



CORRECTIVE ACTION PLAN

DIPĀTTAMENTON I KAŌHAO GUINAHAN CHAMORU

Department of CHamoru Affairs



Melvin Won Pat Borja
Akto Mās Ge'helo



Lourdes A. Leon Guerrero
Maga'hāga
Joshua F. Tenorio
Sigundo Maga'lāhi

Department of Chamorro Affairs-
Non-Appropriated Funds
(A Component Unit of the Government of Guam)

Corrective Action Plan
Year ended September 30, 2019

Finding No.: 2019-001

Views of responsible officials and planned corrective actions:

Internal controls shall be implemented to detect and prevent the initiation of transactions wherein personnel of DCA have a conflict of interest.

Contact Person: (name and position)

Marilyn Reyes
Program Coordinator III
Tel: 989-2426/2658
Email: marilyn.reyes@dca.guam.gov

Expected Completion Date:

April 1, 2021

Finding No.: 2019-002

Views of responsible officials and planned corrective actions:

DCA will procure bookkeeping services with an experienced accountant to handle the accounting process of the various non-appropriated funds. DCA will also request from the bookkeeping services company to provide training to staff to better understand basic accounting principles.

Contact Person: (name and position)

Marilyn Reyes
Program Coordinator III
Tel: 989-2426/2658
Email: marilyn.reyes@dca.guam.gov

Jennifer Paulino
Acting CV Manager
Tel: 475-0375
Email: jennifer.paulino@dca.guam.gov

Expected Completion Date:

June 1, 2021



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Finding No.: 2019-003

Views of responsible officials and planned corrective actions:

By procuring bookkeeping services with an experienced accountant, DCA will ensure revenues and expenditures are recorded in a timely manner.

Contact Person: (name and position)

Marilyn Reyes

Program Coordinator III

Tel: 989-2426/2658

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Jennifer Paulino

Acting CV Manager

Tel: 475-0375

Email: jennifer.paulino@dca.guam.gov

Expected Completion Date:

June 1, 2021

*Note: Cause: DCANAF was unable to timely record the revenues prior to the close of the September 30, 2019 financial statements. DCANAF has been unable to resolve the disagreement with the contractor on the amount to be remitted from the operations of the Project.



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Summary Schedule of Prior Audit Findings
Year ended September 30, 2019

Compliance Findings

<u>Finding Number</u>	<u>CFDA No.</u>	<u>Requirement</u>	<u>FY 2019 Status</u>
2018-001	N/A	Guam Procurement Law	Corrective action was taken.
2018-002	N/A	Competitive bid process-small purchases	Corrective action was taken.

Financial Statement Findings

<u>Finding Number</u>	<u>CFDA No.</u>	<u>Requirement</u>	<u>FY 2019 Status</u>
2017-002 2018-003	N/A	Revenues-exchange transaction	Not corrected. Refer to planned corrective actions in the Corrective Action Plan for Finding 2019-003.
2016-001 2017-003 2018-004	N/A	Cut-off purchases	Not corrected. Refer to planned corrective actions in the Corrective Action Plan for Finding 2019-002.
2017-005 2018-005	N/A	Physical inventory	Not corrected. Refer to planned corrective actions in the Corrective Action Plan for Finding 2019-002.

