

**Submission of FY 2009 1st Quarter Financial Reports
Pursuant to Public Law 29-113**

**Legislative Mandate
October 1, 2008 through December 31, 2008**

**OPA Report No. 09-02
March 2009**



OFFICE OF THE PUBLIC AUDITOR

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EXECUTIVE SUMMARY

Submission of FY 2009 1st Quarter Financial Reports

Report No. **09-02**, March 2009

For Fiscal Year (FY) 2009, Public Law (P.L.) 29-113 required the Office of the Public Auditor (OPA) to review the quarterly financial reports, staffing patterns, and other reports submitted by 60 government of Guam entities. This is the fourth fiscal year such reports have been mandated. Over the last four years, the number of required reports has increased, with varying submission deadlines. Additionally, P.L. 29-113, Chapter VII, Section 2 requires all reports to be submitted in three formats (manual, electronic, and website posting).

For the first quarter of FY 2009, from October 1 to December 31, 2008, all 60 government entities complied with the financial, staffing pattern, special reports, and autonomous and semi-autonomous agencies monthly reporting requirements. However, the Commission on Decolonization (COD), the Department of Mental Health and Substance Abuse (DMHSA), the Guam Ancestral Lands Commission (GALC), the Guam Medical Referral Office (GMRO), the Hagatna Restoration and Redevelopment Authority (HRRA), and the Veteran's Affairs Office (VAO) did not comply with the reporting requirements for the prior year's obligations, federal funding, or non-appropriated funds. Results of reporting compliance were as follows:

- **Quarterly Financial Reports.** Of the 60 entities required to submit, all 60 entities complied and posted the reports on their websites;
- **Staffing Patterns Reports.** Of the 57 entities required to submit, all 57 entities complied and posted the reports on their websites;
- **Prior Year's Obligations (PYO) Reports.** Of the 51 entities required to submit, 45 complied and posted reports on their websites. The entities that did not comply with any of the three reporting formats are COD, DMHSA, GALC, GMRO, HRRA, and VAO;
- **Federal Funding Reports.** Of the 60 entities required to submit, 56 entities complied and posted the reports on their websites. The entities that did not comply with any of the reporting formats are COD, GMRO, HRRA, and VAO;
- **Non-Appropriated Funds Reports (NAF).** Of the 18 entities required, only VAO did not comply with the manual, electronic, and website posting requirements;
- **Autonomous and Semi-Autonomous Agencies Monthly Reports.** Of the 15 entities required to submit, all 15 entities complied and posted reports on their websites; and
- **Special Reports.** Of the 19 entities required to submit, all 19 entities complied and posted their reports on their websites. The GMRO submitted its reports in both manual and electronic formats, but did not post their reports on its website. We considered this to be a minor infraction and deemed GMRO to be in compliance with this reporting requirement.

The penalty for noncompliance, set in the last three budget acts, is a 20% salary reduction for agency directors, deputy directors, and chief financial officers. We support the use of penalties for non-compliance as an effective approach to stimulating self-discipline in financial reporting and inducing government managers to take their actions and responsibilities more seriously.

However, OPA has reported noncompliance in prior quarters, but no salary reductions have been imposed since the penalty was mandated in 2007.

Since no provision is mandated for minor infractions, such as GMRO's, we feel that as long as such infractions do not detract from the essence of the reporting mandates, entities can be deemed compliant¹ and a simple notification letter could suffice.

In prior quarters, we focused on whether the entities reported in all three reporting formats. Due to the magnitude of the reporting requirements and the agency improvements made in FY 2008, our focus for the first quarter of FY 2009 was to determine whether reports were readily and easily accessible on agency websites. We found that more than 90% of the financial reports were readily accessible. However, navigating the websites of Guam Power Authority (GPA), the Guam Environmental Protection Agency (GEPA), the Guam Public Library System (GPLS), the Guam Public School System (GPSS), and the University of Guam (UOG) required extra effort to find their reports.

Complying with the reporting requirements has become increasingly demanding for entities. We also noted a disparity in the number and volume of reporting requirements among the entities. Autonomous agencies, for instance, are required to submit monthly revenue and expenditure reports as well as quarterly financial reports, federal funding reports, and PYO reports; while the Public Utilities Commission (PUC) is only required to submit quarterly financial and federal funding reports. In addition to financial, staffing pattern, PYO, federal funding, NAF, and monthly revenues and expenditure reports for autonomous and semi-autonomous entities, GPSS and UOG are required to submit six special reports. The due dates and formats for special reports differ for certain entities.

An inordinate amount of government resources (paper, man-hours, fuel for deliveries, etc.) are spent to produce the reports in all formats and is not the most efficient and effective way to ensure the transparency of government finances and activities. We continue to suggest the elimination of written and electronic report submissions and limit the requirement to website posting only. Reports on websites can be reproduced at the user's option and expense. To increase the meaning and value of the information, we also suggest that the Bureau of Budget Management and Research (BBMR) continue to conduct analyses of the reports to determine whether current year revenues are sufficient to pay current year expenditures and services. These analyses are already available on BBMR's website at www.bbmr.guam.gov.

If the OPA inadvertently overlooked report submissions, entities should provide evidence of submissions for correction in subsequent reports.

Doris Flores Brooks, CPA, CGFM
Public Auditor

¹ Source: Excerpts from www.dnsso.org, Code of Conduct Task Force Proposal (March 15, 2000)



OFFICE OF THE PUBLIC AUDITOR

Introduction

This report presents the results of our compliance review of government entity submissions of quarterly financial reports, staffing patterns, and other required special reports for the first quarter of Fiscal Year (FY) 2009, from October 1, 2008 to December 31, 2008, pursuant to Public Law (P.L.) 29-113, the Budget Act of 2009.

Our objectives were to determine whether government of Guam entities² complied with the requirement to post FY 2009 first quarter reports on their websites and whether those reports were readily accessible. See Appendix 1 for the scope and methodology.

Background

Government entities have been required by law to submit various financial reports since FY 2006. The number of required reports has grown in magnitude and continues to increase with each budget law. The FY 2009 Budget Act requires the following reports to be submitted in written form to the Speaker, the Governor, and the OPA, in electronic form to all Senators, and to be posted on the entities' websites:

- **Quarterly Financial Reports** (due January 31, 2009, 30 days after the end of the quarter) for 60 entities;
- **Staffing Pattern Reports** (due January 31, 2009) for 57³ entities;
- **Prior Year's Obligations Reports** (due December 31, 2008, the end of the quarter) for 51 entities⁴;
- **Federal Funding Reports** (no due date specified) for 60 entities;
- **Non-Appropriated Funds (NAF)** (due January 31, 2009) for 18 entities;
- **Special Reports** (due on various dates) for 19 entities; and
- **Autonomous and Semi-Autonomous Entity Monthly Revenue and Expenditure Reports** (due November 10, 2008, December 10, 2008 and January 10, 2009) for 15 entities.

² To include line agencies, autonomous and semi-autonomous agencies, public corporations, the Mayors Council of Guam, and the Judiciary of Guam.

³ Staffing Pattern Reports are not required of the Guam Board of Accountancy, Guam Preservation Trust, and the Public Utilities Commission because their employees are not government employees.

⁴ The following entities are not required to submit PYO reports as they generate their own revenues: Government of Guam Retirement Fund (GGRF), Guam Economic Development Authority (GEDA), Guam Housing and Urban Renewal Authority (GHURA), Guam Housing Corporation (GHC), Guam International Airport Authority (GIAA), Guam Power Authority (GPA), Guam Waterworks Authority (GWA), Port Authority of Guam (PAG), and Public Utilities Commission (PUC).

The Budget Acts of fiscal years 2007, 2008, and 2009 contain a 20% salary reduction penalty for the directors, deputy directors, and chief financial officers of the entities which do not comply with any of the reporting requirements. However, no salary reductions have been enforced since imposition of the penalty in May 2007.

Below are acronyms of government of Guam entities reviewed for the 1st Quarter of FY 2009:

1	Board of Professional Engineers, Architects and Land Surveyors	PEALS
2	Bureau of Budget and Management Research	BBMR
3	Bureau of Statistics and Plans	BSP
4	Chamorro Land Trust Commission	CLTC
5	Civil Service Commission	CSC
6	Commission on Decolonization (or Commission on Self Determination)	COD
7	Customs and Quarantine Agency	CQA
8	Department of Administration	DOA
9	Department of Agriculture	Agriculture
10	Department of Chamorro Affairs	DCA
11	Department of Corrections	DOC
12	Department of Integrated Services for Individuals with Disabilities	DISID
13	Department of Labor	DOL
14	Department of Land Management	DLM
15	Department of Mental Health and Substance Abuse	DMHSA
16	Department of Military Affairs	DMA
17	Department of Parks and Recreation	DPR
18	Department of Public Health and Social Services	DPHSS
19	Department of Public Works	DPW
20	Department of Revenue and Taxation	DRT
21	Department of Youth Affairs	DYA
22	Government of Guam Retirement Fund	GGRF
23	Guam Ancestral Lands Commission	GALC
24	Guam Board of Accountancy	GBOA
25	Guam Community College	GCC
26	Guam Contractors License Board	GCLB
27	Guam Council on the Arts and Humanities Agency	KAHA
28	Guam Economic Development Authority	GEDA
29	Guam Educational Telecommunication Corporation	KGTF
30	Guam Election Commission	GEC

31	Guam Energy Office	GEO
32	Guam Environmental Protection Agency	GEPA
33	Guam Fire Department	GFD
34	Guam Housing and Urban Renewal Authority	GHURA
35	Guam Housing Corporation	GHC
36	Guam International Airport Authority	GIAA
37	Guam Medical Referral Office	GMRO
38	Guam Memorial Hospital Authority	GMHA
39	Guam Police Department	GPD
40	Guam Power Authority	GPA
41	Guam Preservation Trust	GPT
42	Guam Public Library System	GPLS
43	Guam Public School System	GPSS
44	Guam State Clearinghouse	GSC
45	Guam Visitors Bureau	GVB
46	Guam Waterworks Authority	GWA
47	Hagatna Restoration & Redevelopment Authority	HRRA
48	Judiciary of Guam	Judiciary
49	Mayors Council of Guam	MCOG
50	Office of the Attorney General	OAG
51	Office of the Chief Medical Examiner	OCME
52	Office of the Governor	Governor
53	Office of the Public Auditor	OPA
54	Port Authority of Guam	PAG
55	Public Defender Service Corporation	PDSC
56	Public Utilities Commission	PUC
57	University of Guam	UOG
58	Veterans Affairs Office	VAO
59	Guam Commission for Education Certification	GCEC
60	Office of the Adequate Education Suruhanu	OAES

Results of Compliance

The objectives of this compliance review were to determine whether government of Guam entities complied with the requirement to post FY 2009 first quarter reports on their websites and whether those reports were readily accessible. Although P.L. 29-113 continues the penalty for noncompliance, it is silent on a full definition of noncompliance.

Some entities did not submit reports in all three reporting formats (written, electronic, and website posting). GMRO, for instance, submitted its special reports manually and electronically, but did not post them on its website. We considered this infraction inconsequential and deemed GMRO in compliance. As long as such infractions (i.e., only manual and electronic submissions but no posting) do not detract from the essence of the reporting mandates, the entity should be deemed compliant⁵ and sent a notification letter. On the other hand, the more serious infraction of not preparing reports or submitting them in any form warrants the disciplinary penalty of salary reductions. VAO did not submit its PYO, Federal Funding, and NAF reports in any of the required formats, should be penalized. However, the law does not allow for varying degrees of infractions – from minor to major – in determining the level of penalty.

All 60 entities complied with the financial, staffing pattern, special reports, and autonomous and semi-autonomous agencies monthly reports. However, six entities (VAO, COD, DMHSA, GALC, GMRO, and HRRRA) did not comply with the prior year's obligations, federal funding, or non-appropriated funds reporting requirements. A summary of reporting compliance follows:

- **Quarterly Financial Reports.** All 60 entities complied and posted the reports on their websites;
- **Staffing Patterns Reports.** All 57 entities required complied and posted the reports on their websites;
- **Prior Year's Obligations Reports.** Of the 51 entities required to submit, 45 entities complied and posted the reports on their websites. The six entities that did not comply are COD, DMHSA, GALC, GMRO, HRRRA, and VAO;
- **Federal Funding Reports.** Of the 60 entities required to submit, 56 entities complied and posted their federal funding reports on their websites. The four entities that did not comply are COD, GMRO, HRRRA, and VAO;
- **Non-Appropriated Funds Reports.** Of the 18 entities required, 17 entities complied. Only VAO did not;
- **Autonomous and Semi-Autonomous Agencies Monthly Reports.** All 15 entities complied and posted the reports on their websites; and
- **Special Reports.** All 19 entities complied and posted their reports on their websites. GMRO submitted its reports in manual and electronic formats, but did not post them on its website. We considered this a minor infraction and deemed them to be compliant.

⁵ Source: Excerpts from www.dnsso.org, Code of Conduct Task Force Proposal (March 15, 2000)

Website Postings

For the first quarter of FY 2009, our review focused on accessibility of the reports online. Websites that are difficult to navigate and reports that are hard to get to or find frustrate users. Since public access is the goal of the multiple reporting formats, government entities should be accommodating, even on their websites. Readily accessible and user-friendly websites support accountability, promote transparency, and bolster public confidence in government.

According to the U.S. Public Interest Research Group, an advocate for the public interest, legislation and executive orders are lifting the electronic veil on how tax dollars are spent around the country and are improving public confidence. At least 18 states currently mandate online access to searchable databases of government expenditures.⁶ The federal government acknowledges the importance of websites and its recently established Recovery Accountability and Transparency Board, which will oversee the disbursement of the multi-billion-dollar 2009 Economic Stimulus Package, already has a website.⁷

During our review, we found that over 90% of the financial reporting information was easily accessible on the entities' websites. However, the websites of GEPA, GPA, GPLS, GPSS, and UOG required extra effort to find their financial reports, staffing pattern, and special reports. For instance, the reports on GPA's and GPSS's websites were posted in various places and were not easy to get to. Specifically:

- GPA's quarterly financial reports, monthly financial reports, and staffing pattern reports are located in separate links on its website. To get to GPA's quarterly financial reports, one must select the "Rates" button then click on the "Regulatory Filings" tab, and then on "Legislative Filings." To get to the staffing pattern reports, one must select "Employee Info" and then "Personnel Services." To get to the monthly financial reports, one must select "Investors" then click on "Financial Statements" and scroll to the bottom of the page.
- GPSS' reports are located in two areas of the website. One must click on "Financial/Administration" then select "Financial Reports" from the "Financial Links" dropdown menu to access one of the required special reports. To get to all other required reports, one has to click on the "P.L. 29-19 FY 2008" button. The reports we wanted to review were for P.L. 29-113 FY 2009, they were found under the FY 2008 budget act heading.

We have informed GEPA, GPA, GPLS, GPSS, and UOG of the difficulties we encountered with their respective websites.

⁶ <http://www.uspirg.org/home>

⁷ <http://www.ombwatch.org/node/9725>

Uniformly the submission requirements for the following reports are:

- To be submitted in written form to the Legislative Speaker and OPA;
- To be submitted electronically to all Senators and OPA; and
- To be posted on the entity's website.

Quarterly Financial Reports

Chapter VII, Section 2 of P.L. 29-113 requires government of Guam line agencies, autonomous and semi-autonomous agencies, and public corporations to produce Quarterly Financial Reports of all funds under their purview, regardless of source, whether appropriated or non-appropriated, local or federal. Reports were due no later than 30 days after the end of the quarter (January 31, 2009).

All 60 entities complied and posted their financial reports. See Appendix 2 for a compliance listing of quarterly financial reports.

Quarterly Staffing Pattern Reports

Chapter VII, Section 24 of P.L. 29-113 requires government of Guam entities to submit Staffing Pattern Reports with the names, position titles, and salary levels of all current employees, as well as increment and benefit costs and the funding source of salaries and benefits, no later than 30 days after the end of the quarter (January 31, 2009).

All 57 entities required to submit Staffing Pattern Reports posted them on their websites.⁸ See Appendix 2 for a compliance listing of quarterly Staffing Pattern Reports.

Prior Year Obligations (PYO) Reports

Chapter VII, Section 20 of P.L. 29-113, reinstated the PYO reporting requirement, which was included in the fiscal year 2007 Budget Act, but not in FY 2008. PYO reports were due at the end of the quarter or December 31, 2008. To be in compliance, PYO reports had to include payee name, date and amount of payment, purpose of expenditure, and reason for non-payment in the prior year.

Since not all government of Guam entities have prior year obligations, not all are affected by this requirement. We requested all entities to submit a report, even if only to say they had no prior year obligations. However, we identified nine entities (GGRF, GEDA, GHURA, GHC, GIAA, GPA, GWA, PAG, and PUC) generate their own revenues and should not be required to submit PYO reports.

Of the 60 entities, 51 were required to submit reports. Of these, 45 complied and posted their PYO reports. COD, DMHSA, GALC, GMRO, HRRR, and VAO did not comply with any of the reporting formats. We reminded the six entities of the requirement, but they have yet to comply. See Appendix 2 for a compliance listing of PYO reports.

⁸ Staffing pattern reports are not required of GBOA, GPT, and PUC because their employees are not government of Guam employees.

Federal Funding Reports

Chapter VI, Section 26 of P.L. 29-113 requires all government of Guam entities that receive federal funds to submit a quarterly report of those funds. No deadline was set for these reports. To comply, entities had to identify federally-funded positions, itemize the payments and obligations of disallowed costs, to include grant title, amount paid, and source of funding.

Again, not all government of Guam entities receive federal funds and no listing identifies those that are affected by this requirement. We requested all entities submit a report, even if only to say they did not receive federal funds.

Of the 60 entities, 56 complied and posted their federal funding reports on their websites. Four entities (COD, GMRO, HRRRA, and VAO) did not comply. They, too, were reminded and have yet to comply.

Non-Appropriated Funds (NAF) Reports

Chapter VII, Section 2 of P.L. 29-113 requires government of Guam entities to submit reports identifying their non-appropriated funds (NAF), which are typically controlled and managed by the entities apart from the General Fund. To comply, entities must report all funds under their purview, regardless of the source or whether the fund is appropriated, NAF, local or federal. NAF reports were due no later than 30 days after the end of the quarter (January 31, 2009).

We identified the following 18 entities that are required to report their non-appropriated funds generated from, but not limited to, fees for services, private donations, or fundraisers efforts.

1 CLTC	6 DYA	11 GEC	16 HRRRA
2 DCA	7 GALC	12 GPT	17 UOG
3 DOL	8 GCC	13 GPLS	18 VAO
4 DMHSA	9 KAHA	14 GPSS	
5 DPW	10 KGTF	15 Judiciary	

Of these, only VAO did not submit its report in any of the required formats.

Autonomous and Semi-Autonomous Agencies Monthly Reports

Chapter VII, Section 25 of P.L. 29-113 requires the government of Guam's 15 autonomous and semi-autonomous agencies to submit monthly revenue and expenditure reports no later than 10 days after the end of October and November 2008 and January 2009.

For the first quarter of FY 2009, all 15 autonomous and semi-autonomous entities produced reports for all three months of the first quarter and were deemed compliant as of the date of this report.

Special Reports

P.L. 29-113 required 19 entities to submit 36 Special Reports in FY 2009. In the first quarter, 29 reports with various reporting requirements and deadlines were due. Seven reports did not have due dates.

The GMRO submitted a manual and electronic format of its reports, but did not post such reports on its website. We considered the infraction minor and deemed GMRO to be in compliance. Hence, all 19 entities complied with their special reporting requirements. See Appendix 3 for a listing of Special Reports website postings.

Summary and Conclusion

Our review of the reporting requirements in the first quarter of FY 2009 revealed that entities have generally complied with the requirement to prepare, submit, and post Quarterly Financial, Staffing Pattern, NAF, Autonomous and Semi-Autonomous agency Revenue and Expenditure Reports, and other Special Reports. However, a few entities had to be reminded to submit their PYO and Federal Funding reports as now required in the FY 2009 Budget Act. Six entities (VAO, COD, DMHSA, GALC, GMRO, and HRRA) did not comply with the PYO, Federal Funding, or NAF reporting requirements.

The reporting requirements in the last three years have become increasingly laborious for entities to comply with. Autonomous and semi-autonomous agencies are required to submit Monthly Revenue and Expenditure reports, in addition to Quarterly Financial Reports. Special reports are due at varying dates, and P.L. 29-113 Chapter VII Section 2 requires all reports to be submitted in three formats: written, electronic, and posted on entity websites.

We also noted the disparity in the number and volume of reporting requirements. At a minimum, some entities, such as the PUC, are required to submit two reports (Quarterly Financial and Federal Funding). On the other hand, GPSS and UOG are required to submit six Special Reports with various due dates and reporting requirements in addition to all the other mandated reports.

We feel that an inordinate amount of government resources (paper, man-hours, fuel for deliveries, etc.) is spent to produce the reports in three formats and is not the most efficient and effective way to ensure government fiscal transparency. We again suggest that report production be limited to website postings, eliminating the need for written copies and electronic mailings. Reports on websites can be reproduced at the user's option and expense. To provide more meaningful information, we also suggest that BBMR continue to conduct its analyses of the reports to determine whether current year revenues are sufficient to pay current year expenditures and services. These analyses are already available on BBMR's website at www.bbmr.guam.gov.

If the OPA inadvertently overlooked report submissions, entities should provide evidence of submissions for correction in subsequent reports.

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Doris Flores Brooks, CPA, CGFM
Public Auditor

Appendix 1: Scope and Methodology

P.L. 29-113 required all reports to be submitted in manual and electronic formats, and be posted on websites. Based on the improvements noted throughout FY 2008 and the magnitude of reporting requirements, our review for the first quarter of FY 2009 focused on whether the required reports are readily accessible in each government entity's website. We define "readily accessible" as the ease of navigating a website to find the reports.

The scope of this engagement included a compliance review of the reports required of government of Guam entities by P.L. 29-113 for the first quarter of FY 2009. We reviewed the entities' compliance with the submission of the following:

- 1) Quarterly Financial Reports (due 30 days after the end of the quarter for 60 entities);
- 2) Staffing Patterns (due 30 days after the end of the quarter for 57 entities);
- 3) Prior Year's Obligations Reports (due at the end of each quarter for 51 entities);
- 4) Federal Funding Reports (no due date specified for 60 entities);
- 5) Non-Appropriated Funds Reports (due 30 days after the end of the quarter for 18 entities);
- 6) Special Reports (due at various deadlines for 19 entities); and
- 7) Autonomous and Semi-Autonomous Entities Monthly Revenue and Expenditures Reports (due 10 days after the end of the month for 15 entities).

Over the years, the number of entities to be reviewed by OPA has increased from 48 in FY 2006 to 60 in FY 2009.⁹ While necessary for good government, reviewing the growing number of mandated reports for compliance is overtaking OPA's limited resources.

The methodology included gaining an understanding of financial reporting requirements mandated by the FY 2009 Budget Act and any amendments made to it, reviewing previous OPA reports related to quarterly reporting, interviewing key government officials involved in the process, and reviewing the submission of required reports to determine compliance.

Except for a review of internal controls, we conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

⁹ In FY 2006, the first year for the quarterly Financial Reports, 48 entities were required to submit reports. In the second quarter of FY 2006, four more entities (GBOA, GEDA, GSC, and VAO) were added, bringing the total to 52 entities. In the first quarter of FY 2007, GEO, GMRO, the Governor's Office, and PUC were added and in the second quarter GPT and HRRA brought the total to 58 entities. In the third quarter of FY 2008, the Tax Review Commission (TRC) was added to the list. In the fourth quarter, the TRC was removed, but the OAES as added. By the first quarter of FY 2009, the addition of GCEC brought the total to 60 entities whose reports required review.

Appendix 2:

Quarterly Website Reports Posting: 1st Quarter FY 2009 Page 1 of 2

LEGEND:

✓ Posted

✦ Not required / Not applicable

✗ No report submitted in manual and electronic formats and no website posting

	Entity Name	Quarterly Financial	Staffing Pattern	Prior Year's Obligation	Federal Funding
1	Board of Professional Engineers, Architects & Land Surveyors	✓	✓	✓	✓
2	Bureau of Budget and Management Research	✓	✓	✓	✓
3	Bureau of Statistics and Plans	✓	✓	✓	✓
4	Chamorro Land Trust Commission	✓	✓	✓	✓
5	Civil Service Commission	✓	✓	✓	✓
6	Commission on Decolonization	✓	✓	✗	✗
7	Customs and Quarantine Agency	✓	✓	✓	✓
8	Department of Administration	✓	✓	✓	✓
9	Department of Agriculture	✓	✓	✓	✓
10	Department of Chamorro Affairs	✓	✓	✓	✓
11	Department of Corrections	✓	✓	✓	✓
12	Department of Integrated Services for Individuals with Disabilities	✓	✓	✓	✓
13	Department of Labor	✓	✓	✓	✓
14	Department of Land Management	✓	✓	✓	✓
15	Department of Mental Health and Substance Abuse	✓	✓	✗	✓
16	Department of Military Affairs	✓	✓	✓	✓
17	Department of Parks and Recreation	✓	✓	✓	✓
18	Department of Public Health and Social Services	✓	✓	✓	✓
19	Department of Public Works	✓	✓	✓	✓
20	Department of Revenue and Taxation	✓	✓	✓	✓
21	Department of Youth Affairs	✓	✓	✓	✓
22	Government of Guam Retirement Fund	✓	✓	✦	✓
23	Guam Ancestral Lands Commission	✓	✓	✗	✓
24	Guam Board of Accountancy	✓	✦	✓	✓
25	Guam Community College	✓	✓	✓	✓
26	Guam Contractors License Board	✓	✓	✓	✓
27	Guam Council on the Arts and Humanities Agency	✓	✓	✓	✓
28	Guam Economic Development and Commerce Authority	✓	✓	✦	✓
29	Guam Educational Telecommunication Corporation	✓	✓	✓	✓
30	Guam Election Commission	✓	✓	✓	✓
31	Guam Energy Office	✓	✓	✓	✓
32	Guam Environmental Protection Agency	✓	✓	✓	✓
33	Guam Fire Department	✓	✓	✓	✓

Appendix 2, Cont'd.:

Quarterly Website Reports Posting: 1st Quarter FY 2009 Page 2 of 2

LEGEND:

- ✓ Posted
- ✗ No report submitted in manual and electronic formats and no website posting
- ✦ Not required / Not applicable

	Entity Name	Quarterly Financial	Staffing Pattern	Prior Year's Obligation	Federal Funding
34	Guam Housing and Urban Renewal Authority	✓	✓	✦	✓
35	Guam Housing Corporation	✓	✓	✦	✓
36	Guam International Airport Authority	✓	✓	✦	✓
37	Guam Medical Referral Office	✓	✓	✗	✗
38	Guam Memorial Hospital Authority	✓	✓	✓	✓
39	Guam Police Department	✓	✓	✓	✓
40	Guam Power Authority	✓	✓	✦	✓
41	Guam Preservation Trust	✓	✦	✓	✓
42	Guam Public Library System	✓	✓	✓	✓
43	Guam Public School System	✓	✓	✓	✓
44	Guam State Clearinghouse	✓	✓	✓	✓
45	Guam Visitors Bureau	✓	✓	✓	✓
46	Guam Waterworks Authority	✓	✓	✦	✓
47	Hagatna Restoration & Redevelopment Authority	✓	✓	✗	✗
48	Judiciary of Guam	✓	✓	✓	✓
49	Mayors Council of Guam	✓	✓	✓	✓
50	Office of the Attorney General	✓	✓	✓	✓
51	Office of the Chief Medical Examiner	✓	✓	✓	✓
52	Office of the Governor	✓	✓	✓	✓
53	Office of the Public Auditor	✓	✓	✓	✓
54	Port Authority of Guam	✓	✓	✦	✓
55	Public Defender Service Corporation	✓	✓	✓	✓
56	Public Utilities Commission	✓	✦	✦	✓
57	University of Guam	✓	✓	✓	✓
58	Veterans Affairs Office	✓	✓	✗	✗
59	Guam Commission for Education Certification	✓	✓	✓	✓
60	Office of the Adequate Education Suruhanu	✓	✓	✓	✓
	TOTAL REPORTS:	60	57	51	60
	TOTAL COMPLIANT (Website Posting):	60	57	45	56

**Appendix 3:
Special Reports Website Postings: 1st Quarter FY 2009**

- LEGEND:**
- ✓ Posted
 - ✗ No report submitted in manual and electronic formats and no website posting
 - ☑ No Due Date
 - Submitted manual and electronic formats but no website posting; hence deemed compliant

Entity Name		# of Reports	Report Type	Website Compliance
1	Bureau of Budget and Management Research	1	Revenue Tracking Report- October 2008	✓
			Revenue Tracking Report- November 2008	✓
			Revenue Tracking Report-December 2008	✓
		2	Comparative Projected Revenues Report - October 2008	✓
			Comparative Projected Revenues Report - November 2008	✓
			Comparative Projected Revenues Report - December 2008	✓
3	Revenues and Expenditures Long-Range Forecasts	✓		
2	Bureau of Statistics and Plans	1	Federal Expenditures Impact Reports	✓
3	Civil Service Commission	1	Property Management Officer for Department of Corrections	✓
4	Department of Integrated Services for Individuals with Disabilities	1	Reports on Bonds Proceeds	✓

Appendix 3, Cont'd.:

Special Reports Website Postings: 1st Quarter FY 2009

- LEGEND:**
- ✓ Posted
 - ✗ No report submitted in manual and electronic formats and no website posting
 - ☑ No Due Date
 - Submitted manual and electronic formats but no website posting; hence deemed compliant

Entity Name		# of Reports	Report Type	Website Compliance
5	Department of Administration	1	Government Claims Fund	✓
		2	Residential Treatment Fund	✓
		3	Monthly Travel Report- October 2008	✓
			Monthly Travel Report- November 2008	✓
			Monthly Travel Report- December 2008	✓
		4	Reports on Bonds Proceeds	✓
		5	Indirect Cost Fund	✓
6	Deficit Reduction	☑		
6	Department of Mental Health & Substance Abuse	1	Reports on Bonds Proceeds	✓
7	Department of Parks & Recreation	1	Maintenance and Repair of Public Restrooms	✓
8	Department of Public Health & Social Services	1	Department of Public Health and Social Services Carry-Over Authorization	✓

Appendix 3, Cont'd.:

Special Reports Website Postings: 1st Quarter FY 2009

- LEGEND:**
- ✓ Posted
 - ✗ No report submitted in manual and electronic formats and no website posting
 - ☑ No Due Date
 - Submitted manual and electronic formats, but no website posting; hence deemed compliant

Entity Name		# of Reports	Report Type	Website Compliance
9	Department of Public Works	1	Street Light Fund	✓
10	Department of Revenue and Taxation	1	Reports on Bonds Proceeds	✓
11	Government of Guam Retirement Fund	1	Retirement Remittance Report- October 2008	✓
			Retirement Remittance Report- November 2008	✓
			Retirement Remittance Report- December 2008	✓
12	Guam Community College	1	Academic Programs Report	✓
13	Guam Medical Referral Office	1	Quarterly Reports of Medical Referral Offices	■
14	Guam Memorial Hospital Authority	1	Reports on Bonds Proceeds	✓

Appendix 3, Cont'd.:

Special Reports Website Postings: 1st Quarter FY 2009

- LEGEND:**
- ✓ Posted
 - ✗ No report submitted in manual and electronic formats and no website posting
 - ☑ No Due Date
 - Submitted manual and electronic formats but no website posting; hence deemed compliant

Entity Name		# of Reports	Report Type	Website Compliance
15	Guam Public School System	1	Guam Public School System Operations Fund	✓
		2	Summer School Fund	✓
		3	Textbook and Collateral Material	✓
		4	Reports on Bonds Proceeds	✓
		5	Prior year obligations (web report)	✓
			Salary Adjustments (web report)	✓
			Cash disbursement schedules (web report)	✓
		6	Full-Time Employment - FTE (web report)	✓
16	Guam Visitors Bureau	1	Impact of Tourism Expenditures Report	✓

Appendix 3, Cont'd.:

Special Reports Website Postings: 1st Quarter FY 2009

- LEGEND:**
- ✓ Posted
 - ✗ No report submitted in manual and electronic formats and no website posting
 - ☑ No Due Date
 - Submitted manual and electronic formats but no website posting; hence deemed compliant

Entity Name		# of Reports	Report Type	Website Compliance
17	Mayors Council of Guam	1	NAF Report-Agana Heights	✓
			NAF Report-Agat	✓
			NAF Report-Asan- Maina	✓
			NAF Report-Barrigada	✓
			NAF Report-Chalan Pago-Ordot	✓
			NAF Report-Dededo	✓
			NAF Report-Hagatna	✓
			NAF Report-Inarajan	✓
			NAF Report-Mangilao	✓
			NAF Report-Merizo	✓
			NAF Report-Mongmong-Toto-Maite	✓
			NAF Report-Piti	✓
			NAF Report-Santa Rita	✓
			NAF Report-Sinajana	✓
			NAF Report-Talofofa	✓
			NAF Report-Tamuning - Tumon - Harmon	✓
			NAF Report-Umatac	✓
NAF Report-Yigo	✓			
NAF Report-Yona	✓			

Appendix 3, Cont'd.:

Special Reports Website Postings: 1st Quarter FY 2009

- LEGEND:**
- ✓ Posted
 - ✗ No report submitted in manual and electronic formats and no website posting
 - ☑ No Due Date
 - Submitted manual and electronic formats but no website posting; hence deemed compliant

Entity Name		# of Reports	Report Type	Website Compliance
18	Office of the Governor	1	Special Transfer Funds Report - October 2008	✓
			Special Transfer Funds Report - November 2008	✓
			Special Transfer Funds Report - December 2008	✓
19	University of Guam	1	KPRG (Public Radio)	✓
		2	Program Revenue and Expenditure Reports	✓
		3	Reports on Bonds Proceeds	✓
		4	Scholarships, Financial Assistance and other Reports	✓
		5	Program Annual Reports	☑
		6	Dr. Antonio C. Yamashita Educator Corps.	✓
Total FY 2009 Special Reports:		36	Total FY 2009 Special Reports Complied With:	36
Total FY 2009 Compliant Entities:		19		

Do you suspect fraud, waste, or abuse in a government agency or department? Contact the Office of the Public Auditor:



- Call our HOTLINE at 47AUDIT (472-8348);
- Visit our website at www.guamopa.org;
- Call our office at 475-0390;
- Fax our office at 472-7951;
- Or visit us at the PNB Building, Suite 401
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All information will be held in strict confidence.