserved (deficit)	
Total fund balance (deficit)	89,487.73
Total liabilities and fund balance (deficit)	\$139,724.98

Footnotes:

Appropriation Balance:	
Personnel Svcs	13,153.25
Operations	37,084.00
Appropriation Balance:	\$50,237.25 <sup>1</sup>

Approved by:

  
Doris Flores Brooks, CPA, CGFM  
Public Auditor

Office of Public Accountability  
Special Revenue Fund - Procurement Appeals  
Statement of Revenues, Expenses,  
and Changes in Net Assets  
October 1, 2008 to June 30, 2009

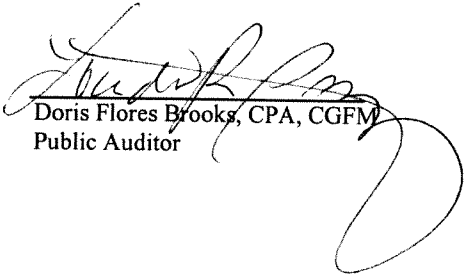
10/01/08 - 06/30/09

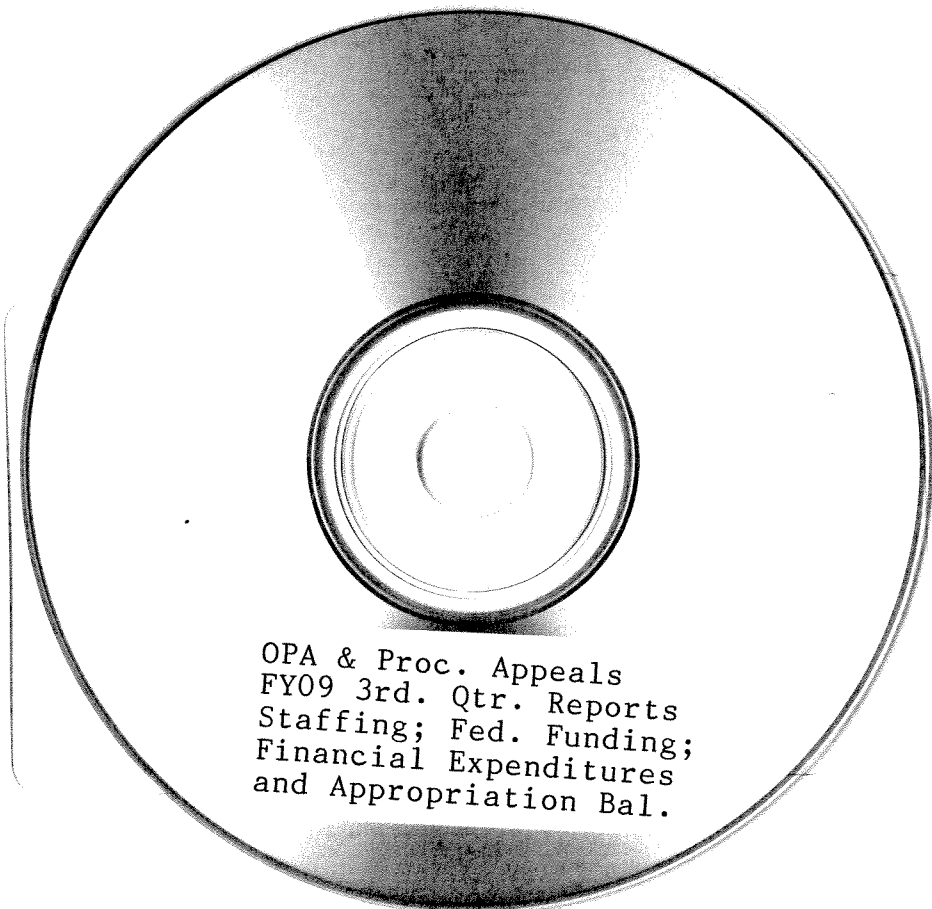
Revenues:		
Taxes:		
Property		
Hotel		
Liquid fuel		
Other taxes		
Sales, licenses, fees and permits		
Use of money and property		
Federal contributions		
Fees		
Total revenues		<u>\$0.00</u>
Expenditures by Object:		
Salaries	27,985.12	
Benefits	8,883.63	
Subtotal:		36,868.75
Rent		4,362.40
Grants		
Contractual services		46,871.67
Supplies		3.70
Utilities		
Travel		
Capital Outlays		
Equipment		
Other		428.50
Total expenditures		<u>\$88,535.02</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures		(\$88,535.02)
Other financing sources (uses):		
Transfers In - appropriation received to date		<u>\$112,868.75</u> <sup>1</sup>
Net change in fund balances (deficits)		24,333.73
Fund balance (deficit) at beginning of year		
Fund balance (deficit) at end of year		<u><u>\$24,333.73</u></u>

Footnotes:

Transfers In from DOA:	
Personnel Svcs - Salaries	27,985.12
Personnel Svcs - Benefits	8,883.63
Operations:	
FY09 Allotments Rec'd	76,000.00
Total Transfers In:	<u><u>\$112,868.75</u></u> <sup>1</sup>

Approved by:

  
Doris Flores Brooks, CPA, CGFM  
Public Auditor



**RECEIVED**  
OFFICE OF THE PUBLIC AUDITOR

DATE: 7/29/09

TIME: 3:00 pm

BY: ch

Office of the Speaker  
Judith T. Worland, Pat. Ed. D.

Date: 7/24/09

Time: 2:27 P

Received by: [Signature]





OFFICE OF THE PUBLIC AUDITOR  
Doris Flores Brooks, CPA, CGFM  
Public Auditor

July 17, 2009

MEMORANDUM

TO: Honorable Felix P. Camacho  
Governor of Guam

Honorable Judith T. Won Pat, ED. D  
Speaker 30<sup>th</sup> Guam Legislature

FROM: Doris Flores Brooks  
Public Auditor

SUBJECT: Appointment of Administrator While Off Island

This is to advise you that I will be off island July 18 to July 25, 2009 to attend the 12th Pacific Association of Supreme Audit Institutions (PASAI) Congress in Palau. Travel expenses for the trip will be paid by the Asian Develop Bank's (ADB) Regional Technical Assistance.

During my absence Lourdes R. Perez will serve as the Administrator of the office until my return.

Senseramente