Outlook

Messages & Communications Doc. No. 38GL-26-2476 through 2487.

From 38th Committee On Rules <committeeonrules@guamlegislature.gov>
Date Mon 6/22/2026 10:15 AM
To Guam Legislature Clerks <clerks@guamlegislature.gov>
Cc Frank Blas Jr. <speakerblas@guamlegislature.gov>

8 attachments (25 MB)
62226COMM Doc. No. 38GL-26-2477.pdf; 62226COMM Doc. No. 38GL-26-2479.pdf; 62226COMM Doc. No. 38GL-26-2480.pdf; 62226COMM Doc. No. 38GL-26-2481.pdf; 62226COMM Doc. No. 38GL-26-2482.pdf; 62226COMM Doc. No. 38GL-26-2483.pdf; 62226COMM Doc. No. 38GL-26-2484.pdf; 62226COMM Doc. No. 38GL-26-2485.pdf;

Håfa Adai Clerks Office,

Please see attached, **Messages & Communications Doc. No. 38GL-26-2476 through 2487** for processing:

√	**38GL-26-2476**	Bureau of Statistics and Plans	FY2024 Citizen-Centric Report*
√	**38GL-26-2477**	Department of Education	Guam Education Board Meeting Packet for June 16, 2026*
√	**38GL-26-2478**	Department of Corrections	Prior Years Obligations to pay Guam Telephone Authority (GTA) in the total amount of $4,535.35.
√	**38GL-26-2479**	Guam Preservation Trust	Virtual Board Meeting Packet for June 17, 2026*
√	**38GL-26-2480**	Civil Service Commission	Notice of Intent for the Above-Step Recruitment of Christine P. Quinata for Management Analyst III*
√	**38GL-26-2481**	Department of Labor	FY2024 Citizen-Centric Report*
√	**38GL-26-2482**	Department of Public Health and Social Services	Guam Board of Nurse Examiners Regular Board Meeting Packet for June 18, 2026*
√	**38GL-26-2483**	Department of Public Health and Social Services	Prior Years Obligations to pay Cannabis Regulators Association in the total amount of $4,000.00*
√	**38GL-26-2484**	Guam Economic Development Authority	Regular Guam Aquaculture Advisory Board Meeting Packet for June 5, 2026*
√	**38GL-26-2485**	Civil Service Commission	Board Meeting Packet for June 18, 2026*
√	**38GL-26-2486**	Office of Public Accountability - Guam	A.B. Won Pat International Airport Authority (GIAA) FY2025 Financial Statements, Reports on Compliance for Each Major Federal Program and Internal Control Over Financial Reporting, Report on Compliance for the Passenger Facility Charge Program, Management Letter and the Auditor's Communication with Those Charged with Governance*
√	**38GL-26-2487**	Office of Public Accountability - Guam	FY2024 Citizen-Centric Report*

Please retrieve Doc. No. 38GL-26-2476, 2478, 2486 and 2487 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

38th Guam Legislature

Messages and Communications 38GL-26-2487*

2 messages

Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov> Fri, Jun 19, 2026 at 3:22 PM
To: 38th Committee On Rules <committeeonrules@guamlegislature.gov>, Sabrina Salas Matanane <office.senatorbri@guamlegislature.gov>

Håfa Adai,

Please see attached M&C Doc. No. 38GL-26-2487

38GL-26-2487	Office of Public Accountability- Guam	FY2024 Citizen-Centric Report*

Si Yu'os Ma'åse'

Bernice Rivera

Administrative Assistant

Office of Speaker Frank F. Blas, Jr.

I Mina'trentai Ocho na Liheslaturan Guåhan 38th Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagåtña

(671)969-6456
speakerblas@guamlegislature.gov

---------- Forwarded message ---------
From: **Office of Public Accountability - Guam** <admin@guamopa.com>
Date: Fri, Jun 19, 2026 at 2:14 PM
Subject: Transmittal - Office of Public Accountability's Citizen-Centric Report - Fiscal Year 2024
To: Office of Senator Frank Blas, Jr. <speakerblas@guamlegislature.gov>, Benjamin Cruz <bjcruz@guamopa.com>
Cc: Mariella Cruz <mcruz@guamopa.com>, Vincent Duenas <vduenas@guamopa.com>

Hafa adai Speaker Blas and Public Auditor Cruz,

As required by Public Law 30-127, attached is a copy of the Office of Public Accountability's Fiscal Year 2024 Citizen-Centric Report. We also posted a copy of this report on our website at www.opaguam.org/about-us/opa-ccr for public download.

Should you have any questions, please contact Mariella Cruz at mcruz@guamopa.com. Thank you.

2 attachments

opa_ccr24.pdf
917K

38GL-26-2487.pdf
1108K

38th Committee On Rules <committeeonrules@guamlegislature.gov> Fri, Jun 19, 2026 at 3:58 PM
To: "Speaker Frank Blas Jr." <speakerblas@guamlegislature.gov>

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

38th Guam Legislature

[Quoted text hidden]

THE GUAM LEGISLATURE

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

Transmittal - Office of Public Accountability's Citizen-Centric Report - Fiscal Year 2024

2 messages

Office of Public Accountability - Guam <admin@guamopa.com> Fri, Jun 19, 2026 at 2:13 PM
To: "Office of Senator Frank Blas, Jr." <speakerblas@guamlegislature.gov>, Benjamin Cruz <bjcruz@guamopa.com>
Cc: Mariella Cruz <mcruz@guamopa.com>, Vincent Duenas <vduenas@guamopa.com>

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Should you have any questions, please contact Mariella Cruz at mcruz@guamopa.com. Thank you.

opa_ccr24.pdf
917K

Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov> Fri, Jun 19, 2026 at 2:56 PM
To: Office of Public Accountability - Guam <admin@guamopa.com>
Cc: Benjamin Cruz <bjcruz@guamopa.com>, Mariella Cruz <mcruz@guamopa.com>, Vincent Duenas <vduenas@guamopa.com>

Doc Type: 38GL-26-2487
OFFICE OF THE SPEAKER
FRANK F. BLAS, JR.
June 19, 2026
Time: 2:13 PM
Received: FB

Håfa Adai,

Confirming receipt of the report.

Si Yu'os Ma'åse'

Bernice Rivera

Administrative Assistant

Office of Speaker Frank F. Blas, Jr.

I Mina'trentai Ocho na Liheslaturan Guåhan 38th Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456
speakerblas@guamlegislature.gov

[Quoted text hidden]

38GL-26-2487
Messages and Communications
RECEIVED
COMMITTEE ON RULES
June 19, 2026
3:22 p.m.
Marie Crisostomo

OFFICE OF PUBLIC ACCOUNTABILITY

REPORT TO OUR CITIZENS

FY 2024 · OCTOBER 2023 - SEPTEMBER 2024

WHO WE ARE

Public Law (P.L.) 21-122 established the Office of Public Accountability (OPA) in July 1992 as an instrumentality of the Government of Guam (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.

The OPA maintains membership and/or affiliation with the following professional organizations:

International Organization of Supreme Audit Institutions Development Initiative

Pacific Association of Supreme Audit Institutions

Association of Pacific Islands Public Auditors

Association of Local Government Auditors

STAFF *AS OF DECEMBER 2024*

Public Auditor
Benjamin J.F. Cruz

Administrative Services Officer
Marisol Andrade, CGFM

Auditors
Vincent Duenas
Jerrick Hernandez, MA, CGFM, CFE, CICA, CGAP
Joy Esperanza, CGFM
Maria Thyrza Bagana, CGFM, CFE
Maryann Manglona, CPA
Frederick Jones, MBA, CICA, CFE
Thomas Eladio Battung, CFE
Mariella Cruz
Ren Erbil Jalandoni, CFE, CICA
Selina Maria Onedera-Salas, CGFM
Kayleen Concepcion
Thomas Quichocho
Melissa Ngiralmau, MPA
Leonanie Leon Guerrero

MISSION

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

VISION

The Government of Guam is the standard of public trust and good governance.

CORE VALUES

Objective
Professional
Accountable

STRATEGIC PRIORITIES

1) Protect and enhance the independence of the OPA
2) Timely delivery of impactful and quality audit reports
3) Continue to deliver timely decisions on procurement appeals
4) Foster and enhance public perception and OPA awareness to stakeholders
5) Recruit and retain competent, high-performing staff to provide impactful and quality service

www.opaguam.org
admin@guamopa.com
(671) 475-0390
47AUDIT (671-472-8348)
Suite 401 DNA Bldg.
238 Archbishop Flores St.
Hagåtña, Guam 96910

OUR PERFORMANCE

CY 2024 · JANUARY 2024 - DECEMBER 2024

12 We issued twelve **performance audits** that identified $41 million (M) in questioned costs, lost/unrealized revenue, and other financial impact to GovGuam.

36 We made thirty-six **recommendations** to GovGuam entities to improve program efficiencies, revenue collection, and government expenses.

20 We provided oversight on twenty **financial audits** (government component units) **for Fiscal Years (FY) 2022 and 2023**.

9 We assisted in the procurement process of nine **Request for Proposals (RFP) issued for independent financial audit services.**

5 Our office received five **procurement appeals** in calendar year (CY) 2024. Three appeals were dismissed; one decision was issued; and one appeal was ongoing.

PERFORMANCE AUDITS

1. **Guam Memorial Hospital Authority** Revenue Cycle Management
2. Government-wide Credit/Debit Card Use Series, Part III – **Guam Housing and Urban Renewal Authority**
3. **Government of Guam** Submission of Procurement Training Compliance Reports
4. **Guam Visitors Bureau** Tourism Assistance Program
5. **Guam Department of Education** Laptop Inventory
6. Government-wide Credit/Debit Card Use Series, Part IV – **Port Authority of Guam**
7. **Guam Homeland Security/Office of Civil Defense** Operating Costs Series, Part I
8. **Guam Department of Education** Education Stabilization Fund Expenditures [Flash Report B]
9. **Guam Department of Education** American Rescue Plan Update
10. **Government of Guam** Issuance of Citizen-Centric Reports for FY 2021 and FY 2022
11. **ClimateScanner© Global Assessment** of the Government of Guam's Actions Related to Climate Change
12. **Guam Homeland Security/Office of Civil Defense** Operating Costs Series, Part II

FINANCIAL AUDITS *ISSUED IN CY 2024 FOR FY 2023*

**FY 2022 audit*

MAR: *GACS*, *iLACS*

APR: GSWA, GGRF

MAY: GVB, GPA, GHC

JUN: GCC, GALC*, GIAA

JUL: GHURA, GGRF 457 (CY 2023)

AUG: PBS Guam, UOG, GWA

OCT: GMHA

NOV: PAG, GEDA, CLTC*, GDOE

PROCUREMENT APPEALS

APPEAL NO. & SUBJECT	VALUE	STATUS
OPA-PA-24-001 Compact Wheel Loader with Attachments	**$227,261**	**Ongoing**
OPA-PA-24-002 180' Telescopic Boom Lift	**$517,205**	**Dismissed**
OPA-PA-24-003 FY 2025 Health Insurance Program*	**$ -**	**Decision**
OPA-PA-24-004 Desktop Computer System with Accessories	**$50,500**	**Dismissed**
OPA-PA-24-005 Terminal Building Roof Replacement and Renewable Energy System – Phase I	**$20,068,296**	**Dismissed**

**Monetary value could not be identified*

PEER REVIEW

In 2023, the OPA achieved a **Full Compliance Rating – the highest level of compliance attainable – for performance audits released from CY 2020 to 2022**. You can view the peer review report on the OPA's website.

"I continue to find the work we do significant and impactful to ensure there is transparency and accountability in the Government of Guam. It is truly an honor 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. [...W]e continue the work of ensuring transparency and accountability that will lead to our vision that the Government of Guam is the standard of public trust and good governance."

\- **Benjamin J.F. Cruz**
Message from the Public Auditor, 2024 Annual Report

Doc. No. 38GL-26-2487.*

FINANCIAL INFORMATION

	FY 2024	FY 2023	↑↓
GovGuam Appropriations	**$2,030,737**	**$2,024,805**	↑
Revenues:			
Federal Grants	$29,111	$28,433	↑
Interest Income	$14,088	$6,271	↑
Other Income	$469	$465	↑
Total Revenues	$43,669	$35,169	↑
Expenditures by Object:			
Salaries and Benefits	$1,691,672	$1,313,518	↑
Rent	$128,372	$128,372	–
Contractual Services	$161,857	$85,607	↑
Utilities and Telephone	$2,664	$2,514	↑
Equipment & Furniture	$7,514	$4,735	↑
Supplies	$3,168	$4,667	↓
Training	$17,822	$9,876	↑
Other	$5,664	$6,657	↓
Federal Grant	$ -	$28,433	↓
Total Expenditures	$2,018,734	$1,555,947	↑
Excess (deficiency) of revenues over expenditures	($1,975,065)	($1,520,778)	↑
Change in Net Position	**$26,560**	**$475,594**	↓
Fund balance at beginning of year	$1,474,343	$998,749	↑
Fund balance at end of year	**$1,500,903**	**$1,474,343**	↑

GENERAL FUND – OPERATIONS

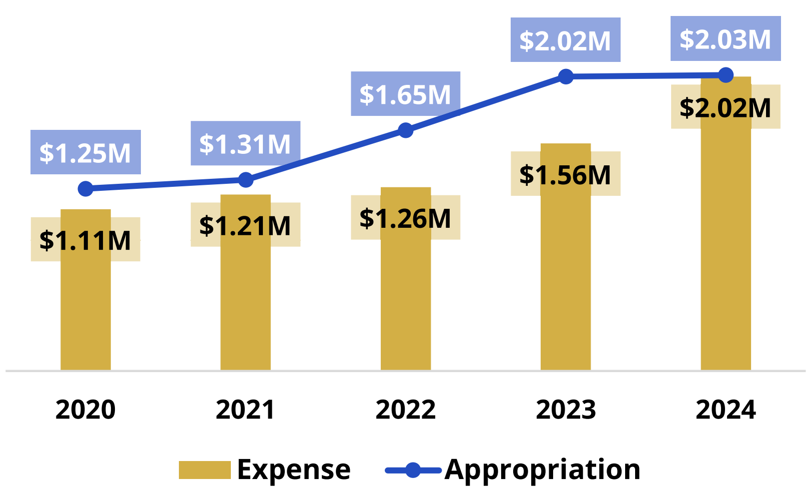
The OPA received about $6 thousand (K) more in appropriations in FY 2024 than in FY 2023. General Fund appropriations from GovGuam remain the OPA's primary source of funding for operations.

GOAL OF BUDGETARY INDEPENDENCE

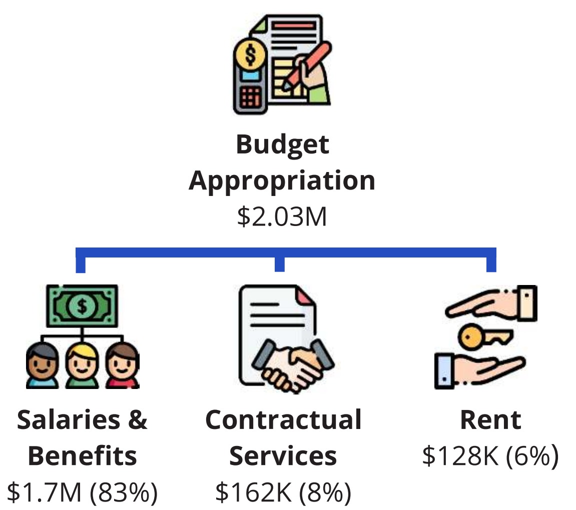
As part of Strategic Priority 1: *Protect and Enhance the Independence of OPA,* Objective 1.1 seeks to achieve independence from budget control. Effective in FY 2024, pursuant to P.L. 36-107 (General Appropriations Act of 2023), the OPA is to receive a continuing annual budget of not less than one-quarter of one percent (0.25%) of GovGuam's annual total General Fund gross revenues. Bill 227-37 was introduced in the 37th Guam Legislature to formally codify this measure as part of the OPA's enabling legislation, but failed to pass. As a result, the OPA's budget continues to be subject to annual appropriation by the Guam Legislature.

The OPA is included in the GovGuam-wide annual financial audit. The audit report can be found at https://opaguam.org/reports-audits/financial-audits. You may also view the OPA's detailed financials at https://opaguam.org/about-us/opa-financial-information.

BUDGET APPROPRIATION VS. EXPENSES (FIVE YEAR TREND)

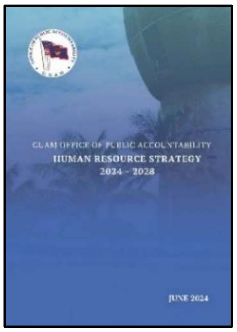


MAJOR EXPENSES



Doc. No. 38GL-26-2487.*

CHALLENGES & OUTLOOK



HUMAN RESOURCES STRATEGY FOR 2024-2028

In June 2024, the OPA completed its first-ever Human Resources (HR) Strategy: *"Enhancing employee recruitment, performance management, and the training and development process to be more competency-based."* This HR Strategy aligns with the OPA's overall Strategic Plan for 2024-2028, specifically, Strategic Priority 5: *Recruit and Retain Competent, High-Performing Staff to Provide Impactful and Quality Service*, Objective 5.1: *Develop HR Strategy to Improve Recruitment and Retention of Staff*. The OPA will monitor and evaluate the success of the HR Strategy as part of the broader monitoring and evaluation of our overall strategic plan in accomplishing our objectives.

DELAYS IN GOVGUAM-WIDE FINANCIAL AUDIT ISSUANCE

The GovGuam-wide FY 2023 financial audit was issued one year and five months after the end of the FY, a pattern that has continued since the GovGuam-wide FY 2021 financial audit. In an effort to facilitate more timely completion of the annual financial audits, the OPA has coordinated with relevant stakeholders to broaden its financial audit oversight role.

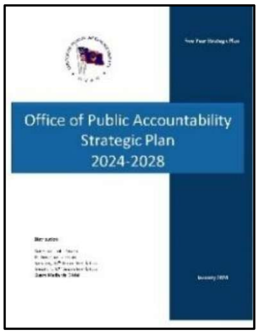
PROCUREMENT FOR FINANCIAL AUDIT SERVICES

In May 2024, the OPA updated the procurement process for Independent Financial Audit Services for all GovGuam line, autonomous, and semi-autonomous agencies to enhance its control in monitoring and oversight of these procurements. Under the revised process, the OPA maintains responsibility for initiating and maintaining the procurement record for the RFP and will lead and manage key procurement activities, including receiving proposals and overseeing the evaluation, negotiation, and award of audit contracts. Agencies will continue to support the process by reviewing the RFP and covering advertisement costs.

FINANCIAL AUDIT PAYMENT APPROVAL

Beginning with the General Appropriations Act of 2023, autonomous agencies or instrumentalities of GovGuam shall deposit an amount equal to the cost of their respective audit into an account created by the Department of Administration (DOA) for the purpose of funding the annual audit. The Public Auditor shall administer said funds and shall oversee the annual audit. As part of the OPA's implementation of the law, approval schemes for payments to external auditors now require invoices to be provided to the OPA for the Public Auditor's approval. Payments are made through the Guam OPA Trust Account – a private-purpose trust fund account maintained by DOA.

STRATEGIC PLAN FOR 2024 – 2028



Since 2003, the Strategic Plan has provided a clear direction for OPA by conducting thorough research into our current strengths, weaknesses, and anticipated opportunities and threats inherent to our operations. The OPA completed its Strategic Plan for 2024-2028, which envisions the following outcomes:

- Public trust in the [OPA];
- Audit recommendations implemented;
- Effectiveness and efficiency in government processes and government programs;
- Compliance with laws and regulations; and
- Advocacy and engagement of stakeholders.

OPERATIONAL PLAN

The OPA developed an initial one-year operational plan for January 2024-December 2024, outlining initiatives that need to be implemented to achieve strategic priorities. Current and subsequent annual operational plans will ensure key milestones are met and that the OPA continues moving in the right direction over the long term to deliver on our strategic objectives.

WE WANT TO HEAR FROM YOU – LET'S STAY CONNECTED!

Do you like this report? Is there any other information you would like to see included? Please let us know by contacting Accountability Auditor II Mariella Cruz at mcruz@guamopa.com. The OPA's previous Citizen-Centric Reports can be found at https://opaguam.org/about-us/opa-ccr.