

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

This message contains information which is confidential and privileged. Unless you are the intended recipient (or authorized to receive for the intended recipient), any unauthorized review, use, disclosure or distribution is strictly prohibited. If you have received this message in error, please contact the sender at clerks@guamlegislature.gov and destroy all copies of the message.
 Thank you

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'dse',

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

Disclaimer: The content of this email is intended for the person or entity to which it is addressed only. This email may contain confidential information. If you are not the person to whom this message is addressed, be aware that any use, reproduction, or distribution of this message is strictly prohibited. If you received this in error, please contact the sender at committeeonrules@guamlegislature.gov and immediately delete this email and any attachments.

**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**

Electronic Privacy Notice: This e-mail and any attachment(s), contains information that is, or may be, covered by electronic communications privacy laws and legal privileges, and is also confidential and proprietary in nature. If you are not the intended recipient, please be advised that you are legally prohibited from retaining, using, copying, distributing, or otherwise disclosing the information in this e-mail or any attachment in any manner. Instead, please reply to the sender that you have received this communication in error, and then immediately delete it. Thank you in advance for your cooperation.

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*

Disclaimer: The content of this email is intended for the person or entity to which it is addressed only. This email may contain confidential information. If you are not the person to whom this message is addressed, be aware that any use, reproduction, or distribution of this message is strictly prohibited. If you received this in error, please contact the sender at committeeonrules@guamlegislature.gov and immediately delete this email and any attachments.

[Quoted text hidden]



June 19, 2026

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

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

JUN 19 2026
Time: 2:23pm
Received: RLG

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

ASSOCIATION OF PACIFIC ISLANDS PUBLIC AUDITORS



38GL-26-2490
Messages and Communications

RECEIVED
COMMITTEE ON RULES
June 22, 2026

1:36 p.m.
Marie Crisostomo



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).

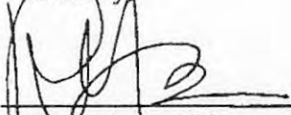
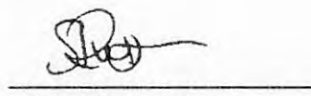
We reviewed the internal quality control system of your audit office and conducted tests to determine whether your internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller 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
FSM ONPA
Team Leader
Rosalinda Mori
Chuuk OPA
Team Member
Selai Managreve
FSM ONPA
Observer

ASSOCIATION OF PACIFIC ISLANDS PUBLIC AUDITORS