Outlook

Re: Messages & Communications Doc. No. 38GL-26-2488 through 2495.

From Guam Legislature Clerks <clerks@guamlegislature.gov>
Date Tue 6/23/2026 1:29 PM
To 38th Committee On Rules <committeeonrules@guamlegislature.gov>

Håfa Adai,

Received, and thank you.

Elijah Untalan
Clerks Office
I Mina'trentai Ocho na Liheslaturan Guåhan
Guam Congress Building, 163 Chalan Santo Papa, *Hagåtña,* Guam 96910
Voice: (671) 472-3465/3460 Fax: (671) 472-3524
guamlegislature.gov

From: 38th Committee On Rules <committeeonrules@guamlegislature.gov>
Sent: Tuesday, June 23, 2026 12:05 PM
To: Guam Legislature Clerks <clerks@guamlegislature.gov>
Cc: Frank Blas Jr. <speakerblas@guamlegislature.gov>
Subject: Messages & Communications Doc. No. 38GL-26-2488 through 2495.

Håfa Adai Clerks Office,

Please see attached, **Messages & Communications Doc. No. 38GL-26-2488 through 2495** for processing:

√	**38GL-26-2488**	Guam Waterworks Authority	FY2025 Financial Statement and Compliance Audit Reports*
√	**38GL-26-2489**	Office of Public Accountability - Guam	University of Guam (UOG) FY2025 Financial Statements, Reports on Compliance and Internal Controls, Management Letter and the Auditor's Communication with Those Charged with Governance*
√	**38GL-26-2490**	Association of Pacific Islands Public Auditors (APIPA)	Peer Review of the Office of Public Accountability-Guam (Guam OPA) for the period January 1, 2023 to December 31, 2025.
√	**38GL-26-2491**	University of Guam	Unaudited Financial Reports for the month of May 2026*
√	**38GL-26-2492**	Guam Ethics Commission	FY2024 Citizen-Centric Report*
√	**38GL-26-2493**	Bureau of Budget and Management Research	FY2024 Citizen-Centric Report*
√	**38GL-26-2494**	Bureau of Budget and Management Research	Consolidated Revenue/Expenditure Report (CRER) and Special Revenue Fund Tracking Report for the period ending May 31, 2026*
√	**38GL-26-2495**	Guam Environmental Protection Agency	Board Meeting Packet for May 21, 2026*

Please retrieve Doc. No. 38GL-26-2492, 2493 and 2495 from link below:

Messages & Communications Physical Scanned Copy - Google Drive

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

38th Committee On Rules <committeeonrules@guamlegislature.gov>

Messages and Communications 38GL-26-2490*

2 messages

Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov> Mon, Jun 22, 2026 at 1:36 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-26-2490

38GL-26-2490	Association of Pacific Islands Public Auditors (APIPA)	Peer Review of the Office of Public Accountability-Guam (Guam OPA) for the period January 1, 2023 to December 31, 2025.

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

38GL-26-2490.pdf
918K

38th Committee On Rules <committeeonrules@guamlegislature.gov> Mon, Jun 22, 2026 at 2:21 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]

APIPA

38GL-26-2490
OFFICE OF THE SPEAKER
FRANK F. BLAS JR.

JUN 19 2026
Time: 2:23pm
Received: [signature]

June 19, 2026

The Honorable Frank F. Blas Jr.
Speaker
38th Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96910

Dear Speaker Blas:

Attached for your reference is the final report on the Office of Public Accountability-Guam (Guam OPA), resulting from a peer review conducted by our team of auditors from the Association of the Pacific Islands Public Auditors (APIPA). In accordance with Government Auditing Standards (GAS), external quality control reviews of audit organizations are required at least once every three years. In compliance with this requirement, the Public Auditor initiated and contracted with APIPA to conduct this review.

The Guam OPA was determined to be in full compliance with GAS for the period reviewed. Full compliance is the highest of the three possible ratings issued in an external control review. Accordingly, the report is now considered public information and may be made available to any interested parties. The working papers and other supporting documentation compiled during the review will be maintained by the Guam OPA.

It was a privilege working with the staff of the Guam OPA, especially Mr. Benjamin J.F Cruz, Public Auditor. Each member of the Guam OPA was most cooperative and helpful to the team and exemplified the highest standards of the auditing profession.

Respectfully,

Rosdelima Alfons
FSM OPA Quality Assurance Officer
Team Leader

Rosalinda Mori
Chuuk OPA Senior Auditor
Team Member

Cc: Guam Office of the Public Accountability Attachment

38GL-26-2490
Messages and Communications
RECEIVED
COMMITTEE ON RULES
June 22, 2026
1:36 p.m.
Mario Crisostomo

APIPA

June 19, 2026

The Honorable Benjamin J.F. Cruz
Public Auditor
Office of Public Accountability
Suite 401 DNA Building
238 Archbishop Flores Street
Hagatna, Guam 96910

Dear Public Auditor Cruz,

We completed a peer review of the Office of the Public Accountability-Guam (Guam OPA) for the period January 01, 2023, to December 31, 2025. In accordance with generally accepted government auditing standards peer review requirements, we followed the standards and guidelines contained in the *Peer Review Guide* by the Association of Pacific Islands Public Auditors (APIPA).

We reviewed the internal quality control system of your audit office and conducted tests to determine whether your internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States and applicable legal and regulatory requirements. Our procedures included:

- Reviewing the audit office's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit and attestation engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and management to assess their understanding of, and compliance with, relevant quality control policies and procedures.

Due to variances in individual performance and judgment, compliance does not imply adherence to standards in every case but does imply adherence in most situations. Organizations can receive a rating of pass, pass with deficiencies, or fail. Guam OPA has received a rating of pass.

Further, based on the results of our review, it is our opinion that the Guam OPA's internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for audit engagements during the period of January 01, 2023, to December 31, 2025.

Sincerely,

Rosadelima Alfons	Rosalinda Mori	Selai Managreve
FSM ONPA	Chuuk OPA	FSM ONPA
Team Leader	Team Member	Observer

ASSOCIATION OF PACIFIC ISLANDS PUBLIC AUDITORS