

PUBLIC DEFENDER SERVICE CORPORATION

**GOVERNMENT-WIDE
CREDIT/DEBIT CARD USE SERIES, PART V
PUBLIC DEFENDER SERVICE CORPORATION**

COMPLIANCE AUDIT

October 1, 2021 to September 30, 2024

OPA Report No. 25-07

June 2025





**Government-Wide Credit/Debit Card Use Series, Part V
Public Defender Service Corporation**

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Table of Contents

EXECUTIVE SUMMARY	4
Introduction	9
Background	9
Public Defender Service Corporation's Policies and Procedures Relative to Credit Card Use	9
Results of the Audit	12
PDSC's Credit Card Purchases Were Not Aligned with Policies and Procedures	12
<i>Deficiencies in the Purchase Requisition Process</i>	12
<i>Transactions Missing Required Documentation</i>	14
<i>Lack of Evidence to Prove Transactions Were Business-Related</i>	16
Credit Card Transactions Contrary to PDSC Procurement Regulations, Government Travel Law, and PDSC Travel Policy	17
<i>Selection of Vendors Missing Solicitation Documentation</i>	17
<i>Off-Island Purchases Non-Compliant with Procurement Regulations</i>	18
<i>Travel-Related Expenses Missing Clearance Documentation</i>	19
Inadequate Monitoring of Credit Card Payments	20
Other Matters	22
<i>PDSC's Credit Cards Did Not Undergo Proper Procurement</i>	22
<i>No Accrual of Travel Miles for the Senator Edward J. Cruz Medical Referral and Education Mileage Program</i>	22
Conclusion and Recommendations	23
Classification of Monetary Amounts	25
Management Response and OPA Reply	26
Appendix 1: Objectives, Scope, and Methodology	27
Appendix 2: Prior Audit Coverage	28
Appendix 3: PDSC's Credit Card SOP	31
Appendix 4: PDSC's Office/Purchase Requisition(s) SOP	34
Appendix 5: FY 2022-2024 Credit Card Purchases	36
Appendix 6: No Budget Balance	38
Appendix 7: No Submission Date to Fiscal	39
Appendix 8: Untimely Credit Card Payments	41
Appendix 9: Status of Audit Recommendations	43
Appendix 10: Official Management Response	45



EXECUTIVE SUMMARY

Government-Wide Credit/Debit Card Use Series, Part V

Public Defender Service Corporation

OPA Report No. 25-07, June 2025

Our audit on the Public Defender Service Corporation's (PDSC) credit card program determined that PDSC was not in compliance with its credit card policies and procedures, PDSC Procurement Regulations, Office/Purchase Requisition, the Government Travel Law, and PDSC travel policy. Specifically, we found:

- Credit card purchases were not aligned with policies and procedures relative to purchasing and approving;
- Transactions were conducted contrary to PDSC Procurement Regulations relative to small purchases and procurement from local suppliers;
- Travel-related expenses were missing clearance documentation in accordance with the Government Travel Law and PDSC travel policy; and
- Credit card payments were inadequately monitored and tracked.

Questioned costs totaled \$35,000 (K) (or 97%) of the \$36K credit card transactions tested and accounted for 24% of the \$145K in total credit card purchases from Fiscal Year (FY) 2022 to FY 2024. Based on our review, we did not identify any instances of fraud or abuse of the transactions we tested.

PDSC's Credit Card Purchases Were Not Aligned with Policies and Procedures

PDSC's credit card transactions must adhere its Standard Operating Procedures (SOPs) on Use of PDSC Credit Card and Office/Purchase Requisition(s). The SOPs were implemented in July 2017 and July 2020 to ensure proper usage of the company credit cards and compliance with sound competitive purchasing procedures. Based on our analysis, PDSC was non-compliant with its credit card policy relative to purchasing and approval processes. As a result, questioned costs totaled \$27K.

Deficiencies in the Purchase Requisition Process

PDSC's SOP on Office/Purchase Requisition(s) requires that all requests for procurement include a Purchase Requisition upon submission to its Fiscal Office. Additionally, the Purchase Requisition must include the total amount of the purchase, certification of funds, and an indication of the division's budget balance completed by the division supervisor. Under no circumstance shall Fiscal Office process a requisition absent of proper certification of funds. However, the audit revealed that 12 samples totaling \$5K had funds that were not certified before the transaction was conducted and 11 samples totaling \$815 had a certification of funds for no amount. Furthermore, 45 samples totaling \$19K did not indicate the division's budget balance. As a result, PDSC was non-compliant with its Office/Purchase Requisition SOP. Total questioned costs for this finding amounted to \$14K. This finding was a result of a weakness in policy enforcement.

Transactions Missing Required Documentation

All credit card transactions must be accompanied with supporting documentation including a Purchase Requisition, receipts, and any other documents relative to the purchase. Supporting documentation shall be submitted to the Fiscal Office the next business day following the transaction for bank reconciliation. Additionally, the requisition should include “Received by Fiscal Office”. However, we found that 12 samples totaling \$6K were missing a Purchase Requisition and three samples totaling \$2K were missing both a Purchase Requisition and receipt. Moreover, 67 samples totaling \$33K did not contain record of its submission to the Fiscal Office by the next business day. Total questioned costs related to this finding was \$11K. This finding was a result of a lack of proper monitoring and tracking of credit card transactions for completeness.

Lack of Evidence to Prove Transactions Were Business-Related

According to PDSC’s credit card SOP, credit card transactions must be business-related. Five (5) samples did not contain purchase requisitions and detailed receipts to justify the purchases were business-related. Questioned costs for this condition totaled \$317. Additionally, six samples were COVID-19 care packages for PDSC employees, which included Airborne Immune Support Gummies for Kids, popcorn, a Loco Moco meal, walnut chocolate chip cookies, and cream puffs. In addition, there were purchases for a blood pressure monitor and food for a holiday luncheon. We questioned \$687 in food-related credit card purchases. This finding was a result of a lack of documentation to justify paid services and inadequate guidance on authorized purchases, more specifically, meals and entertainment.

Credit Card Transactions Contrary to PDSC Procurement Regulations, Government Travel Law, and PDSC Travel Policy

PDSC’s credit card transactions must be conducted in accordance with its Procurement Regulations implemented in January 2004; however, PDSC did not furnish documentation to prove solicitation of vendors, both locally and off-island.

Additionally, the Government Travel Law and PDSC travel policy require travel clearance documentation; however, travel-related credit card expenses did not include clearances.

PDSC was found to be non-compliant with its Procurement Regulations, the Government Travel law, and PDSC travel policy. Questioned costs totaled \$8K.

Selection of Vendors Missing Solicitation Documentation

PDSC’s January 2004 Procurement Regulations require the solicitation of positive quotations. Purchases between \$500 and \$2,500 require informal written or oral quotations, while purchases between \$2,500 and \$10K require three informal written quotations. Additionally, best practices from government procurement regulations stated that if there are less than three positive quotations solicited, the agency shall include an attestation containing the record of businesses they contacted and their efforts to obtain quotes from a list of vendors.

We found that two samples had missing documentation to justify PDSC’s selection of vendors. Samples 8 and 37 involved payments made to update firewall subscriptions for one year, which

PDSC claimed was a sole source procurement. However, the Corporation did not provide the initial procurement record to support this statement.

Samples 53 and 55 had incomplete documentation to determine if PDSC solicited positive quotations from the vendors.

PDSC did not provide procurement documentation for Samples 8, 37, 53 and 55. Total questioned costs associated with this finding is \$5K. This finding was a result of lack of regulation enforcement. Furthermore, we recommend training for all personnel involved in the procurement process.

Off-Island Purchases Non-Compliant with Procurement Regulations

PDSC Procurement Regulations prioritizes procurement from local vendors before facilitating off-island purchases, unless it is to meet a disaster, emergency, or results in significant savings for PDSC. Ten (10) samples tested totaling \$5K did not include supporting documentation to justify purchases from off-island vendors.

Three (3) samples had other deficiencies. For example, Sample 13 was a purchase from an e-commerce company in the amount of \$35, however, local vendors quoted the amounts of \$23 for two rolls and \$26 for “1 each.” Documentation on the request for quotation and a cost analysis were not provided; therefore, it is unknown if PDSC considered the number of rolls in selecting the vendor. Additionally, Sample 17 involved the purchase of headsets from a technology company, despite receiving price quotations from local vendors in amounts lesser or close to the price of the items off-island. PDSC stated that the headsets were “best suited and most appropriate for use in a correctional facility.”.

PDSC failed to provide documentation to justify its off-island credit card purchases in accordance with its procurement regulations. Total questioned costs associated with this finding is \$780. This finding was a result of a weakness in regulating the procurement process and abiding by PDSC’s Procurement Regulations.

Travel-Related Expenses Missing Clearance Documentation

The Government Travel Law requires travelers to submit an itemized statement of actual expenditures incurred with supporting documents or an itinerary within 10 days following the return from official travel. Additionally, PDSC travel policy states that travelers must complete the Travel Clearance Form with the Chief Fiscal Officer (CFO).

Three (3) samples were missing documentation of the submission of itemized statement of actual expenditures incurred or an itinerary and travel clearance forms within 10 business days following the traveler’s return. This finding was a result of a weakness in enforcement of the Government Travel Law and PDSC travel policy. Furthermore, travelers did not submit their travel-related documentation and Fiscal Office failed to monitor and enforce this submission. As a result, PDSC is unable to prove the travelers’ clearance and if they owed or were owed money. Questioned costs for this finding totaled \$2K.

Inadequate Monitoring of Credit Card Payments

PDSC's SOP on Use of PDSC Credit Card states that "as soon as the transaction using the CC is completed, all supporting documents, i.e. Purchase request [...] must be submitted by the next business day to Fiscal for purposes of reconciling with Bank statements".

Of the bank statements provided by PDSC, there were no record of credit card payments in March 2022, October 2022, November 2022, and from September 2023 to September 2024 for account ending in 0806. In addition, there were no recorded payments in February 2022, March 2022, and from May 2022 to September 2024 for account ending in 9831.

Furthermore, PDSC was untimely in facilitating credit card payments between FY 2022 and FY 2024. Although the CFO stated that Fiscal Office pays for credit card charges in the following month after reconciling the bank statements, we noted recurring inconsistencies between the credit card payments and the previous month's Purchases and Other Charges.

In July 2023, credit card account ending in 9831 exceeded the \$5K card limit with Purchases and Other Charges totaling \$11K. Questioned costs totaled \$240 in interest charges incurred in 2024 as of October 2024. These audit finding conditions were a result of inadequate monitoring of credit card charges and untimely submission of supporting documentation, leading to untimely payments.

Other Matters

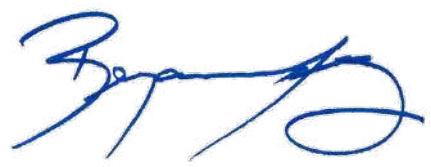
During our analysis, we found other matters relative to PDSC Procurement Regulations and the Government Travel Law as follows.

PDSC did not procure their credit cards properly and could not provide written documentation regarding the credit cards' implementation. Instead, PDSC sought credit card services from their bank, due to having existing business accounts with the bank. As a result, PDSC was non-compliant with its procurement regulations.

PDSC's travel-related credit card purchase did not accrue mileage for the Senator Edward J. Cruz Medical Referral and Education Mileage Program. Furthermore, PDSC's credit card agreement with their bank does not indicate that the credit cards are capable of accruing travel miles. As a result, PDSC does not contribute to the Senator Edward J. Cruz Medical Referral and Education Mileage Program and is non-compliant with the Government Travel Law.

Conclusion and Recommendations

PDSC implemented its Credit Card and Office/Purchase Requisition(s) policies and procedures "To ensure that standards and procedures are followed for preparing requisitions for processing by Fiscal of the Public Defender Service Corporation." We found PDSC was non-compliant with its credit card policies, procurement regulations and requisition procedures, and travel law and policy. Consequently, we recommend corrective actions to assist PDSC in achieving compliance, including revisiting and enforcing its policies and procedures, procurement regulations, and the government travel law. Additionally, we recommend that PDSC provide training to all personnel involved in the procurement process to ensure compliance.

A handwritten signature in blue ink, appearing to read "Benjamin J.F. Cruz".

Benjamin J.F. Cruz
Public Auditor

Introduction

The Office of Public Accountability (OPA) conducted a compliance audit of the Public Defender Service Corporation's (PDSC) credit card use from Fiscal Years (FY) 2022 to FY 2024. This audit was included in our 2023 Audit Plan due to the inherent risk of abuse associated with the use of credit and debit cards as a convenient payment method. The objectives of this audit are to determine PDSC's compliance with:

1. Its credit card policies and/or procedures;
2. PDSC Procurement Regulations and purchase requisition procedures; and
3. The Government Travel Law and PDSC travel policy.

The audit scope covered the PDSC's credit card transactions from FY 2022 to FY 2024 (October 1, 2021 to September 30, 2024). See Appendix 1 for the objectives, scope and methodology.

This is the fifth report relevant to a series of government-wide credit and debit card compliance audits, which include audits on the following entities:

1. Guam Power Authority and Guam Waterworks Authority,
2. Guam Visitors Bureau,
3. Guam Housing and Urban Renewal Authority, and
4. Port Authority of Guam.

See Appendix 2 for the prior audit coverage.

Background

On September 25, 1958, PDSC was established under the Judicare Program of the Department of Public Health and Social Services (DPHSS). In March 1972, Public Law 11-128 separated PDSC from DPHSS to the Office of the Public Defender. In addition, the governor was granted the appointment of the Public Defender, who was given the authority to nominate other personnel to achieve the office's mission. Public Law 13-51 established the PDSC and its Board of Trustees to govern the Corporation. PDSC provides effective legal assistance to those unable to afford private counsel, thereby ensuring equal protection of their lawful rights, in accordance with prescribed ethics, laws, rules and regulations. The Corporation receives its budget from the General Fund and federal grants.

Public Defender Service Corporation's Policies and Procedures Relative to Credit Card Use

PDSC established two Standard Operating Procedures (SOP) relative to credit card use. In July 2020, PDSC issued an SOP on the *Use of PDSC Credit Card* to ensure employees use the company credit cards properly. The policy applies to all employees eligible to use the company credit card, including those authorized to approve the use of a company credit card by another employee.

The policy states credit cards can be used for business-related expenses only. Furthermore, once a credit card transaction is completed, all supporting documents, including a Purchase Request, receipts, and any other documents relating to the transaction, must be submitted to the Fiscal Office

by the next business day for reconciliation with bank statements. Additionally, the policy imposes the following responsibilities onto the cardholders:

- Protect the credit card to the best of the cardholder's ability;
- Confirm that the particular expense is allowed under the policy;
- Use the credit card only for approved reasons;
- Use the card sensibly and avoid unnecessary expenses even if the policy allows its purchase; and
- Sign and abide by a credit card agreement when PDSC issues a card.

The credit card agreement acknowledges that the credit card belongs to PDSC and shall be completed when a credit card is issued to a cardholder. The agreement outlines the cardholder's limitations such as prohibiting the use of the company credit card to obtain cash advances, bank checks, traveler's checks, and charge personal expenses. It also requires the cardholder to pay for any personal expense purchased with the company credit card, further authorizing PDSC to recover the funds through payroll deduction for any incorrect or non-reconciled charges. The credit card agreement indicates the card limit and reemphasizes the cardholders' responsibilities as stated in the SOP on Credit Card Use. See Appendix 3 for PDSC's Credit Card SOP.

In addition to the SOP on *Use of PDSC Credit Card*, PDSC issued the policy on Office Purchase Requisition(s) in July 2017. This policy ensures that all PDSC divisions comply with sound competitive purchasing procedures and designates division heads/supervisors the responsibility of enforcing its requirements within their divisions. Under this policy, a purchase requisition must be attached to all requests for procuring supplies, equipment, and services and submitted to the Fiscal Office. The requisition shall include details of the purchase, such as the name of the person responsible for receiving the items, delivery date, description, total, signatures of the supervisor and authorizing authority, and a certification of funds.

The policy states that a supervisor or his/her designee must specify the balance of his/her division's budget prior to signing a purchase requisition. The Chief Fiscal Officer (CFO) and/or Administrative Director are responsible for certifying available budget funding, to include maintaining detailed records of all obligations and expenditures on the accounts they are assigned to. Moreover, the CFO shall not exceed the budget lines under his/her authority without prior authorization. Notably, the policy on Office/Purchase Requisition(s) states Fiscal Office will not process any requisition without proper certification of funding. See Appendix 4 for PDSC's Office/Purchase Requisition(s) SOP.

From FY 2022 to FY 2024, PDSC had two authorized credit card holders, who were issued credit cards by the Bank of Guam. Please refer to Table 1 below for details.

Table 1: PDSC's Credit Cardholders

Cardholder	Credit Limit	Financial Institution
Administrative Director	\$3,000 (K)	Bank of Guam
Administrative Assistant	\$5,000 (K)	Bank of Guam

During the audit scope, PDSC had 485 credit card transactions totaling \$145K detailed in Table 2 below. Details of PDSC's FY 2022-2024 credit card purchases are shown in Appendix 5.

Table 2: Credit Card Transaction Summary¹

FY	Number of Transactions	Total Amount
2022	184	\$ 44,570
2023	134	\$ 53,192
2024	167	\$ 47,360
Total	485	\$ 145,122

Additionally, Tables 3 and 4 show the number of transactions and total amounts for each cardholder from FY 2022 to FY 2024.

Table 3: Administrative Director's Transaction Summary

FY	Number of Transactions	Total Amount
2022	60	\$18,039
2023	22	\$12,257
2024	28	\$14,927
Total	110	\$ 45,223

Table 4: Administrative Assistant's Transaction Summary

FY	Number of Transactions	Total Amount
2022	124	\$26,531
2023	112	\$40,935
2024	139	\$32,433
Total	375	\$ 99,899

According to PDSC's Credit Card Lender's Agreement, the Executive Director, Administrative Director, Deputy Director, and Authorized Officer/Attorney IV were authorized to request and authorize the bank to issue individual credit cards on behalf of PDSC.

¹ For all tables presented, amounts are off one to two dollars, due to rounding.

Results of the Audit

The OPA's audit on PDSC's credit card program found that PDSC personnel used the company credit cards in contrary to their policies and procedures, PDSC Procurement Regulations, and Government Travel Law and PDSC travel policy. We tested 70 samples totaling \$36K and found the following:

PDSC's Credit Card Purchases Were Not Aligned with Policies and Procedures

- Deficiencies in the Purchase Requisition Process
- Transactions Missing Required Documentation
- Lack of Evidence to Prove Transactions Were Business-Related

Credit Card Transactions are Contrary to PDSC's Procurement Regulations, Government Travel Law, and PDSC Travel Policy

- Selection of Vendors Missing Solicitation Documentation
- Off-Island Purchases Noncompliant with Procurement Regulations
- Travel-Related Expenses Missing Clearance Documentation
- Inadequate Monitoring of Credit Card Payments

As a result, questioned costs totaled \$35K (or 97%) of the \$36K tested and accounted for 24% of the \$145K in total credit card purchases from FY 2022 to FY 2024. Based on our review, we did not identify any instances of fraud or abuse of the transactions we tested.

PDSC's Credit Card Purchases Were Not Aligned with Policies and Procedures

PDSC's authorized credit card users must comply with their SOPs on Credit Card Use and Office/Purchase Requisition(s). However, we found that purchases were non-compliant with the requirements for complete submission of documentation. The frequency of missing documentation indicates weaknesses in the Purchase Requisition process. As a result, questioned costs totaled \$27K.

Deficiencies in the Purchase Requisition Process

PDSC's SOP on Office/Purchase Requisition(s) states that "All requests for procuring supplies, equipment and services shall be submitted to Fiscal with a requisition." Furthermore, the purchase requisition shall include the Name of the Person Responsible for Receiving Items, Total amount, Signature of the Supervisor and Date, Certified Funds Available to be signed by the Certifying Officer, and Signature of the Authorizing Authority and Date. The SOP states that Fiscal Office will not process any requisition without proper certification of funding. It requires the supervisor (or his/her designee) to indicate the balance of his/her division's budget prior to signing the request. The SOP also states that the CFO and/or Administrative Director shall certify the budget.

In addition, Section 7 of the PDSC Procurement Regulations states "Neither the Purchasing Agent, the Purchasing Agents designee, nor any procurement personnel of the Public Defender Service Corporation may encumber or charge funds of the Public Defender Service Corporation, absent prior written authorization from the Director."

For 68 of the 70 samples tested totaling \$25K, we found the following deficiencies in PDSC's purchase requisition process:

- a. 12 samples totaling \$5K had funds that were not certified prior to the transaction. Questioned costs totaled \$5K. Refer to Table 5.

Table 5: Purchase Before Certification

Sample No.	Transaction Date	Vendor	Amount	Date of Purchase	Date Certified	No. Days Between
1	33	1/19/2023	KAHTRE BISTRO	\$ 109	1/19/2023	1/20/2023
2	36	2/1/2023	National Association F	\$ 750	2/1/2023	No Date
3	45	7/12/2023	Headsetsconnect.com	\$ 1,629	7/12/2023	7/13/2023
4	47	7/15/2023	Trusted Tech Team, Inc.	\$ 1,128	7/15/2023	7/23/2023
5	49	10/12/2023	Payless Sprmkts	\$ 104	10/12/2023	10/17/2023
6	50	10/16/2023	Payless Sprmkts	\$ 79	10/16/2023	10/17/2023
7	51	10/16/2023	Cost-U-Less	\$ 112	10/16/2023	10/17/2023
8	62	2/8/2024	Micropac, Inc.	\$ 258	2/8/2024	2/14/2024
9	70	8/8/2024	Society for Human Resourc	\$ 618	8/8/2024	8/9/2024
Total Questioned Costs				\$ 4,786		
10	13	4/7/2022	eBay	\$ 35	4/7/2022	No Date
11	9	3/18/2022	Payless Sprmkts	\$ 73	3/18/2022	3/21/2022
12	32	1/4/2023	Three Squares	\$ 454	1/4/2023	1/5/2023
Total Amount of Purchases				\$ 5,348		

*Samples listed in gray below “Total” were not counted in the questioned costs for this condition to avoid double counting samples that were included in other findings.

- b. 11 samples totaling \$815 had a certification of funds for no amount. Questioned costs totaled \$576. Refer to Table 6.

Table 6: Certified Without Amount

Sample No.	Transaction Date	Vendor	Amount
1	6	2/28/2022	HEALTH CITY DEDEDO
2	10	3/25/2022	Community Pharmacy II
3	16	5/3/2022	HD Guam
4	20	7/28/2022	Payless Sprmkts
5	21	7/29/2022	Inarajan Papa Niyoc
6	23	8/17/2022	SP RING USA
7	52	10/20/2023	Chode
Total Questioned Costs			
8	2	1/10/2022	Meskla CHAMORU FUSION
9	4	2/18/2022	Payless Sprmkts
10	5	2/21/2022	Gourmet Guam
11	50	10/16/2023	Payless Sprmkts
Total Amount of Purchases			
\$ 576			
\$ 815			

*Samples listed in gray below the “Total” were not counted in the questioned costs for this condition to avoid double counting samples that were included in other findings.

- c. 45 samples totaling \$19K did not include an indication of the division's budget balance, required prior to the supervisor signing the purchase requisition. Questioned costs totaled \$9K. Refer to Appendix 6 for Credit Card Transactions Tested with no Budget Balance.

Fiscal Office did not ensure that the purchase requisitions were completed prior to purchase. Division supervisors failed to ensure that their divisions were in compliance with their policy. In addition, card holders were conducting credit card transactions prior to the certification of funds. As a result, PDSC is non-compliant with its Office/Purchase Requisition(s) SOP. Questioned costs totaled \$14K for all three conditions.

We recommend for PDSC's management to enforce its Purchase Requisition procedures. In addition, management can provide training to improve personnel's understanding and knowledge of the Use of PDSC Credit Card and Office/Purchase Requisition SOPs.

Transactions Missing Required Documentation

According to PDSC's SOP on Use of PDSC Credit Card, "As soon as the transaction using the CC [credit card] is completed, all supporting documents, i.e. Purchase request [...], receipt(s) of the transaction, and any other documents relative to the transaction must be submitted by the next business day to Fiscal for purposes of reconciling [with] Bank statements."

Additionally, PDSC's SOP on Office/Purchase Requisition(s) states that requisitions shall include "Received by Fiscal Office." The SOP's purpose is "[t]o ensure that standards and procedures are followed for preparing requisitions for processing by the Fiscal Office and that all necessary documents are included with the requisition to ensure the continued efficiency and fiscal accountability is adhered to all times."

Fifteen (15) of the 70 samples tested totaling \$8K were missing purchase requisitions and supporting documentation as required in the credit card and Purchase Requisition SOPs. We found that:

- a. 12 samples totaling \$6K were missing a Purchase Requisition. Refer to Table 7.

Table 7: Missing Purchase Requisition

Sample No.	Transaction Date	Vendor	Amount
1 31	11/16/2022	SMK Survey Monkey.com	\$ 384
2 38	4/11/2023	zoom.us	\$ 1,049
3 59	12/28/2023	Quicken Inc	\$ 60
4 60	1/3/2024	CRB Carbonite Backup	\$ 58
5 61	1/8/2024	IT&E	\$ 2,348
6 64	4/16/2024	IT&E	\$ 784
7 67	5/20/2024	CBA*NovaStor	\$ 1,200
			Total Questioned Costs \$ 5,883
8 1	1/3/2022	GTA Services	\$ 41
9 11	4/2/2022	GTA Services	\$ 41
10 22	8/7/2022	GTA Services	\$ 51
11 28	10/3/2022	GTA Services	\$ 41
12 34	1/24/2023	GTA Services	\$ 143
			Total Amount of Purchases \$ 6,200

*Samples listed in gray below the “Total” were not counted in the questioned costs for this condition to avoid double counting samples that were included in other findings.

Notably, the samples with a missing Purchase Requisition lacks prior written authorization from the Director before any charge of funds as required by PDSC Procurement Regulations.

b. Three samples totaling \$2K were missing a purchase requisition and receipt. The samples were: Sample 65: CRB Carbonite Backup at \$2K, and Samples 68 and 69: IT&E at \$83 and \$6.

Moreover, 67 samples totaling \$33K did not contain record of its submission to the Fiscal Office by the next business day. According to the CFO, Fiscal Office does not maintain record of submission dates. Moreover, Fiscal Office reviews PDSC’s credit card bank statements to determine the supporting documents to be submitted to their office. See Appendix 7 for details of credit card transactions with no submission date to Fiscal Office.

Fiscal Office did not monitor and track their credit card transactions for completeness, and for those received, they did not record the date of receipt after the transactions were conducted.

As a result, PDSC was non-compliant with its SOPs on Use of PDSC Credit Card and Office/Purchase Requisition(s). Questioned cost totaled \$11K.

We recommend that PDSC implement a checklist, which includes the requirements to submit a Purchase Requisition, invoice, receipt, and record “Received by Fiscal Office” to ensure organization of records, the complete submission of necessary documentation, and compliance with their policies. Additionally, PDSC may create a database to monitor the submission of purchase requisitions relative to credit card purchases and ensure supporting documents are submitted. For subscription renewals, PDSC can produce a list of subscription renewal dates to

meet the requirements of their Purchase Requisition policy. We acknowledge that PDSC is currently making efforts to implement this procedure for better efficiency.

Lack of Evidence to Prove Transactions Were Business-Related

PDSC's policy on Use of PDSC Credit Card states that PDSC may provide employees with credit cards for business-related expenses only.

Five (5) of the 70 samples tested totaling \$317 did not have Purchase Requisitions and detailed receipts to justify that the services were business-related. PDSC stated that these transactions were made to continue existing services, but did not provide necessary documentation to confirm the services were for the Corporation. As a result, questioned costs totaled \$317. See Table 8.

Table 8: Missing Purchase Requisition and Detailed Receipts

Sample No.	Transaction Date	Vendor	Amount
1	1/3/2022	GTA Services	\$ 41
2	4/2/2022	GTA Services	\$ 41
3	8/7/2022	GTA Services	\$ 51
4	10/3/2022	GTA Services	\$ 41
5	1/24/2023	GTA Services	\$ 143
Total			\$ 317

Six (6) of the 70 samples tested totaling \$747 were COVID-19 care packages for PDSC employees (e.g. Airborne Immune Support Gummies for Kids, popcorn, a Loco Moco meal, walnut chocolate chip cookies, and cream puffs), a blood pressure monitor, and food for a holiday luncheon. The Purchase Requisitions were made by the Administration Division. We questioned \$687 in food-related purchases. See Table 9 below for details.

Table 9: Questionable Business-Related Expenses

Sample No.	Transaction Date	Vendor	Amount
1	1/10/2022	Meskla CHAMORU FUSION	\$ 43
2	2/18/2022	Payless Sprmks	\$ 103
3	2/21/2022	Gourmet Guam	\$ 13
4	3/18/2022	Payless Sprmks	\$ 73
5	1/4/2023	Three Squares	\$ 454
Total Questioned Costs			\$ 687
6	3/25/2022	Community Pharmacy II	\$ 60
Total Amount of Purchases			\$ 747

*Samples listed in gray below the “Total” were not counted in the questioned costs for this condition to avoid double counting samples that were included in other findings.

PDSC did not provide necessary documentation to confirm the services were for PDSC. Additionally, PDSC's SOP did not set limits for “business-related” expenses. For example, the SOP does not specify if and when food purchases for staff are permissible. The policy lacks guidance on purchases that do not directly contribute to the office's mission, such as activities

aimed to boost employee morale. Furthermore, PDSC may not have utilized appropriated funds for its intended purposes. Questioned costs totaled \$1K.

We recommend that PDSC maintain sufficient documentation to justify all credit card purchases are business-related. Furthermore, creates clear policies and procedures on meals and entertainment expenses to ensure proper usage of funds.

PDSC established its credit card and Office/Purchase Requisition(s) SOPs “To ensure that standards and procedures are followed for preparing requisitions for processing by the Fiscal Division of the Public Defender Service Corporation” and imposes the submission of all supporting documentation; however, we found deficiencies in the Purchase Requisition process, missing documentation, and questionable purchases. These findings were a result of poor enforcement of their policies, insufficient documentation to justify credit card purchases were business related, and inadequate guidance on authorized purchases.

Credit Card Transactions Contrary to PDSC Procurement Regulations, Government Travel Law, and PDSC Travel Policy

PDSC Procurement Regulations implemented in January 2004 applies to its credit card purchases. However, PDSC did not provide documentation to support the solicitation of vendors, both locally and off-island.

Additionally, the Government Travel Law and PDSC travel policy are relevant to PDSC’s work-related travel expenses. PDSC did not provide the required clearance documentation for its travel-related credit card purchases.

PDSC was found to be non-compliant with their procurement regulations, the Government Travel Law, and their travel policy. Questioned costs totaled \$8K.

Selection of Vendors Missing Solicitation Documentation

According to PDSC’s January 2004 Procurement Regulations, Section 5(c) states that positive quotations must be solicited for the following procurements:

- For purchases below \$500, procurement can be made by purchase orders on “as needed” basis. However, open standing purchase orders may be issued to vendors quarterly for purchases less than \$500 and petty cash may be used for purchases below \$20.
- Purchases between \$500 and \$2,500 require informal written or oral quotations.
- Purchases between \$2,500 and \$10K require three informal written quotations.

Exceptions for solicitations apply when the Procurement Officer and Purchasing Agent deemed it more advantageous to go directly to the vendor.

Best practices as prescribed in 2 GAR Division 4 Section 3111(c)(1) and (e) for small purchases include a quotation with the business name, date, and amount. If there are less than three positive written quotes, the agency will have to include an attestation containing the following: record of businesses they contacted and their efforts to obtain quotes from a list of vendors (5 Guam Code Annotated (GCA) § 5213).

Two samples had missing documentation to justify PDSC's selection of vendors. We found that for Samples 8 and 37, payments in the amounts of \$1,795 and \$2,017, respectively, were made to Virtual Graffiti in 2022 and 2023 to update security firewall subscriptions for one year. PDSC stated that the purchases were sole source procurements; however, the Corporation did not provide the initial procurement record to support this statement.

Two samples had incomplete documentation to determine if PDSC solicited positive quotations from the vendors. Specifically:

- Sample 53 involved a payment made to Hilton Guam Resort in the amount of \$1,135. PDSC stated "Vendor offered one of the more affordable options to host off-island trainers."
- Sample 55 was a purchase from Hotels.com in the amount of \$550. PDSC stated that the rationale of the purchase was "selected based on the directive of a former Administrative Director."

PDSC did not provide procurement records for Samples 8, 37, 53, and 55. In addition, staff may not have adequate understanding of their Procurement Regulations and/or did not attend procurement training. Furthermore, supervisors are not enforcing the regulations within their assigned divisions.

PDSC's selection of vendors are not in compliance with their regulations. There's no historical record of procurement justifications. Questioned costs totaled \$5K. (Note: Sample 55 was part of the finding on travel-related expenses and was not counted as part of this finding's questioned costs to prevent double count.)

We recommend that PDSC management enforce their procurement regulations. Furthermore, we recommend training for all personnel involved in the procurement process.

Off-Island Purchases Non-Compliant with Procurement Regulations

PDSC's Procurement Regulations states that PDSC shall purchase from a local vendor, unless it is determined that a local vendor is not able to furnish the required service or supply from shelf stock. The regulation states "The Purchasing Agent may authorize procurement direct to a manufacturer or supply distributor when the procurement is for supplies or equipment needed to meet an emergency or disaster, and the Purchasing Agent certifies this exception in writing, or when such purchase shall result in significant savings to PDSC."

Ten (10) of the 70 samples tested totaling \$5K were missing documentation to support procurement from an off-island vendor. See Table 10.

Table 10: Off-Island Vendors

Sample No.	Transaction Date	Vendor	Amount
1 19	7/28/2022	Amazon MKTP	\$ 281
2 26	9/15/2022	Amazon MKTP	\$ 33
3 56	11/28/2023	eBay	\$ 86
4 57	11/28/2023	eBay	\$ 52
5 58	11/28/2023	eBay	\$ 123
Total Questioned Costs			\$ 576
6 8	3/16/2022	Virtual Graffiti	\$ 1,795
7 23	8/17/2022	SP RING USA	\$ 125
8 37	3/22/2023	Virtual Graffiti	\$ 2,017
9 59	12/28/2023	Quicken Inc	\$ 60
10 60	1/3/2024	CRB Carbonite Backup	\$ 58
Total Amount of Purchases			\$ 4,631

*Samples listed in gray below the “Total” were not counted in the questioned costs for this condition to avoid double counting samples that were included in other findings.

Three (3) samples of the 70 samples had other deficiencies. For example, Sample 13 involved a purchase from eBay in the amount of \$35 for five rolls of address labels that were compatible with Dymo LabelWriter and two price quotations from Standard Office Supplies and National Office Supply in the amounts of \$23 for two rolls and \$26 for “1 each.”, respectively. A record indicating the request for quotation and a cost analysis were not provided, and so, it is unknown whether PDSC considered the number of rolls in selecting the vendor. The difference in prices may not have necessitated the purchase from an off-island vendor.

In addition, Sample 17 was a purchase for six headsets, in which PDSC was provided with price quotations from Micropac in the amount of \$180 and Megabyte in the amounts of \$90, \$150, and \$240 for three different brands. However, PDSC purchased s from Amazon for \$169. According to PDSC’s Special Projects Coordinator, the headsets were selected for being the “best suited and most appropriate for use in a correctional facility.”

PDSC did not provide justifications for purchasing from off-island vendors. This condition was a result of a weakness in regulating the procurement process and complying with PDSC’s Procurement Regulations. Based on our review, PDSC did not perform cost-benefit analysis or save significantly. Furthermore, local vendors were not given the opportunity to conduct business with PDSC. Questioned costs totaled \$780.

We recommend that PDSC management provide procurement training for their personnel to better understand procurement regulations and reinforce its procurement process.

Travel-Related Expenses Missing Clearance Documentation

Under Title 5 GCA Chapter 23 Section 23104(c) and (d), a traveler must submit an itemized statement of actual expenditures incurred with supporting documents or an itinerary of official travel submitted by the traveler within 10 days following the return from official travel. Additionally, PDSC’s Travel Clearance Policy requires travelers to complete a Travel Clearance Form with the CFO.

Three (3) samples were missing documentation of the submission of an itemized statement of actual expenditures incurred or an itinerary and a travel clearance form within 10 business days following the traveler's return. The samples involved payments that were made to United Airlines, Expedia, and Hotels.com.

The Fiscal Office did not enforce and monitor the submission of these documents. Moreover, travelers did not comply with PDSC's travel policy. As a result, PDSC is unable to prove the traveler's clearance and if traveler owes or is owed money. Questioned costs for this finding totaled \$2K. See Table 11.

Table 11: Travel-Related Expenses

Sample No.	Transaction Date	Description	Amount
7	3/14/2022	United	\$ 1,662
54	11/6/2023	Expedia	\$ 56
55	11/6/2023	Hotels.com	\$ 550
Total			\$ 2,268

We recommend that management revisit the Government Travel Law and its travel policy to enforce thoroughness in reviewing and processing travel-related expenses and usage of the Travel Clearance Form.

PDSC did not fulfill its obligation to complete necessary documentation for procurement and travel-related transactions conducted with the company credit cards. This was a result of poor enforcement of the Government Travel Law, PDSC's procurement regulations and travel policy. Moreover, PDSC personnel may need training to understand the Government Travel Law, PDSC's procurement regulations and travel policy and their responsibilities within these processes.

Inadequate Monitoring of Credit Card Payments

PDSC's SOP on *Use of PDSC Credit Card* states that "as soon as the transaction using the CC is completed, all supporting documents, i.e. Purchase request [...] must be submitted by the next business day to Fiscal for purposes of reconciling with Bank statements".

Additionally, PDSC's Corporate Credit Card Policy, Use of PDSC Issued Credit Card Agreement and Acknowledgement of PDSC's Policy, states that each card will be limited to a maximum indicated in the agreement. PDSC credit card expenditures must be reconciled and submitted with original receipts to the Fiscal Office. Cardholders who have not reconciled and submitted their expenditures will be asked to reconcile and submit their expenditures immediately. Continued or repeated non-conformance will result in cancellation of the card and such other actions as appropriate. The authorized maximum amount for account 0806 was \$3K and 9831 was \$5K.

Furthermore, Addendum #1 to SOP on Use of PDSC Credit Card states "When you're using the company credit card, you should: Mind the credit card limit and the transaction limit so you can plan business expenses properly. [...] Use the card sensibly and avoid unnecessary expenses even if they're allowed under this policy." Additionally, "If you fail to submit expenses on time, and

incur late fees, you'll need to pay them yourself. Doing this repeatedly will mean loss of the company credit card privileges. [...] abusing the expense limits may result in suspension or termination.”

We noted that PDSC was non-compliant with their credit card procedures. Specifically, in March 2022, October 2022, November 2022, and from September 2023 to September 2024, there were no recorded payments on the bank statements for account ending in 0806. Additionally, there were no recorded payments for account ending in 9831 in February 2022, March 2022, and from May 2022 to September 2024. See Exhibit 1 below for an example.

Exhibit 1: No Credit Card Payment Recorded on Bank Memo Statement

Account Summary		
Credit Limit		\$3,000.00
Billing Cycle		01/21/2024
Days In Billing Cycle		32
Purchases and Other Charges	+	\$2,408.22
Cash	+	\$0.00
Balance Transfer	+	\$0.00
Credits	-	\$0.00
Payments	-	\$0.00
TOTAL ACTIVITY		\$2,408.22

Furthermore, PDSC was untimely in facilitating their credit card payments between FY 2022 and FY 2024. We noted recurring inconsistencies between the credit card payment amounts and the previous month's Purchases and Other Charges. The CFO stated Fiscal Office pays for credit card charges during the following month, once bank billing statements are received and reviewed. The CFO added that payments are also made for “any receipts on file so that the cards are brought back to their authorized balances” and delays in payment may be due to questionable transactions. Refer to Appendix 8 for details of Untimely Credit Card Payments.

When requested, PDSC was not able to furnish Corporate Credit Card Billing Statements for FY 2022 through FY 2024 for further analysis of credit card payments and incurred interest charges, due to inaccessibility to their online account.

In July 2023, credit card ending in 9831 exceeded its \$5K limit, conducting \$11K in purchases and other charges. Refer to Table 12 below for details.

Table 12: Purchase Over Credit Limit

Billing Cycle	Account No.	Credit Card Limit	Amount	Exceeded Amount
1 7/20/2023	9831	\$ 5,000	\$ 10,904	\$ 5,904

The credit cardholder was not mindful of the credit card limit and did not avoid unnecessary expenses. Furthermore, management did not enforce its credit card policy. The lack of monitoring of credit card payments indicates that Fiscal Office was not reconciling the credit card purchases against the bank statements; and that the card holders were not submitting the supporting documentation timely to facilitate the reconciliation.

As a result, PDSC paid unnecessary costs that could have been avoided. Questioned costs were interest charges totaling \$240 incurred in 2024 as of October 2024. Corporate account billing statements were not provided for 2022 and 2023 and so, the amount of interest charges for those years are unknown.

We recommend that the Fiscal Office implement a database that lists all credit card transactions and other relevant information to improve monitoring of purchases and facilitate timely payments.

Other Matters

During our analysis, we found other matters relative to PDSC Procurement Regulations and the Government Travel Law.

PDSC's Credit Cards Did Not Undergo Proper Procurement

PDSC Procurement Regulations states “It shall be the policy of the Public Defender Service Corporation to procure supplies and services from the lowest bidder or best qualified offeror [...].” Moreover, the regulations require purchases between \$2,500 and \$10K be made through the solicitation of “not less than three (3) informal written quotations on the open market of which a written record shall be kept [...].”

According to an interview, PDSC’s CFO stated their credit card program was established during the administration of a former director. He added that there is no written documentation to support the establishment of PDSC’s credit cards, nor does the Corporation have a board resolution pertinent to its implementation of the credit cards.

PDSC’s management stated their credit card accounts were created with the Bank of Guam due to their existing accounts with this bank. As a result, PDSC did not properly procure their credit cards in compliance with its procurement regulations.

No Accrual of Travel Miles for the Senator Edward J. Cruz Medical Referral and Education Mileage Program

According to 5 GCA Chapter 23 Government Travel Law Section 23111(b), “There is hereby created within the government of Guam and accrued travel mileage program for use of travel mileage earned as a result of all purchases made by the government of Guam through the use of government of Guam credit card purchases.” Furthermore, Section 23111(h) states that “[...] public corporations of the government of Guam shall exercise due diligence and seek to enter into an agreement with a bank(s) on Guam for a credit card(s) to use as payment for travel for employees traveling on government and/or federally funded travel, and to accrue mileage through participating airline(s) [...].”

PDSC’s credit card account agreement does not indicate that the credit cards are capable of accruing travel miles. PDSC’s Executive Director stated the Corporation does not exercise the accrual of travel miles through credit card purchases; however, he shared interest in inquiring about the initiation of this feature with their bank. As a result, PDSC is not in compliance with the Government Travel Law and does not currently contribute travel mileage to the Senator Edward J. Cruz Medical Referral and Education Mileage Program.

Conclusion and Recommendations

PDSC implemented its Credit Card and Office/Purchase Requisition procedures “To ensure that standards and procedures are followed for preparing requisitions for processing by the Fiscal Division of the Public Defender Service Corporation.” Furthermore, the policies require submission of all transaction-related documentation; however, we found PDSC was non-compliant. Specifically, we noted deficiencies in the Purchase Requisition process, missing required documentation, and questionable purchases. These findings were a result of insufficient policy enforcement and inadequate guidance on allowable purchases. Furthermore, Fiscal Office did not monitor credit card transactions for completeness.

PDSC was non-compliant with its Procurement Regulations relating to the solicitation of vendors and off-island procurement. PDSC did not submit necessary documentation to justify their selection of vendors. Additionally, the Corporation lacked documentation to clarify the rationale for purchases from off-island vendors before procuring supplies or services from local vendors. This non-compliance was due to a lack of due diligence and enforcement of the procurement regulations.

PDSC did not adhere to the Government Travel Law and PDSC travel policy relating to travel clearance documentation. We noted that missing travel-related documentation entails PDSC cannot prove a traveler’s clearance and whether the traveler owed or is owed funds. Their non-compliance was due to poor enforcement of documentation submission by the Fiscal Office.

PDSC was non-compliant with its credit card procedures. Specifically, PDSC made untimely credit card payments and exceeded its \$5K credit card limit with purchases totaling \$11K. Their non-compliance was due to a lack of monitoring of credit card payments, further indicating that Fiscal Office was not reconciling the credit card purchases with the bank statements and cardholders were not submitting the supporting documentation for reconciliation in a timely manner.

Additionally, we found other matters during our analysis relevant to PDSC Procurement Regulations and the Government Travel Law. PDSC’s credit card accounts did not go through the proper procurement process. The accounts were opened with Bank of Guam, due to PDSC having existing business accounts with the bank. In addition, PDSC’s credit card travel-related expenses did not accrue miles in contribution to the Senator Edward J. Cruz Medical Referral and Education Mileage Program. This non-compliance was due to a lack of due diligence in the procurement and travel processes.

To address the deficiencies, we recommend that PDSC’s management:

1. Enforce its Purchase Requisition procedures and provide training to improve personnel’s understanding and knowledge of the Use of PDSC Credit Card and Office/Purchase Requisition SOPs.
2. Implement a checklist that includes the requirements to submit a Purchase Requisition, invoice, receipt, and record “Received by Fiscal Office” to ensure organization of records, the complete submission of supporting documentation, and compliance with their policies.

3. Create a database to monitor the submission of purchase requisitions relative to credit card purchases and ensure supporting documents are submitted.
4. Compile a list of subscription renewal dates to meet the requirements of their Purchase Requisition policy. We acknowledge that PDSC is currently making efforts to implement this procedure for better efficiency.
5. Maintain sufficient documentation to justify that all credit card purchases are business-related
6. Create clear policies and procedures on meals and entertainment expenses to ensure proper usage of funds.
7. Enforce their procurement regulations.
8. Provide procurement training for their staff to better understand procurement regulations and reinforce its procurement process.
9. Revisit the Government Travel Law and their travel policy to enforce thoroughness in reviewing and processing travel-related expenses and usage of the Travel Clearance Form.
10. Task Fiscal Office to implement a database to list all credit card transactions and other relevant information to improve monitoring of purchases and facilitate timely payments.

See Appendix 9 for a status of audit recommendations.

Classification of Monetary Amounts

Findings	Questioned Costs ²	Potential Savings	Lost Revenues	Other Financial Impact ³
PDSC's Credit Card Purchases Were Not Aligned with Policies and Procedures				
1. Deficiencies in Purchase Requisition Process	\$14,448	\$0	\$0	\$0
2. Transactions Missing Required Documentation	\$11,262	\$0	\$0	\$0
3. Lack of Evidence to Prove Transactions Were Business-Related	\$1,004	\$0	\$0	\$0
Credit Card Transactions Contrary to PDSC Procurement Regulations, Government Travel Law, and PDSC Travel Policy				
4. Selection of Vendors Missing Solicitation Documentation	\$4,947	\$0	\$0	\$0
5. Off-Island Purchases Contrary to Procurement Regulations	\$780	\$0	\$0	\$0
6. Travel-Related Expenses Missing Clearance Documentation	\$2,268	\$0	\$0	\$0
Inadequate Monitoring of Credit Card Payments				
7. Inadequate Monitoring of Credit Card Payments	\$240	\$0	\$0	\$0
Total	\$34,949	\$0	\$0	\$0

² Questioned costs are costs questioned because of:

- (a) An alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds;
- (b) A finding that, at the time of the audit, such cost is not supported by adequate documentation; or
- (c) A finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable.

³ Other Financial Impact means amount identified in the audit but do not fit the other categories.

Management Response and OPA Reply

We provided a draft report to the PDSC for their official management response on June 5, 2025. We held an Exit Conference with the PDSC officials to discuss the reported findings and recommendations on June 11, 2025. The PDSC management provided their response on June 13, 2025.

Based on the responses, the PDSC generally agreed with the findings. See Appendix 10 for the management response.

The legislation creating OPA requires agencies to prepare a corrective action plan to implement audit recommendations, document the progress in implementing the recommendations, and endeavor to have implementation completed no later than the beginning of the next fiscal year. Accordingly, we will be contacting the PDSC for a status of the recommendations.

We appreciate the cooperation and assistance given to us by the PDSC Executive Director, Administrative Director, CFO, and staff during this audit.

OFFICE OF PUBLIC ACCOUNTABILITY

A handwritten signature in blue ink, appearing to read "Benjamin J.F. Cruz".

Benjamin J.F. Cruz
Public Auditor

Appendix 1: Objectives, Scope, and Methodology

Objectives

The objectives of this compliance audit were to determine PDSC's compliance with:

1. Its credit card policies and/or procedures;
2. PDSC Procurement Regulations and purchase requisition procedures; and
3. The Government Travel Law and PDSC travel policy.

Scope

The audit scope included PDSC's credit card transactions from FY 2022 to FY 2024 (October 1, 2021 to September 30, 2024).

Methodology

We conducted this audit by performing the following steps:

1. Surveyed all Government of Guam (GovGuam) entities to that use credit and/or debit cards for purchasing goods and services.
2. Engaged with the entities that use credit and/or debit cards.
3. Reviewed the policy, regulations and laws applicable to scope.
4. Held Entrance Conferences, Walkthroughs, and Exit Conferences with key personnel.
5. Addressed inquires to key personnel.
6. Assessed the strength of the entity's internal controls and risk fraud in administering the credit card purchases.
7. Gathered all of the entity's credit card transactions within the scope.
8. Selected and analyzed sample transactions for testing against criteria.
9. Organized testing results into findings and made recommendations.

We conducted this compliance (performance) audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

OPA Audits

The OPA released four audit reports on the government-wide use of credit cards and one report on the government-wide procurement training compliance. The credit card audit reports were OPA Report No. 23-10 on the Guam Power Authority (GPA) and the Guam Waterworks Authority (GWA), OPA Report No. 23-11 on the Guam Visitors Bureau (GVB), OPA Report No. 24-02 on the Guam Housing and Urban Renewal Authority (GHURA), and OPA Report No. 24-06 on the Port Authority of Guam (PAG). These reports were issued in December 2023, February 2024, and March 2024. The procurement training compliance report was OPA Report 24-03 and released in February 2024.

OPA Report No. 23-10

The OPA questioned costs of \$71K out of \$419K total credit card expenditures for the GPA, and \$27K out of \$131K for the GWA. The findings were:

- small purchase requirements were not met,
- Blanket Purchase Agreements executed as if sole sourced or small purchases,
- a personal trip was paid with the corporate credit card,
- on-island purchases were made contrary to policy,
- no evidence of product unavailability on-island or cost-savings, and
- untimely, incomplete, or missing travel clearances.

The GPA and GWA credit card usage policies provide guidelines for corporate credit card use and follow applicable procurement rules and regulations. The OPA recommended corrective actions such as recordkeeping and updating policy.

OPA Report No. 23-11

The OPA questioned costs of \$23K out of \$79K total credit card expenditures. The findings were:

- credit card changes did not reflect policy,
- spouses' dinners paid with the GVB credit card,
- dinners had incomplete documentation,
- purchases made without approvals,
- vendors were selected without documentation, and
- purchase orders were inappropriately utilized.

The GVB's corporate credit card policy and procedures contained conditions for credit cards and should not contradict governing laws. The OPA recommended corrective actions such as enforcing policy.

OPA Report No. 24-02

The OPA questioned costs of \$34K out of \$117K total credit card expenditures. The findings were:

- unauthorized charged for venue and meals,
- charges for contract services prohibited by the credit card policy,
- untimely approval of purchase orders,
- lack of monitoring causing unnecessary interest charges,
- incomplete and missing supporting documentation for charges,
- incomplete small purchase requirements,

- no evidence that all competitive sources were given equal opportunity,
- lack of written justification to support sole procurement,
- purchases made before certifying officer's approval,
- purchase orders not having mandatory contract clauses, and
- credit card policy's exception to use purchase orders for emergencies being contrary to Guam Procurement Law and Regulations.

GHURA's Credit Card Policies and Procedures guide its credit card use and should not contradict governing laws, regulations, and policies. The OPA recommended corrective actions such as reviewing, updating, and enforcing its policies and training personnel involved in the credit card and procurement processes.

OPA Report No. 24-03

GovGuam entities are mandated to submit a Procurement Training Compliance Report to the OPA identifying individuals within their entities who have received training as part of the Procurement Training and Certification Program. PDSC is one of the 61 entities that did not submit their reports in at least one fiscal year from FY 2021 to FY 2023. The OPA hoped that OPA Report No. 24-03 increases the awareness for agencies to comply with the mandate and ultimately complying with the procurement training mandate.

OPA Report No. 24-06

The OPA questioned costs of \$10K out of \$171K total credit card expenditures. The findings were:

- payment methods accepted by the vendor were not readily available;
- PAG did not use the form referenced in their policy;
- purchases were made before purchase request;
- dates of certification of funds and/or approval were missing;
- transactions were posted in the accounting system almost three years later;
- bank payments were processed two months later;
- reconciliation has yet to be completed as of September 2023;
- price quotations were missing or incomplete;
- expense reports were untimely and/or inaccurate; and
- a traveler fully reimbursed PAG by February 2024 for lodging expenses incurred in September 2022.

The PAG's Credit Card Policy contained conditions and procedures for credit card use. The OPA recommended corrective actions such as updating and enforcing board policies, and considering dating signatures and not using corporate credit card for items to be paid with the traveler's per diem.

Financial Audits

In FY 2020, 2021, and 2023, OPA released Management Letters relative to the GovGuam Financial Audits with comments in PDSC's financial audit reports relevant to its credit card use.

FY 2020 Management Letter Comments

PDSC's FY 2020 general ledger opening fund balance was not reconciled against the FY 2019 ending balance per the financial statements resulting in a \$146K variance. The auditors recommended for PDSC to perform reconciliations before year-end close.

FY 2021 Management Letter Comments

PDSC's FY 2021 general ledger was not reconciled for:

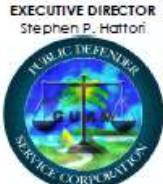
- opening net position against the FY 2020 financial statements resulting in a \$309K variance;
- GovGuam appropriations resulting in a \$526K adjustment; and transfers within funds.

The auditors recommended for PDSC to perform reconciliations and correctly record transfers within funds.

FY 2023 Management Letter Comments

PDSC's general ledger for opening net position was not reconciled against the audited prior year ending net position. The auditors recommended for additional training of responsible personnel for accurate and complete financial reporting.

External financial auditors have audited PDSC's financial statements as part of the financial audit on GovGuam's General Fund and fiduciary funds for private purpose trusts. For FYs 2020, 2021, and 2023, the auditors found deficiencies with PDSC's internal control over financial reporting. Most notably was PDSC's unreconciled opening balances with prior year's financial statements. For FY 2023, the auditors recommended additional training of responsible personnel for accurate and complete financial reporting.



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DEPUTY DIRECTOR
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STANDARD OPERATING PROCEDURE

DIVISION/SECTION:		
FISCAL DIVISION		
NUMBER:	DATE OF ISSUE:	EFFECTIVE DATE:
008-FY2020	July 06, 2020	Immediately
SUBJECT:		
Use of PDSC Credit Card ("CC")		

Policy: PDSC may provide employees with credit cards that can be used for business-related expenses. Having these cards helps us track and process our expenses, prevent fraud and make payments more efficiently. We want to make sure that employees who hold company credit cards will use them properly and will know their limitations and responsibilities. This policy applies to all employees who are eligible to use a company. It also applies to employees who have the right to approve the use of a company credit card for their team members. See also detailed Policy attached as addendum #1.

Purpose: This SOP will ensure that the goods and services for PDSC and APD paid for by the use of PDSC's credit cards are paid in accordance with the above use of PDSC credit card policy.

Scope: Accounting for PDSC's credit card use and reconciliation.

Definitions: Completion of Transaction is defined as: All transactions paid for by CC except in the case of payment of travel and travel-related transactions. Travel-related transactions are completed after the return of an employee from authorized travel off-island for seminars, work-shops, etc.

Responsibilities and Procedure:

All eligible employees authorized to use PDSC's credit card must adhere to the policy in place for the use of company issued credit cards.

As soon as the transaction using the CC is completed, all supporting documents, i.e. Purchase request (see SOP for Purchase Requests), receipt(s) of the transaction, and any other documents relative to the transaction must be submitted by the next business day to Fiscal for purposes of reconciling with Bank statements.

NOTE:

Effectiveness Criteria:

Reference: See attached Policy (addendum #1)

Change/Update:

ADDENDUM #1

PDSC may provide employees with credit cards that can be used for business-related expenses. Having these cards helps us track and process our expenses, prevent fraud and make payments more efficiently. We want to make sure that employees who hold company credit cards will use them properly and will know their limitations and responsibilities. This policy applies to all employees who are eligible to use a company. It also applies to employees who have the right to approve the use of a company credit card for their team members.

Employee credit card agreement

When PDSC gives you a credit card, you'll need to sign and abide by a credit card agreement. This is to acknowledge that the credit card belongs to PDSC and that we can process and investigate charges as we see fit. It'll also refer to your responsibilities and the consequences for incorrect use.

Apart from the agreement, you can consult this policy every time you need more information about the use of your company credit card.

Sometimes, employees who don't hold a company credit card need to pay for large business-related expenses (e.g. plane tickets for work travel). In these cases, please ask your supervisor for approval and submit a purchase request (completely filled out and duly signed by authorizing personnel) to pay with the company credit card on your behalf. Alternatively, you can pay for the charge yourself and after submission of a receipt and approved purchase request and if it meets our requirements, the expense will be reimbursed at the earliest possible date.

Your responsibilities

If you have a company credit card, we expect you to:

- **Protect it to the best of your ability.** Don't leave it unattended or give it to unauthorized people (e.g. friends, family, colleagues) even just to hold.
- **Report it stolen or lost as soon as possible.** If, for example, there's a break-in at your home and your company card is taken, you need to file a police report and call our accounting department immediately.
- **Use it only for approved reasons.** Follow the instructions in this policy and the employee card agreement, and don't use the card for personal or unauthorized expenses, even if you intend to compensate the charges later.
- **Document all expenses above and submit transaction details.** Submit all related documentation with the date and purpose of the expense to fiscal by the next business day.

Use of company credit card

When you're using the company credit card, you should:

- Confirm that the particular expense is allowed under this policy.
- Mind the credit card limit and the transaction limit so you can plan business expenses properly.
- Keep the credit card number and physical card secure.

- Use the card sensibly and avoid unnecessary expenses even if they're allowed under this policy.
- Submit all necessary and related documents to Fiscal, after each transaction is completed, by the next business day.

PDSC has the right to withdraw a company credit card from an employee at any point.

You can use a company card to pay for work-related expenses **ONLY**.

Sometimes, we may issue credit cards that can be used for a specific purpose only (e.g. one-time travel allowances, etc.).

You must not use the company credit card for non-authorized or personal expenses. Never withdraw cash using the company credit card. You're also not allowed to purchase large amounts of alcohol, or any drugs, weapons, pornography or incur charges for other adult entertainment.

Exceptions

You may apply for an exception if absolutely necessary. Inform and get approval from your supervisor and/or your manager about the expense you want to make – you might receive authorization in special cases

Violating this policy

We expect you to comply with this company credit card policy and the employee agreement and we may need to take action if you violate them. For example:

- If you incur personal or unauthorized expenses, you'll need to pay them yourself. If you do this consistently, you may face disciplinary action that could include loss of the right to have a credit card or even termination depending on the amount and the type of expenses.
- If you lose a receipt, you'll need to inform the fiscal division immediately. We may find a solution if this happens rarely, but if you fail to submit receipts consistently, you may lose the right to hold a company card.
- If you fail to submit expenses on time, and incur late fees, you'll need to pay them yourself. Doing this repeatedly will mean loss of the company credit card privileges.
- Giving a company credit card to unauthorized people or abusing the expense limits may result in suspension or termination.
- Making prohibited purchases as mentioned previously (e.g. weapons, drugs) will result in immediate termination, and possibly legal action.

PUBLIC DEFENDER SERVICE CORPORATION has the right to review your credit card use, and withdraw it if there's any inappropriate use.

Appendix 4: PDSC's Office/Purchase Requisition(s) SOP Page 1 of 2



EXECUTIVE DIRECTOR
Stephen P. Hattori

DEPUTY DIRECTOR
Richard S. Dixx
ADMINISTRATIVE DIRECTOR
Cathyann C. Gogue

PUBLIC DEFENDER SERVICE CORPORATION (Kotperasion Setbision Defensot Pupbleku)

GOVERNMENT OF GUAM
779 Route 4
Sinajana, Guam 96910
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STAFF ATTORNEYS
Jocelyn M. Roden
Peter J. Sablan
Ali N. Nusbaum
William B. Jones
Kristine B. Borja
William C. Bischoff
Alisha L. Molyneux
Halig T. Huynn
Rocky P. Kingree
Zachary C. Talmangio
Eric R. Overton
Kristin D. Smith

STANDARD OPERATING PROCEDURE

ADMINISTRATION DIVISION		
NUMBER:	DATE OF ISSUE:	EFFECTIVE DATE:
004-FY2017	July 6, 2017 (Modified: 10/09/17)	IMMEDIATELY
Office/Purchase Requisition(s)		

Policy: It shall be the policy of the Public Defender Service Corporation to set up policies and procedures for the procurement of goods and/or services for the Corporation.

Purpose: To ensure that standards and procedures are followed for preparing requisitions for processing by the Fiscal Division of the Public Defender Service Corporation and that all necessary documents are included with the requisition to ensure the continued efficiency and fiscal accountability is adhered to at all times.

Scope: This SOP will ensure that all divisions of the PDSC adhere to sound competitive purchasing procedures. The procurement planning is essential for the effective and timely solicitation of quotes, proposals, award of contracts and delivery of the goods and services required for the operations of the Corporation. Division heads are responsible for developing their procurement plans in cooperation with Fiscal to ensure adequate time for delivery of goods and/or services for their respective divisions.

Responsibilities: It is the responsibility of all Division Heads/Supervisors to ensure that this SOP is followed so that operations within their section is not compromised or hampered in any way relative to purchases.

Procedure: Under the direction of the Assigned Supervisor within each of the divisions:

All requests for procuring supplies, equipment and services shall be submitted to Fiscal with a requisition. The requisitions shall include the following information:

1. **REQUESTING DIVISION:** Name of Division and Supervisor submitting request
2. **NAME OF PERSON RESPONSIBLE FOR RECEIVING ITEMS:** Identify the person within your division that can receive your item(s)
3. **DELIVERY DATE REQUESTING:** The date of delivery may vary depending on items requested; however, if the items are needed due to an emergency, please provide details, to include 'ideal delivery date' in the "NOTES/REMARKS" box.
4. **QTY:** Number of items requested, per entry.
5. **UNITS #:** Please indicate "pieces, boxes, dozen or other type of unit of measurement for the item requested."
6. **DESCRIPTION:** This section is crucial to acquiring the correct item requested for. i.e. - "re-order number" for a particular brand; color, size, item number/s.k.u. number and description. Additionally, it is important that a clear, concise statement of what is required is provided in the description. With the exception of Xerox paper and/or products for the Xerox machine, the specifications should be generic in nature, in order to facilitate fair competition for the goods and services being acquired. Specifications shall not specify brand names, products of

Appendix 4: PDSC's Office/Purchase Requisition(s) SOP Page 2 of 2

OFFICE/PURCHASE REQUISITION SOP

July 7, 2017

Page 2 of 2

one company or features which are particular to the products of one company, unless it has been determined in writing by the requisitioner that these particular products or those particular features are essential to the PDSC's requirements, and that products of another company would not meet the requirements. Where proprietary items are specified or standardization is evoked, the requisitioner must provide justifications in writing to the Administrative Director for approval before the procurement action is initiated. On occasion, brand name could be stated to clarify requirements, however adding "or similar equipment" or "equivalent" is compulsory.

7. **UNIT PRICE:** Enter amount from vendor-acknowledged purchase order, if available, or quotation from vendor, otherwise, leave blank. You may use historical data or estimated amounts if available.
8. **LINE TOTAL:** Amount derived from QTY x Unit Price.
9. **NOTES/REMARKS:** Write in any and all information relative to your request that you deem Management should be informed of including item No. 3 above.
10. **TOTAL:** Sum of all amounts in Line Total
11. **SIGNATURE OF SUPERVISOR and DATE:** Self Explanatory.
12. **CERTIFIED FUNDS AVAILABLE:** (To be signed by Certifying Officer) Leave Blank.
13. **SIGNATURE OF AUTHORIZING AUTHORITY and DATE:** Self Explanatory.
14. **RECEIVED BY FISCAL OFFICE:** Leave Blank.
15. **REQUESTED ITEM RECEIVED BY and DATE:** After receipt of items requested: Sign and date by person authorized to receive the requested item.
16. **DELIVERY / PICK-UP:** There may be times where the vendor will not deliver requested items that are below a required purchase amount. Should delivery not be available, the requisitioner may need to arrange for pick-up of such items requested – once available by vendor.

It should be noted that Fiscal will not process any requisition without proper certification of funding. Each supervisor or his/her designee is required to indicate the balance of his/her division's budget prior to signing the request. The Chief Fiscal Officer (CFO) and/or Administrative Director are designated to certify available budget funding. CFO or his/her designee is also responsible for maintaining detailed records of all obligations and expenditures against the accounts for which they have been delegated the responsibility. It is the responsibility of the CFO not to exceed the budget lines under his/her authority without prior authorization.

(end)

Appendix 5: FY 2022-2024 Credit Card Purchases

Page 1 of 2

Vendor	No. of Trans.	Amount
Intermedia.net Inc	106	\$ 40,046
IT&E	36	\$ 22,467.41
CRB Carbonite Backup	9	\$ 8,769
Virtual Graffiti	4	\$ 6,362
EVAWI International	7	\$ 4,815
Web Networksolutions	31	\$ 4,002
Foxit Software	3	\$ 3,735
Society for Human Resourc	13	\$ 3,680
zoom.us	10	\$ 2,921
Copy Express	3	\$ 2,538
CBA*NovaStor	3	\$ 2,400
Jamaican Grill	8	\$ 2,171
HD Guam	11	\$ 2,029
National Association F	3	\$ 1,930
Subway	8	\$ 1,873
Amazon MKTP	9	\$ 1,848
United	1	\$ 1,662
Lenovo	1	\$ 1,630
Headsetsconnect.com	1	\$ 1,629
SMK Survey Monkey.com	3	\$ 1,152
OTTER.AI	4	\$ 1,150
Hilton Guam Resort	1	\$ 1,135
Trusted Tech Team, Inc.	1	\$ 1,128
Payless Sprmkts	23	\$ 1,083
NASW ONLINE	5	\$ 1,078
USPS	14	\$ 1,070
Hi 5 Logo Shop	2	\$ 1,055
Columbia Books	2	\$ 996
GTA Services	21	\$ 956
Smartsign	3	\$ 976
Pizza Hut	5	\$ 945
Kwong Hwa	1	\$ 893
SUBMARINA GUAM	6	\$ 850
Subtotal	358	\$ 130,972

Vendor	No. of Trans.	Amount
AFM Wholesale	1	\$ 811
Lucidchart.com	3	\$ 720
BWY*NLADA	1	\$ 715
FVSAI	1	\$ 625
National Association O	3	\$ 609
KAHTRE BISTRO	5	\$ 586
Hotels.com	1	\$ 550
The Fast Copy Factory	6	\$ 520
Papa John's	2	\$ 502
CPK	6	\$ 479
Three Squares	1	\$ 454
National Academy of El Vienna	1	\$ 425
Mainstreet Delicatessen	7	\$ 425
Meskla CHAMORU FUSION	7	\$ 356
Mosa's Joint	4	\$ 356
Ebay	5	\$ 347
Annual Fee	4	\$ 300
SecureSafe Solutions	1	\$ 300
Micropac, Inc.	1	\$ 258
Frames and Art	1	\$ 252
Chode	2	\$ 229
Guam Bar Association	1	\$ 225
BAMBOOHR HRIS Lindon UT	1	\$ 220
Realtaxtools.com	1	\$ 208
Golden Marketing	2	\$ 206
The Gault Center	1	\$ 200
Sanford Technology	1	\$ 196
Distech	1	\$ 192
Benson Guam	4	\$ 190
Gourmet Guam	4	\$ 189
Cost-U-Less	3	\$ 178
NACDL	1	\$ 145
Walmart.com	1	\$ 143
Subtotal	84	\$ 12,110

Appendix 5: FY 2022-2024 Credit Card Purchases**Page 2 of 2**

Vendor	No. of Trans.	Amount
Capitol Food Group Inc.	2	\$ 139
KFC ANIGUA	2	\$ 128
Chesa Guam	1	\$ 125
SP RING USA	1	\$ 125
Cash and Carry	2	\$ 122
Restaurant Proa	1	\$ 120
Jamaican Grill	1	\$ 110
SP Good Docs	1	\$ 99
Ring Yearly Plan	2	\$ 90
VCN*REVTAXCOLLECTCTR	1	\$ 79
FBI IDENTIFICATION	1	\$ 72
MAI MARKET	1	\$ 70
Home Mart	1	\$ 70
DA Local Grind House	1	\$ 69
Udemy: Online Courses	4	\$ 65
Community Pharmacy II	1	\$ 60
Quicken Inc	1	\$ 60
Expedia	1	\$ 56
Postnet	3	\$ 56
Panda Express	1	\$ 51
Townhouse	1	\$ 49
Guahan Collec	1	\$ 40
Megabyte	1	\$ 40
Circle K	5	\$ 36
HEALTH CITY DEDEDO	1	\$ 30
Sushi Rock	1	\$ 27
SP NotaryStamp.com	1	\$ 22
Boka Box	1	\$ 21
Inarajan Papa Niyoc	1	\$ 9
Dominos Pizza	1	\$ 2
Subtotal	43	\$ 2,040
Grand Total	485	\$ 145,122

Appendix 6: Credit Card Transactions Tested with No Budget Balance

Sample No.		Transaction Date	Vendor	Amount
1	3	2/15/2022	IT&E	\$ 917
2	12	4/4/2022	Amazon MKTP	\$ 831
3	14	4/14/2022	CRB Carbonite Backup	\$ 1,800
4	15	4/21/2022	Sanford Technology	\$ 196
5	18	5/20/2022	Kwong Hwa	\$ 893
6	24	8/22/2022	IT&E	\$ 1,576
7	25	8/30/2022	Boka Box	\$ 21
8	27	9/30/2022	The Fast Copy Factory	\$ 187
9	35	1/30/2023	Guahan Collec	\$ 40
10	39	4/25/2023	Amazon MKTP	\$ 69
11	41	6/26/2023	Chode	\$ 193
12	42	6/26/2023	Sushi Rock	\$ 27
13	48	9/27/2023	Hi 5 Logo Shop	\$ 979
14	63	2/26/2024	CPK	\$ 137
15	66	5/1/2024	Copy Express	\$ 1,220
			Total	\$ 9,086
16	2	1/10/2022	Meskla CHAMORU FUSION	\$ 43
17	4	2/18/2022	Payless Sprmks	\$ 103
18	5	2/21/2022	Gourmet Guam	\$ 13
19	6	2/28/2022	HEALTH CITY DEDEDO	\$ 30
20	7	3/14/2022	United	\$ 1,662
21	8	3/16/2022	Virtual Graffiti	\$ 1,795
22	9	3/18/2022	Payless Sprmks	\$ 73
23	10	3/25/2022	Community Pharmacy II	\$ 60
24	13	4/7/2022	Ebay	\$ 35
25	16	5/3/2022	HD Guam	\$ 214
26	17	5/4/2022	Amazon MKTP	\$ 169
27	19	7/28/2022	Amazon MKTP	\$ 281
28	20	7/28/2022	Payless Sprmks	\$ 102
29	21	7/29/2022	Inarajan Papa Niyoc	\$ 9
30	23	8/17/2022	SP RING USA	\$ 125
31	26	9/15/2022	Amazon MKTP	\$ 33
32	32	1/4/2023	Three Squares	\$ 454
33	45	7/12/2023	Headsetsconnect.com	\$ 1,629
34	49	10/12/2023	Payless Sprmks	\$ 104
35	50	10/16/2023	Payless Sprmks	\$ 79
36	51	10/16/2023	Cost-U-Less	\$ 112
37	52	10/20/2023	Chode	\$ 36
38	53	10/21/2023	Hilton Guam Resort	\$ 1,135
39	54	11/6/2023	Expedia	\$ 56
40	55	11/6/2023	Hotels.com	\$ 550
41	56	11/28/2023	Ebay	\$ 86
42	57	11/28/2023	Ebay	\$ 52
43	58	11/28/2023	Ebay	\$ 123
44	62	2/8/2024	Micropac, Inc.	\$ 258
45	70	8/8/2024	Society for Human Resourc	\$ 618
			Total	\$ 19,128

*The samples listed in gray below the “Total” were not counted in the questioned costs to avoid double counting of samples that were included in other findings.

Appendix 7: No Submission Date to Fiscal Office

Page 1 of 2

Sample No.	Transaction Date	Vendor	Amount
1 29	10/21/2022	AFM Wholesale	\$ 811
2 30	10/31/2022	National Academy of El Vienna	\$ 425
3 40	6/2/2023	HD Guam	\$ 282
4 43	6/28/2023	Lenovo	\$ 1,630
5 44	7/10/2023	Walmart.com	\$ 143
Total			\$ 3,290
6 1	1/3/2022	GTA Services	\$ 41
7 2	1/10/2022	Meskla CHAMORU FUSION	\$ 43
8 3	2/15/2022	IT&E	\$ 917
9 4	2/18/2022	Payless Sprmkts	\$ 103
10 5	2/21/2022	Gourmet Guam	\$ 13
11 6	2/28/2022	HEALTH CITY DEDEDO	\$ 30
12 7	3/14/2022	United	\$ 1,662
13 8	3/16/2022	Virtual Graffiti	\$ 1,795
14 9	3/18/2022	Payless Sprmkts	\$ 73
15 10	3/25/2022	Community Pharmacy II	\$ 60
16 11	4/2/2022	GTA Services	\$ 41
17 12	4/4/2022	Amazon MKTP	\$ 831
18 13	4/7/2022	Ebay	\$ 35
19 14	4/14/2022	CRB Carbonite Backup	\$ 1,800
20 15	4/21/2022	Sanford Technology	\$ 196
21 16	5/3/2022	HD Guam	\$ 214
22 17	5/4/2022	Amazon MKTP	\$ 169
23 18	5/20/2022	Kwong Hwa	\$ 893
24 19	7/28/2022	Amazon MKTP	\$ 281
25 20	7/28/2022	Payless Sprmkts	\$ 102
26 21	7/29/2022	Inarajan Papa Niyoc	\$ 9
27 22	8/7/2022	GTA Services	\$ 51
28 23	8/17/2022	SP RING USA	\$ 125
29 24	8/22/2022	IT&E	\$ 1,576
30 25	8/30/2022	Boka Box	\$ 21
31 26	9/15/2022	Amazon MKTP	\$ 33
32 27	9/30/2022	The Fast Copy Factory	\$ 187
33 28	10/3/2022	GTA Services	\$ 41

*The samples listed in gray below the “Total” were not counted in the questioned costs to avoid double counting of samples that were included in other findings.

Appendix 7: No Submission Date to Fiscal Office

Page 2 of 2

Sample No.	Transaction Date	Vendor	Amount
34	31	11/16/2022	SMK Survey Monkey.com
35	32	1/4/2023	Three Squares
36	33	1/19/2023	KAHTRE BISTRO
37	34	1/24/2023	GTA Services
38	35	1/30/2023	Guahan Collec
39	36	2/1/2023	National Association F
40	37	3/22/2023	Virtual Graffiti
41	38	4/11/2023	zoom.us
42	39	4/25/2023	Amazon MKTP
43	41	6/26/2023	Chode
44	42	6/26/2023	Sushi Rock
45	45	7/12/2023	Headsetsconnect.com
46	47	7/15/2023	Trusted Tech Team, Inc.
47	48	9/27/2023	Hi 5 Logo Shop
48	49	10/12/2023	Payless Sprmks
49	50	10/16/2023	Payless Sprmks
50	51	10/16/2023	Cost-U-Less
51	52	10/20/2023	Chode
52	53	10/21/2023	Hilton Guam Resort
53	54	11/6/2023	Expedia
54	55	11/6/2023	Hotels.com
55	56	11/28/2023	Ebay
56	57	11/28/2023	Ebay
57	58	11/28/2023	Ebay
58	59	12/28/2023	Quicken Inc
59	61	1/8/2024	IT&E
60	62	2/8/2024	Micropac, Inc.
61	63	2/26/2024	CPK
62	64	4/16/2024	IT&E
63	66	5/1/2024	Copy Express
64	67	5/20/2024	CBA*NovaStor
65	68	7/16/2024	IT&E
66	69	7/30/2024	IT&E
67	70	8/8/2024	Society for Human Resourc
Total Amount of Purchases			\$ 32,652

*The samples listed in gray below the “Total” were not counted in the questioned costs to avoid double counting of samples that were included in other findings.

Appendix 8: Untimely Credit Card Payments

Page 1 of 2

Fiscal Year	Card Holder	Card Number	Statement Date	Purchases and Other Charges	Payments	Total Activity	Credits
				A	B	[C = A - B]	
2022	Administrative Assistant	9831	10/20/2021	\$289	\$0	\$289	
2022	Administrative Assistant	9831	11/20/2021	\$485	\$859	\$375	
2022	Administrative Assistant	9831	12/20/2021	\$647	\$485	\$163	
2022	Administrative Assistant	9831	1/20/2022	\$301	\$647	\$347	
2022	Administrative Assistant	9831	2/20/2022	\$2,719	\$301	\$2,418	
2022	Administrative Assistant	9831	3/20/2022	\$5,377	\$2,862	\$2,514	
2022	Administrative Assistant	9831	4/20/2022	\$3,861	\$0	\$3,861	
2022	Administrative Assistant	9831	5/20/2022	\$2,728	\$3,861	\$1,133	
2022	Administrative Assistant	9831	6/20/2022	\$1,108	\$3,692	\$2,583	
2022	Administrative Assistant	9831	7/20/2022	\$2,239	\$3,853	\$1,613	
2022	Administrative Assistant	9831	8/20/2022	\$3,518	\$2,411	\$1,107	
2023	Administrative Assistant	9831	9/20/2022	\$2,557	\$0	\$2,557	
2023	Administrative Assistant	9831	10/20/2022	\$2,463	\$4,162	\$1,699	
2023	Administrative Assistant	9831	11/20/2022	\$3,383	\$2,590	\$73	\$720
2023	Administrative Assistant	9831	12/20/2022	\$1,287	\$3,507	\$2,220	
2023	Administrative Assistant	9831	1/20/2023	\$2,559	\$3,002	\$443	
2023	Administrative Assistant	9831	2/20/2023	\$2,690	\$0	\$2,690	
2023	Administrative Assistant	9831	3/20/2023	\$2,840	\$2,330	\$510	
2023	Administrative Assistant	9831	4/20/2023	\$5,923	\$3,977	\$1,946	
2023	Administrative Assistant	9831	5/21/2023	\$3,178	\$7,974	\$4,796	
2023	Administrative Assistant	9831	6/20/2023	\$2,250	\$0	\$2,250	
2023	Administrative Assistant	9831	7/20/2023	\$10,904	\$6,687	\$4,132	\$85
2023	Administrative Assistant	9831	8/20/2023	\$2,631	\$0	\$2,601	\$30
2023	Administrative Assistant	9831	9/20/2023	\$1,360	\$7,739	\$6,378	
2024	Administrative Assistant	9831	10/20/2023	\$4,093	\$1,287	\$2,688	\$118
2024	Administrative Assistant	9831	11/20/2023	\$3,881	\$0	\$3,881	
2024	Administrative Assistant	9831	12/20/2023	\$2,050	\$0	\$2,050	
2024	Administrative Assistant	9831	1/20/2024	\$1,339	\$0	\$1,339	
2024	Administrative Assistant	9831	2/20/2024	\$3,311	\$0	\$3,311	
2024	Administrative Assistant	9831	3/20/2024	\$3,880	\$0	\$3,880	
2024	Administrative Assistant	9831	4/21/2024	\$2,752	\$0	\$2,752	
2024	Administrative Assistant	9831	5/20/2024	\$3,515	\$0	\$3,515	
2024	Administrative Assistant	9831	6/20/2024	\$1,786	\$0	\$1,566	\$220
2024	Administrative Assistant	9831	7/21/2024	\$1,318	\$0	\$1,318	
2024	Administrative Assistant	9831	8/20/2024	\$3,586	\$0	\$3,586	
2024	Administrative Assistant	9831	9/20/2024	\$2,128	\$0	\$2,128	

Key	
	No Payment Made in Amount
	Late Payment
	Payment Amount Not Consistent with Purchases and Other Charges Totals

Appendix 8: Untimely Credit Card Payments

Page 2 of 2

Fiscal Year	Card Holder	Card Number	Statement Date	Purchases and Other Charges	Payments	Total Activity	Credits
				A	B	[C = A - B]	
2022	Administrative Director	0806	10/20/2021	\$1,270	\$0	\$1,270	
2022	Administrative Director	0806	11/21/2021	\$2,165	\$2,821	\$656	
2022	Administrative Director	0806	12/20/2021	\$1,052	\$2,165	\$1,112	
2022	Administrative Director	0806	1/20/2022	\$1,425	\$1,052	\$373	
2022	Administrative Director	0806	2/20/2022	\$1,714	\$1,425	\$289	
2022	Administrative Director	0806	3/20/2022	\$3,670	\$1,715	\$1,956	
2022	Administrative Director	0806	4/20/2022	\$1,576	\$0	\$1,576	
2022	Administrative Director	0806	5/20/2022	\$1,559	\$1,576	\$17	
2022	Administrative Director	0806	6/20/2022	\$2,169	\$1,559	\$610	
2022	Administrative Director	0806	7/20/2022	\$0	\$2,169	\$2,169	
2022	Administrative Director	0806	8/20/2022	\$92	\$92	\$0	
2023	Administrative Director	0806	9/20/2022	\$1,618	\$0	\$1,618	
2023	Administrative Director	0806	10/20/2022	\$823	\$51	\$772	
2023	Administrative Director	0806	11/20/2022	\$2,190	\$1,618	\$572	
2023	Administrative Director	0806	12/20/2022	\$1,013	\$1,208	\$195	
2023	Administrative Director	0806	1/20/2023	\$759	\$1,013	\$254	
2023	Administrative Director	0806	2/20/2023	\$143	\$0	\$143	
2023	Administrative Director	0806	3/20/2023	\$800	\$902	\$102	
2023	Administrative Director	0806	4/20/2023	\$2,017	\$800	\$1,217	
2023	Administrative Director	0806	5/21/2023	\$600	\$2,017	\$1,417	
2023	Administrative Director	0806	6/20/2023	\$0	\$0	\$0	
2023	Administrative Director	0806	7/20/2023	\$2,347	\$2,947	\$600	
2023	Administrative Director	0806	8/20/2023	\$783	\$0	\$783	
2023	Administrative Director	0806	9/20/2023	\$783	\$783	\$0	
2024	Administrative Director	0806	10/20/2023	\$783	\$0	\$783	
2024	Administrative Director	0806	11/20/2023	\$624	\$0	\$624	
2024	Administrative Director	0806	12/20/2023	\$0	\$0	\$0	
2024	Administrative Director	0806	1/21/2024	\$2,408	\$0	\$2,408	
2024	Administrative Director	0806	2/20/2024	\$783	\$0	\$783	
2024	Administrative Director	0806	3/20/2024	\$1,991	\$0	\$1,991	
2024	Administrative Director	0806	4/21/2024	\$819	\$0	\$819	
2024	Administrative Director	0806	5/20/2024	\$3,610	\$0	\$3,610	
2024	Administrative Director	0806	6/20/2024	\$2,018	\$0	\$2,018	
2024	Administrative Director	0806	7/21/2024	\$118	\$0	\$118	
2024	Administrative Director	0806	8/20/2024	\$818	\$0	\$818	
2024	Administrative Director	0806	9/20/2024	\$956	\$0	\$956	

Key	
	No Payment Made in Amount
	Late Payment
	Payment Amount Not Consistent with Purchases and Other Charges Totals

Appendix 9: Status of Audit Recommendations

Page 1 of 2

No.	Addressee	Audit Recommendation	Status	Actions Required
1	Executive Director, Administrative Director, Procurement Personnel	Enforce its Purchase Requisition procedures and provide training to improve personnel's understanding and knowledge of the Credit Card and Office/Purchase Requisition SOPs.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation
2	Administrative Director, Administrative/Fiscal Personnel	Implement a checklist, which includes the requirements to submit a Purchase Requisition, invoice, receipt, and record "Received by Fiscal Office" to ensure organization of records, the complete submission of necessary documentation, and compliance with their policies.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation
3	Administrative Director, Administrative/Fiscal Personnel	Create a database to monitor the submission of purchase requisitions relative to credit card purchases and ensure supporting documents are submitted.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation
4	Administrative/Fiscal Personnel	Compile a list of subscription renewal dates to meet the requirements of their Purchase Requisition policy.	OPEN	PDSC is currently making efforts to implement this procedure for better efficiency.
5	Administrative Director, Chief Fiscal Officer, Administrative/Fiscal Personnel	Maintain sufficient documentation to justify that all credit card transactions are business-related	OPEN	Provide a corrective action plan with responsible official and timeline of implementation
6	Administrative Director, Chief Fiscal Officer, Administrative Officer	Create clear policies and procedures on meals and entertainment expenses to ensure proper usage of funds.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation

Appendix 9: Status of Audit Recommendations

Page 2 of 2

No.	Addressee	Audit Recommendation	Status	Actions Required
7	Executive Director, Administrative Director, Chief Fiscal Officer, Administrative Officer	Enforce their procurement regulations.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation
8	Administrative Director, Administrative Officer, Fiscal Staff	Provide procurement training for their personnel to better understand procurement regulations and reinforce its procurement process.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation
9	Administrative Director, Administrative Officer	Revisit the Government Travel Law and its travel policy to enforce thoroughness in reviewing and processing travel-related expenses and usage of the Travel Clearance Form.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation
10	Chief Fiscal Officer, Fiscal Staff	Implement a database that lists all credit card transactions and other relevant information to improve monitoring of purchases and facilitate timely payments.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation



EXECUTIVE DIRECTOR

Stephen P. Hattori

DEPUTY DIRECTOR

John P. Morrison

ADMINISTRATIVE DIRECTOR

Shane G.L. Ngata

PUBLIC DEFENDER SERVICE CORPORATION (*Kotperasion Setbision Defensot Puppleku*)

GOVERNMENT OF GUAM

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June 13, 2025

Office of Public Accountability
Suite 401, DNA Building
238 Archbishop Flores Street
Hagatna, GU 96910

RE: Government-Wide Credit / Debit Card Use, Series Part V, Public Defender Service Corporation (PDSC)

Hafa Adai Public Auditor Cruz,

This memorandum will serve as the Public Defender Service Corporation's (PDSC) official response to the your Government-Wide Credit / Debit Card Use Audit for FY 2022 to FY 2024 (October 1, 2021 to September 30, 2024) conducted with our office in Fiscal Year 2025. PDSC concurs with the audit findings and acknowledges that there are efforts that can be made to better administer the utilization of the Corporation's credit cards to avoid non-compliance with: 1) PDSC Credit Card Policies and Procedures, and 2) The Guam and Federal Procurement Law and Regulations; and its Procurement Policies and Procedures.

PDSC management has had a chance to review the recommendations made with regard to deficiencies in the current practices related to credit card use within the Corporation. Discussions and planning have begun with the appropriate core administration and fiscal personnel to develop a correction action plan (CAP) to implement audit recommendations to address audit findings. In compliance with mandated requirements, PDSC plans to implement audit recommendations within the Corporation no later than the beginning of Fiscal Year 2026 (October 1, 2025). Based on the recommendations provided, the PDSC will revisit its current credit card utilization and general procurement policies, provide procurement training to those personnel who are lacking, develop and implement databases to enhance the tracking, monitoring, and enforcement of Corporation procurement with relation to credit card purchases, and to develop and maintain clear policies and procedures for entertainment expenses. PDSC provides this initial brief corrective action plan that may be used for status follow-ups.

PDSC management is pleased that there were no findings of fraud, waste, or abuse and would like to thank you and your auditing staff for the guidance and recommendations given. We are committed to working diligently to implement the OPA's recommendations in full compliance with all mandated requirements.

Respectfully,

Stephen P. Hattori
Executive Director

PDSC Management Response
Re: OPA Government – Wide Credit / Debit Card Audit

**PUBLIC DEFENDER SERVICE CORPORATION (PDSC)
INITIAL CORRECTIVE ACTION PLAN:
Status of Audit Recommendations**

Recommendation #1: Enforce its Purchase Requisition procedures and provide training to improve personnel's understanding and knowledge of the Credit Card and Office / Purchase Requisition SOPs.

Addressed To: PDSC Management

Status	Open
Required Actions	Provide a corrective action plan with responsible official and timeline of implementation.
Corrective Action Plan (CAP):	Current Credit Card and Office / Purchase Requisition SOPs will be disseminated among all personnel charged with executing procurement-related duties for their respective areas via internal memoranda reiterating strict compliance with established procedures. Schedule training for all personnel who have procurement-related duties within the Corporation.
Responsible Parties:	Executive Director, Administrative Director, Procurement Personnel
Implementation Timeline:	On or Before July 31, 2025

Recommendation #2: Implement a checklist, which includes the requirements to submit a Purchase Requisition, invoice, receipt, and record “Received by Fiscal Office” to ensure organization of records, the complete submission of necessary documentation, and compliance with their policies.

Addressed To: PDSC

Status	Open
Required Actions	Provide a corrective action plan with responsible official and timeline of implementation.
Corrective Action Plan (CAP):	Administration and Fiscal personnel will develop a checklist of required information and documentation which will be listed in order of proper routing of procurement requisitions for approval. This checklist will be disseminated to all personnel that have procurement-related duties and will be required for the certification of funds for any procurement for the Corporation.
Responsible Parties:	Administrative Director, Administrative / Fiscal Personnel
Implementation Timeline:	On or Before July 31, 2025

PDSC Management Response
Re: OPA Government – Wide Credit / Debit Card Audit

Recommendation #3: Create a database to monitor the submission of purchase requisitions relative to credit card purchases and ensure supporting documents are submitted.

Addressed To: PDSC

Status	Open
Required Actions	Provide a corrective action plan with responsible official and timeline of implementation.
Corrective Action Plan (CAP):	Administration and Fiscal personnel will develop a database that will track credit card purchases specifically that will be able to capture details of the purchase, justification, and record whether supporting documentation was filed. Initially, this database will be developed utilizing Microsoft Excel. Any future enhancements or migration to other software available will be entertained at a future date if necessary.
Responsible Parties:	Administrative Director, Administrative / Fiscal Personnel
Implementation Timeline:	On or Before August 31, 2025

Recommendation #5: Maintain sufficient documentation to justify that all credit card transactions are business-related.

Addressed To: PDSC

Status	Open
Required Actions	Provide a corrective action plan with responsible official and timeline of implementation.
Corrective Action Plan (CAP):	Internal guidance and instructions will be given to all personnel who conduct procurement-related activities via Corporation-wide memoranda and subsequent enforcement of documentation and justification requirements.
Responsible Parties:	Administrative Director, CFO, Administrative / Fiscal Personnel
Implementation Timeline:	On or Before July 31, 2025

PDSC Management Response
Re: OPA Government – Wide Credit / Debit Card Audit

Recommendation #6: Create clear policies and procedures on meals and entertainment expenses to ensure proper usage of funds.

Addressed To: PDSC

Status	Open
Required Actions	Provide a corrective action plan with responsible official and timeline of implementation.
Corrective Action Plan (CAP):	New policies will be developed to clarify allowable entertainment expenses and the proper procedures that must be followed when expending funds for those allowable expenses.
Responsible Parties:	Administrative Director, CFO, Administrative Officer
Implementation Timeline:	On or Before August 31, 2025

Recommendation #7: Enforce their procurement regulations.

Addressed To: Management

Status	Open
Required Actions	Provide a corrective action plan with responsible official and timeline of implementation.
Corrective Action Plan (CAP):	Internal Memoranda will be prepared and signed by the Executive Director, Administrative Director, and CFO acknowledging that procurement will not be approved without completion of the newly developed “Procurement Checklist” which ensures compliance with all required documentation and justification. Certification of funds and final approval will not be provided without verification that all requirements were met.
Responsible Parties:	Executive Director, Administrative Director, CFO, Administrative Officer
Implementation Timeline:	On or Before August 31, 2025

PDSC Management Response
Re: OPA Government – Wide Credit / Debit Card Audit

Recommendation #8: Provide procurement training for their personnel to better understand procurement regulations and reinforce its procurement process.

Addressed To: Management

Status	Open
Required Actions	Provide a corrective action plan with responsible official and timeline of implementation.
Corrective Action Plan (CAP):	Included with instructions given to guide administrative personnel on procurement requirements, refresher training will be provided by the Administrative / Fiscal personnel to all staff who are responsible for conducting procurement-related activities. Administrative and fiscal staff are also currently receiving procurement training administered by the Guam Community College (GCC).
Responsible Parties:	Administrative Director, Administrative Officer, Fiscal Staff
Implementation Timeline:	On or Before August 31, 2025

Recommendation #9: Revisit the Government Travel Law and its travel policy to enforce thoroughness in reviewing and processing travel-related expenses and usage of the Travel Clearance Form.

Addressed To: Management

Status	Open
Required Actions	Provide a corrective action plan with responsible official and timeline of implementation.
Corrective Action Plan (CAP):	Review of the current PDSC Travel Policy will be conducted to ensure its full compliance with Government Travel Law. PDSC Administration section will send out refresher notices on all travel laws / policies and coordinate collection of all necessary clearances (and associated documentation) from those sections (personnel) who have planned program-related travel. Annual travel plans will also be requested at the beginning of each fiscal year for subsequent fiscal years.
Responsible Parties:	Administrative Director, Administrative Officer
Implementation Timeline:	On or Before August 31, 2025

PDSC Management Response
Re: OPA Government – Wide Credit / Debit Card Audit

Recommendation #10: Implement a database that lists all credit card transactions and other relevant information to improve monitoring of purchases and facilitate timely payments.

Addressed To: Fiscal

Status	Open
Required Actions	Provide a corrective action plan with responsible official and timeline of implementation.
Corrective Action Plan (CAP):	The fiscal section has begun the process of reviewing all past credit card transactions that have already occurred and determining which are incidental and which are recurring to determine the necessity of credit card utilization. Once that information is gathered, there will be an assessment conducted to help streamline credit card use in an effort to promote more timely payments of Corporation credit cards. Timeliness of credit card payments will be tracked periodically (at least on a quarterly basis) to assess the timeliness of payments.
Responsible Parties:	CFO, Fiscal Staff
Implementation Timeline:	On or Before August 31, 2025



Stephen P. Hattori, Executive Director



Shane G.L. Ngata, Administrative Director



Michael S. Moreno, Chief Fiscal Officer

GOVERNMENT-WIDE CREDIT/DEBIT CARD USE SERIES, PART V

PUBLIC DEFENDER SERVICE CORPORATION

Report No. 25-07, June 2025

ACKNOWLEDGEMENTS

Key contributions to this report were made by:

Ilaria Dueñas, Intern

Leonanie Leon Guerrero, Accountability Auditor I

Joy B. Esperanza, CGFM, Accountability Auditor III

Vincent Dueñas, Supervising Accountability Auditor

Benjamin J.F. Cruz, Public Auditor

MISSION STATEMENT

We independently conduct audits and administer procurement appeals to safeguard public trust and promote good governance for the people of Guam.

VISION

The Government of Guam is the standard of public trust and good governance.

CORE VALUES

Objective

To have an independent and impartial mind.

Professional

To adhere to ethical and professional standards.

Accountable

To be responsible and transparent in our actions.

REPORTING FRAUD, WASTE, AND ABUSE

- Call our HOTLINE at (671) 47AUDIT (472-8348)
- Visit our website at www.opaguan.org
- Call our office at (671) 475-0390
- Fax our office at (671) 472-7951
- Or visit us at Suite 401 DNA Building in Hagåtña

All information will be held in strict confidence.



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