



MONITORING & EVALUATION FRAMEWORK

Explanatory Note: The purpose of this framework is to enable Guam Office of Public Accountability (OPA) to both monitor annual progress against the *Key Performance Measures* (KPMs) and perform a meaningful evaluation of the strategic plan implementation during, midway, after the strategic plan period. While the monitoring will be done internally, the evaluation would be more meaningful if performed by an external independent party. While monitoring would be forward looking and internal, the final evaluation would primarily serve to assess success and identify lessons learned for the next strategy cycle. The KPMs serve two purposes: (i) they enable measurement of success against targets, and (ii) drive OPA’s behavior toward a desired direction. The latter aspect of the KPMs is critical for the continual development of the OPA because it enables us to measure. To achieve them, the OPA must ensure that there are systems in place to (a) collect reliable data and information, and (b) increase the probability of achieving the KPMs. Hence, while developing the KPMs, the internal stakeholders reflected on the kind of behavior that the initially proposed KPMs would encourage and selected those that would lead to desired behaviors.

Strategic Priority: 1. Protect and Enhance the Independence of OPA

Strategic Objective: 1.1 Achieve Independence from Budget Control

KPM No.	KPM	Potential sources of data/information	KPM Owner		2023	2024	2025	2026	2027	2028
1.1.1	Evaluate the current status of OPA's budget/financial control by January 2024.	General Appropriations Act of 2023 – P.L. 36-107 General Appropriations Act of 2024 – P.L. 37-42	OPA Management	Target		January 2024				
				Result	To be used as a baseline					

KPM No.	KPM	Potential sources of data/information	KPM Owner		2023	2024	2025	2026	2027	2028
1.1.2	Determine the Guam Legislature’s position on authorizing OPA's budgetary/financial independence by February 2024.	OPA’s budget request vs. General Appropriations Act of 2023 – P.L. 36-107 OPA’s budget request vs. General Appropriations Act of 2024 – P.L. 37-42	OPA Management	Target		February 2024				
				Result	To be used as a baseline					

KPM No.	KPM	Potential sources of data/information	KPM Owner		2023	2024	2025	2026	2027	2028
1.1.3	Identify a senator to introduce permanent legislation to codify OPA’s continuing annual budget of .25% of the Government of Guam’s (GovGuam) annual general fund (GF) revenues February 2024 .	Documentary record of discussion of Senator identified.	OPA Management	Target		February 29, 2024				
				Result	To be used as a baseline					

KPM No.	KPM	Potential sources of data/information	KPM Owner		2023	2024	2025	2026	2027	2028
1.1.4	Secure amendment to OPA's enabling legislation for the continuing annual budget of .25% of the GovGuam annual GF revenues before September 2025.	Documentary evidence of drafted amendment to OPA’s enabling legislation. Legislative Bill passed,	OPA Management OPA Oversight Chairperson	Target			September 30, 2025			
				Result	To be used as a baseline					



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Strategic Priority: 1. Protect and Enhance the Independence of OPA

Strategic Objective: 1.2 Obtain Public Auditor Immunity from Suit or Prosecution in the Normal Discharge of their Duties.

KPM No.	KPM	Potential sources of data/information	KPM Owner		2023	2024	2025	2026	2027	2028
1.2.1	<i>Finish research and review of legal framework relative to the PA's immunity or their removal from office by June 2024.</i>	<i>Meeting minutes and documented research summary report.</i>	<i>OPA Management</i>	Target		<i>June 30, 2024</i>				
				Result	<i>To be used as a baseline</i>					

KPM No.	KPM	Potential sources of data/information	KPM Owner		2023	2024	2025	2026	2027	2028
1.2.2	<i>Seek possible support for an amendment of the law by identifying a lobby group, civil society, professional institution, or congressional representative by December 2024.</i>	<i>Meeting records and meeting minutes</i>	<i>OPA Management</i>	Target		<i>December 31, 2024</i>				
				Result	<i>To be used as a baseline</i>					

KPM No.	KPM	Potential sources of data/information	KPM Owner		2023	2024	2025	2026	2027	2028
1.2.3	<i>Engage a congressional representative to propose legislation of PA's immunity from suit and prosecution by June 2025.</i>	<i>Meeting records and meeting minutes</i>	<i>OPA Management</i>	Target			<i>June 30, 2025</i>			
				Result	<i>To be used as a baseline</i>					

KPM No.	KPM	Potential sources of data/information	KPM Owner		2023	2024	2025	2026	2027	2028
1.2.4	<i>Legislation enacted by policymakers granting the PA immunity from suit and prosecution by December 2025.</i>	<i><u>Monitoring</u> Meeting records and meeting minutes</i>	<i>OPA Management</i>	Target			<i>December 31, 2025</i>			
		<i><u>Evaluation</u> Enacted Legislative Bill</i>		Result	<i>To be used as a baseline</i>					



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Strategic Priority: 2. Timely Delivery of Impactful and Quality Audit Reports

Strategic Objective: 2.1. Establish an Effective Project Management System.

KPM No.	KPM	Potential sources of data/information	KPM Owner		2023	2024	2025	2026	2027	2028
2.1.1	Issue annual audit plan for the next calendar year every December 31 of the year.	<u>Monitoring</u> Feedback for current year audit topics from internal and external stakeholders Hotline / Citizens Concerns <u>Evaluation</u> Completed Current Year annual audit plan; OPA Website	OPA Annual Audit Plan Team	Target		December 31, 2024	December 31, 2025	December 31, 2026	December 31, 2027	December 31, 2028
				Result	To be used as a baseline					

KPM No.	KPM	Potential sources of data/information	KPM Owner		2023	2024	2025	2026	2027	2028
2.1.2	Issue annual report for the prior calendar year by January 31 of each year.	<u>Monitoring</u> Performance and Financial audit release report Procurement appeals filed and resolved <u>Evaluation</u> OPA Press Release OPA Website	OPA Annual Report Team	Target	February 2, 2023	January 31, 2024	January 31, 2025	January 31, 2026	January 31, 2027	January 31, 2028
				Result	To be used as a baseline					

KPM No.	KPM	Potential sources of data/information	KPM Owner		2023	2024	2025	2026	2027	2028
2.1.3	Release performance audit reports within 6 to 8 months from entrance conference depending upon the complexity of the project.	<u>Monitoring</u> Team Mate Dashboard <u>Evaluation</u> Team Mate Quarterly Close-Out Report	OPA Management	Target	70%	80%	85%	90%	95%	100%
				Result	To be used as a baseline					



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KPM No.	KPM	Potential sources of data/information	KPM Owner		2023	2024	2025	2026	2027	2028
2.1.4	Close-out Teammate projects within 60 days after issuance of performance audit reports and 30 days for financial audit reports.	<u>Monitoring</u> Team Mate Dashboard <u>Evaluation</u> Team Mate Quarterly Close Out Report	OPA Management	Target	75%	80%	85%	90%	95%	100%
				Result	To be used as a baseline					

KPM No.	KPM	Potential sources of data/information	KPM Owner		2023	2024	2025	2026	2027	2028
2.1.5	Release financial audit reports prior to or within the deadline specified on the independent audit services contract.	<u>Monitoring</u> Independent Auditor Portal Gantt Chart <u>Evaluation</u> OPA Website	OPA Management	Target	75%	80%	85%	90%	95%	100%
				Result	To be used as a baseline					

Strategic Priority: 2. Timely Delivery and Issuance of Impactful and Quality Audit Reports

Strategic Objective: 2.2. Enhance Applicable Processes for Audits and Oversight.

KPM No.	KPM	Potential sources of data/information	KPM Owner		2023	2024	2025	2026	2027	2028
2.2.1	Improve the presentation of all sections of the performance audit reports and financial audit highlights by December 2024.	<u>Monitoring</u> Performance audit and financial highlights templates prior to December 2024 compared to the reports in revised format issued by December 2024. <u>Evaluation</u> Performance audit report and financial audit highlights released using the revised format	OPA Management	Target		December 31, 2024				
				Result	To be used as a baseline					



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KPM No.	KPM	Potential sources of data/information	KPM Owner		2023	2024	2025	2026	2027	2028
2.2.2	<i>Sign off all Teammate work papers as completed and reviewed before initiating the Quality Assurance Review process for all ongoing and new engagements for issuance effective January 2024.</i>	<i>TeamMate Dashboard</i>	<i>OPA Management</i>	Target	70%	80%	85%	90%	95%	100%
				Result	To be used as a baseline					

Strategic Priority: 2. Timely Delivery of Impactful and Quality Audit Reports
Strategic Objective 2.3. Establish an Effective Recommendation Tracking and Follow-Up System.

KPM No.	KPM	Potential sources of data/information	KPM Owner		2023	2024	2025	2026	2027	2028
2.3.1	<i>Develop an internal recommendation tracking system by December 2024.</i>	<u>Monitoring</u> <i>OPA recommendation tracking system</i> <u>Evaluation</u> <i>Internal stakeholders' feedback on the effectiveness of recommendation tracking system</i>	<i>OPA Management</i>	Target		<i>December 31, 2024</i>				
				Result	To be used as a baseline					

KPM No.	KPM	Potential sources of data/information	KPM Owner		2023	2024	2025	2026	2027	2028
2.3.2	<i>Report audit recommendations status annually.</i>	<u>Monitoring</u> <i>OPA recommendation tracking system</i> <u>Evaluation</u> <i>Results on follow-up of corrective action on prior audit recommendations.</i>	<i>OPA Management</i>	Target		<i>December 31, 2024</i>	<i>December 31, 2025</i>	<i>December 31, 2026</i>	<i>December 31, 2027</i>	<i>December 31, 2028</i>
				Result	To be used as a baseline					



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KPM No.	KPM	Potential sources of data/information	KPM Owner		2023	2024	2025	2026	2027	2028
2.3.3	At least 75% of audit recommendations are addressed by GovGuam audited entities one year after the report release date.	<u>Monitoring</u> OPA recommendation tracking system. <u>Evaluation</u> Annual report on Status of Recommendation.	OPA Management	Target	75%	75%	80%	80%	85%	90%
				Result	To be used as a baseline					

Strategic Priority: 3 Continue to Deliver Timely Decisions on Procurement Appeals

Strategic Objective: 3.1 Update Procurement Appeals Rules and Regulations to Include the Use of Technology to Streamline the Admin Process.

KPM No.	KPM	Potential sources of data/information	KPM Owner		2023	2024	2025	2026	2027	2028
3.1.1	Draft proposed amendments to existing Guam procurement laws (Guam Code Annotated - GCA) and administrative rules and regulations (GAR) to include standard operating procedures (SOP) by June 2024.	<u>Monitoring</u> Existing GCA, GAR, other administrative procedures compared to the proposed draft amendments. <u>Evaluation</u> Legal Counsel	Public Auditor; OPA Legal Counsel	Target		June 30, 2024				
				Result	To be used as a baseline					

KPM No.	KPM	Potential sources of data/information	KPM Owner		2023	2024	2025	2026	2027	2028
3.1.2	Finalize proposed amendments to existing procurement laws (GCA) and administrative rules and regulations (GAR) for administrative review by September 2024.	<u>Monitoring</u> Existing GCA, GAR, other administrative procedures compared to the proposed draft amendments. <u>Evaluation</u> PA approval of draft proposed amendments by Legal Counsel	Public Auditor; OPA Legal Counsel	Target		September 30, 2024				
				Result	To be used as a baseline					

KPM No.	KPM	Potential sources of data/information	KPM Owner		2023	2024	2025	2026	2027	2028
3.1.3	Adopt enacted amendments to existing procurement laws (GCA) and administrative rules and regulations (GAR) by October 2024.	Enacted amendments to GCA, GAR and SOP by the Guam Legislature.	Public Auditor & OPA Management	Target		October 31, 2024				
				Result	To be used as a baseline					



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Strategic Priority: 4. Foster and Enhance Public Perception and OPA Awareness to Stakeholders

Strategic Objective: 4.1 Improve Communication with OPA Stakeholders.

KPM No.	KPM	Potential sources of data/information	KPM Owner		2023	2024	2025	2026	2027	2028
4.1.1	Update of OPA's Stakeholder Engagement Strategic Plan 2024-2028 by September 2024.	<u>Monitoring</u> OPA Stakeholder Engagement Strategic Plan 2019-2023 vs OPA Stakeholder Engagement Strategic Plan 2024-2028 <u>Evaluation</u> Stakeholder Engagement Survey Results vs. OPA Stakeholder Engagement Strategic Plan 2024-2028	OPA Management	Target		September 30, 2024				
				Result	To be used as a baseline					

KPM No.	KPM	Potential sources of data/information	KPM Owner		2023	2024	2025	2026	2027	2028
4.1.2	Implement of OPA's Stakeholder Engagement Strategic Plan 2024-2028 by January 2025.	<u>Monitoring</u> OPA Stakeholder Engagement Strategic Plan 2019-2023 <u>Evaluation</u> Stakeholder Engagement Survey Results vs. OPA Stakeholder Engagement Strategic Plan 2024-2028	OPA Management	Target			January 31, 2025			
				Results	To be used as a baseline					

Strategic Priority: 4. Foster and Enhance Public Perception and OPA Awareness to Stakeholders

Strategic Objective: 4.2 Increase Internal and External Stakeholders' Awareness of OPA's Mandates and Roles.

KPM No.	KPM	Potential sources of data/information	KPM Owner		2023	2024	2025	2026	2027	2028
4.2.1	Issue up-to-date biennial report of mandates database and post to OPA's website.	<u>Monitoring</u> OPA-published mediums and social media, OPA website <u>Evaluation</u> Stakeholder feedback and media coverage	Mandates Committee	Target		December 31, 2024	N/A	December 31, 2026	N/A	December 31, 2028
				Result	To be used as a baseline					

KPM No.	KPM	Potential sources of data/information	KPM Owner		2023	2024	2025	2026	2027	2028
4.2.2	Staff meeting agendas contain updated mandates on a quarterly basis.	<u>Monitoring</u> Meeting minutes and Communication records <u>Evaluation</u> Updated Mandates listing.	Mandates Committee	Target		All Quarters starting March 31, 2024	All Quarters starting March 31, 2025	All Quarters starting March 31, 2026	All Quarters starting March 31, 2027	All Quarters starting March 31, 2028
				Result	To be used as a baseline					



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Strategic Priority: 5. Recruit and Retain Competent, High-Performing Staff to Provide Impactful and Quality Service

Strategic Objective: 5.1 Develop Human Resources (HR) Strategy to Improve Recruitment and Retention of Staff.

KPM No.	KPM	Potential sources of data/information	KPM Owner		2023	2024	2025	2026	2027	2028
5.1.1	Assess OPA's current HR landscape by March 31, 2024.	<u>Monitoring</u> PASAI HR Champions resources <u>Evaluation</u> Documented recorded assessment report of OPA HR landscape	OPA Management, HR Champion, Administrative Services Officer	Target		March 31, 2024				
				Result	To be used as a baseline					

KPM No.	KPM	Potential sources of data/information	KPM Owner		2023	2024	2025	2026	2027	2028
5.1.2	Draft HR strategy by June 30, 2024.	<u>Monitoring</u> PASAI HR Champions resources stating an expected HR strategy. <u>Evaluation</u> Drafted HR Strategy implementation and previous HR landscape.	OPA Management, HR Champion, Administrative Services Officer	Target		June 30, 2024				
				Result	To be used as a baseline					

KPM No.	KPM	Potential sources of data/information	KPM Owner		2023	2024	2025	2026	2027	2028
5.1.3	Completion of PASAI HR Champions Program by December 31, 2024.	<u>Monitoring</u> PASAI HR Champions resources stating an expected HR strategy. <u>Evaluation</u> HR Strategy implementation and previous HR landscape.	OPA Management, HR Champion, Administrative Services Officer	Target		December 31, 2024				
				Result	To be used as a baseline					



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Strategic Priority: 5. Recruit and Retain Competent, High-Performing Staff to Provide Impactful and Quality Service

Strategic Objective: 5.2 Implement HR Strategy as part of Operational Plan.

KPM No.	KPM	Potential sources of data/information	KPM Owner		2023	2024	2025	2026	2027	2028
5.2.1	After approval, ensure the HR strategy is included in the annual operational plan.	<u>Monitoring</u> PASAI HR Champions resources <u>Evaluation</u> Operational Plan and HR Strategy Implementation	OPA Management, HR Champion, Administrative Services Officer	Target			January 1, 2025			
				Result	To be used as a baseline					

KPM No.	KPM	Potential sources of data/information	KPM Owner		2023	2024	2025	2026	2027	2028
5.2.2	Annual assessment of HR strategy implementation.	<u>Monitoring</u> PASAI HR Champions resources <u>Evaluation</u> Documentary record of assessment of developed HR Strategy and Staff input.	OPA Management, HR Champion, Administrative Services Officer	Target			December 31, 2025	December 31, 2026	December 31, 2027	December 31, 2028
				Result	To be used as a baseline					