



OFFICE OF THE PUBLIC AUDITOR

February 10, 2006

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

Honorable Edward J. B. Calvo  
Senator  
Office of Finance and Budget  
I Mina'Bente Ocho Na Liheslaturan Guahan  
155 Hesler Place  
Hagatna, Guam 96910

Date Rcv'd: 02/13/06  
Time: 5:30 pm  
Rcv'd by: [Signature]  
Print Name: Rose SN.

Subject: FY 2007 Budget Request

Dear Senator Calvo,

We are pleased to present the Office of the Public Auditor's FY 2007 Detailed Budget Document. The Budget is in the format of the Bureau of Budget and Management Research's Budget Call as specified in your January 17, 2006 letter. Our submission package includes one original, twenty copies, and one electronic CD copy as requested by your office.

Please note our office is submitting a detailed PowerPoint presentation in lieu of BBMR form DP-1 (FY2007 Decision Package). Our presentation provides a complete description of OPA's activities, objectives, goals and workload output.

Should your staff have questions or require additional information, please contact Anne Camacho, Administrative Officer, at 475-0390 ext. 201 or at email address [acamacho@guamopa.org](mailto:acamacho@guamopa.org).

Senseramente,

Doris Flores Brooks, CPA, CGFM  
Public Auditor

Receipt Acknowledgement:

AR      2/10/06      5:30 PM.

Signature      Date

ARIBAIL REYES

Print Name

**Government of Guam  
Fiscal Year 2007 Budget**

Department/Agency Budget Certification

Department/Agency: Office of the Public Auditor

Department/Agency Head: Doris Flores Brooks, Public Auditor

This is to certify that I have carefully reviewed the attached budget documents and find the amounts requested therein, to be sufficient to execute the mission, goals, and objectives of this department for Fiscal Year 2007. I further certify the accuracy of the information contained in this document.

Department/Agency Head:   
Doris Flores Brooks, CPA, CGFM  
Public Auditor

Date: 2/9/06

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

Date Rcv'd: 02/10/06

Time: 5:30pm

Rcv'd by: FSW

Print Name: Ros M.


**Government of Guam  
Fiscal Year 2007 Budget**

Department/Agency Budget Certification

Department/Agency: Office of the Public Auditor

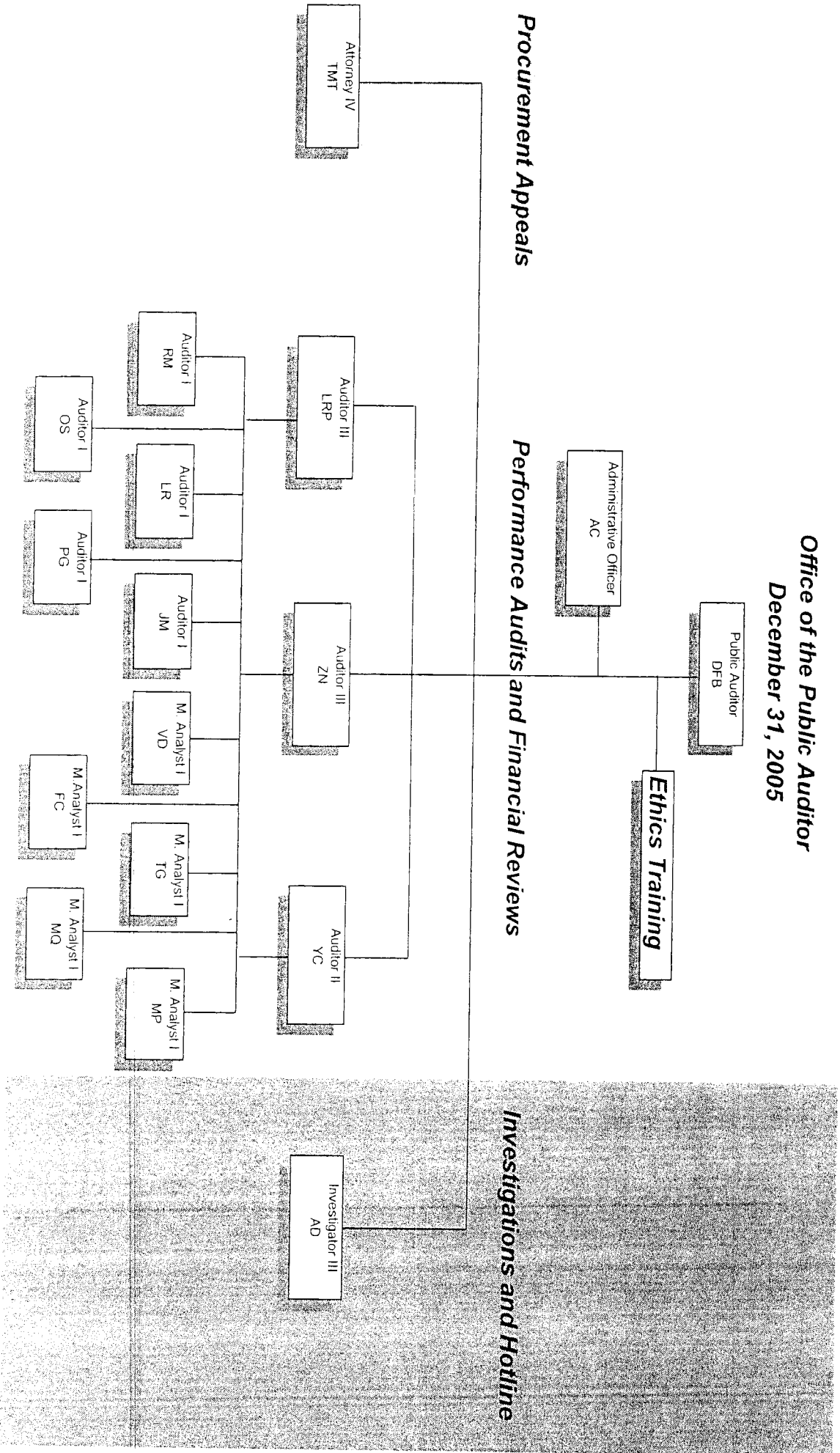
Department/Agency Head: Doris Flores Brooks, Public Auditor

This is to certify that I have carefully reviewed the attached budget documents and find the amounts requested therein, to be sufficient to execute the mission, goals, and objectives of this department for Fiscal Year 2007. I further certify the accuracy of the information contained in this document.

Department/Agency Head:   
Doris Flores Brooks, CPA, CGFM  
Public Auditor

Date: 2/9/06

**Office of the Public Auditor**  
**December 31, 2005**



*ADW*

**Government of Guam  
Fiscal Year 2007 Budget  
Department / Agency Narrative**

**FUNCTION:** Office of the Public Auditor

**DEPT. / AGENCY:** Office of the Public Auditor

**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”
- We seek to serve the public interest by providing the Governor, the Legislature and the people of Guam with reliable and unbiased analysis and recommendations as to how best to improve government operations in support of the fiscal well being of our island and our people.

**GOALS AND OBJECTIVES:**

- Enhanced recruitment practices, training programs, and retention methods so that OPA may achieve broader skill sets in order to conduct other types of audits and analysis
- Secure 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
- Seek Federal Grants for Training
- Government Auditing Standards require staff to have 40 hours of Continuing Professional Education annually
- Increase the variety of audits to include a mix of economy and efficiency, descriptive, program, compliance, analysis as well as investigations of fraud waste and abuse
- Develop Annual and Three-Year Work Plan
- Obtain feedback from elected officials
- Timely Implementation of OPA Recommendations
- Communicate preliminary findings to auditee during fieldwork
- Develop concise recommendations that can be implemented
- Increase visibility of OPA HOTLINE







OFFICE OF THE PUBLIC AUDITOR

February 13, 2006

Honorable Edward J. B. Calvo  
Senator  
Office of Finance and Budget  
I Mina'Bente Ocho Na Liheslaturan Guahan  
155 Hesler Place  
Hagatna, Guam 96910

Committee on Finance, Taxation and Commerce  
Office of Finance and Budget  
Date Rcv'd: 02/13/06  
Time: 5:14pm  
Rcv'd by: RGV  
Print Name: Dora Est.

Subject: Corrected OPA Budget Digest Sheet

Dear Senator Calvo,

We delivered the Office of the Public Auditor's FY 2007 Detailed Budget Document to your office on Friday, February 10, 2006.

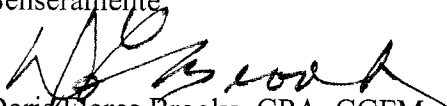
Please note that we must replace the Budget Digest Sheet for the OPA. All other documents remain unchanged.

Attached please find the Budget Digest to replace the original and 20 copies to update the copies previously delivered. We also sent this page electronically to Dee Chaco's attention today

Thank you for your kind attention to this correction.

Should your staff have questions or require additional information, please contact Anne Camacho, Administrative Officer, at 475-0390 ext. 201 or at email address [acamacho@guamopa.org](mailto:acamacho@guamopa.org).

Senseramente,

  
Doris Flores Brooks, CPA, CGFM  
Public Auditor

Receipt Acknowledgement:

AR 2/13/06 5:00 PM

Signature ABIGAIL REYES  
Date

Print Name

Government of Guam  
Fiscal Year 2007  
Budget Digest

[BBMR BD-1]

Function: Office of the Public Auditor  
Department: Office of the Public Auditor  
Program: Office of the Public Auditor

AS400 Account Code	Appropriation Classification	A	B	Governor's Request			
		FY 2005 Expenditures & Encumbrances	FY 2006 Authorized Level	FY 2007 General Fund	FY 2007 Federal Fund(s)	FY 2007 Other Fund 1/	FY 2007 Total Req. (C+D+E)

PERSONNEL SERVICES							
111	Regular Salaries/Increments	\$548,309	\$659,081	\$731,625	\$0	\$0	\$731,625
112	Overtime/Special Pay	0	0	0	0	0	0
113	Benefits	137,138	212,200	243,875	0	0	243,875
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$685,447</b>	<b>\$871,281</b>	<b>\$975,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$975,500</b>

OPERATIONS							
220	TRAVEL - Off-Island/Local Mileage Reimburs.	\$14,772	\$4,000	\$6,000	\$0	\$0	\$6,000
230	CONTRACTUAL SERVICES:	23,893	11,000	26,000	0	0	26,000
233	OFFICE SPACE RENTAL:	82,676	76,500	76,500	0	0	76,500
240	SUPPLIES & MATERIALS:	11,062	2,000	4,000	0	0	4,000
250	EQUIPMENT:	36,793	0	6,700	0	0	6,700
270	WORKERS COMPENSATION	0	0	0	0	0	0
271	DRUG TESTING	75	75	0	0	0	0
280	SUB-RECIPIENT/SUBGRANT:	0	0	0	0	0	0
290	MISCELLANEOUS:	11,392	1,000	1,650	0	0	1,650
<b>TOTAL OPERATIONS</b>		<b>\$180,662</b>	<b>\$94,575</b>	<b>\$120,850</b>	<b>\$0</b>	<b>\$0</b>	<b>\$120,850</b>

UTILITIES							
361	Power	\$0	\$0	\$0	\$0	\$0	\$0
362	Water/ Sewer	627	614	650	0	0	650
363	Telephone/ Toll	7,434	6,000	8,000	0	0	8,000
<b>TOTAL UTILITIES</b>		<b>\$8,061</b>	<b>\$6,614</b>	<b>\$8,650</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,650</b>

INDIRECT COST							
701		\$0	\$0	\$0	\$0	\$0	\$0

CAPITAL OUTLAY							
450		\$0	\$0	\$0	\$0	\$0	\$0

TOTAL APPROPRIATIONS							
		<b>\$873,174</b>	<b>\$972,476</b>	<b>\$1,105,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,105,000</b>

1/ Specify Fund Source

FULL-TIME EQUIVALENCIES (FTEs)							
UNCLASSIFIED		14.00	16.00	16.00	0.00	0.00	16.00
CLASSIFIED		0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL FTEs</b>		<b>14.00</b>	<b>16.00</b>	<b>16.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16.00</b>

*Handwritten signature and date: 2/13/06*