

Messages & Communications Doc. No. 38GL-26-1889 through 1896.

From 38th Committee On Rules <committeeonrules@guamlegislature.gov>  
 Date Fri 2/6/2026 2:56 PM  
 To Guam Legislature Clerks <clerks@guamlegislature.gov>  
 Cc Frank Blas Jr. <speakerblas@guamlegislature.gov>

6 attachments (22 MB)

2626COMM Doc. No. 38GL-26-1889.pdf; 2626COMM Doc. No. 38GL-26-1890.pdf; 2626COMM Doc. No. 38GL-26-1891.pdf; 2626COMM Doc. No. 38GL-26-1892.pdf; 2626COMM Doc. No. 38GL-26-1895.pdf; 2626COMM Doc. No. 38GL-26-1893.pdf;

Håfa Adai Clerk's Office,

Please see attached, Messages & Communications Doc. No. 38GL-26-1889 through 1896 for processing:

✓	38GL-26-1889	Guam Power Authority	Documents Relative to Small Purchases and Sole Source and Emergency Purchases for the month of January 2026*
✓	38GL-26-1890	Civil Service Commission	Board Meeting Packet for January 29, 2026*
✓	38GL-26-1891	Department of Youth Affairs	Prior Years Obligations to pay FY2025 Uniform Allowance in the total amount of \$4,950.00*
✓	38GL-26-1892	Guam Housing and Urban Renewal Authority	Revenue and Expense Report for the months of November 2025 and December 2025*
✓	38GL-26-1893	Office of Public Accountability - Guam	FY2025 Annual Report*
✓	38GL-26-1894	Department of Integrated Services for Individuals with Disabilities	FY2025 Annual Report*
✓	38GL-26-1895	Department of Administration	Guam Legislature Budget/Actual Expenditures Report as of December 31, 2025*
✓	38GL-26-1896	Department of Public Health and Social Services	Guam Board of Social Work Board Meeting Packet for February 5, 2026*

Please retrieve Doc. No. 38GL-26-1894 and 1896 from link below:

[Messages & Communications Physical Scanned Copy - Google Drive](#)

Kindly reply to this email



*Si Yu'os ma'åse',*

Marie Crisostomo

Committee on Rules Assistant

**COMMITTEE ON RULES**

Vice Speaker V. Anthony Ada, Chairperson

*I Mina'trentai Ocho Na Liheslaturan Guåhan*

38<sup>th</sup> Guam Legislature

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**Messages and Communications 38GL-26-1893\***

2 messages

**Speaker Frank Blas Jr.** <speakerblas@guamlegislature.gov>

Thu, Feb 5, 2026 at 9:56 AM

To: 38th Committee On Rules &lt;committeeonrules@guamlegislature.gov&gt;, Sabrina Salas Matanane &lt;office.senatorbri@guamlegislature.gov&gt;

*Håfa Adai,*

Please see attached M&amp;C Doc. No. 38GL-26-1893

38GL-26-1893	Office of Public Accountability	FY2025 Annual Report*
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*Si Yu'os Ma'åse'**Bernice Rivera*

Administrative Assistant

**Office of Speaker Frank F. Blas, Jr.**I Mina'trentai Ocho na Liheslaturan Guåhan 38<sup>th</sup> Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456

[speakerblas@guamlegislature.gov](mailto:speakerblas@guamlegislature.gov)

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----- Forwarded message -----

From: **Office of Public Accountability - Guam** <[admin@guamopa.com](mailto:admin@guamopa.com)>

Date: Wed, Feb 4, 2026 at 5:15 PM



Subject: Transmittal: OPA CY 2025 Annual Report

To: Governor of Guam <[governor@guam.gov](mailto:governor@guam.gov)>, Lt. Governor of Guam <[joshua.tenorio@guam.gov](mailto:joshua.tenorio@guam.gov)>, Chris Barnett <[malafunkshun@guamlegislature.gov](mailto:malafunkshun@guamlegislature.gov)>, Senator Telo T. Taitague <[senatortelot@gmail.com](mailto:senatortelot@gmail.com)>, Shelly Vargas Calvo <[officeofsenatorshellycalvo@guamlegislature.gov](mailto:officeofsenatorshellycalvo@guamlegislature.gov)>, William Parkinson <[senator.parkinson@guamlegislature.gov](mailto:senator.parkinson@guamlegislature.gov)>, Eulogio Shawn Gumataotao <[office.senatorshawn@guamlegislature.gov](mailto:office.senatorshawn@guamlegislature.gov)>, Senator Sabina F. Perez <[office.senatorperez@guamlegislature.gov](mailto:office.senatorperez@guamlegislature.gov)>, Vincent Borja <[vince.borja@guamlegislature.gov](mailto:vince.borja@guamlegislature.gov)>, Tina Muna Barnes <[senator.munabarnes@guamlegislature.gov](mailto:senator.munabarnes@guamlegislature.gov)>, Jesse Lujan <[senator.lujan@guamlegislature.gov](mailto:senator.lujan@guamlegislature.gov)>, Therese Terlaje <[senatorterlajeguam@gmail.com](mailto:senatorterlajeguam@gmail.com)>, Christopher Dueñas <[senator.duenas@guamlegislature.gov](mailto:senator.duenas@guamlegislature.gov)>, Sabrina Salas Matanane <[office.senatorbri@guamlegislature.gov](mailto:office.senatorbri@guamlegislature.gov)>, Joe S. San Agustin <[senatorjoessanagustin@gmail.com](mailto:senatorjoessanagustin@gmail.com)>, V. Anthony Ada <[vicespeakertonyada@guamlegislature.gov](mailto:vicespeakertonyada@guamlegislature.gov)>, Office of Senator Frank Blas, Jr. <[speakerblas@guamlegislature.gov](mailto:speakerblas@guamlegislature.gov)>Cc: Benjamin Cruz <[bjcruz@guamopa.com](mailto:bjcruz@guamopa.com)>, Vincent Duenas <[vduenas@guamopa.com](mailto:vduenas@guamopa.com)>, Selina Onedera-Salas <[sonederasalas@guamopa.com](mailto:sonederasalas@guamopa.com)>, Mariella Cruz <[mrcruz@guamopa.com](mailto:mrcruz@guamopa.com)>, Office of Public Accountability - Guam <[admin@guamopa.com](mailto:admin@guamopa.com)>*Håfa adai:*The Office of Public Accountability has released the OPA CY 2025 Annual Report. You may visit our website at [www.opaguam.org](http://www.opaguam.org) to download the report.*Si Yu'os ma'åse'*Attachment:

OPA CY 2025 Annual Report

Link:

CY 2025

**2 attachments** **CY 2025 Annual Report.pdf**  
7417K **38GL-26-1893.pdf**  
1137K

*Håfa Adai,*

Received, and thank you



*Si Yu'os ma'åse',*

Marie Crisostomo

Committee on Rules Assistant

**COMMITTEE ON RULES**

Vice Speaker V. Anthony Ada, Chairperson

*I Mina'trentai Ocho Na Liheslaturan Guåhan*

*38<sup>th</sup> Guam Legislature*

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Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov>

## Transmittal: OPA CY 2025 Annual Report

2 messages

**Office of Public Accountability - Guam** <admin@guamopa.com> Wed, Feb 4, 2026 at 5:15 PM  
 To: Governor of Guam <governor@guam.gov>, "Lt. Governor of Guam" <joshua.tenorio@guam.gov>, Chris Barnett <malafunkshun@guamlegislature.gov>, "Senator Telo T. Taitague" <senatortelot@gmail.com>, Shelly Vargas Calvo <officeofsenatorshellycalvo@guamlegislature.gov>, William Parkinson <senator.parkinson@guamlegislature.gov>, Eulogio Shawn Gumataotao <office.senatorshawn@guamlegislature.gov>, "Senator Sabina F. Perez" <office.senatorperez@guamlegislature.gov>, Vincent Borja <vince.borja@guamlegislature.gov>, Tina Muna Barnes <senator.munabarnes@guamlegislature.gov>, Jesse Lujan <senator.lujan@guamlegislature.gov>, Therese Terlaje <senatorterlajeguam@gmail.com>, Christopher Dueñas <senator.duenas@guamlegislature.gov>, Sabrina Salas Matanane <office.senatorbri@guamlegislature.gov>, "Joe S. San Agustin" <senatorjoessanagustin@gmail.com>, "V. Anthony Ada" <vicespeakertonyada@guamlegislature.gov>, "Office of Senator Frank Blas, Jr." <speakerblas@guamlegislature.gov>  
 Cc: Benjamin Cruz <bjcruz@guamopa.com>, Vincent Duenas <vduenas@guamopa.com>, Selina Onedera-Salas <sonederasalas@guamopa.com>, Mariella Cruz <mcruz@guamopa.com>, Office of Public Accountability - Guam <admin@guamopa.com>

Håfa adai:

The Office of Public Accountability has released the OPA CY 2025 Annual Report. You may visit our website at [www.opaguam.org](http://www.opaguam.org) to download the report.

Si Yu'os ma'åse'

Attachment:  
 OPA CY 2025 Annual Report

Link:  
 CY 2025

Doc Type: 38GL-26-1893  
 OFFICE OF THE SPEAKER  
 FRANK F. BLAS, JR.  
 February 4, 2026  
 Time: 5:15 PM  
 Received: *FB*

**CY 2025 Annual Report.pdf**  
 7417K

**Speaker Frank Blas Jr.** <speakerblas@guamlegislature.gov> Wed, Feb 4, 2026 at 5:18 PM  
 To: Office of Public Accountability - Guam <admin@guamopa.com>  
 Cc: Governor of Guam <governor@guam.gov>, "Lt. Governor of Guam" <joshua.tenorio@guam.gov>, Chris Barnett <malafunkshun@guamlegislature.gov>, "Senator Telo T. Taitague" <senatortelot@gmail.com>, Shelly Vargas Calvo <officeofsenatorshellycalvo@guamlegislature.gov>, William Parkinson <senator.parkinson@guamlegislature.gov>, Eulogio Shawn Gumataotao <office.senatorshawn@guamlegislature.gov>, "Senator Sabina F. Perez" <office.senatorperez@guamlegislature.gov>, Vincent Borja <vince.borja@guamlegislature.gov>, Tina Muna Barnes <senator.munabarnes@guamlegislature.gov>, Jesse Lujan <senator.lujan@guamlegislature.gov>, Therese Terlaje <senatorterlajeguam@gmail.com>, Christopher Dueñas <senator.duenas@guamlegislature.gov>, Sabrina Salas Matanane <office.senatorbri@guamlegislature.gov>, "Joe S. San Agustin" <senatorjoessanagustin@gmail.com>, "V. Anthony Ada" <vicespeakertonyada@guamlegislature.gov>, Benjamin Cruz <bjcruz@guamopa.com>, Vincent Duenas <vduenas@guamopa.com>, Selina Onedera-Salas <sonederasalas@guamopa.com>, Mariella Cruz <mcruz@guamopa.com>, Office of Public Accountability - Guam <admin@guamopa.com>

Håfa Adai,

Confirming receipt of the transmittal and the attached report.

Si Yu'os Ma'åse'

Judy Shockley

## Office Administrator

**Office of Speaker Frank F. Blas, Jr.****I Mina'trentai Ocho na Liheslaturan Guahan 38<sup>th</sup> Guam Legislature****Guam Congress Building, 163 Chalan Santo Papa, Hagatña****(671)969-6456****[speakerblas@guamlegislature.gov](mailto:speakerblas@guamlegislature.gov)**

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**38GL-26-1893**  
Messages and Communications

**RECEIVED**  
COMMITTEE ON RULES  
February 5, 2026

9:56 a.m.  
*Marie Crisostomo*

# ANNUAL REPORT 2025

## OFFICE OF PUBLIC ACCOUNTABILITY

### DISTRIBUTION:

Governor of Guam  
Lieutenant Governor of Guam  
Speaker, 38<sup>th</sup> Guam Legislature  
Senators, 38<sup>th</sup> Guam Legislature  
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# GLOSSARY OF GOVERNMENT ENTITY ACRONYMS

CTHACS	Career Tech High Academy Charter School
CQA	Customs and Quarantine Agency
DCANAF	Department of Chamorro Affairs Non-Appropriated Funds
DOA	Department of Administration
DRT	Department of Revenue and Taxation
GACS	Guahan Academy Charter School
GALC	Guam Ancestral Lands Commission
GCC	Guam Community College
GDOE	Guam Department of Education
GEDA	Guam Economic Development Authority
GETC	Guam Educational Telecommunications Corporation (PBS Guam)
GGRF	Government of Guam Retirement Fund
GHC	Guam Housing Corporation
GHURA	Guam Housing and Urban Renewal Authority
GGSWF	Government of Guam Solid Waste Funds
GIAA	Guam International Airport Authority
GMHA	Guam Memorial Hospital Authority
GOVA	Guam Office of Veterans Affairs
GovGuam	Government of Guam
GPA	Guam Power Authority
GPT	Guam Preservation Trust
GSWA	Guam Solid Waste Authority
GVB	Guam Visitors Bureau
GWA	Guam Waterworks Authority
HFF	Healthy Futures Fund
iLACS	iLearn Academy Charter School
MCS	Mount Carmel Academy Charter School
OPA	Office of Public Accountability
PAG	Port Authority of Guam
PBS Guam	Guam Educational Telecommunications Corporation
SiFA	Science is Fun & Awesome Learning Academy Charter School
TAF	Tourist Attraction Fund
UOG	University of Guam



## **A MESSAGE**

### ***FROM THE PUBLIC AUDITOR***

As I complete the first year of my third term as your elected Public Auditor, I am pleased to present my eighth annual report of the activities and accomplishments of the Guam Office of Public Accountability for Calendar Year (CY) 2025. CY 2025 saw steady progress in the office's productivity, and the outlook for 2026 looks very positive.

We issued 12 performance audits, provided oversight over 27 financial audits, and administered nine procurement appeals in 2025. These 12 performance audits matched the highest number of reports issued by our office from 2024—identifying \$242 million (M) in financial impact. Earlier this year, we released our 2026 Annual Audit Plan, which outlines the activities our office will engage in, particularly with identifying new performance audits. We continue to improve the efficiency and effectiveness of our government, promote ethics, integrity, and transparency, and to assure our people that the government indeed works on their behalf and in their interest.

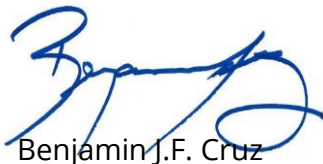
Tardiness with the issuance of the GovGuam-wide financial audit continues to plague our government, and the federal government – through the Department of Interior Office of Insular Affairs (DOI OIA) – has taken notice. The last time GovGuam met the statutory deadline of June 30th to issue their GovGuam-wide audit was for the FY 2020 audit. As of the date of this report, FY 2024 drafts are being circulated for review and response by GovGuam officials, eight months past their due date of June 30, 2025, and issuance is not expected for at least another month. Since late last year, DOI OIA has called mandatory biweekly status meetings for the GovGuam-wide audit, among others. DOI OIA has committed financial resources to the Department of Administration to ensure a timelier completion.

As the oversight over financial audits within the government of Guam, we continue to take aggressive, proactive steps to ensure all GovGuam component units get their audits in so the GovGuam-wide audit can be completed. Aside from updating the audit contracts for seven GovGuam agencies, with the inclusion of a specific provision to issue financial audits no later than February 28th, following the end of the fiscal year, we have been having more frequent meetings, required progress updates, establishing deadlines, and following up on audit responses and resolutions. The Other Post-Employment Benefits (OPEB) continues to delay the issuance of financial audits from autonomous agencies, such as the Guam Power Authority and the Guam Waterworks Authority.

Our office has maintained its record of integrity and professionalism. The professionalism, dedication, and commitment of the OPA staff brought about the contents of this annual report. As of the writing of this report, our staff complement stands at 18, including the Public Auditor. In 2025, we gained another two new junior auditors. Moving forward in 2026, our office will continue to further strengthen our staffing with the recruitment of new auditors and retention of current staff. These new recruits will help increase our productivity and issue more audits. The staff at the Guam OPA are the driving force behind all that we have accomplished. I continue to appreciate their continued dedication and loyalty to the people of Guam.

In looking forward to the activities of 2026, the OPA will undergo its Government Auditing Standards-required peer review. This examination will be undertaken in the middle of 2026 with a team of auditors from the Association of Pacific Island Public Auditors and will cover audits issued during calendar years 2023, 2024, and 2025.

In closing, 2026 marks the second year of my four-year term, and I continue to appreciate the opportunity the people of Guam have given me to serve. The work our office does is significant and impactful to ensure there is transparency and accountability in the government of Guam. I am truly honored to serve the people of Guam as your Public Auditor, and I look forward to working to address the various challenges our island faces and to offering fair and impartial reviews of our government programs. As we take a look back at 2025 and all that we have accomplished, I feel excited with what 2026 has to offer with ensuring transparency and accountability. Un dangkolo na si Yu'os ma'åse'!



Benjamin J.F. Cruz  
Public Auditor



## WHO WE ARE

**Public Law 21-122** established the OPA in July 1992 as an instrumentality of GovGuam, independent of the executive, legislative, and judicial branches.

**We seek to** achieve independent and nonpartisan assessments that promote accountability and efficient, effective management throughout GovGuam.

**We seek to** serve the public interest by providing the Governor of Guam, the Guam Legislature, and the people of Guam with dependable and reliable information, unbiased analyses, and objective recommendations on how best to use government resources to support the well-being of our island and its constituents.

## MISSION

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

## VISION

GovGuam is the standard of public trust and good governance.

## CORE VALUES

Objective  
Professional  
Accountable



An aerial photograph of a city, likely Honolulu, Hawaii, viewed from an elevated position. The city is densely packed with buildings and greenery. In the foreground, there is a grassy hillside. The entire image is overlaid with a semi-transparent blue filter. The text '2025 SUMMARY' is prominently displayed in the lower half of the image.

# 2025 SUMMARY ■

# FOR OUR STAKEHOLDERS

Where we spent your tax dollars.

	(Unaudited) FY 2025	(Unaudited) FY 2024	
Appropriations (in millions)	\$ 2.19M	\$ 2.03M	↑
Expenditures (in thousands)			
Personnel	1,932	1,692	↑
Rent	128	128	-
Contractual Services	91	162	↓
Supplies	3	3	-
Utilities	2	3	↓
Equipment	18	8	↑
Training	17	18	↓
Other	10	6	↑
Change in Net Position <sup>1</sup>	<b>\$77K</b>	<b>\$27K</b>	↑

<sup>1</sup>Change in Net Position includes Transfers In from the Department of Administration for OPA's appropriations, and federal grant expenses of \$29K in FY 2024 and \$31K in FY 2025.

We received an increase in GovGuam appropriations with \$2.19M compared to the FY 2024 appropriation of \$2.03M. GovGuam appropriations are the OPA's primary source of revenue to fund operations.

FY 2025 expenditures increased by \$183K from \$2M in FY 2024 to \$2.2M. We earned interest income of \$83K.

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PERFORMANCE AUDITS

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INDEPENDENT AUDITING SERVICES  
REQUEST FOR PROPOSAL

27

FINANCIAL AUDITS OVERSIGHT

9

PROCUREMENT APPEALS ADMINISTERED

# PERFORMANCE AUDITS

*We issued 12 performance audits in calendar year (CY) 2025.*

# \$242M

## TOTAL FINANCIAL IMPACT

A **performance audit** is an independent assessment of government-specific programs to determine if goals and objectives are being achieved effectively, economically, and efficiently.

*This is akin to a doctor looking into a particular area, such as your heart, liver, kidney, etc.*

### Why Conduct Performance Audits?

Title 1 of the Guam Code Annotated (GCA) §1908 requires the Public Auditor to conduct post audits of all the transactions and accounts of all departments, offices, corporations, authorities, and agencies in all of the branches of GovGuam.

The Public Auditor may also conduct or cause to be conducted such other audits or reviews as necessary. We conduct audits to improve public transparency and accountability and the effective and efficient management of public funds and programs.

We endeavor to provide independent, nonpartisan, accurate and timely assessments of GovGuam's financial and operating activities in accordance with Generally Accepted Government Auditing Standards (GAGAS).



**We conduct audits to improve public transparency and accountability and the effective and efficient management of public funds and programs.**

# STAGES OF A PERFORMANCE AUDIT

## 1) SURVEY

We perform an initial evaluation of the audit subject to determine the feasibility, financial impact, and cost-benefit. We conduct interviews with agency personnel to gain an understanding of the operation and the program under audit. Throughout the audit, auditors meet with the agency to discuss initial findings, issues identified, and areas needing further audit work.

## 2) FIELDWORK

We gather relevant and appropriate evidence regarding the issues identified in the survey phase. Testing results are consolidated to formulate a finding or conclusion, which are referred to the agency for validation.

## 3) REPORTING

We provide draft and final reports on findings and recommendations. An exit meeting is held to discuss the audit report and the need for an auditee written response, which will be included in the final audit report. The report is then distributed to the auditee and stakeholders.

## 4) RECOMMENDATIONS FOLLOW-UP

Agencies are required to submit a corrective action plan, document progress, and endeavor to implement recommendations no later than the beginning of the next fiscal year. OPA conducts follow-ups with agency officials to determine the status of the implementation of recommendations.

## Peer Review 2023

Government Auditing Standards require independent peer reviews every three years to assure audit organizations are complying with professional standards and legal requirements.

In 2023, the OPA underwent a Peer Review and received a rating of "Pass", resulting in an 8<sup>th</sup> Full Compliance rating. This Peer Review covered projects issued from calendar years 2020 to 2022, and was independently done by a team selected by the Association of Pacific Islands Public Auditors (APIPA). The OPA's next peer review is tentatively scheduled for 2026.



**OPA received a rating of "Pass" in 2023, resulting in an 8<sup>th</sup> Full Compliance rating.**

# PERFORMANCE AUDIT SUMMARY

*Arranged by OPA Report Number.*

## **DEPARTMENT OF REVENUE AND TAXATION OVERSIGHT OVER NON-PROFIT ORGANIZATIONS**

**Report No. 25-01, January 2025**

Our audit of the Guam Department of Revenue and Taxation's (DRT) handling of nonprofit organizations (NPOs) revealed challenges in the monitoring and oversight of 1,536 NPOs, of which 625 were active and approved and 911 were inactive or revoked as of August 2023. NPOs are tax-exempt organizations organized for purposes other than generating profit and in which no part of the organization's income is distributed to its members. DRT oversees 16 different types of NPOs. Specifically, our audit found DRT faced:

- a) challenges in monitoring active NPOs annual reports,
- b) limitations with standard operating procedures pertaining to the registration process for tax-exempt organizations,
- c) significant manpower shortages,
- d) periodic audit challenges, and
- e) missing required documents on file.

## **GUAM DEPARTMENT OF EDUCATION 14 POINTS ANALYSIS (ESF II & ARP) FLASH REPORT**

**Report No. 25-02, January 2025**

This flash report examined the Guam Department of Education's (GDOE) use of federal funds from the Education Stabilization Fund (ESF) II and American Rescue Plan (ARP) grants. Although both grants assisted private and charter schools in their COVID-19 response and recovery efforts, this report focused solely on Guam's public schools and how their expenditures aligned with Public Law (P.L.) 28-45's 14 Points for an Adequate Public Education.



**DEPARTMENT OF PUBLIC HEALTH & SOCIAL SERVICES**  
**MEDICAID PROGRAM - PROVIDER ELIGIBILITY - PART I**  
Report No. 25-03, February 2025

Our audit of GovGuam’s DPHSS Medicaid Program identified disbursements/payments totaling \$399.6M made to 218 participating on-island and off-island Medicaid providers. This audit revealed significant deficiencies relative to record storage and safekeeping; maintenance of updated and accurate data and information on DPHSS’ database; and an appearance of ineffective and inefficient processes and procedures related to eligibility screening, approval, and revalidation. As a result, we questioned \$241.1M in Medicaid Provider payments – primarily due to noncompliance with local and federal regulations in regards to revalidations of providers’ enrollments once every five years, in which the providers’ eligibilities were already outdated and could be potentially no longer valid. The lack of revalidations once every five years could lead to potential inclusion of unqualified or fraudulent providers.



## **GUAM MEMORIAL HOSPITAL AUTHORITY CONTRACTED PHYSICIAN COMPENSATION PACKAGE AND PRIVILEGES, PART I CONTRACTED AND GG-1 PHYSICIANS**

### Report No. 25-04, March 2025

- The Office of Public Accountability (OPA) conducted a performance audit of the Guam Memorial Hospital Authority's (GMHA) Contracted Physician Compensation Package and Privileges, Part I - Contracted Physicians and GG-1 Physicians. This performance audit will be conducted in three phases. The audit covered Fiscal Years (FY) 2020 to 2023, during which GMHA compensated 168 physicians: 136 contracted, 14 Government of Guam (GovGuam) Form 1 (GG-1), and 18 contracted and GG-1. The contracted physicians received a total of \$78.6M over the four FYs, while the 32 GG-1 physicians were paid a cumulative \$27.3M. Of the 32 GG-1 physicians, 18 were paid both as contracted and GG-1 physicians, totaling \$19.2M (\$6.9M contracted, \$12.3M GG-1), while the remaining 14 received only GG-1 compensation, totaling \$15.1M. Overall, the total payments made to the 168 physicians amounted to \$105.9M.
- Based on our review of applicable GovGuam and GMHA laws, regulations, internal policies and procedures, and analysis of physician agreements/contracts, staffing patterns, and the actual compensations paid to the physicians, we noted deficiencies relative to:
  - 1) Compliance with Guam hiring regulations for contracted and GG-1 Physicians
    - Lack of general or specific internal policy to govern the contracting, hiring, and documentation processes of physicians.
  - 2) Documentary Deficiencies in Employment Agreement/Contracts Executed by Physicians
    - Non-Execution of Professional Services Agreement (PSA: for contracted physicians), Unclassified Employment Agreement (UEA: for GG-1 Physicians) and Memorandum of Agreement (MOA: for locum tenens or temporary physicians);
    - Noncompliance with approval requirements for PSA, UEA, and MOA; and
    - Other deficiencies on other required documents.
- The audit findings relative to the current and prevailing procedural processes embodies potential risks due to the absence of well-defined internal policies, regulations and guidelines.



**GUAM STATE HISTORIC PRESERVATION OFFICE/GUAM HISTORIC  
RESOURCES DIVISION**  
**PROGRAM AREA ON REVIEW AND COMPLIANCE**  
Report No. 25-05, March 2025

Based on our review of the laws, rules and regulations, and permit applications database and files for GSHPO/GHRD's Program Area on Review and Compliance, we found several findings related to the execution of the program, specifically:

1. Concerns Regarding GSHPO/GHRD's Law and Rules and Regulations
  - a. GSHPO/GHRD's Operations Not in Line with Enabling Statute
  - b. Need for Comprehensive Mapping and Survey of Guam
  - c. GSHPO/GHRD's Rules and Regulations Require Adjudication Process
  - d. Unauthorized Imposition of Requirements by GSHPO/GHRD Officials
  
2. Deficiencies in the GSHPO/GHRD Permit Application Review Process
  - a. Review and Compliance Applications
  - b. Certificate of Approval Applications
  - c. DPW Permit Application Form Requires Clear Labeling of GSHPO/GHRD



## **CUSTOMS AND QUARANTINE AGENCY**

### **PROCESSING OF IMPORTED AND EXPORTED ALCOHOLIC BEVERAGES**

Report No. 25-06, April 2025

- Our analysis to determine the total volume of alcoholic beverages imported and exported through Guam’s maritime and air cargo facilities could not be completed, because CQA relies on non-automated and heavily paper-intensive document submission processes for entry determination for imports and exports. We could not conclude with reasonable assurance the accuracy of our analysis.
- CQA’s current procedures for processing imported and exported alcoholic beverages do not allow for performing a detailed analysis and assessment of goods; interfacing with other systems to account for commodities; or developing reports or keeping records.
- We could not satisfactorily determine the volume of imported and exported alcoholic beverages due to the following findings:
  1. CQA Standard Operating Procedures (SOPs) are outdated.
  2. There is no infrastructure for automation.
  3. Reports do not disclose actual volumes of imported and exported alcoholic beverages.
  4. There is no requirement for tracking or reporting imported and exported alcoholic beverages for tax reconciliation.



## **GOVERNMENT-WIDE CREDIT/DEBIT CARD USE SERIES, PART V**

### **PUBLIC DEFENDER SERVICE CORPORATION**

Report No. 25-07, June 2025

The OPA's audit on PDSC's credit card program found that PDSC personnel used the company credit cards in contrary to their policies and procedures, PDSC Procurement Regulations, and Government Travel Law and PDSC travel policy. We tested 70 samples totaling \$36K and found the following:

- PDSC's Credit Card Purchases Were Not Aligned with Policies and Procedures
  - Deficiencies in the Purchase Requisition Process
  - Transactions Missing Required Documentation
  - Lack of Evidence to Prove Transactions Were Business-Related
  
- Credit Card Transactions are Contrary to PDSC's Procurement Regulations, Government Travel Law, and PDSC Travel Policy
  - Selection of Vendors Missing Solicitation Documentation
  - Off-Island Purchases Noncompliant with Procurement Regulations
  - Travel-Related Expenses Missing Clearance Documentation
  - Inadequate Monitoring of Credit Card Payments



**GOVERNMENT-WIDE CREDIT/DEBIT CARD USE SERIES, PART VI**  
**UNIVERSITY OF GUAM**  
Report No. 25-08, July 2025

Our audit of the University of Guam’s (UOG) credit card and purchase card programs questioned \$788K in charges that were not compliant with the UOG Purchase Card Program SOP, Purchase Card Program Policy – Small Purchases, Guam Procurement Law, and UOG’s Procurement Regulations. The \$788K comprised of 97% of the \$816K total credit and purchase card samples tested and 27% of the \$2.9M total credit card and purchase card expenditures from October 2019 to September 2023. From October 2019 to September 2023, UOG had a total of 30 credit and purchase cards: 14 credit cards with total expenditures of \$2.4M and 16 purchase cards with total expenditures of \$464K. Although UOG had a policy for its purchase cards, there was no written policy governing the use of the its credit cards. Our audit did not identify any indications of fraud, but we identified instances of waste. In total, we identified 17 audit findings.



## **OFFICE OF PUBLIC ACCOUNTABILITY**

### **STATUS OF AUDIT RECOMMENDATIONS**

#### **Report No. 25-09, September 2025**

- Between January 2022 and December 2023, OPA issued 18 reports with 83 recommendations to help improve GovGuam’s overall operations and accountability. As of September 2025, 55 recommendations (or 66%) have been closed while 28 (or 34%) remain open.
- The 18 reports collectively identified financial impacts worth \$42.0M, of which \$19.4M were questioned costs, \$12.8M were unrealized revenue, and \$9.7M were other financial impacts. Appendix 3 shows the breakdown of the total financial impact per year.
- OPA categorizes financial impact as questioned costs, unrealized revenues, and other financial impact as follows:
  - Questioned costs are expenditures of funds that are unsupported, unallowable, or otherwise improper.
  - Unrealized revenues are funds that could have been collected but were not.
  - Other financial impacts are amounts identified, but do not fit the first two categories. Examples are potential or actual savings that an auditee could realize; tax credits that do not require appropriations or compete with the annual budget’s spending priorities; unreconciled differences; and unreported amounts that are required to be reported by law.



## **GUAM MEMORIAL HOSPITAL AUTHORITY CONTRACTS ANALYSIS FLASH REPORT**

**Report No. 25-10, October 2025**

We maintain that the July 2021 revision of Policy No. A-LD700 remains relevant to the 19 contracts analyzed in this report because (1) similar to Policy No. A HR900, there is no note of retroactive application of the policy to existing contracts; and (2) the effective date of August 2025 presumes relevancy to contracts created on or after this date. Furthermore, we observed that the changes to and applicability of Policy No. A-LD700 and other contract-related policies were only instituted after the OPA's initial findings in OPA Report No. 25-04 (which noted the lack of signatures by the Attorney General and Governors' Offices for physician contracts executed by the Medical Staff Office), and during the course of this analysis for contracts executed by the HR department. GMHA provided an additional management response to the flash report on October 2, 2025.



## **GUAM OFFICE OF VETERANS AFFAIRS ADMINISTRATIVE SERVICES**

**Report No. 25-11, October 2025**

- Our audit of GOVA's Administrative Services found that the lack of adequate budgetary resources continues to limit GOVA's ability to efficiently and timely meet its mandates, creating a high risk for breaches in security and loss of physical records. Specifically, our audit found:
  1. Insufficient Staffing to process Veterans Affairs (VA) Claims, maintain the Guam Veterans Registry (Registry), and Cemetery Operations;
  2. Inadequate Office Space; and
  3. Deficiencies in data management and information security.
    - a. Significant Risk to Confidentiality
    - b. Manual Tracking and Unsecured Physical Storage of Records
- GOVA's ability to deliver services to Guam's veteran community continues to be challenged by the lengthy wait time for assistance. With limited staff handling thousands of active claimants, veterans often face long delays before meeting with a representative. As a result, they increasingly turn to outside organizations for help, raising the potential for errors, fraud, and misuse of personal information. Inadequate office and storage space further prevents GOVA from expanding its workforce or properly managing the growing volume of physical records. In addition, the absence of a centralized records system and reliance on manual tracking and unsecured storage have left sensitive claimant data vulnerable to loss, unauthorized access, and environmental damage.



## **GOVERNMENT-WIDE CREDIT/DEBIT CARD USE SERIES, PART VII**

### **JUDICIARY OF GUAM**

Report No. 25-12, December 2025

- From FY 2020 to FY 2024, JOG officials used their corporate debit cards not in compliance with certain provisions of its own debit card policy and procedures, the Judicial Council of Guam Procurement Regulations, and the Government Travel Law. Specifically:
  - Unauthorized bank transactions were untimely reported.
  - Purchase Orders (POs) were untimely processed resulting in questioned costs of \$14K.
  - No quotations from awarded vendor and inaccurate and incomplete cost analyses resulting in questioned costs of \$4K.
  - Travel Vouchers were submitted as late as 33 working days after the deadline.
  
- Questioned costs totaled \$18K, which comprised of 10% of the \$173K total samples tested and 3% of the \$684K total debit card expenditures. This was the lowest percentage of questioned costs among the eight entities we recently audited for credit/debit cards. Based on our review, we did not identify any instances of fraud or abuse for the transactions tested.

# FINANCIAL AUDITS

*We provided oversight on 27 financial audits in CY 2025.*



Independent financial audits are essential in assessing the overall financial performance and health of government entities. Financial audits provide reasonable assurance that audited financial statements are presented fairly in compliance with applicable professional standards.

*This is akin to having an annual general health check-up.*

## OUR OVERSIGHT

Title 1 GCA §1909(a) requires all financial audits to be issued by June 30th (nine months after fiscal year-end). Our goal is to issue financial audits no later than six months after fiscal year-end. We also strive for all agencies to not have any material weaknesses or significant deficiencies and/or become low-risk auditees.

After the selection of an audit firm, we remain involved in a monitoring and oversight role over the audit process. We hold an entrance conference, status conferences, and an exit conference as part of this process. These meetings provide the opportunity to ask questions, receive updates on the progress of the audit, and to be informed of any areas of concern.

We also issue financial highlights to provide our stakeholders an overview of the agency's financial performance. Audited financial reports are released upon

the Public Auditor's approval. We commend GACS for issuing its FY 2024 financial audit before March 31, 2025.



**Nineteen GovGuam entities/funds received unmodified (or "clean") opinions on internal control over financial reporting.**

All government financial audits must include a report on internal control over financial reporting and on compliance, whether or not findings are identified.

In CY 2025, 19 GovGuam entities/funds received unmodified opinions on their FY 2024 financial statements, while four (2) GovGuam entities received unmodified opinions on their FY 2023 financial statements.



## **MANAGEMENT LETTER COMMENTS**

The independent auditors issued separate letters to management to report deficiencies related to internal control over financial reporting, non-compliance, information technology, and other matters.

For FY 2024 financial audits, 13 GovGuam entities collectively received management letter comments.

## **PROCUREMENT OF FINANCIAL AUDIT SERVICES**

Title 1 GCA §1908 authorizes the Public Auditor to acquire independent financial audit services from firms or organizations. GovGuam entities work with our office to issue Requests for Proposals (RFPs) to procure financial audit services.

We issued ten RFPs for seven GovGuam entities with audit contracts covering FY 2022 through FY 2028.

# GOVGUAM ENTITIES FINANCIAL AUDITS ISSUANCE

*Arranged by date issued.*

**JANUARY** GPT\*

**FEBRUARY** GovGuam\*, DCANAF\*

**MARCH** GACS

**APRIL** GETC, iLACS

**MAY** GWA, GPA

**JUNE** TAF\*, GVB, CTHACS\*\*, GHC, GCC,  
UOG, GIAA, GEDA, PAG

**JULY** GGFR, GGSWF

**AUGUST** GGFR 457 (CY 2024), GHURA,  
MCACS, GPT

**SEPTEMBER** TAF, CTHACS\*

**OCTOBER** GMHA

**DECEMBER** SiFA\*

*\*FY 2023 audit*

*\*\*FY 2021 & 2022 audit*



## SINGLE AUDIT COMPLIANCE

Government entities that spend more than \$750K in federal grants require an additional report on compliance for each major federal program (“Single Audit”).

The following six GovGuam entities were subjected to Single Audits for FY 2023 & 2024:

- GovGuam (FY 2023)
- GPA\*
- GWA\*
- UOG
- GHURA
- GMHA

*\*GovGuam entities that had no findings on their compliance over major federal programs.*



## The following GovGuam entities had findings in their FY 2023 or FY 2024 Single Audits:

- GovGuam received an unmodified opinion on internal control over financial reporting and a qualified opinion on its internal control over compliance over major federal programs for nine federal programs in FY 2023. Independent auditors identified 16 material weaknesses and 11 significant deficiencies in GovGuam’s internal control over compliance, with total federal questioned costs of \$15.5M. GCC received unmodified opinions on its internal control over financial reporting and compliance over major federal programs; however, the independent auditors identified two significant deficiencies relative to compliance for major federal programs.
- UOG received an unmodified opinion on compliance for major federal programs; however, auditors identified six significant deficiencies in internal control over compliance with major federal programs.
- GHURA received a qualified opinion on its report on compliance for each major federal program for two (2) of its four (4) major federal programs. Independent auditors identified three material weaknesses in the report on compliance for each major federal program.
- GMHA received a qualified opinion on compliance for major federal programs. Independent auditors identified two material weaknesses and questioned costs on one of its major federal programs totaling approximately \$1.1M.

*When the auditor has not identified any material misstatements of the financial statements and no scope limitations exist, the auditor will report an **unmodified opinion** and will include a statement that the financial statements are presented fairly, in all material aspects.*

*A **qualified opinion** may be stated due to a material misstatement of the financial statements or from an inability to obtain sufficient appropriate audit evidence based on the audit and on the procedures performed.*

# LOW-RISK AUDITEES RECEIVING FEDERAL FUNDING

**One of our goals** is for all GovGuam entities subject to a Single Audit Act to qualify as a low-risk auditee. To qualify as a low-risk auditee, an agency must meet the following conditions for each of the preceding two audit periods:

- Single audits performed annually.
- An unmodified opinion on financial statements.
- No material weaknesses under GAGAS.
- No substantial doubt to continue as a going concern.
- None of the major federal programs received modified opinions, has material weaknesses, and questioned costs exceeding 5% of total federal awards spent.

None of the six GovGuam agencies that underwent a Single Audit for FY 2023 or FY 2024 qualified as a low-risk auditee.

# PROCUREMENT APPEALS

*We oversaw nine procurement appeals in CY 2025.*

Procurement appeals are complaints by aggrieved persons against the purchasing agency's decision on (a) protest of method, solicitation or award; (b) debarment or suspension; (c) contractor breach of contract controversy; (d) award determination during a pending protest or appeal; or (e) other matters.

Our office received nine (9) procurement appeals in CY 2025. As of December 2025, five (5) appeals were dismissed, three (3) appeals were stayed due to stipulation by the parties, and a decision was issued for one (1) appeal.

The agencies involved in the nine appeals filed were GHURA (3), GVB (2), GGRF, GDOE, GSA, and MCOG.

**We strive** to resolve appeals within 90 to 120 days from the time of filing and decide within 30 to 60 days after the hearing.



**Our office received nine procurement appeals in CY 2025.**

## PROCUREMENT APPEALS IMPROVE THE PROCUREMENT PROCESS

Aggrieved vendors have been deliberative and reflective and invest time, money, and effort to file an appeal. The Public Auditor concluded that vendors continue to scrutinize the GovGuam procurement process. Vendors are analyzing bids and specifications and challenging premature disqualifications. These efforts help strengthen and improve the procurement process.

A common misconception is that appeals prolong the overall procurement process;

however, appeals have been resolved generally within 90 to 120 days. We also encourage parties to agree to resolve their procurement issues.

Procurement appeals revealed the need for further government procurement training. GCC has courses on the procurement process as required by Public Law (P.L.) 32-131 (codified in the Guam Procurement Law). All GovGuam procurement personnel must take these training courses.

# FILED PROCUREMENT APPEALS & CASES

In CY 2025, OPA received nine (9) procurement appeals that were addressed as follows:

- Dismissed five (5) appeals.

The subjects and dollar values of these appeals were as follows:

Integrated Communications, Advertising and Event Support Service	\$516,000
Ground Maintenance Services for Various GDOE Schools	Value not provided
Integrated Communications, Advertising and Event Support Service	\$516,000
Articulating Boom Lift and Indoor Scissor Lift	\$231,637
Collection, Transportation and Disposal of Abandon Vehicles (Bid Invitation No. MCOG-25-002)	\$221,500

- Three (3) appeals are stayed.

The subjects and dollar values of these appeals were as follows:

2024 Low Income Housing Tax Credit QAP	\$1,793,120
2024 Low Income Housing Tax Credit QAP	\$1,793,120
2024 Low Income Housing Tax Credit QAP	\$1,793,120

- One (1) decision was issued for one (1) appeal: Plan Administration Services related to the Defined Contribution Retirement System 457(b) Deferred Compensation Plan and Welfare Benefit Plan (value not applicable).



## OPA HEARING OFFICERS

The Public Auditor assigns certain time-sensitive procurement appeals to contracted OPA Hearing Officers who are licensed attorneys from Thompson, Thompson, & Alcantara, P.C., and McDonald Law Office, LLC. OPA established this pool to handle the workload and prevent potential conflicts. There are cost savings from hiring contractual attorneys on an as-needed basis versus a full-time staff attorney. OPA Hearing Officers may also provide legal advice and services for other matters as requested by the Public Auditor.

For FY 2025, legal costs for procurement appeals and other legal services amounted to \$11.8K, which is \$15.3K less than the previous year of \$27.1K.

# LEGISLATIVE MANDATES

Besides performance audit activities and financial audit oversights, we are also legislatively mandated to perform additional duties and responsibilities. The OPA has 45 open mandates as of December 31, 2025.

- 18 require the OPA to conduct audits of specific activities, entities, or funds;
- 17 require the OPA to receive and prepare various reports;
- Nine require the OPA to exercise oversight over the completion of annual financial audits; and
- One requires the OPA to create and adopt rules and regulations relative to a process.

As of 2025, P.L. 38-09 allows for the OPA to establish deadlines for submission of all financial or program information as are necessary to carry out the duties and functions of the OPA. Failure of GovGuam entities to comply with such deadlines allows for the OPA to impose a two hundred fifty-dollar (\$250.00) fine against the general manager, director, or head of the agency, in their personal capacity, per missed deadline; as well as for the same fine to be assessed for every thirty (30) days that the reporting requirements are not met. The fine shall be deposited into the Guam Memorial Hospital Operations Fund. A report shall be filed by the OPA to the Office of the Attorney General of Guam of those general managers, directors, or heads of agency who fail to pay the fine imposed within thirty days for enforcement. Notwithstanding deadlines set forth within this Act, an agency director who is unable to comply with the submission deadline may submit a written request to the OPA for an extension at least five (5) days prior to the established deadline, specifying the reasons for noncompliance, and proposing an alternative submission date. Upon receipt of the request, the OPA shall issue a written decision within three (3) business days. If the extension is granted, the written decision shall clearly indicate the revised deadline; however, if the extension is denied, the written decision shall specify the reasons for denial and must be transmitted to the Governor of Guam and the Speaker of the Guam Legislature within forty-eight (48) hours of issuance.

## LEGISLATIVE MANDATES REPORTING

In order to increase internal and external stakeholders' awareness of the OPA's mandates and roles – an objective of Strategic Priority 4 as outlined in the OPA's Strategic Plan for 2024-2028 – a report of the OPA's mandates database will be updated and posted on the OPA's website on a biennial basis. The OPA previously reported on the status on all of its legislative mandates in December 2022 as part of OPA Report No. 22-07, OPA's Status of Legislative Mandates, which covered the period from October 2016 to September 2022. A review of the OPA's Status of Legislative Mandates from October 2022 to September 2024 is currently ongoing.



# OTHER ANNOUNCEMENTS

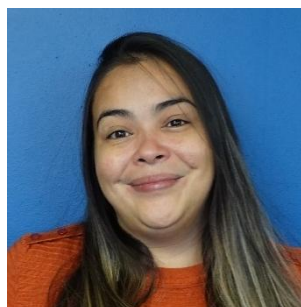


## NEW TERM

Benjamin J.F. Cruz was sworn in on January 6, 2025, to serve a new four-year term as the island's elected Public Auditor. Chief Justice Robert J. Torres, Jr. administered the oath of office, before public witnesses and OPA staff, at the Guam Judicial Center.

## NEW STAFF

In CY 2025, the OPA added Katherine Parkinson-Borja and Carlsen Ponce to the team, each filling the Accountability Auditor I position.



**Katherine Parkinson-Borja**  
*Accountability Auditor I*

Katherine graduated from UOG in 2014 with a Bachelor of Arts in Political Science.



**Carlsen Ponce**  
*Accountability Auditor I*

Carlsen graduated from UOG in May 2024 with a Bachelor of Business Administration in Accounting.

# 10 YEARS OF DEDICATED SERVICE

Administrative Services Officer Marisol M. Andrade was recognized in September 2025 for ten (10) years of outstanding and dedicated service to the OPA.



Marisol holds a Bachelor of Science in Industrial Engineering from the University of Santo Tomas (Philippines). Marisol began her career with the OPA in 2015 as an Administrative Officer and worked her way up to her current position as an Administrative Services Officer (ASO). She earned her Certified Government Financial Manager (CGFM) designation in April 2019 and remains the only ASO in GovGuam service with this designation. In her current position, Marisol is part of the OPA's Finance Committee and is also involved in the Human Resources Strategic Priority Committee.



# 5 YEARS OF DEDICATED SERVICE

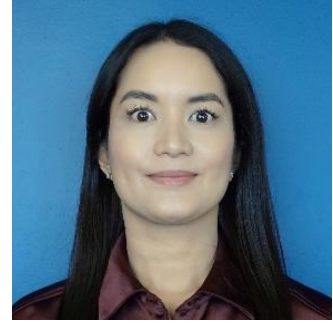
Accountability Auditor II Thomas Eladio M. Battung was recognized in June 2025 for five (5) years of service to the OPA. Thomas holds a Bachelor of Business Administration in Accounting from UOG. Thomas began his audit career with the OPA in June 2020.

Prior to joining OPA full-time, Thomas served as an Audit Intern from January to May 2017 and again in December 2017, during which time he worked with the Audit Team to release OPA Report No. 17-09, Department of Public Works Village Streets Management Strategy Audit—which received the Association of Local Government Auditors (ALGA) Knighton Award in the Extra-Large Shop Category. During his tenure with the OPA, he has contributed to seven performance audits and two annual reports and budget requests. He earned the Certified Fraud Examiner (CFE) designation on January 31, 2022.

He served as an observer for the peer review of the Office of the Public Auditor of Palau. In addition to his audit responsibilities, Thomas actively contributes to several internal OPA committees, including Information Technology, Website, Audit Management Software, Procurement, and Legislative Mandates. He also remains an active member of the Association of Government Accountants (AGA), having served in various committees such as Education, Awards, and Membership/Social Events.

## **CERTIFIED FRAUD EXAMINER (CFE) DESIGNATIONS**

The OPA is pleased to announce that Accountability Auditor IIIs Maryann Manglona and Joy Esperanza earned the professional designations as Certified Fraud Examiners (CFEs) in August and November, respectively. Each one completed the fraud prevention and deterrence, financial transactions and fraud schemes, investigation, and law examinations administered by the Association of Certified Fraud Examiners (ACFE). The CFE professional designation is recognized and accepted worldwide and requires each member to adhere to the ACFE Code of Ethics and to complete a minimum of 20 Continuing Professional Education credits each year.



## **CERTIFIED INTERNAL AUDITOR (CIA) DESIGNATION**

We are pleased to announce that Accountability Auditor III Jerrick J.J.G. Hernandez has earned the professional designation as a Certified Internal Auditor (CIA) on October 24, 2025. This designation is awarded by the Institute of Internal Auditors (IIA) Profession Certifications Board and the Board of Directors. Jerrick completed the internal audit fundamentals, internal audit engagement, and internal audit function examinations, joining more than 200,000 CIAs from 170 countries who have achieved this highly respected global certification. The CIA is the only internal audit designation that has garnered global recognition, career advancement, and professional credibility, serving as the optimum way to communicate knowledge, skills, and competencies required to perform professional responsibilities for any internal audit services anywhere in the world.

**AGA GUAM  
CHAPTER  
PROFESSIONAL  
DEVELOPMENT  
CONFERENCE**  
*March 12-14, 2025  
Tamuning, Guam*



OPA staff attended the 13th Biennial Guam Professional Development Conference, sponsored by the AGA Guam Chapter. The conference theme was, “Leading Change: Empower, Innovate & Excel, providing courses for professional development in ethics, auditing, finance, leadership, and other areas of interest. Accountability Auditors in attendance and photographed above (L-R) Selina Onedera-Salas, Mariella Cruz, Leonanie Leon Guerrero, Maryann Manglona, Thomas Eladio M. Battung, Frederick Jones, Thyrza Bagana, Thomas Quichocho, Administrative Services Officer Marisol Andrade, Jerrick Hernandez, Kayleen Concepcion, Ren Erbil G. Jalandoni, and Melissa Ngiralmou.



**APIPA 2025  
CONFERENCE**  
*September 8-12, 2025  
Saipan, CNMI*

Photo Courtesy: Pacific & Virgin Islands Training Initiatives

Public Auditor Benjamin J.F. Cruz and Supervising Accountability Auditor Vincent Duenas were among the participants of the 36th Association of Pacific Island Public Auditors (APIPA) Annual Conference, held in Saipan, Commonwealth of the Northern Mariana Islands (CNMI) from September 8 to 12, 2025. The conference, which brought together public auditors from across the Pacific region, provided an opportunity for collaboration, networking, and professional development with the theme “Building Cultures of Accountability.” This year’s event focused on key issues in governmental auditing, with an emphasis on enhancing transparency, accountability, and efficiency within public financial management.

**26<sup>th</sup> PASAI  
CONGRESS**  
*August 26-29, 2025  
Nouméa, New Caledonia*

Photo Courtesy: PASAI (Pacific Association of Supreme Audit Institutions)



Public Auditor Benjamin J.F. Cruz joined more than 60 representatives from 21 other PASAI member national, state, and territory government audit offices, attending the 26th PASAI Congress in Nouméa, New Caledonia, from August 25-29, 2025. Heads of SAIs were able to reflect on issues related to institutional independence, securing quality in SAIs' core mandates and enabling audit impacts.



**PUBLIC AUDITOR APPOINTED  
AS MICRONESIAN  
REPRESENTATIVE TO PASAI  
GOVERNING BOARD**  
*26<sup>TH</sup> PASAI CONGRESS  
Republic of the Marshall Islands*

The Pacific Association of Supreme Audit Institutions (PASAI) has officially announced the appointment of Hon. Benjamin J.F. Cruz, Public Auditor of Guam, to its Governing Board as the representative for the Micronesian subregion. Mr. Cruz replaces Mr. Junior Patrick, Auditor General of the Republic of the Marshall Islands. His appointment was confirmed at the recent 26th PASAI Annual Congress, held in Noumea, New Caledonia, where member nations reaffirmed their commitment to enhancing transparency, accountability, and good governance across the Pacific region. The PASAI Governing Board plays a critical role in guiding the strategic direction of the organization, which serves as the official regional body of the International Organization of Supreme Audit Institutions (INTOSAI) in the Pacific. The Board ensures that the diverse voices of its members—from Melanesia, Micronesia, and Polynesia—are represented in regional and global discussions on public sector auditing.



## PASAI STAKEHOLDER ENGAGEMENT PLAN TRAINING

*November 17-20, 2025  
Hagåtña, Guam*

OPA Supervising Accountability Auditor Vincent Duenas, and Accountability Auditors Thomas Eladio M. Battung, Kayleen Concepcion, and Ren Erbil G. Jalandoni joined other member SAIs to develop and strengthen SAI capability to effectively engage, communicate, and improve relationships with its key stakeholders including the Legislature, Executive, Judiciary, civil society organizations (CSOs) and citizens. This workshop was focused on how to effectively engage with stakeholders to communicate audit findings, recommendations, follow-up, and impact to all stakeholders and CSOs in particular.

## UOG INTERNSHIP PROGRAM

*Fanomñåkan 2025*

The OPA continued its partnership with the UOG for the Accounting Internship course with the selection of Kazumi Chibana, Ilaria Duenas, Albin Tinoso, and Katelyn Villa, during the Fañomñåkan (Spring) 2025 semester.



# REPORT FRAUD, WASTE, AND ABUSE 47-AUDIT (671.472.8348)

The OPA has a hotline where citizens can report government fraud, waste, and abuse by calling the OPA hotline number or completing the Hotline/Citizen Concern Report Form on the OPA's website.

Fraud involves obtaining something of value through willful misrepresentation.

Waste is the act of using or expending resources carelessly, extravagantly, or for no purpose. Importantly, waste can include activities that do not include abuse and does not necessarily involve a violation of law. Rather, waste relates primarily to mismanagement, inappropriate actions, and inadequate oversight.

Abuse is behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary business practice given the facts and circumstances, but excludes fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements. Abuse also includes misuse of authority or position for personal financial interests or those of an immediate or close family member or business associate.

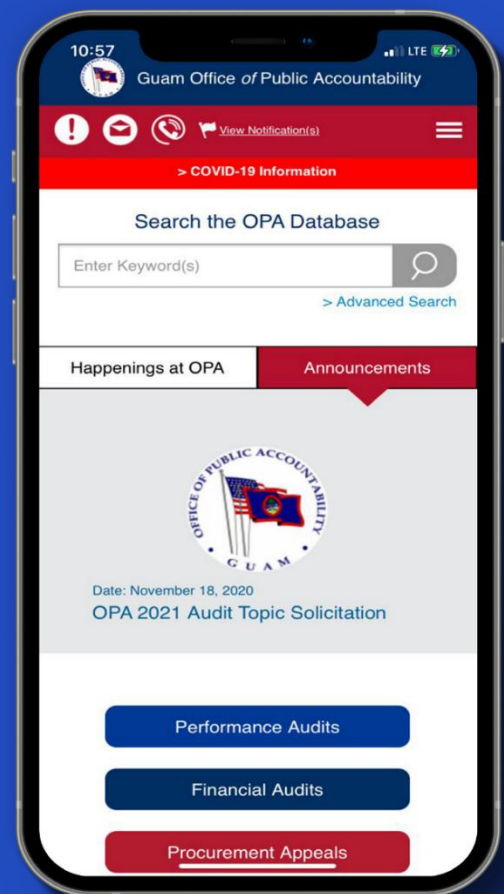
## OPA'S MOBILE APP

Accountability at your fingertips...

The OPA's mobile app was designed to be synced up with its national award-winning website, [www.opaguam.org](http://www.opaguam.org), but still provide a user-friendly and professional experience.

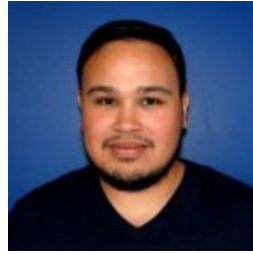
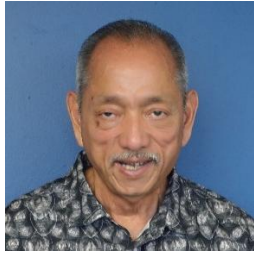
When the OPA's website is updated, the app is automatically updated in real-time.

Visit our website to download the app or search Guam OPA in your app store.



# OPA TEAM

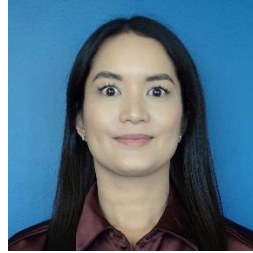
AS OF DECEMBER 2025



**Benjamin J.F. Cruz**  
Public Auditor

**Vincent Duenas**  
Supervising Accountability Auditor

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



**Joy Esperanza, CGFM, CFE**  
Accountability Auditor III

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

**Maryann Manglona, CPA, CFE**  
Accountability Auditor III



**Frederick Jones, MBA, CICA, CFE**  
Accountability Auditor II

**Thomas Eladio M. Battung, CFE**  
Accountability Auditor II

**Mariella Cruz**  
Accountability Auditor II



**Ren Erbil G. Jalandoni, CFE, CICA**  
Accountability Auditor II

**Selina Onedera-Salas, CGFM**  
Accountability Auditor II

**Kayleen Concepcion**  
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**“Auditing for Good Governance”**

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