

**Government Wide
Submission of Citizen-Centric Reports
Pursuant to Public Law 31-77**

**Legislative Mandate
October 1, 2010 through September 30, 2011**

**OPA Report No. 12-03
November 2012**



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Distribution:

Governor of Guam
Speaker, 31st Guam Legislature



November 8, 2012

Honorable Edward J.B. Calvo
Governor
Office of the Governor
P.O. Box 2950
Hagatna, Guam 96932

Honorable Judith T. Won Pat, Ed. D.
Speaker
31st Guam Legislature
155 Hessler Street
Hagatna, Guam 96910

Subject: OPA Report 12-03, Submission of Citizen-Centric Reports Pursuant to Public Law
(PL) 31-77

Dear Governor Calvo and Speaker Won Pat:

Pursuant to PL 31-77 Chapter XIII Section 24, the Office of Public Accountability (OPA) hereby submits a complete list of current and past-due Citizen-Centric Reports (CCRs). A total of 59 entities were required to submit a CCR and post on their website, including the Office of the Governor, Judiciary of Guam, and Guam Legislature. As of October 31, 2012, 53 agencies, or 90% submitted their Fiscal Year (FY) 2011 CCR to the Speaker and OPA, but eight of those entities did not post their CCR on their website. There were another six entities, or 10% who did not submit a CCR, which were due no later than August 31, 2012. By comparison, OPA received FY 2010 CCRs from 57 agencies, or 97% compliance. See Attachment 1 for a list of compliant Government of Guam (GovGuam) entities.

The six entities who did not submit a CCR for FY 2011 are as follows:

1. Department of Parks and Recreation (DPR)
2. Guam Board of Accountancy (GBOA)
3. Guam Contractors License Board (GCLB)
4. Guam Memorial Hospital Authority (GMHA)
5. Office of Veteran's Affairs (VAO)
6. Public Utilities Commission (PUC)

Of these six entities, the GBOA has not ever submitted a CCR for either FY 2010 or 2011.

The eight entities who did not post their CCRs on their website are the Department of Administration, Department of Agriculture, Department of Military Affairs, Department of Revenue and Taxation, Guam Commission for Education Certification, Guam State Clearinghouse, Office of Civil Defense/Homeland Security, and the Office of the Attorney General.

Nearly half of the GovGuam agencies completed their respective FY 2011 CCR by the August 31st deadline. OPA sent reminder notices to GovGuam entities on the implementation of CCR requirements pursuant to PL 30-127 in July 2012 and corresponded via e-mail with agencies on the status of their CCRs. In addition, OPA sent suggestions to some GovGuam entities on how to improve on their submitted CCR.

The CCR provides our citizens with updated, meaningful, and understandable information about the performance and financial condition of GovGuam agencies. It is an opportunity for agencies to communicate their activities as well as challenges during the past year.

Public Law Requirement

The CCR is a four-page reporting initiative created by the Association of Government Accountants (AGA) to promote and advance communication between governments and their citizens. The CCR is intended to provide government financial information in a clear and understandable manner, updated regularly, easy to locate, technically accurate in detail, and in a brief and concise manner. We encourage all citizens to view the CCRs on the entity's website or on OPA's website, www.guamopa.org. See Attachment 2 for Content and Design Guidelines for the CCR found on the AGA National Website (<http://www.agacgfm.org/>).

With the enactment of PL 30-127, effective January 1, 2010, every director, administrator, president or head of a GovGuam agency, including line agencies, autonomous and semi-autonomous agencies, public corporations, the Guam Mayors' Council, the Courts of the Judiciary of Guam and Guam Legislature is required to submit a CCR to the Public Auditor of Guam and Speaker of the Guam Legislature. The CCR is due no later than sixty (60) calendar days after the release of the independent audit report for a government entity for each fiscal year. The Government-Wide financial audit, which includes the line entities, was issued on June 29, 2012 and their deadline to submit a CCR was August 31, 2012. For autonomous entities, their deadline varied depending on the issuance of their financial audits.

In July 2012, the AGA Guam Chapter at their Guam Professional Development Conference presented three GovGuam agencies awards for Best Citizen-Centric Reporting. This award recognizes outstanding CCRs prepared by a GovGuam entity that meets and exceeds the design elements in PL 30-127. Nominations were made by individuals and rated by a six-person evaluation committee primarily comprised of AGA Guam Chapter Officers/Directors. The rating was based on the AGA CCR Guidelines. The Guam Power Authority received the Gold award, the University of Guam received the Silver award, and the Guam Community College received the Bronze award.

Annual Reporting Requirement

Unlike the first year, OPA encountered fewer CCR-related inquiries from agencies for FY 2011. This is indicative of agencies becoming familiar with the CCR guidelines and reporting requirements. Accordingly, it is the opinion of OPA that the annual submission of a listing for compliant agencies is no longer needed.

Should you have any questions or comments on this report, please contact Vincent Duenas at 475-0390 ext. 210 or Clariza Roque at ext. 215.

Senseramente,



Doris Flores Brooks, CPA, CGFM
Public Auditor

Attachments: (1) Compliant GovGuam Departments and Agencies with Website Link
(2) Content and Design Guidelines for the Citizen-Centric Reports

Compliant GovGuam Departments and Agencies with Website Link

Entity Name		Website Link
1	Board of Professional Engineers, Architects and Land Surveyors (PEALS)	http://www.guam-peals.org/pdf/PEALS_CCR11.pdf
2	Bureau of Budget and Management Research (BBMR)	http://bbmr.guam.gov/images/BBMR_reports/2011%20cr.pdf
3	Bureau of Statistics and Plans (BSP)	http://www.bsp.guam.gov/images/stories/socio/fy2011ccr.pdf
4	Chamorro Land Trust Commission (CLTC)	http://www.dlm.guam.gov/Portals/39/CLTC/CCR/CLTC_CCR_FY2011_-_FINAL_(PDF_Version).pdf
5	Civil Service Commission (CSC)	http://www.csc.guam.gov/Portals/101/OPA%20Annual%20Report%202011.pdf
6	Customs and Quarantine Agency (CQA)	http://www.cqa.guam.gov/Portals/163/Docs/CitizenCentric/2012%20CQA%20CCR%20Final.pdf
7	Department of Administration (DOA)	Not posted.
8	Department of Agriculture (Agriculture)	Not posted.
9	Department of Chamorro Affairs (DCA)	http://www.dca.guam.gov/Portals/120/CCR%20Report/DCA%202011%20CITIZEN%20CENTRIC%20REPORT.pdf
10	Department of Corrections (DOC)	http://www.doc.guam.gov/Portals/145/DOC%20FY%202011%20Centric%20Report.pdf
11	Department of Education (DOE)	https://sites.google.com/a/gdoe.net/financial-administration/reports/citizen-s-centric-report
12	Department of Integrated Services for Individuals with Disabilities (DISID)	https://www.disid.guam.gov/sites/default/files/CCR%20FY2011%20Final_3.pdf
13	Department of Labor (DOL)	http://dol.guam.gov/BLS/citcentreport_fy2011_gdol.pdf
14	Department of Land Management (DLM)	http://dlm.guam.gov/Portals/39/DLM/CCR/DLM_CCR_FY2011_-_FINAL_(PDF_Version).pdf
15	Department of Mental Health and Substance Abuse (DMHSA)	http://www.dmhsa.guam.gov/userfiles/File/Citizen_Centric_Report_FY2011.pdf
16	Department of Military Affairs (DMA)	Not posted.
17	Department of Public Health and Social Services (DPHSS)	http://www.dphss.guam.gov/document/citizen-centric-report-2011

Compliant GovGuam Departments and Agencies with Website Link

Entity Name		Website Link
18	Department of Public Works (DPW)	http://www.dpw.guam.gov/Portals/53/CCR%202011%20posted%20on%20website%208-29-2012%20by%20marlene.pdf
19	Department of Revenue and Taxation (DRT)	Not posted.
20	Department of Youth Affairs (DYA)	http://dya.guam.gov/Portals/165/August%202012%20CCR.pdf
21	Government of Guam Retirement Fund (GGRF)	http://www.ggrf.com/data/2011/financial-audits/fy-2011-citizen-centric-report.pdf
22	Guam Ancestral Lands Commission (GALC)	http://www.dlm.guam.gov/Portals/39/GALC/CCR/GALC_Centric_Report_FY2011-_FINAL_(PDF_Version).pdf
23	Guam Commission for Education Certification (GCEC)	Not posted.
24	Guam Community College (GCC)	http://www.guamcc.edu/Runtime/uploads/Files/03%20Finance%20and%20Admin/FinanceAdmin/CCR/Citizen%20Report%20FY%202011.pdf
25	Guam Council on the Arts and Humanities Agency (CAHA)	http://www.guamcaha.org/pdf/CAHA_Citizen_Centric_Report_FY_2011.pdf
26	Guam Economic Development Authority (GEDA)	http://www.investguam.com/pdf/2012/geda-centric-report-2011.pdf
27	Guam Educational Telecommunication Corporation (KGTF)	http://pbsguam.org/files/2011/08/2011-Citizen-Centric-Report1.pdf
28	Guam Election Commission (GEC)	https://docs.google.com/a/guamopa.org/file/d/0B_3ylv378_szMTJxclhLdnFuUWs/edit?pli=1
29	Guam Energy Office (GEO)	http://www.guamenergy.com/wp-content/uploads/2012/08/CCR_FY_2011.pdf
30	Guam Environmental Protection Agency (GEPA)	http://issuu.com/guamepa/docs/2011_citizensreport?mode=window&viewMode=doublePage
31	Guam Fire Department (GFD)	http://www.gfd.guam.gov/GFD%20FY%202011%20CCR-%20Final-1.pdf
32	Guam Housing and Urban Renewal Authority (GHURA)	http://www.ghura.org/userfiles/Citizen_Centric_Report_FY2011.pdf

Compliant GovGuam Departments and Agencies with Website Link

Entity Name		Website Link
33	Guam Housing Corporation (GHC)	http://guamhousing.org/wp-content/uploads/2012/06/Citizen-CentricReportFY2011-a.pdf
34	Guam International Airport Authority (GIAA)	http://www.guamairport.com/wp-content/uploads/2012/03/2012GIAA-CCR.pdf
35	Guam Legislature	http://202.128.4.46/Citizen%20Centric%20Report/2011%20Citizens%20Centric%20Report%20GL.pdf
36	Guam Police Department (GPD)	http://www.gpd.guam.gov/Portals/109/Stats/GPD_FY11_Centric_Report_FINAL_(8-22-12)1.pdf
37	Guam Power Authority (GPA)	http://guampowerauthority.com/special/documents/GPA.CentricReport120625.pdf
38	Guam Preservation Trust (GPT)	http://guampreservationtrust.com/images/Guam%20Preservation%20Trust%20FY2011%20Citizens%20Centric%20Report.pdf
39	Guam Public Library System (GPLS)	http://www.gpls.guam.gov/Portals/50/GPLs%20Citizen%20Centric%20Reports/CITIZEN-CENTRIC%20REPORT%20FY2011.pdf
40	Guam Waterworks Authority (GWA)	http://www.guamwaterworks.org/documents/CCR2011FINAL.pdf
41	Guam State Clearinghouse (GSC)	Not posted.
42	Guam Visitors Bureau (GVB)	http://www.visitguam.org/research-and-reports/reports/citizen-centric-report
43	Hagatna Restoration & Redevelopment Authority (HARRA)	http://www.dca.guam.gov/Portals/120/CCR%20Report/HARRA%202011%20CITIZEN%20CENTRIC%20REPORT.pdf
44	Judiciary of Guam (Judiciary)	http://www.justice.gov.gu/Information/images/2012_09_04_JOGCCR.pdf
45	Mayors Council of Guam (MCOG)	http://www.mcog.guam.gov/userfiles/FY_2011_Citizen_Centric_Report.pdf
46	Office of Civil Defense/ Homeland Security	Not posted.
47	Office of the Attorney General (OAG)	Not posted.

Compliant GovGuam Departments and Agencies with Website Link

Entity Name		Website Link
48	Office of the Chief Medical Examiner (CME)	No website available.
49	Office of the Governor (GOV)	http://governor.guam.gov/wp-content/uploads/2012/10/9.12.12-Citizens-Centric-Report.pdf
50	Office of Public Accountability (OPA)	http://www.guamopa.org/docs/OPA_2011_CCR_8212012.pdf
51	Port Authority of Guam (PAG)	http://www.portguam.com/docs/information/2012/citizen-centric-report-fy-2011.pdf
52	Public Defender Service Corporation (PDSC)	http://www.guampdsc.net/#!/__pdsc-website/vstc2=additional-info .
53	University of Guam (UOG)	http://www.uog.edu/admin/assetmanager/images/business%20office/fy11_citizen_centric_report_uog.pdf

Content¹ and Design Guidelines for the Citizen-Centric Report

Content Guidelines for the Citizen-Centric Report

Page 1: Strategic Objectives

What are we chartered (required) to do Demographics
Include information about the community

- Per capita income
- Number of government workers
- Unemployment
- People—coming & going
- Firms—coming & going

Idea

Include a brief Table of Contents on Page 1 so that the reader can see what is included on subsequent pages.

Note

All information presented should be done on a per capita basis. This will be more meaningful to each individual citizen.

Page 3: What are the costs for servicing the citizens and how were those costs paid for?

Include revenue and cost data for major areas – marry this information with performance measures on second page (i.e., how many students were educated and how much it cost per capita)

- Use bar and pie charts to display cost and revenue data and compare to prior years whenever possible

Include a statement similar to this

An independent audit was conducted, resulting in a clean audit opinion. Complete financial information can be found on our website at www.xyz.gov.

Page 2: How Are We Doing—A Performance Report on Key Missions and Service

Governments are encouraged to obtain input from citizens on what measures they would like to see included in advance of producing this report. Report on nonfinancial outcomes (not inputs or outputs) for three or four of the government’s key missions or services of most relevance to citizens. This should include comparisons to past years’ outcomes, to articulated targets, where applicable, and to similar jurisdictions where possible. Missions and services and their associated outcome measures might include some of the following:

Mission or Service	Possible Outcome Measures
Public safety	<ul style="list-style-type: none"> • Crimes committed per 100,000 • Percentage of crimes cleared, fire-related deaths, fire related property loss
Schools	<ul style="list-style-type: none"> • Fraction of students performing at grade level on standardized test, high school graduation rate
Public health	<ul style="list-style-type: none"> • Mortality rate • Morbidity rate
Roads	<ul style="list-style-type: none"> • Percentage of road miles rated acceptably smooth • Percentage of streets rated acceptably clean
Parks and recreation	<ul style="list-style-type: none"> • Usage rate • Customer satisfaction
Solid waste collection	<ul style="list-style-type: none"> • Percentage of scheduled collections missed • Customer satisfaction

Include a statement similar to this:

The measures reported on this page were included based on the input we received from a group of citizens from the community. What would you like to see reported on in this page? Please let us know by contacting XXX (include name, phone number and e-mail).

Page 4: Challenges Moving Forward—What’s Next? Future Issues?

- Include items specific to community (i.e., tax cuts or increases, closing of a major manufacturing facility, major new employer moving to area, etc.)
- Infrastructure Items

Optional Items to Include:

- Calendar of Upcoming Events
- Ask the reader if they like this report and is there any other information that they would like to see included

AGA—Advancing Government Accountability

AGA’s initiative to encourage governments to provide meaningful and understandable information about the financial condition and performance of the government to its citizens has culminated in a four page citizen centric report. Such a report would ultimately answer the question, “Are we better off today than we were last year?”

This template lays out what should be included on each of the four pages. Governments are encouraged to produce such a report to show accountability to its citizens.

Please let us know what you think about this template. Contact Susan Fritzlen at sfritzlen@agacgfm.org and/or 800.AGA.7211 with your comments.

Visit AGA on the web at www.agacgfm.org.



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¹ Source: <http://www.agacgfm.org/AGA/Documents/Performance%20%26%20Programs/ContentGuidelines.pdf>

Content and Design² Guidelines for the Citizen-Centric Report

Design Guidelines for the Citizen-Centric Report

Visual Appeal & Readability

The physical design and the way in which the report is written is just as important as the information that it contains. If the report does not look visually appealing, then no one will read it. Be sure to include pictures from your community and charts and graphs wherever possible (**TIP:** don't include pictures of buildings, instead use landscapes and people). Include the organization's seal/logo on the front page.

Another important item is to make sure the report avoids accounting terms and other technical language. Refrain from using acronyms. Remember, this report needs to be understood by average citizens, most of whom do not have a degree in accounting! Also, don't try to cover every inch of each page with information. Instead, leave some areas empty (referred to as white space) as this helps to emphasize more critical information.

Physical Layout

For ease in relaying information to the reader, a consistent column grid should be used. Aligning objects such as charts, text boxes, images and graphics to the edges of a column in the grid allows for clear page organization and easy-to-read data. Each page should have the same margin width, same number of columns and a header or footer that is consistent throughout the report to keep it cohesive. White space should not be "trapped" in between two or more elements, but, if used, should be kept to the outer edges of the main content.

Colors

The report should use a limited color palette, ideally no more than two or three unique colors. Lighter shades of the same color can be used to add variation without distracting the reader from finding the core text and data provided. For similar reasons, overly bright or clashing colors should not be included in the color palette.

Images and Graphics

Any images or photos included should take into consideration the distribution method of the report. For any reports distributed electronically (as a PDF via e-mail or Internet), the image resolution required should be at least 72 dots per inch (dpi) at actual size. If the report is to be submitted for printing in a newspaper or other printed publication, images will need to be at least 300 dpi at actual size. Any graphics such as tables, charts or graphs should be consistent throughout the report in general execution (size, colors used, type size/font of captions and labels).

Type and Fonts

Fonts should be limited to two font families, generally a serif font (such as Times New Roman) and a sans serif font (such as Helvetica or Arial). Font size should be no smaller than 10-point size to accommodate for easy reading, lack of crowding, and to reduce temptation to add too much extraneous information to the page so that the audience can glean relevant and pertinent information quickly from the report. To convey an obvious hierarchy of information, headline, subhead and body text treatments should remain consistent throughout the report. This includes the text size, font and color.

Publishing Software

If your organization has an in-house design staff, then they will have software they use to design brochures and reports. If you do not have access to a graphic designer, you can use Microsoft Publisher to layout your report.

Distribution of Your Report

It is important to get your report into the hands of your citizens, right after you have completed it. First and foremost, load it onto your organization's website. If you can, include it in your local newspaper. Print copies and distribute them throughout your community at the library, at government buildings, at coffee shops. Mail copies to your citizens. Give the local chamber of commerce copies to distribute. Take copies to the next council meeting. Hold a press conference. The possibilities are endless. AGA has compiled a Media Package located on the AGA website that includes a sample press release, how to work with the media, how to write an op-ed piece, etc.

Above all, do not reinvent the wheel! Go to the AGA website and click Completed Reports in the Citizen Centric Reporting section. See copies of actual completed reports along with a Q&A section with individuals who put the reports together.

AGA—Advancing Government Accountability

AGA's initiative to encourage governments to provide meaningful and understandable information about the financial condition and performance of the government to its citizens has culminated in a four page citizen centric report. Such a report would ultimately answer the question, "Are we better off today than we were last year?"

This template offers guidance on the physical design, readability and distribution of a report. Make use of the **Content Guidelines** document to see what information should be included on each of the four pages.

Contact Susan Fritzlen at sfritzlen@agacgfm.org and/or 800. AGA.7211 with any questions.

Visit AGA on the web
at www.agacgfm.org.



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² Source: <http://www.agacgfm.org/AGA/Documents/Performance%20%26%20Programs/DesignGuidelines.pdf>