

OFFICE OF PUBLIC ACCOUNTABILITY
Doris Flores Brooks, CPA, CGFM
Public Auditor

32-14-1136
Office of the Speaker
Judith T. Won Pat, Ed. D.
Date: 1/6/14
Time: 8:20 AM
Received by: [Signature]

December 31, 2013

Honorable Judith T. Won Pat, Ed.D.
Speaker
I Mina'Trentai Dos Na Liheslaturan Guåhan
155 Hesler Place
Hagatna, Guam 96910

Dear Speaker Won Pat:

Hafa Adai! Transmitted herewith is OPA Report No. 13-06, Government of Guam Wide Submission of FY 2012 Citizen Centric Reports.

For your convenience, you may also view and download the report in its entirety at www.guamopa.org.

Should you have any questions, please contact Rachel Field, Auditor-In-Charge at 475-0390 ext. 206.

Senseramente,

Doris Flores Brooks, CPA, CGFM
Public Auditor

RECEIPT ACKNOWLEDGED:

By: _____

Date: _____

GUAM LEGISLATURE
CENTRAL FILES

ACKNOWLEDGEMENT RECEIPT

Received by: AB
Date: 10/28/13
1/3/14

1136

2014 JAN - 6 AM 9:20
[Signature]



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Public Auditor

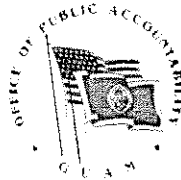
**Government of Guam Wide
Submission of FY 2012 Citizen-Centric Reports
Pursuant to Public Law 31-77**

**Legislative Mandate
October 1, 2011 through September 30, 2012**

**OPA Report No. 13-06
December 2013**

Distribution:

Governor of Guam
Lt. Governor of Guam
Speaker, 32nd Guam Legislature
Senators, 32nd Guam Legislature
Director, Department of Administration
Director, Bureau of Budget and Management Research
Guam Media via E-Mail



OFFICE OF PUBLIC ACCOUNTABILITY
Doris Flores Brooks, CPA, CGFM
Public Auditor

December 31, 2013

Honorable Edward J.B. Calvo
Governor
Office of the Governor
P.O. Box 2950
Hagatna, Guam 96932

Honorable Judith T. Won Pat, Ed. D.
Speaker
32nd Guam Legislature
155 Hessler Street
Hagatna, Guam 96910

Subject: OPA Report 13-06, Submission of FY 2012 Citizen-Centric Reports Pursuant to Public Law (PL) 31-77

Dear Governor Calvo and Speaker Won Pat:

From time to time, the Office of Public Accountability (OPA) has been designated as the repository of certain information, such as the agencies' quarterly financial reports and staffing patterns, Citizen Centric Reports (CCRs), and most recently the audio files of boards and commissions. Pursuant to PL 31-77 Chapter XIII Section 24, the OPA hereby submits a complete list of CCRs for fiscal year (FY) 2012. Based on our review, we found that 29 of 53 GovGuam entities either fully or partially complied with the reporting requirements.

29 or 55% of Agencies Fully/Partially Compliant

A total of 53 entities were required to submit a CCR and post on their website, including the Office of the Governor, Judiciary of Guam, and Guam Legislature. The number of entities required to submit CCRs decreased from the 59 in prior years as a result of the Governor's Reorganization Advisory Nos. 5 and 6, which consolidated certain agencies under the Department of Land Management and the Department of Chamorro Affairs effective October 2011. Unlike the past two years, OPA elected not to send out reminder notices for the FY 2012 CCRs as this was the third year of compliance with the reporting requirements per PL 30-127.

As a result, and as of December 27, 2013:

- 24 agencies, or 45% submitted their FY 2012 CCR and posted on their website (full compliance);
- 5 agencies or 10% submitted their CCR, but did not post on their website (partial compliance); and
- 24 agencies or 45% did not submit a CCR.

By comparison, OPA received FY 2011 CCRs from 53 agencies or 90% compliance, of which six did not post on their website. See Attachments 1 and 2 for a list of the FY 2012 compliant and non-compliant Government of Guam (GovGuam) entities, respectively.

Despite OPA not providing reminder notices, we applaud the following 29 entities for submitting their FY 2012 CCRs:

1. Bureau of Statistics and Plans (BSP)
2. Civil Service Commission (CSC)
3. Department of Education (DOE)
4. Department of Integrated Services for Individuals with Disabilities (DISID)
5. Department of Parks and Recreation (DPR)
6. Department of Public Works (DPW)
7. Department of Revenue and Taxation (DRT)
8. Department of Youth Affairs (DYA)
9. Government of Guam Retirement Fund (GGRF)
10. Guam Commission for Education Certification (GCEC)
11. Guam Community College (GCC)
12. Guam Contractors License Board (GCLB)
13. Guam Economic Development Authority (GEDA)
14. Guam Educational Telecommunications Corporation (PBS Guam)
15. Guam Energy Office (GEO)
16. Guam Environmental Protection Agency (GEPA)
17. Guam Fire Department (GFD)
18. Guam Housing and Urban Renewal Authority (GHURA)
19. Guam Housing Corporation (GHC)
20. Guam International Airport Authority (GIAA)
21. Guam Police Department (GPD)
22. Guam Power Authority (GPA)
23. Guam Preservation Trust (GPT)
24. Guam Visitors Bureau (GVB)
25. Judiciary of Guam (Judiciary)
26. Office of the Attorney General (OAG)
27. Office of Public Accountability (OPA)
28. Port Authority of Guam (PAG)
29. University of Guam (UOG)

The five entities who submitted their CCRs, but did not post on their website are: DISID, DPR, GFD, GPD, and PAG.

Of the 24 entities that did not submit a CCR, the Guam Board of Accountancy (GBOA) has never submitted a CCR for the past three fiscal years, while the Guam Memorial Hospital Authority (GMHA) and the Public Utilities Commission (PUC) have not submitted their CCRs for the past two fiscal years.

Public Law Requirement

The CCR is a four-page reporting initiative created by the Association of Government Accountants (AGA) to promote and advance communication between governments and their citizens. The CCR is intended to provide government financial information in a clear and understandable manner, updated regularly, easy to locate, technically accurate in detail, and in a brief and concise manner. We encourage all citizens to view the CCRs on the entity's website or

on OPA's website, www.guamopa.org. See Attachment 3 for Content and Design Guidelines for the CCR found on the AGA National Website (<http://www.agacgfm.org/>).

With the enactment of PL 30-127, effective January 1, 2010, every director, administrator, president or head of a GovGuam agency, including line agencies, autonomous and semi-autonomous agencies, public corporations, the Guam Mayors' Council, the Courts of the Judiciary of Guam and Guam Legislature are required to submit a CCR to the Public Auditor of Guam and Speaker of the Guam Legislature. The CCR is due no later than sixty (60) calendar days after the release of the independent audit report for a government entity for each fiscal year. The FY 2012 Government-Wide financial audit, which includes the line entities, was issued on July 8, 2013 and their deadline to submit a CCR was September 5, 2013. For autonomous entities, their deadline varied depending on the issuance of their financial audits.

AGA Awards Three GovGuam Agencies

In December 2013, the AGA Guam Chapter at their General Membership Meeting presented three GovGuam agencies awards for Best Citizen-Centric Reporting. This award recognizes outstanding CCRs prepared by a GovGuam entity that meets and exceeds the design elements in PL 30-127. Nominations were made by individuals and rated by a three-person evaluation committee primarily comprised of AGA Guam Chapter members Officers/Directors from the private sector. The rating was based on the AGA CCR Guidelines. GPA received the Platinum award, UOG received the Gold award, and GCC received the Bronze award. This is the second consecutive year that these same three agencies received the award.

Annual Reporting Requirement

OPA previously reported in Report No. 12-03 (OPA's Submission of FY 2011 CCRs) that the agencies were becoming familiar with the CCR guidelines and reporting requirements due to fewer CCR-related inquiries. It was OPA's position that the OPA's annual submission requirement of a listing for compliant agencies was no longer needed. Unlike in OPA's two previous reports on GovGuam agencies' CCR compliance, OPA did not provide courtesy reminder notices to GovGuam entities for the FY 2012 CCRs. However, upon review of the entities' CCR compliance, we found that only 29 agencies were deemed fully or partially compliant.

The CCR provides our citizens with updated, meaningful, and understandable information about the performance and financial condition of GovGuam agencies, and is also the agencies' opportunity to communicate their activities and challenges during the past year. However, it appears that the agencies rely on OPA to issue reminder notices as evidenced by the 45% compliance rate. Although the CCR promotes accountability and transparency, OPA does not believe that it is the best use of our limited resources to monitor the CCR reporting compliance as agencies are already familiar with the law and should not require frequent reminders to comply with the law.

Should you have any questions or comments on this report, please contact Audit Supervisor Rodalyn Gerardo at 475-0390 ext. 204 or Auditor-in-Charge Rachel Field at ext. 206.

Senseramente,



Doris Flores Brooks, CPA, CGFM
Public Auditor

- Attachments: (1) Compliant GovGuam Entities with Website Links
(2) Non-Compliant GovGuam Entities
(3) Content and Design Guidelines for the Citizen-Centric Reports

Compliant GovGuam Entities

	Entity Name	Website Link
1	Bureau of Statistics and Plans (BSP)	http://www.bsp.guam.gov/images/stories/socio/fv2012ccr.pdf
2	Civil Service Commission (CSC)	http://csc.guam.gov/wp-content/uploads/2013/09/OPA-Annual-Report-2012.pdf
3	Department of Education (DOE)	https://docs.google.com/a/guamopa.org/viewer?a=v&pid=sites&srcid=Z2RvZS5uZXR8ZmluYW5jaWFsLWFkbWluaXN0cmF0aW9uGd4OjY3YTY3Mzk0OWI4OWI4Ng
4	Department of Integrated Services for Individuals with Disabilities (DISID)	Not posted.
5	Department of Parks and Recreation (DPR)	Not posted.
6	Department of Public Works (DPW)	http://dpw.guam.gov/wp-content/uploads/2013/10/53/DPW.CCR.FY2012.pdf
7	Department of Revenue and Taxation (DRT)	https://www.guamtax.com/about/2012CCRDRT.pdf
8	Department of Youth Affairs (DYA)	http://dya.guam.gov/wp-content/uploads/2013/09/CCR-PUBLICATION1.DYA-8-31-2013.pdf
9	Government of Guam Retirement Fund (GGRF)	http://www.ggrf.com/data/2012/financial-audits/2012-Citizen-Centric-Report.pdf
10	Guam Commission for Education Certification (GCEC)	http://gcec.guam.gov/wp-content/uploads/2013/12/Centric-FY2012-PDF.pdf
11	Guam Community College (GCC)	http://www.guamcc.edu/Runtime/uploads/Files/03%20Finance%20and%20Admin/FinanceAdmin/CCR/2012_GCC%20Report.pdf
12	Guam Contractors License Board (GCLB)	http://guam-clb.org/wp-content/uploads/2013/10/CITIZEN-CENTRIC-REPORT-2012-FINAL1.pdf
13	Guam Economic Development Authority (GEDA)	Website is currently being moved, but the FY 2012 was posted in the previous website.
14	Guam Educational Telecommunication Corporation (KGTF)	http://pbsguam.org/files/2011/08/2012-Citizen-Centric-Report.pdf
15	Guam Energy Office (GEO)	http://www.guamenergy.com/outreach-education/citizen-centric-report-fv-2012/

Compliant GovGuam Entities with Website Link

	Entity Name	Website Link
16	Guam Environmental Protection Agency (GEPA)	http://issuu.com/guamepa/docs/2012_citizensreport_foremail
17	Guam Fire Department (GFD)	Not posted.
18	Guam Housing and Urban Renewal Authority (GHURA)	http://www.ghura.org/userfiles/Citizen-Centric%20Report%20FY2012.pdf
19	Guam Housing Corporation (GHC)	http://guamhousing.org/wp-content/uploads/2013/04/Citizen-Centric-ReportFY2012-b.pdf
20	Guam International Airport Authority (GIAA)	http://www.guamairport.com/wp-content/uploads/2013/04/fy-2012-citizen-centric-report.pdf
21	Guam Police Department (GPD)	Not posted.
22	Guam Power Authority (GPA)	http://guampowerauthority.com/gpa_authority/investors/documents/GCACentricReport2013FINAL.pdf
23	Guam Preservation Trust (GPT)	http://guampreservationtrust.org/images/Guam%20Preservation%20Trust%20FY2012%20Citizens%20Centric%20Report.pdf
24	Guam Visitors Bureau (GVB)	http://www.visitguam.org/research-and-reports/reports/citizen-centric-report
25	Judiciary of Guam (Judiciary)	http://www.justice.gov.gu/Information/images/2013_09_06_JOGCCR.pdf
26	Office of the Attorney General (OAG)	http://www.guamag.org/annual_report/AGCCR_FY2012.pdf
27	Office of Public Accountability (OPA)	http://www.guamopa.org/docs/OPA_2012_CCR.pdf
28	Port Authority of Guam (PAG)	Not posted.
29	University of Guam (UOG)	https://skydrive.live.com/view.aspx?resid=BCC7F6566D2586C5!276&app=WordPdf&wdo=2&authkey=!AExHbQH8DYfn140

Attachment 2:**Non-Compliant GovGuam Entities**

Entity Name		Entity Name	
1	Board of Professional Engineers, Architects and Land Surveyors (PEALS)	14	Guam Election Commission (GEC)
2	Bureau of Budget and Management Research (BBMR)	15	Guam Legislature
3	Customs and Quarantine Agency (CQA)	16	Guam Memorial Hospital Authority (GMHA)
4	Department of Administration (DOA)	17	Guam Waterworks Authority (GWA)
5	Department of Agriculture (Agriculture)	18	Mayors Council of Guam (MCOG)
6	Department of Chamorro Affairs (DCA)	19	Office of Civil Defense/ Homeland Security
7	Department of Corrections (DOC)	20	Office of the Chief Medical Examiner (CME)
8	Department of Labor (DOL)	21	Office of the Governor (GOV)
9	Department of Land Management (DLM)	22	Office of Veteran's Affairs (VAO)
10	Department of Mental Health and Substance Abuse (DMHSA)	23	Public Defender Service Corporation (PDSC)
11	Department of Military Affairs (DMA)	24	Public Utilities Commission (PUC)
12	Department of Public Health and Social Services (DPHSS)		
13	Guam Board of Accountancy (GBA)		

Content¹ and Design Guidelines for the Citizen-Centric Report

Content Guidelines for the Citizen-Centric Report



Page 1: Strategic Objectives

What are we chartered (required) to do Demographics
Include information about the community

- Per capita income
- Unemployment
- Number of government workers
- People—coming & going
- Firms—coming & going

Idea

Include a brief Table of Contents on Page 1 so that the reader can see what is included on subsequent pages.

Note

All information presented should be done on a per capita basis. This will be more meaningful to each individual citizen.

Page 3: What are the costs for servicing the citizens and how were those costs paid for?

include revenue and cost data for major areas – marry this information with performance measures on second page (i.e., how many students were educated and how much it cost per capita)

- Use bar and pie charts to display cost and revenue data and compare to prior years whenever possible

include a statement similar to this

An independent audit was conducted, resulting in a clean audit opinion. Complete financial information can be found on our website at www.xyz.gov.

Page 2: How Are We Doing—A Performance Report on Key Missions and Service

Governments are encouraged to obtain input from citizens on what measures they would like to see included in advance of producing this report. Report on nonfinancial outcomes (not inputs or outputs) for three or four of the government's key missions or services of most relevance to citizens. This should include comparisons to past years' outcomes, to articulated targets, where applicable, and to similar jurisdictions where possible. Missions and services and their associated outcome measures might include some of the following:

Mission or Service	Possible Outcome Measures
Public safety	<ul style="list-style-type: none"> • Crimes committed per 100,000 • Percentage of crimes cleared, fire-related deaths, fire related property loss
Schools	<ul style="list-style-type: none"> • Fraction of students performing at grade level on standardized test, high school graduation rate
Public health	<ul style="list-style-type: none"> • Mortality rate • Morbidity rate
Roads	<ul style="list-style-type: none"> • Percentage of road miles rated acceptably smooth • Percentage of streets rated acceptably clean
Parks and recreation	<ul style="list-style-type: none"> • Usage rate • Customer satisfaction
Solid waste collection	<ul style="list-style-type: none"> • Percentage of scheduled collections missed • Customer satisfaction

Include a statement similar to this:
The measures reported on this page were included based on the input we received from a group of citizens from the community. What would you like to see reported on in this page? Please let us know by contacting XXX (include name, phone number and e-mail).

Page 4: Challenges Moving Forward—What's Next? Future Issues?

- Include items specific to community (i.e., tax cuts or increases, closing of a major manufacturing facility, major new employer moving to area, etc.)
- Infrastructure Items

Optional items to include:

- Calendar of Upcoming Events
- Ask the reader if they like this report and is there any other information that they would like to see included
- Add the CCR logo to help AGA build the brand

AGA—Advancing Government Accountability

AGA's initiative to encourage governments to provide meaningful and understandable information about the financial condition and performance of the government to its citizens has culminated in a four page citizen-centric report. Such a report would ultimately answer the question, "Are we better off today than we were last year?"

This template lays out what should be included on each of the four pages. Governments are encouraged to produce such a report to show accountability to its citizens.

Please let us know what you think about this template. Contact Evie Barry at ebarry@agacgfm.org and/or 800-AGA-7211 with your comments.

Visit AGA on the web at www.agacgfm.org.

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¹ Source: <http://www.agacgfm.org/AGA/ToolsResources/CCR/Content-Guidelines.pdf>

Content and Design² Guidelines for the Citizen-Centric Report

Design Guidelines for the Citizen-Centric Report

Visual Appeal & Readability

The physical design and the way in which the report is written is just as important as the information that it contains. If the report does not look visually appealing, then no one will read it. Be sure to include pictures from your community and charts and graphs wherever possible (**TIP:** don't include pictures of buildings, instead use landscapes and people). Include the organization's seal/logo on the front page.

Another important item is to make sure the report avoids accounting-use terms and other technical language. Refrain from using acronyms. Remember, this report needs to be understood by average citizens, most of whom do not have a degree in accounting! Also, don't try to cover every inch of each page with information. Instead, leave some areas empty (referred to as white space) as this helps to emphasize more critical information.

Physical Layout

For ease in relaying information to the reader, a consistent column grid should be used. Aligning objects such as charts, text boxes, images and graphics to the edges of a column in the grid allows for clear page organization and easy-to-read data. Each page should have the same margin width, same number of columns and a header or footer that is consistent throughout the report to keep it cohesive. White space should not be "trapped" in between two or more elements, but, if used, should be kept to the outer edges of the main content.

Colors

The report should use a limited color palette, ideally no more than two or three unique colors. Lighter shades of the same color can be used to add variation without distracting the reader from finding the core text and data provided. For similar reasons, overly bright or clashing colors should not be included in the color palette.

Images and Graphics

Any images or photos included should take into consideration the distribution method of the report. For any reports distributed electronically (as a PDF via e-mail or Internet), the image resolution required should be at least 72 dots per inch (dpi) at actual size. If the report is to be submitted for printing in a newspaper or other printed publication, images will need to be at least 300 dpi at actual size. Any graphics such as tables, charts or graphs should be consistent throughout the report in general execution (size, colors used, type size, font of captions and labels).

Type and Fonts

Fonts should be limited to two font families, generally a serif font (such as Times New Roman) and a sans serif font (such as Helvetica or Arial). Font size should be no smaller than 10-point size to accommodate for easy reading, lack of crowding, and to reduce temptation to add too much extraneous information to the page so that the audience can glean relevant and pertinent information quickly from the report. To convey an obvious hierarchy of information, headline, subhead and body text treatments should remain consistent throughout the report. This includes the text size, font and color.

Publishing Software

If your organization has an in-house design staff, then they will have software they use to design brochures and reports. If you do not have access to a graphic designer, you can use Microsoft Publisher to layout your report.

Distribution of Your Report

It is important to get your report into the hands of your citizens, right after you have completed it. First and foremost, load it onto your organization's website. If you can, include it in your local newspaper. Print copies and distribute them throughout your community at the library, at government buildings, at coffee shops. Mail copies to your citizens. Give the local chamber of commerce copies to distribute. Take copies to the next council meeting. Hold a press conference. The possibilities are endless. AGA has compiled a Media Package located on the AGA website that includes a sample press release, how to work with the media, how to write an op-ed piece, etc.

Above all, do not reinvent the wheel! Go to the AGA website and click Completed Reports in the Citizen Centric Reporting section. See copies of actual completed reports along with a Q&A section with individuals who put the reports together.

AGA—Advancing Government Accountability

AGA's initiative to encourage governments to provide meaningful and understandable information about the financial condition and performance of the government to its citizens has culminated in a four page citizen centric report. Such a report would ultimately answer the question, "Are we better off today than we were last year?"

This template offers guidance on the physical design, readability and distribution of a report. Make use of the **Content Guidelines** document to see what information should be included on each of the four pages.

Contact Susan Fritzen at sfritzen@agacgm.org and/or 800-AGA-7211 with any questions.

Visit AGA on the web
at www.agacgm.org



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² Source: <http://www.agacgm.org/AGA/ToolsResources/CCR/CCRDesignGuidelines.pdf>

Attachment 4:**Objective, Scope, Methodology, and Prior Audit Coverage**

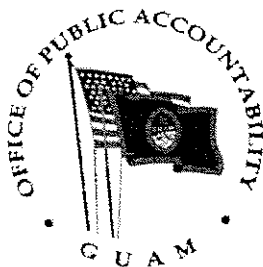
Our audit objective was to determine GovGuam entities' compliance with the CCR reporting requirements as prescribed in PL 30-127 and PL 31-77 for FY 2012. Our methodology included a review of laws, policies, procedures, prior audit findings, hotline tips, and other information pertinent to CCRs. We also independently reviewed the entities' websites for posting and verified with OPA staff whether they received email submissions of the entities' CCRs. For those entities that were deemed non-compliant, we corresponded via e-mail and telephone to ensure that OPA did not inadvertently miss any agencies' compliance.

OPA Report No. 11-09

Pursuant to PL 31-77 Chapter XIII Section 24, the Office of Public Accountability (OPA) submitted a complete list of current and outdated CCRs for FY 2010. A total of 58 entities were required to submit a CCR and post on their website, including the Office of the Governor, Judiciary of Guam, and Guam Legislature. As of October 31, 2011, 54 agencies, or 93% submitted a CCR and posted on their entity website. There were four (4) entities, or 7% who did not submit a CCR: GBA, GEC, OME, and PUC.

OPA Report No. 12-03

Pursuant to PL 31-77 Chapter XIII Section 24, the Office of Public Accountability (OPA) submitted a complete list of current and outdated CCRs for FY 2011. A total of 59 entities were required to submit a CCR and post on their website, including the Office of the Governor, Judiciary of Guam, and Guam Legislature. As of October 31, 2012, 53 agencies, or 90% submitted a CCR and posted on their entity website. The six entities who did not submit a CCR for FY 2011 are DPR, GBA, GCLB, GMHA, VAO, and PUC.



Government of Guam Wide Submission of
FY 2012 Citizen-Centric Reports
Report No. 13-06, December 2013

ACKNOWLEDGEMENTS

Key contributions to this report were made by:
Rodalyn Gerardo, CIA, CGFM, CPA, CGAP, CGMA, Audit Supervisor
Rachel Field, Auditor-in-Charge
Doris Flores Brooks, CPA, CGFM, Public Auditor

MISSION STATEMENT

To improve the public trust,
we audit, assess, analyze, and make recommendations
for accountability, transparency,
effectiveness, efficiency, and economy of the government of Guam
independently, impartially, and with integrity.

VISION

Guam is the model for good governance in the Pacific.

CORE VALUES

Integrity Independence Impartiality
Accountability Transparency

REPORTING FRAUD, WASTE, AND ABUSE

- 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 Suite 401, DNA Building in Hagåtña;

All information will be held in strict confidence.