



GUAM CANCER CARE SOURCES AND APPLICATION OF FUNDS PART I – SOURCES OF FUNDS

Performance Audit
October 1, 2022 to September 30, 2024

OPA Report No. 26-04
March 2026





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Executive Summary
Guam Cancer Care
Sources and Application of Funds
Part I – Sources of Funds
OPA Report No. 26-04, March 2026

Our audit of the Guam Cancer Care’s (GCC) administration and financial management of funds received for Fiscal Year (FY) 2023 and FY 2024 revealed significant challenges in budget adherence, reporting accuracy, internal controls, and contract compliance. This audit was initiated due to the Public Auditor’s concern regarding the theft conviction of one of GCC’s former Senior Navigators. This audit (Part I) is the first in a two-part series: Part I focuses on the sources of funds, and Part II will focus on the application of funds.

GCC is primarily dependent on funding from the Guam Cancer Trust Fund (GCTF). However, GCC also receives funding through donations from the general public and private businesses. Our review of the data and files relative to GCTF grants, credited through the Automated Clearing House (ACH), and donations deposited to GCC bank accounts found the following:

GCTF Grants Through ACH Reimbursements

Potential Increases in Grant Fund Utilizations for Salaries and Fringe Benefits

GCC was granted awards by the GCTF for FY 2023, amounting to \$905 thousand (K) for Direct Services and \$96K for Education and Outreach. For FY 2024, GCC was granted \$1.2 million (M) for Direct Services only. These grants are provided to GCC through reimbursements of invoices. Based on GCC's final Financial Report and Program Reports, the award amounts were fully exhausted up to the last cent, with expenditures in the Miscellaneous category (co-payment assistance) receiving 42% (FY 2023) and 43% (FY 2024), while expenditures for Salaries and Fringe Benefits received 41% (FY 2023) and 36% (FY 2024). Salaries and Fringe Benefits amounted to \$415K (FY 2023) and \$421K (FY 2024). The remaining funds were utilized for contractual services, supplies, and administrative costs.

Although for FY 2023 and 2024, the percentage of personnel costs is within the approved budget, the percentages could potentially increase in subsequent years as employees are entitled to annual salary increments for satisfactory performance. High personnel costs could consume a significant portion of the grant funds intended for direct payment/services to cancer patients.

Budget Amendments/Re-allocations Without Guam Cancer Trust Fund Council (GCTFC) Approval

Our review of the approved budget reflected in the Monthly Project Expenditures and Obligations Report (MPEOR) - Close Out Report for October 1 - 31, 2024 found budget amounts are consistently different from the amounts reflected on the monthly reports for the same period. These budget category amounts are changed either after one month, after three months, or at the end of the fiscal year. The Final Close Out Report reflects significant variances from the original approved budget costs, and increases or decreases in the object categories were made to match the actual expenditures report, reflecting that the approved budget was maximized up to the last cent. There is no proper documentation to reflect the changes with appropriate justifications and approval from the GCTFC.

According to GCC's Executive Director, they are maximizing the use of money for its intended purpose to benefit cancer patients. He further stated that,

“In reference to grants administration for which [I] have over 31 years of experience, typical budget changes do require grantor approval, but this does not apply when you are moving funds ‘in between’ already approved budget categories and tasks.”

Flaws on Reimbursed Invoices

Our review of the reported reimbursed invoices for the grant periods FY 2023 and 2024 disclosed an invoice, dated March 5, 2024, for \$97K, which was reimbursed from the GCTF for \$98K. The MPEOR reflected the invoice amount; however, GCC confirmed that the invoice amount is incorrect by stating,

“Sometimes when a payment is missed from the prior month, when we submit an invoice for 98,000, they say no you're going to have to break it up into two invoices. GCTF does not process it the way it is and prefers it separated.”

GCC has to provide a correct invoice corresponding to the reimbursed amount of \$98K, which was still pending as of this report date.

High Percentage of Some Costs Compared with Budgeted Costs

Per the detailed budget incorporated in the approved Grant Applications for FY 2023 and FY 2024, administrative costs were reflected as 10% (although OPA recalculated at 9%) of the total project costs. However, the GCC's Statement of Financial Position shows the General and Administrative Costs were calculated to be 54% (FY 2023) and 47% (FY 2024) of the total expenses.

The Statement of Financial Position provided did not include supporting schedules for the different cost classifications, such as general and administrative costs. Based on the Statement of Activities payroll cost was deducted from the general and administrative cost, resulting to lower percentages at 15% (FY 2023) and 12% (FY2024), which are still above the projected 10% administrative cost. This report was not signed by the preparer and approver, rendering the report unofficial.

Donations Deposited to GCC Bank Account

In addition to funding from GCTF grants, GCC also receives donations from the general public and private businesses. These funds are deposited into GCC's donation bank account. Deposits are basically classified into merchant services deposits and customer deposits. Based on data provided for FY 2023 and FY 2024, GCC received a total in donations deposits amounting to \$255K. Our review of the donations account and related policies and procedures disclosed the following deficiencies:

Lack of a Donation Account Statement of Activities

We did not find any report detailing the breakdown of revenues and expenditures for the Donations Account. The absence of detailed donations account report can be attributed to the lack of a structured reporting process for the donations account within GCC's Standard Operating Procedure (SOP). Establishing a Statement of Activities in addition to the Statement of Financial Condition could enable GCC to demonstrate the utilization of funds, while also promoting financial accountability to boost the confidence of donors, GCC Board (Board) members, and stakeholders.

Payroll Costs for Two Employees Paid Through Donations Account Not Found in any Report

Based on the W2 GU, GCC spent a total of \$74K for the salary of the Executive Director and \$9K for the salary of the Audit Consultant for Calendar Year (CY) 2023 and CY 2024. These expenditures were not included in the monthly Financial and Program Reports, as they were paid from the donation funds and not from grant funds. We found no report to demonstrate the payment of salaries for the two employees from the Donations Account.

Weaknesses in the Internal Standard Operating Procedures

The GCC SOP states that all donations should be recorded in the Donation Receipt Book which includes donor details, the donation amount, and the date of the donation. Donation receipts should be issued for all donations received, and the Donation Receipt Log Spreadsheet should be updated.

Our review found that the organization's "Donation Bank Deposit Log Sheet" is the same as the Donation Receipt Log Spreadsheet. In addition, according to GCC, a Donations Receipt Form is not issued for donations received through direct deposit. The original Donation Bank Deposit Log Sheet provided by GCC did not have the donations received from direct deposits, but a subsequent copy was provided, after the fact when variance was noted during the initial analysis. The lack of a separate record for all donations received under "Donation Receipt Log Spreadsheet" and donations deposited and recorded in the "Donation Bank Deposit Log Spreadsheet," stemmed from a gap in the SOP regarding the treatment and processing of these donations.

Lack of Segregation of Duties

Our audit identified several transactions in which the donation-handling process lacked independent signatories, resulting in two of the three key roles (preparer, verifier, and depositor) being performed by the same person. In several instances, the same staff member was responsible for both preparing donation deposits and verifying donations or preparing and depositing funds to the bank. The primary cause appeared to be the limited staffing resources at GCC, which led

management to assign multiple critical duties of handling donation funds to a single individual. However, GCC also had donation transactions where the preparer, verifier, and depositor are separate individuals.

Lack of Documented Donation Account Reconciliations

While the SOP includes a reconciliation process for deposit transactions to be conducted by the Operations Manager, it does not detail the frequency of reconciliation, which should be done monthly, after receipt of bank statements. We also found that the SOP lacks detailed control measures ensuring systematic matching of individual donation entries with the Donation Receipt Log Spreadsheet to determine any unreconciled items. There was no documented periodic reconciliation of donated funds received against the deposited funds. GCC provided a “Donations Check Register” file showing notes in which the reconciled amounts matched to the cent (versus the bank statements), but there was no official document identifying which employees performed the roles as the preparer, the reviewer, and the approver for these reconciliations.

Findings on the Audit Consultant Contract and Audit Reports

Our review of the Audit Consultant’s employment contract found issues on non-compliance with employment contract, such as the non-delivery of an official audit report by Part-Time Auditor, lack of clarity of Audit Consultant’s role, required periodic reports not feasible, and missing time sheets.

No Official audit Report Issued by the Audit Consultant

During our site visit discussion, the Executive Director confirmed that there is no audit report; however, upon our request (on October 9, 2025) for an audit report, the Executive Director provided a **Status Update Report, dated February 24, 2023**, via email on **October 13, 2025**. The Status Update Report reflects the Audit Consultant’s findings and recommendations on his assessment of GCC’s financial processes and review of selected transactions covering the period **August 2018 to July 2022**. The report was not signed by the Audit Consultant and thus could not be considered an official audit (status) report.

On **December 1, 2025**, GCC submitted the same report, dated February 24, 2023 and labeled as the “**Final Report**,” with the Audit Consultant's signature, certifying that the report complies with the preliminary finding. It poses a question of why a “**Final Report**,” dated February 2023, was **introduced during the audit and not provided until October 2025**.

Audit Consultant’s Role Lacks Clarity

On **October 30, 2025**, GCC's Executive Director provided the minutes of a Board meeting **signed by all Board Members, dated on the same day**, in efforts to address this finding. The meeting minutes included a Board meeting that ratified the historic and continued employment of GCC's **part-time auditor since November 2022**. It also included language where the Board validated that the part-time auditor has met all reporting requirements as agreed upon by his initial scope of work. GCC's Executive Director stated during the site visit that the Audit Consultant is “**not an official auditor**” but was appointed by the Board

to provide technical assistance to ensure that GCC complies with its requirements. The preceding statements lack clarity on the Audit Consultant's role in GCC.

The Board meeting conducted in October 2025, **was late by around three years** from effectivity of the employment contract in **November 2022**.

Periodic Audits Required per Contract Not Feasible

GCC was unable to hire an internal or external auditor due to cost constraints. Additionally, an independent financial audit cannot be performed by the Audit Consultant as it will lack the required element of "independence" as he is a contracted part-time employee. As a result of the absence of an internal or external auditor, GCC's financial reports would potentially not be subjected to internal review or external audit.

Missing Timesheets to Justify Audit Consultant's Compensation

GCC did not provide documentation to justify or support the Audit Consultant's compensation/wages paid. Timesheets for the following periods were not provided:

- a) For FY 2023 - October 2022 through September 2023; and
- b) For FY 2024 - October 2023 through December 2023; and June 2024 through September 2024.

For the FY 2024 timesheets received from GCC, total hours worked ranged from four to eight hours per pay period. Based on the Audit Consultant's W2 GU, he received \$7K for CY 2023 and \$1.6K for CY 2024. The missing timesheets remain unsubmitted.

Other Matters - Administrative

Administrative matters are not within the context of the objective of Part I. However, due to the significance of the issues noted, we deemed its necessary inclusion in the audit report.

Termination of a Former GCC Employee

This audit was directed by the Public Auditor, due to his concerns from news coverage on the theft conviction of one of GCC's former Senior Navigators. Per our request, the GCC Executive Director provided us, on December 2025, the Audit Consultant's Final Report (dated February 2023), which disclosed instances of dishonesty committed by GCC's former Senior Navigator while employed with GCC. Relative thereto we noted the following:

No Formal Investigation of Terminated Former Employee was Conducted

GCC's former Senior Patient Navigator, who pleaded guilty of theft from her part-time employer, the Guam ENT Clinic, was terminated by GCC in January 14, 2025. GCC did not conduct a formal and documented investigation report as the basis of the termination.

Questionable Board Meeting Minutes

The Board meeting Minutes for **January 29, 2025** disclosed that the budget was resubmitted **with the concerned employee's name removed**. The Minutes did not disclose that **the employee was already terminated by GCC on January 14, 2025**.

In the Board meeting Minutes from **October 30, 2025**, the Board stated,

“On October, 2022 it was identified that one of our Senior Navigators, was accused of theft of monies and property for her part-time employer, the ENT clinic. A decision was made to retain her as an employee until such time her case was officially adjudicated in the Superior Court of Guam.”

The October 2025 Board meeting was conducted almost ten months after the employee’s January 14, 2025 termination. In addition, despite the reported wrongdoings mentioned in the February 2023 Audit Consultant’s Final report and the Board’s knowledge (based on the Board meeting minutes), the GCC’s Executive Director and the Board did not conduct any formal investigation for the incurrences in FY 2022 and 2023 which remained unaddressed, even after the employee was terminated in January 2025.

Conclusion and Recommendations

While GCC fully utilized its GCTF grant awards and successfully reduced personnel costs in line with GCTF audit recommendations, weaknesses were noted in the documentation and approval of budget reallocations, deficiencies in expenditure reporting, an incorrect reimbursed invoice, lapses in meeting reporting requirements, and maintaining transparency in its processes on donation-funded activities.

Additionally, deficiencies in internal controls, including segregation of duties, reconciliation processes, and adherence to established SOPs, heighten the risk of errors and potential misappropriation. Concerns related to non-compliance of Audit Consultant’s contract requirements and the absence of a formal investigation into identified misconduct of dishonesty and appearance of fraud further enhances the need for stronger governance and oversight. These issues point to the necessity for clearer guidance from GCTF, enhanced financial controls, improved documentation practices, and strengthened monitoring of internal control lapses to ensure accountability, transparency, and overall compliance moving forward. To address the findings, we made 11 recommendations.

GCC administration and staff had performed great services to the Guam’s eligible cancer patients by providing them great relief and comfort and eventually saving valued lives of Guam citizens. There is a need for collaboration between the GCTFC and GCC Management. GCTFC needs to provide proper guidance and maximize fund availability for the non-profit organizations. The GCC Management needs to comply and adhere to prescribed policies, and rules and regulations, and maximize spending funds for direct services, to continuously save more lives. OPA had acknowledge GCC’s best efforts of finding ways and strategies to receive funds and other resources to sustain its programs.



Benjamin J.F. Cruz
Public Auditor



Introduction

The Guam Office of Public Accountability (OPA) initiated a performance audit of the Guam Cancer Care (GCC)– Sources and Application of Funds, due to the Public Auditor’s concern with news coverage about the theft conviction of one of GCC’s Senior Navigators. This audit the first in a two-part series: Part I focuses on the sources of funds, and Part II will focus on the application of funds. The audit objectives were to determine whether:

Part I – Sources of Funds

1. The funds granted by the Guam Cancer Trust Fund (GCTF) and donated funds are properly recorded, documented, accounted for, and effectively managed by GCC within their intended purposes.

Part II – Application of Funds

1. All types of application of funds, inclusive of expenditures, comply with GCC’s internal policies and program guidelines and GCTF regulations; and
2. The expenditures are sufficiently documented to demonstrate compliance and ensure propriety and accuracy of disbursements.

The audit scope is from October 1, 2022 through September 30, 2024 (FY 2023 and FY 2024). See [Appendix 1](#) for Objective, Scope, and Methodology.

Background

Guam Cancer Care

Cancer Care Assistance Foundation, DBA Guam Cancer Care (GCC) is a registered 501(c)(3) Nonprofit organization with a focus on providing direct support to cancer patients on Guam with the intent of bridging the gaps in access to care. GCC has been in existence for over 13 years, identifying the disparity in cancer care services around the island. The organization has four programs designed to support cancer patients: Patient Navigation, Patient Services, Patient Transportation, and Financial Assistance. Additionally, GCC provides an education and outreach program with an aggressive informational campaign informing Guam residents of the resources available to help mitigate cancer diagnoses at earlier stages. GCC was founded by Terry Cuabo (current Executive Director), Olyne Rhoads (Senior Lay Navigator), Christina Martini (Founder), Rodney Dolorin (Founder), and Kathleen Dolorin (Founder). There are currently five members of the Board of Directors, Gary Famisaran, Bernadine Gines, Jackie A. Marati, Joey Miranda, and Chuck Tanner. GCC’s main sources of funding are grant funds disbursed from the Guam Cancer Trust Fund (GCTF), administered by the University of Guam (UOG), and donations from the private individuals and businesses.

Guam Cancer Trust Fund

GCC is primarily dependent on grant funds from the GCTF, which was created in 2010 by Public Law (P.L.) 30-80. P.L. 30-80 designated 15% of Guam’s tobacco tax revenues and any subsequent gains to be used to fund the GCTF alongside other donations given. Specifically, pursuant to P.L. 30-80, the funds shall be transferred quarterly to the University of Guam (UOG) as the administrator of the GCTF. UOG may only make awards under GCTF for cancer prevention, diagnosis, treatment, or other services that may be required to access treatment. Fund recipients may only use grant funds for cancer programs consistent with P.L. 30-80 and must use the grant funds solely for authorized expenses determined by the terms of the agreement between the grantee and UOG. This award period expires exactly one year from the date of the award of the grant. (Refer to [Appendix 3](#)). Based on the GCTF Annual Report for FY 2023 and FY 2024, GCC received the largest award for direct and non-direct services, totaling \$2.2 million (M) (30%) of the \$7.3M GCTF Council (GCTFC)-awarded contracts. See Table 1 below and [Appendix 4](#) and [Appendix 5](#) for more details.

Table 1: GCTF Direct and Non-Direct Services Grant Awards – FY 2023 and FY 2024

Type of Service	Fiscal Year	Total Grants Awarded	Awarded to GCC	Percentage Awarded to GCC
Direct Services	2023	\$3,302,202.00	\$905,223.41	-
	2024	\$3,655,240.00	\$1,168,184.00	-
Non-Direct Services	2023	\$120,944.00	\$95,943.50	-
	2024	\$200,549.00	\$0.00	-
	Total	\$7,278,935.00	\$2,169,350.91	30%

Guam Cancer Care Programs

Patient Navigation

The Patient Navigation Program is a critical resource in guiding cancer patients through the complexities of the healthcare system. Patient Navigators are assigned to work with patients to identify and overcome barriers to care and ensure timely delivery of services for patients. An assigned patient navigator will be in charge of guiding the patient through the health care system by coordinating care, providing detailed insurance claims assistance, tracking medical paperwork, and many other forms of assistance.

Patient Support Services

This program provides essential medical supplies and basic equipment to meet the unique needs of cancer patients. This service aids patients in easing the physical and financial burden of treatment, allowing them to focus on their recovery. The supplies are in the form of nutritional supplements, incontinence supplies, durable medical equipment, and vitamin supplements. These supplies are justified with a cancer provider’s order to ensure correlation to the cancer diagnosis.

Patient Transportation

This program assists patients who face challenges in getting to and from medical appointments, ensuring that they receive the care they need without unnecessary delays. This is available to patients who are clients of GCC and who use the service of any chemotherapy or radiation

treatment facilities on Guam. The program is implemented to assist patients who have no mode of transportation or medically unable to do so themselves.

Financial Assistance

The Financial Assistance Program (FAP) offers limited support to those with substantial financial need, helping to cover costs related to cancer treatments and medication. Guam residents with a confirmed cancer diagnosis may be allowed \$1,200 quarterly in financial assistance (total of \$4,800 annually) towards their out-of-pocket treatment-related expenses.

Guam Cancer Care Performance Metrics

On December 3, 2025, the GCC Executive Director provided, GCC's performance metrics for FY 2023 and FY 2024 as presented below. This information was **not subjected to audit verification**, except for mathematical calculations, as these were not booked as source of fund for the non-profit organization (NPO), thus not within the context of the audit objectives.

FY 2023 Grant -Direct and Non-Direct Services

GCC received \$905K in FY 2023 to implement its direct support programs for Guam cancer patients. Of this amount, GCC spent \$815K, or 90% of the total grant budget, to implement four (4) direct support programs, to include but not limited to, the patient navigation program, the financial assistance program, the annual screening program, and the local transportation program. Of the full grant award, GCC spent \$91K or 10% on administrative costs. GCC maximized the use of its direct support services grant award and spent \$905K or 100% of grant funds awarded in FY 2023.

Under GCC's **Patient Navigation Program**, there were a total of three (3) patient navigators funded. These navigators brought in over **\$5.8M in additional resources in FY 2023** for Guam cancer patients, as part of our pharmaceutical assistance program.

Under GCC's **Financial Assistance Program (FAP)**, there were a total of two (2) navigators funded. These navigators issued out over 880 individual payments to cancer providers on behalf of cancer patients receiving direct cancer services, totaling \$416K in the form of co-payment assistance payments, paid directly to cancer providers for cancer patient's share of their cancer treatment clinic costs.

In addition, GCC procured a total of \$54K in patient supplies that were distributed to cancer patients for their use while undergoing treatment. These supplies include, but are not limited to, nutritional supplements (Ensure), colostomy supplies, wheelchairs, rollators, adult wipes, bedside commodes, etc.

The **Patient Support Services Program** released 3,810 total supply units across 1,310 patient pick-ups, supporting cancer patients with essential supplies needed to aid treatment, nutrition, mobility, and comfort.

During FY 2023, the **Patient Transportation Program** successfully completed 1,879 trips across 10,375 miles, assisting 310 patient service instances throughout the island of Guam.

The **Cancer Screening and Early Detection Program** delivered 89 outreach events, engaging 24,853 community participants and collecting 2,311 cancer screening questionnaires (CSQs). These efforts identified 157 individuals with possible cancer screening needs. The program maintained high outreach volume during Guam’s largest community health fairs, with significant engagement spikes in February, March, and September 2023. The “Get Your Pink On” campaign generated 1,804 completed mammograms, highlighting strong community partnerships and expanded screening access.

GCC received \$95K in FY 2023 to implement its Education and Outreach program. These funds covered the funding of one (1) Cancer Education Program Manager and one (1) cancer program coordinator.

FY 2024 Grant-Direct Services

GCC received \$1.2M in FY 2024 to implement its direct support programs for Guam cancer patients. Of this amount, GCC spent \$1.1M or 91% of its total grant budget to implement four (4) direct support programs, to include but not limited to, the patient navigation program, the financial assistance program, the annual screening program, and the local transportation program. Of the full grant award, GCC spent \$110K or 9% on administrative costs. GCC maximized the use of its direct support services grant award and spent \$1.2M or 100% of grant funds awarded in FY 2024.

Under GCC’s **Patient Navigation Program**, there were a total of three (3) patient navigators funded. These navigators brought in over **\$5.5M in additional resources in FY 2024** for Guam cancer patients as part of our pharmaceutical assistance program.

Under GCC’s **Financial Assistance Program (FAP)**, there were a total of two (2) navigators funded. These navigators issued over 1,036 individual payments to cancer providers, on behalf of cancer patients receiving direct cancer services, totaling \$498K in the form of co-payment assistance payments, paid directly to cancer providers for cancer patient’s share of their cancer treatment clinic costs.

In addition, GCC procured a total of \$116K in patient supplies that were distributed to cancer patients for their use while undergoing treatment. These supplies include, but are not limited to, nutritional supplements (Ensure), colostomy supplies, wheelchairs, rollators, adult wipes, bedside commodes, etc.

Between November 2023 and October 2024, the **Patient Support Services Program** provided a total of 5,671 essential supply units to 1,640 patient transactions, directly supporting cancer patients’ health, comfort, and treatment continuity.

From November 2023 through October 2024, the **Community Outreach and Cancer Screening Program** executed 59 outreach events, reaching over 12,000 community members and collecting 2,090 completed Cancer Screening Questionnaires.

Results of Audit

In this performance audit of the Guam Cancer Care (GCC) – Sources and Application of Funds, Part I, we reviewed data provided relative to the Guam Cancer Trust Fund (GCTF) grants, credited through the Automated Clearing House (ACH), and the donations deposited to GCC bank accounts. Our review identified a number of issues and deficiencies as outlined below.

GCTF Grants Through ACH Reimbursements

- Potential Increases in Grant Fund Utilizations for Salaries and Fringe Benefits
- Budget Amendments/Re-allocations Without Guam Cancer Care Trust Fund Council (GCTFC) Approval
- Flaws on Reimbursed Invoices
- High Percentage of Some Costs Compared with Budgeted Costs

Donations Deposited to GCC Bank Account

- Lack of a Donation Account Statement of Activities
- Payroll Costs for Two Employees Paid Through Donations Account Not Found in Any Report
- Weaknesses in the Internal Standard Operating Procedures (SOP)
- Lack of Segregation of Duties
- Lack of Documented Donation Account Reconciliations

Findings on the Audit Consultant Contract and Audit Reports

- No Official Audit Report Issued by the Audit Consultant
- Audit Consultant's Role Lacks Clarity
- Periodic Audits Required Per Contract Not Feasible
- Missing Timesheets to Justify Audit Consultant's Compensation

Other Matters - Administrative

- Termination of a Former GCC Employee
 - No Formal Investigation of Terminated Former Employee was Conducted
 - Questionable Board Meeting Minutes

GCTF Grants Through ACH Reimbursements

Potential Increases in Grant Fund Utilizations for Salaries and Fringe Benefits

GCC was granted awards from the GCTF for Fiscal Year (FY) 2023, amounting to \$905 thousand (K) for Direct Services and \$96K for Education and Outreach. For FY 2024, GCC was granted \$1.2 million (M) for Direct Services only. These grants were provided to GCC through reimbursements of invoices. Based on GCC's final Financial Report and Program Reports, the award amounts were fully exhausted up to the last cent, with expenditures in the Miscellaneous category (co-payment assistance) receiving 42% (FY 2023) and 43% (FY 2024), while expenditures for Salaries and Fringe Benefits received 41% (FY 2023) and 36% (FY 2024).

Salaries and Fringe Benefits amounted to \$415K (FY 2023) and \$421K (FY 2024). The remaining funds were utilized for contractual services, supplies, and administrative costs. Please note that all the invoices supporting the total expenditures were reimbursed from the GCTF (See [Appendix 6](#)).

In OPA Report No. 19-08, personnel costs accounted for 56% of the total award project costs, which comprised of 12 (100%) Full Time Equivalent (FTE) employees and two (50%) FTEs. The GCTFC advised GCC to cut back on personnel costs and increase funding for direct services.

Based on GCC reports, (subject to OPA validation in Part II of this audit) GCC successfully reduced personnel costs to 41% and 36% for FY 2023 and FY 2024 for its eight (8) personnel. Personnel costs did not include the Salaries and Fringe Benefits paid to the Executive Director and Audit Consultant as these were paid from donation funds and not paid by grant funds. For tasks performed by these personnel, please refer to [Appendix 7](#), [Appendix 8](#), and [Appendix 9](#).

Per GCC’s SOP, the organization will follow the Government of Guam (GovGuam) Personnel Rules and Regulations (PRR) as they apply to compensation and leave policy. According to the PRR, every classified employee shall be entitled to one step salary increments for satisfactory performance. Although for FY 2023 and 2024, the percentage of personnel costs is within the approved budget, the percentages could potentially increase in subsequent years as employees are entitled to annual salary increments for satisfactory performance.

Based on Employees’ W2GU-Guam Wage and Tax Statements (W2 GU) for Calendar Year (CY) 2023 and 2024, we observed increases in some grant-funded employees’ salaries, ranging from 14% to 26%. See Table 1.

Table 1. Salary Increases

Employee Name	CY 2023 YTD Gross Pay Detail (B)	CY 2024 YTD Gross Pay Detail (C)	Difference in Gross Pay Salaries (D=C-B)	Increase Percentage (D/B)
Senior Patient Navigator	\$55,977.60	\$64,562.40	\$8,584.80	15%
Cancer Screening Program Manager	\$46,040.80	\$58,142.40	\$12,101.60	26%
Junior Patient Navigator	\$47,049.60	\$53,697.60	\$6,648.00	14%
Junior Patient Navigator	\$43,680.00	\$49,852.80	\$6,172.80	14%
Senior Patient Navigator	\$56,565.60	\$64,562.40	\$7,996.80	14%
Cancer Screening Program Manager/Coordinator	\$60,174.40	\$27,252.60	(\$32,921.80)	(55%)*

Junior Patient Navigator	\$44,215.56	\$994.40	(43,221.16)	(98%)*
Audit Consultant	\$7,005.91	\$1,625.50	(\$5,380.41)	(77%)*
Executive Director	\$36,420.80	\$37,121.20	\$700.40	2%
Patient Services Coordinator	\$36,261.60	\$42,962.40	\$6,700.80	18%

**Note: The \$33K and \$44K decreases in the Cancer Screening Program Manager/Coordinator and Junior Patient Navigator's gross pays, are due to their resignations from GCC during FY 2024. Additionally, Audit Consultant works on as-needed basis only.*

High personnel costs could consume a significant portion of the grant funds intended for direct payment/services to cancer patients. We reiterate the GCTFC's prior concern relative to personnel costs, and we recommend consistent and closer monitoring of these personnel costs to ensure maximum utilization of funds for its intended purpose.

Budget Amendments/Re-allocations Without GCTFC Approval

In accordance with CFR 200.407,

“Modifications within the scope of the award must be made by mutual consent of the parties, by issuance of written modifications signed and dated by all properly authorized signatory officials prior to any changes performed. Modifications should be made in writing prior to the implementation of the requested change.”

Although CFR 200.407 is primarily applicable to federal grants, we considered it as a best practice because it provided clear guidelines to ensure that modifications to the award are appropriately documented.

Our review of the approved budget reflected in the Monthly Project Expenditures and Obligations Report (MPEOR) - Close Out Report for October 1 - 31, 2024 found budget amounts are consistently different from the amounts reflected on the monthly reports for the same period. These budget category amounts are changed either after one month, after three months, or at the end of the fiscal year. The Final Close Out Report reflects significant variances from the original approved budget costs, and increases or decreases in the object categories were made to match the actual expenditures report, reflecting that the approved budget was maximized up to the last cent.

Notably, any increase/decrease in payroll (personnel cost) was adjusted to Financial Assistance with the exact amount of difference, or adjustments were made between various categories such as Contractual Services, Supplies, etc., with budget allocations that were neither consumed or were partially consumed. There is no proper documentation to reflect the changes with appropriate justifications and approval from the GCTFC. (Propriety of Expenditures Reports will be validated in Part II of this audit.)

According to GCC's Executive Director, they are maximizing the use of money for its intended purpose to benefit cancer patients. He further stated that,

“In reference to grants administration for which [I] have over 31 years of experience, typical budget changes do require grantor approval, but this does not apply when you are moving funds ‘in between’ already approved budget categories and tasks.”

In addition,

“The attached contract does not require the non-profit to notify GCTF on any changes between line items between approved programs.”

Although the grant funds are not funded from federal money, these were taken out of GovGuam coffers (revenues), and any modification and reallocation to other budget categories may result in a potential misuse of funds for unintended purposes. We recommend that GCC request written guidance on contracted grants from the GCTFC to preclude confusion and ensure transparency in the re-allocation and use of budgeted funds.

Flaws on Reimbursed Invoices

Our review of the reported reimbursed invoices for the grant periods FY 2023 and 2024 disclosed an invoice, dated March 5, 2024, for \$97K, which was reimbursed from the GCTF for \$98K. The MPEOR reflected the invoice amount; however, GCC confirmed that the invoice amount is incorrect by stating,

“Sometimes when a payment is missed from the prior month, when we submit an invoice for 98,000, they say no you’re going to have to break it up into two invoices. GCTF does not process it the way it is and prefers it separated.”

GCC has to provide a correct invoice corresponding to the reimbursed amount of \$98,082.30, which was still pending as of this report date.

High Percentage of Some Costs Compared with Budgeted Costs

Per the detailed budget incorporated in the approved Grant Applications for FY 2023 and FY 2024, administrative costs were reflected as 10% (although OPA recalculated at 9%) of the total project costs. However, the GCC's Statement of Financial Position shows the General and Administrative Costs were calculated to be 54% (FY 2023) and 47% (FY 2024) of the total expenses.

The Statement of Financial Position provided did not include supporting schedules for the different cost classifications, such as general and administrative costs. Responding to OPA’s request for clarification, an email was sent by the Audit Consultant in December 2025, providing a breakdown for the Statement of Activities which reflected the payroll (personnel costs) included in the General and Administrative Cost. See Table 2 below.

Table 2: Projected Costs vs Actual Expenditures

Per Approved Budget		
	FY 2023	FY 2024
Administrative Costs	\$ 82,293.04	\$ 106,198.56
Total Projected Cost	\$ 905,223.41	\$ 1,168,184.24

Percentage	9%	9%
Per Statement of Financial Position		
	FY 2023	FY 2024
General and Administrative Cost	\$ 646,975.00	\$ 579,522.00
Total Expenses	\$ 1,189,758.00	\$ 1,226,599.00
Percentage	54%	47%
Per Statement of Activities Breakdown		
	FY 2023	FY 2024
Payroll	\$ 468,562	\$430,749
General and Administrative Cost	\$ 178,413	\$148,773
Percentage (Net of Payroll Cost)	15%	12%

Based on the Statement of Activities, payroll cost was deducted from the general and administrative cost. This adjustment resulted to lower percentages **at 15% and 12% for FY 2023 and FY 2024**, which are still above the projected 10% administrative cost.

The Audit Consultant prepared this report using QuickBooks data, adopting the classification structure from the previous report. This report was not signed by the preparer and approver, rendering the report unofficial. (Further analysis of the financial statements and expenditures will be performed in Part II of this audit).

Donations Deposited to GCC Bank Account

In addition to funding from GCTF grants, GCC also receives donations from the general public and private businesses. These funds are deposited into GCC's donation bank account. Deposits are basically classified into merchant services deposits and customer deposits. Based on data provided for FY 2023 and FY 2024, GCC received a total in donations deposits amounting to \$255K. Our review of the donations account and related policies and procedures (Refer to [Appendix 3](#)) disclosed the following deficiencies:

Lack of a Donation Account Statement of Activities

Proper financial management and transparency require that all expenditures within the donation funds be accurately tracked, documented, and reported. We did not find any report detailing the breakdown of revenues and expenditures for the Donations Account. The absence of detailed donations account report can be attributed to the lack of a structured reporting process for the donations account within GCC's SOP. As a result, this can lead to difficulties to fully account for the utilization of donations received, and for the donors to understand how their contributions are directly benefitting the cause.

Although not required in GCC's SOP, we recommend for GCC to include in its annual financial reports a "Statement of Activities" for the Donations Account. Establishing a Statement of Activities in addition to the Statement of Financial Condition could enable GCC to demonstrate the utilization of funds, while also promoting financial accountability to boost the confidence of donors, GCC Board (Board) members, and stakeholders.

This report content may reflect a detailed breakdown of its Donations Account to show the total donations GCC received for a certain period and how their contributions are being used/spent. For example, the key components of a donation Statement of Activities may include:

Revenues	Expenses
➤ Donor specific contributions	➤ Direct program costs
➤ Sales	➤ Indirect program costs
➤ Fundraising events	➤ Salaries
➤ Reimbursements	➤ Other services

Payroll Costs for Two Employees Paid Through Donations Account Not Found in Any Report

Proper financial management and transparency require that all expenditures from donations should be accurately tracked, documented, and reported. Based on the W2 GU, GCC spent a total of \$74K for the salary of the Executive Director and \$9K for the salary of the Audit Consultant for Calendar Year (CY) 2023 and CY 2024. These expenditures were not included in the monthly Financial and Program Reports, as they were paid from the donation funds and not from grant funds. We found no report to demonstrate the payment of salaries for the two employees from the Donations Account. Although these payroll expenditures have been paid from donation funds, GCC does not maintain a payroll report with supporting documentation that clearly identifies GCC personnel, with corresponding payroll costs funded through donations.

The absence of detailed reporting on salary-related expenditures may lead to misinterpretation of how donated funds are used based on donor expectations. Additionally, the inability to demonstrate transparency could diminish donors’ confidence in GCC’s management of donated funds. GCC may face challenges that could impact future funding opportunities and hinder the organization’s ability to effectively manage and account for its donation funds. We recommend that GCC management implement a formal reporting mechanism specifically for the Donations Account that: (1) identifies all personnel with salaries and fringe benefits paid; (2) documents expenditures with appropriate supporting records, and (3) provides periodic reports to the Board of Directors and relevant stakeholders.

Weaknesses in the Internal Standard Operating Procedures (SOP)

The GCC SOP states that all donations should be recorded in the Donation Receipt Book which includes donor details, the donation amount, and the date of the donation. Donation receipts should be issued for all donations received, and the Donation Receipt Log Spreadsheet should be updated. Other internal control processes within the SOP provide guidelines to ensure segregation of duties, accuracy in logging, maintaining proper documentation, verification prior to bank deposit, and reconciliation of donation records.

Our review found that the organization’s “Donation Bank Deposit Log Sheet” is the same as the Donation Receipt Log Spreadsheet. In addition, according to GCC, a Donations Receipt Form is not issued for donations received through direct deposit. The non-issuance of a Donation Receipt Form for direct deposit donations could hinder tracking and verification. The original Donation Bank Deposit Log Sheet provided by GCC did not have the donations received from direct deposits, but a subsequent copy was provided, after the fact when variance was noted during the initial analysis.

The lack of a separate record for all donations received under “Donation Receipt Log Spreadsheet” and donations deposited and recorded in the “Donation Bank Deposit Log Spreadsheet,” (which should include donations received via direct deposits), stemmed from a gap in the SOP regarding the treatment and processing of these donations. The use of the same log for donations received and donations deposited could lead to errors in recording and reconciling, and incomplete or inaccurate financial records for donations.

We recommend the following:

1. Separate the Donation Bank Deposit Log Spreadsheet from the Donation Receipt Log Spreadsheet to eliminate duplication of entries and improve accuracy;
2. Issue a Donation Receipt Form for all donation types, including those received via direct deposit to ensure proper documentation for each transaction; and
3. Review and update the SOP to clearly address how donations received through direct deposit should be handled/processed;

Lack of Segregation of Duties

Standard internal control frameworks such as Committee of Sponsoring Organizations recommend separating authorization, recordkeeping, and custody of assets to minimize the risks of fraud, error, and misappropriation. This ensures that no single individual has control over multiple phases of a transaction.

Our audit identified several transactions in which the donation-handling process lacked independent signatories, resulting in two of the three key roles (preparer, verifier, and depositor) being performed by the same person. In several instances, the same staff member was responsible for both preparing donation deposits and verifying donations or preparing and depositing funds to the bank. The primary cause appeared to be the limited staffing resources at GCC, which led management to assign multiple critical duties of handling donation funds to a single individual. However, GCC also had donation transactions where the preparer, verifier, and depositor are separate individuals.

Failure to segregate duties increases the risks of undetected errors in donation recording, misreporting or fraud, manipulation, and misappropriation of funds, and thus reduced financial integrity. To strengthen internal controls over donation funds, segregation of duties in receiving, safekeeping, recording, and verification, and approval for deposit should be instituted at all times.

We recommend for GCC to restructure its donation-handling processes to ensure clear segregation of the preparer, verifier, and depositor functions. When staffing limitations prevent full segregation, conduct periodic supervisory or Audit Consultant independent reviews to reduce the organization's exposure to financial risk.

Lack of Documented Donation Account Reconciliations

While the SOP includes a reconciliation process for deposit transactions to be conducted by the Operations Manager, it does not detail the frequency of reconciliation, which should be done monthly, after receipt of bank statements. We also found that the SOP lacks detailed control measures ensuring systematic matching of individual donation entries with the Donation Receipt Log Spreadsheet to determine any unreconciled items. There was no documented periodic reconciliation of donated funds received against the deposited funds. GCC provided a "Donations Check Register" file showing notes in which the reconciled amounts matched to the cent (versus the bank statements), but there was no official document identifying which employees performed the roles as the preparer, the reviewer, and the approver for these reconciliations.

It should be noted that a periodic internal and external audit could not be conducted to maintain complete, accurate, and reliable records due to cost issues. Significant lapses in internal controls and an absence of well-defined SOPs heighten the risks of potential fraud, waste, and abuse, and could lead to unreliable financial records and reports.

We recommend for GCC management to enhance its SOP to include regular reconciliation of the donation account transactions with appropriate and sufficient documentation. The GCC management subsequently agreed to implement a procedure requiring a reconciliation form or statement that will be signed by the preparer, verifier, and approver, moving forward.

Findings on the Audit Consultant Contract and Audit Reports

Our review of the Audit Consultant's employment contract found issues on non-compliance with employment contract, as listed below:

- No official audit report delivered by the Part-Time Auditor,
- Lack of clarity of Audit Consultant's role,
- Periodic audits not feasible, and
- Missing time sheets.

Non-compliance with Audit Consultant Employment Contract

In November 2022, GCC's Executive Director issued an official letter to its current Audit Consultant stipulating the contractual agreement language as follows,

"A temporary employment contract with the organization for the specific purpose of conducting a Risk-based audit on all Guam Cancer Care financial transactions."

The duration of the contract terms was for a minimum of two months, effective November 22, 2022 through January 24, 2023, at \$35 per hour with a maximum of 20-hours a week with

any additional hours unless approved by the Executive Director or Operations Manager. The contract allowed for an extension based on audit results and findings if needed.

The scope of work was to conduct a financial audit through the analysis of bank transactions, including payments, deposits, and bank reconciliations prepared, covering five years from August 1, 2018 through July 31, 2022. The contract specified that the auditor would “**conduct a risk-based audit,**” including non-standard transactions and payroll and utilities.

No Official Audit Report Issued by the Audit Consultant

During our site visit discussion, the GCC Executive Director stated that,

“The Audit Consultant is not an official auditor. He is hired by our Board to provide technical assistance to our operations to ensure we are prepared for the audit and ensuring that we comply with all of our requirements.”

When asked, the Executive Director confirmed that there is no audit report; however, upon our request (on October 9, 2025) for an audit report, the Executive Director provided a **Status Update Report, dated February 24, 2023**, via email **on October 13, 2025**. The Status Update Report reflects the Audit Consultant’s findings and recommendations on his assessment of GCC’s financial processes and review of selected transactions covering the period **August 2018 to July 2022**. The report was not signed by the Audit Consultant and thus could not be considered an official audit (status) report.

To reiterate, the Audit Consultant's temporary employment contract required a **financial audit** based on the analysis of GCC's bank transactions; however, the Status Update Report appeared to be a compliance audit, as this lacks data that would constitute a financial audit. On **December 1, 2025**, GCC submitted the same report, dated February 24, 2023 and labeled as the “**Final Report,**” with the Audit Consultant's signature, certifying that the report complies with the preliminary finding. It poses a question of why a “**Final Report,**” dated February 2023, was **introduced during the audit and not provided until October 2025**.

GCC management did not enforce the Audit Consultant’s contract on the audit report requirement; thus, no financial report was submitted. We recommend compliance with employment contract requirements.

Audit Consultant’s Role Lacks Clarity

On **October 30, 2025**, GCC's Executive Director provided the minutes of a Board meeting **signed by all Board Members, dated on the same day**, in efforts to address this finding. The meeting minutes included a Board meeting that ratified the historic and continued employment of GCC’s **part-time auditor since November 2022**. It also included language where the Board validated that the part-time auditor has met all reporting requirements as agreed upon by his initial scope of work.

“Upon immediate hiring of the Audit Consultant, his scope of work and employment status changed. In addition to conducting a risk-based audit on all Guam Cancer Care finances,

Mr. Mariano was also tasked to assist in the implementation of new Standard Operating Procedures dealing with the financial administration of both grant and donation funds within the organization. The Audit Consultant also asked to convert his status from a contract employee (1099) to a part-time W-2 employee.”

To reiterate, GCC's Executive Director stated during the site visit that the Audit Consultant is “**not an official auditor**” but was appointed by the Board to provide technical assistance to ensure that GCC complies with its requirements. The Board meeting minutes provided on **October 30, 2025**, ratified the Audit Consultant’s continued employment as a “part-time auditor since November 2022” and validates that the employment of the part-time accountant/auditor is on an ‘indefinite term’ and authorizes the continued employment.” The Board also validated his conversion from a contractual employee to a part-time W-2 employee effective November 2022. The preceding statements lack clarity on the Audit Consultant’s role in GCC.

The Board meeting conducted in October 2025, **was late by around three years** from effectivity of the employment contract in **November 2022**.

We recommend for GCC management to update the employment status of the Audit Consultant. If contracted or a part-time employee, reflect on the appropriate documents, the correct position, roles, and responsibilities to ensure compliance with the employment contract requirements or regulations for part-time employees.

Periodic Audits Required Per Contract Not Feasible

In a letter from the Executive Director to the Audit Consultant (dated July 15, 2023), the part-time employment contract was extended for an “indefinite term,” effective July 15, 2023, **as authorized by the Board** to:

- Provide technical and financial administrative support to the GCC operation staff and organization with the sole purpose of ensuring that all grant and discretionary funds are accounted for, and all organizational expenditures are authorized and in line with established processes and procedures; and
- Conduct internal reviews of established processes and procedures to ensure adherence to established procedures; and
- Conduct periodic audits as necessary to ensure compliance with established SOPs.

We were not provided with a copy of a Board meeting minutes regarding this matter.

GCC was unable to hire an internal or external auditor due to cost constraints. Additionally, an independent financial audit cannot be performed by the Audit Consultant as it will lack the required element of “independence” as he is a contracted part-time employee. As a result of the absence of an internal or external auditor, GCC’s financial reports would potentially not be subjected to internal review or external audit. To ensure the credibility of its financial reports to be posted to its website, we recommend that GCC allocate within its budget, the estimated cost for an annual independent internal review or external audit.

Missing Timesheets to Justify Audit Consultant's Compensation

Pursuant to 22 GCA Chapter 3 Business Regulations,

"Every employer shall keep in or about the premises where any employee is employed, a record of the name, address, social security number, or in the case of alien workers, the passport number and occupation of each such employee, of the amount paid each pay period to each such employee, of the hours worked each day and each workweek, by each such employee [...]."

GCC did not provide documentation to justify or support the Audit Consultant's compensation/wages paid. Timesheets for the following periods were not provided:

- a) For FY 2023 - October 2022 through September 2023; and
- b) For FY 2024 - October 2023 through December 2023; and June 2024 through September 2024.

For the FY 2024 timesheets received from GCC, total hours worked ranged from four to eight hours per pay period. Based on the Audit Consultant's W2 GU, he received \$7K for CY 2023 and \$1.6K for CY 2024. Due to the absence of documentation, the hours worked cannot be verified to justify wages received in FY 2023 and FY 2024. As of the release of this audit, GCC has not provided the Audit Consultant's missing timesheets.

We recommend that GCC's management ensure recordkeeping of their Audit Consultant's timesheets to support the hours worked and comply with the Guam Business Regulation law.

Other Matters - Administrative

Administrative matters are not within the context of the objective of Part I; however, due to the significance of the issues noted, we deemed its necessary inclusion in the audit report.

Termination of a former GCC Employee

This audit was directed by the Public Auditor, due to his concerns from news coverage on **the theft conviction of one of GCC's former Senior Navigators**. The facts disclosed in this news coverage does not fall within the objective and scope of this audit. However, because of the significance and relevance of the issues disclosed therein, we considered the necessity for its inclusion in this report.

Per our request, the GCC Executive Director provided us, on December 2025, the Audit Consultant's Final Report (dated February 2023), which disclosed instances of dishonesty committed by GCC's former Senior Navigator while employed with GCC. Relative thereto we noted the following:

No Formal Investigation of Terminated Former Employee was Conducted

GCC's former Senior Patient Navigator, who pleaded guilty of theft from her part-time employer, the Guam ENT Clinic, was terminated by GCC in January 14, 2025. GCC did not conduct a formal and documented investigation report as the basis of the termination.

The Final Report also covered GCC's financial transactions, from August 2018 through July 2022. The report disclosed the following instances of dishonesty and appearance of fraud committed by the former Senior Patient Navigator:

1. Uncollected cash advance of \$2.4K was recorded as Expense. Unliquidated cash advance as of November 2022 amounted to \$ 1.6K.
2. There were 16 checks for direct reimbursements, made out to the former Senior Patient Navigator (the payee), were signed by her.
3. Outstanding and past due balance of \$10K, on GCC's credit card under former Senior Patient Navigator, which exceeded the limit of \$10K, as of January 10, 2023.
4. Unreceipted collections from T shirt sales, which was acknowledged by former Senior Patient Navigator, who noted that there was no way to quantify the amount that was collected.

Questionable Board Meeting Minutes

The Board meeting Minutes for **January 29, 2025** disclosed that the budget was resubmitted **with the concerned employee's name removed**. The Minutes did not disclose that **the employee was already terminated by GCC on January 14, 2025**.

In the Board meeting Minutes from **October 30, 2025**, the Board stated,

“On October, 2022 it was identified that one of our Senior Navigators, was accused of theft of monies and property for her part-time employer, the ENT clinic. A decision was made to retain her as an employee until such time her case was officially adjudicated in the Superior Court of Guam.”

The October 2025 Board meeting was conducted almost ten months after the employee's January 14, 2025 termination. In addition, despite the reported wrongdoings mentioned in the February 2023 Audit Consultant's Final report and the Board's knowledge (based on the Board meeting minutes), the GCC's Executive Director and the Board did not conduct any formal investigation for the incurrences in FY 2022 and 2023 which remained unaddressed, even after the employee was terminated in January 2025.

Conclusion and Recommendations

Our review of GCC's administration and financial management of funds received for FY 2023 and FY 2024 revealed significant challenges in budget adherence, reporting accuracy, internal controls, and contract compliance. While GCC fully utilized its GCTF grant awards and successfully reduced personnel costs in line with prior audit recommendations, weaknesses were noted in the documentation and approval of budget reallocations, deficiencies in expenditure reporting, and an incorrect reimbursed invoice. The organization also demonstrated lapses in meeting reporting requirements and maintaining transparency in its donation-funded activities, including insufficient documentation of salaries paid from the donation account and incomplete donation logs.

Additionally, deficiencies in internal controls, such as segregation of duties, reconciliation processes, and adherence to established SOPs, heighten the risk of errors and misappropriation. Concerns related to the audit consultant's contract, lack of periodic audits, missing timesheets, and the absence of a formal investigation into identified misconduct of dishonesty and appearances of fraud further enhances the need for stronger governance and oversight. These issues point to the necessity for clearer guidance from GCTF, enhanced financial controls, improved documentation practices, and strengthened monitoring of internal control lapses to ensure accountability, transparency, and overall compliance moving forward.

To address the findings, we made 11 recommendations. Please refer to [Appendix 11](#).

GCC administration and staff performed great services to Guam's eligible cancer patients by providing them significant relief and comfort, as well as saving the valued lives of Guam citizens. There is a need for collaboration between the GCTFC and GCC Management. GCTFC needs to provide proper guidance and maximize fund availability for the non-profit organizations (NPO). The GCC Management needs to comply with prescribed policies, rules and regulations, and maximize the spending of funds for direct services to continuously save more lives. We acknowledge and appreciate GCC's commitment and best efforts in finding ways and strategies to receive funds and other resources to sustain GCC's programs.



Benjamin J.F. Cruz
Public Auditor

Classification of Monetary Amounts

Classification of Monetary Amounts					
Findings	Questioned Costs	Potential Savings	Unrealized Revenues	Other Financial Impact	Reference
A. GCTF Grants Through ACH Reimbursement					
1. Potential Increases in Grant Fund Utilizations for Salaries and Fringe Benefits	\$0	\$0	\$0	\$0	
2. Budget Amendments/Re-allocations Without GCTFC Approval	\$0	\$0	\$0	\$0	
3. Flaws on Reimbursed Invoices	\$0	\$0	\$0	\$0	
4. High Percentage of Some Costs Compared with Budgeted Costs	\$0	\$0	\$0	\$0	
B. Donations Deposited to GCC Bank Account					
5. Lack of a Donation Account Statement of Activities	\$0	\$0	\$0	\$0	
6. Payroll Costs for Two Employees Paid Through Donations Account Not Found in Any Report	\$0	\$0	\$0	\$0	
7. Weaknesses in the Internal Standard Operating Procedures (SOP)	\$0	\$0	\$0	\$0	
8. Lack of Segregation of Duties	\$0	\$0	\$0	\$0	
9. Lack of Documented Donation Account Reconciliations	\$0	\$0	\$0	\$0	
C. Findings on the Audit Consultant Contract and Audit Reports					
10. No Official Audit Report Delivered by the Part-Time Auditor	\$0	\$0	\$0	\$0	
11. Audit Consultant's Role Lacks Clarity	\$0	\$0	\$0	\$0	
12. Periodic Audits Required per Contract Not Feasible	\$0	\$0	\$0	\$0	
13. Missing Timesheets to Justify Audit Consultant's Compensation	\$0	\$0	\$0	\$0	
TOTAL	\$0	\$0	\$0	\$0	

Management Response and OPA Reply

On February 11, 2026, we provided GCC with a draft report for a management response. We conducted the (virtual) exit conference on February 18, 2026 and discussed the findings, conclusion, and recommendations of the Sources of Funds, Part I performance audit. GCC submitted its official management response on the same day.

GCC Response: In their management response, GCC acknowledged our findings regarding the challenges in budget adherence, reporting accuracy, weak internal controls, and contract compliance and concurred with all recommendations.

GCC recognizes the critical importance of accountability for all NPOs that receive government funds and welcomes this audit as an opportunity to lead by example. They are committed to setting a high benchmark for responsible stewardship of public resources, ensuring strict adherence to SOPs, and maintaining full transparency in managing these funds, while ultimately fulfilling their mission to support cancer patients in Guam.

OPA Reply: OPA acknowledges GCC's concurrence with all audit findings and recommendations. GCC provided a corrective action plan, designated Office of Primary Responsibility, and proposed a completion date for each of the 11 audit recommendations. On several of the recommendations, GCC noted that they are already working on implementation. The Public Auditor and the audit team determined that GCC's management response, relative to its corrective action plans, are acceptable and satisfactory.

We commend GCC's proactive approach and their commitment to implementing the 11 recommendations. The Public Auditor expressed his appreciation for GCC's ongoing implementation and is hoping for the GCTFC to realize its responsibility to push for the relevant changes. See [Appendix 10](#) for GCC's detailed management response.

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

We sincerely appreciate the cooperation and assistance provided by the staff and management of GCC throughout the audit process.

OFFICE OF PUBLIC ACCOUNTABILITY



Benjamin J.F. Cruz
Public Auditor

Objectives, Scope, and Methodology

On January 27, 2025, the Office of Public Accountability (OPA) initiated a performance audit of the Guam Cancer Care’s (GCC) Sources and Application of Funds, Part I – Sources of Funds. This audit the first in a two-part series: Part I focuses on the sources of funds, and Part II will focus on the application of funds. The amended objectives of this audit were to determine whether:

Part I – Sources of Funds

1. The funds granted by the Guam Cancer Trust Fund (GCTF) and donated funds are properly recorded, documented, accounted for, and effectively managed by GCC within their intended purposes.

Part II – Application of Funds

1. All types of application of funds, inclusive of expenditures, comply with GCC’s internal policies and program guidelines and GCTF regulations; and
2. The expenditures are sufficiently documented to demonstrate compliance and ensure propriety and accuracy of disbursements.

The audit scope covered the period from October 1, 2022 through September 30, 2024 or FY 2023 to 2024.

Methodology

To accomplish the objective set for the audit, we performed the following:

1. Researched and reviewed applicable GovGuam laws, regulations, hotline tips, prior audit reports, and financial reports from GCC to obtain an understanding of the grant awarding process for nonprofit organizations and how GCC allocates the awarded funds to their cancer care programs and services.
2. Conducted virtual entrance conference meeting and multiple on-site visits with GCC officials to request relevant information and get clarification on the audit subject as outlined in our objectives.
3. Attended an in-person walkthrough conducted by the GCC Executive Director and staff relative to the GCC cancer programs and conducted a physical inspection of the GCC premises.
4. Requested and reviewed GCC and GCTF SOP.
5. Reviewed and analyzed a sole hotline tip/citizen's concern but found it irrelevant to the preliminary audit objectives.
6. Conducted research throughout the entirety of this audit at the GCC and UOG websites and other relevant websites, and requested information/data to be used as criteria for this audit.
7. Identified and reviewed prior audit reports issued by the OPA and other reports relevant to the audit subject.

Objectives, Scope, and Methodology

8. Requested a list of preliminary documentation, such as financial statements, quarterly/monthly reports, notice of all procurement of equipment or services of \$5,000 or more, detailed inventory listing, and reports containing full disclosures of all expenditures of funds appropriated/awards granted.
9. Sent further request for documentation, such as closeout reports, financial reports of direct and non-direct services programs, and bank statements (main account and donation account).
10. Evaluated internal control activities and procedures from interviews, data, and documents gathered.
11. Conducted risk assessments from internal control evaluation, initial information, and reviews of documents.
12. Performed an initial analysis of the bank statement to determine the different sources of incoming funds received by GCC, how these funds were disbursed, and the purposes of disbursements.
13. Performed testing on the application of funds, which includes the reimbursement from GCTF, salaries and fringe benefits, and the donation account.
14. Compiled, reviewed, and performed an analysis on submitted expenditure reports and compared them with the basis of the reports.
15. Sent preliminary questions to GCC on some questionable fund sources and disbursements, and requested supporting documents.
16. Issued and provided preliminary findings report to the GCC management.
17. Conducted an exit conference to discuss final findings and recommendations.
18. Reviewed agency management responses and issued final audit report.

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards issued by the Comptroller General of the United States of America. 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.

Prior Audit Coverage

OPA Report No. 19-08, University of Guam Cancer Trust Fund

Our audit of the Guam Cancer Care Trust Fund (GCTF) from Fiscal Year FY 2014 to FY 2018 found: 1) lapses and inefficiencies in the management of GCTF revenues; 2) apparent violations or flaws on GCTF payouts; 3) deficiencies in grant process and noncompliance with grant terms; and 4) the need for approval, policy reviews and updates of some documents such as GCTF Rules and Regulations. The University of Guam (UOG) administers GCTF.

Specifically, we found the following:

- There were inefficiencies, violations, noncompliance with GCTF governing laws, program objectives and lack of documentation. This resulted in ineffective management of revenues, questionable awards and payouts and undetermined program results.
- Legislative appropriations under remitted by \$2.4M and available NPO funds underutilized.
- GCTF cash balance co-mingled with other UOG funds.
- Apparent violations or flaws on GCTF payouts by using awards to pay 56% of NPO A's personnel cost, reimbursements of expenditures without supporting documentation, questionable start up utilization and administration costs, and appearance of conflict of interest.
- Deficiencies in grant processes and noncompliance with terms of grants, evidenced by absence of documentation of grant application review and approval, and deficiencies in the progress report submission.
- Identified questioned costs and other financial impact amounted to \$6.5M.

The audit identified that there is a need for collaboration among the GCTF Administration, GCTFC, and Business Office/Comptroller's Office to comply and adhere to legal requirements, policies, and rules and regulations. Maximizing fund availability and spending funds appropriately, would achieve the purpose of the GCTF and save more lives.

We recommend the following:

- UOG President, Office of Research and Special Programs (ORSP) Director, GCTF Council, and GCTF Administration
 1. Strictly comply with the legislative requirement to maintain a separate deposit account for GCTF;
 2. At the end of the fiscal year, establish and communicate among each other, funds available for award to the grantees, administrative expenses and investment;
 3. Strictly enforce grant payouts on a reimbursement basis with sufficient documentation;
 4. Conduct and documentation grant application evaluation process based on established criteria, and maintain record of the results of evaluation, recommendation, and the President's approval;

Prior Audit Coverage

5. Strictly monitor compliance of grantees' reportorial requirements, progress reports, and results of the grant, as well as conduct site visits;
 6. Conduct review and make necessary updates on GCTF Rules and Regulations especially on direct personnel costs, startup costs, outreach programs, administration costs, and fiscal manager fees; and
 7. Resolves issues on apparent conflict of interest.
- **UOG Business Office/Comptroller's Office**
1. Conduct an independent review/audit of grantees' invoices, receipts, and other reimbursement documents prior to processing of checks for grant payouts.
- **DOA Director**
1. Refrain from borrowing funds from the Healthy Futures and remit to UOG the full appropriated amount for GCTF; and
 2. Issue a separate check allotment for GCTF.

Applicable Laws, Rules, and Regulations

Guam Cancer Trust Fund Rules and Regulations

.03 Guam Cancer Trust Fund

A. The GCTF is a special fund created by P.L. 30-80, codified at Title 11, Chapter 26, Guam Code Annotated, as amended, for the purpose of providing financial assistance to organizations that provide patient directed services for the prevention of cancers, its treatment, diagnosis and other services that may be required to access treatment. Income is generated from:

- (1) Fifteen percent (15%) of Guam tobacco tax revenues and any subsequent gains;
- (2) Any other donations to the GCTF

B. Pursuant to P.L. 30-80, funds shall be transferred quarterly to the University as the administrator of the Guam Cancer Care Trust Fund. Such funds shall be held in an account at a Guam financial institution separate and apart from all other accounts and funds of the Government of Guam and shall not be subject to the transfer authority of *I Maga'låhen Guåhan*.

C. The University may only expend funds:

- (1) In accordance with P.L. 30-80, up to seventy-five percent (75%) of the fund's balance each fiscal year to nonprofit and charitable organizations that provide cancer screenings, treatment, and support services.
- (2) From a portion of the fund's balance for the administration of the GCTF, as recommended by the GCTF and as approved annually by the President. Absent extraordinary circumstances, the amount will be less than ten percent (10%) of the fund's balance.

D. The University may only make awards under the GCTF for cancer:

- (1) Prevention (includes screenings);
- (2) Diagnosis;
- (3) Treatment; or
- (4) Other services that may be required to access treatment.

E. Money expended from the GCTF as supplemental to, and is not intended to take the place of, funding that would otherwise be appropriated to the University for cancer research prevention and treatment.

Applicable Laws, Rules, and Regulations

05 Responsibilities of the University

The University:

- A. Shall administer the GCTF;

- B. May not allocate more than seventy-five percent (75%) of the proceeds of the GCTF's balance each fiscal year;

- C. Shall announce the availability of the awards in each fiscal year or on before April 1.

- D. Shall approve the budget for the administration of the GCTF (less than ten percent (10%)) of funds yearly, provided detailed expenditure reports are kept and maintained by the University.

.06 Award Eligibility

- A. The University shall make awards to nonprofit and charitable organizations that provide patient directed series for cancer screenings, treatment and support services, which may include but are not limited to the following:
 - (1) Clinics;
 - (2) Hospitals;
 - (3) Laboratories;
 - (4) Educational institutions;
 - (5) Local health departments; and
 - (6) Other nonprofit and charitable organizations with expertise in cancer screening, prevention, treatment, or support services.
- B. The University may limit the organizations eligible to receive a grant in §A of this regulation based on:
 - (1) Availability of funds; and
 - (2) The University's ability to account for and monitor the award funding.
- C. In order to be eligible to receive an award, an applicant or organization:
 - (1) Must be a nonprofit and charitable entity;
 - (2) Shall have an office located in Guam; and
 - (3) May only propose work that will serve or benefit Guam residents.

Applicable Laws, Rules, and Regulations

.07 Allowable Uses of Grant Funds

- A. A grantee that is funded by the GCTF may use funds only for cancer programs consistent with the purposes of P.L. 30-80, for the prevention of cancer
- A. A grantee must use the grant funds solely for authorized expenses. Authorized expenses are determined by the terms of agreement between the grantee and the University.
- B. While these funds may not be budgeted for indirect costs, a grantee may propose up to five percent (5%) of the amount requested in order to administer the funds and comply with reporting requirements.
- C. While these funds may not be budgeted for indirect costs, a grantee may propose up to five percent (5%) of the amount requested in order to administer the funds and comply with reporting requirements.

.09 Application Process for GCTF Grants.

An applicant for a GCTF grant shall:

- A. Submit a completed application to the University of Guam, Mangilao, Guam, Attn: Guam Cancer Trust Fund Council, and shall include the following:
 - a. A letter requesting consideration for funding with a concise project description consisting of: a statement of the purpose of the project; the health benefit(s) and why it is eligible for funding under this program; and any other information pertinent to the project;
 - b. A project schedule and budget;
 - c. What institutions and other persons will be involved in the provision of services;
 - d. Any other supporting materials.
- B. Applications will be accepted quarterly, to the extent that funding is available, in accordance with a schedule published annually on or before April 1.
- C. Applications shall be subject to review by the GCTFC and any other health-related entities, as the University may determine to be appropriate.
- D. Provide any other information that may be required by the University to evaluate the application.

Applicable Laws, Rules, and Regulations

.11 Grant Application Review and Approval

I. Applicants will be notified of the results within 90 days of the receipt of applications that meet all requirements.

- a. Successful applicants will receive a grant specifying the amount, duration and conditions of the award. The offer will be in the form of a binding contract.
- b. Recipients will be required to sign, accept and return the offer to the University within fifteen (15) days. Failure to execute the agreement within the fifteen (15) days may result in the cancellation of the grant award. The President may award these monies to the next highest rated project.
- c. Recipients will have forty-five (45) days from the date of the acceptance of the grant offer to submit contract documents including complete plans and specifications, to the appropriate reviewing entities.
- d. An award period expires one (1) year from the date of award of the grant.

.12 Payments, Terms and Conditions of Awards, and Terminations

A. Award Payments.

- (1) The University may award a percentage of the award (up to 20%) in start-up costs, as agreed to in the terms of the award agreement.
- (2) Payments will only be provided on a reimbursement basis. Grantees shall submit monthly invoices for reimbursed expenses to the GCTF.
- (3) If a financial or progress report required in §B or C of this regulation is overdue, the University may withhold any payment or disbursement of funds until the report is submitted.
- (4) A grantee is required to collect performance data and report the performance accomplished with GCTF funding. A report indicating the number of people directly serviced by the grant award and a report indicating the provided services must be submitted with the reimbursement request.

Applicable Laws, Rules, and Regulations

Donation and Monetary Handling

1. **Purpose** The purpose of this SOP is to outline the proper handling, documentation, and deposit procedures for monetary donations received by the organization, ensuring accountability and transparency.
2. **Scope** This SOP applies to all staff members responsible for handling, logging, and depositing monetary donations, including cash, checks and electronic funds transfers (EFT).
3. **Roles and Responsibilities**
 - **Finance Teams:**
 - Ensures accurate logging and deposit of funds – Screening Program Manager, Sr. Navigator
 - **Authorized Personnel:**
 - Responsible for receiving donations – All staff members
 - Responsible for maintaining proper documentation – Operations Managers
 - **Authorized Personnel:**
 - Oversees deposit transactions and reconciliation of donation records – Operations Managers

4. Monetary Donation Handling Process**4.1 Receiving Donations**

- Monetary donations are accepted (cash, checks, or EFT) by designated personnel.
- Verify the amount and source of the donation before proceeding.
 - 3 designated staff members receive and verify all donations made to the organization, ie, Operations Managers, Patient Services Coordinator

4.2 Logging and Documentation

**Receipts are issued to all donations. **

- Record each cash/check/EFT donation in the receipt book, including donor details, amount, and date.
- Make copies of checks, indicate receipt number on copy and date received.
- Update the Donation Receipt Log Spreadsheet with corresponding details.

Applicable Laws, Rules, and Regulations

4.3 Deposit Preparation

****Donation cash/checks in office: Limited to \$1,000.00****

- Once \$1,000.00 is reached, a deposit is prepared.
- Preparer – Prepare a receipt of funds form and place all funds in a secure deposit bag.
- Verifier – Verify all amounts against the receipt of funds from before proceeding to the bank (e.g., Bank of Guam) to deposit of funds.
- Dual signatures with dates are required; preparer and verifier of deposit

4.4 Deposit to Designated Bank

- 3rd Verifier – Designated staff member prints, signs, dates, and indicates the time of deposit on receipt of funds from before going to the designated bank.
- 3rd Verifier – Take the deposit to the designated bank on a scheduled basis.
- Obtain a bank deposit as proof of transaction.

4.5 Finalizing Documentation

- Submit the original bank deposit receipt to the Finance Team.
- Make and file copies of deposit receipts for recordkeeping and attach original and copies of supporting documents (e.g., checks, EFT confirmation) to receipt of funds form.
- Update the Deposit Log Spreadsheet with transaction details.
- Input deposit information on the Donations account on QuickBooks and on the Donations check register.
- Organization has control of sequential receipts and reconciliation of receipts are done on a monthly basis.

5. Compliance and Review

5.1 Ensure all transactions comply with organizational financial policies and regulations.

5.2 Conduct periodic audits to verify donation record and deposits.

5.3 Provide training to designated personnel on proper donation handling procedures.

Funding History of Guam Cancer Trust Fund – Direct Services

Percentages of Funding for Guam Cancer Care from the Guam Cancer Trust Fund for Direct Services, FY 2012-FY2024

Fiscal Year	Awardees	Amount Awarded	Percentage of Total Amount Awarded
2012	American Cancer Society	\$ 100,000.00	16%
2012	Catholic Social Service	\$ 26,250.00	4%
2012	Guam Cancer Care	\$ 500,000.00	80%
	Total Awarded for FY	\$ 626,250.00	100%
Fiscal Year	Awardees	Amount Awarded	Percentage of Total Amount Awarded
2013	Guam Cancer Care	\$ 800,000.00	75%
2013	Edward M. Calvo Cancer Foundation	\$ 150,000.00	14%
2013	University of Guam Cancer Research Center	\$ 109,843.00	10%
	Total Awarded for FY	\$ 1,059,843.00	100%
Fiscal Year	Awardees	Amount Awarded	Percentage of Total Amount Awarded
2014	Guam Cancer Care	\$ 800,000.00	62%
2014	American Cancer Society	\$ 170,000.00	13%
2014	Edward M. Calvo Cancer Foundation	\$ 316,280.00	25%
	Total Awarded for FY	\$ 1,286,280.00	100%
Fiscal Year	Awardees	Amount Awarded	Percentage of Total Amount Awarded
2015	Edward M. Calvo Cancer Foundation	\$ 290,030.00	21%
2015	Guam Cancer Care	\$ 855,494.00	61%
2015	Guam Memorial Hospital Authority	\$ 250,000.00	18%
	Total Awarded for FY	\$ 1,395,524.00	100%
Fiscal Year	Awardees	Amount Awarded	Percentage of Total Amount Awarded
2016	Guam Cancer Care	\$ 866,662.00	47%
2016	Guam Memorial Hospital Authority	\$ 500,000.00	27%
2016	American Cancer Society	\$ 91,650.00	5%
2016	Edward M. Calvo Cancer Foundation	\$ 372,349.00	20%
	Total Awarded for FY	\$ 1,830,661.00	100%
Fiscal Year	Awardees	Amount Awarded	Percentage of Total Amount Awarded
2017	Edward M. Calvo Cancer Foundation	\$ 409,285.00	25%
2017	American Cancer Society	\$ 110,975.00	7%
2017	Guam Cancer Care	\$ 763,826.00	46%
2017	UOG Cancer Research Center HPV	\$ 253,658.00	15%
2017	UOG College of Natural and Applied Sciences	\$ 126,709.00	8%
	Total Awarded for FY	\$ 1,664,453.00	100%

Funding History of Guam Cancer Trust Fund – Direct Services

Fiscal Year	Awardees	Amount Awarded	Percentage of Total Amount Awarded
2018	American Cancer Society	\$ 158,332.00	8%
2018	Guam Cancer Care	\$ 984,204.00	49%
2018	Guam Memorial Hospital Authority	\$ 400,000.00	20%
2018	Edward M. Calvo Cancer Foundation	\$ 468,395.00	23%
	Total Awarded for FY	\$ 2,010,931.00	100%
Fiscal Year	Awardees	Amount Awarded	Percentage of Total Amount Awarded
2019	American Cancer Society	\$ 242,846.00	15%
2019	Guam Cancer Care	\$ 865,842.00	53%
2019	Catholic Social Service	\$ 513,516.22	32%
	Total Awarded for FY	\$ 1,622,204.22	100%
Fiscal Year	Awardees	Amount Awarded	Percentage of Total Amount Awarded
2020	American Cancer Society	\$ 293,250.00	16%
2020	Ayuda Foundation	\$ 671,480.00	36%
2020	Edward M. Calvo Cancer Foundation	\$ 795,000.00	43%
2020	Guam Cancer Care	\$ 83,550.00	5%
	Total Awarded for FY	\$ 1,843,280.00	100%
Fiscal Year	Awardees	Amount Awarded	Percentage of Total Amount Awarded
2021	American Cancer Society	\$ 127,890.00	16%
2021	Edward M. Calvo Cancer Foundation	\$ 345,000.00	44%
2021	Catholic Social Service	\$ 313,409.00	40%
	Total Awarded for FY	\$ 786,299.00	100%
Fiscal Year	Awardees	Amount Awarded	Percentage of Total Amount Awarded
2022	Ayuda Foundation	\$ 679,223.00	30%
2022	Edward M. Calvo Cancer Foundation	\$ 660,000.00	29%
2022	Guam Cancer Care	\$ 905,223.41	40%
	Total Awarded for FY	\$ 2,244,446.41	100%
Fiscal Year	Awardees	Amount Awarded	Percentage of Total Amount Awarded
2023	American Cancer Society	\$ 367,425.00	11%
2023	Ayuda Foundation	\$ 652,434.00	20%
2023	Catholic Social Service	\$ 185,579.61	6%
2023	Edward M. Calvo Cancer Foundation	\$ 594,000.00	18%
2023	Guam Cancer Care	\$ 905,223.41	27%
2023	Todu Guam	\$ 597,540.00	18%
	Total Awarded for FY	\$ 3,302,202.02	100%
Fiscal Year	Awardees	Amount Awarded	Percentage of Total Amount Awarded
2024	American Cancer Society	\$ 70,667.50	2%
2024	Ayuda Foundation	\$ 610,650.00	17%
2024	Catholic Social Service	\$ 130,000.00	4%
2024	Edward M. Calvo Cancer Foundation	\$ 660,000.00	18%
2024	Guam Cancer Care	\$ 1,168,184.00	32%
2024	Todu Guam	\$ 1,015,738.00	28%
	Total Awarded for FY	\$ 3,655,239.50	100%

Funding History of Guam Cancer Trust Fund – Education and Outreach Program

Percentages of Funding for Guam Cancer Care from the Guam Cancer Trust Fund for Education and Outreach Program, FY 2016 - FY2024

Fiscal Year	Awardees	Amount Awarded	Percentage of Total Amount Awarded
2016	Santa Teresita Catholic Church	\$ 49,966.00	16%
2016	UOG School of Education	\$ 42,699.00	14%
2016	UOG Professional & International Programs/School of Education	\$ 71,614.00	23%
2016	Santa Teresita Catholic Church	\$ 71,614.00	23%
2016	UOG Cancer Research Center	\$ 71,614.00	23%
	Total Awarded for FY	\$ 307,507.00	100%
Fiscal Year	Awardees	Amount Awarded	Percentage of Total Amount Awarded
2017	UOG Professional & International Programs/School of Education	\$ 144,110.00	60%
2017	UOG Professional & International Programs	\$ 47,250.00	20%
2017	Santa Teresita Catholic Church	\$ 47,250.00	20%
	Total Awarded for FY	\$ 238,610.00	100%
Fiscal Year	Awardees	Amount Awarded	Percentage of Total Amount Awarded
2018	UOG Professional & International Programs	\$ 60,154.00	35%
2018	Science Is Fun and Awesome	\$ 109,400.00	65%
	Total Awarded for FY	\$ 169,554.00	100%
Fiscal Year	Awardees	Amount Awarded	Percentage of Total Amount
2019	Guam Cancer Care Education and Outreach	\$ 101,000.00	43%
2019	UOG Professional & International Programs	\$ 101,000.00	43%
2019	UOG Cancer Research Center	\$ 32,130.00	14%
	Total Awarded for FY	\$ 234,130.00	100%

Funding History of Guam Cancer Trust Fund – Education and Outreach Program

Fiscal Year	Awardees	Amount Awarded	Percentage of Total Amount
2020	Guam Cancer Care Education and Outreach	\$ 81,567.50	100%
	Total Awarded for FY	\$ 81,567.50	100%
Fiscal Year	Awardees	Amount Awarded	Percentage of Total Amount
2021	Santa Teresita Catholic Church	\$ 27,734.59	100%
	Total Awarded for FY	\$ 27,734.59	100%
Fiscal Year	Awardees	Amount Awarded	Percentage of Total Amount
2022	Guam Cancer Care Education and Outreach	\$ 95,943.50	100%
	Total Awarded for FY	\$ 95,943.50	100%
Fiscal Year	Awardees	Amount Awarded	Percentage of Total Amount
2023	Guam Cancer Care Education and Outreach	\$ 95,943.50	79%
2023	Santa Teresita (Knights of Columbus)	\$ 25,000.00	21%
	Total Awarded for FY	\$ 120,943.50	100%
Fiscal Year	Awardees	Amount Awarded	Percentage of Total Amount
2024	Get Healthy Guam Coalition	\$ 32,550.00	16%
2024	Guahan Sustainable Culture	\$ 55,810.00	28%
2024	Payless Markets Community Foundation	\$ 87,189.44	43%
2024	Santa Teresita Catholic Church	\$ 25,000.00	12%
	Total Awarded for FY	\$ 200,549.44	100%

FY 2023 and 2024 Year to Date Expenditures

FY 2023 -Year to Date Expenditures as reflected in Financial Report (MPEOR) 10/01-23 to 10/31/23									
Expenditure Category	Patient Navigation Program	Financial Assistance Program	Annual Screening Program	Local Transportation Program	Administrative Cost	Total	EDU	Overall Total	% over Total Expenditures
Salary	\$92,293.68	\$93,469.68	\$54,280.96	\$39,251.52	\$0.00	\$279,295.84	\$73,866.56	\$353,162.40	
Fringe Benefits	\$22,123.52	\$19,156.37	\$4,152.56	\$3,002.73	\$0.00	\$48,435.18	\$13,279.76	\$61,714.94	
Total (Salary and Fringe Benefits)	\$114,417.20	\$112,626.05	\$58,433.52	\$42,254.25	\$0.00	\$327,731.02	\$87,146.32	\$414,877.34	41%
Contractual Services	\$6,640.00		\$15,904.50	\$906.79	\$0.00	\$23,451.29	\$5,328.00	\$28,779.29	3%
Miscellaneous		\$415,581.38			\$0.00	\$415,581.38	\$0.00	\$415,581.38	42%
Supplies		\$47,291.03	\$648.59		\$0.00	\$47,939.62	\$401.68	\$48,341.30	5%
Equipment							\$2,167.50	\$2,167.50	0%
Administrative Cost									
Office Space Rental					\$33,000.00				
Contractual Services					\$38,420.74				
Utilities-Power					\$6,959.25				
Utilities-Water					\$0.00				
Utilities-Telephone					\$0.00				
Supplies					\$7,748.81				
Equipment					\$4,391.30				
					\$90,520.10	\$90,520.10	\$0.00	\$90,520.10	9%
Total Program Cost	\$121,057.20	\$575,498.46	\$74,986.61	\$43,161.04	\$90,520.10	\$905,223.41	\$95,043.50	\$1,000,266.91	100%

Appendix 6:
FY 2023 and 2024 Year to Date Expenditures

FY 2024 - Year to Date Expenditures as reflected in Financial Report (MPEOR)10/01/24-10/31/24-Final close Out							
Expenditure Category	Patient Navigation Program	Financial Assistance Program	Annual Screening Program	Local Transportation Program	Administrative Cost	Total Expenditures	% over Total Expenditures
Salary	\$156,445.44	\$67,372.84	\$90,885.00	\$48,375.56	\$0.00	\$363,078.84	
Fringe Benefits	\$28,039.80	\$10,646.93	\$15,259.68	\$3,700.74	\$0.00	\$57,647.15	
Total (Salary and Fringe Benefits)	\$184,485.24	\$78,019.77	\$106,144.68	\$52,076.30	\$0.00	\$420,725.99	36%
Contractual Services	\$7,607.59		\$13,372.50	\$2,238.63		\$23,218.72	2%
Miscellaneous	\$0.00	\$498,150.54	\$0.00	\$0.00	\$0.00	\$498,150.54	43%
Supplies	\$0.00	\$115,659.97	\$0.00	\$0.00	\$0.00	\$115,659.97	10%
Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Administrative Cost							
Office Space Rental					\$43,500.00		
Contractual Services					\$52,753.32		
Utilities-Power/Water					\$7,677.66		
Utilities-Water					\$0.00		
Utilities-Telephone					\$3,838.41		
Supplies					\$2,659.39		
Equipment					\$110,428.78	\$110,428.78	9%
Total Program Cost	\$192,092.83	\$691,830.28	\$119,517.18	\$54,314.93	\$110,428.78	\$1,168,184.00	100%

2023 Direct Services Detailed Position Descriptions



Job descriptions of each staff under Direct Services:

Program Director/Lead Navigator, concurrent function Sr. Patient Navigator.

Job Summary: The Program Director/Lead Navigator will supervise the Direct Services program. Emphasis will be in the area on patient navigation, patient-centered care quality improvements, and community engaged programs and research. This position implements strategic short- and long-term plans aimed at enhancing the services and mission of the program and serves as program director for designated grants. Projects involve establishing and maintaining a close working relationship with a broad spectrum of community partners and non-GCC medical organizations and institutions. May represent GCC at local and national meetings. Some weekend and/or evening work is required to best meet the needs of the community.

Duties and Responsibilities:

- Oversees all aspects of the direct services program implemented by the organization.
- Monitors and administers all aspects dealing with the financial assistance program.
- Coordinate, perform and ensure activities required to initiate and complete projects to include developing strategies, identifying information resources and completing documentation and deliverables related to such projects
- Supervise program evaluation efforts and utilize evaluation data for program improvements
- Manage day-to-day activities for designated grants, compile data for project reports and contribute to grant proposals and reports. Perform independent research and analysis to support project development, implementation and evaluation
- Manage documentation files for projects, lead project meetings and ensure project milestones are met according to established and approved project plans.
- Track budget expenditures for projects and ensure alignment of expenditures with project goals and budget; maintain documentation of all receipts for expenditures
- Proactively identify project and/or staff challenges; present possible solutions to challenges and create strategies to address challenges with supervisor approval
- Present written and verbal reports on projects, including contributing to funding proposals and funding reports
- Oversee administration of all direct services programs.
- Coordinate activities with internal and external stakeholders to accomplish project goals
- Participate in project meetings, prepare agendas, draft summaries and projects updates
- Enhance professional knowledge and skills through seminars/workshops and reviewing published literature
- Perform other work-related duties as assigned including occasional weekend or evening work

2023 Direct Services Detailed Position Descriptions



Nurse Navigator, concurrent function Sr. Patient Navigator

Job Summary: The Nurse Navigator functions on the multidisciplinary team as an advocate, interpreter, educator, and counselor for oncology patients. Responsible for patient-centric care ensuring all patients with an oncology diagnosis receive quality and comprehensive services. Coordinate patient care and eliminate barriers to timely care throughout the continuum in collaboration with the multidisciplinary team. Serve as a clinical resource with expertise in hematology/oncology care management. Serve as a liaison throughout the facility and in the community regarding services provided for this unique patient population. Uses an ethical framework to provide expert nursing care which includes but not limited to direct clinical practice, consultation, education and research in order to integrate a fragmented healthcare system for the individual and their support system.

Duties and Responsibilities

- Demonstrates the knowledge, skill and coordination to provide nursing care and guidance to the cancer patient from screening to survivorship. Systematically and continuously performs the functions of assessing, formulating nursing diagnoses, planning, implementing, and evaluating the care according to the nursing process and Oncology Nursing Society Standards of Practice.
- Provides personalized education and information to the patient and family, helping to make the care seamless continuous and comprehensive. Reinforces the importance of, and assesses the need for, assistance with adherence to treatment schedules, protocols, and follow-ups. Provides anticipatory guidance.
- Initiates and documents patient teaching including family and significant others based on assessment of needs. Enhance the patient, family, and/or caregivers' understanding of available treatment options.
- Responds to patient requests for information regarding the disease process, expected side effects of treatment and community resources. Uses appropriate Patient Education documentation modality
- Supports the patient during difficult decision-making periods. Assists in coordination of end-of-life care for patient and family and provides emotional support
- Functions in an organized and time conscious manner. Partners with patients, families, the interdisciplinary team and community resources to match the patient's unmet needs with appropriate services and referrals in order to provide well-coordinated, timely, compassionate, exemplary, interdisciplinary care. Coordinate with clinics to improve timeliness of appointments.
- Communicates with all members of the healthcare team as appropriate about patient/family needs and concerns. Uses ethical decision-making to advocate for patients.
- Initiates and performs ongoing review of policies related to service provided. Where appropriate, updates or writes new policies to enhance professional practice. Stays updated on the latest clinical guidelines.
- Serves as a resource for community educational events, such as health fairs, screenings, symposiums, and lectures as well as staff education. Builds partnerships with local agencies and groups to assist with coordination of community outreach events.

2023 Direct Services Detailed Position Descriptions



Senior Patient Navigator

Job Summary: The Senior Patient Navigator provides one-on-one assistance to patients, navigating them through the health care system to ensure timely treatment and/or post treatment cancer care and supportive services, eliminating barriers, identifying local and national resources that cancer patients on Guam are eligible for in the form of Financial/Co-Pay Assistance, Pharmaceutical Assistance or Free Drug Programs and Lodging Assistance for patients being referred off island for treatments or services not available locally.

Primary Duties and Responsibilities:

- The Senior Patient Navigator will assist patients in accessing cancer care and navigating health care systems by establishing contact with newly diagnosed cancer patients within the cancer setting as early as possible, through approach agreed upon with the cancer center.
- Assess barriers to care, develop relationships with the health care team, keep an open communication with providers, patients, and their caregivers to coordinate services within the organization, the community and at outside facilities.
- Will track how patients are helped and the results of the help given
- Will raise awareness about the Foundation's information resources, hospital/cancer center support programs and services, community resources, and will assist in meeting other cancer related needs articulated by patients and families
- Works with the medical facilities to promote Navigation programs and build patient referrals.
- Keeps in contact with patients/families and providers as they are receiving their care
- Maintains patient confidentiality in accordance with HIPAA regulations
- Maintains comprehensive, timely and legible records capturing ongoing patient barriers, patient interactions or encounters and other evaluations.
- Develops and maintains relationships with department heads, participating medical professionals, and other relevant members of the health care team
- Oversee a caseload of patients and act as the primary liaison between the patient and the program to which they are assigned.
- Responsible for implementing the comprehensive care plan to each patient as determined upon enrollment in the program
- Ensure that the patient is connected to prevention and treatment services, and also ensure that the patient adheres to the established plan of care
- Carry out tasks to execute the medical and support service plans including guiding patients to appointments and facilitating transportation when necessary
- Ensure that medication adherence issues are addressed
- Responsible for ongoing evaluation and quality improvement of the program. Train and guide junior patient navigator through the program and ensure that policies and guidelines are adhered to
- Assist patients in accessing insurance and public assistance benefits as they undergo cancer treatment. Makes cancer patients and families/support system aware of and referrals to available cancer information resources, support programs and services.
- Provide additional information and referral about community resources and host site resources for needs articulated by cancer patients and their families
- Maintain accurate, confidential records documenting services provided and unmet needs
- Speak with constituents in private to assess their needs, either immediately, or through an appointment system, and helps provide access to the services and support they require.
- Develop action plan with patients/caregivers to meet their needs.

2023 Direct Services Detailed Position Descriptions



- Information handled will include patient treatment, health history, diagnosis, and related information. This information will then be transferred between healthcare providers and insurance companies, so the proper amount of payment can be generated and disbursed
- Resolve patient questions, address any issues, and contact appropriate sources when necessary.
- Act as a liaison between patient and insurance/ public assistance agencies
- Coordinate and Schedule appointments, provide a link between the patient & physician, and assist with medical paperwork
- Keep patients/families and/or caregivers abreast of referrals to support programs & services available to their needs .
- Conduct follow-up calls to patients and families to ensure that resources meet their needs and to identify additional needs
- Identify gaps in resources offered and work within the community to bridge those gaps
- Outreaches patients assigned on the Navigator caseload and maintains open communication for duration of treatment.
- Coordinate with Off-Island Pharmacies for Specialty Medications that are not readily available locally and utilize co-pay/financial programs to assist with the out-of-pocket cost(s) for these medications. Handles telephone or face-to-face interactions with cancer patients, caregivers, oncology clinics and clinical staff on a daily addressing patient needs or care coordination.
- Perform other duties as assigned.

2023 Direct Services Detailed Position Descriptions



Junior Patient Navigator

Job Summary: The Junior Navigator's primary responsibility is to maintain a patient load with the oversight of the Senior Navigator. Assist the navigators with their basic functions as well as maintain his/her load of patients. The Junior Navigator is also responsible for overseeing the transportation component of Guam Cancer Care's Transportation Program.

Duties and Responsibilities:

- Carry out tasks to execute the medical and support service plans including guiding patients to appointments and facilitating transportation when necessary.
- The Junior Patient Navigator acts as on-site representative to assist providers/patients with questions or directs them to the responsible party within the program
- The Junior Patient Navigator works closely with the Sr. Patient Navigator and assists the navigators when needed
- Will raise awareness about the Foundation's information resources, hospital/cancer center support programs and services, community resources and will assist in meeting other cancer-related needs articulated by patient and families
- Assist Nurse Navigator and Sr. Navigator in obtaining off-island pharmaceuticals for patients.
- Assist periodically the checking of physical and electronic charts to maintain updated patient information.
- Provide updates on patient status whether it be treatment, follow up or remission to Sr. Navigator
- Keep a log of medications picked up by the patient and scan packing slip into respective patient chart.
- Works with medical facilities to promote navigation programs, and build patient referrals
- Keeps in contact with patients as they are receiving their care
- Maintains patient confidentiality in accordance with HIPAA regulations
- Develops and maintains relationships with department heads, participating medical professionals and other relevant members of the health care team
- Act as supporting/back-up driver in the event there are multiple patients are scheduled at the same time from different treatment facilities or when primary patient transport operator is unavailable to ensure patient arrival to treatment facility in a timely manner.
- Works closely with primary patient transport operator to ensure that vehicles are well maintained and clean to ensure the safety of both patients and operator throughout the treatment process.
- Will accompany patients to their appointments and is responsible for carrying out the physician's orders, prescriptions to be picked up from pharmacies and received on patient's behalf, ensuring patient is present for set appointments (chemotherapy and/or radiation treatment)
- Will keep a detailed report which provides cumulative data for the week, month and year of transportation utilization and facilities
- Perform other duties as assigned

2023 Direct Services Detailed Position Descriptions



Patient Services Coordinator – Direct Services

Job Summary: The role of the Patient Services Coordinator is to assist the Navigation/FAP team by coordinating care to patients on the Navigators daily schedule and by proactively managing and coordinating care for patients not on the schedule. Will act as a primary conduit for the transmission of information between Navigators and patients. Will provide information, application and services to patients and families to address their needs. A major role the PSC has, is the overseeing of our Patient Services Program, a program designed to provide cancer patients with nutritional supplements, incontinent supplies, durable medical equipment and all other eligible requests.

Duties and Responsibilities

- Provide information to visitors, patients and family members regarding all services, to include other cancer related resources and assistance available on island.
- Manage and Coordinate patient referrals, registration, applications and scheduling for patients' interview with navigator.
- Monitor daily patient intake appointments, follow up on pending patient's application and reschedule as necessary.
- Ensure that patient data to include those receiving patient services, FAP, and Navigation are up to date and entered in to EMR.
- Ensure that all proper documents are submitted for Navigation, Financial Assistance Program, and Patient Services Program.
- The PSC maintains a log of oncologist's orders for supplies, confirms diagnosis with the nurse navigator to justify the supplies being requested.
- Prepares a release for patient pick up and maintains a file with all orders and patient releases for record keeping.
- Arrange referrals, schedule appointments, and coordinate patient supplies pickup.
- Acts as a liaison between the patient and the navigator assigned.
- Handle non-appointment related calls from patients. Resolve the reason for the call or route to the appropriate party.
- Ensure that all patients are tracked and data entered into systems for follow-up and reporting.
- Tracks inventory of patient supplies and releases.
- Assist with ordering patient supplies from vendors.
- Maintains patient confidentiality in accordance with HIPAA regulations
- Perform other duties as assigned.

2023 Direct Services Detailed Position Descriptions



Patient Services Coordinator – Patient Transportation Program

Job Summary: The Patient Transportation Program Coordinator's primary responsibility is the transportation component of Guam Cancer Care's Transportation Program.

Duties and Responsibilities:

- Carry out tasks to execute the medical and support service plans including guiding patients to appointments and facilitating transportation when necessary
- Will accompany patients to their appointments and is responsible for carrying out the physician's orders, prescriptions to be picked up from pharmacies and received on patient's behalf, ensuring patient is present for set appointments (chemotherapy and/or radiation treatment)
- Will keep a detailed report of transportation utilization and facilities
- The Patient Transportation Program Coordinator acts as on-site representative to assist providers/patients with questions or direct them to the Navigator or responsible party within the program
- The Patient Transportation Program Coordinator works closely with the Direct Services staff and assists when needed
- Will raise awareness about the Foundation's information resources, hospital/cancer center support programs and services, community resources and will assist in meeting other cancer-related needs articulated by patient and families
- Works with medical facilities to promote navigation programs, and build patient referrals
- Keeps in contact with patients as they are receiving their care
- Maintains patient confidentiality in accordance with HIPAA regulations
- Develops and maintains relationships with department heads, participating medical professionals and other relevant members of the health care team
- Perform other duties as assigned

HIPAA

All staff under this program will have access to PHI during the course of his/her work activities. Applying the minimum necessary standard of HIPAA, the designated records to which these employees will have access include: the full medical record and software programs associated.

2023 Direct Services Detailed Position Descriptions



Cancer Screening Program Manager

Job Summary: Actively promote screening and early detection within our island community. Develops campaigns and various community outreach activities and services for the organization, through collaboration with on-island health partners, businesses and schools.

Duties and Responsibilities:

- Ensure members of each insurance utilize their cancer screening coverage and follow the United State Preventative Service Task Force (USPSTF) guidelines.
- Facilitates and coordinates appointments with multiple medical providers available through each insurer and follow through post completion of screening appointments.
- Establish a base of measurements which help the organization structure it's programs accordingly to better our community, this goal is to increase overall screening rates annually.
- Establish relationships with local and private insurance carriers, multiple health care providers, corporate partners, government partners and community partners to work collaboratively in expanding our screening services through their memberships, workforce, family and friends.
- Coordination with the Guam Breast and Cervical Early Detection Program (GBCCEDP) for female individuals with low or no insurance to be scheduled for mammography and/or pap smear screening if needed through their program.
- Develop a measuring tool to best measure the effectiveness of these cancer screenings and work with the participating campaign clinics based on the number of screenings completed, in the same light collaborating with Department of Public Health and Social Services (DPHSS) to garner a form of performance measurements for self-pay or low-income patients.
- Collaborate with health insurances to promote the importance of cancer screening and early detection by having the participants complete a cancer screening survey and cancer risk assessment.
- Implementation of an aggressive and pro-active Cancer Screening and Early Detection campaign.
- Facilitates community screening efforts through an aggressive campaign such as, the Get Your Pink On Breast Cancer Screening Campaign (GYPO) and the Join the Fight campaign.
- Coordination with local health clinics to take a stand against cancer and encourage a proactive approach to health through an aggressive screening by sharing important information of the USPSTF guidelines posted in their clinic.
- Coordinate mini health fairs with Join the Fight business partners as a pledge to continue the importance of screening with their employees.
- Collaborates with community groups such as Guam Comprehensive Cancer Control Coalition (GCCCC) and maintains a seat on the Prevention action team and Screening, Early Detection & Treatment (SEDAT) action team.
- Generate new programs to expand the cancer screening and prevention program to enhance the awareness and reinforce the importance of screening and early detection within our community.
- Create new screening campaign tools to effectively promote cancer screening with both men and women to benefit cancer screening programs and services with local clinics to secure more PSA, Colonoscopy, Mammograms, Pap Smear and Fecal Occult Blood Testing (FOBT) screenings.

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2023 Education and Outreach Detailed Position Descriptions



Job Title: Cancer Education Program Coordinator
Reports to: Program Director, Executive Director

Job Summary: The role of the Cancer Education Program Coordinator is to develop programs and campaigns designed to raise cancer awareness on-island and encourage cancer screening amongst residents. Increase local awareness of Guam Cancer Care, services and programs. Educate and encourage our youths on the importance of Cancer prevention and awareness, although not limited to the following campaigns and efforts.

- "Kids for the Cure" Cancer Education Program,
- "Ifit Echo" Cancer Education Program.
- "HPV School-based Immunization Program.
- Other community events.

Duties and Responsibilities

- Together with the outreach program coordinator, develop and implement an annual outreach plan that includes educational and promotional strategies for various local target markets.
- Together with outreach program coordinator, further promote "Join The Fight" prevention campaign with in local community to increase awareness of cancer screening and early detection program
- Establish and maintain effective relationships with local, state and federal agencies, employers, and other parties to develop an increased knowledge of Guam Cancer Care, its services and programs
- Recruit and manage volunteers to support with community outreach and education efforts
- Organize, attend, and participate in special events and promotions advocating Guam Cancer Care
- Serve as spokesperson for the organization at meetings, special and media events as required
- Perform other duties deemed appropriate by the Executive Director that will promote and enhance community outreach throughout the island community

Knowledge, Skills and Abilities

- Strong communication skills, both oral and written
- Program development experience
- Successful track record of developing strong working relationships with volunteers, healthcare facilities, school personnel and community organizations
- Strong problem-solving, priority-setting, and decision-making skills
- Serve as representative on cancer-related agencies and organization

Position Requirements

- B.A./B.S. in Communication or Business Administration
- Experience in Marketing and/or Advertising Industries a plus

2023 Education and Outreach Detailed Position Descriptions



Job Title: Cancer Outreach Program Coordinator
Reports to: Program Director, Executive Director

Job Summary: This position supports the team by coordinating the various community outreach activities and services for the organization.

Duties and Responsibilities

- Create and implement a community and business outreach plan, including supervising the activities and services provided by Guam Cancer Care.
- Organize, attend and present at business, community, and neighborhood group meetings regarding the program and its services.
- Develop public education and information materials, presentations and displays including contributing to the media/social media outreach and website content.
- Oversee and implement public events, meetings, open house information sessions, etc.
- Organize and participate at community outreach activities to educate the broader community about Guam Cancer Care, our activities and projects.
- Respond to public and community inquiries and brief Guam Cancer Care staff on matters of public interest and concerns.
- Participate in education and outreach meetings.
- Oversee the maintenance of a community database of interested parties and issues.
- Perform miscellaneous projects as assigned.

Knowledge, Skill and Abilities:

- Knowledge and experience in working with diverse communities on Guam
- Knowledge of government structures, agencies and policies which impact Guam Cancer Care business and progress
- Exceptional interpersonal skills
- Strong writing and oral presentational skills
- Experience in facilitating public meetings and other public forums
- Exceptional organizational and planning skills
- Work effectively with program managers, coordinators and other team members to articulate project goals, issues and timelines
- Flair for creating engaging displays and public education materials
- Knowledge and command of Microsoft Office (including Power Point and Access)
- Available to attend evening and weekend community events and meetings

Education and Experience:

Candidates should have a minimum of five years in community relations, public affairs or related field. Experience within public relations and marketing agency/organization is preferred. A minimum of a bachelor's degree is required.

2023 Education and Outreach Detailed Position Descriptions



Physical Demands:

The physical demands described here is representative of those an employee encounters while performing this job:

The position is regularly required to extensively make use of close vision to read correspondence and prepare reports and other appropriate communications. S/he must also be able to be transient and hold a valid driver's license to attend community meetings and transport information. As a part of the Guam Cancer Care team, the position will also be required to assist in the physical set-up and preparation for special events and activities. Many meetings and events require evening and weekend attendance.

2024 Direct Services Detailed Position Descriptions



Job descriptions of each staff under Direct Services:

Senior Patient Navigator

Job Summary: The Senior Patient Navigator provides one-on-one assistance to patients, navigating them through the health care system to ensure timely treatment and/or post treatment cancer care and supportive services, eliminating barriers, identifying local and national resources that cancer patients on Guam are eligible for in the form of Financial/Co-Pay Assistance, Pharmaceutical Assistance or Free Drug Programs and Lodging Assistance for patients being referred off island for treatments or services not available locally.

Primary Duties and Responsibilities:

- The Senior Patient Navigator will assist patients in accessing cancer care and navigating health care systems by establishing contact with newly diagnosed cancer patients within the cancer setting as early as possible, through approach agreed upon with the cancer center.
- Assess barriers to care, develop relationships with the health care team, keep an open communication with providers, patients, and their caregivers to coordinate services within the organization, the community and at outside facilities.
- Will track how patients are helped and the results of the help given
- Will raise awareness about the Foundation's information resources, hospital/cancer center support programs and services, community resources, and will assist in meeting other cancer related needs articulated by patients and families
- Works with the medical facilities to promote Navigation programs and build patient referrals.
- Keeps in contact with patients/families and providers as they are receiving their care
- Maintains patient confidentiality in accordance with HIPAA regulations
- Maintains comprehensive, timely and legible records capturing ongoing patient barriers, patient interactions or encounters and other evaluations.
- Develops and maintains relationships with department heads, participating medical professionals, and other relevant members of the health care team
- Oversee a caseload of patients and act as the primary liaison between the patient and the program to which they are assigned.
- Responsible for implementing the comprehensive care plan to each patient as determined upon enrollment in the program
- Ensure that the patient is connected to prevention and treatment services, and also ensure that the patient adheres to the established plan of care
- Carry out tasks to execute the medical and support service plans including guiding patients to appointments and facilitating transportation when necessary
- Ensure that medication adherence issues are addressed
- Responsible for ongoing evaluation and quality improvement of the program. Train and guide junior patient navigator through the program and ensure that policies and guidelines are adhered to
- Assist patients in accessing insurance and public assistance benefits as they undergo cancer treatment. Makes cancer patients and families/support system aware of and referrals to available cancer information resources, support programs and services.
- Provide additional information and referral about community resources and host site resources for needs articulated by cancer patients and their families
- Maintain accurate, confidential records documenting services provided and unmet needs
- Speak with constituents in private to assess their needs, either immediately, or through an appointment system, and helps provide access to the services and support they require.

2024 Direct Services Detailed Position Descriptions



- Develop action plan with patients/caregivers to meet their needs.
- Information handled will include patient treatment, health history, diagnosis, and related information. This information will then be transferred between healthcare providers and insurance companies, so the proper amount of payment can be generated and disbursed
- Resolve patient questions, address any issues, and contact appropriate sources when necessary.
- Act as a liaison between patient and insurance/ public assistance agencies
- Coordinate and Schedule appointments, provide a link between the patient & physician, and assist with medical paperwork
- Keep patients/families and/or caregivers abreast of referrals to support programs & services available to their needs .
- Conduct follow-up calls to patients and families to ensure that resources meet their needs and to identify additional needs
- Identify gaps in resources offered and work within the community to bridge those gaps
- Outreaches patients assigned on the Navigator caseload and maintains open communication for duration of treatment.
- Coordinate with Off-Island Pharmacies for Specialty Medications that are not readily available locally and utilize co-pay/financial programs to assist with the out-of-pocket cost(s) for these medications. Handles telephone or face-to-face interactions with cancer patients, caregivers, oncology clinics and clinical staff on a daily addressing patient needs or care coordination.
- Perform other duties as assigned.

2024 Direct Services Detailed Position Descriptions



Junior Patient Navigator

Job Summary: The Junior Navigator's primary responsibility is to maintain a patient load with the oversight of the Senior Navigator. Assist the navigators with their basic functions as well as maintain his/her load of patients. The Junior Navigator is also responsible for overseeing the transportation component of Guam Cancer Care's Transportation Program.

Duties and Responsibilities:

- Carry out tasks to execute the medical and support service plans including guiding patients to appointments and facilitating transportation when necessary.
- The Junior Patient Navigator acts as on-site representative to assist providers/patients with questions or directs them to the responsible party within the program
- The Junior Patient Navigator works closely with the Sr. Patient Navigator and assists the navigators when needed
- Will raise awareness about the Foundation's information resources, hospital/cancer center support programs and services, community resources and will assist in meeting other cancer-related needs articulated by patient and families
- Assist Sr. Navigator in obtaining off-island pharmaceuticals for patients.
- Assist periodically the checking of physical and electronic charts to maintain updated patient information.
- Provide updates on patient status whether it be treatment, follow up or remission to Sr. Navigator
- Keep a log of medications picked up by the patient and scan packing slip into respective patient chart.
- Works with medical facilities to promote navigation programs, and build patient referrals
- Keeps in contact with patients as they are receiving their care
- Maintains patient confidentiality in accordance with HIPAA regulations
- Develops and maintains relationships with department heads, participating medical professionals and other relevant members of the health care team
- Act as supporting/back-up driver in the event there are multiple patients are scheduled at the same time from different treatment facilities or when primary patient transport operator is unavailable to ensure patient arrival to treatment facility in a timely manner.
- Works closely with primary patient transport operator to ensure that vehicles are well maintained and clean to ensure the safety of both patients and operator throughout the treatment process.
- Will accompany patients to their appointments and is responsible for carrying out the physician's orders, prescriptions to be picked up from pharmacies and received on patient's behalf, ensuring patient is present for set appointments (chemotherapy and/or radiation treatment)
- Will keep a detailed report which provides cumulative data for the week, month and year of transportation utilization and facilities
- Perform other duties as assigned

2024 Direct Services Detailed Position Descriptions



Patient Services Coordinator – Direct Services

Job Summary: The role of the Patient Services Coordinator is to assist the Navigation/FAP team by coordinating care to patients on the Navigators daily schedule and by proactively managing and coordinating care for patients not on the schedule. Will act as a primary conduit for the transmission of information between Navigators and patients. Will provide information, application and services to patients and families to address their needs. A major role the PSC has, is the overseeing of our Patient Services Program, a program designed to provide cancer patients with nutritional supplements, incontinent supplies, durable medical equipment and all other eligible requests.

Duties and Responsibilities

- Provide information to visitors, patients and family members regarding all services, to include other cancer related resources and assistance available on island.
- Manage and Coordinate patient referrals, registration, applications and scheduling for patients' interview with navigator.
- Monitor daily patient intake appointments, follow up on pending patient's application and reschedule as necessary.
- Ensure that patient data to include those receiving patient services, FAP, and Navigation are up to date and entered in to EMR.
- Ensure that all proper documents are submitted for Navigation, Financial Assistance Program, and Patient Services Program.
- The PSC maintains a log of oncologist's orders for supplies, confirms diagnosis with the navigators to justify the supplies being requested.
- Prepares a release for patient pick up and maintains a file with all orders and patient releases for record keeping.
- Arrange referrals, schedule appointments, and coordinate patient supplies pickup.
- Acts as a liaison between the patient and the navigator assigned.
- Handle non-appointment related calls from patients. Resolve the reason for the call or route to the appropriate party.
- Ensure that all patients are tracked and data entered into systems for follow-up and reporting.
- Tracks inventory of patient supplies and releases.
- Assist with ordering patient supplies from vendors.
- Maintains patient confidentiality in accordance with HIPAA regulations
- Perform other duties as assigned.

2024 Direct Services Detailed Position Descriptions



Patient Services Coordinator – Patient Transportation Program

Job Summary: The Patient Transportation Program Coordinator's primary responsibility is the transportation component of Guam Cancer Care's Transportation Program.

Duties and Responsibilities:

- Carry out tasks to execute the medical and support service plans including guiding patients to appointments and facilitating transportation when necessary
- Will accompany patients to their appointments and is responsible for carrying out the physician's orders, prescriptions to be picked up from pharmacies and received on patient's behalf, ensuring patient is present for set appointments (chemotherapy and/or radiation treatment)
- Will keep a detailed report of transportation utilization and facilities
- The Patient Transportation Program Coordinator acts as on-site representative to assist providers/patients with questions or direct them to the Navigator or responsible party within the program
- The Patient Transportation Program Coordinator works closely with the Direct Services staff and assists when needed
- Will raise awareness about the Foundation's information resources, hospital/cancer center support programs and services, community resources and will assist in meeting other cancer-related needs articulated by patient and families
- Works with medical facilities to promote navigation programs, and build patient referrals
- Keeps in contact with patients as they are receiving their care
- Maintains patient confidentiality in accordance with HIPAA regulations
- Develops and maintains relationships with department heads, participating medical professionals and other relevant members of the health care team
- Perform other duties as assigned

HIPAA

All staff under this program will have access to PHI during the course of his/her work activities. Applying the minimum necessary standard of HIPAA, the designated records to which these employees will have access include: the full medical record and software programs associated.

2024 Direct Services Detailed Position Descriptions



Cancer Screening Program Manager

Job Summary: Actively promote screening and early detection within our island community. Develops campaigns and various community outreach activities and services for the organization, through collaboration with on-island health partners, businesses and schools.

Duties and Responsibilities:

- Ensure members of each insurance utilize their cancer screening coverage and follow the United State Preventative Service Task Force (USPSTF) guidelines.
- Facilitates and coordinates appointments with multiple medical providers available through each insurer and follow through post completion of screening appointments.
- Establish a base of measurements which help the organization structure it's programs accordingly to better our community, this goal is to increase overall screening rates annually.
- Establish relationships with local and private insurance carriers, multiple health care providers, corporate partners, government partners and community partners to work collaboratively in expanding our screening services through their memberships, workforce, family and friends.
- Coordination with the Guam Breast and Cervical Early Detection Program (GBCCEDP) for female individuals with low or no insurance to be scheduled for mammography and/or pap smear screening if needed through their program.
- Develop a measuring tool to best measure the effectiveness of these cancer screenings and work with the participating campaign clinics based on the number of screenings completed, in the same light collaborating with Department of Public Health and Social Services (DPHSS) to garner a form of performance measurements for self-pay or low-income patients.
- Collaborate with health insurances to promote the importance of cancer screening and early detection by having the participants complete a cancer screening survey and cancer risk assessment.
- Implementation of an aggressive and pro-active Cancer Screening and Early Detection campaign.
- Facilitates community screening efforts through an aggressive campaign such as, the Get Your Pink On Breast Cancer Screening Campaign (GYPO) and the Join the Fight campaign.
- Coordination with local health clinics to take a stand against cancer and encourage a proactive approach to health through an aggressive screening by sharing important information of the USPSTF guidelines posted in their clinic.
- Coordinate mini health fairs with Join the Fight business partners as a pledge to continue the importance of screening with their employees.
- Collaborates with community groups such as Guam Comprehensive Cancer Control Coalition (GCCCC) and maintains a seat on the Prevention action team and Screening, Early Detection & Treatment (SEDAT) action team.
- Generate new programs to expand the cancer screening and prevention program to enhance the awareness and reinforce the importance of screening and early detection within our community.
- Create new screening campaign tools to effectively promote cancer screening with both men and women to benefit cancer screening programs and services with local clinics to secure more

PSA, Colonoscopy, Mammograms, Pap Smear and Fecal Occult Blood Testing (FOBT) screenings.

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FEB 18 2025

Honorable Benjamin J.F. Cruz, Public Auditor
Office of Public Accountability
Suite 401 DNA Building
238 Archbishop Flores Street
Hagatna, Guam 96910

Subject: Management Response to Performance Audit on *Guam Cancer Care Sources and Application of Funds – Part I*

Hafa Adai Public Auditor Cruz,

Guam Cancer Care is in receipt of the final report of the Office of Public Accountability's performance audit on *Guam Cancer Care Sources and Application of Funds – Part I*.

I want to thank you and your audit team, Ms. Maria Thyrza Bagana, Mr. Ren Erbil G. Jalandoni, and Ms. Leonanie Leon Guerrero, for working with our Guam Cancer Care team to conduct a thorough performance audit for the FY 2023 and 2024 grant year(s).

As Guam Cancer Care's primary focus is to provide direct support services to Guam cancer patients in the form of patient navigation, financial assistance, transportation, patient supplies, and cancer screening and education, we know the importance of being good stewards of public funds, thus we appreciate the performance and financial audit conducted by the Office of Public Accountability, to identify and recommend areas of improvement to strengthen our organization's ability to manage our financial resources.

After review of the draft performance audit report, we concur with the eleven (11) audit recommendations identified in the draft final report.

We have detailed the corresponding Corrective Action Plan(CAP)/Countermeasure for each audit recommendation, the designated OPR or Office of Primary Responsibility, and corresponding timeline for the implementation of the CAP for each audit recommendation.

Our responses to each audit recommendation, is as follows:

Audit Recommendation # 1: Consistent and closer monitor of personnel cost.

Corrective Action Plan/Countermeasure: Develop a proposed staffing pattern for FY 2027 to project personnel costs for grant-funded staff, identify projected increases in costs due to projected annual salary increments. Conduct a projection analysis to determine if there is sufficient funding to cover annual salary increments.

OPR: Guam Cancer Care Management, Jessica Rosales (Ops. Manager)



Proposed completion date: 90 days from finalization of performance audit report or June 30th, 2026.

Audit Recommendation # 2: Request for written guidance on contracted grants from the grantor to preclude confusion and ensure transparency in the re-allocation and use of budgeted funds.

Corrective Action Plan/Countermeasure: Submit an official request for reprogramming/rebudget to grantor (GCTF) for any and prospective deviation from the approved line-item budget. Request grantor (GCTF) to amend grant contract to include a provision which provides guidance and direction to non-profit organizations on how to effectuate or request for reprogram of funds.

OPR: Guam Cancer Care Management, Jessica Rosales (Ops. Manager)

Proposed completion date: Currently being implemented. Request made to grantor to amend contract to include reprogram provision. Will follow up with them. Estimated completion date of CAP is June 30, 2026.

Audit Recommendation # 3: Include it is annual financial reports a “Statement of Activities” for the Donation account.

Corrective Action Plan/Countermeasure: Guam Cancer Care management and part-time accountant, will adjust cost categories on their Quickbooks program to be able to assign cost categories to donation account expenditures so that prospective financial reports will include a “Statement of Activities” for the Donation account.

OPR: Guam Cancer Care Management, Jessica Rosales (Ops. Manager), GCC part-time accountant, Jay Mariano

Proposed completion date: December, 2026. Prospective financial reports will include “Statement of Activities” for donation account expenditures.

Audit Recommendation # 4: Implement a formal reporting mechanism for Donation account that: (1) identifies all personnel with salaries and fringe benefits paid (2) document expenditures with the appropriate supporting records, and (3) provide periodic reports to the Board members and relevant stakeholders.

Corrective Action Plan/Countermeasure: Guam Cancer Care operations management will develop an expenditure report to reflect all donation account expenditures. These expenditures will be broken down by object categories (similar to the object codes for the Government of Guam) such as Salaries and Benefits (111/113), Travel (220), Contractual



(230), Supplies (240), Equipment (250). As expenditures from donations are not as frequent as expenditures under the grant provided by GCTF, this proposed expenditure report, will be provided to the Guam Cancer Care board on a quarterly basis, covering the following periods (Jan-Mar, Apr-Jun, Jul-Aug, Sep-Dec). In addition to breaking down the costs by object cost categories, these costs will be identified as an "operational/administrative" or "program implementation" expense.

OPR: Guam Cancer Care Management, Jessica Rosales (Ops. Manager), GCC part-time accountant, Jay Mariano

Proposed completion date: First report will be provided to the GCC board on April 30, 2026, covering the reporting period of January 1 – March, 2026.

Audit Recommendation # 5a: For weaknesses in Internal SOP, we recommend the following: a. Separate the Donation Bank Deposit Log Spreadsheet from the Donation Receipt Log Spreadsheet.

Corrective Action Plan/Countermeasure: Guam Cancer Care management will separate the Donation Bank Deposit Log Spreadsheet from the Donation Receipt Log Spreadsheet. Each log will serve a distinct purpose. The Donation Receipt Log will document all donations received, including donor details, date received, amount, and receipt number. The Donation Bank Deposit Log will document deposits made to the bank, including deposit date, total amount deposited and bank reference information. Implement a monthly reconciliation process between the two logs and bank statements, and retain logs and supporting documents in accordance to record-keeping policies. Management will review the separated logs and reconciliation reports on a monthly basis to ensure compliance with the updated SOP. Any discrepancies identified will be investigated and resolved promptly.

OPR: Guam Cancer Care Management, Jessica Rosales (Ops. Manager)

Proposed completion date: Currently being implemented. Completion date will be 90 days from finalization of performance audit report.

Audit Recommendation # 5b: For weaknesses in Internal SOP, we recommend the following: b. Issue a Donation Receipt Form for all donation types, including those received via direct deposit.

Corrective Action Plan/Countermeasure: Revise the Internal SOP that will include the issuance of a donations receipt for cash, check, credit card, and direct deposit donations. Two receipts will be given to donor; one from receipt book and an official donation receipt to include the following: donor name, date of receipt, donation amount and currency, method of payment, and signatures of authorized preparer and reviewer.



OPR: Guam Cancer Care Management, Jessica Rosales (Ops. Manager)

Proposed completion date: Currently being implemented. Completion date will be 90 days from finalization of performance audit report.

Audit Recommendation # 5c: For weaknesses in Internal SOP, we recommend the following: c. Review and update the SOP to clearly address how donations received through direct deposit should be handled processed.

Corrective Action Plan/Countermeasure: Revise the SOP to include clear, step-by-step procedures for: identifying and verifying direct deposit donations, record donations in the designated spreadsheet, segregation of duties for review, approval, and reconciliation, documentation and record retention requirements. Submit revised SOP for management approval.

OPR: Guam Cancer Care Management, Jessica Rosales (Ops. Manager)

Proposed completion date: Currently being implemented. Completion date will be 90 days from finalization of performance audit report.

Audit Recommendation # 6: Restructure the donation handling processes to ensure clear segregation of the preparer, verifier, and depositor functions. When staffing limitations prevent full segregation, conduct periodic supervisory or Audit Consultant independent reviews.

Corrective Action Plan/Countermeasure: Revise the Internal SOP, Management will restructure the donation handling process to ensure clear segregation of duties among the **preparer**, **verifier**, and **depositor** functions. The preparer will be the same person receiving the donation. The verifier will be in charge of the Donations Log Spreadsheet and keeping it up to date. The depositor will be in charge of the Donations Deposit Log Spreadsheet and also keeping it up to date. Periodic reviews to be conducted by an Audit Consultant. Reviews to be documented, signed and retained.

OPR: Guam Cancer Care Management, Jessica Rosales (Ops. Manager)

Proposed completion date: Currently being implemented. Completion date will be 90 days from finalization of performance audit report.



Audit Recommendation # 7: Enhance SOP to include reconciliation of the Donation account transactions with appropriate and sufficient documentation.

Corrective Action Plan/Countermeasure: Revise the SOP to include a detailed reconciliation process for Donation account transactions. Define the reconciliation frequency (monthly), specify acceptable supporting documentation, including but not limited to: donation receipts, bank statements, donor agreements or correspondence, deposit records, journal entries and approvals, include step-by-step reconciliation procedures and exception handling guidance, ensure reconciliations and supporting documents are securely stored and easily retrievable. Incorporate reconciliation compliance checks into routine internal reviews or audits.

OPR: Guam Cancer Care Management, Jessica Rosales (Ops. Manager)

Proposed completion date: Currently being implemented. Completion date will be 90 days from finalization of performance audit report.

Audit Recommendation # 8: Compliance with employment contract requirements.

Corrective Action Plan/Countermeasure: Guam Cancer Care will clarify the role of the audit consultant. Guam Cancer Care will document the cancellation of the employment contract of auditor as he was hired as a part-time accountant provide "operational" support to the financial administration of Guam Cancer Care grant and donation fund activities. Guam Cancer Care will also develop a position description of the accountant position to clearly delineate his job duties and responsibilities. These responsibilities "will not" include internal or external audit review taskings as this will be prospectively addressed through the hiring of an external auditor, as identified in audit recommendation #10.

OPR: Guam Cancer Care Management, Jessica Rosales (Ops. Manager)

Proposed completion date: 90 days from finalization of performance audit report or June 30th, 2026.

Audit Recommendation # 9: Update the employment status of the Audit Consultant. If contracted, reflect therein the correct position, roles and responsibilities.

Corrective Action Plan/Countermeasure: CAP is similar to address audit recommendation #8. Guam Cancer Care will clarify the role of the audit consultant. Guam Cancer Care will document the cancellation of the employment contract of auditor as he was hired as a part-time accountant provide "operational" support to the financial administration of Guam Cancer Care grant and donation fund activities. Guam Cancer Care will also develop a position description of the accountant position to clearly delineate his job duties and responsibilities. These responsibilities "will not" include internal or external audit review taskings as this will be prospectively addressed through the hiring of an external auditor, as identified in audit recommendation #10.



OPR: Guam Cancer Care Management, Jessica Rosales (Ops. Manager)

Proposed completion date: 90 days from finalization of performance audit report or June 30th, 2026.

Audit Recommendation # 10: GCC allocate within its budget and estimated cost for an annual independent internal audit or external audit.

Corrective Action Plan/Countermeasure: Guam Cancer Care board will allocate approximately \$10,000 to conduct an independent internal and external audit starting with the conclusion of the FY 2026 grant cycle and 2026 calendar year. The part-time accountant tasked with providing operational support in the financial administration of GCC grant and donation funds will be tasked to work closely and collectively with the independent auditor hired by the Guam Cancer Care board.

OPR: Guam Cancer Care Management, Jessica Rosales (Ops. Manager)

Proposed completion date: Upon conclusion of the FY 2026 grant program or conclusion of the 2026 calendar year, audit pegged to commence on February 1, 2027.

Audit Recommendation # 11: Ensure recordkeeping of Audit Consultant's timesheets to support hours worked and comply with Guam business regulations.

Corrective Action Plan/Countermeasure: Guam Cancer Care, as stated in the CAP for audit recommendation #9, will update the employment status of the former audit consultant, to be identified as a part-time accountant providing operational support for the financial administration of both Guam cancer grant and donation fund accounts. Effective immediately, Guam Cancer Care will document and track via official organizational timesheets, the hours worked by the part-time consultant in support of the work performed for the organization. Guam Cancer Care will comply with all Guam business regulations, to include but not limited, payroll and personnel requirements such as FICA reporting and fund submission to the Department of Revenue and taxation.

OPR: Guam Cancer Care Management, Jessica Rosales (Ops. Manager)

Proposed completion date: Immediate and ongoing. Follow-up of full implementation conducted 90 days from finalization of performance audit report or June 30th, 2026.



If you have any questions regarding my written testimony or need further clarification, please do not hesitate to email me at tcuabo@guamcancer.org or call me at 671-486-2886.

Best regards,

A handwritten signature in blue ink, appearing to read "Terry Cuabo".

TERRY CUABO
Executive Director

Appendix 11:
Status of Audit Recommendations

No.	Addressee	Audit Recommendation	Status	Actions Required
1	GCC Management	Consistent and closer monitoring of personnel cost.	OPEN	GCC's Management provided a corrective action plan. The audit team will follow up regarding the implementation.
2	GCC Management	Request for a written guidance on contracted grants from the grantor to preclude confusion and ensure transparency in the re-allocation and use of budgeted funds.	OPEN	GCC's Management provided a corrective action plan. The audit team will follow up regarding the implementation.
3	GCC Management	Include in its annual financial reports a "Statement of Activities" for the Donation account.	OPEN	GCC's Management provided a corrective action plan. The audit team will follow up regarding the implementation.
4	GCC Management	Implement a formal reporting mechanism for Donation account that: (1) identifies all personnel with salaries and fringe benefits paid (2) documents expenditures with the appropriate supporting records, and (3) provides periodic reports to the Board members and relevant stakeholders.	OPEN	GCC's Management provided a corrective action plan. The audit team will follow up regarding the implementation.

Appendix 11:
Status of Audit Recommendations

No.	Addressee	Audit Recommendation	Status	Actions Required
5	GCC Management	For weaknesses in Internal SOP, we recommend the following: a. Separate the Donation Bank Deposit Log Spreadsheet from the Donation Receipt Log Spreadsheet.	OPEN	GCC's Management provided a corrective action plan. The audit team will follow up regarding the implementation.
		b. Issue a Donation Receipt Form for all donation types, including those received via direct deposit.	OPEN	GCC's Management provided a corrective action plan. The audit team will follow up regarding the implementation.
		c. Review and update the SOP to clearly address how donations received through direct deposit should be handled/processed.	OPEN	GCC's Management provided a corrective action plan. The audit team will follow up regarding the implementation.
6	GCC Management	Restructure the donation-handling processes to ensure clear segregation of the preparer, verifier, and depositor functions. When staffing limitations prevent full segregation, conduct periodic supervisory or Audit Consultant independent reviews.	OPEN	GCC's Management provided a corrective action plan. The audit team will follow up regarding the implementation.
7	GCC Management	Enhance SOP to include reconciliation of the Donation account transactions with appropriate and sufficient documentation.	OPEN	GCC's Management provided a corrective action plan. The audit team will follow up regarding the implementation.

Appendix 11:
Status of Audit Recommendations

No.	Addressee	Audit Recommendation	Status	Actions Required
8	GCC Management	Compliance with employment contract requirements.	OPEN	GCC's Management provided a corrective action plan. The audit team will follow up regarding the implementation.
9	GCC Management	Update the employment status of the Audit Consultant. If contracted or part-time employee, reflect therein the correct position, roles, and responsibilities to ensure compliance with the employment contract requirements or regulations for part-time employees.	OPEN	GCC's Management provided a corrective action plan. The audit team will follow up regarding the implementation.
10	GCC Management	GCC allocate within its budget, an estimated cost for an annual independent internal review or external audit.	OPEN	GCC's Management provided a corrective action plan. The audit team will follow up regarding the implementation.
11	GCC Management	Ensure recordkeeping of Audit Consultant's timesheets to support hours worked and comply with Guam Business Regulations Law.	OPEN	GCC's Management provided a corrective action plan. The audit team will follow up regarding the implementation.

GUAM CANCER CARE SOURCES AND APPLICATION OF FUNDS PART I – SOURCES OF FUNDS Report No. 26-04, March 2026

ACKNOWLEDGEMENTS

Key contributions to this report were made by:

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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.opaguam.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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