



Antonio B. Won Pat International Airport Authority, Guam
(A Component Unit of the Government of Guam)
Year ended September 30, 2019

Contents

Passenger Facility Charge Program Corrective Action Plan 1
Passenger Facility Charge Program Summary Schedule of Prior Audit Findings 2



Antonio B. Won Pat International Airport Authority, Guam
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Passenger Facility Charge Program Corrective Action Plan
Year ended September 30, 2019

Finding No.: 2019-001

Planned corrective actions:

The Authority will continue to send written reminder notices to air carriers.

Expected Completion Date:

These measures have been put into effect immediately.

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Passenger Facility Charge Program Summary Schedule of Prior Audit Findings
Year ended September 30, 2019

Passenger Facility Charge Findings and Questioned Costs

Finding No.

2018-001

2017-001

Requirement

PFCs collected by carriers shall be remitted to the public agency on a monthly basis. PFC revenue recorded in the accounting system of the carrier, shall be remitted to the public agency no later than the last day of the following calendar month.

Comment:

Unresolved. See similar finding 2019-001.

Finding No.

2018-002

2017-002

Requirement

Each carrier collecting PFC revenues for a public agency shall file quarterly reports to the public agency stating the total PFC collected, the total amount of PFC revenue refunded to passengers, and the amount of collection withheld by the collecting carrier for reimbursement of expenses. The report shall be filed on or before the last day of the calendar month following the calendar quarter or other period agreed by the collecting carrier and public agency for which funds were collected.

Comment:

Resolved.

Passenger Facility Charge Findings and Questioned Costs Fiscal Years Prior to September 30, 2017

Audit findings identified prior to fiscal year ended September 30, 2017 are not included in this summary of prior audit findings for the following reasons:

- Two years have passed since the audit report in which the finding occurred was submitted to the Federal Aviation Administration (FAA);
- The FAA is not currently following up with the auditee on the audit findings; and
- A management decision was not issued.