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September 21, 2009

Honorable Judith T. Won Pat, Ed.D.
Speaker
Mina Trenta Na Liheslaturan Guahan
155 Hesler St.
Hagåtña, Guam 96910

Dear Speaker Won Pat:

Hafa Adai! Transmitted herewith is OPA Report No. 09-05, Submission of FY 2009 2nd and 3rd Quarter Financial Reports as Mandated by P.L. 29-113. For your convenience, you may also view and download the report in its entirety at www.guamopa.org.

Senseramente,

Doris Flores Brooks, CPA, CGFM
Public Auditor

50-09-1129

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**Submission of FY 2009 2nd and 3rd Quarter
Financial Reports Pursuant to Public Law 29-113**

**Legislative Mandate
January 1, 2009 through June 30, 2009**

**OPA Report No. 09-05
September 2009**

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EXECUTIVE SUMMARY

Government of Guam FY 2009 2nd and 3rd Quarter Financial Reports
Report No. 09-05, September 2009

Public Law (P.L.) 29-113 requires 60 entities of the government of Guam to submit quarterly financial, staffing patterns, and other reports in three formats (manual, electronic, and website posting) during the fiscal year. P.L. 29-113 also requires the Office of Public Accountability (OPA) to review these submissions. The objectives of our review were to determine whether the entities complied with the requirement to post their Fiscal Year (FY) 2009 2nd and 3rd quarter reports on their websites and whether those reports were readily accessible.

Between January 1, 2009 and June 30, 2009, five of the 60 entities did not comply with the website posting requirements of one or more of their 2nd and 3rd quarter reports. Although these entities substantially complied with the posting of their required reports on their website, the following entities were deemed non-compliant due to the following:

- **Department of Mental Health and Substance Abuse (DMHSA)** submitted electronic and manual copies of their 2nd Quarter Staffing Pattern Report, but did not post it on their website;
- **University of Guam (UOG)** submitted electronic and manual copies of their special reports, but did not post them on their website;
- **Guam Visitors Bureau (GVB)** did not post nor submit its Impact of Tourism Expenditures Report in any format; and
- **Department of Corrections (DOC)** submitted their 3rd quarter Prior Year's Obligations (PYO) Report in manual format, but did not post their 2nd and 3rd quarter PYO reports on their website; and
- **Office of Adequate Education Suruhanu (OAES)** did not post nor submit its 2nd and 3rd quarter PYO reports in any format.

In the four years since the enactment of P.L. 29-113, the number of required reports has increased. The following is a summary of compliance with the website posting of the 2nd and 3rd quarter reports of FY 2009:

- **Quarterly Financial Reports.** All 60 entities were in compliance with the posting of their 2nd and 3rd quarter financial reports on their website;
- **Staffing Patterns Reports.** Of the 57 entities required to post 2nd and 3rd quarter staffing pattern reports on their website, only DMHSA did not comply;
- **PYO Reports.** Of the 51 entities required to post PYO reports on their websites, 49 complied. DOC and OAES did not comply;
- **Federal Funding Reports.** All 60 entities posted their federal funding reports on their websites;
- **Non-Appropriated Funds (NAF) Reports.** All 18 entities required to submit NAF Reports complied and posted the reports on their websites;
- **Autonomous and Semi-Autonomous Agency Monthly Reports.** All 15 entities required to submit monthly reports complied and posted the reports on their websites;

- **Special Reports.** Of the 18 entities required to submit and post special reports on their websites, only GVB and UOG did not comply.

Reminder notices were sent to the entities that did not post their reports on their websites. The following entities became compliant after the reminder: the Bureau of Budget and Management Research, the Bureau of Statistics and Plans, the Commission on Decolonization, the Department of Administration (DOA), Department of Public Health and Social Services (DPHSS), the Guam Energy Office, the Guam Fire Department, the Guam International Airport Authority (GIAA), the Guam Medical Referral Office, the Guam Memorial Hospital Authority, the Guam Preservation Trust, the Guam Waterworks Authority (GWA), the Office of the Governor, the Public Utilities Commission (PUC), and the Veterans Affairs Office.

During our review, we discovered that several entities only posted reports for the current quarter, including the Customs and Quarantine Agency and the Judiciary of Guam; however, they agreed to post both their 2nd and 3rd quarter reports on their websites. Although P.L. 29-113 requires the posting of reports only for the current quarter, a majority of the entities archive their previous quarterly reports on their websites. We maintain that archiving quarterly reports promotes accountability and transparency, and bolsters public confidence in government. DOA, DOE, DPHSS, the Guam Economic Development Authority (GEDA), the Guam Housing Corporation (GHC), the Guam Public Library System (GPLS), the Office of the Attorney General, and OPA are some of the entities that have an archive of quarterly reports on their websites.

Generally, we found that more than 90% of the financial reports were readily accessible on the entities' websites. However, as previously noted, navigating the websites of the Guam Environmental Protection Agency (GEPA) and the Guam Power Authority (GPA) required extra effort. The websites of these entities, along with DOE, GPLS, and UOG, were not easily accessible in the 1st Quarter of FY 2009. While DOE, GPLS, and UOG have made significant improvements to making their reports easily accessible, GEPA and GPA have not.

The penalty for noncompliance, as set in the last three budget acts, is a 20% salary reduction for agency directors, deputy directors, and chief financial officers. OPA has reported non-compliance in prior quarters, but no salary reductions have been imposed since the penalty was mandated in 2007.

Additionally, the General Appropriations Act of 2010 (P.L. 30-55), eliminated the general reporting requirements mandated by P.L. 29-113, but certain entities are still required to submit special reports in various formats (written or electronic and website posting). 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 (via diskettes and CDs) and limit the reporting requirements to website posting and email notification.

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Introduction

This report presents the results of our compliance review of government entities' submission of quarterly financial reports, staffing patterns, and other required special reports for the 2nd and 3rd quarters of FY 2009, from January 1 to June 30, 2009, pursuant to Public Law (P.L.) 29-113, the Budget Act of 2009.

Our objectives were to determine whether government of Guam entities¹ complied with the requirement to post the FY 2009 2nd and 3rd 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 with each budget law. The FY 2009 Budget Act requires the following reports to be submitted (1) in written form to the Speaker, the Governor, and the OPA; (2) in electronic form to all Senators; and (3) to be posted on the entities' websites:

- **Quarterly Financial Reports** (due April 30, 2009 for the 2nd Quarter and July 31, 2009 for the 3rd Quarter or 30 days after the end of the quarter) for 60 entities;
- **Staffing Pattern Reports** (due April 30, 2009 for the 2nd Quarter and July 31, 2009 for the 3rd Quarter) for 57 entities;²
- **PYO Reports** (2nd quarter submission due March 31, 2009, and 3rd quarter submission due June 30, 2009 or at the end of the quarter) for 51 entities;³
- **Federal Funding Reports** (no due date specified) for 60 entities;
- **NAF Reports** (due April 30, 2009 for the 2nd Quarter and July 31, 2009 for the 3rd Quarter) for 18 entities;
- **Autonomous and Semi-Autonomous Entity Monthly Revenue and Expenditure Reports** (due the 10th of each month from January to June 2009) for 15 entities; and
- **Special Reports** (due on various dates) for 18 entities.

¹ To include line agencies, autonomous and semi-autonomous agencies, public corporations, the Mayors Council of Guam, and the Judiciary of Guam.

² Staffing Pattern Reports are not required of the Guam Board of Accountancy, Guam Preservation Trust, and the Public Utilities Commission because their personnel are not government of Guam employees.

³ Government of Guam Retirement Fund, GEDA, GHC, GPA, GWA, GIAA, PUC, the Guam Housing and Urban Renewal Authority, and the Port Authority of Guam are not required to submit PYO reports because they generate their own revenues.

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 the reporting requirements. However, no salary reductions have been enforced since imposition of the penalty in May 2007.

The 60 government of Guam entities required to report for the 2nd and 3rd quarters of FY 2009 are as follows:

1	Board of Professional Engineers, Architects & 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	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 Education	DOE
13	Department of Integrated Services for Individuals with Disabilities	DISID
14	Department of Labor	DOL
15	Department of Land Management	DLM
16	Department of Mental Health and Substance Abuse	DMHSA
17	Department of Military Affairs	DMA
18	Department of Parks and Recreation	DPR
19	Department of Public Health and Social Services	DPHSS
20	Department of Public Works	DPW
21	Department of Revenue and Taxation	DRT
22	Department of Youth Affairs	DYA
23	Government of Guam Retirement Fund	GGRF
24	Guam Ancestral Lands Commission	GALC
25	Guam Board of Accountancy	GBOA
26	Guam Commission for Education Certification	GCEC
27	Guam Community College	GCC
28	Guam Contractors License Board	GCLB
29	Guam Council on the Arts and Humanities Agency	KAHA
30	Guam Economic Development Authority	GEDA

31	Guam Election Commission	GEC
32	Guam Energy Office	GEO
33	Guam Environmental Protection Agency	GEPA
34	Guam Fire Department	GFD
35	Guam Housing and Urban Renewal Authority	GHURA
36	Guam Housing Corporation	GHC
37	Guam International Airport Authority	GIAA
38	Guam Medical Referral Office	GMRO
39	Guam Memorial Hospital Authority	GMHA
40	Guam Police Department	GPD
41	Guam Power Authority	GPA
42	Guam Preservation Trust	GPT
43	Guam Public Library System	GPLS
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 Public Accountability	OPA
51	Office of the Adequate Education Suruhanu	OAES
52	Office of the Attorney General	OAG
53	Office of the Chief Medical Examiner	OCME
54	Office of the Governor	GOV
55	Port Authority of Guam	PAG
56	Public Broadcasting System Guam	PBS
57	Public Defender Service Corporation	PDSC
58	Public Utilities Commission	PUC
59	University of Guam	UOG
60	Veterans Affairs Office	VAO

Results of Compliance

Between January 1, 2009 and June 30, 2009, only five of the 60 entities did not comply with posting one or more of the reports required by P.L. 29-113 on their website for the 2nd and 3rd quarters. See Appendix 2 for summary of non-compliance. These entities were DOC, DMHSA, GVB, OAES, and UOG. Although these entities substantially complied with the posting requirements, they were deemed non-compliant due to the following:

- **DMHSA** submitted electronic and manual copies of their 2nd Quarter Staffing Pattern Report, but did not post it on their website;
- **UOG** submitted electronic and manual copies of their special reports, but did not post them on their website;
- **GVB** did not submit an Impact of Tourism Expenditures Report in any format;
- **DOC** submitted their 3rd quarter Prior Year's Obligations (PYO) Report in manual format, but did not post their 2nd and 3rd quarter PYO reports on their website; and
- **OAES** did not submit their 2nd and 3rd quarter PYO report in any format.

A summary of compliance for the 2nd and 3rd quarter reports required by P.L. 29-113 are as follows:

- **Quarterly Financial Reports.** All 60 entities complied with the posting of their 2nd and 3rd quarter financial reports on their website;
- **Staffing Patterns Reports.** Of the 57 entities required to post their 2nd and 3rd quarter staffing pattern reports on their websites, only DMHSA did not comply (see Appendix 3);
- **PYO Reports.** Of the 51 entities required to post, 49 entities complied. DOC and OAES did not comply (see Appendix 4);
- **Federal Funding Reports.** All 60 entities were in compliance;
- **NAF Reports.** All 18 entities required to submit complied;
- **Autonomous and Semi-Autonomous Agencies Monthly Reports.** All 15 entities complied; and
- **Special Reports.** Of the 18 entities required to submit, only GVB and UOG did not comply (see Appendix 5).

Website Postings

For the 2nd and 3rd quarters of FY 2009, our review focused on the accessibility of the reports online. Since public access and transparency are the goals of the multiple format reporting requirements, government websites should be user-friendly. Websites that are difficult to navigate and reports that are hard to find frustrate public users. Readily accessible and user-friendly websites support accountability, promote transparency, and bolster public confidence in government.

The Government Finance Officers Association (GFOA) has encouraged governments to make financial information readily accessible to citizens and interested parties. Government websites are well suited for this purpose. We agree with GFOA that the benefits for providing financial

information on websites include heightened awareness, universal accessibility, increased potential for interaction with users, increased efficiency, and lowered costs. See Appendix 8 for GFOA's recommended practice for presenting official documents on websites.

During our review, we found that financial reporting information was easily accessible on more than 90% of entity websites. However, navigating the websites of GPA and GEPA required extra effort. For instance, the reports on GEPA's and GPA's websites were posted in various places and were not easy to locate. Specifically:

- To locate GEPA's quarterly financial, staffing pattern, PYO, and federal funding reports, one must click the "Programs" tab on the home page, then click on the "Administrative Service Division" tab. Usually entities' financial information can be located in the "About the Entity" or "Financials" tab, which is self-explanatory for an individual to navigate.
- GPA's quarterly financial reports, monthly financial reports, and staffing pattern reports are linked separately. To locate GPA's quarterly financial reports, one must select the "Rates" button then click on "Regulatory Filings", and then on the "Legislative Filings" link. To find the monthly financial reports, one must click on the "Investors" tab, and then on the "Financial Statements" link. For the staffing pattern reports, one must select "Employee Info" and then "Personnel Services."

We informed GPA and GEPA of the difficulties we encountered with their respective websites, but as of this report, no improvements have been made.

We conducted our review after the July 31, 2009 deadline of the 3rd quarter reports. We discovered that several entities, including the Judiciary and CQA, only post reports for the current quarter. These entities submitted their 2nd quarter reports manually and electronically before the deadline and stated that the reports were also posted on their websites, but we found that they were subsequently replaced with the 3rd quarter reports. Both entities agreed to post both their 2nd and 3rd quarter reports.

Although P.L. 29-113 only requires posting of reports for the current quarter, we found that a majority of entities also post older reports in an archival system on their websites. DOA, DOE, DPHSS, GEDA, GHC, GPLS, OAG, and OPA are some of the entities that maintain an archive of their quarterly reports on their websites. We believe that archiving the previous quarterly reports promotes accountability and transparency, and bolsters public confidence in government.

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 (April 30, 2009 for the 2nd quarter and July 31, 2009 for the 3rd quarter).

Of the 60 entities, all entities were in compliance with the posting of their 2nd and 3rd quarter financial reports on their website.

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. These reports are due no later than 30 days after the end of the quarter (April 30, 2009 for the 2nd quarter and July 31, 2009 for the 3rd quarter).

Of the 57 entities required to submit staffing pattern reports⁴, only DMHSA did not post their staffing pattern on its website. DMHSA submitted only manual and electronic copies of their staffing pattern reports. See Appendix 3 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. Second quarter submission of PYO reports were due at the end of the quarter or March 31, 2009. For 3rd quarter submission, PYO reports were due on June 30, 2009. To be in compliance, PYO reports had to include payee names, dates, and payment amounts, purpose of expenditures, and reasons 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) that generate their own revenues and are not required to submit PYO reports.

Of the 60 entities, 51 were required to submit PYO reports. Of these, 49 complied and posted their PYO reports on their websites. DOC and OAES did not comply with posting the report on their websites. We reminded these entities of the requirement, but they have yet to comply. See Appendix 4 for a compliance listing of PYO reports.

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. Since no listing identifies those that are affected by this requirement, we requested all entities to submit a report, even if only to say they did not receive federal funds.

Of the 60 entities, all entities complied and posted their federal funding reports on their websites.

⁴ Staffing pattern reports are not required of GBOA, GPT, and PUC because their personnel are not government of Guam employees.

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, 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 (April 30, 2009 for the 2nd quarter and July 31, 2009 for the 3rd quarter).

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 fundraising efforts.

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

For the 2nd and 3rd quarters of FY 2009, all 18 autonomous and semi-autonomous entities posted quarterly reports on their websites and were deemed compliant.

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 January, February, and March 2009 for the 2nd quarter, and April, May and June 2009 for the 3rd quarter.

For the 2nd and 3rd quarters of FY 2009, all 15 autonomous and semi-autonomous entities posted monthly reports for the 2nd and 3rd quarters on their websites and were deemed compliant.

Special Reports

P.L. 29-113 requires 18 entities to submit 32 Special Reports for the 2nd and 3rd quarters of FY 2009. Of the 32 reports, 26 had various requirements and deadlines; and six reports did not have due dates. Although six reports did not have due dates, two of these reports were required to be submitted sometime during the 2nd and 3rd quarters. The remaining four reports could have been submitted anytime within the fiscal year; however, two of these reports were deemed compliant as they were submitted during the 2nd and 3rd quarters.

Of the 18 entities GVB and UOG did not comply with posting their special reports on their websites. In addition, GVB did not submit either electronic or manual copies of their special reports. See Appendix 5 for a listing of Special Reports website postings.

Summary and Conclusion

Our review of the reporting in the 2nd and 3rd quarters of FY 2009 revealed that entities generally complied with the requirement to prepare, submit, and post quarterly financial, staffing pattern, NAF, autonomous and semi-autonomous agency monthly revenue and expenditure reports, and other Special Reports. Although majority of the entities submitted manual and electronic copies of the various reports, we had to remind several entities to post their reports on their websites. Despite our reminders, five entities did not comply with posting one or more of the reports on their websites.

An inordinate amount of government resources (paper, man-hours, fuel for deliveries, etc.) is spent to produce the reports in three formats (manual, electronic, and website posting), and is not the most efficient and effective way to foster government fiscal transparency.

The General Appropriations Act of 2010 (P.L. 30-55) eliminated the general reporting requirements mandated in P.L. 29-113, but several entities are still required to submit special reports in various formats (written or electronic and website posting). We again suggest the elimination of written and electronic report submissions (via diskettes and CDs) and limit the requirement to website posting and email notification with attachments, to be reproduced at the user's option and expense. We believe providing financial information on websites is the most efficient and effective way to support accountability, promote transparency, and bolster public confidence in government.

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Appendix 1: Scope and Methodology

P.L. 29-113 required all reports to be submitted in manual and electronic formats and to be posted on entity websites. Based on the improvements noted throughout FY 2008 and the magnitude of reporting requirements, our review for the 2nd and 3rd quarters 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 was limited to the review of 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 18 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 2009.⁵

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.

⁵ 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 HRRR 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:

Non-Compliant Entities for Website Reports Posting: FY 2009 2nd and 3rd Quarter

LEGEND:

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

■ Submitted manual and electronic formats but no website posting. (Deemed Non-compliant)

Entity	Financial		Staffing Pattern		PYO		Federal Funding		Special Report		
	2 nd Qtr.	3 rd Qtr.	Special Report Name	2 nd Qtr.	3 rd Qtr.						
1. DOC					×	×					
2. DMHSA			■								
3. GVB									Impact of Tourism Expenditures Report	×	
4. OAES					×	×					
5. UOG									KPRG (Public Radio)	■	
									Program Revenue and Expenditure Reports	■	

Appendix 3:
2nd and 3rd Quarter Website Reports Posting: Staffing Pattern
Page 1 of 2

LEGEND:

- ✓ Posted
- ✗ No report submitted in manual and electronic formats and no website posting
- N/A Not required / Not applicable
- Submitted manual and electronic formats but no website posting. (Deemed Non-compliant)

	Entity Name	2 nd Qtr. Staffing Pattern	3 rd Qtr. Staffing Pattern
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 Education	✓	✓
13	Department of Integrated Services for Individuals with Disabilities	✓	✓
14	Department of Labor	✓	✓
15	Department of Land Management	✓	✓
16	Department of Mental Health and Substance Abuse	■	✓
17	Department of Military Affairs	✓	✓
18	Department of Parks and Recreation	✓	✓
19	Department of Public Health and Social Services	✓	✓
20	Department of Public Works	✓	✓
21	Department of Revenue and Taxation	✓	✓
22	Department of Youth Affairs	✓	✓
23	Government of Guam Retirement Fund	✓	✓
24	Guam Ancestral Lands Commission	✓	✓
25	Guam Board of Accountancy	N/A	N/A
26	Guam Commission for Education Certification	✓	✓
27	Guam Community College	✓	✓
28	Guam Contractors License Board	✓	✓
29	Guam Council on the Arts and Humanities Agency	✓	✓
30	Guam Economic Development Authority	✓	✓
31	Guam Election Commission	✓	✓
32	Guam Energy Office	✓	✓

Appendix 3:
2nd and 3rd Quarter Website Reports Posting: Staffing Pattern
Page 2 of 2

LEGEND:

- ✓ Posted
- ✗ No report submitted in manual and electronic formats and no website posting
- N/A Not required / Not applicable
- Submitted manual and electronic formats but no website posting. (Deemed Non-compliant)

	Entity Name	2 nd Qtr. Staffing Pattern	3 rd Qtr. Staffing Pattern
33	Guam Environmental Protection Agency	✓	✓
34	Guam Fire Department	✓	✓
35	Guam Housing and Urban Renewal Authority	✓	✓
36	Guam Housing Corporation	✓	✓
37	Guam International Airport Authority	✓	✓
38	Guam Medical Referral Office	✓	✓
39	Guam Memorial Hospital Authority	✓	✓
40	Guam Police Department	✓	✓
41	Guam Power Authority	✓	✓
42	Guam Preservation Trust	N/A	N/A
43	Guam Public Library 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 Public Accountability	✓	✓
51	Office of the Adequate Education Suruhanu	✓	✓
52	Office of the Attorney General	✓	✓
53	Office of the Chief Medical Examiner	✓	✓
54	Office of the Governor	✓	✓
55	Port Authority of Guam	✓	✓
56	Public Broadcasting System Guam	✓	✓
57	Public Defender Service Corporation	✓	✓
58	Public Utilities Commission	N/A	N/A
59	University of Guam	✓	✓
60	Veterans Affairs Office	✓	✓
	TOTAL REPORTS:	57	57
	TOTAL COMPLIANT (Website Posting):	56	57

Appendix 4: 2nd and 3rd Quarter Website Reports Posting: PYO

Page 1 of 2

LEGEND:

- ✓ Posted
- ✗ No report submitted in manual and electronic formats and no website posting
- N/A Not required / Not applicable
- Submitted manual and electronic formats but no website posting. (Deemed Non-compliant)

	Entity Name	2 nd Qtr. Prior Year's Obligation	3 rd Qtr. Prior Year's Obligation
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 Education	✓	✓
13	Department of Integrated Services for Individuals with Disabilities	✓	✓
14	Department of Labor	✓	✓
15	Department of Land Management	✓	✓
16	Department of Mental Health and Substance Abuse	✓	✓
17	Department of Military Affairs	✓	✓
18	Department of Parks and Recreation	✓	✓
19	Department of Public Health and Social Services	✓	✓
20	Department of Public Works	✓	✓
21	Department of Revenue and Taxation	✓	✓
22	Department of Youth Affairs	✓	✓
23	Government of Guam Retirement Fund	N/A	N/A
24	Guam Ancestral Lands Commission	✓	✓
25	Guam Board of Accountancy	✓	✓
26	Guam Commission for Education Certification	✓	✓
27	Guam Community College	✓	✓
28	Guam Contractors License Board	✓	✓
29	Guam Council on the Arts and Humanities Agency	✓	✓
30	Guam Economic Development Authority	N/A	N/A
31	Guam Election Commission	✓	✓
32	Guam Energy Office	✓	✓

Appendix 4: 2nd and 3rd Quarter Website Reports Posting: PYO

Page 2 of 2

LEGEND:

- ✓ Posted
- ✗ No report submitted in manual and electronic formats and no website posting
- N/A Not required / Not applicable
- Submitted manual and electronic formats but no website posting. (Deemed Non-compliant)

	Entity Name	2 nd Qtr. Prior Year's Obligation	3 rd Qtr. Prior Year's Obligation
33	Guam Environmental Protection Agency	✓	✓
34	Guam Fire Department	✓	✓
35	Guam Housing and Urban Renewal Authority	N/A	N/A
36	Guam Housing Corporation	N/A	N/A
37	Guam International Airport Authority	N/A	N/A
38	Guam Medical Referral Office	✓	✓
39	Guam Memorial Hospital Authority	✓	✓
40	Guam Police Department	✓	✓
41	Guam Power Authority	N/A	N/A
42	Guam Preservation Trust	✓	✓
43	Guam Public Library System	✓	✓
44	Guam State Clearinghouse	✓	✓
45	Guam Visitors Bureau	✓	✓
46	Guam Waterworks Authority	N/A	N/A
47	Hagatna Restoration & Redevelopment Authority	✓	✓
48	Judiciary of Guam	✓	✓
49	Mayors Council of Guam	✓	✓
50	Office of Public Accountability	✓	✓
51	Office of the Adequate Education Suruhanu	✗	✗
52	Office of the Attorney General	✓	✓
53	Office of the Chief Medical Examiner	✓	✓
54	Office of the Governor	✓	✓
55	Port Authority of Guam	N/A	N/A
56	Public Broadcasting System Guam	✓	✓
57	Public Defender Service Corporation	✓	✓
58	Public Utilities Commission	N/A	N/A
59	University of Guam	✓	✓
60	Veterans Affairs Office	✓	✓
	TOTAL REPORTS:	<u>51</u>	<u>51</u>
	TOTAL COMPLIANT (Website Posting):	<u>49</u>	<u>49</u>

**Appendix 5:
2nd and 3rd Quarter Website Reports Posting: Special Reports**

Page 1 of 6

- LEGEND:**
- ✓ Posted
 - ✗ No report submitted in manual and electronic formats and no website posting
 - N/A Not required / Not applicable
 - ☒ No Due Date
 - Submitted manual and electronic formats but no website posting (Deemed non-compliant)

Entity Name	# of Reports	Report Type	2 nd Qtr. Website Compliance	3 rd Qtr. Website Compliance
1 Bureau of Budget and Management Research	1	Revenue Tracking Report- January 2009 (2 nd Qtr) and April 2009 (3 rd Qtr)	✓	✓
		Revenue Tracking Report- February 2009 (2 nd Qtr) and May 2009 (3 rd Qtr)	✓	✓
		Revenue Tracking Report - March 2009 (2 nd Qtr) and June 2009 (3 rd Qtr)	✓	✓
	2	Comparative Projected Revenues Report - January 2009 (2 nd Qtr) and April 2009 (3 rd Qtr)	✓	✓
		Comparative Projected Revenues Report - February 2009 (2 nd Qtr) and May 2009 (3 rd Qtr)	✓	✓
		Comparative Projected Revenues Report -March 2009 (2 nd Qtr) and June 2009 (3 rd Qtr)	✓	✓
	3	Revenues and Expenditures Long-Range Forecasts	✓	✓
2 Bureau of Statistics and Plans	1	Federal Expenditures Impact Reports	✓	✓

Appendix 5, Cont'd.:

2nd and 3rd Quarter Website Reports Posting: Special Reports

Page 2 of 6

- LEGEND:**
- ✓ Posted
 - ✗ No report submitted in manual and electronic formats and no website posting
 - N/A Not required / Not applicable
 - ☒ No Due Date
 - Submitted manual and electronic formats but no website posting (Deemed non-compliant)

Entity Name	# of Reports	Report Type	2 nd Qtr. Website Compliance	3 rd Qtr. Website Compliance	
3 Department of Administration	1	Government Claims Fund	✓	✓	
	2	Residential Treatment Fund	✓	✓	
	3	Monthly Travel Report- January 2009 (2 nd Qtr.) and April 2009 (3 rd Qtr.)		✓	✓
		Monthly Travel Report-February 2009 (2 nd Qtr) and May 2009 (3 rd Qtr)		✓	✓
		Monthly Travel Report- March 2009 (2 nd Qtr) and June 2009 (3 rd Qtr)		✓	✓
	4	Reports on Bonds Proceeds	✓	✓	
	5	Indirect Cost Fund- January 2009 (2 nd Qtr.) and April 2009 (3 rd Qtr.)		✓	✓
		Indirect Cost Fund-February 2009 (2 nd Qtr) and May 2009 (3 rd Qtr)		✓	✓
		Indirect Cost Fund- March 2009 (2 nd Qtr) and June 2009 (3 rd Qtr)		✓	✓
	6	Deficit Reduction - May 2009		N/A	✓
		Deficit Reduction - June 2009		N/A	✓
		Deficit Reduction - July 2009		N/A	✓

**Appendix 5, Cont'd.:
2nd and 3rd Quarter Website Reports Posting: Special Reports**
Page 3 of 6

- LEGEND:**
- ✓ Posted
 - ✗ No report submitted in manual and electronic formats and no website posting
 - N/A Not required / Not applicable
 - ☒ No Due Date
 - Submitted manual and electronic formats but no website posting (Deemed non-compliant)

Entity Name		# of Reports	Report Type	2 nd Qtr. Website Compliance	3 rd Qtr. Website Compliance
4	Department of Education	1	Guam Public School System Operations Fund	✓	✓
		2	Textbook and Collateral Material	✓	✓
		3	Reports on Bonds Proceeds	✓	✓
		4	Prior year obligations (web report)	✓	✓
			Salary Adjustments (web report)	☒	☒
			Cash disbursement schedules (web report)	✓	✓
			Full-Time Employment - FTE (web report)	☒	☒
5	Local Funds Reimbursement	✓	✓		
5	Department of Integrated Services for Individuals with Disabilities	1	Reports on Bonds Proceeds	✓	✓
6	Department of Mental Health & Substance Abuse	1	Reports on Bonds Proceeds	✓	✓
7	Department of Parks & Recreation	1	Maintenance and Repair of Public Restrooms	✓	✓

Appendix 5, Cont'd.:

2nd and 3rd Quarter Website Reports Posting: Special Reports

Page 4 of 6

LEGEND:

- ✓ Posted
- ✗ No report submitted in manual and electronic formats and no website posting
- N/A Not required / Not applicable
- ☒ No Due Date
- Submitted manual and electronic formats but no website posting (Deemed non-compliant)

	Entity Name	# of Reports	Report Type	2 nd Qtr Website Compliance	3 rd Qtr Website Compliance
8	Department of Public Health & Social Services	1	Department of Public Health and Social Services Carry-Over Authorization	✓	✓
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- January 2009 (2 nd Qtr) and April 2009 (3 rd Qtr)	✓	✓
			Retirement Remittance Report- February 2009 (2 nd Qtr) and May 2009 (3 rd Qtr)	✓	✓
			Retirement Remittance Report- March 2009 (2 nd Qtr) and June 2009 (3 rd Qtr)	✓	✓
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	✓	✓
15	Guam Visitors Bureau	1	Impact of Tourism Expenditures Report	✓	✗

**Appendix 5, Cont'd.:
2nd and 3rd Quarter Website Reports Posting: Special Reports**
Page 5 of 6

- LEGEND:**
- ✓ Posted
 - ✗ No report submitted in manual and electronic formats and no website posting
 - N/A Not required / Not applicable
 - ☒ No Due Date
 - Submitted manual and electronic formats but no website posting (Deemed non-compliant)

Entity Name	# of Reports	Report Type	2 nd Qtr. Website Compliance	3 rd Qtr. Website Compliance
16 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 5, Cont'd.:
2nd and 3rd Quarter Website Reports Posting: Special Reports**
Page 6 of 6

- LEGEND:**
- ✓ Posted
 - ✗ No report submitted in manual and electronic formats and no website posting
 - N/A Not required / Not applicable
 - ☒ No Due Date
 - Submitted manual and electronic formats but no website posting (Deemed non-compliant)

Entity Name		# of Reports	Report Type	2 nd Qtr. Website Compliance	3 rd Qtr. Website Compliance
17	Office of the Governor	1	Special Transfer Funds Report -January 2009 (2 nd Qtr) and April 2009 (3 rd Qtr)	✓	✓
			Special Transfer Funds Report - February 2009 (2 nd Qtr) and May 2009 (3 rd Qtr)	✓	✓
			Special Transfer Funds Report - March 2009 (2 nd Qtr) and June 2009 (3 rd Qtr)	✓	✓
18	University of Guam	1	KPRG (Public Radio)	■	✓
		2	Program Revenue and Expenditure Reports	■	✓
		3	Reports on Bonds Proceeds	✓	✓
		4	Program Annual Reports	☒	☒
Total FY 2009 Special Reports:		32	Total FY 2009 Special Reports Complied With:	30	31
Total FY 2009 Compliant Entities:		16			

Appendix 6:
GFOA Recommended Practice for Website Presentation of Official Financial Documents
Page 1 of 3



RECOMMENDED PRACTICE

Web Site Presentation of Official Financial Documents (2009) (ALL)

Background. The Government Finance Officers Association (GFOA) has long encouraged governments to demonstrate accountability and transparency by making financial information of the highest quality readily accessible to citizens and other interested parties. A government's web site is especially well suited for this purpose. Benefits of using the government's web site to communicate financial information include:

- **Heightened awareness.** Many potential users of a government's financial information may only discover that it is available because they find it on the web site.
- **Universal accessibility.** Information furnished on a web site is readily available to a wide range of potential users (e.g., citizens, rating agencies, regulatory agencies, other governments, and the press) without charge.
- **Increased potential for interaction with users.** A web site can offer two-way, multi-conversational, or interactive formats. This capacity may be especially helpful for proposed documents or for citizen surveys.
- **Enhanced diversity.** A web site may offer the possibility of providing the same financial information in a variety of languages, which may be needed pursuant to the policies of a particular governmental entity.
- **Facilitated analysis.** Computerized tools can be used to find, extract, and analyze data presented in electronic form.
- **Increased efficiency.** Presenting all financial information in a single location can help to avoid calls for redundant specialized reports (e.g., reproducing data already presented in the comprehensive annual financial report or the budget document).
- **Lowered costs.** Electronic publication can be accomplished relatively quickly and can reduce or eliminate many of the costs associated with producing a hardcopy report, including those associated with handling and mailing the reports.
- **Contribution to sustainability.** Using a web site to disseminate financial information may reduce paper consumption, thereby contributing to the core value of sustainability.
- **Broadened potential scope.** The use of hyperlinks allows for easy referencing of relevant information from other sites.

While posting financial documents on a web site is a tremendous resource to citizens and an important investor relations tool, governments should be reminded that it does not meet the continuing disclosure responsibilities for issuers of municipal debt set forth in Securities and Exchange Commission Rule 15c2-12.¹

Recommendation. The GFOA encourages every government to use its web site as a primary means of communicating financial information to citizens and other interested parties. Furthermore, the GFOA recommends that a government comply with the following guidelines when presenting official financial documents on its web site:

Formatting. The practical usefulness of a document is enhanced when a government observes the following formatting conventions:

- **Consistency with hardcopy version (if any).** If a document is issued in hardcopy form, the web site version should be identical.² Any subsequent changes should be made to both.

¹ Governments with public debt outstanding are urged to consult GFOA's recommended practice *Using a Web Site for Disclosure*. Issuers of public debt also should familiarize themselves with SEC's Interpretive Release on the "Use of Electronic Media" (see www.sec.gov/rules/interp/34-42728.htm).

Appendix 6, Cont'd.:

GFOA Recommended Practice for Website Presentation of Official Financial Documents

Page 2 of 3

- **Legibility.** Font size, page layout (i.e., portrait versus landscape), and direction should be consistent throughout the report.
- **Pagination.** Pages should be numbered sequentially.
- **File size.** A single electronic file should be presented for the entire document. Individual files for the various components of large reports might also be presented in view of the limitations that some users face when attempting to download or receive large files. In such situations, the number of individual files should not be so great as to make it difficult to review the material or relate the various sections to one another.

Technological Infrastructure. A number of issues related to a government's technological infrastructure should be considered when presenting financial documents on the government's web site:

- **Security.** The security of the web site should be evaluated and all reasonable steps should be taken to protect documents from unauthorized changes.
- **Placement.** A link to the document should appear prominently on the homepage or there should be some other tool for easily locating the document (e.g., internal search tool).
- **Software compatibility.** The software used should be suitable for the particular information being presented and be broadly compatible with other commonly used software.
- **Features.** The downloaded file should allow for basic features such as zooming and continuous page format (e.g., so rows on financial schedules can be viewed on facing pages). A search mechanism should also be available within the document.
- **Instructions.** General user instructions (e.g., how to download Adobe software) should be provided. A notation also may be needed to direct the user on how best to view the document (e.g., laptop or desktop computer versus a handheld device).
- **Linking.** The table of contents should allow the user to go to specific pages with a click of the mouse. The inclusion of bookmarks also can enhance flexibility and maneuverability in navigating the document.
- **Testing.** Web site-based financial documents should be tested to ensure that they will function with different computer operating systems.

Electronic financial reporting language. Governments should monitor developments in standardized electronic financial reporting (e.g., extensible business reporting language [XBRL]) and apply that language to their electronic document process when appropriate.

Distribution. Electronic publication can also help the government meet the objective of providing financial information on a timely basis. Once published electronically, potential users should be informed that financial documents are available at the web site. Local newspapers, cable television, council meetings, mailings, and the printed document itself (if prepared) can be used for this purpose. For users without access to the Internet, other electronic media (e.g., CDs or flash drives) should be made available at locations such as local libraries or the city hall. Before electronic publication, the government should consult with their counsel to ensure that any legal issues related to the distribution of the financial information have been appropriately addressed, including compliance with all applicable provincial, state and federal laws and regulations (e.g., American Disabilities Act).

Information disclaimer. If applicable, the web site should prominently notify users that the information in the financial document has not been updated for developments subsequent to its issuance.

Historical information. If a government elects to present documents of prior years, the web site should identify those documents as "dated information for historical reference only" and clearly segregate them from current information. A "library" or "archive" section of the web site is advisable for this purpose.

² However, slight variations that may be necessary for practical reasons to prepare the hardcopy information for publication as an electronic document are acceptable. In cases where there is some type of auditor association with a document, it can be helpful to reach an upfront agreement with the auditor on the nature of the revisions that are acceptable in the preparation of the electronic document.

Appendix 6, Cont'd.:

GFOA Recommended Practice for Website Presentation of Official Financial Documents

Page 3 of 3

References

- GFOA Recommended Practices
 - Improving the Timeliness of Financial Reports (2008)
 - Using a Web Site for Disclosure (2002)
 - Sustainability (2002)
- *Extensible Business Reporting Language (XBRL) web site*, <http://www.xbrl.org/Home/>

Approved by the GFOA's Executive Board, February 27, 2009.

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
In Hagåtña

All information will be held in strict confidence.