

Antonio B. Won Pat International Airport Authority, Guam
(A Component Unit of the Government of Guam)

Year ended September 30, 2018

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Antonio B. Won Pat International Airport Authority, Guam
(A Component Unit of the Government of Guam)

Passenger Facility Charge Program Corrective Action Plan
Year ended September 30, 2018

Finding No.: 2018-001

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.

Contact Person:

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

Finding No.: 2018-002

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.

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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Passenger Facility Charge Program Summary Schedule of Prior Audit Findings
Year ended September 30, 2018

Passenger Facility Charge Findings and Questioned Costs

Finding No.

2017-001

2016-001

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 2018-001.

Finding No.

2017-002

2016-002

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:

Unresolved. See similar finding 2018-002.

Passenger Facility Charge Findings and Questioned Costs Fiscal Years Prior to September 30, 2016

Audit findings identified prior to fiscal year ended September 30, 2016 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.

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Year ended September 30, 2018

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Antonio B. Won Pat International Airport Authority, Guam
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Corrective Action Plan
Year ended September 30, 2018

Finding No.: 2018-001

Planned Corrective Actions:

The Authority will conduct regular meetings and/or working session semi-annually to track progress of all WIP projects. These working sessions/meetings will be attended by responsible personnel from the Engineering Division and Accounting Division. A record documenting outcome of the working sessions/meeting will be maintained to include notation on estimated completion dates of each project.

Expected Completion Date:

These measures have been put into effect immediately. The first working session/meeting for FY2019 will be scheduled around the second week of April 2019.

Contact Person:

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

Finding No.: 2018-002

Planned Corrective Actions:

The Authority will revisit its policy in defining acceptable forms of payment not only as it pertains to PFC receipts but on all receipt of payments. Additionally, the Authority will update its cash handling policy and procedures.

With regard to 14 CFR Part 158.69(b) requirement, the Authority will continue its efforts in pursuing the receipt of the air carrier's PFC audit reports to be able to reconcile amounts received by the Authority against amount of PFC actually collected by the air carrier.

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Expected Completion Date:

These measures have been put into effect immediately. Draft on the revised policy is currently being worked on.

Contact Person:

John A. Rios, Comptroller
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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, 2018

Financial Statement Findings

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.

Finding No.
2016-001

Requirement

Preparation of Schedule of Expenditures of Federal Awards in accordance with 2 CFR 200.502.

Comment:
Corrective action has been taken.

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Summary Schedule of Prior Audit Findings, continued
Year ended September 30, 2018

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.

Finding No.
2016-002

CFDA No.
97.U01

Comment:
Corrective action has been taken.