



OFFICE OF THE PUBLIC AUDITOR
Doris Flores Brooks, CPA, CGFM
Public Auditor

July 24, 2009

2009 JUL 27 AM 8:46 AM

Honorable Judith T. Won Pat, Ed.D
Speaker
30th Guam Legislature
155 Hesler Place
Hagatna, Guam 96910

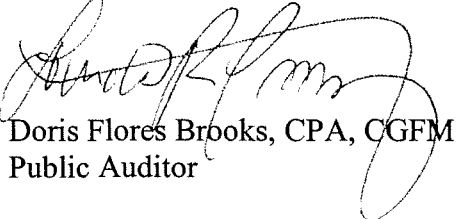
Hafa Adai Speaker Won Pat,

Pursuant to Chapter VII Section 2 of Public Law 29-113 relative to Reporting Requirements, the Office of Public Accountability and Procurement Appeals submits its FY09 third quarter report for the period October 1, 2008 through June 30, 2009. A compact disc (CD) is enclosed to fulfill the electronic reporting requirement. In addition, an electronic copy of this report will be transmitted to all senators of the 30th Guam Legislature.

The authorizing appropriation source for OPA's and Procurement Appeals' FY09 budget is Chapter V, Part II, Section 20(a) for OPA and 20(b) for Procurement Appeals.

Should your staff have any questions or require additional information, please contact Anne Camacho at 475-0390 ext. 201 or via email at acamacho@guamopa.org.

Senseramente,

for 
Doris Flores Brooks, CPA, CGFM
Public Auditor

Enclosures

Receipt Acknowledgement:

Signature Date

Print Name

30-09-0899
Office of the Speaker
Judith T. Won Pat, Ed.D
Date 7/24/09
Time 2:30P
Received by [Signature]

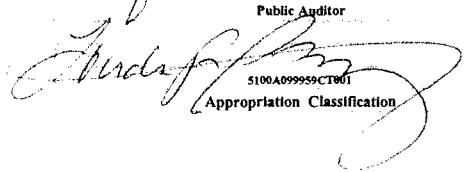
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**Government of Guam
Fiscal Year 2009
Report of Expenditures**

Function: OFFICE OF PUBLIC ACCOUNTABILITY
Department/Agency: OFFICE OF PUBLIC ACCOUNTABILITY

Approved by: *fw* Doris Flores Brooks, CPA, CGFM
Public Auditor

AS400 Account Code: 5100A099959CT001
Appropriation Classification



A	B	C	D	E		F	F	F	
				FY 2009 Actual and Cumulative Expenditures	FY 2009				
FY 2008 Expenditures & Encumbrances	FY 2009 Authorized Level	FY 2009 1st Qtr 10/01 - 12/31	FY 2009 2nd Qtr 01/01 - 03/31	FY 2009 3rd Qtr 04/01 - 06/30	FY 2009 4th Qtr 07/01 - 09/30	FY 2009 Cumulative Total	FY 2009 Appropriation	FY 2009 Variance	
PERSONNEL SERVICES									
111	Regular Salaries/Increments	514,490.54	742,909.00	110,052.96	102,968.80	128,887.70	0.00	341,909.46	400,999.54
112	Overtime/Special Pay								
113	Benefits	142,848.90	149,767.00	32,826.12	31,638.43	41,880.01	0.00	106,344.56	43,422.44
	BBMR 5% Reserve			0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL PERSONNEL SERVICES	657,339.44	892,676.00	142,879.08	134,607.23	170,767.71	0.00	448,254.02	444,421.98
OPERATIONS									
220	TRAVEL- Off-Island/Local Mileage Reimburse.	7,081.31	13,000.00	166.41	472.16	(2,723.26)	0.00	(2,084.69)	15,084.69
230	CONTRACTUAL SERVICES:	45,762.12	86,000.00	9,370.73	7,277.57	11,481.10	0.00	28,129.40	57,870.60
233	OFFICE SPACE RENTAL:	74,025.60	82,000.00	19,593.60	18,926.05	19,256.40	0.00	57,776.05	24,223.95
240	SUPPLIES & MATERIALS:	7,801.12	10,000.00	285.34	2,394.71	1,776.32	0.00	4,456.37	5,543.63
250	EQUIPMENT: (Includes Depreciation Expense recorded on 09/30/08)	22,937.46	11,000.00	89.99	3,849.50	15,733.47	0.00	19,672.96	(8,672.96)
270	WORKERS COMPENSATION			0.00	0.00	0.00	0.00	0.00	0.00
271	DRUG TESTING			0.00	0.00	0.00	0.00	0.00	0.00
280	SUB-RECIPIENT/SUBGRANT:			0.00	0.00	0.00	0.00	0.00	0.00
290	MISCELLANEOUS:	3,352.25	6,000.00	3,119.75	2,608.78	3,160.97	0.00	6,889.50	(889.50)
	BBMR 5% Reserve								
	TOTAL OPERATIONS	160,959.86	208,000.00	32,625.82	35,528.77	46,685.00	0.00	114,839.59	93,160.41
UTILITIES									
361	Power								
362	Water/ Sewer	557.75	1,000.00	109.25	86.25	92.00	0.00	287.50	712.50
363	Telephone/ Toll	6,089.73	7,000.00	1,421.21	1,448.54	1,460.38	0.00	4,330.13	2,669.87
	TOTAL UTILITIES	6,647.48	8,000.00	1,530.46	1,534.79	1,552.38	0.00	4,617.63	3,382.37
CAPITAL OUTLAY									
	TOTAL APPROPRIATIONS/EXPENDITURES	824,946.78	1,108,676.00	177,035.36	171,670.79	219,005.09	0.00	567,711.24	540,964.76
	Total FY 2007 Budget Appropriation	824,946.78							
FULL TIME EQUIVALENCIES (FTEs)									
	UNCLASSIFIED	12	11	11	9	6			
	CLASSIFIED	0	0	0	0	5			
	TOTAL FTEs	12	11	11	9	11			

Office of Public Accountability
 Government of Guam
 Statement of Net Assets
 October 1, 2008 to June 30, 2009

10/01/08 - 06/30/09

ASSETS

Cash and cash equivalents	\$358,802.36
Receivables, net:	
Taxes	
Federal agencies	
Travel Due from OPA Staff	14,529.63
Other - DOA Appropriation	516,421.98 ¹
Other - Due From PASAI - ADB	791.36
Other - Due From Federal Grant	8,782.28
Inventories	
Deposits and other assets	
Capital Assets	\$230,079.34
Less Accumulated Depreciation	<u>(\$183,706.06)</u>
	46,373.28
Total assets	<u><u>\$945,700.89</u></u>

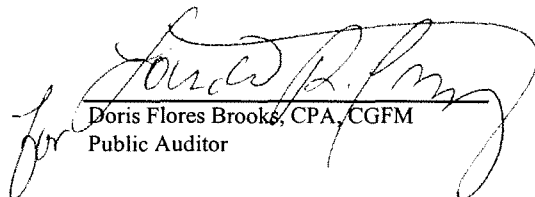
LIABILITIES AND FUND BALANCES (DEFICIT)

Accounts Payable (OPA Fleet Fuel Expense Due to DOA)	
Accrued annual and sick leave	62,495.22 ²
Due to Procurement Appeals	89,487.73
Payable to federal agencies (APIPA Peer Review G-116)	11,042.31
Deferred revenue - Appropriation	516,421.98
Provision for tax refunds	
Deposits and other liabilities	
Total liabilities	<u>\$679,447.24</u>
Fund balances (deficit):	
Reserved for:	
Related assets	
Encumbrances	
Continuing appropriations	
Unreserved (deficit)	
Fund balance, end of year	\$266,253.65
Total liabilities and fund balance (deficit)	<u><u>\$945,700.89</u></u>

Footnotes:

		FY 2009
¹	Personnel Svcs	\$444,421.98
	Operations	<u>72,000.00</u>
	Appropriation Balance:	\$516,421.98
²	Accrued Sick Leave	\$22,771.70
	Accrued Annual Leave	<u>39,723.52</u>
		<u><u>\$62,495.22</u></u>

Approved by:

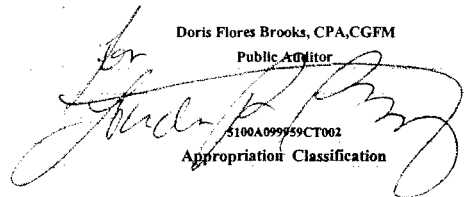

 Doris Flores Brooks, CPA, CGFM
 Public Auditor

Government of Guam
Fiscal Year 2009
Report of Expenditures

Function: OFFICE OF PUBLIC ACCOUNTABILITY
Department/Agency: PROCUREMENT APPEALS

Approved by: Doris Flores Brooks, CPA, CGFM
Public Auditor

AS400
Account
Code



5100A099959CT002
Appropriation Classification

Account Code	Appropriation Classification	A	B	C	D	E		F	P	F
		FY 2008 Expenditures & Encumbrances	FY 2009 Authorized Level	FY 2009 1st Qtr 10/01 - 12/31	FY 2009 2nd Qtr 01/01 - 03/31	FY 2009 Actual and Cumulative Expenditures		FY 2009 4th Qtr 07/01 - 09/30	FY 2009 Cumulative Total	FY 2009 Appropriation Variance
PERSONNEL SERVICES										
111	Regular Salaries/Increments	40,074.88	38,122.00	8,876.32	9,182.40	9,926.40	0.00	27,985.12	10,136.88	
112	Overtime/Special Pay									
113	Benefits	12,372.37	11,900.00	2,811.30	2,940.36	3,131.97	0.00	8,883.63	3,016.37	
	TOTAL PERSONNEL SERVICES	52,447.25	50,022.00	11,687.62	12,122.76	13,058.37	0.00	36,868.75	13,153.25	
OPERATIONS										
220	TRAVEL- Off-Island/Local Mileage Reimburs.	3,607.82	4,000.00	0.00	0.00	0.00	0.00	0.00	4,000.00	
230	CONTRACTUAL SERVICES:	71,290.00	95,100.00	22,796.42	21,409.80	2,665.45	0.00	46,871.67	48,228.33	
233	OFFICE SPACE RENTAL:	0.00	7,500.00	623.20	1,869.60	1,869.60	0.00	4,362.40	3,137.60	
240	SUPPLIES & MATERIALS:	465.71	1,500.00	2.30	1.40	0.00	0.00	3.70	1,496.30	
250	EQUIPMENT:	2,767.91	3,000.00	0.00	0.00	0.00	0.00	0.00	3,000.00	
270	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
271	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
280	SUB-RECIPIENT/SUBGRANT:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
290	MISCELLANEOUS:	552.72	1,984.00	0.00	0.00	428.50	0.00	428.50	1,555.50	
	TOTAL OPERATIONS	78,684.16	113,084.00	23,421.92	23,280.80	4,963.55	0.00	51,666.27	61,417.73	
UTILITIES										
361	Power	0.00								0.00
362	Water/ Sewer	0.00								0.00
363	Telephone/ Toll	0.00								0.00
	TOTAL UTILITIES	0.00								0.00
450	CAPITAL OUTLAY	0.00								0.00
	TOTAL APPROPRIATIONS/EEXPENDITURES	131,131.41	163,106.00	35,109.54	35,403.56	18,021.92	0.00	88,535.02	74,570.98	
	TOTAL FY 2008 Budget Appropriation	131,131.41								
FULL TIME EQUIVALENCIES (FTEs)										
	UNCLASSIFIED	1.00	1.00	1.00	1.00					1.00
	CLASSIFIED	0.00	0.00	0.00	0.00					0.00
	TOTAL FTEs	10.00	1.00	1.00	1.00					1.00

Office of Public Accountability
Special Revenue Fund - Procurement Appeals
Statement of Net Assets
October 1, 2008 to June 30, 2009

10/01/08 - 06/30/09

ASSETS

Cash and cash equivalents	
Investments	
Receivables, net:	
Taxes	
Federal agencies	
Other - DOA Appropriation ¹	50,237.25
Due From OPA	89,487.73
Deposits and other assets	
Capital Assets	
Less Accumulated Depreciation	
Total assets	\$139,724.98

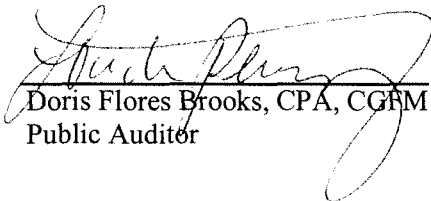
LIABILITES AND FUND BALANCES (DEFICIT)

Bank overdraft	
Accounts Payable	
Accrued payroll	
Accrued - other	
Due to component units	
Payable to federal agencies	
Deferred revenue	50,237.25 ¹
Provision for tax refunds	
Deposits and other liabilities	
Total liabilities	\$50,237.25
Fund balances (deficit):	
Reserved for:	
Related assets	
Encumbrances	
Continuing appropriations	
Unreserved (deficit)	
Total fund balance (deficit)	89,487.73
Total liabilities and fund balance (deficit)	\$139,724.98

Footnotes:

Appropriation Balance:	
Personnel Svcs	13,153.25
Operations	37,084.00
Appropriation Balance:	\$50,237.25 ¹

Approved by:

for 
Doris Flores Brooks, CPA, CGFM
Public Auditor

Office of Public Accountability
Special Revenue Fund - Procurement Appeals
Statement of Revenues, Expenses,
and Changes in Net Assets
October 1, 2008 to June 30, 2009

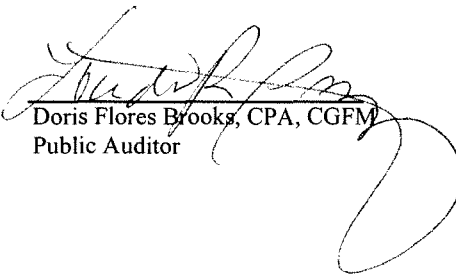
10/01/08 - 06/30/09

Revenues:		
Taxes:		
Property		
Hotel		
Liquid fuel		
Other taxes		
Sales, licenses, fees and permits		
Use of money and property		
Federal contributions		
Fees		
Total revenues		<u>\$0.00</u>
Expenditures by Object:		
Salaries	27,985.12	
Benefits	8,883.63	
Subtotal:		36,868.75
Rent		4,362.40
Grants		
Contractual services		46,871.67
Supplies		3.70
Utilities		
Travel		
Capital Outlays		
Equipment		
Other		428.50
Total expenditures		<u>\$88,535.02</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures		(\$88,535.02)
Other financing sources (uses):		
Transfers In - appropriation received to date		<u>\$112,868.75</u> ¹
Net change in fund balances (deficits)		24,333.73
Fund balance (deficit) at beginning of year		
Fund balance (deficit) at end of year		<u><u>\$24,333.73</u></u>

Footnotes:

Transfers In from DOA:	
Personnel Svcs - Salaries	27,985.12
Personnel Svcs - Benefits	8,883.63
Operations:	
FY09 Allotments Rec'd	<u>76,000.00</u>
Total Transfers In:	<u><u>\$112,868.75</u></u> ¹

Approved by:


Doris Flores Brooks, CPA, CGFM
Public Auditor



OFFICE OF THE PUBLIC AUDITOR
Doris Flores Brooks, CPA, CGFM
Public Auditor

July 23, 2009

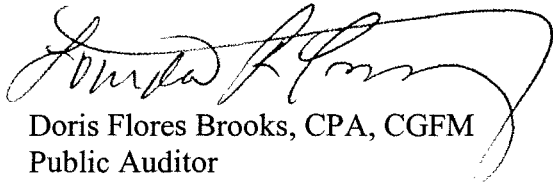
Honorable Judith T. Won Pat, Ed.D
Speaker
30th Guam Legislature
155 Hesler Place
Hagatna, Guam 96910

Hafa Adai Speaker Won Pat,

Pursuant to Chapter VII, Section 24 (a) and (b), of Public Law 29-113, relative to reporting Staffing Patterns of government instrumentalities, the Office of Public Accountability and Procurement Appeals submits its third quarter report for the period April 1, 2009 through June 30, 2009. A compact disc (CD) is attached to fulfill the electronic format reporting requirement. This report will be posted on our website at www.guamopa.org upon receipt acknowledgement by your office.

Should your staff have any questions or require additional information, please contact Anne Camacho at 475-0390 ext. 201 or via email at acamacho@guamopa.org.

Senseramente,

for 
Doris Flores Brooks, CPA, CGFM
Public Auditor

Enclosures

Receipt Acknowledgement:

Signature Date

Print Name

Office of Public Accountability and Procurement Appeals
Fiscal Year 2009
April 1, 2009 to June 30, 2009
Staffing Pattern Summary Report

	<u>OPA</u>	<u>PA</u>	<u>Total</u>
Staff Count as of April 1, 2009:			
Full-time	8	1	9
Part-time	1	0	1
Leave Without Pay	0	0	0
Total:	9	1	10
Additions/New Hires:			
Full-time	2	0	2
Part-time	0	0	0
Total:	2	0	2
Subtractions:			
Retirement	0	0	0
Resignation	0	0	0
Total:	0	0	0
Staff Count as of June 30, 2009:			
OPA			
Full-time	10	0	10
Part-time	1	0	1
Procurement Appeals			
Full-time	0	1	1
Part-time	0	0	0
Total:	11	1	12

AGENCY: Office of Public Accountability
 PROGRAM: Office of Public Accountability
 FUND: 5100A099959CT001.111.113

Government of Guam
 OPA
 FY 2009
 Staffing Pattern
 3rd Quarter
 04/01/09 to 06/30/09

[BBMR SP-1]

Input by Department											Input by Department									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		(I)	(J)	(K)	(L)	(M)	(N)		(O)	(P)	(Q)	(R)	(S)
No.	Position Number	Position Title	Name of Incumbent	Grade/Step	Salary	Overtime	Special*	Increment		(E+F+G+I) Subtotal	Retirement (J*24.07%)	Retire (DD1) (\$15.52*26PP)	Social Security (6.2%*J)	Benefits			Medical (Premium)	Dental (Premium)	Total Benefits (K thru Q)	(J+R) TOTAL
								Date	Amnt.					Life (I)	Medicare (1.45%*J)	Life (I)				
1	1	Public Auditor	Doris Flores Brooks		\$190,000	\$0	\$0			\$190,000	24,070	\$0	\$0	\$1,450	\$173		\$1,512	\$156	\$27,361	\$127,361
2	2	Administrative Officer	Anne T. S. Camacho	L-11	41,172	0	0	4/30/2009	1,441	42,613	10,257	0	0	618	173		3,751	312	15,111	57,724
3	3	Chief Auditor/Audit Supervisor**	Rodalyne May G. Marquez	G-10	50,717	0	0	3/16/2011	1,775	52,492	12,635	0	0	761	173		1,512	156	15,237	67,729
4	4	Auditor I	Jerrick J. G. Hernandez	K-05	30,820	0	0	4/3/2010	1,233	32,053	7,715	0	0	465	173		1,512	156	10,021	42,074
5	5	Deputy (Assistant) Public Auditor	Vacant	L5-00	66,364	0	0			66,364	15,974	0	0	962	173		3,751	312	21,172	87,536
6	6	Auditor I	Vacant																	
7	7	Auditor III	Vacant																	
8	8	Auditor III	Maripaz N. Perez	M-10	43,018	0	0	3/3/2011	1,506	44,524	10,717	0	2,760	646	173		3,751	312	18,359	62,883
9	9	Auditor I	Vacant																	
10	10	Management Analyst II	Vincent Jon Duenas	L-10	39,780	0	0			39,780	9,575	0	0	577	173		4,741	468	15,534	55,314
11	11	Management Analyst I	Vacant																	
12	12	Auditor II	Franklin J. T. Cooper-Nurse	L-10	39,780	0	0			39,780	9,575	0	0	577	173		1,512	156	11,993	51,773
13	13	Investigator	Vacant																	
14	14	Management Analyst IV	Lourdes R. Perez	N-19	63,506	0	0			63,506	15,286	0	0	921	173		4,741	468	21,589	85,095
15	15	Auditor II	Vacant																	
16	16	Auditor II	Llewelyn T. Restuvog	L-10	39,780	0	0	3/5/2011	1,392	41,172	9,910	0	0	597	173		1,512	156	12,348	53,520
17	17	Special Projects Coordinator	Catherine S. Gault	Part-time	12,000	0	0		0	12,000	2,888	0	0	174	0		0	0	0	12,000
18	18	Auditor III	Vacant																	
19	19	Auditor III	Gopinath Ramakrishnan	M-08	40,150	0	0	4/3/2010	1,434	41,584	10,009	0	0	603	173		1,512	156	12,453	54,037
20	20	Auditor I	Vacant																	
21	21	Auditor II	Vacant																	
22	22	Auditor II	Vacant																	
23	23	Auditor III	Vacant																	
Grand Total:					\$526,937	\$0	\$0		\$7,347	\$534,284	\$128,602	\$0	\$2,760	\$7,747	\$1,730	\$28,295	\$2,652	\$168,724	\$703,008	

Notes:
 Position # Remarks
 3 R. Marquez transitioned from Auditor III to Chief Auditor/Audit Supervisor with RAS approval to current grade/step effective 3/16/09.
 4 J. Hernandez - new Auditor I hire with RAS approval to current grade/step effective 4/3/09.
 8 M. Perez transitioned from Mgmt. Analyst II to Auditor III with RAS approval to current grade/step effective 3/3/09.
 16 L. Restuvog transitioned from Auditor I to Auditor II with RAS approval to current grade/step effective 3/5/09.
 19 G. Ramakrishnan - new Auditor III hire with RAS approval to current grade/step effective 4/3/09.
 18, 20 to 23 New positions Recruitment in classified service in progress. Mgmt. Analyst positions cancelled and replaced with Auditor I, Auditor II and Auditor III positions.
 All position transitions and new recruitment completed in compliance with all DOA HR personnel rules and regulations relative to position announcement, recruitment, and final selection and RAS petition process and

Government of Guam
Procurement Appeals
FY 2009
Staffing Pattern
3rd Quarter
04/01/09 to 06/30/09

[BBMR SP-1]

FUNCTIONAL AREA:
AGENCY: Office of Public Accountability
PROGRAM: Procurement Appeals
FUND: 5100A099959CT002.111.113

Input by Department											Input by Department									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		(I)	(J)	(K)	(L)	(M)	(N)		(O)	(P)	(Q)	(R)	(S)
No.	Position Number	Position Title	Name of Incumbent	Grade/Step	Salary	Overtime	Special*	Increment		(E+F+G+I) Subtotal	Retirement (J * 24.07%)	Retire (DDI) (\$15.52*26PP)	Social Security (6.2% * J)	Benefits			Medical (Premium)	Dental (Premium)	Total Benefits (K thru Q)	(J + R) TOTAL
								Date	Amt.					Life (I)	Medicare (1.45%*J)	Life (I)				
1	1	Hearing Officer	By Contractual Agreement																	
2	2	Auditor III**	Theresa V. Gumataotao	M-10	43,018	0	0	3/9/2011	1,506	44,524	10,717	0	0	646	173		1,512	156	13,204	57,728
Grand Total:					\$43,018	\$0	\$0		\$1,506	\$44,524	\$10,717	\$0	\$0	\$646	\$173		\$1,512	\$156	\$13,204	\$57,728

** Note: T. Gumataotao transitioned from unclassified Mgmt. Analyst II to classified Auditor III with RAS approval to current grade/step effective 3/9/09.



OFFICE OF THE PUBLIC AUDITOR
Doris Flores Brooks, CPA, CGFM
Public Auditor

July 24, 2009

Honorable Judith T. Won Pat, Ed.D
Speaker
30th Guam Legislature
155 Hesler Place
Hagatna, Guam 96910

Hafa Adai Speaker Won Pat,

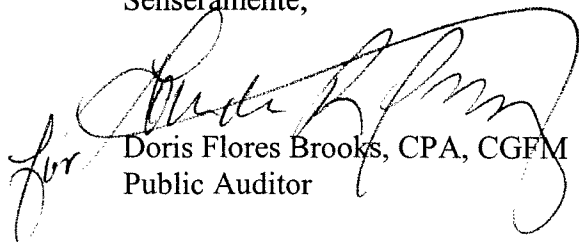
Pursuant to Chapter VI Section 26 of Public Law 29-113 relative to Federal Funding Reporting Requirements, the Office of Public Accountability (OPA) and Procurement Appeals submits its FY09 second quarter report for the period October 1, 2008 through June 30, 2009. A compact disc (CD) is enclosed to fulfill the electronic reporting requirement. In addition, an electronic copy of this report will be transmitted to all senators of the 30th Guam Legislature.

The OPA receives federal funding from Technical Assistance Grant No. TA-Guam-OPA-2008-1 issued by the United States Department of the Interior Office of Insular Affairs (US DOI OIA). The reimbursement grant provides funding to secure relevant training to enable OPA audit staff to produce timely and professional quality audit products. The grant expires on March 31, 2010.

For the period April 1, 2009 through June 30, 2009, the OPA did not receive reimbursements during this period. Because this is a reimbursement grant, eligible training expenses incurred during the third quarter will be submitted for reimbursement processing in the fourth quarter. The OPA did not incur, report, or submit reimbursement for any disallowed costs during this reporting period.

Should your staff have any questions or require additional information, please contact Anne Camacho at 475-0390 ext. 201 or via email at acamacho@guamopa.org.

Senseramente,


Doris Flores Brooks, CPA, CGFM
Public Auditor

Receipt Acknowledgement:

Signature Date

Print Name



OFFICE OF THE PUBLIC AUDITOR
Doris Flores Brooks, CPA, CGFM
Public Auditor

July 17, 2009

MEMORANDUM

TO: Honorable Felix P. Camacho
Governor of Guam

Honorable Judith T. Won Pat, ED. D
Speaker 30th Guam Legislature

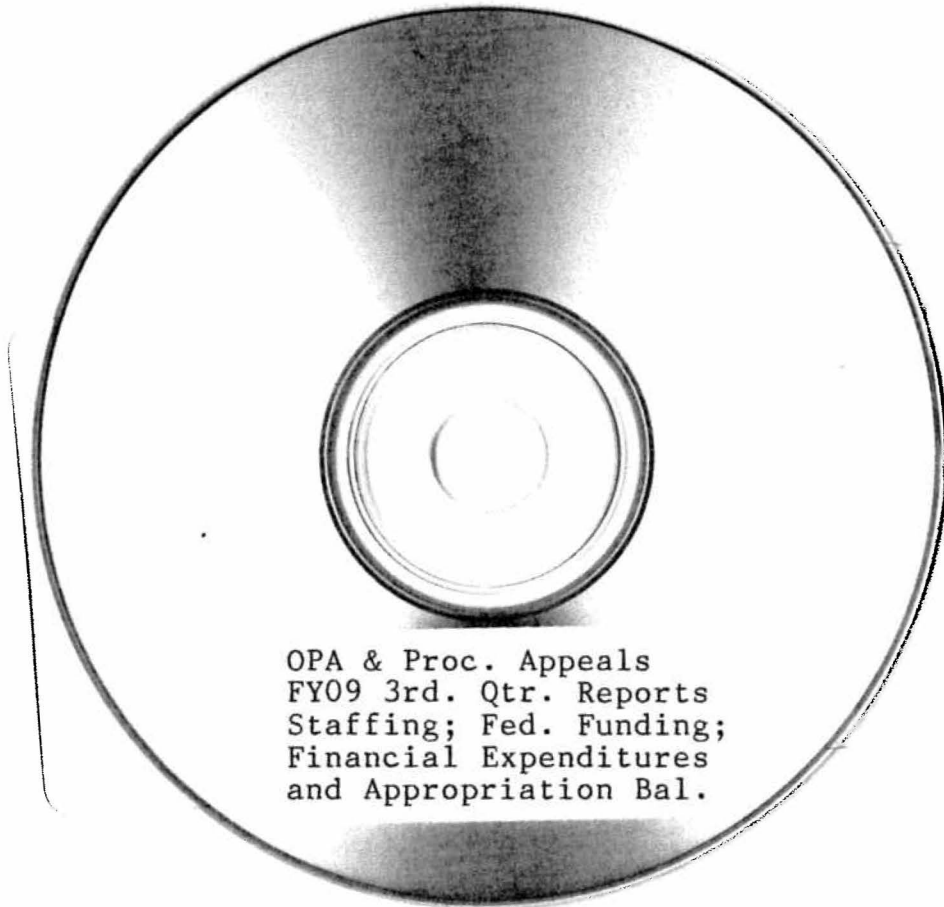
FROM: Doris Flores Brooks
Public Auditor

SUBJECT: Appointment of Administrator While Off Island

This is to advise you that I will be off island July 18 to July 25, 2009 to attend the 12th Pacific Association of Supreme Audit Institutions (PASAI) Congress in Palau. Travel expenses for the trip will be paid by the Asian Development Bank's (ADB) Regional Technical Assistance.

During my absence Lourdes R. Perez will serve as the Administrator of the office until my return.

Senseramente



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