

1/13/09



OFFICE OF THE PUBLIC AUDITOR

January 13, 2009

Honorable Judith T. Won Pat, Ed.D.  
Speaker  
Mina Trenta Na Liheslaturan Guahan  
253 West O'Brien Drive  
Hagatna, Guam 96910

2009 JAN 23 PM 4:10

Dear Speaker Won Pat:

Hafa Adai! Transmitted herewith is OPA Report No. 09-01, Submission of FY 2008 4<sup>th</sup> Quarter Financial Reports as Mandated by P.L. 29-19. For your convenience, you may also view and download the report in its entirety at [www.guamopa.org](http://www.guamopa.org).

*Senseramente,*

Doris Flores Brooks, CPA, CGFM  
Public Auditor

RECEIPT ACKNOWLEDGED:

By: \_\_\_\_\_

Date: \_\_\_\_\_

30-09-0053

Office of the Speaker  
Judith T. Won Pat, Ed. D.

Date: 1/14/09  
Time: \_\_\_\_\_  
Received by: [Signature]

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**Submission of FY 2008  
4<sup>th</sup> Quarter Financial Reports  
Pursuant to Public Law 29-19**

**Legislative Mandate  
July 1, 2008 through September 30, 2008**

**OPA Report No. 09-01  
January 2009**

Distribution:

Governor of Guam  
Speaker, 30<sup>th</sup> Guam Legislature  
Senators, 30<sup>th</sup> Guam Legislature  
Director, Department of Administration  
Director, Bureau of Budget and Management Research  
U.S. Department of the Interior  
Office of Inspector General – Pacific Field Office  
Guam Media via e-mail



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# Contents

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	Page
<b>Executive Summary</b> .....	<b>1</b>
<b>Introduction</b> .....	<b>2</b>
<b>Results of Compliance</b> .....	<b>3</b>
Quarterly Financial Reports.....	4
Quarterly Staffing Pattern Reports.....	4
Non-Appropriated Funds (NAF) Reports .....	4
Non-Profit Organization (NPO) Activities Reports.....	4
Special Reports .....	4
Autonomous and Semi-Autonomous Agencies Monthly Reports.....	4
<b>Summary and Conclusion</b> .....	<b>5</b>
<b>Appendices</b>	
1: Scope and Methodology .....	6
2: Quarterly Financial Reports: 4 <sup>th</sup> Quarter FY 2008 .....	7
3: Quarterly Staffing Patterns: 4 <sup>th</sup> Quarter FY 2008 .....	9
4: Special Reports: 4 <sup>th</sup> Quarter FY 2008.....	11



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## EXECUTIVE SUMMARY

Submission of FY 2008 4<sup>th</sup> Quarter Financial Reports  
Report No. 09-01, January 2009

For the last three years, the Office of the Public Auditor (OPA) has reviewed compliance with the reporting requirements of various budget acts. In fiscal year (FY) 2008, Public Law (P.L.) 29-19 required the OPA to review submissions of quarterly financial reports, staffing patterns and other reports by government of Guam entities. For the 4<sup>th</sup> quarter, July 1, 2008 through September 30, 2008, all 59 entities generally complied with the reporting requirements.

The penalty for noncompliance is a 20% salary reduction to agency Directors, Deputy Directors, and Chief Financial Officers. OPA reported noncompliance in prior reports, however, the penalty has not been applied as of December 2008.

All 59 entities submitted in one or more of the required formats of quarterly financial reports, staffing patterns, non-appropriated funds reports, non-profit organization activity reports, and special reports. All 15 autonomous agencies submitted monthly revenue and expenditure reports in all three reporting formats. There were no instances where a government entity did not submit any of these required reports.

Based on the improvements noted throughout FY 2008 and the magnitude of reporting requirements, this quarter we focused on whether government entities generally complied with the reporting requirements. In prior quarters, we focused on whether the entities reported in all three reporting formats. Some entities did not submit reports in all three formats or submitted reports past the due date. These insignificant infractions did not detract from the essence of the reporting mandate. The 4<sup>th</sup> quarter improvements in the reporting process should not be marred by the omission of one of the reporting requirements. For example, if an entity posted the report on its website but inadvertently overlooked the electronic reporting requirement, the report is still publicly available to review.

The reporting requirements in the last three years have become increasingly difficult for entities to fully comply with. An inordinate amount of government resources (paper, man-hours, fuel for deliveries, etc.) spent to produce the reports in all formats is not the most efficient and effective way to ensure government entities are transparent with their finances and other activities.

We continue to suggest that the reporting requirements be reduced to only website postings, eliminating the need for written and electronic reports. Reports on websites can be reproduced at the user's option and offer an efficient way to deliver reports. To provide more meaningful information, we also suggest the Bureau of Budget and Management Research conduct periodic analyses of these reports to determine whether current year revenues are sufficient to pay for current year services or whether future taxpayers will assume burdens for previous services.

Doris Flores Brooks, CPA, CGFM  
Public Auditor



OFFICE OF THE PUBLIC AUDITOR

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# Introduction

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This report presents the results of our compliance review of the submission of quarterly financial reports, staffing patterns, and all other special reports for the 4<sup>th</sup> quarter of Fiscal Year (FY) 2008 for the period of July 1, 2008 through September 30, 2008, pursuant to Public Law (P.L.) 29-19, referred to as the *Budget Act of 2008*.

Our objective was to determine whether government of Guam entities complied with the reporting requirements of P.L. 29-19. See Appendix 1 for the scope and methodology.

## Background

Since FY 2006, the Office of the Public Auditor (OPA) has reviewed compliance to various budget acts requiring government of Guam entities to submit various financial reports and staffing patterns. OPA's FY 2008 quarterly reviews thus far have found that entities have been substantially complying with the reporting requirements compared to prior years.

To ensure compliance with the reporting requirements, P.L. 29-19 and other public laws have instituted a 20% salary reduction for Directors, Deputy Directors, and Chief Financial Officers (CFO) as the penalty for non-compliance with any of the reporting requirements. However, there have been no salary reductions pursuant to these laws since the penalty's May 2007 enactment.

P.L. 29-19 Chapter VII Section 2 requires the OPA to report whether government of Guam entities submitted the reports in all three reporting formats: (1) written report, (2) electronic format of the report, and (3) posting the report on the entity's website.<sup>1</sup>

Changes to the reporting requirements from prior year include an increase in the number of special reports from 31 in FY 2007 to 41 in FY 2008. Autonomous and semi-autonomous agencies were required to report all revenues and expenditures for all funds on a monthly basis and post it on their websites. However, the law did not specify a due date.

## Summary of Reporting Requirements

P.L. 29-19 requires the following reports:

- 1) Quarterly Financial Reports (due 30 days after the quarter end for 59 entities);
- 2) Staffing Patterns (due 30 days after the quarter end for 56 entities);
- 3) Non-Appropriated (NAF) Funds (due 30 days after the quarter end for 17 entities);
- 4) Non-Profit Organization (NPO) Funds (due 30 days after the quarter end for four entities);
- 5) Special Reports (due at various reporting deadlines for 21 entities); and
- 6) Autonomous and Semi-Autonomous Entities Monthly Revenue and Expenditure Reports (no due date specified).

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<sup>1</sup> The Legislature's Minority legal counsel clarified that the OPA is required to monitor compliance with all the reporting requirements of P.L. 29-19 and not just those limited to Chapter VII.

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# Results of Compliance

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For the 4<sup>th</sup> quarter of FY 2008, the period July 1<sup>st</sup> through September 30<sup>th</sup>, we found that government of Guam entities generally complied and submitted the required reports in one or more of the three reporting formats: written, electronic, and posted on their websites. Compared to the 3<sup>rd</sup> quarter, an additional entity, the Office of the Adequate Education Suruhanu, was included in our 4<sup>th</sup> quarter review.<sup>2</sup>

Based on the improvements noted throughout FY 2008 and the magnitude of reporting requirements, this quarter we focused on whether government entities generally complied with the reporting requirements.<sup>3</sup> Although the reports are required in three formats, some entities did not submit the reports in all three formats or submitted reports past the due date.

These insignificant infractions did not detract from the essence of the reporting mandate. Government entities submitted at least one format of quarterly financial reports including non-appropriated funds, staffing patterns, non-profit organization activities reports, and special reports. All 15 autonomous and semi-autonomous entities complied with all the monthly financial reporting requirements. There were no instances where a government entity did not submit any of these reports.

The Department of Mental Health and Substance Abuse (DMHSA) is an example of an improving entity. In the 4<sup>th</sup> quarter of FY 2007, DMHSA minimally met the reporting requirements.<sup>4</sup> In the 4<sup>th</sup> quarter of FY 2008, DMHSA substantially complied with the general, NAF, NPO, and special reporting requirements by submitting some form of the reports and posting on the DMHSA website.

Other improvements include the Guam International Airport Authority (GIAA) that was compliant with all their reporting requirements in the 4<sup>th</sup> quarter but had not submitted any monthly revenue and expenditure reports in the previous quarters.

## **Website Postings**

During our reviews, we encountered difficulties locating the reports on some entities' websites. In order for the government of Guam to achieve true accountability and transparency, the reports should be posted where they are more easily accessible to the public, preferably a conspicuous link from the homepage. In future quarterly compliance reviews, OPA will focus on accessibility of the required reports on the entities' websites.

A brief recap of the reporting requirements follows.

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<sup>2</sup> The Governor appointed the Education Suruhanu on April 30, 2008.

<sup>3</sup> In prior quarters, we focused on whether the entities reported in all three reporting formats.

<sup>4</sup> In FY 2007, DMHSA did not submit manual and electronic financial reports, did not submit a PYO report, NAF report, NPO report, and special reports in any reporting format.

### **Quarterly Financial Reports**

Chapter VII, Section 2 (a) of P.L. 29-19 requires government of Guam entities to submit a quarterly financial report of all funds under their purview, regardless of source or whether the fund is appropriated, non-appropriated, local or federal. To comply, each entity must submit a written and electronic report and post it on the entity's website, no later than 30 days after the quarter ends or by October 31, 2008. See Appendix 2 for a listing of quarterly financial report submissions.

### **Quarterly Staffing Pattern Reports**

Chapter VI, Section 3 of P.L. 29-19 requires government of Guam entities to submit staffing patterns listing employee names, position titles, salaries, increment costs, benefit costs, and funding source. To comply, each entity must submit a written and electronic report and post it on the entity's website by October 31, 2008. See Appendix 3 for a listing of quarterly staffing pattern submissions.

### **Non-Appropriated Funds (NAF) Reports**

Seventeen government of Guam entities are required to report on NAF generated from, but not limited to fees for services, private donations, or fundraising under their purview. These funds are typically controlled and managed by the entities separately from the General Fund. All 17 entities submitted at least one of the three required reporting formats.

### **Non-Profit Organization (NPO) Activities Reports**

Chapter VII, Section 6 of P.L. 29-19 requires non-profit organizations that receive funds pursuant to the Budget Act to provide quarterly reports to their overseeing agencies. P.L. 29-19 appropriated \$1,337,806 to four NPOs to operate various programs. The penalty for non-compliance with this requirement is a 3% reduction in the NPO's appropriations. All four overseeing entities required to report their NPO activities submitted their reports.

### **Special Reports**

P.L. 29-19 required 21 entities to submit 41 special reports in FY 2008. For the 4<sup>th</sup> quarter, 30 special reports were required with various requirements and due dates. All 21 entities submitted a special report in at least one of the three reporting requirements. See Appendix 4 for a listing of special report submissions.

### **Autonomous and Semi-Autonomous Agencies Monthly Reports**

In addition to the quarterly financial reports, Chapter VI, Section 5 of P.L. 29-19 required all autonomous and semi-autonomous agencies of the government of Guam to submit monthly revenue and expenditure reports and post them on their websites. Reports submitted for the 4<sup>th</sup> quarter as of the date of this report were deemed compliant because P.L. 29-19 did not specify a due date.

All 15 autonomous and semi-autonomous entities submitted written and electronic reports and posted the reports on their websites for all three months (July, August, and September) of the FY 2008 4<sup>th</sup> quarter.

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# Summary and Conclusion

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As of September 30, 2008, government of Guam entities are now substantially complying with the mandate to submit various reports by consistently submitting quarterly financial and staffing pattern reports, NAF reports, NPO reports, autonomous and semi-autonomous agency revenue and expenditure reports, and other special reports.

In the 4<sup>th</sup> quarter of FY 2008, all 59 entities generally complied and submitted the reports in one or more of the three required reporting formats (written, electronic, and posting on the website).

The reporting requirements in the last three years have become increasingly difficult for entities to fully comply with. In FY 2008, the number of special reports increased by 10, or 32%, to 41 reports. Autonomous agencies are now required to submit revenue and expenditure reports monthly in addition to quarterly financial reports. Further, Chapter VII Section 2 requires all reports to be submitted in three formats. We have found that the inordinate amount of government resources (paper, man-hours, fuel for deliveries, etc.) spent to produce the reports in all formats is not the most efficient and effective way to ensure government entities are transparent with their finances and other activities.

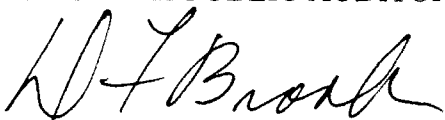
The 4<sup>th</sup> quarter improvements in the reporting process should not be marred by the omission of one of the reporting requirements. For example, if an entity posted the report on its website but inadvertently overlooked the electronic reporting requirement, the report is still available to review publicly.

We continue to suggest that the reporting requirements be reduced to only website postings, eliminating the need for written and electronic reports. Reports on websites can be reproduced at the user's option and offer the most efficient way to deliver reports. To provide more meaningful information, we also suggest an analysis of these reports to determine whether current year revenues are sufficient to pay current year services or whether future taxpayers will assume the burdens for services previously provided. This is an analysis best provided by the Bureau of Budget and Management Research on a periodic basis.

For the three fiscal years we have been reviewing compliance with reporting requirements, we are of the opinion that in the 4<sup>th</sup> quarter of FY 2008, the essence of quarterly financial reporting submissions is being fulfilled.

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

OFFICE OF THE PUBLIC AUDITOR



Doris Flores Brooks, CPA, CGFM  
Public Auditor



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## Appendix 1: Scope and Methodology

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The scope of this engagement included a compliance review of reports required to be submitted by government of Guam entities by P.L. 29-19 for the 4<sup>th</sup> quarter of FY 2008, the period of July 1, 2008 through September 30, 2008. We reviewed the entities' compliance with the submission of the following reports:

- 1) Quarterly Financial Reports (due 30 days after the quarter end for 59 entities);
- 2) Staffing Patterns (due 30 days after the quarter end for 56 entities);
- 3) Non-Appropriated Funds (NAF) Reports (due 30 days after the quarter end for 17 entities);
- 4) Non-Profit Organization (NPO) Activities Reports (due 30 days after the quarter end for four entities);
- 5) Special Reports (due at various reporting deadlines for 21 entities); and
- 6) Autonomous and Semi-Autonomous Entities Monthly Revenue and Expenditures Reports (no due date specified).

The methodology included gaining an understanding of the reporting requirements and reviewing the submissions for compliance to the reporting requirements. All reports mandated by P.L. 29-19 are required in the three reporting formats: (1) written report, (2) electronic format of the report, and (3) posting the report on the entity's website.

In prior quarters, we focused on whether the entities reported in all three reporting formats. If an entity did not submit reports in all three formats, they were deemed non-compliant. Based on the improvements noted throughout FY 2008 and the magnitude of reporting requirements, we determined that the essence of the reporting mandate has been met by the entities' good faith efforts to submit the required reports in at least one of the reporting formats. Therefore, this quarter we focused on whether government entities generally complied with the reporting requirements and submitted the reports in at least one format and not necessarily in all three formats.

**Appendix 2:****Quarterly Financial Reports: 4<sup>th</sup> Quarter FY 2008**

Page 1 of 2

**LEGEND:**

- ✓ Submitted
- ✗ Did not submit or submitted late

	Entity Name	Written	Electronic	Web Posting
1	Board of Professional Engineers, Architects and 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 (or Commission on Self Determination)	✓	✓	✓
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:**  
**Quarterly Financial Reports: 4<sup>th</sup> Quarter FY 2008**

**LEGEND:**

- ✓ Submitted
- ✗ Did not submit or submitted late

	Entity Name	Written	Electronic	Web Posting
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	Office of the Adequate Education Suruhanu	✓	✓	✓

Total quarterly financial reports: 59

## Appendix 3: Quarterly Staffing Patterns: 4<sup>th</sup> Quarter FY 2008

Page 1 of 2

### LEGEND:

- ✓ Submitted
- ✗ Did not submit or submitted late
- † Not required to submit

	Entity Name	Written	Electronic	Web Posting
1	Board of Professional Engineers, Architects and 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 (or Commission on Self Determination)	✓	✓	✗
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 3:**  
**Quarterly Staffing Patterns: 4<sup>th</sup> Quarter FY 2008**

**LEGEND:**

- ✓ Submitted
- ✗ Did not submit or submitted late
- + Not required to submit

	Entity Name	Written	Electronic	Web Posting
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	Office of the Adequate Education Suruhanu	✓	✗	✓

Total quarterly staffing patterns: 59

**Appendix 4:  
Special Reports: 4<sup>th</sup> Quarter FY 2008**

**LEGEND:**

- ✓ Submitted
- ✗ Did not submit or submitted late
- n/a Not applicable
- ☐ No due date

Entity Name	# of Reports	Report Type	Written	Electronic	Website Posting
1 Bureau of Budget and Management Research	1	Revenue Tracking Report-July 2008	✓	✓	✓
		Revenue Tracking Report-August 2008	✓	✓	✓
		Revenue Tracking Report-September 2008	✓	✓	✓
	2	Comparative Projected Revenues Report – July 2008	✓	✗	✓
		Comparative Projected Revenues Report –August 2008	✓	✓	✓
		Comparative Projected Revenues Report - September 2008	✓	✓	✓
2 Department of Administration	1	Government Claims Fund	✓	✗	✓
	2	Residential Treatment Fund	✓	✗	✓
	3	Monthly Travel Report-July 2008	✓	✗	✓
		Monthly Travel Report-August 2008	✓	✓	✓
		Monthly Travel Report-September 2008	✓	✗	✓
	4	Public Transportation Assessment Report	n/a	n/a	n/a
3 Department of Integrated Services for Individuals with Disabilities	1	Use of Bond Proceeds Report	✓	✓	✓
4 Department of Mental Health & Substance Abuse	1	Youth Drug and Alcohol Program –July 2008	✗	✗	✓
		Youth Drug and Alcohol Program –August 2008	✗	✗	✓
		Youth Drug and Alcohol Program – September 2008	✗	✗	✓
	2	Use of Bond Proceeds Report	✗	✗	✗

**Appendix 4:  
Special Reports: 4<sup>th</sup> Quarter FY 2008**

**LEGEND:**

- ✓ Submitted
- ✗ Did not submit or submitted late
- n/a Not applicable
- ☒ No due date

	Entity Name	# of Reports	Report Type	Written	Electronic	Website Posting
5	Department of Public Health & Social Services	1	MIP and Medicaid CarryOver Report	✓	✓	✓
6	Department of Public Works	1	Street Light Fund	✓	✓	✓
		2	Landfill Financing Plan	n/a	n/a	n/a
		3	Landfill Expenditures Report	n/a	n/a	n/a
7	Department of Revenue and Taxation	1	Use of Bond Proceeds Report	✓	✓	✓
8	Government of Guam Retirement Fund	1	Retirement Remittance Report-July 2008	✓	✓	✓
			Retirement Remittance Report-August 2008	✓	✓	✓
			Retirement Remittance Report-September 2008	✓	✓	✓
9	Guam Community College	1	Academic Programs Report	✓	✓	✓
10	Guam Environmental Protection Agency	1	Landfill Expenditures Report	n/a	n/a	n/a

**Appendix 4:  
Special Reports: 4<sup>th</sup> Quarter FY 2008**

**LEGEND:**

- ✓ Submitted
- ✗ Did not submit or submitted late
- n/a Not applicable
- ☒ No due date

	Entity Name	# of Reports	Report Type	Written	Electronic	Website Posting
11	Guam Medical Referral Office	1	Program Report	✓	✓	✗
12	Guam Memorial Hospital Authority	1	Use of Bond Proceeds Report	✓	✗	✓
13	Guam Public School System	1	Summer School Fund	✓	✓	✓
		2	Textbook and Collateral Material	✓	✓	✓
		3	Prior year obligations (web report)	n/a	n/a	✓
			Cash disbursement schedules (web report)	n/a	n/a	✓
			Full-Time Employment - FTE (web report)	n/a	n/a	✓
		4	Adequate Public Education Report-July 2008	✓	✓	✓
			Adequate Public Education Report-August 2008	✓	✓	✓
			Adequate Public Education Report-September 2008	✓	✓	✓
		5	Use of Bond Proceeds Report-July 2008	✓	✓	✓
			Use of Bond Proceeds Report-August 2008	✓	✓	✓
Use of Bond Proceeds Report-September 2008	✓		✓	✓		
6	Local Funds Reimbursement	✓	✓	✓		
7	Cash Disbursement Schedule	n/a	n/a	n/a		
14	Guam State Clearinghouse	1	Federal Programs Cost Analysis	n/a	n/a	n/a



**Appendix 4:  
Special Reports: 4<sup>th</sup> Quarter FY 2008**

**LEGEND:**

- ✓ Submitted
- ✗ Did not submit or submitted late
- n/a Not applicable
- ☒ No due date/Due in 4th quarter

Entity Name	# of Reports	Report Type	Written	Electronic	Website Posting
15 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-Talofofu	✓	✓	✓
NAF Report-Tamuning - Tumon - Harmon	✓	✓	✓		
NAF Report-Umatac	✓	✓	✓		
NAF Report-Yigo	✓	✓	✓		
NAF Report-Yona	✓	✓	✓		

**Appendix 4:  
Special Reports: 4<sup>th</sup> Quarter FY 2008**

**LEGEND:**

- ✓ Submitted
- ✗ Did not submit or submitted late
- n/a Not applicable
- ☒ No due date

	Entity Name	# of Reports	Report Type	Written	Electronic	Website Posting
16	Office of the Adequate Education Suruhanu	1	Education Suruhanu Report-July 2008	✓	✗	✓
			Education Suruhanu Report-August 2008	✓	✗	✓
			Education Suruhanu Report-September 2008	✓	✗	✓
17	Office of the Attorney General	1	Use of Bond Proceeds Report	n/a	n/a	n/a
18	Office of the Governor	1	Transfer Funds Report – July 2008	✓	✓	✗
			Transfer Funds Report – August 2008	✓	✓	✓
			Transfer Funds Report – September 2008	✓	✓	✗
		2	Fiscal Realignment Plan	n/a	n/a	n/a
		3	Impact of Federal Expenditures Report	n/a	n/a	n/a
		4	Impact of Tourism Expenditures Report	n/a	n/a	n/a
5	Long-range Revenues and Expenditures Forecasts	✓	✓	✓		
19	University of Guam	1	Program Revenue & Expenditure Report	✓	✓	✓
		2	Program Annual Reports	✓	✓	✗
		3	Use of Bond Proceeds Report	✓	✓	✓
		4	Scholarships, Financial Assistance, and other Reports	n/a	n/a	n/a
20	Tax Review Commission	1	Future of Qualifying Certificate Program Report	n/a	n/a	n/a

**Appendix 4:  
Special Reports: 4<sup>th</sup> Quarter FY 2008**

**LEGEND:**

- ✓ Submitted
- ✗ Did not submit or submitted late
- n/a Not applicable
- ☒ No due date

	Entity Name	# of Reports	Report Type	Written	Electronic	Website Posting	Overall Compliance
21	Modernization and Rightsizing Commission of the Government of Guam for the 21st Century	1	COMRIGHT-21 Recommendations Report	☒	☒	☒	☒

Total FY 2008 entities special reports: 21

Total FY 2008 special reports: 41

**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](http://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.**