



OFFICE OF PUBLIC ACCOUNTABILITY
Doris Flores Brooks, CPA, CGFM
Public Auditor

July 7, 2017

Honorable Therese Terlaje
Vice Speaker
34th Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagatna, Guam 96910

Vice Speaker Therese M. Terlaje

JUL 10 2017

Time: 11:21 am

Received by: PS [Signature]

Re: Office of Public Accountability's Audits in Progress

Dear Vice Speaker Terlaje:

As requested during our FY 2018 budget hearing on July 5, 2017, we are providing you with the listing of current and planned audits. Requests from elected and public officials are prioritized and may cause some deviations from our plan.

Currently, we are conducting the following audits:

- Department of Public Works heavy equipment controls (hotline)
- Gross receipts tax exemptions (audit plan)
- GSA procurement compliance (cooperative audit with PASAI)
- DPW road maintenance (audit plan)
- FestPac expenditures (audit plan)
- Tobacco and alcohol taxes (internal)
- Health insurance benefits (audit plan)
- Public safety overtime (audit plan)

The following lists audits that are planned but not yet initiated. These audits are either part of OPA's annual audit plan, requested by government officials, or planned internally.

- OPA 2017 annual audit plan:
 - Non-profit organizations gaming tax
 - GMHA billing and collections
 - Contractor GRT collections
 - DPHSS health inspections
 - Autonomous agencies' overtime
 - DMV processing time efficiency
 - CQA inventory control of confiscated items
 - DRT unpaid real property taxes

- Requested by government officials:
 - GDOE third party
 - GRTA
 - Soccer stadium tax credits

- Planned internally:
 - GSA inventory fund
 - GEPA recycling fund
 - Analysis of GovGuam spending

In OPA Report No. 17-01 *Status of Legislative Mandates* issued in January 2017, we list 5 audit mandates that remain open:

- Beverage Container Recycling Deposit Fund (P.L. 30-221)
- Farmers' Cooperative Association of Guam (P.L. 32-023)
- Non-Profit Organizations Operating any Gaming Activity (P.L. 32-060)
- Police Patrol Vehicle and Equipment Revolving Fund (P.L. 32-205)
- First Generation Trust Fund (P.L. 33-07)

Of the 5, the non-profit organizations audit is part of our audit plan.

We would be happy to discuss these audits with you. Please contact Yuka Hechanova at 475-0390 extension 210 for any questions or concerns.

Senseramente,



Doris Flores Brooks, CPA, CGFM
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