



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

PROCUREMENT APPEALS

IN THE APPEAL OF,

APPEAL NO: OPA-PA-15-007

PACIFIC DATA SYSTEMS, INC.,

DECISION

Appellant

I. INTRODUCTION

This is the Decision of the Public Auditor for appeal number OPA-PA-15-007 which was filed by PACIFIC DATA SYSTEMS, INC., (Hereafter Referred to as "PDS") on May 29, 2015 regarding the GUAM POWER AUTHORITY's (Hereafter Referred to as "GPA") May 14, 2015 denial of PDS' November 24, 2014 Protest concerning Multi-Step Bid (IFB) No: GPA-072-14 (Voice & Data Services) (Hereafter referred to as "IFB"). The Public Auditor holds that GPA did not correct or alter DOCOMO's price bid at the bid opening or during the IFB's price bid evaluation period. Accordingly, PDS' appeal is hereby DENIED.

II. FINDINGS OF FACT

The Public Auditor in reaching this Decision has considered and incorporates herein the procurement record and all documents submitted by the parties, and all arguments made during the August 20, 2015 hearing for Appellant's Appeal. Based on the aforementioned record in this matter, the Public Auditor makes the following findings of fact:

1. On or about September 18, 2014, GPA issued the IFB.¹

¹ Page 2017, Bid Milestones, IFB, TAB 3, Procurement Record filed on December 18, 2014 in OPA-PA-14-013 (NOTE: OPA-PA-14-013 concerned an earlier PDS

1 2. The IFB required, in relevant part, the following:

2 a. That the bidders would submit an unpriced technical offer in Phase One, and
3 a sealed price proposal for the following relevant services: (1) A3. 10Mbps Metro Ethernet
4 WAN Sites for GPA's T&D Compound to its Harmon Main Office and from GPA's Cabras
5 compound to its Harmon Main Office; (2) A4. 5Mbps Metro Ethernet WAN sites for GPA's
6 Julale Customer Service Center, the Tenjo Diesel Power Plant, and GPA's Substations in
7 Hagatna, Talofoto, Apra Heights, Potts Junction, Umatac, Yigo, and Barrigada; and (3) A5. 4G
8 Mobil Data.²

9 b. That the deadline for the bidders to submit their unpriced technical proposals
10 and their price proposals, in a separate sealed package, was 2:00 p.m. on October 8, 2014.³

11 c. That during Phase One of the Multi-Step Sealed Bid Procedure, GPA would
12 open the bidders' unpriced technical proposals, evaluate and score them as either acceptable,
13 potentially acceptable, or unacceptable, and conduct discussions with the bidders without
14 disclosing information derived from the unpriced technical proposals of the other bidders.⁴

15 d. That the bidders who submitted unpriced technical proposals that were scored
16 as acceptable by GPA, would have their sealed priced proposals opened at 2:00 p.m. on October
17 20, 2014.⁵

18 e. That GPA would award the contract in whole or per plant location to the
19 bidder evaluated as the best qualified and with the best-priced proposal.⁶

20 3. On or about September 22, 2014, GPA issued IFB Amendment No. 1, which, in
21 relevant part, scheduled a non-mandatory site inspection for prospective bidders on September
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25 appeal concerning the same IFB and GPA was permitted to use this as its
26 procurement record in this appeal).

27 ² Page 2024, Paragraph 2.1, and pages 2081- 2083, Bid Price Proposal, Id.

28 ³ Page 2017, Bid Milestones, Id.

⁴ Page 2033, Paragraphs 2.11.1 Evaluation of Technical Proposals, 2.11.2
Scoring of Technical Proposals, and 2.11.3 Discussions of Proposals, Id.

⁵ Page 2017, Bid Milestones, and Page 2034, Paragraph 2.12 Step Two
Procedures, and Paragraph 2.12.1 Opening of Price Proposals.

⁶ Page 2035, Paragraph 2.13 Award of Contract.

1 23, 2014 and extended the deadline for prospective bidders to submit questions concerning the
2 IFB to GPA from 5:00 p.m. on September 24, 2014 to 5:00 p.m. on September 29, 2014.⁷

3 4. On or about October 6, 2014, GPA issued IFB Amendment No. 2, which, in relevant
4 part, answered the questions submitted by prospective bidders, and which made various changes
5 to parts of Volume I, Volume II, and the bid price proposal and the changes relevant to this
6 appeal are as follows:

7 a. The deadline for receipt of technical proposals and sealed price proposals was
8 extended from 2:00 p.m. October 8, 2014 to 4:00 p.m. on October 13, 2014.⁸

9 b. The opening of the bidders' price proposals in Phase 2 was rescheduled from
10 2:00 p.m. on October 20, 2014 to 10:00 a.m. on October 21, 2014.⁹

11 c. The IFB's price proposal was amended so that the bidders would be submitting
12 priced bids on the following relevant services: (1) A3. 10Mbps Metro Ethernet WAN Sites for
13 GPA's T&D Compound to its new Fadian Main Office and from GPA's Cabras compound to its
14 Fadian Main Office; (2) A4. 5Mbps Metro Ethernet WAN sites for GPA's Julale Customer
15 Service Center, the Tenjo Diesel Power Plant, and GPA's Substations in Hagatna, Talofoyo,
16 Apra Heights, Umatac, and Yigo, and Potts Junction Power Pole; and (3) A5. 30 Mbps Metro
17 Ethernet WAN Sites from GPA's Macheche Substation to its new Fadian Main Office.¹⁰

18 5. On or about October 10, 2014, GPA issued IFB Amendment No. 3, which amended
19 various parts of the IFB, and the amendments relevant to this appeal are as follows:

20 a. The deadline for the submittal of Technical and Price Proposals was extended
21 from 4:00 p.m. on October 13, 2014 to 4:00 p.m. on October 17, 2014.¹¹

22 b. The Opening of the Price Proposals was extended from 10:00 a.m., on October
23 21, 2014 to 10:00 a.m. on October 29, 2014.¹²

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25 _____
26 ⁷ Page 2009, IFB Amendment No. 1 dated September 22, 2014, TAB 4, Id.

27 ⁸ Page 1865, Bid Milestones, IFB Amendment No. 2, TAB 4, and Page 2017, Bid
28 Milestones, TAB 3, Id.

⁹ Id.

¹⁰ Pages 1931 to 1933, Revised Bid Price Proposal, IFB Amendment No. 2 dated
October 6, 2014, TAB 4, Id.

¹¹ Page 1847, Bid Milestones, IFB Amendment No. 3 dated October 10, 2014, Id.

¹² Id.

1 6. On or about October 16, 2014, GPA issued IFB Amendment No. 4, which answered
2 additional questions submitted by the prospective bidders and which amended various parts of
3 the IFB, and the amendments relevant to this appeal are as follows:

4 a. The deadline for the submittal of Technical and Price Proposals was extended
5 from 4:00 p.m. on October 17, 2014 to 4:00 p.m. on October 24, 2014.¹³

6 b. The Opening of the Price Proposals was extended from 10:00 a.m. on October
7 29, 2014 to 10:00 a.m. on November 5, 2014.¹⁴

8 7. On or about 4:00 p.m. on October 24, 2014, GPA received Technical and Price
9 Proposals from GTA TELEGUAM (Hereafter Referred to as "GTA"), PDS, and Interested Party
10 DOCOMO PACIFIC (Hereafter Referred to as "DOCOMO").¹⁵

11 8. GPA's IFB Evaluation Committee met on October 28, 29, and 31, 2014 and evaluated
12 the Technical Proposals submitted by GTA, PDS, and DOCOMO.¹⁶

13 9. On or about November 4, 2014, GPA's IFB Evaluation Committee found that the
14 Technical Proposals submitted by GTA, PDS, and DOCOMO were all acceptable and
15 recommended that GPA proceed with Phase 2 of the Multi-Step Sealed Bid Solicitation Process
16 and GPA's General Manager approved this recommendation on November 5, 2014.¹⁷

17 10. On or about November 6, 2014, GPA notified GTA, PDS, and DOCOMO that GPA
18 had completed Phase 1 of the Multi-Step Sealed Bid Solicitation Process and that they were
19 deemed qualified to participate in Phase 2 and that their Priced Bids would be opened at 10:00
20 a.m. on November 6, 2014.¹⁸

21 11. On November 6, 2014, GPA opened the Priced Bids and determined, in relevant part,
22 the following:

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24 ¹³ Page 1847, Bid Milestones, IFB Amendment No. 3 dated October 10, 2014, and
25 Page 1839, Bid Milestones, IFB Amendment No. 4 dated October 16, 2014, Id.

¹⁴ Id.

¹⁵ Page 1838, Bidder's Register, Id.

¹⁶ Pages 359, 358, and 343, Sign-in Sheet for GPA Committee Evaluation Meeting, TABs 19, 20, and 24, respectively, Id.

¹⁷ Page 283, GPA Memorandum from Evaluation Committee to General Manager dated November 4, 2014, TAB 25, Id.

¹⁸ Pages 276, 280, and 282, Letter from John M. Benavente, GPA's Interim General Manager to PDS, DOCOMO, and GTA, respectively, dated November 4, 2014, TAB 26, Id.

1 a. DOCOMO bid the total amounts of \$28,800 for A3, \$67,200 for A4, and
2 \$28,800 for A5.

3 b. GTA bid the total amounts of \$62,400 for A3, \$153,600 for A4, and \$79,200
4 for A5.

5 c. PDS bid the total amounts of \$44,518.50 for A3, \$89,037.04 for A4, and
6 \$35,614.80 for A5.¹⁹

7 12. On or about November 13, 2014, GPA's Bid Evaluation Committee recommended,
8 in relevant part, that DOCOMO be awarded A3, A4, and A5, and GPA's General Manager
9 approved this recommendation that same day.²⁰

10 13. On November 13, 2014, GPA issued a Bid Status notifying PDS that its bid for A3,
11 A4, and A5 was rejected due to PDS' high price and that GPA was going to award the contract
12 for those portions of the IFB to DOCOMO.²¹

13 14. On November 24, 2014, eleven (11) days after receiving the aforementioned Bid
14 Status, PDS filed a protest with GPA alleging, in relevant part, that PDS was the lowest bidder
15 for A3 and A4, and that PDS was the lowest bidder for all WAN services combined, A3, A4, and
16 A5.²²

17 15. On April 7, 2015, PDS filed an appeal *In the appeal of Pacific Data Systems, Inc.*,
18 OPA-PA-15-005 (Office of Public Accountability) alleging that GPA had failed to issue a
19 Decision on PDS' November 24, 2014 protest concerning the IFB.²³

20 16. On April 30, 2015, the OPA dismissed OPA-PA-15-005 because said appeal was not
21 properly before the Public Auditor and the OPA ordered GPA to issue a Decision on PDS'
22 November 24, 2014 protest concerning the IFB no later than 5:00 p.m. on May 12, 2015.²⁴

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25 ¹⁹ Bid Abstract, TAB 27, and Page 210, GPA Memorandum from Bid Evaluation
26 Committee to General Manager dated November 10, 2014, TAB 34, Id.

27 ²⁰ Page 197, GPA Memorandum from Buyer Supervisor I to General Manager dated
28 November 13, 2014, TAB 35, Id.

²¹ Page 201, Bid Status dated November 13, 2014, Id.

²² Page 103, PDS Protest Letter dated November 24, 2014, TAB 39, Id.

²³ Notice of Appeal filed on April 7, 2015, TAB 52, Procurement Record
Additional Documents filed on July 10, 2015.

²⁴ OPA's Order Dismissing Appeal dated April 30, 2015, TAB 59, Id.

1 17. On May 13, 2015, PDS filed an Update Regarding OPA Order Dismissing Appeal in
2 OPA-PA-15-005 alleging that GPA failed to issue a Decision on PDS' November 24, 2014
3 Protest.

4 18. On or about May 14, 2015, PDS received GPA's Decision, which was dated May 11,
5 2015, denying PDS' November 24, 2014 protest on the following relevant grounds: (1) On
6 November 6, 2014,²⁵ GPA asked for clarification from PDS and GTA regarding several line
7 items concerning A3 and A4, and PDS submitted its response on November 7, and that with this
8 clarification, GPA determined that DOCOMO had the lowest bid for A1-A6; and (2) GPA
9 should have disqualified PDS and GTA because their price proposals were deficient and could
10 not be understood without the clarifications requested by GPA; and (3) DOCOMO's bids for A3,
11 A4, and A5 were the lowest bids.²⁶

12 19. On May 29, 2015, PDS filed this appeal.²⁷

14 III. ANALYSIS

15 During the Hearing Re Appellant's Appeal held on August 20, 2015, PDS withdrew its
16 protest concerning the proposed award of A5 of the IFB. Therefore, pursuant to 5 G.C.A. §5703,
17 the Public Auditor shall review GPA's May 14, 2015 Decision denying PDS' November 24,
18 2014 protest *de novo*, but only as to A3 and A4 of the IFB. The two main issues in this appeal
19 are: (1) Whether GPA improperly allowed the bidders to modify their bids after bid opening;
20 and (2) Whether GPA properly determined that DOCOMO submitted the lowest bid for A3 and
21 A4 of the IFB. To properly decide these issues, the Public Auditor must first determine whether
22 GPA altered or corrected DOCOMO's bid at the bid opening or during bid evaluation.
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27 ²⁵ The year was corrected from 2015 to 2014 based on OPA's analysis.

28 ²⁶ GPA's Denial of Procurement Protest dated May 11, 2015, Exhibit 2, Notice of Appeal filed on May 29, 2015.

²⁷ Notice of Appeal filed on May 29, 2015.

1 **A. GPA did not Alter or Correct DOCOMO's Bid at the Bid Opening.**

2 PDS alleges that GPA allowed DOCOMO to modify its bid at the time of bid opening.²⁸
3 In like manner, GPA also alleges that it had accepted bid clarifications from PDS and GTA
4 instead of disqualifying their bids.²⁹ Bids shall be unconditionally accepted without alteration or
5 correction, except as provided by Guam Procurement Law. 5 G.C.A. §5211(e). Generally, after
6 bid opening, no changes in bid prices or other provisions of bids prejudicial to the interest of the
7 Government of Guam or fair competition shall be permitted. 5 G.C.A. §5211(f). At the bid
8 opening GPA Buyer Supervisor Jesse Reyes opened DOCOMO's bid and was about to read it
9 when Judy Rosario, a DOCOMO representative asked to make a comment prior to the reading of
10 the bid.³⁰ Rosario stated that GPA's bid form was confusing because it states per site but the
11 Harmon Main Office had three (3) PRI lines and the T&D and Cabras only had one (1) PRI line
12 and she stated that DOCOMO did not know how to put its numbers together so it added
13 everything in one for all the sites and that the total price was an annual price.³¹ Rosario went on
14 to say that DOCOMO included an attached spreadsheet with a detailed breakdown of its prices
15 with its bid.³² Jesse Reyes then went on to read the prices listed on DOCOMO's bid form and he
16 did not read the attached spreadsheet.³³ Reyes read the price of \$7,200 for A3 and the amount of
17 \$16,800 for A4.³⁴ DOCOMO's bid, as stated on its bid form, states that it was bidding the
18 amount of \$7,200 for A3 for each of the three (3) base contract years and each of the two (2)
19 optional extension years.³⁵ DOCOMO's bid, as stated on its bid form, also states that it was
20 bidding the amount of \$16,800 for A4, for the same periods.³⁶ GPA's bid abstract recorded the
21 amount of \$7,200 for A3 for each of the three (3) base contract years and for each of the two (2)
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24 ²⁸ Page 1, line 24-25, PDS' Hearing Brief filed on August 14, 2015.
25 ²⁹ Page 2, line 19-22, GPA's Hearing Brief filed on August 14, 2015.
26 ³⁰ Page 1, Partial transcription of GPA Bid opening, PDS Exhibit 10 admitted
27 at August 20, 2015 Hearing Re Appellant's Appeal.
28 ³¹ Id.
³² Id.
³³ Page 2, Id., and August 20, 2015 testimony of Jesse Reyes.
³⁴ Page 2, PDS Exhibit 10 admitted at August 20, 2015 Hearing re Appellant's
Appeal.
³⁵ Page 228, DOCOMO's Price Bid, TAB 28, Procurement Record filed on December
18, 2014 in OPA-PA-14-013.
³⁶ Page 229, Id.

1 optional extension years and it recorded the amount of \$16,800 for A4 for the same periods.³⁷
2 Thus, DOCOMO's bid and GPA's Bid Abstract both corroborate Reyes' testimony that he read
3 the numbers that were stated in DOCOMO's bid form and the Public Auditor finds that GPA
4 accepted DOCOMO's bid unconditionally and did not correct or alter it at the bid opening. The
5 Public Auditor must now examine whether GPA's Evaluation Committee allowed DOCOMO to
6 alter or correct its bid after the bid opening.
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8 **B. GPA's Evaluation Committee did not Alter or Correct DOCOMO's Bid.**

9 PDS claims that DOCOMO failed to bid its price per site on GPA's bid form and that
10 GPA used extraneous information to determine DOCOMO's per site price.³⁸ The IFB states that
11 the bidders were required to furnish a bid price for each year specified in the price proposal form
12 of the IFB documents.³⁹ The IFB's price proposal states that bid prices must be provided for
13 each quantity specified with boxes for the bidders to input their prices for each of the three (3)
14 years for the base contract period and each of the two (2) year option extension periods for A3
15 and A4.⁴⁰ As stated above, DOCOMO's price bid states that it bid \$7,200 for each year of A3
16 and that it bid \$16,800 for each year of A4. GPA's evaluation committee evaluated DOCOMO's
17 price bid, in relevant part, on what it bid for each year of A3 and A4.⁴¹ Hence, the Public
18 Auditor finds that the amount per contract year that DOCOMO stated in its bid for A3 and A4 of
19 the IFB was what was used by GPA's evaluation committee to determine whether DOCOMO
20 submitted the lowest bid.

21 The Public Auditor also finds no merit in PDS' arguments concerning the spreadsheet
22 that Judy Rosario stated was submitted with DOCOMO's bid changed or altered DOCOMO's
23 bid price for A3 and A4 of the IFB. The IFB also required the bidders to submit detailed costs,
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26 ³⁷ Page 273, Abstract of Bids, TAB 27, Id.

³⁸ Lines 12-13, page 3, PDS Hearing Brief filed on August 14, 2015.

³⁹ Page 1874, paragraph 2.7 Price/Cost Data, Volume I, Commercial Terms and
27 Conditions, IFB, TAB 4, Procurement Record filed on December 18, 2014 in OPA-
PA-14-013.

⁴⁰ Pages 1930-1932, Bid Price Proposal, Id.

⁴¹ Page 210, GPA Memorandum dated November 10, 2014 from Bid Evaluation
28 Committee to General Manager, TAB 34, Id.

1 to summarize their costs on a per month and per year basis, and to supply their pricing schedules
2 from their minimum to maximum bandwidth option including recurring and non-recurring
3 charges for change in service and penalties.⁴² The spreadsheet submitted with the bid states
4 DOCOMO's detailed cost breakdown per site, per month, and per year for A3 and A4 of the
5 IFB.⁴³ After reviewing the data on the spreadsheet, the Public Auditor finds that it does not
6 change the \$7,200 per contract year for A3 nor does it change the \$16,800 per contract year for
7 A4 bid by DOCOMO.

8 PDS also argues that the OPA should apply the rule in *G4S Secure Solutions (Guam)*
9 *Inc.*, OPA-PA-15-004 (Office of Public Accountability) in this matter. However, OPA-PA-15-
10 004 is distinguishable from this case. The Appellant in OPA-PA-15-004 protested the amount
11 specified in GSA's Notice of Intent to Award and the Appellant requested to amend its bid.⁴⁴ In
12 OPA-PA-15-004, the Public Auditor held that the Appellant could not correct its bid because the
13 intended correct bid amount could not be determined on the face of its bid.⁴⁵ Here, as stated
14 above, the IFB's price bid form clearly stated that the bidders were to submit annual price for A3
15 and A4 of the IFB. As stated above, the IFB also required the bidders to include a breakdown of
16 their costs to include their monthly costs. DOCOMO filled out the IFB's price bid form by
17 stating its total annual price for A3 and A4 and it included a spreadsheet with its cost breakdown
18 to include its costs per site and monthly costs for A3 and A4.⁴⁶ Hence, unlike the Appellant in
19 OPA-PA-15-004, DOCOMO's intended price for A3 and A4 are readily stated on its bid form.
20 Also, unlike the Appellant in OPA-PA-15-004, DOCOMO never requested to correct its bid
21 price like the appellant in OPA-PA-15-004. Hence, the Public Auditor finds that the facts in
22 OPA-PA-15-004 are distinguishable from the facts in this matter and that the ruling in OPA-PA-
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24 ⁴² Page 1878, paragraph 2.9.2.1.2, and 4, and 5, Price Proposal Requirements,
25 TAB 4, Id.

26 ⁴³ DOCOMO Spread Sheet, PDS Exhibit 12 admitted during the August 20, 2015
27 Hearing Re Appellant's Appeal and August 20, 2015 testimony of Marilyn Borja.

28 ⁴⁴ Lines 18-25, page 4, and lines 21-24, page 5, Decision, *In the Appeal of*
G4S Secure Solutions (Guam) Inc., OPA-PA-15-004 (Office of Public
Accountability).

⁴⁵ Line 4-5, page 7, Id.

⁴⁶ DOCOMO Spread Sheet, PDS Exhibit 12 admitted during the August 20, 2015
Hearing Re Appellant's Appeal and August 20, 2015 testimony of Marilyn Borja.

1 15-004 is inapplicable to this case. The Public Auditor will now determine whether DOCOMO
2 submitted the lowest bid for A3 and A4 of the IFB.

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4 **C. DOCOMO submitted the lowest bids for A3 and A4 of the IFB.**

5 DOCOMO argues that it submitted the lowest bids for A3 and A4 of the IFB and the
6 Public Auditor agrees. GPA's evaluation committee reviewed DOCOMO's bid and determined
7 that it was the lowest bid for A3 and A4.⁴⁷ The IFB states that GPA would award the contract to
8 the Bidder whose proposal yields the lowest overall Contract price for the contract base year
9 period.⁴⁸ Here, for A3, DOCOMO bid the amount of \$7,200 for each year of the contract base
10 year period and this means that DOCOMO's total bid was \$21,600 ($\$7,200 \text{ per year} \times 3 \text{ years} =$
11 $\$21,600$). Using this same methodology, PDS' total bid was \$34,230 [$(\$6,000 + \$5,700 + \$5,415)$
12 $\times 2 \text{ sites} = \$34,230$] and GTA's total bid was \$46,800 [$(\$7,800 + \$7,800 + \$7,800) \times 2 \text{ sites} =$
13 $\$46,800$] for A3. Thus, the Public Auditor finds that DOCOMO submitted the lowest bid for A3
14 of the IFB. For A4, DOCOMO's total bid was \$50,400 ($\$16,800 \text{ per year} \times 3 \text{ years} = \$50,400$),
15 PDS' total bid was \$68,460 [$(\$3,000 + \$2,850 + \$2,707.50) \times 8 \text{ sites} = \$68,460$], and GTA's total
16 bid was \$115,200 [$(\$4,800 + \$4,800 + \$4,800) \times 8 \text{ sites} = \$115,200$]. Thus, the Public Auditor
17 finds that DOCOMO submitted the lowest bid for A4.

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19 **IV. CONCLUSION**

20 Based on the foregoing the Public Auditor hereby determines the following:

- 21 1. The Public Auditor finds that GPA accepted DOCOMO's bid unconditionally and did
22 not correct or alter it at the bid opening.
- 23 2. The Public Auditor finds that GPA's Evaluation Committee did not correct or alter
24 DOCOMO's bid during the IFB's bid evaluation period.

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28 ⁴⁷ Page 210, GPA Memorandum dated November 10, 2014 from Bid Evaluation
Committee to General Manager, TAB 34, Id.

⁴⁸ Page 1893, Volume I, Commercial Terms and Conditions, paragraph 4.3, Price
Proposal Evaluation, IFB, TAB 4, Id.

1 3. The Public Auditor finds that GPA correctly determined that DOCOMO submitted the
2 lowest bids for A3 and A4 of the IFB.

3 4. PDS' Appeal is hereby DENIED.

4 This is a Final Administrative Decision. The Parties are hereby informed of their right to
5 appeal from a Decision by the Public Auditor to the Superior Court of Guam, in accordance with
6 Part D of Article 9, of 5 G.C.A. within fourteen (14) days after receipt of a Final Administrative
7 Decision. 5 G.C.A. §5481(a).

8 A copy of this Decision shall be provided to the parties and their respective attorneys, in
9 accordance with 5 G.C.A. §5702, and shall be made available for review on the OPA Website
10 www.opaguam.org.

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12 **DATED** this 21st day of September, 2015.

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18 DORIS FLORES BROOKS, CPA, CGFM
19 PUBLIC AUDITOR
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