

OFFICE OF THE PUBLIC AUDITOR

February 21, 2005

Honorable Eddie Baza Calvo
Senator, Legislative Secretary &
Chairman Committee on Finance, Taxation & Commerce
28th Guam Legislature
155 Hesler Place
Hagatna, Guam 96910

Re: FY 2006 Budget Submission

Dear Senator Calvo:

We are pleased to submit our FY 2006 budget document. As requested in your February 4, 2005 memorandum we have provided twenty copies for the Committee. I look forward to working with you and the Committee on this most important topic. Please feel free to contact me directly.

Senseramente,




Doris Flores Brooks
Public Auditor

Enclosure: 20 copies of OPA Budget Document

Receipt acknowledged: _____

Date: _____

Senator Edward J.B. Calvo
ACKNOWLEDGEMENT RECEIPT
Rcv'd by: 
Print Name & Initial

Time: 4:20 pm
Date: 2/21/05



Office of the Public Auditor

Budget Presentation 28th Guam Legislature Fiscal Year 2006

Committee on Finance, Taxation and Commerce
Office of Finance and Budget

Date Rcv'd: 2/21/05

Time: 4:20 pm

Rcv'd by: Dee

Print Name: 1

February 2005



Mission Statement

- **We audit, assess, and analyze government activities with integrity, independence and impartiality to improve the accountability, effectiveness, and efficiency of the Government of Guam.**
- **Our motto is “*Auditing for Better Government*”**



Year 2004 in Review

Fourteen audits were completed in calendar year 2004 compared to ten in 2003. These audits identified over \$26 million in waste, abuse and misspent expenditures. These audits made over 90 recommendations to improve the accountability and operational efficiency of the audited entities.



Audits Completed in CY 2004

- GWA Water Meter Procurement (Legislative Mandate)
- Supplement to Retirement Fund's FY 2001 Report on Compliance (Investigative)
- Analysis of DOE's staffing structure (Efficiency)



Audits Completed in 2004

- DOA Special Revenue Funds
(Accountability & Efficiency)
- GSA Small Purchases Procurement
(Accountability)
- Dept. of Chamorro Affairs Non-Appropriated Funds (Accountability)
- DOA Bounced Checks (Accountability)



Audits Completed in 2004

- GSA Blanket Purchase Agreements Procurement (Accountability & Efficiency)
- Office of the Attorney General FY 2004 Budget, Allotment, & Expenditures Reconciliation (Legislative Request)
- Testimony & Chronology of GTA Privatization (Legislative Mandate)



Audits Completed in 2004

- Chamorro Village Non-Appropriated Funds (Accountability)
- DOA Tobacco Backed Bond Funds (Accountability & Efficiency)
- DOA Dededo Buffer Strip Fund (Accountability & Efficiency)
- GSA Competitive Sealed Bidding, Sole Source, & Emergency Procurement (Accountability & Efficiency)



Audits Completed in 2004

- Retirement Fund
 - \$167,500 paid for elected official's retirement which was enhanced \$33.5K annually retroactive to Jan. 1, 1998 by the Executive Director without Board approval
 - \$90,000 overpaid to Disability Annuitant
 - Dual Participation: DB retirees allowed to participate in the Defined Contribution Plan



Audits Completed in 2004

- Audit of Special Revenue Funds recommended 30 funds be closed and identified another 50 funds that could be eliminated
 - Benefit: Simplification of financial records and increased efficiency and productivity
- GWA Water Meter Procurement recommended improvements to procurement process such as independent reviews and ethics policy on key employee participation in bids



Audits Completed in 2004

- Manpower analysis of DOE
 - DOE student teacher ratios do not exceed class size set by GFT contract
 - F.Q. Sanchez most expensive elementary school at \$350 personnel cost per student compared to average of \$188
 - Talofofo Elementary next at \$250 per student
 - Non-teaching personnel not evenly distributed
 - High Schools have the highest ratio of students to non-teaching personnel from 49 to 59



Audits Completed in 2004

- GSA small purchases procurement
 - Artificial division of invoices
 - Procurement selection and documentation often lacking
 - Concentration of vendors in certain purchases
- Office supplies—three vendors dominate
- Medical supplies—two vendors dominate
- Copy machines—one vendor dominates



Audits Completed in 2004

- DOA Returned Checks
 - \$5.13Million in returned checks
 - \$1.4 M bounced checks did not reconcile with DOA of \$4.2M, difference of \$2.8 million
 - No regular reconciliation nor physical inventory of bounced checks at DOA or DRT
 - Lack of adequate collection policy for returned checks
 - \$2.5M of returned checks written off by DOA



Audits Completed in 2004

- Department of Chamorro Affairs
 - No financial accounting system in place
 - \$85k in unknown & unaccounted cash
 - \$472k in unsupported and unauthorized disbursements
 - \$240K in GEDCA qualifying certificate requirements not utilized



Financial Audits Completed in 2004

We reviewed, analyzed, and expanded upon 25 financial audits of autonomous agencies that identified over \$13 million in questioned costs that included 485 audit findings. Numerous OPA HOTLINE tips turned into audit findings.



Financial Audits

Continue To Be Issued Late

- 1 GCA 1909(a) requires all financial audits to be issued by June 30 (9 months after year end)
- Federal Single Audit deadline is also June 30
- Only three entities issued their FY 2003 audited financial statements by the June 30, 2004 deadline—Airport, KGTF, & DOE
- GMH and GCC 2003 audits still outstanding
- GVB 2002 & 2003 audits still outstanding



Financial Audits Completed in CY 2004

- Tourist Attraction Fund 2001
- General Fund & Single Audit Reports 2002 & 2003
- Guam Waterworks Authority 2002 & 2003
- Territorial Highway Fund 2001
- Port Authority of Guam 2002 & 2003
- Guam Intl Airport 2003
- Department of Education 2002 & 2003
- KGTF 2003



Financial Audits Completed in 2004

- Guam Telephone Authority 2002 & 2003
- Guam Visitors Bureau 1999, 2000, 2001
- Retirement Fund 2002 & 2003
- Guam Housing Corporation 2002 & 2003
- University of Guam 2003
- Guam Power Authority 2003
- Guam Memorial Hospital 2002
- Guam Community College 2002



Fraud, Waste and Abuse Identified by OPA since 2001

- \$26M in 2004
- \$20M in 2003
- \$ 9M in 2001 and 2002
- \$55M in fraud, waste & abuse in total was identified by OPA audits
- Imagine what could have been done with these funds had they been properly utilized!



Waste, Fraud, & Abuse Identified

- DOA Returned Checks
 - \$4.1M in lost revenues due to non-collection of returned checks
- DOA Special Revenue Funds
 - \$90,255 in inactive bank accounts should be transferred to General Fund
 - \$528,398 in inactive Special Revenues accounts should be closed



Fraud, Waste, & Abuse Identified

- Retirement Fund—Annuity for a high ranking government official was enhanced by \$33.5K annually & made retroactive to Jan. 1, 1998 by Executive Director without Board approval
 - \$167,500 in unauthorized annuity enhancement
 - \$90,000 in overpayments made to disability annuitant



Waste, Fraud, & Abuse Identified

- GSA Small Purchases Procurement—Small Purchases is Big Business!--\$1.1 million in improper procurement
 - \$294,601 was paid via multiple P.O.s to one vendor on the same day without bid
 - \$819,489 was paid to three vendors who were consistently called upon to provide office supplies without bid



Waste, Fraud, & Abuse Identified

- GSA Blanket Purchase Agreements--\$2.5 million in improper procurement
 - \$799,948 for 52 P.O.s were issued in the amount of \$14,999 to avoid bidding
 - \$460,100 for 8 P.O.s, were issued to one vendor 3 days before fiscal year-end without bid
 - \$130,697 for 5 P.O.s, were paid to 5 vendors beyond their awarded amounts due to no running balance logs



Waste, Fraud, & Abuse Identified

GSA Blanket Purchase Agreements (cont'd)

- \$864,443 for 32 P.O.s had incomplete documentation
- \$137,120 for 3 P.O.s were issued to 3 separate vendors without undergoing procurement review
- \$74,996 for 6 P.O.s, were awarded to one vendor without justification for the selection
- \$84,681 for 13 P.O.s, was paid to one vendor more than the original award



Waste, Fraud, & Abuse Identified

- GSA Competitive Sealed Bidding, Sole Source & Emergency Procurement-- \$15.3 million in improper payments
 - \$ 6M for 146 P.O.s, cited “existing territorial contracts” when no contract existed
 - \$3M in improper payments were made for copy machine contracts that had expired in FY 1999
 - \$4.1M for 331 P.O.s were ratified after the fact by GSA



Waste, Fraud, & Abuse Identified

- GSA Competitive Bidding (cont'd)
 - \$669,825 for 57 P.O.s were not justified as sole source purchases
 - \$1.4M for 7 P.O.s, for certain bids did not utilize the minimum 15-day requirement for advertising
 - \$129,125 for 13 P.O.s, did not have the required three quotes



Waste, Fraud & Abuse Identified

- Chamorro Village--\$218,673 in improper payments
 - \$18,791 in discrepancies between leases, Wed. Night Market & Special Agreements
 - \$139,462 for 36 P.O.s, were made without quotes, plus \$1,151 was paid for improper charges such as phone cards & cigarettes
 - \$30,478 was paid to 6 entertainers who were consistently called upon to provide entertainment



Waste, Fraud, & Abuse Identified

- Chamorro Village (cont'd)
 - \$25,000 grant for restroom maintenance was diverted to Dept. of Chamorro Affairs & not returned to the Chamorro Village
 - \$3,791, the estimated value of the UOG marketing plan, was not utilized



Waste, Fraud, & Abuse Identified

- Dept. of Chamorro Affairs--\$831,224 in improper payments
 - \$84,996 in unaccounted cash
 - \$471,704 in unsupported disbursements
 - \$240,000 in-kind contributions available through qualifying certificates since 1997 was never utilized
 - \$6,270, a 50% advance, was paid to a contractor in which no financial services were received



- Dept. of Chamorro Affairs (cont'd)
- \$28,254 was paid for a Chamorro English Dictionary in which only a draft copy has been submitted



Waste, Fraud, & Abuse Identified

- Dededo Buffer Strip--\$1.3M in improper payments
 - \$328,000 in estimated Flea Market revenues were not reported to the Mayors' Council of Guam
 - \$1M in estimated Buffer Strip revenues for past 11 years were lost because the area was not leased to businesses who currently utilize the Buffer Strip



Other OPA Activities

- Appeared before the Grand Jury to testify in white collar cases
- Member of the Advance Federal Funding Work Group P.L. 26-169
- Observer for the GTA Privatization Process
- Coordinator for the \$269 million reimbursement request submitted for Compact Impact Costs
 - Report submitted within tight deadline set by Congress



Deterrence Factor

- Based on our audits 3 government officials entered into plea agreements & 4th found guilty
- GMTA Director & GIAA Deputy Director entered into Plea Agreements for Credit Card Abuse
- Deputy Director of Chamorro Land Trust enters Plea Agreement for Official Misconduct & Misapplication of Entrusted Funds
- GMTA Deputy General Manager convicted of theft & official misconduct for credit card abuse



Deterrence Factor

- Based on our audits 9 other government officials indicted & are awaiting criminal trial
 - Former GLAA Executive Manager charged with credit card abuse
 - Former DPR Recreation Director charged with theft of property held in trust
 - Former GMH Deputy Administrator charged with official misconduct & unlawful influence of a notary



Deterrence Factor

- Indictments (cont'd)
 - Former GMH Employee charged with official misconduct & unlawful exercise of a notary
 - Former Director of Retirement Fund charged with conspiracy to commit theft & official misconduct
 - Former Governor of Guam charged with conspiracy to commit theft & official misconduct



Deterrence Factor

- Indictments (cont'd)
 - Former Director of Education charged with conspiracy to commit theft & official misconduct
 - Former DOE Controller charged with conspiracy to commit theft & official misconduct
 - DOE employee charged with conspiracy to commit theft & official misconduct



Deterrence Factor

- Greater awareness for accountability and transparency among government entities
- Reduction in DOC overtime by \$2.8 million in the last 2 years
- Mayors' Council of Guam have reported that outgoing mayors, with the exception of Chalan Pago, have not overspent their first quarter allotments for FY2005 & have not transferred assets to other mayors



OPA Website

- OPA Website was launched January 2002. The website has offered the public greater transparency by allowing access to our audit reports and financial statements of government entities
- The public's appetite for accountability has risen with over 91,000 recorded hits in 2004
 - 34,750 hits in 2002
 - 67,556 hits in 2003, an increase of 94.4%
 - 91,220 hits in 2004, an increase of 35%



Questioned Costs & Audit Findings

- In Calendar Year 2003 Financial Audits identified
 - \$22.4M in questioned costs & 260 audit findings, totaling
- In Calendar Year 2002
 - \$7.6M in questioned costs & 181 audit findings



DOE Designated “High Risk Grantee”

- September 2003, USDOE designated Guam DOE high risk grantee because of its failure to submit timely financial and single audits since 1997. Terms negotiated in Wash. D.C. by Public Auditor with USDOE officials
- DOE issued single audit reports for 1998, 1999, 2000 and 2001 plus a 2001 balance sheet audit Nov. 2003
- DOE submitted full audits for 2002 & 2003



DOE High Risk Conditions

- September 2004, USDOE eliminated 50% hold back on federal grants
- DOE, however, remains “high risk grantee” until improvements in controls satisfactorily addressed



Audits in Progress

- Government Wide Office Space Analysis
- Credit Cards: GVB, GEDCA & GHURA
- Checking Accounts: CAHA
- Superior Court Judicial Building Fund
- GFD procurement of fire trucks



Strategic Plan

Auditing for Better Government

- For the first three years OPA audits focused on uncovering fraud, waste and abuse. We will continue to focus resources to these areas.
- In our fourth year we concentrated on accountability and internal controls audits and analysis of programs
- In our fifth year we will continue accountability audits and follow up on implementation of audit recommendations



Strategic Goals

- Enhanced Recruitment Practices, Training Programs, and Retention Methods so that OPA may achieve broadened skill sets in order to conduct other types of work
 - Obtain Necessary Funding Levels to Expand Staff Capacity
 - Expand Quality and Diversity of Staff to include non-accounting backgrounds such as public administration, political science, management, finance, economics, etc.
 - Enhance Training Opportunities



Strategic Goals

- Seek Federal Grants for Training
- Government Auditing Standards require staff to have 40 hours of Continuing Professional Education annually
- Increase the variety of audit work to include a mix of economy and efficiency, descriptive, program, compliance and investigations of fraud waste and abuse
 - Develop Annual Work Plan
 - Obtain Feedback from Elected Officials



Strategic Goals

- Increase Implementation of OPA Recommendations in a Timely Fashion
 - Develop recommendation follow-up system
 - Communicate preliminary findings to auditee during fieldwork
 - Develop concise recommendations that can be implemented
- Increase visibility of OPA HOTLINE



Transparency & Accountability

- OPA has improved the quality and impact of its audit findings and reports. With each report audit findings have had more impact and the savings and recommendations have increased. Our biggest impact has been the gradual transformation of government officials to provide transparency & accountability of public funds.



Additional Responsibilities

- The Legislature passed over 23 laws affecting and expanding the role of OPA.
- Independent observer - Privatization of GTA & GWA
- Reporting center for typhoon expenditures
- High Risk Monitoring of Federal Grants of the Department of Education
- Procurement Reform Member Executive Order 2003-27
- Cost Reduction Taskforce Member P.L. 27-10



Additional Responsibilities

- Reporting center for certain special revenue funds
- Reporting center for emergency declaration expenditures



Investigative Section

- We hired our first investigator in May 2004 to handle our HOTLINE Tips and to follow up and coordinate our audits with the Attorney General's Office for indictment & prosecution
- Until recently, Guam was one of the few Pacific Public Auditors Office not to have an investigative section



Investigative Section

- Prior to 2004, OPA staff addressed over 40% of our HOTLINE tips and concerns. In 2004 our investigator addressed over 80% of HOTLINE tips and concerns
- We received 627 HOTLINE items
 - 2001—163
 - 2002—145
 - 2003—144
 - 2004—175



Training Grant

- We applied for & received a \$152,000 reimbursable training grant from DOI Office of Insular Affairs for auditor & investigative training with the DOI Office of the Inspector General
- One staff attended the IG Academy for basic non investigator training
- Two staff underwent on the job training at DOI IG Albuquerque office for 8 weeks
- Staff received training to become Certified Government Financial Managers



Increase in Appropriation

- For the first two years OPA staff remained constant at 9. In FY 2003 staff complement increased to 12. In 2004 we increased to 14.
- With increased funding our productivity has increased with the issuance of 14 audit reports that identified over \$26 million in waste, fraud, & abuse in 2004.
- The savings of \$2.8 million just from the reduction of overtime abuse at DOC is sufficient to fund OPA budget threefold.



Staff Composition

Staff of 14

- 3 CPAs Certified Public Accountant
- 1 CPA candidate
- 1 Certified Government Financial Manager & 3 CGFM candidates
- 3 CIA Certified Internal Auditor candidates
- 1 MBA and 1 Master of Accountancy
- 5 Non accounting – political science, public administration, finance & economics
- 5 staff with OPA just over one year



Staff Turnover

- The local CPA firms & autonomous government agencies continue to provide salary increases and bonuses to staff. We cannot continue to retain our staff in this environment if we forego increments.
- We lost five employees in the past two years mainly due to higher salaries.
- Audit supervisor became UOG Controller again at higher salary.



GovGuam Audit Spending

- GovGuam spends less than 1 fifth of 1 percent of total revenues for audits or \$1.3 million!
- It's no wonder there is so much fraud waste and abuse in the government!
- Return on Investment is more than twenty-fold in fraud, waste and abuse identified.
- In 2004, our audits identified \$26 million in fraud, waste and abuse with an FY 2004 appropriation of only \$868,132.



Independence of OPA

- Per DOI Deputy Asst. Secretary David Cohen, treatment of territories Public Auditors will be a factor in determining discretionary DOI grants to Guam. The more funds and independence to OPA, the more federal grants for GovGuam.



Guam's Discretionary CIP Funding Reduced in FY 2005

- Guam's baseline funding of \$3.36M reduced to \$1.398M for DOI CIP due to:
 - Guam weak financial management controls
 - Guam's submission of CIP projects do not fit with OIA mission of economic development and infrastructure
 - Continued late submission of Single Audit Reports



Discretionary Funding Reduced, continued

- Lack of resolution of audit findings and questioned costs and lack of responsiveness to queries
- Non-Compliance with OIA Grant Reporting Requirements
- Lack of effective contract administration and compliance with local procurement statutes
- CIP Projects not submitted timely and do not benefit a significant portion of population



Funding OPA Makes Cents

- Modest increases in OPA funding provides for more audits to be conducted that increase transparency & accountability, identifies fraud, waste and abuse, identifies potential savings, & increases operational efficiency & effectiveness



Future Audits Planned

- Audits of Mayors Municipal Planning Funds & Non-appropriated Funds
- Audits of agencies that have their own checking accounts
- Audit of Chamorro Land Trust Commission
- Audit of overtime at Solid Waste Division
- Analysis of GFD payroll & time recording
- Assistance to Non Profit Organizations



Future Audits Planned

- Audit of Leave Sharing Program
- Vehicle Inventory Review
- Audit of Customs & Quarantine Operations
- Review of Returned Checks
- GMH Staffing Review & Analysis
- There are over 20 requests for audits from various government officials pending & another 70 requests from our HOTLINE



FY 2006 Budget Request

- We request a budget of \$1,103,000. This would allow OPA to recruit just one additional staff & fully fund a second staff for total of 16 staff.
- For the last 2 fiscal years our budget has remained constant at \$868,132.
- By comparison the CNMI OPA has a budget of \$2, 228,602 with a staff of 31.



FY 05 Appropriation

• Salaries & Benefits	\$706,932
• Rent & Janitorial	\$ 80,000
• Contractual	20,200
• Supplies & Equipment	29,000
• Travel	12,000
• Telephone	8,000
• Other	<u>12,000</u>
Total	\$ 868,132



FY 06 Budget Request

• Salaries & Benefits	\$ 909,500
• Rent & Janitorial	84,000
• Contractual	36,000
• Supplies & Equipment	35,000
• Travel	15,000
• Telephone	8,500
• Other	<u>15,000</u>
Total	<u>\$ 1,103,000</u>



FY 05 Appropriation to FY 06 Budget Request

• Salaries & Benefits	\$706,932	909,500
• Rent & Janitorial	80,000	84,000
• Contractual	20,200	36,000
• Supplies & Equipment	29,000	35,000
• Travel	12,000	15,000
• Telephone	8,000	8,500
• Other	<u>12,000</u>	<u>15,000</u>
Total	\$868,132	\$1,103,000



FY 06 Budget Request

Staff turnover necessitates that we continuously have a pool of entry level auditors and analysts who after twelve to eighteen months can assume greater audit responsibilities.



Other Potential Areas

- The Public Utility Commission has utilized Georgetown Consulting Group for nearly 20 years. As a result no on-island expertise has been developed.
- Over time this is an area of expertise that could be developed within the OPA.



FY 2005 Budget Comparison

CNMI

Total Gov Revenues -

Budget Actual - \$2.2 million

Actual Staff- 31(18 in audit, 5 investigators, 3 in compliance, 2 legal, 2 admin. & PA)

PA Salary \$100,000

Formula: 1% Tot. Gov Rev/\$1 million base

Financial Audits paid by agencies

Guam

Total Gov Revenues - \$1.2 billion

General & Special Rev. Fund - \$658 million

Budget Actual - \$868,132

Actual Staff - 15 (11 in audit, 1 investigator, 1 admin & PA)

Requested Additional (1)

PA Salary - \$82,000

Formula: None

Financial Audits paid by autonomous agencies

Function:
Agency: OFFICE OF THE PUBLIC AUDITOR
Program:

AS400 Account Code	Appropriation Classification	A	B	C	D	E	F
		FY 2004 Expenditures & Encumbrances	FY 2005 Authorized Level	Governor's Request			
				FY 2006 General Fund	FY 2006 Federal Fund(s)	FY 2006 Other Fund 1/	FY 2006 Total Req. (C+D+E)
	PERSONNEL SERVICES						
111	Regular Salaries/Increments	\$491,489	\$570,432	\$724,400	\$0	\$0	\$724,400
112	Overtime/Special Pay	0	0	0	0	0	0
113	Benefits	117,338	136,500	185,100	0	0	185,100
	TOTAL PERSONNEL SERVICES	\$608,827	\$706,932	\$909,500	\$0	\$0	\$909,500
	OPERATIONS						
220	TRAVEL- Off-Island/Local Mileage Reimburs.	\$10,918	\$12,000	\$15,000	\$0	\$0	\$15,000
230	CONTRACTUAL SERVICES:	28,820	20,200	36,000	0	0	36,000
233	OFFICE SPACE RENTAL:	77,056	80,000	84,000	0	0	84,000
240	SUPPLIES & MATERIALS:	12,075	14,000	15,000	0	0	15,000
250	EQUIPMENT:	17,033	15,000	20,000	0	0	20,000
280	SUB-RECIPIENT/SUBGRANT:	0	0	0	0	0	0
290	MISCELLANEOUS:	11,585	12,000	15,000	0	0	15,000
	TOTAL OPERATIONS	\$157,487	\$153,200	\$185,000	\$0	\$0	\$185,000
	UTILITIES						
361	Power	\$0	\$0	\$0	\$0	\$0	\$0
362	Water/ Sewer	409	500	500	0	0	500
363	Telephone/ Toll	6,980	7,500	8,000	0	0	8,000
	TOTAL UTILITIES	\$7,389	\$8,000	\$8,500	\$0	\$0	\$8,500
701	INDIRECT COST	\$0	\$0	\$0	\$0	\$0	\$0
450	CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL APPROPRIATIONS	\$773,703	\$868,132	\$1,103,000	\$0	\$0	\$1,103,000
1/ Specify Fund Source							
	FULL TIME EQUIVALENCIES (FTEs)						
	UNCLASSIFIED	14.00	15.00	16.00	0.00	0.00	16.00
	CLASSIFIED	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL FTEs	14.00	15.00	16.00	0.00	0.00	16.00

FUNCTIONAL AREA:
AGENCY: OFFICE OF THE PUBLIC AUDITOR
PROGRAM:

Government of Guam
Fiscal Year 2006 Budget
Agency Staffing Pattern
Current

FUND:

Input by Department																											Input by Department	
(A)		(B)	(C)		(D)	(E)		(F)	(G)		(H)		(I)	(J)		(K)		(L)	(M)		(N)		(O)	(P)	(Q)	(R)	(S)	
No.	Position Number	Position Title	Name of Incumbent	Grade/ Step	Salary	Overtime	Special*	Increment		(E+F+G+I) Subtotal	Retirement (J*20.81%)	Retire (DDI) (\$7.24*26GP)	Social Security (6.2% * J)	Benefits		Life (1/)	Medical (Premium)	Dental (Premium)	Total Benefits (K thru Q)	(J + R) TOTAL								
								Date	Am't					Medicare (1.45%*J)	Life													
1	1	Public Auditor	Doris Flores Brooks	L-7	\$82,025	\$0	\$0			\$82,025	\$17,069	\$0	\$0	\$1,189		\$100	\$1,368	\$0	\$19,727	\$101,752								
2	2	Administrative Officer	Anne T. S. Camacho	0-17	35,802	0	0	4/30/2005	2,652	38,454	8,002	0	0	558		0	3,102	297	11,959	50,413								
3	3	Audit Supervisor	Vacant	0-17	64,526	0	0		0	64,526	13,428	0	0	936		0	0	0	14,363	78,889								
4	4			0-15		0	0		0	0	0	0	0	0	0	0	0	0	0	0								
5	5	Auditor II	Yukari B. Cabrera	L-14	45,648	0	0	6/25/2005	3,035	48,683	10,131	0	0	706		0	3,102	297	14,236	62,919								
6	6	Auditor II	Adoniram D. Laureano	L-12	42,613	0	0	6/25/2005	3,035	45,648	9,499	0	0	662		0	1,368	148	11,677	57,325								
7	7	Auditor I	Rodilyn May G. Marquez	K-7	33,286	0	0	1/13/2005	2,465	35,751	7,440	0	0	518		0	0	0	7,958	43,709								
8	8	Management Analyst I	Maripaz Z. Nogoy	K-6	32,053	0	0	11/17/2005	2,466	34,519	7,183	0	0	501		0	1,368	148	9,200	43,719								
9	9	Auditor I	Valerie A. Manibusan	K-8	34,518	0	0	9/2/2005	2,465	36,983	7,696	0	0	536		0	1,368	148	9,748	46,731								
10	10	Management Analyst I	Vincent Jon Duenas	K-6	32,053	0	0	9/22/2005	2,466	34,519	7,183	0	0	501		0	3,102	297	11,083	45,602								
11	11	Management Analyst I	Theresa V. Gumataotao	K-7	33,286	0	0	9/25/2005	2,465	35,751	7,440	0	0	518		0	1,368	148	9,326	45,077								
12	12	Management Analyst I	Franklin J. T. Cooper-Nurse	K-5	30,820	0	0	4/5/2005	2,466	33,286	6,927	0	0	483		0	3,102	297	15,718	71,059								
13	13	Investigator III	Arnold J. Duarte	N-13	51,662	0	0	5/17/2005	3,679	55,341	11,516	0	0	802		0	1,462	297	14,8	42,211								
14	14	Auditor III	Lourdes R. Perez	M-20	60,681	0	0	7/26/2005	2,524	63,205	13,153	0	0	916		0	1,368	148	15,828	79,033								
15	15	Management Analyst I	M. Angela de Quinto	K-09	35,751	0	0	8/29/2005	2,527	38,278	7,966	0	0	555		0	1,368	148	10,037	48,315								
16	16	Auditor I	Llewelyn T. Restuyog	K-05	30,820	0	0	1/24/2006	2,466	33,286	6,927	0	0	483		0	1,368	148	8,925	42,211								
17					0	0	0		0	0	0	0	0	0	0	0	0	0	0	0								
18					0	0	0		0	0	0	0	0	0	0	0	0	0	0	0								
19					0	0	0		0	0	0	0	0	0	0	0	0	0	0	0								
20					0	0	0		0	0	0	0	0	0	0	0	0	0	0	0								
21					0	0	0		0	0	0	0	0	0	0	0	0	0	0	0								
22					0	0	0		0	0	0	0	0	0	0	0	0	0	0	0								
23					0	0	0		0	0	0	0	0	0	0	0	0	0	0	0								
24					0	0	0		0	0	0	0	0	0	0	0	0	0	0	0								
25					0	0	0		0	0	0	0	0	0	0	0	0	0	0	0								
Grand Total:					\$645,544	\$0	\$0		\$34,711	\$680,255	\$141,561	\$0	\$0	\$9,864	\$100	\$24,814	\$2,373	\$173,712	\$858,967									

* Night Differential / Hazardous / Worker's Compensation / etc.
I/- FY 2005 (current) GovGuam contribution for Life Insurance is \$153 per annum; Subject to change in FY 2006

FUNCTIONAL AREA:
AGENCY: Office of the Public Auditor
PROGRAM:

FUND: General Fund

Government of Guam
Fiscal Year 2006 Budget
Agency Staffing Pattern
Current

[BBMR SP-1]

Input by Department																											Input by Department			
(A)		(B)	(C)		(D)	(E)		(F)	(G)		(H)		(I)	(J)		(K)		(L)	(M)		(N)		(O)		(P)	(Q)	(R)		(S)	
No.	Position Number	Position Title	Name of Incumbent	Grade/Step	Salary	Overtime	Special*	Increment		(E+F+G+I) Subtotal	Retirement (J*20.81%)	Retire (DD) (\$7.24*26P)	Social Security (6.2% * J)	Benefits		Life (1J)	Medical (Premium)	Dental (Premium)	Total Benefits (K thru Q)	(J + R) TOTAL										
								Date	Amt.					Medicare (1.45%*J)	E															
1	1	Public Auditor	Doris Flores Brooks	L-7	\$82,025	\$0	\$0		\$17,975	\$100,000	\$20,810	\$0	\$0	\$1,450	\$100	\$1,368	\$0		\$23,728	\$123,728										
2	2	Administrative Officer	Anne T. S. Camacho	0-17	35,802	0	0	4/30/2005	2,652	38,454	8,002	0	0	558	0	3,102	297	0	11,959	50,413										
3	3	Audit Supervisor	Vacant	0-17	64,526	0	0		0	64,526	13,428	0	0	936	0	0	0	0	14,363	78,889										
4	4	Audit Supervisor	Vacant	0-15	60,236	0	0		0	60,236	12,535	0	0	873	0	0	0	0	13,409	73,645										
5	5	Auditor II	Yukari B. Cabrera	L-14	45,648	0	0	6/25/2005	3,035	48,683	10,131	0	0	706	0	3,102	297	0	14,236	62,919										
6	6	Auditor II	Adoniram D. Laureano	L-12	42,613	0	0	6/25/2005	3,035	45,648	9,499	0	0	662	0	1,368	148	0	11,677	57,325										
7	7	Auditor I	Rodilyn May G. Marquez	K-7	33,286	0	0	1/13/2005	2,465	35,751	7,440	0	0	518	0	0	0	0	7,958	43,709										
8	8	Management Analyst I	Maripaz Z. Nogoy	K-6	32,053	0	0	11/17/2005	2,465	34,519	7,183	0	0	501	0	1,368	148	0	9,200	43,719										
9	9	Auditor I	Valerie A. Manibusan	K-8	34,518	0	0	9/2/2005	2,465	36,983	7,696	0	0	536	0	1,368	148	0	9,748	46,731										
10	10	Management Analyst I	Vincent Jon Ducenas	K-6	32,053	0	0	9/22/2005	2,466	34,519	7,183	0	0	501	0	3,102	297	0	11,083	45,602										
11	11	Management Analyst I	Theresa V. Gamatao	K-7	33,286	0	0	9/25/2005	2,465	35,751	7,440	0	0	518	0	1,368	148	0	9,326	45,077										
12	12	Management Analyst I	Franklin L. T. Cooper-Nurse	K-5	30,820	0	0	4/5/2005	2,466	33,286	6,927	0	0	483	0	3,102	297	0	15,718	71,059										
13	13	Investigator III	Arnold J. Duarte	N-13	51,662	0	0	5/17/2005	3,679	55,341	11,516	0	0	802	0	1,462	297	0	15,828	79,033										
14	14	Auditor III	Lourdes R. Perez	M-20	60,681	0	0	7/26/2005	2,524	62,205	13,153	0	0	916	0	1,368	148	0	10,037	48,315										
15	15	Management Analyst I	M. Angela dl Quinto	K-09	35,751	0	0	8/29/2005	2,527	38,278	7,966	0	0	555	0	1,368	148	0	8,925	42,211										
16	16	Auditor I	Llewelyn T. Restuyog	K-05	30,820	0	0	1/24/2006	2,466	33,286	6,927	0	0	483	0	0	0	0	0	0										
17					0	0	0		0	0	0	0	0	0	0	0	0	0	0	0										
18					0	0	0		0	0	0	0	0	0	0	0	0	0	0	0										
19					0	0	0		0	0	0	0	0	0	0	0	0	0	0	0										
20					0	0	0		0	0	0	0	0	0	0	0	0	0	0	0										
21					0	0	0		0	0	0	0	0	0	0	0	0	0	0	0										
22					0	0	0		0	0	0	0	0	0	0	0	0	0	0	0										
23					0	0	0		0	0	0	0	0	0	0	0	0	0	0	0										
24					0	0	0		0	0	0	0	0	0	0	0	0	0	0	0										
25					0	0	0		0	0	0	0	0	0	0	0	0	0	0	0										
Grand Total:						\$705,780	\$0	\$0		\$52,686	\$758,466	\$157,837	\$0	\$0	\$10,998	\$100	\$24,814	\$2,373	\$196,122	\$954,588										

* Night Differential / Hazardous / Worker's Compensation / etc.
1/: FY 2005 (current) GovGuam contribution for Life Insurance is \$153 per annum; Subject to change in FY 2006