

GUAM OFFICE OF VETERANS AFFAIRS



GUAM OFFICE OF VETERANS AFFAIRS ADMINISTRATIVE SERVICES

PERFORMANCE AUDIT
FY 2018 through FY 2025

OPA Report No. 25-11
October 2025





**Guam Office of Veterans Affairs
Administrative Services**

**Performance Audit
October 1, 2017 through September 30, 2025**

**OPA Report No. 25-11
October 2025**

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Executive Summary

Guam Office of Veterans Affairs Administrative Services

OPA Report No. 25-11, October 2025

Our audit of the Guam Office of Veterans Affairs' (GOVA) Administrative Services found that the lack of adequate budgetary resources continues to limit GOVA's ability to efficiently and timely meet its mandates and creates a high risk for breaches in security and loss of physical records. Specifically, our audit found:

1. Insufficient staffing to process Veterans Affairs¹ (VA) Claims, maintain the Guam Veterans Registry (Registry), and Cemetery Operations;
2. Inadequate Office Space; and
3. Deficiencies in data management and information security.

Insufficient Staffing to process VA Claims, maintain the Registry, and Cemetery Operations

There are significant staffing shortages within GOVA's Administrative Division, which operates with only nine employees, serving approximately 24,000 active claimants², as of Fiscal Year (FY) 2025. Of the nine employees, five are VA-accredited Veteran Service Organization Representatives (VSR), who assist claimants with applying for VA benefits and services. GOVA management could not provide the total number of claimants assisted per year, because there is no tracking mechanism in place for this information. We estimate that with its current staffing, each GOVA VSR would potentially assist up to 4,800 claimants annually (24,000 claimants/five VSRs). Although GOVA implemented procedures to streamline meeting times, claimants can still expect to wait at least one month before meeting with a VSR.

GOVA does not have the staffing capacity to plan or conduct GOVA-sponsored outreach activities regarding VA claims. This, coupled with the lengthy waiting period for a meeting with a VSR, has led to a growing reliance on the assistance of community-based and non-profit organizations to fill in the gaps in GOVA's services.

Based on our observations and citizen concerns, there may be an increased risk for fraud and abuse when claimants choose to go to community-based and non-profit organizations that do not have qualified attorneys, agents, or representatives of VSOs (Veterans Service Organizations) who are not accredited by the VA. VA accreditation ensures that advisors possess the necessary education, training, or experience to guide veterans through the disability claims process and to act ethically. The accreditation system also holds advisors accountable when they violate VA regulations or federal law. If a claimant chooses to seek assistance from an individual who is not accredited by

¹ United States Department of Veterans Affairs

² All eligible Guam veterans, spouses, dependents, legal guardians, and parents who are entitled to seek claims assistance from GOVA for state or VA benefits and services, as defined by local and federal law or regulation.

the VA, the individual cannot represent the claimant and may only provide guidance on how claimants can handle their own claims.

Although GOVA has no formal monitoring and reporting procedures, they noted that they have received reports of concerns from veterans who were assisted by community volunteers that led to issues with their claims—some to the extent where claimants were notified and instructed by the VA to repay funds as a result of errors in improperly filled out forms that volunteers submitted on behalf of claimants. If a claimant receives assistance from these organizations and there are issues with the claim, GOVA will not intervene in an active claim without the adjudication of VA Form 21-22, appointing GOVA as the claimant's authorized representative. Regardless of how claims are filed with the VA, GOVA receives and maintains files of all courtesy correspondence received from the VA of all Guam veterans and families who have made contact with the VA.

In addition to processing VA claims, GOVA is responsible for the establishment and maintenance of the Registry which shall be updated no less than semiannually. Only 2,196 individuals have been added to the Registry since 2017, and GOVA did not identify a procedure or process for reconciling the Registry with the active files maintained by GOVA. As a result of the disparity between the number of registered individuals and the number of active files, community volunteers and organizations have urged the need to generate their own registries. Although GOVA is the only entity authorized to update the official Registry for governmental use, these volunteer efforts have caused confusion among veterans who have already registered with GOVA or those who do not know which entity to register with.

Despite these deficiencies and the overwhelming demand for assistance, funding for recruitment was neither requested nor appropriated until June 2024 with the passage of Public Law 37-102. Prior to the current fiscal year, the most recent recruitment of additional VSR positions occurred between FY 2020 and 2021. As of July 2025, GOVA Management reported that efforts are underway to recruit eight new employees to fill two recently-vacated VSR positions and six new VSR positions. However, recruitment may take up to six months to complete.

Staffing challenges extend to cemetery operations, where the current staffing pattern for the Cemetery lists five employees who are all on Limited Term Appointment status. These positions include a Program Coordinator I, two Laborers, a Grounds Worker, and an Equipment Operator IV. Recruitment is in progress for six Cemetery Workers, but the number of interested applicants for this position remains low—possibly due to the qualification requirement for applicants to possess a chauffeur's license. As of August 2025, the Governor of Guam approved the request for an adjustment to this qualification so that a chauffeur's license *may* be required.

As a result of the lack of manpower at the Cemetery, there are 19 head markers that have yet to be installed. Management is in discussion with leadership in other GovGuam departments to engage in partnerships to assist GOVA with Cemetery operations, but there is no firm commitment on record at this time.

Inadequate Office Space

While GOVA has requested for additional personnel to address staffing deficiencies, its current office space cannot accommodate additional employees, and they have also outgrown its storage

capacity for physical records. In addition, GOVA Management pointed out that the current administrative office is not compliant with the Americans with Disabilities Act (ADA). GOVA Management is in ongoing discussion with the Office of the Governor about moving to a larger office space, but there has been no movement on the issue.

Deficiencies in Data Management and Information Security

Despite statutory mandates requiring secure handling of veterans' data, GOVA lacks a centralized, secure digital records system, putting over 24,000 active claimant files at risk. Documents are copied, scanned, and temporarily stored on unencrypted thumb drives which are placed in unlocked desks. There is no dedicated storage unit or written policy for data security. File folders are tracked manually and stored in overfilled cabinets, and additional records are kept in Bankers Boxes on the floor, increasing vulnerability to water damage, pests, and fire. While digitization efforts are underway, progress remains incomplete.

GOVA's plan to procure a Veterans Information Management System (VIMS), which can address significant weaknesses in GOVA's data management and information security practices, remains unfunded. Although GOVA's budget proposals for fiscal years 2024 and 2025 included \$21,000 for a VIMS, this amount falls significantly short of the estimated \$500,000 required to implement the full system with a centralized digital records system.

Additionally, the continued reliance on manual tracking and unsecured physical storage is due to insufficient investment in their file storage management. Between FY 2018 and FY 2025, the average appropriation for GOVA operations is \$826 thousand (K). GOVA budget proposals show an average of \$718K is budgeted for personnel services, and an average of \$158K is budgeted for operations, utilities, and capital outlay.

Other Matters

During the course of our audit, legislation was introduced to amend 5 GCA § 67100, proposing that the position of the Veterans Affairs Officer (VAO) be appointed with advice of the Commission, as a member of the unclassified service. The current statute mandates that the VAO would be appointed as a member of the classified service to GovGuam. To date, this position has never been filled, and records show only the appointment of individuals who served as the GOVA Director in the unclassified service, serving at the pleasure of the appointing governors. A complete analysis may be needed to fully determine what would be ideal to stakeholders.

Conclusions and Recommendations

Although GOVA has recently adopted internal policies and procedures to improve effectiveness in meeting its mandates, limited budgetary resources continue to impact GOVA's capacity to efficiently and timely meet these mandates. In addition, the lack of funding for information security and proper records management creates a high risk for security breaches, unauthorized access to sensitive and confidential information, and physical damage or loss of records.

To address these deficiencies, we recommend the following:

1. GOVA Management should assess its proposed budget plan and other funding sources to pay for:

- a) office space that is secure and large enough to accommodate additional staff and is ADA-compliant.
 - b) software (i.e., VIMS) and hardware (i.e., computers, backup power sources, etc.);
 - c) server technology dedicated to the storage of all claimant data, eliminating the need to store paper documents or the use of portable thumb drives; and
 - d) professional services for either archival production to digitize all paper documents or records storage and management services.
2. GOVA Management should collaborate with all local VSOs to identify prospective VSRs for the purpose of providing greater access to all claimants on Guam who apply for benefits and services with the VA.
 3. GOVA should evaluate its public information and outreach procedures to educate all eligible veterans and their family members about the Registry, how and where to register, and the value of being a registered veteran.
 4. GOVA should adopt and implement SOPs for strict adherence to confidentiality, protection from unauthorized disclosure of information, and annual security awareness training to mitigate information security risks.
 5. GOVA should pursue the adoption of Rules and Regulations for the confidentiality of the Registry, as required by law (10 GCA § 67110(b)(3)).

The GOVA Director concurred with our recommendations and provided a proposed corrective action plan. We commend GOVA for preparing the plan as it reflects GOVA's commitment to addressing the issues identified in the audit report.



Benjamin J.F. Cruz
Public Auditor

Introduction

This report presents the results of our performance audit conducted on the Guam Office of Veterans Affairs (GOVA) Administrative Services. The audit was included in the Office of Public Accountability's (OPA) Calendar Year 2025 Annual Audit Work Plan, following concerns expressed by the Public Auditor regarding public sentiment that some veterans may not be receiving the benefits to which they are entitled, as well as concerns about the presence of homeless veterans on Guam.

Objective, Scope, and Methodology

Our audit objective was to assess the current status or conditions of GOVA program operations and progress in implementing all legislative mandates. Our review covers FY 2018 to FY 2025, focusing on the current operations of the GOVA Administration Division and its coordination with the United States Department of Veterans Affairs (VA).

The objectives, scope, and methodology for this audit are detailed in [Appendix 1](#).

Background

Pursuant to 10 GCA § 67100, GOVA was established within the Office of the Governor by Public Law 17-025 in 1983, subject to the direction and control of the governor of Guam. A Veterans Affairs Officer is the mandated administrative head of GOVA, appointed by the governor of Guam and a member of the classified service to the government of Guam (GovGuam).

GOVA is responsible for:

1. The administration of all local laws pertaining to veterans, including certifying eligibility for state benefits, such as
 - Exemption of Real Property Tax.
 - Veterans Designation for driver's license, identification cards, and renewals of each.
 - Waiver of motor vehicle driver's license fees.
 - Veterans license plates, Special Gold Star License Plates, and Special Recognition Veterans License Plates.
 - Waiver of annual license and registration fees for non-commercial passenger vehicles.
 - Waiver of the Streetlight Fund Fee.
 - Preference in the selection process for Guam Housing and Urban Renewal Authority (GHURA) tenant selection.
 - GovGuam employment preference credit.
2. Maintaining the Guam Veterans Cemetery (Cemetery) and administering the activities of the Veterans Cemetery Trust Fund.
3. Coordinating burial benefits and services at the Cemetery.
4. Furnishing staff services for veterans and cooperation with all local veterans' organizations.
5. Administering the Veterans Affairs Fund.
6. Maintaining the Guam Veterans Registry (Registry).
 - The Registry shall entail the addition of newly registered veterans residing on Guam, with updates to delete the names of veterans who no longer reside on Guam or who have passed away.

- Veterans who no longer reside on Guam or who have passed away are deleted from the Registry.
 - GOVA conducts annual audits of files to update this information.
 - GOVA is mandated to share and collect data from other GovGuam agencies.
 - Quarterly reporting requirements to the Guam Legislature.
7. Providing administrative support to the Guam Veterans Commission (Commission).
 8. Providing Veterans Healthcare Assistance.
 - GOVA shall provide information in the area of healthcare.
 - Provide assistance to disabled and elderly veterans (scheduling patient appointments, tracking, reviewing, and responding to electronic orders and consultations).
 - Provide assistance with filling prescriptions.
 - Provide non-emergency transportation to medical appointments and pharmacies.
 - Appropriation: \$340 thousand (K) from General Fund excess FY 2024 revenues; GOVA directed to include the appropriation amount in subsequent annual GOVA budget proposals.
 9. Supporting the SERVE Act Veterans Bill of Rights.
 - Housing Assistance
 - Employment Support
 - Higher Learning Opportunities
 - Access to Healthcare
 - Burial Benefits.

See [Appendix 2](#) for a flowchart of the state benefits for which GOVA certifies eligibility.

United States Department of Veterans Affairs (VA) Benefits and Services

GOVA is recognized by the VA as Guam’s state organization, created and primarily funded by the state government, for the purpose of serving the needs of veterans and is mandated to cooperate with the VA in all matters relating to local veterans, dependents, or survivors of veterans, and processing initial claims for VA benefits.

As the state organization, GOVA shall provide:

- Assistance to every veteran, veteran dependent, or veteran survivor with processing initial claims entitled under current federal law governing VA benefits and services.
- Complete claims service to each claimant³ requesting representation.
- Representation for claims before VA regional offices and before the Board of Veterans’ Appeals.

Eligible claimants may apply for VA benefits in several ways:

- Online at VA.gov;
- Online using the QuickSubmit evidence intake tool to upload paper application forms or digitized, electronic forms;
- By regular mail to respective Benefits Intake Centers;
- By fax (for certain benefits);

³ We use the term, “claimant,” in this report to refer to all eligible Guam veterans, spouses, dependents, legal guardians, and parents who are entitled to seek claims assistance from GOVA for state or VA benefits and services, as defined by local and federal law or regulation.

- By visiting a local regional or regional satellite office; OR
- By visiting a VA-recognized Veterans Service Organization (VSO), such as GOVA or the Veterans of Foreign Wars (VFW) Guam Post, to meet with a VA-accredited VSO Representative (VSR) a VA-accredited Representative—who will act on behalf of the claimant.

GOVA Intake Standard Operating Procedure (SOP)

1. Initial Contact – Claimants for state benefits or VA benefits and services from the VA must first complete a Registry form (see [Appendix 3](#)).
2. Claimants seeking assistance to certify eligibility for state benefits meet with a GOVA Customer Service Representative (CSR).
3. Claimants who initiate claims for VA benefits and services from the VA must complete VA Form 21-22 (see [Appendix 3](#)), appointing GOVA as the claimant’s representative. This form is submitted to the VA for processing and adjudication, which takes up to three weeks for completion. Adjudication of this form grants VSR access to online claimant information on the VA-managed Veterans Benefits Management System.
 - Upon adjudication, a GOVA VSR will schedule the initial appointment to meet with the GOVA claimant.
 - VSRs are allotted at least two hours of work time to meet with each new claimant.
 - Additional meeting time is required for VSRs to meet with service members who are preparing to retire or separate from service.
 - VSRs are required to use other time during the work day to complete administrative tasks for existing claimants with active files.
4. Burial Services – VSRs coordinate all burial services and work directly with the funeral home.
 - After the burial service is completed, GOVA will make contact with the family of the deceased to process a request for the head marker.
 - Upon completion of the burial service for a veteran, GOVA will request for the plot allowance from the National Cemetery Association (NCA) for expenses incurred in the burial of an eligible veteran without charge. The plot allowance from the NCA is paid only for veterans and not for family members buried at the Cemetery.
 - GOVA submits a request to NCA for the head marker—the head marker is fabricated off-island and then shipped to GOVA for installation. GOVA typically receives the head marker within four-to-six weeks from the time of the request. Installation of a head marker is performed by Cemetery staff.

Chart 1 illustrates the government and non-governmental entities involved with providing assistance and services to Guam veterans, spouses, legal guardians, parents, and/or dependents. See [Appendix 4](#) for a detailed description of each entity.

Chart 1: Government and non-government entities

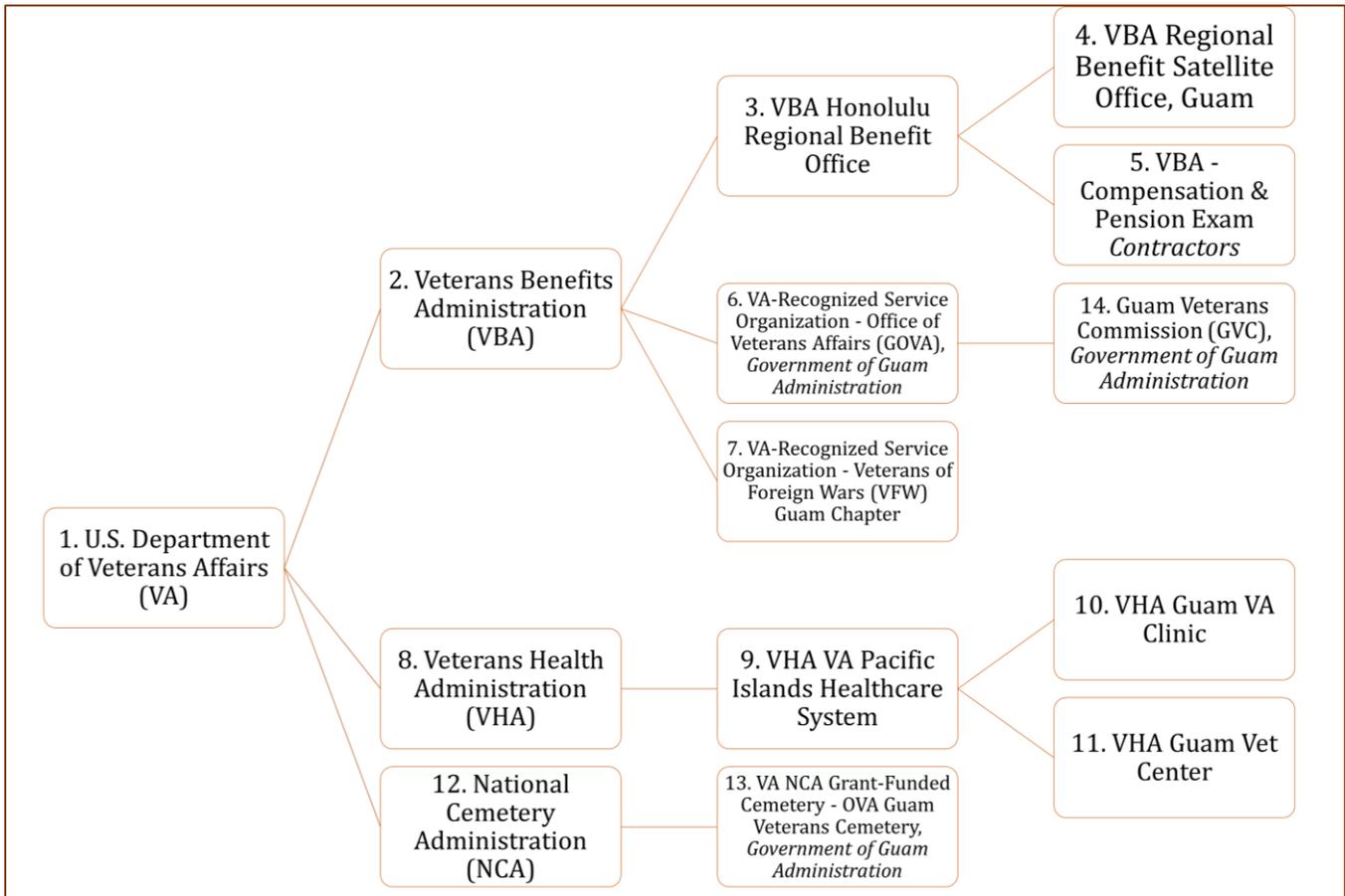


Chart 2 lists various non-governmental organizations on Guam that have been represented at Commission meetings. These organizations either advocate for veterans’ issues or provide assistance and support to veterans and their families. Four of these organizations are local chapters, posts, or branches of VA-recognized VSOs and are allowed to submit applications with the VA to certify designated members to become accredited VSRs. See [Appendix 4](#) for a detailed description of each organization.

Chart 2: Non-governmental Veteran Organizations

15. Veterans of Foreign Wars**	16. Military Order of the Purple Heart*	17. Vietnam Veterans of America**	18. American Legion**
19. Navy League*	20. Barrigada Veterans Organization*	21. USAF Association*	22. Got Your Six Seven One*
23. 3rd Marine Division Association - Guam Chapter*	24. Fleet Reserve Association**	25. I Hinanao I Magahet Yan I Ininna (HMI)	

*Commission Member

**Local chapter, post, or branch of VSO, Commission Member

Definitions:

- A. A **State Organization** is an organization created and primarily funded by a state government for the purpose of serving the needs of veterans of that State. Only one such organization may be recognized in each State, and the organization is certified to assist claimants in the preparation, presentation, and prosecution of claims for benefits.
- B. A **Veteran Service Organization (VSO)** is an organization other than a State or national organization that may be recognized when the VA has determined that the organization is a veterans’ service organization primarily involved in delivering services connected with benefits and programs or other Federal and State programs designed to assist veterans. The organization shall provide responsible, qualified representation in the preparation, presentation, and prosecution of claims for VA benefits. There are 83 VSOs, four of which are represented in the Commission.
- C. An **Accredited Veteran Service Organization Representative (VSR)** provides free services for veterans and their families to help gather evidence, file a claim, or request a decision review and can communicate directly with the VA on the claimant’s behalf. VSRs must complete training and pass tests about VA claims and decision reviews and must work for organizations

such as GOVA or other VSOs. (The VA currently lists seven (7) VSRs on Guam: five (5) employees at GOVA and two (2) members of the VFW.)

- D. An **Accredited Attorney** can charge fees and works on decision reviews and cases that require legal knowledge. Attorneys do not have to take a test about VA claims and decision reviews, but must be members in good standing with the state bar association. The VA currently lists four (4) accredited attorneys on Guam.
- E. An **Accredited Claims Agent** can charge fees and works on decision reviews. Claims agents do not work for VSOs but have completed training and have passed tests about VA claims and decision reviews. There are no accredited claims agents on Guam.
- F. A **Customer Services Representative (CSR)** is a GOVA employee who provides administrative support and front desk responsibilities and also provides assistance with claims for state benefits.

Refer to [Appendix 5](#) for pertinent summaries of each law, regulation, and policy.

Results of Audit

Our audit of GOVA's Administrative Services found that the lack of adequate budgetary resources continues to limit GOVA's ability to efficiently and timely meet its mandates, creating a high risk for breaches in security and loss of physical records. Specifically, our audit found:

1. Insufficient Staffing to process Veterans Affairs (VA) Claims, maintain the Guam Veterans Registry (Registry), and Cemetery Operations;
2. Inadequate Office Space; and
3. Deficiencies in data management and information security.
 - a. Significant Risk to Confidentiality
 - b. Manual Tracking and Unsecured Physical Storage of Records

GOVA's ability to deliver services to Guam's veteran community continues to be challenged by the lengthy wait time for assistance. With limited staff handling thousands of active claimants, veterans often face long delays before meeting with a representative. As a result, they increasingly turn to outside organizations for help, raising the potential for errors, fraud, and misuse of personal information. Inadequate office and storage space further prevents GOVA from expanding its workforce or properly managing the growing volume of physical records. In addition, the absence of a centralized records system and reliance on manual tracking and unsecured storage have left sensitive claimant data vulnerable to loss, unauthorized access, and environmental damage.

Insufficient Staffing to Process VA Claims

There are significant staffing shortages within GOVA's Administrative Division, which operates with only nine employees, serving approximately 24,000 active claimants⁴, as of Fiscal Year (FY) 2025. Of the nine employees in the Administrative Division, five are VA-accredited Veteran Service Organization Representatives (VSR), who assist individuals with applying for benefits and services with the VA. GOVA Management could not provide the total number of claimants assisted per year, because there is no tracking mechanism in place for this information; however, we estimate that with its current staffing, each GOVA VSR would potentially assist up to 4,800 claimants annually (24,000 claimants/5 VSRs). Although GOVA implemented procedures to streamline meeting times, claimants can still expect to wait at least one month before meeting with a VSR. In addition to the five GOVA VSRs, there are only two other individuals on Guam who are not GOVA employees but are VA-accredited VSRs.

To manage the intake volumes for claimants who apply for VA benefits and services, GOVA implemented a time management procedure in 2022, eliminating walk-in meetings – adhering to appointment-only scheduling. The procedure allows a VSR to meet with one new claimant for a maximum of two hours per workday, and one VSR could potentially assist up to two new claimants each workday. All other time is allotted for following up with claimants who have existing claims with the VA. Although the procedure streamlined meeting times, claimants can still expect to wait for at least one month before meeting with a VSR.

⁴ All eligible Guam veterans, spouses, dependents, legal guardians, and parents who are entitled to seek claims assistance from GOVA for state or VA benefits and services, as defined by local and federal law or regulation.

GOVA does not have the staffing capacity to plan or conduct GOVA-sponsored outreach activities during and after regular office hours. If GOVA participates in outreach events sponsored by other organizations, management grants compensatory time off for VSR staff. This practice, however, leaves fewer VSRs available to meet with claimants during office hours. The lengthy waiting period for a meeting with a VSR has led to a growing reliance on the assistance of community-based and non-profit organizations to fill in the gaps in GOVA's services.

Based on our observations and citizen concerns, there may be an increased risk for fraud and abuse when claimants choose to go to community-based and non-profit organizations that do not have qualified attorneys, agents, or representatives of VSOs who are not accredited by the VA. VA accreditation ensures that advisors possess the necessary education, training, or experience to guide veterans through the disability claims process and to act ethically. The accreditation system also holds advisors accountable when they violate VA regulations or federal law. If a claimant chooses to seek assistance from an individual who is not accredited by the VA, the individual cannot represent the claimant and may only provide guidance on how claimants can handle their own claims.

Although GOVA has no formal monitoring and reporting procedures, they noted that they have received reports of concerns from veterans who were assisted by community volunteers that led to issues with their claims—some to the extent where claimants have been notified and instructed by the VA to repay funds as a result of errors in improperly filled out forms that volunteers submitted on behalf of claimants.

Claimants are warned to be on the lookout for individuals or agents who insist they are “coaches” or “consultants” who do not submit the required VA Forms 21-22 (see [Appendix 3](#)) or 21-22a. Claimants are at risk of being targeted by various scams designed to defraud veterans of money or VA benefits, and claimants may be exploited or encouraged to pay cash donations to individuals or organizations offering assistance.

If a claimant receives assistance from these organizations and there are issues with the claim, GOVA will not intervene in an active claim without the adjudication of VA Form 21-22, appointing GOVA as the authorized representative. Regardless of how claims are filed with the VA, GOVA receives and maintains files of all courtesy correspondence from the VA for Guam veterans and families who have made contact with the VA.

Insufficient Staffing to Maintain the Guam Veterans Registry

GOVA does not have the staffing capacity to conduct outreach activities to increase registration of eligible claimants. GOVA management reported a total of 2,196 individuals who have been added to the Registry since 2017, but GOVA did not identify a procedure or process for reconciling the Registry with the active files maintained. Internally, GOVA's Records Management Office is currently tracking new registrants and isolating them from previously unregistered claimants. Staff noted that many veterans with active files do not have registry records, such as the claimants from 20 years ago. Staff acknowledged difficulties in verifying whether veterans are still alive or if their dependents remain eligible. GOVA's Administrative Division staff conducts annual audits to manually assess each active file to verify if a claimant is still living or deceased—a process that

involves assistance from participants of job training programs managed by the Guam Department of Labor.

The purpose of the Guam Veterans Registry (Registry) is to provide information to Guam veterans and their families with current information on benefits and activities. The Registry shall also be used for the validation of Guam's veteran population to further strengthen GOVA's ability to pursue financial resources and support in the provision of services or programs for the benefit of Guam's veterans and their families. GOVA Management confirmed that having a Veterans Information System (VIS) would help improve registry accuracy and allow information-sharing across the various government agencies.

As a result of the disparity between the number of registered individuals and the number of active files, community volunteers and organizations have urged the need to generate their own registries. Although GOVA is the only entity authorized to update the official Registry for governmental use, these volunteer efforts have caused confusion among veterans who have already registered with GOVA or do not know which entity to register with.

Despite these deficiencies and the overwhelming demand for assistance that GOVA's staffing complement struggles to meet—particularly with Registry participation—funding for recruitment was neither requested nor appropriated until June 2024 with the passage of Public Law 37-102. Prior to the current fiscal year, the most recent recruitment of additional VSR positions occurred between FY 2020 and 2021. As of July 2025, GOVA Management reported that efforts are underway to recruit eight new employees to fill two recently-vacated VSR positions and six new VSR positions. Recruitment may take up to six months to complete.

We recommend that GOVA evaluate its public information and outreach procedures to educate all eligible veterans and their family members about the Registry, how and where to register, and the value of being a registered veteran.

Insufficient Staffing for Cemetery Operations

The current staffing pattern for the Cemetery lists five employees who are all on Limited Term Appointment status. These positions include a Program Coordinator I, two Laborers, a Grounds Worker, and an Equipment Operator IV. Due to the shortage of cemetery workers, it is difficult to keep up with maintenance without staff burnout, while burials remain the highest operational priority. The cemetery receives assistance from employees of the Department of Labor (DOL) and the Department of Parks and Recreation (DPR); however, DOL participants are not allowed to perform tasks involving the actual burial, and DPR must prioritize its own burials while assisting with digging graves for the cemetery ground burials. Recruitment is in progress for six Cemetery Workers, but Management stated that the number of interested applicants for this position remains low, possibly due to the qualification requirement for applicants to possess a chauffeur's license. As of August 2025, the Governor of Guam approved the request for an adjustment to this qualification so that a chauffeur's license *may* be required.

Due to the lack of manpower at the Cemetery, Management reported that 19 head markers have yet to be installed. Management is in discussions with leadership in other GovGuam departments

to form partnerships to assist GOVA with Cemetery operations, but there is no firm commitment on record at this time.

Cemetery operations are funded by the General Fund and the Veterans Cemetery Trust Fund (Trust). The Trust is a non-appropriated fund, and its primary source is money paid by the federal government in connection with the use of the Cemetery, such as the *plot allowance* paid to GOVA from the NCA. For every veteran buried at the Cemetery, the NCA will pay a plot allowance to GOVA to cover expenses incurred in the burial of an eligible veteran without charge. The plot allowance is paid only for veterans and not for family members who are buried at the Cemetery, and Guam and federal law authorize GOVA to process all burials at no charge.

Although not required by law or regulation, GOVA is currently in discussion with volunteers who have previously assisted with building a Cemetery gravesite locator. Due to a lack of funding, the information at guamveteranscemetery.com has not been updated since 2019.

Inadequate Office Space

While GOVA has requested for additional personnel, GOVA Management confirmed that the current office space cannot accommodate additional employees and that there are ongoing discussions with the Office of the Governor about moving



to a larger office space. Management also pointed out that the current administrative office is not compliant with the Americans with Disabilities Act (ADA). In addition to the office space being inadequate for staff, GOVA has outgrown its storage capacity for physical records.

We recommend that GOVA Management assess its proposed budget plan and other funding sources in the next fiscal year to include funding for office space that is secure and large enough to accommodate additional staff and is ADA-compliant. We further recommend that GOVA collaborate with all local VSOs to identify prospective VSRs for the purpose of providing greater access from other locations on Guam to all claimants who apply for benefits and services with the VA.

Deficiencies in Data Management and Information Security

Despite statutory mandates requiring secure handling of veterans' data, GOVA does not have a centralized, secure digital records system, placing all active files at a significant risk to confidentiality. While the agency has explored procurement of the Veterans Information Management System (VIMS), which would allow better access and controls of records, funding for the \$500,000 system and required user licenses has not been secured. There is no immediate plan to purchase such software.

Significant Risk to Confidentiality

In reviewing and observing the document-handling, file storage, and information security practices at GOVA, we found deficiencies that pose significant risks to the confidentiality and integrity of veteran records. As stated earlier, GOVA maintains over 24,000 active claimant files, which include sensitive personal information related to VA and state benefit claims.

Currently, claimants submit documents either in person or via email. Paper documents are copied, scanned, and stored temporarily on unsecured thumb drives. These thumb drives are stored in unlocked desks within individual VSR offices. Although VSRs report locking their individual offices when unoccupied, the thumb drives are kept in unlocked desks, and there is no dedicated locked storage unit or written policy that governs how the drives should be handled.

Federal law mandates the confidentiality of veterans' claims and personal information. Pursuant to 38 United States Code (USC) § 5701, all claim records and files pertaining to VA benefits are confidential and must be protected from unauthorized disclosure. Other federal laws require the VA to implement annual security awareness training for all employees, contractors, and users of VA systems to mitigate information security risks.

Additionally, 10 GCA § 67110(b)(3) authorizes GOVA to adopt regulations necessary to ensure the confidentiality and security of veteran information maintained in the Guam Veterans Registry.

Manual Tracking and Unsecured Physical Storage of Records

File folders are stored in VSR offices and later transferred to the Records Management Office, which lacks adequate space and proper storage conditions. Metal filing cabinets are used to store the physical copies. GOVA also uses Google Sheets for internal tracking of files, but no automated system is in place to manage or track records securely. There is no centralized registry database to



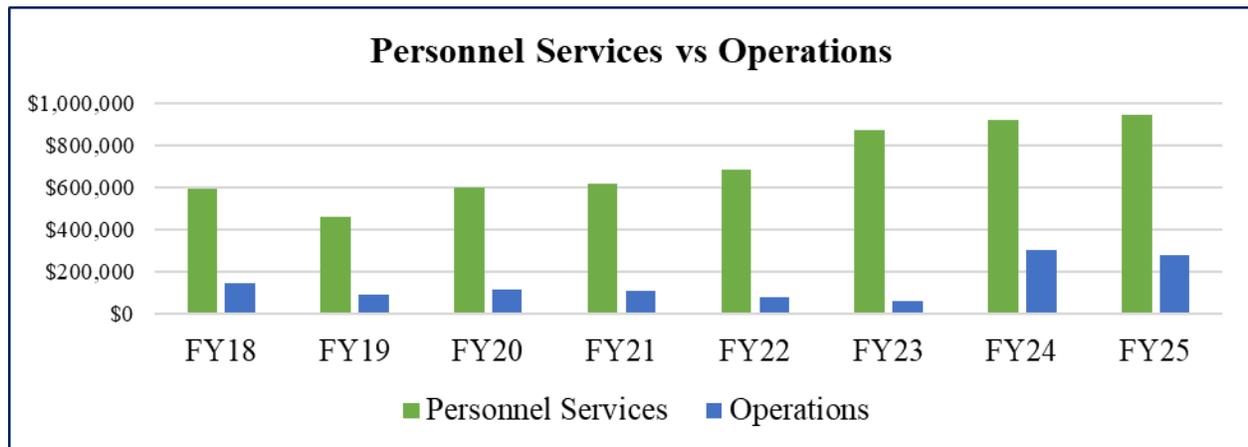
show cumulative or aggregated veteran data. Instead, GOVA conducts a manual audit to update existing records and tracks only new registrants, by quarter. As of recent, a volunteer from the Guam State Clearinghouse is working on digitizing records of deceased veterans; however, a full update on the progress of this project is still pending.

Although some efforts have been implemented to scan and digitize documents, the process remains incomplete and is still in the early stages. These practices increase the risk of data exposure, loss, and unauthorized access.

Additionally, the manual audit process requires staff to retrieve physical files, extract sensitive information, and assess each record to verify claimant activity, eligibility, and status. The continued reliance on overfilled metal filing cabinets, which have reached full capacity, has led GOVA to store additional records in Bankers Boxes placed directly on the floor. This increases the vulnerability to water damage, pests, or fire, placing confidential information at risk.

The cause of these deficiencies is due to inadequate funding and planning for a centralized digital records system. Although GOVA’s budget proposals for fiscal years 2024 and 2025 included \$21,000 for Veterans Information System (VIS) hardware, this amount falls significantly short of the estimated \$500,000 required to implement the full system with user licenses. Additionally, the continued reliance on manual tracking and unsecured physical storage is due to insufficient investment in their file storage management.

Between FY 2018 and FY 2025, the average appropriation for GOVA operations is \$826 thousand (K). GOVA budget proposals show an average of \$718K is budgeted for personnel services, and an average of \$158K is budgeted for operations, utilities, and capital outlay.



We recommend that GOVA assess its proposed budget plan and additional funding sources to pay for:

- software (i.e., VIMS) and hardware (i.e., computers, backup power sources, etc.);
- server technology dedicated to the storage of all claimant data, eliminating the need to store paper documents or the use of portable thumb drives; and
- professional services for either archival production to digitize all paper documents or records storage and management services.

We further recommend that GOVA adopt and implement SOPs for strict adherence to confidentiality, protection from unauthorized disclosure of information, and annual security awareness training to mitigate information security risks.

Finally, we recommend that GOVA pursue the adoption of Rules and Regulations for the confidentiality of the Registry, as required by law (10 GCA § 67110(b)(3)).

Other Matters

During the course of our audit, legislation was introduced to amend 5 GCA § 67100, proposing that the position of the Veterans Affairs Officer (VAO) be appointed with advice of the Commission, as a member of the unclassified service. The current statute mandates that the VAO would be appointed as a member of the classified service to GovGuam. To date, this position has never been filled, and records show only the appointment of individuals who served as the GOVA Director in the unclassified service, serving at the pleasure of the appointing governors. A complete analysis may be needed to fully determine what would be ideal to stakeholders.

Conclusion and Recommendations

Although GOVA has recently adopted internal policies and procedures to improve effectiveness in meeting its mandates, limited budgetary resources continue to impact GOVA's capacity to meet these mandates efficiently and in a timely manner. In addition, the lack of funding for information security and proper records management creates a high risk for security breaches, unauthorized access to sensitive and confidential information, and physical damage or loss of records.

To address these deficiencies, we recommend the following:

1. GOVA Management should assess its proposed budget plan and other funding sources to pay for:
 - a) office space that is secure and large enough to accommodate additional staff and is ADA-compliant.
 - b) software (i.e., VIMS) and hardware (i.e., computers, backup power sources, etc.);
 - c) server technology dedicated to the storage of all claimant data, eliminating the need to store paper documents or the use of portable thumb drives; and
 - d) professional services for either archival production to digitize all paper documents or records storage and management services.
2. GOVA Management should collaborate with all local VSOs to identify prospective VSRs for the purpose of providing greater access to all claimants on Guam who apply for benefits and services with the VA.
3. GOVA should evaluate its public information and outreach procedures to educate all eligible veterans and their family members about the Registry, how and where to register, and the value of being a registered veteran.
4. GOVA should adopt and implement SOPs for strict adherence to confidentiality, protection from unauthorized disclosure of information, and annual security awareness training to mitigate information security risks.
5. GOVA should pursue the adoption of Rules and Regulations for the confidentiality of the Registry, as required by law (10 GCA § 67110(b)(3)).

We acknowledge that GOVA is currently working to address these matters.

Management Response and OPA Reply

A draft report was transmitted to the GOVA Director on September 17, 2025. An exit conference was conducted on September 19, 2025 to discuss the audit findings and recommendations. On September 26, 2025, GOVA Management submitted an official response with general concurrence with our findings and recommendations.

GOVA's response to Recommendation #1:

- a) GOVA has attempted several options for possible office space to include awaiting relocation to the Hesler Building, conducting market research for possible office space, and reaching out to the Guam Housing and Urban Renewal Authority but is still in need of a 5,000-square foot office space to accommodate additional staff and individual offices. (Projected timeline: December 2026, tentatively.)
- b) Dialogue with the Utah Veterans Affairs Office to move forward with the implementation of the Veteran Information System (VIS) via a Memorandum of Understanding or a Memorandum of Agreement. (Projected timeline: October 2026.)
- c) GOVA is in the process of conducting market research to acquire a Network Attached Storage system for the purpose of preserving all data until the VIS is secured. (Projected timeline: June 2026.)
- d) GOVA will seek recommended services for digitization and archival of all documents and records. (Projected timeline: October 2026.)

GOVA's response to Recommendation #2: GOVA is working with local VSOs to identify members to be trained as VSRs. (Projected timeline: December 2026.)

GOVA's response to Recommendation #3: GOVA is coordinating efforts with the Mayors' Council of Guam for newly recruited VSRs to work from mayors' offices to conduct registry efforts, outreach, and education activities. (Projected timeline: December 2026.)

GOVA's response to Recommendation #4: GOVA will work with all partner stakeholders for possible on-island training to comply with local and federal regulations regarding information security. (Projected timeline: June 2026.)

GOVA's response to Recommendation #5: GOVA intends to comply with 10 GCA § 67110(b)(3) in addition to the preservation of records and provisions to the Records Management SOP. (Projected timeline: October 2026.)

See [Appendix 6](#) for GOVA's official management response.

The enabling legislation for the OPA requires agencies to prepare a corrective action plan, document their progress, and implement recommendations no later than the beginning of the next fiscal year.

We commend GOVA's staff and management for their cooperation and assistance during this audit.

OFFICE OF PUBLIC ACCOUNTABILITY



Benjamin J.F. Cruz
Public Auditor

Appendix 1: Objective, Scope, and Methodology

Objective

Our audit objective was to assess the current status or conditions of GOVA program operations and progress in implementing all legislative mandates.

Scope

Our review covers FY 2018 through FY 2025, focusing on the current operations of the GOVA Administration Division and its coordination with the VA. The location of our survey was primarily at the OVA administrative office in Assan and online websites.

Methodology

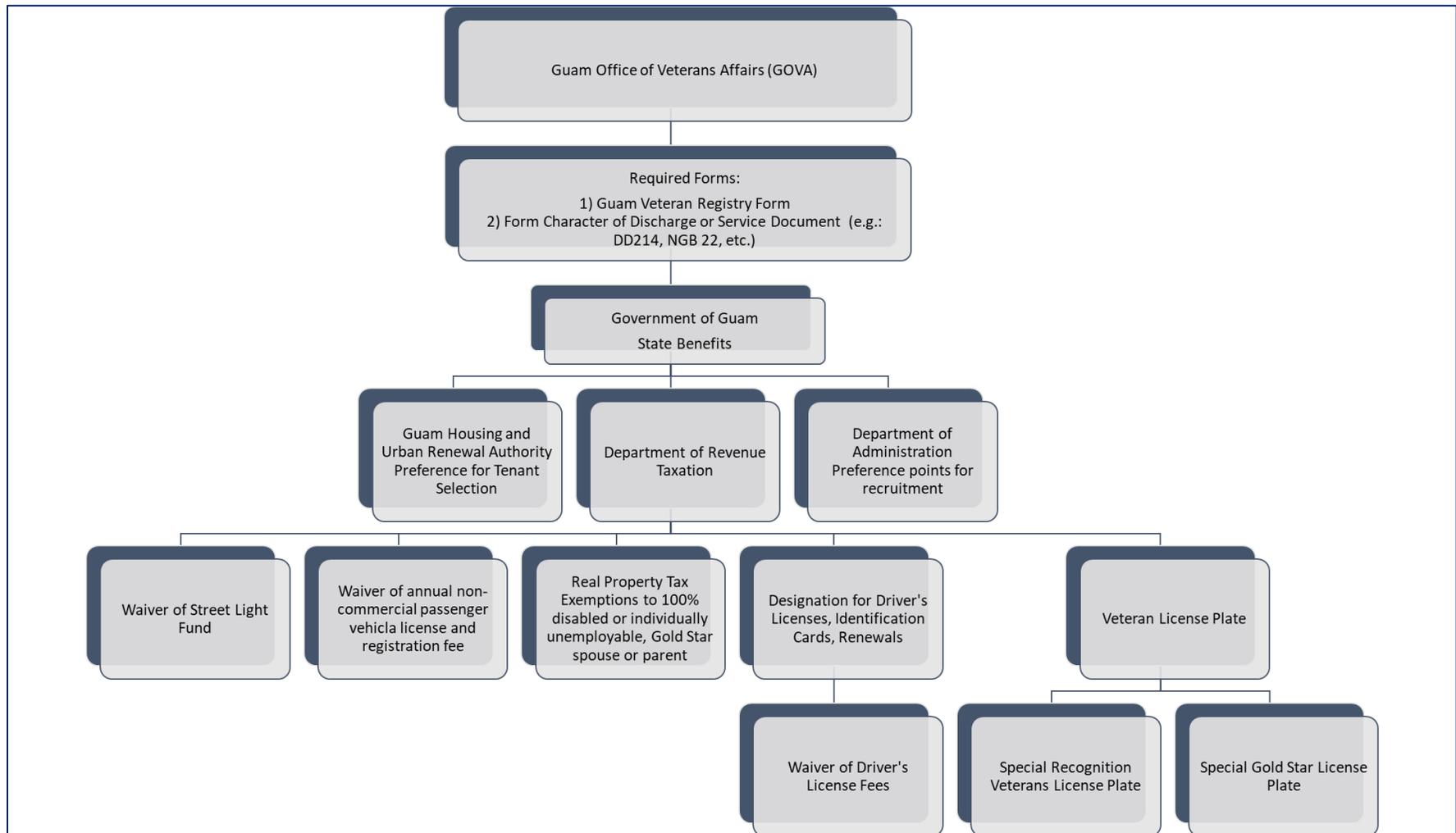
To meet our objective, we performed the following:

- A review of pertinent laws, rules and regulations, policies and procedures, and other relevant documents pertaining to the Office of Veterans Affairs.
- Interviews with Management and staff in meetings and during a walk-through of the OVA administrative office in Assan. We obtained an understanding of the process and internal controls for how OVA provides services to its stakeholders.
- Research of potential hotline tips received.
- Research of the VA website and its corresponding webpages containing information about veteran benefits.
- Interviews with representatives from a veteran nonprofit organization and other people directly affected by the program
- Reviews of public hearings and Commission meeting videos.
- An analysis of GOVA budget proposals for Fiscal Years 2018-2025.
- A review of SOPs, Citizen Centric Reports, prior audits, the 2018 Transition Report, and General Appropriations Acts (FY 2018-FY 2025).

We conducted this 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.

Appendix 2: Flowchart of Guam State Benefits

The flowchart below illustrates the state benefits that require certification of eligibility from GOVA.



Guam Veteran Registry



“TO CARE FOR HIM WHO SHALL HAVE BORNE THE BATTLE, AND FOR HIS WIDOW AND ORPHAN”
Abraham Lincoln

The information collected, recorded and submitted in this application is confidential and shall not be viewed or shared with outside parties from Guam Office of Veterans Affairs.

HAVE YOU REGISTERED WITH THE GUAM OFFICE OF VETERAN AFFAIRS BEFORE?		<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> UNSURE	
If you have registered previously, the purpose of this application is to update the information, Guam Office of Veteran Affairs has on your file. Please fill out as much information as possible.			
NAME (Last, First, Middle)			
RANK		LAST 4 DIGITS OF SS #	
DATE OF BIRTH			
MAILING ADDRESS			
PHYSICAL ADDRESS (If different from mailing)			
E-MAIL			
HOME NUMBER		MOBILE NUMBER	
WORK NUMBER		ALTERNATE NUMBER	

(Check all that apply)

	SERVICE TIME PERIOD		BRANCH OF SERVICE		CURRENT STATUS
<input type="checkbox"/>	WWI	<input type="checkbox"/>	U.S. Air Force	<input type="checkbox"/>	Active Duty
<input type="checkbox"/>	WWII	<input type="checkbox"/>	U.S. Air Force Reserve	<input type="checkbox"/>	Veteran
<input type="checkbox"/>	Korea	<input type="checkbox"/>	U.S. Air National Guard	<input type="checkbox"/>	Reservist
<input type="checkbox"/>	Vietnam	<input type="checkbox"/>	U.S. Army	<input type="checkbox"/>	National Guard
<input type="checkbox"/>	Iraq/Afghanistan/Persian Gulf	<input type="checkbox"/>	U.S. Army Reserve	<input type="checkbox"/>	Retiree
<input type="checkbox"/>	Iraqi Freedom	<input type="checkbox"/>	U.S. Army National Guard	<input type="checkbox"/>	Other:
<input type="checkbox"/>	Enduring Freedom	<input type="checkbox"/>	U.S. Coast Guard		
<input type="checkbox"/>	Other:	<input type="checkbox"/>	U.S. Coast Guard Reserve		
		<input type="checkbox"/>	U.S. Marine Corps		
		<input type="checkbox"/>	U.S. Marine Corps Forces Reserve		
		<input type="checkbox"/>	U.S. Navy		
		<input type="checkbox"/>	U.S. Navy Reserve		
		<input type="checkbox"/>	U.S. Space Force		

e-Signature: _____ Date: _____

SUBMIT

“GUAM VETERANS REGISTRY,” [Public Law 32-101](#) - An act to add a new § 67110 to Chapter 67, Title 10, Guam Code Annotated, relative to recognizing the Office of Veterans Affairs as the official local agency for establishing and maintaining the “Guam Veterans Registry,” which shall be utilized for enumerating the population of veterans on Guam, and for the use of such information for increasing or acquiring necessary health care and other relevant services to benefit veterans and their families. I agree and understand that by signing the Guam Veterans Registry Form for the Guam Office of Veterans Affairs, that my electronic signature serves as the legal equivalent of my manual/handwritten signature and I consent to be legally bound to this agreement.

OMB Control No. 2900-0321 Respondent Burden: 5 minutes Expiration Date: 7/31/2026														
<div style="display: flex; justify-content: space-between; align-items: center;"> Department of Veterans Affairs </div> <div style="text-align: center; border: 1px solid black; padding: 5px; margin-top: 5px;"> APPOINTMENT OF VETERANS SERVICE ORGANIZATION AS CLAIMANT'S REPRESENTATIVE </div> <p style="font-size: 0.8em; margin-top: 5px;"> INSTRUCTIONS: Before completing the form, read the Privacy Act and Respondent Burden on Page 3. The VA Office of General Counsel maintains a list of all attorneys, claims agents, and Veterans Service Organization (VSO) representatives accredited by VA to assist in preparing, presenting, and prosecuting claims for VA benefits at: https://www.va.gov/ogc/apps/accreditation/index.asp. You can search this list by name, state, or zip code. We recommend you use the list to confirm and validate VA accreditation before signing any contract or appointing someone to represent you on your VA benefits claim. If you prefer to have an individual assist you with your claim instead of a VSO, complete VA Form 21-22a, <i>Appointment of Individual as Claimant's Representative</i>. For more information, you can contact us through Ask VA: https://ask.va.gov/, or call us toll-free at 1-800-827-1000 (TTY: 711). VA forms are available at www.va.gov/vaforms. After completing the form, use the mailing addresses provided on Page 4. </p>	<div style="border: 1px solid black; padding: 5px; text-align: center;"> VA DATE STAMP (DO NOT WRITE IN THIS SPACE) </div>													
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NOTE: You can either complete the form online or by hand. If completed by hand, print the information requested in ink, neatly, and legibly to expedite processing of the form.														
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4. VETERAN'S DATE OF BIRTH (MM/DD/YYYY) <table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 20%; text-align: center;">Month</td> <td style="width: 20%; text-align: center;">Day</td> <td style="width: 60%; text-align: center;">Year</td> </tr> <tr> <td style="width: 20%;"></td> <td style="width: 20%;"></td> <td style="width: 60%;"></td> </tr> </table>		Month	Day	Year										
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SECTION II: CLAIMANT'S INFORMATION (If other than veteran)														
10. CLAIMANT'S NAME (First, Middle Initial, Last) <table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 30%;"></td> <td style="width: 10%;"></td> <td style="width: 30%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> </table>														
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SECTION III: SERVICE ORGANIZATION INFORMATION														
15. NAME OF SERVICE ORGANIZATION RECOGNIZED BY THE DEPARTMENT OF VETERANS AFFAIRS (See list on Page 3 before selecting organization) <table border="1" style="width: 100%; height: 40px; border-collapse: collapse;"> <tr> <td style="width: 100%;"></td> </tr> </table>														
16A. NAME OF OFFICIAL REPRESENTATIVE ACTING ON BEHALF OF THE ORGANIZATION NAMED IN ITEM 15 (This is an appointment of the entire organization and does not indicate the designation of only this specific individual to act on behalf of the organization) <table border="1" style="width: 100%; height: 40px; border-collapse: collapse;"> <tr> <td style="width: 100%;"></td> </tr> </table>		16B. JOB TITLE OF PERSON NAMED IN ITEM 16A <table border="1" style="width: 100%; height: 40px; border-collapse: collapse;"> <tr> <td style="width: 100%;"></td> </tr> </table>												
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VA FORM JUL 2023	21-22	SUPERSEDES VA FORM 21-22, FEB 2019	Page 1											

Box #	Organization	Description
1	U.S. Department of Veterans Affairs (VA)	<p>The VA offers benefits that can help Veterans buy, retain, or modify a home; earn a degree; start a career; stay healthy, and do much more in life after the military.</p> <ul style="list-style-type: none"> • Disability • Education and Training • Careers & Employment • Health Care • Housing Assistance • Life Insurance • Burials and Memorials • Pensions <p>• Family members and dependents of service members and Veterans may be eligible for VA benefits.</p>
2	Veterans Benefits Administration (VBA)	<p>The VBA is responsible for initial veteran registration, eligibility determination, and administration of non-medical benefits:</p> <ul style="list-style-type: none"> • Home Loan Guarantee • Insurance • Vocational Rehabilitation and Employment • Education • Compensation and Pension
3	VBA Honolulu Regional Office	<p>All VBA regional offices offer in-person public-facing, online, and telephone services. The Honolulu Regional Office is responsible for delivering non-medical VA benefits and services to veterans and their families in Hawai'i, Guam, American Samoa, and the CNMI.</p>

Box #	Organization	Description
4	VBA Regional Benefit Satellite Office at Guam	<ul style="list-style-type: none"> • Applying for benefits • Burial claim help • Disability claim help • eBenefits registration help • Education and career counseling • Education claim help • Family member claim help • Help for homeless Veterans • VA home loan help • Insurance claim help and financial counseling • Pre-discharge claim help • Transition help • Updating direct deposit information • Veteran Readiness and Employment help
5	VBA - Compensation & Pension Exam Contractors	<p>The VBA may request a claim examination to help VBA determine if a claimed disability is related to the veteran's service or the severity of the disability. The exams may be completed at either a VA facility or with one of the medical disability examination contractors, assigned by the VBA, based on location and availability, such as:</p> <ul style="list-style-type: none"> • Loyal Source Government Services • OptumServe Health Services • Leidos QTC Health Services • Veterans Evaluation Services

Box #	Organization	Description
6	VA-recognized Service Organization (VSO) - Office of Veterans Affairs (OVA), Government of Guam	<p>Pursuant to 10 GCA Chapter 67, the OVA was established within the Office of the Governor. The OVA is responsible for:</p> <ul style="list-style-type: none"> • the administration of all local laws pertaining to veterans, including certifying eligibility for state benefits. • the maintenance of the Guam Veterans Cemetery. • cooperating with the Veterans Administration of the United States (VA) in all matters relating to local veterans. • assisting every veteran and dependents or survivors of veterans in presenting and pursuing claims for VA benefits, including coordinating burial benefits at the Guam Veterans Cemetery. • furnishing staff services for veterans and shall cooperate with all local veterans’ organizations. • maintaining the Guam Veterans Registry. • providing various informational and advisory services, such as home loan certificates of eligibility & referrals to financial institutions; education referrals to the Guam Community College and the University of Guam.
7	VSO - Veterans of Foreign Wars (VFW)	There are two accredited VSRs who are members of the VFW.
8	Veterans Health Administration (VHA)	<p>The Veterans Health Administration is an integrated health care system, providing care at health care facilities, VA medical centers, and outpatient sites of care of varying complexity (VHA outpatient clinics).</p> <p>Care settings may include:</p> <ul style="list-style-type: none"> • VA Medical Centers • VA Community-Based Outpatient Clinics (CBOCs) • Vet Centers • VA Community Living and other assisted living or residential (live-in) settings • Home (medical treatment, nursing care, help w/everyday tasks, and telehealth for some types of care) <p>In addition to applying by phone or by mail, Guam claimants may apply for benefits in person at the Guam VA Clinic or with the assistance of OVA or a VSR.</p>

Box #	Organization	Description
9	VHA VA Pacific Islands Healthcare System	<p>Offers a wide range of health, support, and facility services for Veterans in Hawai'i and other Pacific islands.</p> <ul style="list-style-type: none"> • Primary care • Mental health care • Specialty care (COVID-19 vaccines, Laboratory and pathology) • Social programs and services (Caregiver support, Homeless Veteran care, LGBTQ+ Veteran care, Minority Veteran care, Patient advocates, and Returning service member care) • Other services (My HealtheVet coordinator, Telehealth, and Whole health)
10	VHA Guam VA Clinic	<p>Outpatient clinic (Primary Care)Health Services Offered:</p> <ul style="list-style-type: none"> • Caregiver support • Geriatrics (Older adult care, senior care) • Homeless Veteran care (Transitional and supportive housing, HUD-VASH) • LGBTQ+ Veteran care (Lesbian, gay, bisexual, transgender, and queer/questioning identities) • My HealtheVet coordinator • Patient advocates • Primary care (Family and internal medicine) • Telehealth (Video visits, remote care, care by telephone) • Women Veteran care
11	VHA Guam Vet Center	<p>Offers confidential help for veterans, service members, and their families at no cost in a non-medical setting.</p> <ul style="list-style-type: none"> • Counseling services (couples & family counseling, grief and bereavement counseling, mental health care, military sexual trauma care, PTSD care, returning service member care, and whole health) • Referral services (addiction & substance use care, homeless veteran care, suicide prevention, veteran connections) • Other services (community engagement)
12	National Cemetery Administration (NCA)	<p>Many states, territories and tribes have established VA Grant-Funded Veterans Cemeteries. Eligibility is similar to Department of Veterans Affairs (VA) national cemeteries but may include residency requirements. While these cemeteries may be Grant-Funded Veterans Cemeteries—established or improved with government funds through the VA's Veterans Cemetery Grants Program—state, territory and tribal veterans' cemeteries are operated and maintained by the states, territories or tribes. The government of Guam has established the Guam Veterans Cemetery--a VA Grant-Funded cemetery.</p>

Box #	Organization	Description
13	VA NCA Grant-Funded Cemetery - OVA Guam Veterans Cemetery, Government of Guam	The administration, operation, and maintenance of a VA-supported state cemetery is solely the responsibility of the state, territory or tribal government. VA is authorized to pay a "plot allowance" of \$978 to a state, territory or tribal government for expenses incurred in the burial of an eligible Veteran without charge. The program is administered by the Veterans Benefits Administration.
14	Guam Veterans Commission (GVC), Government of Guam	The Commission shall advise the OVA Veterans Affairs Officer regarding matters affecting veterans and related issues and shall provide veterans and their families with the opportunity to air grievances for the purpose of effecting corrective action or change to existing policies that affect the delivery of benefits and services to the Guam veteran population. Commission membership is limited to nine members: four (4) members representing a veteran or retiree association of the U.S. Army, U.S. Air Force, U.S. Navy, and U.S. Marine Corps; two (2) members from officially chartered Guam chapters of multi-service veteran service organizations; up to three (3) members from other veteran organizations on Guam. One (1) ex-officio, non-voting member who is a veteran of a foreign country and fought alongside U.S. armed forces may be recommended by the Commission and appointed by the governor of Guam. (Ref: 10 GCA § 67107)
15	VSO Veterans of Foreign Wars (VFW), GVC Member	<p>“The Veterans of Foreign Wars of the United States (VFW) is a nonprofit veterans service organization made up of eligible veterans and military service members. The VFW offers a range of assistance programs:</p> <ul style="list-style-type: none"> • VA Claims & Separation Benefits • Financial Grants • Student Veteran Support • Mental Wellness”
16	Military Order of the Purple Heart (MOPH), GVC Member	“Although membership is restricted to the combat wounded, MOPH provides support to all veterans.”

Box #	Organization	Description
17	VSO Vietnam Veterans of America (VVA), GVC Member	“The Vietnam Veterans of America provides a community of fellowship with people who share their experiences, needs, and hopes for the future.”
18	VSO American Legion, GVC Member	<p>“Membership is reserved for individuals who have served at least one day of active duty in any branch of the military, between December 7, 1941. Members of the American Legion National are granted national discounts and veteran services. American Legion offers veterans the tools and information they need to thrive in civilian life.”</p> <p>“For the local post in Guam, the American Legion Guam (also known as "Mid-Pacific Post 1") offers the same national discounts as the American Legion National to its members. The American Legion Guam also has a post canteen that serves as a meeting place to facilitate camaraderie among veterans, their families, and the community. Profits from the post canteen are then used to support the American Legion Guam's operations and community outreach efforts. The American Legion Guam provides direct financial assistance to community support to local community youth and elderly, veteran, and charitable programs.”</p>
19	Navy League, GVC Member	“The Navy League of the United States, founded in 1902 with the support of President Theodore Roosevelt, is a nonprofit civilian, educational and advocacy organization that supports America’s sea services: the Navy, Marine Corps, Coast Guard and U.S.-flag Merchant Marine.”
20	Barrigada Veterans Organization (BVO), GVC Member	<p>“The Barrigada Veterans Organization (BVO) brings veterans together to honor and remember the fallen. Membership is open to all veterans.”</p> <p>The above information is based on information from online media sources, and we did not locate official documentation containing the organization's purpose.</p>
21	USAF Association, GVC Member	We did not locate official documentation containing the organization's purpose.

Box #	Organization	Description
22	Got Your Six Seven One (GY671), GVC Member	<p>“Got Your 671 is a nonprofit organization whose mission is to care for veterans and their families. GY671 offers mental health assistance and community support through individual counseling and group talks. GY671 also organizes activities such as hiking for veterans.”</p> <p>The above information is based on information from online (social) media sources, and we did not locate official documentation containing the organization's purpose.</p>
23	3rd Marine Division Association (3rd MarDiv Association - Guam Chapter), GVC Member	<p>“An exclusive organization to those who have honorably served with or were attached in support of the Third Marine Division, with Associate Membership open to legal dependents, parents, or spouses of Members who are living, deceased, or eligible for membership. Programs include the Memorial Scholarship Fund and Annual Reunions.”</p>
24	VSO Fleet Reserve Association (FRA) - Latte Stone Branch, GVC Member	<p>“The fleet reserve is a congressionally chartered, non-profit organization that represents the interests of the Sea Service community before the U.S. Congress. Membership is open to all current and former sailors, marines, and Coast Guard personnel.”</p>
25	I Hinanao I Magahet Yan I Innina (HMI)	<p>“HMI is a group of Veterans for Veterans assisting and explaining the VA benefits claims process, dedicated to helping veterans get the benefits they've earned in a manner that honors their service.”</p>

Appendix 5: Applicable Laws, Regulations, and Policies Page 1 of 5

38 USC § 101(2) Veteran’s Benefits, Definitions. The term “veteran” means a person who served in the active military, naval, air, or space service, and who was discharged or released therefrom under conditions other than dishonorable.

38 USC § 5701 Veterans’ Benefits, Confidential Nature of Claims. All files, records, reports, and other papers and documents pertaining to any claim under any of the laws administered by the Secretary and the names and addresses of present or former members of the Armed Forces, and their dependents, in the possession of the Department shall be confidential and privileged, and no disclosure thereof shall be made except as provided in this section.

38 USC §§ 5722(b)(5) & § 5723(a)(11) Veterans’ Benefits, Information Security. The Secretary shall ensure that the Department information security program includes... (5) Annual security awareness training for all Department employees, contractors, and all other users of VA sensitive data and Department information systems that identifies the information security risks associated with the activities of such employees, contractors, and users and the responsibilities of such employees, contractors, and users to comply with Department policies and procedures designed to reduce such risks... The Secretary is responsible for... (11) Taking appropriate action to ensure that the budget for any fiscal year, as submitted by the President to Congress under section 1105 of title 31, sets forth separately the amounts required in the budget for such fiscal year for compliance by the Department with Federal law and regulations governing information security...

38 CFR §§ 14.627, 14.628, and 14.629 Representation of Department of Veterans Affairs Claimants... Definitions; Recognition of Organizations; and Requirements for Accreditation... Relative to the representation of the U.S. Department of Veteran Affairs Claimants; recognition of organizations, accredited representatives, attorneys, agents; rules of practice and information concerning fees, pursuant to 38 U.S.C. 5901-5905.

4 GCA Chapter 4 – Public Officers and Employees, Personnel Policy and Civil Service Commission.

§ 4101(a)(1)(A). Personnel Policy. No person shall be discriminated against in an application for employment or promotion or dismissed from employment on account of honorably discharged veteran... status.

§ 4104(a)(1)(B). Preferences. Preference shall be given in the government service to residents of Guam who are veterans... and shall receive a preferential credit of five points which shall be added to their competitive examination score.

§ 4104(a)(2). Such veterans or former members who are disabled as a result of their service shall receive a preferential credit of ten points which shall be added to their passing score, provided that the veteran has completed at least 180 cumulative days of service and must have received other than a dishonorable discharge from service.

Appendix 5: Applicable Laws, Regulations, and Policies Page 2 of 5

Article 1B. Derived Veterans Benefits for Spouse, Surviving Spouse, or Legal Guardian. Preferences are extended as derived benefits to the spouse, legal guardian, or surviving spouse, and a ten-point preference shall be applicable as a derived benefit.

5 GCA §§ 40112(m) & (t). Mayors. A mayor shall... conduct an annual census and maintain a current listing of all names of all residents... verify veteran status of residents and submit a separate annual report of names and numbers of veterans residing in the mayor's jurisdiction to OVA for the purpose of updating the Registry.

Mayors shall solicit veteran status of constituents applying for a verification of residency and offer the option of listing veteran status on the verification of residency form, upon presentation of a DD Form 214.

10 GCA Chapter 67 – Office of Veterans Affairs. The Office of Veterans Affairs is responsible for the following:

§ 67101. Definitions.

(c) "Veteran" includes veterans of the Guam Combat Patrol, the United States Navy Insular Force, Philippine Scouts and the United States Armed Forces.

(d) "Spouse" means a person who is legally married to the Veteran at the time that Veteran was on active duty, or active duty for training, or inactive duty for training and prior to the date when the service connected injuries occurred, and subsequently rated by the U.S. Department of Veterans Affairs as being one hundred percent (100%) Disabled due to service connected reasons or is rated as being Individually Unemployable by the U.S. Department of Veterans Affairs.

(e) "Surviving Spouse" means a person who:

(1) was married to the service member who died from service-connected injuries while on active duty, active duty for training, or inactive duty training, and is not currently remarried; or

(2) was married to the Veteran, for at least one (1) year immediately prior to death of a Veteran who is rated by the U.S. Veterans Administration as being one hundred percent (100%) Disabled or Individually Unemployable, and is not currently remarried.

(f)(1) Legal Guardian for Minor Children of a Single Parent is a person lawfully vested with the power, and charged with the obligation of taking care of and managing the property and rights of a person who because of age, understanding, or self-control, is considered incapable of administering his or her own affairs, while the service member, who is a single parent, is deployed to an area where dependents are not allowed to accompany the service member.

(g) Legal Guardian for Disabled Service Member is a person lawfully vested with the power, and charged with the obligation, of taking care of and managing the property and rights of a person who because of service-connected disabling injuries is in need of care, and provided that the service member is divorced, never married, widowed, or has no children.

Appendix 5: Applicable Laws, Regulations, and Policies Page 3 of 5

§ 67102. Purpose of the Office. The administration of all local laws pertaining to veterans, including certifying eligibility for state benefits. Cooperating with the U.S. Department of Veterans Affairs (VA) in all matters relating to local veterans, dependents, or survivors of veterans and processing initial claims for VA benefits. Furnishing staff services for veterans and cooperation with all local veterans' organizations.

§ 67105. Burial in Veterans Cemetery. Maintaining the Guam Veterans Cemetery (Cemetery) and administering activity of the Veterans Cemetery Trust Fund. Coordinating burial benefits at the Cemetery.

§ 67107. Providing administrative support to the Guam Veterans Commission.

§ 67109. Administering the Veterans Affairs Fund.

§ 67110. Maintaining the Guam Veterans Registry.

§ 67111. Providing Veterans Healthcare Assistance.

§ 67202. Implementation of the SERVE Act Veterans Bill of Rights

11 GCA §§ 24401.1 & 24401.2. Real Property Tax Exemptions. Real property owned and occupied as a residence by a veteran who is rated as 100% disabled or individually unemployable due to military service-connected injuries is exempted from all property taxes for one residence. Real property owned and occupied by a Gold Star spouse or parent who continues to own and occupy the premises as a residence is exempted from all real property taxes for one residence.

12 GCA § 5109(B). Duties of the Guam Housing and Urban Renewal Authority (GHURA) with respect to Tenant Selection. In the selection process, the Authority shall provide a preference for any veteran as defined in 16 GCA § 7120.2(b)(1) who is also the named applicant in any application for public housing... veterans have priority over non-service members and non-veterans within each preference category.

16 GCA § 3101.4. Veterans Designation for Driver's Licenses, Identification Cards, and Renewals of the Same. The word, "Veteran," shall be affixed on a section of the Guam driver's license or the Guam identification card... a copy of proof of veteran status shall be submitted to OVA for the purposes of updating the Registry within 30 days.

16 GCA § 3102.1. Waiver of Motor Vehicle Driver's License Fees for Veterans and Extended Beneficiaries. The fee for the issuance of a motor vehicle driver's license is waived for veterans, spouses, legal guardians, surviving spouses, and eligible Gold Star parents when verified by accepted forms used to verify eligibility status and certified by OVA.

16 GCA Chapter 7 – Vehicle License and Registration.

§ 7120.2. Veteran License Plates. The purpose of this Section is to provide a veteran license plate(s) for veterans who reside on Guam and who are certified by OVA as the registered owner or lessee of up to four passenger vehicles registered with the Department of Revenue and Taxation (DRT).

Appendix 5: Applicable Laws, Regulations, and Policies Page 4 of 5

registered owner or lessee of up to four passenger vehicles registered with the Department of Revenue and Taxation (DRT).

§ 7120.3. Special Gold Star License Plates. DRT shall issue gold star license plates as determined by the Director of DRT and OVA and with the eligibility certified by OVA. The fee for the issuance of gold star license plate is waived for parents, widows, and widowers of members of the armed services whose lives were lost in specific military operations or actions described in law.

§ 7120.5. Special Recognition Veterans License Plate. The purpose of this Section is to provide a recognition veterans license plate for active duty members and veterans who are recipients of a military award for (1) acts of valor and have been awarded a Medal of Honor, Distinguished Service Cross, Distinguished Flying Cross, Navy Cross, Air Force Cross, Silver Star, or the Bronze Star with “V” device or (2) wounds received in combat action and have been awarded the Purple Heart medal. Registration and certification with OVA is required for processing, and registration is limited to two vehicles per recipient. Surviving spouses may be eligible and must submit relevant documentation certification from OVA.

§ 7160(e). License and Registration Fee. Amount. The annual license and registration fee shall be waived upon the initial issuance and subsequent renewal of the vehicle license and registration for up to one non-commercial passenger vehicle registered to any veteran determined to be 100% disabled or individually unemployable due to military service-connected injuries, certified by OVA and for spouses, legal guardians, surviving spouses, and Gold Star parents, certified by OVA.

§ 7161(f). Street Light Fund Fee Waiver. The fee is waived upon initial issuance and subsequent renewal of vehicle license and registration for up to one non-commercial passenger vehicle, registered to any veteran to be 100% disabled or individually unemployable due to military service-connected injuries or the veteran’s legal guardian, with certification from OVA.

22 GCA § 5202(j). Definitions. Veteran and military status means a person's status on active duty in or status as a veteran of the armed forces of the United States, status as a current member or veteran of any reserve component of the armed forces of the United States, including the United States Army Reserve, United States Marine Corps Reserve, United States Navy Reserve, United States Air Force Reserve, and United States Coast Guard Reserve, or status as a current member or veteran of the Guam National Guard.

Public Law 33-46 – Relative to the survey and transfer of Department of Agriculture property to OVA with respect to the boundaries of the Cemetery and to appropriate the sum of \$30,000 to the Department of Land Management to procure surveying services.

Public Law 33-190:3 – Relative to the requirement for DRT to report quarterly the total number of veterans in each village, by gender, age, and branch of service, who possess a driver’s license or a certificate of identification.

Appendix 5: Applicable Laws, Regulations, and Policies Page 5 of 5

Public Law 37-76:2 – The sum of \$50,000 is appropriated to OVA for the April 2024 island-wide Veterans Convention from FY 2024 General Fund revenues collected in excess of the adopted levels in PL 37-42.

Public Law 37-102:2 – The sum of \$1 million is appropriated from FY 2024 General Fund revenues collected in excess of adopted levels in PL 37-42 to OVA for employment of six veteran service representatives and six veterans [sic] cemetery workers. The balance may be used for operational expenses only after all positions have been filled and shall not lapse. This appropriation is not subject to the governor’s transfer authority.

Annual Appropriations Acts of FYs 2018-2025 – Relative to the annual appropriations to OVA for operations and other fiscal policy authorizations.

Interment Eligibility and Process, GVC-2027-001 | March 2021 – It shall be the policy of OVA and the Guam Veterans Cemetery to determine eligibility, in accordance with the Department of Veterans Affairs, eligibility requirements for interment at the Cemetery. Interment will be permitted once eligibility has been conclusively established.

Lourdes A. Leon Guerrero, Governor
Joshua F. Tenorio, Lieutenant Governor



Jose A. San Agustin, MGySgt, USMC (ret), Director

September 26, 2025

Hafa Adai Public Auditor:

This is in response to the Updated transmittal of the draft OPA report dated 19 Sept 2025 Recommendation Performance Audit October 1, 2017 through Sept 30, 2024 Re. Guam Office of Veterans Affairs Administrative Services.

OPA recommend the following:

Item No 1: GOVA Management should asses its proposed budget plan and other funding sources to pay for:

- a) Office Space that is secure and large enough to accommodate additional staff and is ADA compliant
- b) Software (I.e VIMS) (i.e Computers, backup power sources, etc);
- c) Server technology dedicated to the storage of all claimant data, eliminating the need to store paper documents or use of portable thumb drives; and
- d) Professional services for either archival production to digitize all paper documents or record storage and management services.

Item No 2: GOVA Management should collaborate with all local VSOs to identify prospective VSRs for the purpose of providing greater access to all claimants on Guam who apply for benefits and services with the VA.

Item No 3: GOVA to evaluate its public information and outreach procedures to educate all eligible veterans and their family members about the Registry, how and where to register, and the value of being a registered Veteran.

Item No 4: GOVA should adopt and implement SOPs for strict adherence to confidentiality, protection from unauthorized disclosure of information, and annual security awareness training to mitigate information security risk.

Item No 5: GOVA should pursue the adoption of Rules and Regulations for the confidentiality of the Registry, as required by law (10 GCA § 67110 (b)(3)).

Base on the Office of Public Accountability recommendations. The Guam Office of Veterans Affairs concurs with the OPA’s recommendations and will provide Corrective Action Plan to Appendix 7 of this audit.

1. A. In the interim awaiting relocation of public health from Hesler Building. Please note that GOVA has conducted market research for possible office space. GOVA also has reached out to GHURA for possible office space with no availability. GOVA is in need of a 5,000 sq ft. office space to accommodate additional staff as well individual offices. Time line projected Dec 2026 tentative.

B. Dialog with the Utah Veterans Affairs Office to move forward with the implementation of the Veteran information System (VIS) via MOU/MOA. Time line projected Oct 2026.

C. GVAO is actively conducting market research for an external Network Attached Storage (NAS) system that would be housed at the Office of Technology the NAS system would be used to preserve all data until the VIS system is in place. Time line projected June 2026.

D. GVAO will seek recommended services for digitization and archival of all documents and records. In the interim GVAO has implemented securing the 2nd Floor which houses all records and files with limited personal access to include, Director, Admin Officer and Record Management Staff. Time line projected October 2026
2. GVAO is actively working with Veteran Organizations identifying members from there organizations who would like to be trained as a volunteer Veteran Service Representative these individuals will undergo training alongside our VSR's to include trip training (on line accreditation) and on the job training- upon completion of all required training VA form 22 (petition form) will be submitted for approval via US Department of Veterans Affairs. Time line projected Dec 2026
3. GVAO has meet with Mayor's Council of Guam to explore the idea of deploying our Veteran Service Representatives to the village level. The VSR's would be situated at various Mayor's Offices to assist our Veteran population. We would take this opportunity to conduct registry, outreach and education purposes. Time line projected Dec 2026
4. GVAO will work alongside our local and federal partners to include OTECH, D.O.A, Community Outpatient Clinic (CBOC), US Department of Veteran Affairs (Tiyon Office) and the Vet Center (First Hawaiian Bank building) for possible on- island training in regards to HIPPA, FOIA, Local and Federal regulations and other important training relating to information security. Time line projected June 2026
5. GVAO intends to follow the law of 10 GCS § 67110 (b)(3) in addition to preserve records to add provision to the Records Management SOP. Projected Time line October 2026

- With regards to GOVA recruitments, to date two additional VSRs are on board. A supplemental listing to fulfil four more VSRs awaiting list from DOA.
- Regarding the Cemetery worker, to date (1) Employee is a classified Cemetery Worker and, (1) LTA Laborer (3) DOL. Requirement for applicants to possess a chauffeur's license appears to be an obstacle for interested applicants. List for two out of six potential Cemetery Worker pending Interviews week of 1-3 Oct. Amendment to the job Specs that will allow more applicant to meet eligibility process awaiting maturity date (180 days).
- Customer Service Representative one on board of the required two. A supplemental listing received from DOA as of 9/25/2025 pending interview.



Jose A. San Agustin
Director GOVA

Appendix 7: Prior Audit Reports

OPA Audits

OPA Report No. 24-10 | Compliance Audit on GovGuam Entities' CCRs for FY 21 and 22, Issued October 2024 – The CCR mandate was introduced as a way to improve GovGuam entities' accountability and transparency by simplifying government financial information to help Guam's citizens better understand the services provided by the entities and at what cost. OVA was non-compliant and has historically been non-compliant in FYs 2011, 2012, 2013, and 2014.

OPA Report No. 12-01 | Guam Veterans Affairs Office Non-Appropriated Funds, Issued March 2012 – The Commission's inability to provide oversight and monitoring over VAO's finances and operations led to \$66,453 in lost/potential revenues, as well as unallowable and unsupported costs. We made several recommendations to improve the management and accountability of non-appropriated funds, such as (1) immediately discontinue the practice of signing blank checks and require the Administrator to provide supporting documentation prior to all disbursements, (2) perform monthly bank reconciliations and prepare monthly financial statements to ensure that all cash collected and disbursed are accurately accounted for, and (3) maintain a list of all claims submitted to the U.S. Department of Veterans Affairs.

Independent Financial Audits

Government of Guam Financial Statements (FYs 2018-2022) – The most recent financial statements accounting for the budget and expenditures for OVA are from FY 2019 (Budget and Actual: \$432,238, \$473,083, respectively).

Other Audits, Reports, and Studies

GAO-24-106364 | Actions Needed to Improve Access to Care in the U.S. Territories and Freely Associated States, Issued May 2024 – GAO recommended that the VA assess (1) the data sources in its model for estimating the veteran population in the U.S. territories and FAS and (2) its travel benefits policies for territory veterans and amend its regulations as appropriate. VA and DOD concurred with GAO's recommendations and identified steps the departments will take to address them.

2018 Transition Advisory Committee | Transition Report | Office of Veterans Affairs, February 2019 – The Committee reported that the priority was to recruit five additional cemetery workers for cemetery maintenance and two administrative staff to support aggressive outreach for the Registry. The report also highlighted budget cuts in FYs 2018 and 2019. Recommendations included expert advice on how to develop and fund programs for health, housing, homelessness, and special needs of women veterans; supporting Agent Orange efforts with registry support and testimony preparation; closing revenue loopholes by directing funds from military buildup construction projects to support OVA; and seeking federal programs to develop health, housing, and homeless options to improve quality of life.

Appendix 8: Status of Audit Recommendations

No.	Addressee	Audit Recommendation	Status	Action Required
1	GOVA	<p>Assess proposed budget plan in the next fiscal year and additional funding sources for:</p> <ul style="list-style-type: none"> • office space that is secure and large enough to accommodate additional staff. • purchasing software, such as the VIMS or similar software, and hardware, such as computers, backup power sources, etc.; • purchasing server technology dedicated to the storage of all claimant data, eliminating the need to store paper documents or the use of portable thumb drives; and • procuring professional services for either archival production to digitize all paper documents or records storage and management services. 	OPEN	Provide a corrective action plan with responsible official and timeline of implementation.
2	GOVA	Collaborate with all local VSOs to identify prospective VSRs for the purpose of providing greater access to all claimants on Guam who apply for benefits and services with the VA.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation.
3.	GOVA	Evaluate their public information and outreach procedures to educate all eligible veterans and their family members about the Registry, how and where to register, and the value of being a registered veteran.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation.
4.	GOVA	Adopt and implement SOPs for strict adherence to confidentiality, protection from unauthorized disclosure of information, and annual security awareness training to mitigate information security risks.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation.
5.	GOVA	Pursue the adoption of Rules and Regulations for the confidentiality of the Registry, as required by law (10 GCA § 67110(b)(3)).	OPEN	Provide a corrective action plan with responsible official and timeline of implementation.

GUAM OFFICE OF VETERANS AFFAIRS ADMINISTRATIVE SERVICES Report No. 25-11, October 2025

ACKNOWLEDGEMENTS

Key contributions to this report were made by:

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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.opaguam.org
- Call our office at (671) 475 0390
- Fax our office at (671) 472 7951
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All information will be held in strict confidence.



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