


OFFICE OF PUBLIC ACCOUNTABILITY
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Public Auditor

MEMO

August 18, 2010

To: All Line Agencies, Autonomous and Semi-Autonomous Agencies,
Public Corporations, the Guam Mayors' Council, the Judiciary of Guam
and *I Liheslaturan Guahan*

From: Public Auditor 

Re: Citizen-Centric Report (CCR) PL 30-127

Due to an oversight on my part, OPA failed to inform you of the new reporting requirements imposed by the Citizen-Centric Report Act, PL 30-127, effective April 2, 2010.

Who is required to report? Section 2, PL 30-127

Every director, administrator, president or head of a government of Guam agency, including line agencies, autonomous and semi-autonomous agencies, public corporations, the Guam Mayors' Council, the Courts of the Judiciary of Guam and *I Liheslaturan Guahan*

When shall the CCR be submitted? Section 2 (a) PL 30-127

No later than sixty (60) calendar days after the independent audit report for a government entity has been released by the OPA for each fiscal year. For entities that are audited report as part of the General Fund and other Funds of Government of Guam, no later than August 31, 2010. These agencies include line agencies, autonomous and semi-autonomous agencies, public corporations, the Guam Mayors' Council, the Courts of the Judiciary of Guam and *I Liheslaturan Guahan*

For agencies that are separately audited, it would be 60 days from the issuance date of your FY 2009 audit.

Because of our oversight, the CCRs will be due August 31, 2010.

What is to be submitted? Section (b), PL 30-127

A four-page Citizen-Centric Report, following the Association of Government Accountants (AGA) suggested format, as follows:

Page 1: Shall contain information about the entity, including but not limited to, the entity's vision statement, strategic goals, operational structure, and demographics.

Page 2: Shall reflect a performance report based on a summary of the entity's key missions and/or services and possible outcome measures.

Page 3: Shall provide a clear snapshot of financial data as it relates to the performance report presented in page 2. This portion of the report should address the entity's cost for services provided and by what means those costs were covered.

Page 4: Shall present the entity's forecast of future challenges and economic outlook.

Enclosed is PL 30-127 for further guidance and AGA's suggested format.

How, Who, and Where is the CCR to be submitted?

The Citizen-Centric Report is to be submitted in electronic format (via pdf email attachment) to the Speaker of *I Lisheslaturan Guahan* and the Public Auditor and posted on the entity's website. OPA will also post all CCRs on its website at www.guamopa.org.

Out Reach, Training and Guidance

We request each agency head to designate at least one person who will be the point of contact for your entity. OPA auditors will be contacting your designee.

Some entities may desire additional assistance and guidance. OPA will be providing seminars for those entities, which will be scheduled within the week.

Again we at OPA apologize for not informing you sooner of the CCR reporting requirements. Despite this we encourage every agency to put their best efforts in developing a model Citizen-Centric Report for FY 2009.

Senseramente

