



Office of Public Accountability

Fiscal Year 2026 Budget Request and Presentation

As of March 2025

Distribution:

Committee on Finance and Government Operations
Office of Finance and Budget
Office of the Governor
Bureau of Budget and Management Research



OFFICE OF PUBLIC ACCOUNTABILITY

Suite 401 DNA Building, 238 Archbishop Flores Street, Hagåtña, Guam 96910
Tel (671) 475-0390 · Fax (671) 472-7951 · Hotline: 47AUDIT (472-8348)
www.opaguam.org

March 27, 2025

Honorable Senator Christopher M. Duenas
Chairman, Committee on Finance and Government Operations
Ran Care Bldg., Suite 2, 2nd Floor
721 Marine Corps Drive
Tamuning, Guam 96913

Subject: FY 2026 Budget Request Submission

Dear Senator Duenas and Committee Members,

The Office of Public Accountability (OPA) is officially submitting the following items requested in your letter dated February 5, 2025, in regard to the Fiscal Year 2026 Budget Request. Our submission is as follows:

- Three (3) printed copies of the Budget Request for Fiscal Year 2026 (formatted to meet the level of detail as submitted in previous years' budget requests – additional/supporting documents may be included);
- One (1) portable media storage drive containing all electronic, working (unprotected) files in Microsoft Word/Excel format where applicable for each form as presented in the budget request; and
- One (1) portable media storage drive containing one scanned copy of the budget request in PDF format.

Should you require additional information, please feel free to contact Administrative Services Officer Marisol Andrade by phone at (671) 475-0390 ext. 206 or by email at mandrade@guamopa.com.

Senseramente,

BENJAMIN J.F. CRUZ
Public Auditor

3/28/25 @ 10:20 AB



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Ran Care Bldg., Suite 2, 2nd Floor
721 Marine Corps Drive
Tamuning, Guam 96913

Subject: FY 2026 Budget Request

Dear Senator Duenas and Committee Members,

The Office of Public Accountability (OPA) is pleased to present our fiscal year (FY) 2026 budget request of \$2,417,451. This budget encompasses \$2.14 million (M) to sustain our current staff complement of 16, including the addition of two new Accountability Auditors. Additionally, \$277 thousand will fund rent and other contractual obligations, inclusive of funding for procurement appeals hearing officers, website services, audit software license and maintenance, and utilities.

Our \$2.42M budget request represents 0.25% of the FY 2025 Executive Budget Request's total general fund (GF) revenue of \$966,980,307. While the 37th Guam Legislature granted our office 0.25% of annual total general fund gross revenues of the government of Guam (GovGuam) in FY 2024 and FY 2025, OPA's continuous appropriation of 0.25% for FY 2026 and beyond was not included in the General Appropriations Act of 2025.

Our office's commitment to safeguarding our independence is paramount for promoting accountability and effective governance throughout GovGuam. This commitment is supported by continuous training to maintain a professional and competent staff to execute our audit mandates effectively. Our strategic priorities in our updated 2024-2028 Strategic Plan focus on enhancing our independence from budget control by securing an amendment to OPA's enabling legislation for a continuing annual budget of not less than 0.25% of the annual total general fund gross revenues of GovGuam, as was pursued during the 37th Guam Legislature. The codification of OPA's appropriation is a significant step in protecting OPA's independence and imperative to upholding our integrity and serving the public interest for the benefit of our island.

OPA's budget trend for the past three years is as follows:

- For FY 2025, OPA's appropriation was \$2,194,843, or 0.25% of the FY 2025 total GF revenue available for appropriation.
- For FY 2024, OPA's appropriation was \$2,030,737, or 0.25% of the FY 2024 total GF revenue available for appropriation.
- For FY 2023, OPA's appropriation was \$1,653,203, with an additional \$371,602 from the unappropriated balance of FY 2022. These amounts totaled 0.25% of FY 2023 GF revenues.

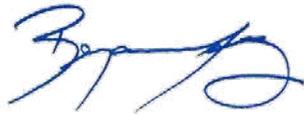
The attached PowerPoint presentation highlights OPA's accomplishments this past year and outlines our audit and procurement appeals plans to achieve our goals and objectives. As part of OPA's FY 2026 proposal, we respectfully request the Legislature to:

- Approve OPA's budget request of \$2,417,451;
- Authorize the carryover of any allotted but unexpended balance of funds appropriated to the OPA for FY 2025 and prior fiscal years; and
- Authorize and codify the OPA's continuing annual budget of not less than one-quarter of one percent (0.25%) of GovGuam's annual total General Fund gross revenues for FY 2026 and beyond.

Should you have any questions or comments, please feel free to contact me directly.

Si Yu'os Ma'åse!

Senseramente,



BENJAMIN J.F. CRUZ

Public Auditor



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March 27, 2025

Honorable Frank F. Blas Jr.
Speaker, 38th Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96910

OFFICE OF THE SPEAKER
FRANK F. BLAS JR.

MAR 27 2025

Time: 4:01 pm
Received: [Signature]

Subject: FY 2026 Budget Request

Dear Speaker Blas,

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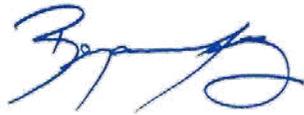
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BENJAMIN J.F. CRUZ

Public Auditor

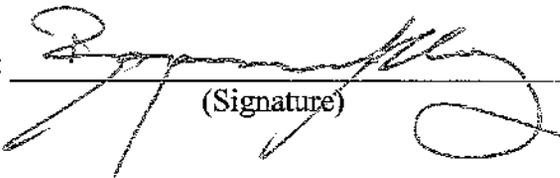
**Government of Guam
Fiscal Year 2026**

Agency Budget Certification

Agency: Office of Public Accountability

Agency Head: Benjamin J.F. Cruz, Public Auditor

I certify that the attached budget, submitted herewith, has been reviewed for accuracy and that all requirements by the Bureau of Budget & Management Research (BBMR) have been met. I also acknowledge that this budget document will be returned to this department if any of the **BBMR requirements** is not met and/or if there are **inaccuracies** contained therein.

Agency Head: 
(Signature)

Date: 3/21/25

**Government of Guam
Fiscal Year 2026 Budget
Department / Agency Narrative**

FUNCTION: Office of Public Accountability (Audit & Procurement Appeals)

DEPT. / AGENCY: Office of Public Accountability

**** Please see PowerPoint Presentation for Complete Narrative Details ****

MISSION STATEMENT:

We independently conduct audits and administer procurement appeals to safeguard public trust and promote good governance for the people of Guam.

VISION STATEMENT:

The Government of Guam is the standard of public trust and good governance.

STRATEGIC PRIORITIES:

To safeguard the public trust and promote good governance in the Government of Guam, we will endeavor to accomplish the following strategic priorities:

1. Protect and enhance the independence of OPA;
2. Timely delivery of impactful and quality audit reports;
3. Continue to deliver timely decisions on procurement appeals;
4. Foster and enhance public perception and OPA awareness to stakeholders; and
5. Recruit and retain competent, high-performing staff to provide impactful and quality service.

CORE VALUES:

- Objective: To have an independent and impartial mind.
- Professional: To adhere to ethical and professional standards.
- Accountable: To be responsible and transparent in our actions.

**Decision Package
FY 2026**

Department/Agency: Office of Public Accountability Division/Section: Office of Public Accountability

Program Title: Office of Public Accountability

Activity Description:
 The Office of Public Accountability is an instrumentality of the Government of Guam, independent of the executive, legislative, and judicial branches. The OPA seeks to achieve independent and nonpartisan assessments that promote accountability and efficient, effective management throughout GovGuam; and
 Serve the public interest by providing the Governor of Guam, the Guam Legislature, and the People of Guam with dependable and reliable information, unbiased analyses, and objective recommendations on how best to use government resources in support of the well-being of our island and its constituents.

- Major Objective(s):**
1. Conduct audits of government programs and entities to determine if goals and objectives are being achieved effectively, economically, and efficiently.
 2. Direct and supervise all financial and management audits conducted pursuant to §1908, so that annual audits are completed for the prior fiscal year no later than June 30.
 3. Submit reports to the Governor and the Legislature that include recommendations for necessary legislation to improve and to protect the integrity of the financial transactions and condition of the government.
 4. Report to the Attorney General of Guam for prosecution of violations of law, where such violations pertain to the expenditures of funds and property of GovGuam.
 5. Hear and decide all procurement appeals that arise under 5 GCA §5425(c), as provided for by 5 GCA §5425(e).

- Short-term Goals:**
1. Achieve independence from budget control by securing amendment to OPA's enabling legislation for the continuing annual budget of 0.25% of GovGuam's annual general fund gross revenues.
 2. Issue performance audits to improve the accountability, transparency, effectiveness, efficiency, equity, and economy of government programs and agencies.
 3. Issue GovGuam and component unit financial audits within six months after the fiscal year to provide more timely information.
 4. Expeditiously issue decision on procurement appeals.
 5. Monitor the General Fund's balance and find ways to reduce revenue loss, enhance revenue collections, and identify cost savings.
 6. Improve the quality of GovGuam financial reporting.

Workload Output			
Workload Indicator:	FY 2024 Level of Accomplishment	FY 2025 Anticipated Level	FY 2026 Projected Level
1. Issue performance audits and analyses.	12	15	18
2. Direct and supervise all financial audits.	28	28	30
3. Issue and/or resolve procurement appeals.	5	6	6

Function: Office of Public Accountability
 Department/Agency: Office of Public Accountability
 Program: Office of Public Accountability

Government of Guam
 Fiscal Year 2026
 Budget Digest

[BBMR BD-1]

AS400 Account Code	Appropriation Classification	A	B	C	D	E	F	G	H	I	J	K	L
		GENERAL FUND			SPECIAL FUND 1/			FEDERAL MATCH			GRAND TOTAL (ALL FUNDS)		
		FY 2024 Expenditures & Encumbrances	FY 2025 Authorized Level	FY 2026 Governor's Request	FY 2024 Expenditures & Encumbrances	FY 2025 Authorized Level	FY 2026 Governor's Request	FY 2024 Expenditures & Encumbrances	FY 2025 Authorized Level	FY 2026 Governor's Request	FY 2024 Expenditures & Encumbrances	FY 2025 Authorized Level	FY 2026 Governor's Request
	PERSONNEL SERVICES												
111	Regular Salaries/Increments/Special Pay:	1,220,050	1,351,676	1,464,516	0	0	0	0	0	0	1,220,050	1,351,676	1,464,516
112	Overtime:	0	0	0	0	0	0	0	0	0	0	0	0
113	Benefits:	471,622	550,914	673,459	0	0	0	0	0	0	471,622	550,914	673,459
	TOTAL PERSONNEL SERVICES	\$1,691,672	\$1,902,590	\$2,137,975	\$0	\$0	\$0	\$0	\$0	\$0	\$1,691,672	\$1,902,590	\$2,137,975
	OPERATIONS												
220	TRAVEL- Off-Island/Local Mileage Reimburs	0	5,000	0	0	0	0	0	0	0	0	5,000	0
230	CONTRACTUAL SERVICES:	179,679	143,335	128,307	0	0	0	0	0	0	179,679	143,335	128,307
233	OFFICE SPACE RENTAL:	128,372	128,373	141,210	0	0	0	0	0	0	128,372	128,373	141,210
240	SUPPLIES & MATERIALS:	3,168	5,000	2,809	0	0	0	0	0	0	3,168	5,000	2,809
250	EQUIPMENT:	7,514	12,500	0	0	0	0	0	0	0	7,514	12,500	0
270	WORKERS COMPENSATION:	0	0	0	0	0	0	0	0	0	0	0	0
271	DRUG TESTING:	0	80	0	0	0	0	0	0	0	0	80	0
280	SUB-RECIPIENT/SUBGRANT:	0	0	0	0	0	0	0	0	0	0	0	0
290	MISCELLANEOUS:	5,664	6,800	4,350	0	0	0	0	0	0	5,664	6,800	4,350
	TOTAL OPERATIONS	\$324,397	\$301,088	\$276,676	\$0	\$0	\$0	\$0	\$0	\$0	\$324,397	\$301,088	\$276,676
	UTILITIES												
361	Power:	0	0	0	0	0	0	0	0	0	0	0	0
362	Water/ Sewer:	0	0	0	0	0	0	0	0	0	0	0	0
363	Telephone/ Toll:	2,664	2,600	2,800	0	0	0	0	0	0	2,664	2,600	2,800
	TOTAL UTILITIES	\$2,664	\$2,600	\$2,800	\$0	\$0	\$0	\$0	\$0	\$0	\$2,664	\$2,600	\$2,800
450	CAPITAL OUTLAY	\$0	\$0	\$0									
	TOTAL APPROPRIATIONS	\$2,018,733	\$2,206,278	\$2,417,451	\$0	\$0	\$0	\$0	\$0	\$0	\$2,018,733	\$2,206,278	\$2,417,451
	1/ Specify Fund Source												
	FULL TIME EQUIVALENCIES (FTEs)												
	UNCLASSIFIED:	1	1	1	0	0	0	0	0	0	1	1	1
	CLASSIFIED:	15	15	17	0	0	0	0	0	0	15	15	17
	TOTAL FTEs	16	16	18	0	0	0	0	0	0	16	16	18

Schedule A - Off-Island Travel

Department/Agency: Office of Public Accountability

Division: Office of Public Accountability

Program: Office of Public Accountability

Purpose / Justification for Travel				
Travel Date: _____		No. of Travelers: 1/		
Position Title of Traveler(s)	Air Fare	Per diem 2/	Registration	Total Cost
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -

Purpose / Justification for Travel				
Travel Date: _____		No. of Travelers: ____ 1/		
Position Title of Traveler(s)	Air Fare	Per diem 2/	Registration	Total Cost
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -

Purpose / Justification for Travel				
Travel Date: _____		No. of Travelers: ____ 1/		
Position Title of Traveler(s)	Air Fare	Per diem 2/	Registration	Total Cost
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -

1/ Provide justification for multiple travelers attending the same conference / training / etc.

2/ Rates must be consistent with Title 5 GCA, Div.2, Ch.23, §23104 and federal Joint Travel Regulations

Schedule B - Contractual

Item	Quantity	Unit Price	FY 2026 Request	FY 2025 Authorized	Variance Increase/ (Decrease)
Website Hosting & Maintenance	12	\$1,480.00	\$ 17,760.00	\$ 17,760.00	\$ -
Payroll Services	26	\$140.00	\$ 3,640.00	\$ 3,640.00	\$ -
Copier Lease	12	\$250.00	\$ 3,000.00	\$ 2,600.00	\$ 400.00
IT Support Services	12	\$1,300.00	\$ 15,600.00	\$ 15,600.00	\$ -
Hearing Officers			\$ 40,000.00	\$ 40,000.00	\$ -
OPA Legal Services			\$ 5,000.00	\$ 5,000.00	\$ -
TeamMate Licensing & Annual Maintenance Fee			\$ 19,400.00	\$ 18,000.00	\$ 1,400.00
Vehicle Maintenance and safety inspections			\$ 1,500.00	\$ 1,500.00	\$ -
Other Contractual Services (QuickBooks, Google Suite, Zoom, Grammarly, etc.)			\$ 10,037.00	\$ 16,435.00	\$ (6,398.00)
Water Delivery			\$ 950.00	\$ 900.00	\$ 50.00
Training/Seminar Fees			\$ -	\$ 1,200.00	\$ (1,200.00)
Professional Membership Dues (18 * \$300 each)			\$ 5,400.00	\$ 8,000.00	\$ (2,600.00)
PASAI Membership Dues			\$ 3,300.00	\$ 3,600.00	\$ (300.00)
APIPA Membership Dues			\$ 400.00	\$ 500.00	\$ (100.00)
ALGA Membership Dues			\$ 1,120.00	\$ 900.00	\$ 220.00
IDI Membership Dues			\$ 1,200.00	\$ 600.00	\$ 600.00
NASACT Membership Dues			\$ -	\$ 5,100.00	\$ (5,100.00)
Printing Services (CCR, annual report, business cards)			\$ -	\$ 2,000.00	\$ (2,000.00)
Total Contractual			\$ 128,307.00	\$ 143,335.00	\$ (15,028.00)

Schedule C - Supplies & Materials

Item	Quantity	Unit Price	FY 2026 Request	FY 2025 Authorized	Variance Increase/ (Decrease)
General Office Supplies			\$ 2,809.00	\$ 5,000.00	\$ (2,191.00)
Total Supplies & Materials			\$ 2,809.00	\$ 5,000.00	\$ (2,191.00)

Schedule D - Equipment

Item	Quantity	Unit Price	FY 2026 Request	FY 2025 Authorized	Variance Increase/ (Decrease)
Total Equipment			\$ -	\$ -	\$ -

Schedule E - Miscellaneous

Item	Quantity	Unit Price	FY 2026 Request	FY 2025 Authorized	Variance Increase/ (Decrease)
Internship	2	\$700.00	\$ 1,400.00	\$ 2,800.00	\$ (1,400.00)
Newspaper Advertisements (IFBs for copier lease, office lease, and landline, internet and long distance services)			\$ 1,350.00	\$ 2,500.00	\$ (1,150.00)
Fuel (vehicles)			\$ 500.00	\$ 500.00	\$ -
Publication and Subscription			\$ 300.00	\$ 500.00	\$ (200.00)
Others (wire transfer fees, plaques, etc.)			\$ 800.00	\$ 500.00	\$ 300.00
Total Miscellaneous			\$ 4,350.00	\$ 6,800.00	\$ (2,450.00)

Schedule F - Capital Outlay

Item	Quantity	Unit Price	FY 2026 Request	FY 2025 Authorized	Variance Increase/ (Decrease)
Laptops, monitors, software	0	\$0.00	\$ -	\$ 12,500.00	\$ (12,500.00)
Total Capital Outlay			\$ -	\$ 12,500.00	\$ (12,500.00)

Bureau of Budget Management Research
 Prior Year Obligations (FY 2025 and Prior FYs)

A	B	C	D	E	F	G
Transaction/ Obligation Date	Transaction Type	Vendor	General Fund (\$)	Special Fund (\$)	Federal Fund (\$)	Reasons for Nonsubmittal or Nonpayment
** THERE ARE NO PRIOR YEAR OBLIGATIONS FOR OPA **						
Total			\$0.00	\$0.00	\$0.00	

- Notes:**
- Column A: Completion date of transaction or event prior to October 1, 2025.
 - Column B: Transaction Type such as personnel action, contracts, etc.
 - Column C: Vendor or Party owed
 - Column D, E, & F: Identify funding source and dollar amount inclusive of associated penalties or fees; if more than one transaction, need to total all transactions.
 - Column G: Note item of concern.

OFFICE OF PUBLIC ACCOUNTABILITY

UFISINAN I KUINENTAN PUPBLIKU

FISCAL YEAR 2026
BUDGET PRESENTATION



AGENCY MANDATE

The Office of Public Accountability (OPA) is an instrumentality of the Government of Guam (GovGuam), independent of the executive, legislative, and judicial branches.

OPA seeks to achieve independent and nonpartisan assessments that promote accountability and efficient, effective management throughout GovGuam; and to serve the public's interest by providing the Governor of Guam, the Guam Legislature, and the people of Guam with dependable and reliable information, unbiased analyses, and objective recommendations on how best to use government resources in support of the well-being of our island and its constituents.

OPA was established by Public Law 21-122 on July 1992. Its enabling legislation is codified in Title 1 Guam Code Annotated (GCA) Chapter 19.



OPA

**MOTTO
MISSION
VISION**

■ **MOTTO**

Auditing for Good Governance

■ **MISSION**

We independently conduct audits and administer procurement appeals to safeguard public trust and promote good governance for the people of Guam.

■ **VISION**

The Government of Guam is the standard of public trust and good governance.

OPA | CORE VALUES

■ OBJECTIVE

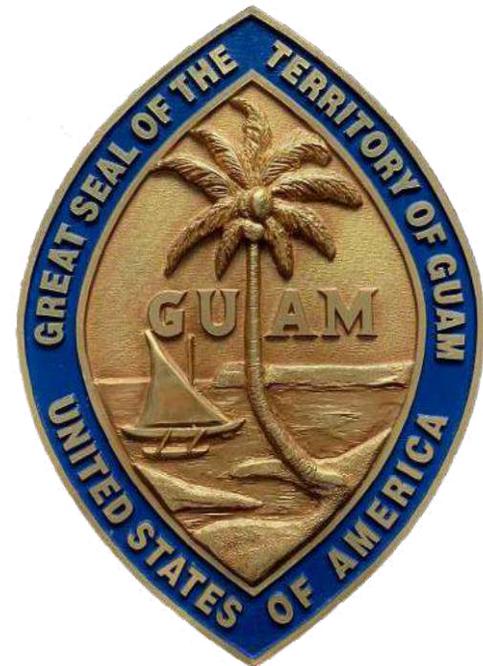
To have an independent and impartial mind.

■ PROFESSIONAL

To adhere to ethical and professional standards.

■ ACCOUNTABLE

To be responsible and transparent in our actions.



GOALS

- 1 Achieve independence from budget control by securing amendment to OPA's enabling legislation for the continuing annual budget of 0.25% of GovGuam's annual general fund gross revenues.
- 2 Issue performance audits to improve the accountability, transparency, effectiveness, efficiency, equity and economy of government programs and agencies.
- 3 Issue GovGuam and component unit financial audits within six months after the fiscal year-end to provide more timely information.
- 4 Expediently issue decision on procurement appeals.
- 5 Monitor the General Fund's balance and find ways to reduce revenue loss, enhance revenue collections, and identify cost savings.
- 6 Improve the quality of GovGuam financial reporting.



OBJECTIVES

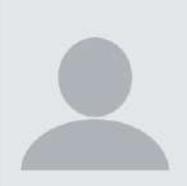
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- 3 Submit reports to the Governor and the Legislature that include recommendations for necessary legislation to improve and to protect the integrity of the financial transactions and condition of the government.
- 4 Report to the Attorney General of Guam for prosecution of violations of law, where such violations pertain to the expenditures of funds and property of GovGuam.
- 5 Hear and decide all procurement appeals that arise under 5 GCA §5425(c), as provided for by 5 GCA §5425(e).

ORGANIZATIONAL CHART

AS OF MARCH 2025



Benjamin J.F. Cruz
Public Auditor



VACANT
Accountability Director

VACANT
Managing Accountability Auditor



Marisol Andrade, CGFM
Administrative Services Officer



Vincent Duenas
Supervising Accountability Auditor



Jerrick Hernandez, MA, CGFM, CFE, CICA, CGAP
Accountability Auditor III



Maria Thyrza Bagana, CGFM, CFE, CICA
Accountability Auditor III



Joy Esperanza, CGFM
Accountability Auditor III



Maryann Manglona, CPA
Accountability Auditor III

Frederick Jones, MBA, CICA, CFE
Accountability Auditor II

Thomas Eladio Battung, CFE
Accountability Auditor II

Mariella Cruz
Accountability Auditor II

Ren Erbil Jalandoni, CFE, CICA
Accountability Auditor II

Selina Onedera-Salas, CGFM
Accountability Auditor II

Kayleen Concepcion
Accountability Auditor I

Thomas Quichocho
Accountability Auditor I

Melissa Ngiralmu, MPA
Accountability Auditor I

Leonanie Leon Guerrero
Accountability Auditor I



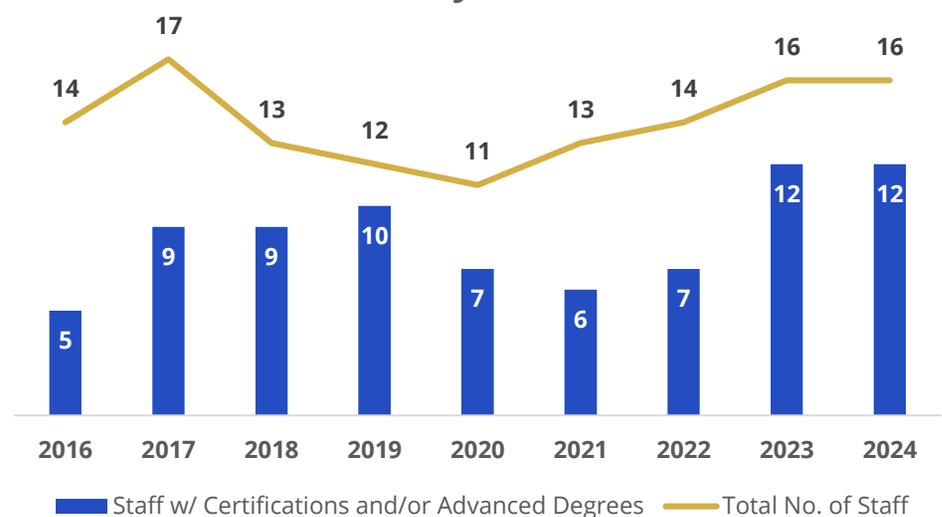


STAFFING LEVEL

OPA sustains a diverse workforce composed of individuals with professional certifications/advanced degrees, qualifications and experience. In CY 2024, OPA had 16 full-time employees with an average professional audit experience of eight years.

In CY 2024, one Accountability Auditor I resigned; however, OPA recruited one Accountability Auditor I during the year. At the end of 2024, OPA had fourteen full-time auditors, an administrative services officer, and the Public Auditor.

No. of Staff by Calendar Year



2024 SUMMARY.

12 36 20 9 5

We issued twelve **performance audits** that identified \$41M in total financial impact.

We made thirty-six **audit recommendations** to GovGuam entities to improve program efficiencies, revenue collection, and government expenditures.

We issued, monitored, and oversaw twenty **financial audits** (component units).

We assisted in the procurement process of nine independent financial audit services **Request for Proposals** for seven GovGuam entities.

We received five **procurement appeals**. As of March 2025, two of the five appeals were dismissed, one decision was issued, and two appeals are ongoing.

PERFORMANCE AUDITS

OPA issued twelve performance audits in 2024 with a collective financial impact of \$41M to our government.

Report No.	Report Title	Total Financial Impact
24-01	Guam Memorial Hospital Authority Revenue Cycle Management	\$ 4,941,168
24-02	Government-wide Credit/Debit Card Use Series, Part III – Guam Housing and Urban Renewal Authority	35,791
24-05	Guam Department of Education Laptop Inventory	24,600,000
24-06	Government-wide Credit/Debit Card Use Series, Part IV – Port Authority of Guam	11,808
24-07	Guam Homeland Security/Office of Civil Defense Operating Costs Series, Part I	8,414,526
24-12	Guam Homeland Security/Office of Civil Defense Operating Costs Series, Part II	2,789,528
Total		\$ 40,792,821

With the twelve performance audits issued in CY 2024, we collectively provided 36 audit recommendations to GovGuam entities. These audit recommendations focused on improving program efficiencies, revenue collection, and government expenditures.

REPORT NO.	REPORT TITLE	# OF RECOMMENDATIONS	RELEASE DATE
24-01	Guam Memorial Hospital Authority Revenue Cycle Management	2	January 2024
24-02	Government-wide Credit/Debit Card Use Series , Part III – Guam Housing and Urban Renewal Authority	7	February 2024
24-03	Government of Guam Submission of Procurement Training Compliance Reports	-	February 2024
24-04	Guam Visitors Bureau Tourism Assistance Program	4	February 2024
24-05	Guam Department of Education Laptop Inventory	11	March 2024
24-06	Government-wide Credit/Debit Card Use Series , Part IV – Port Authority of Guam	5	March 2024
24-07	Guam Homeland Security/Office of Civil Defense Operating Costs Series, Part I	2	June 2024
24-08	Guam Department of Education Education Stabilization Fund Expenditures Flash Report B	-	July 2024
24-09	Guam Department of Education American Rescue Plan Update	-	September 2024
24-10	Government of Guam Issuance of Citizen-Centric Reports for FY 2021 and FY 2022	-	October 2024
24-11	ClimateScanner© Global Assessment of the Government of Guam’s Actions Related to Climate Change	-	October 2024
24-12	Guam Homeland Security/Office of Civil Defense Operating Costs Series, Part II	5	December 2024

TOTAL AUDIT RECOMMENDATIONS 36

*FY 2022 audit



FINANCIAL AUDITS

OPA monitored, reviewed, analyzed, and issued twenty financial audits of autonomous agencies and the General Fund.

Twenty GovGuam entities/funds received unmodified (or “clean”) opinions on their FY 2023 financial statements.

Title 1 GCA §1909(a) and the Federal Single Audit require all financial audits to be issued by June 30th or nine months after the fiscal year end.

OPA's goal is to issue financial audits no later than six months after the fiscal year end (March 31st).

REQUESTS FOR PROPOSAL

In 2024, OPA issued nine Requests for Proposals (RFP) for seven GovGuam agencies' independent financial audit services. All contracts for financial audit services are for three years, which cover FY 2021 through FY 2026.

OPA assisted with the procurement process except negotiation, which was done by the GovGuam entities; however, going forward, OPA will administer RFPs for financial audits for entities under the purview of the Department of Administration, to include the GovGuam-wide financial audit.

PROCUREMENT APPEALS

OPA received five procurement appeals in CY 2024. As of March 2025, two of the five appeals were dismissed; one decision was issued; and two appeals are ongoing.

OPA's goal is to resolve procurement appeals timely or 90 to 120 days from the time of filing.

For FY 2024, legal costs for procurement appeals and other legal services amounted to \$27.1K.

OPA APPEAL NO. & SUBJECT	VALUE	STATUS
OPA-PA-24-001 Compact Wheel Loader with Attachments	\$227,261	Ongoing
OPA-PA-24-002 180' Telescopic Boom Lift	\$517,205	Dismissed
OPA-PA-24-003 FY 2025 Health Insurance Program*	\$ -	Ongoing
OPA-PA-24-004 Desktop Computer System with Accessories	\$50,500	Dismissed
OPA-PA-25-005 Terminal Building Roof Replacement and Renewable Energy System - Phase I	\$20,068,296	Decision

*Monetary value could not be identified.

\$20.9 MILLION
TOTAL PROCUREMENT VALUE



CHALLENGES & OUTLOOK



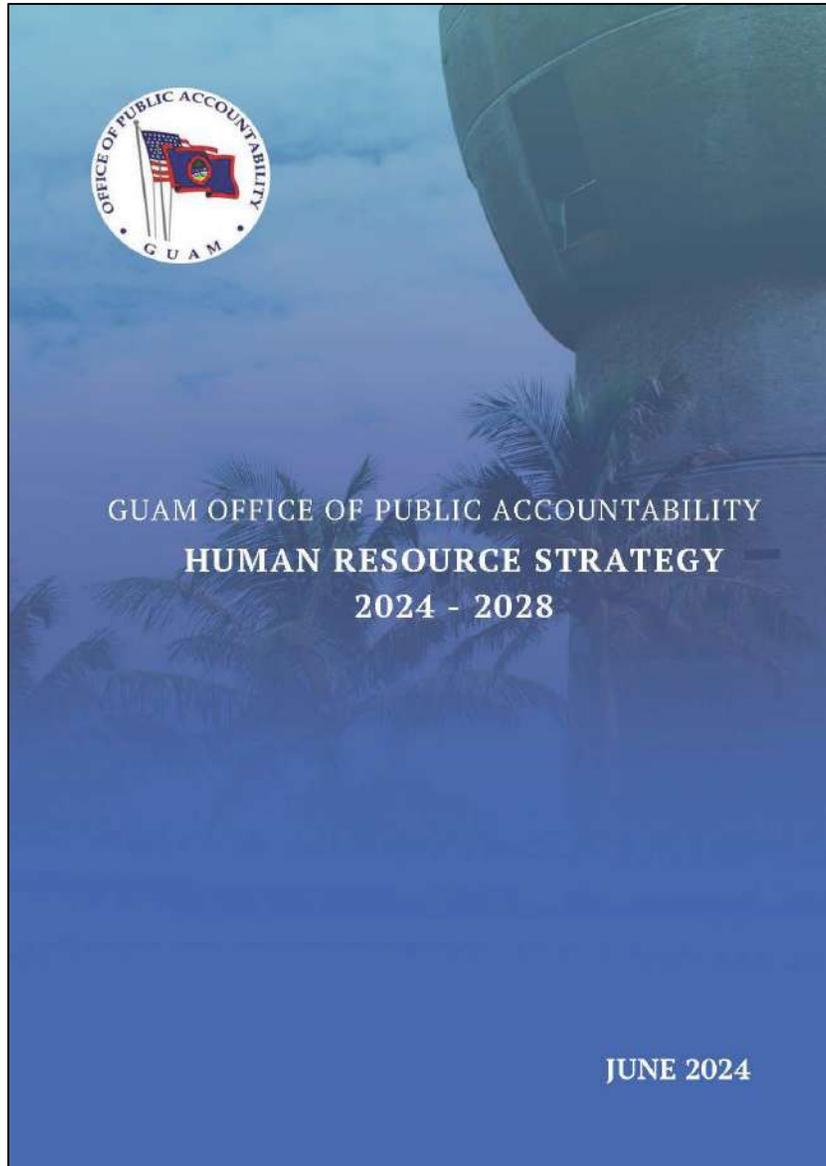
FULL COMPLIANCE RATING FOR PEER REVIEW

Public Auditor Benjamin J.F. Cruz proudly announces that the OPA received a peer review rating of full compliance for its 2023 peer review – the highest level of compliance given to audit organizations. This is Public Auditor Cruz’s second peer review since his election as 2018. This was the OPA’s 8th full compliance rating.

The Association of Pacific Islands Public Auditors (APIPA) peer review team was led by FSM National Government Audit Supervisor Brandon Rodriguez, with team members and observers – CNMI Public Auditor Dora De Leon Guerrero and Audit Supervisor Wilma Atalig-Fejeran, and FSM Senior Auditor Joey Iwo. The review took place on June 26th to 30th, 2023 at the Guam OPA office in Hagatna, and covered OPA audits issued from January 1, 2020 to December 31, 2022.

OPA’s next peer review is tentatively scheduled for 2026.





OPA HR STRATEGY

In 2024, we completed our first ever Human Resources (HR) Strategy: “Enhancing employee recruitment, performance management, and the training and development process to be more competency-based.”

This HR Strategy is in line with OPA’s overall Strategic Plan for the next five years (2024 – 2028), specifically, Strategic Priority 5: Recruit and Retain Competent, High-Performing Staff to Provide Impactful and Quality Service, Objective 5.1: Develop HR Strategy to Improve Recruitment and Retention of Staff. OPA will monitor and evaluate the success of the HR Strategy as part of the monitoring and evaluation of our overall strategic plan in accomplishing our objectives.

Procurement Appeals

There has been some uncertainty as to the proper procedure for judicial review of decisions by the Public Auditor in procurement appeals and related matters. To address this confusion, the procedures for judicial review needs to be clarified to be similar to judicial reviews of other administrative agency decisions under Guam law.

Technology

Due to the COVID-19 pandemic, our office has taken measures to transition into a more mobile office. We have provided our staff with the ability to telework by enabling remote access to OPA's server. We are also working to have our website allow GovGuam agencies to transmit and file documents with us.

Legislative Mandates

Our office manages to carry out the legislative mandates lawmakers trust us with. Given the capacity our office can afford, however, we continue to request that certain mandates be reviewed and amended.



OTHER CHALLENGES

FY 2026

BUDGET REQUEST

FY	CHANGE
2026 \$2,417,451	↑ \$223K
2025 \$2,194,843	↑ \$164K
2024 \$2,030,737	↑ \$6K
2023 \$2,024,805	

The OPA's FY 2025 budget request has been calculated at 0.25% of the total General Fund (GF) Revenues. Using the FY 2025 Executive Budget Request total GF revenue of \$966,980,307, this amounts to \$2,417,451 for FY 2026.

For the past three fiscal years, FY 2023 to FY 2025, OPA's appropriation averaged \$2.08M.

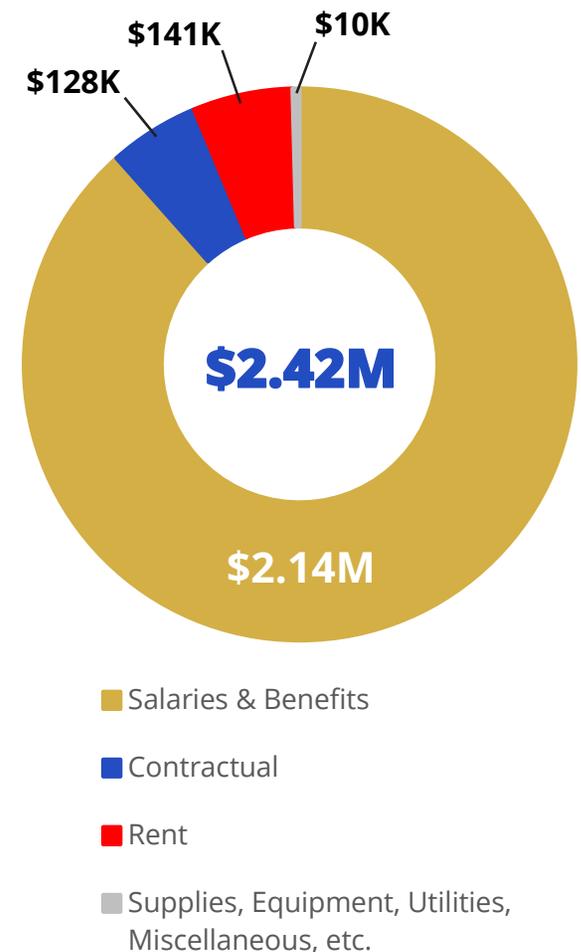
FY 2026 BUDGET REQUEST

We respectfully request the 38th Guam Legislature to approve OPA's budget of \$2,417,451 – or 0.25% of the annual total General Fund gross revenues – which includes \$2.14M to fund our current staff complement of 16 and two new Accountability Auditor Is.

Our budget request also includes \$277K to fund rent and other contractual obligations, inclusive of funding for procurement appeals hearing officers, website services, audit software license and maintenance, and utilities.

We also respectfully request the 38th Guam Legislature to approve the following:

- Authorize the carryover of any allotted but unexpended balance of funds appropriated to the OPA for FY 2025 and prior fiscal years.
- Authorize and codify the OPA's continuing annual budget of not less than one-quarter of one percent (0.25%) of the annual total General Fund gross revenues of GovGuam for FY 2026 and beyond.



Estimates

Salaries	\$ 1,464,516
Benefits	673,459
Subtotal	<hr/> 2,137,975
Contractual	128,307
Rent	141,210
Supplies	2,809
Equipment	-
Miscellaneous	4,350
Drug Testing	-
Utilities	2,800
Total Budget Request	<hr/> \$ 2,417,451 <hr/>

FY 2026 BUDGET REQUEST SUMMARY

Office of Public Accountability
Benjamin J. F. Cruz
Usman I Kuinentan Publiku