



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

Contents

Corrective Action Plan 2019 Audit Findings.....1
Summary Schedule of Prior Audit Findings.....2



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

Finding No.: 2019-001

Planned Corrective Actions:

The Authority will review current internal control procedures and update accordingly. Such internal control procedures will be documented and disseminated to responsible personnel.

Expected Completion Date:

The Authority has commence implementing the updated internal control procedures. The relative documentation will be completed before the end of the Fiscal Year.

Contact Person:

John A. Rios, Comptroller
Phone: (671) 646-0303
Email: john.rios@guamairport.net

Antonio B. Won Pat International Airport Authority, Guam
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Summary Schedule of Prior Audit Findings
Year ended September 30, 2019

Financial Statement Findings

Finding No.
2018-001

Requirement
Existence of internal control over work-in-progress.

Comment:
Corrective action has been taken.

Finding No.
2018-002

Requirement
Compliance with 14 Code of Federal Regulations Part 158.49 "Passenger Facility Charge" (PFC) regarding requirement to designate one PFC account on each of the covered air carriers.

Comment:
Corrective action has been taken.

Finding No.
2017-001

Requirement
Compliance with GASB Implementation Guide 2015-1 Question 7.17 regarding capitalization of certain expenditures.

Comment:
Corrective action has been taken.



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

Federal Award Findings and Questioned Costs

Finding No.

2017-002

CFDA No.

97.U01

Requirement

Submission of quarterly project financial statements.

Questioned Costs:

None

Comment:

Corrective action has been taken.