



Five-Year Strategic Plan

Office of Public Accountability Strategic Plan 2024-2028

Distribution:

Governor of Guam
Lt. Governor of Guam
Speaker, 37th Guam Legislature
Senators, 37th Guam Legislature
Guam Media via E-Mail

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Message from the Public Auditor



My Dear People of Guam,

Hafa Adai! We are pleased to present the Office of Public Accountability's (OPA) Strategic Plan for 2024-2028. This strategic plan was developed through the assistance of the Pacific Association of Supreme Audit Institutions (PASAI) Strategy, Performance, Measurement and Reporting Program and is in line with the INTOSAI Development Initiatives (IDI) Supreme Audit Institution (SAI) Strategic Management Framework.

Since 2003, the Strategic Plan has provided a clear direction for OPA by conducting thorough research into our current strengths, weaknesses, and anticipated opportunities and threats inherent to our operations. Over the years, and through the continuous updates to our strategic plan, reflections on what we were able to accomplish, and what we hope to accomplish, OPA has navigated some of the most significant changes and improvements in our office's history in order to become the model for good governance in the Pacific.

OPA's strategic plan envisions the following outcomes:

- Public trust in the SAI;
- Audit recommendations implemented;
- Effectiveness and efficiency in government processes and government programs;
- Compliance with laws and regulations; and
- Advocacy and engagement of stakeholders.

From 2024 – 2028, OPA will endeavor to reach these outcomes through accomplishing the following strategic priorities:

- Protect and enhance the independence of OPA.
- Timely delivery of impactful and quality audit reports.
- Continue to deliver timely decisions on procurement appeals.
- Foster and enhance public perception and OPA awareness to stakeholders; and
- Recruit and retain competent, high-performing staff to provide impactful and quality service.

We will regularly monitor and evaluate the success of the strategic plan in accomplishing our objectives.

It is my hope that we will receive support from all our stakeholders to successfully implement our 2024-2028 Strategic Plan.

Senseramente,

A handwritten signature in blue ink, appearing to read 'Benjamin J.F. Cruz'. The signature is stylized and fluid, with a large loop at the end.

Benjamin J.F. Cruz
Public Auditor

Executive Summary

The Office of Public Accountability OPA was established by Public Law 21-122 in July 1992. OPA is an instrumentality of the Government of Guam (GovGuam), independent of the executive, legislative, and judicial branches. The OPA is led by the Public Auditor, an elected non-partisan position who serves a term of four years beginning in 2000. Before then, the position was appointed by the Governor of Guam with the advice and consent of the Legislature. The Guam Public Auditor is currently the only publicly elected Public Auditor among the territories and island nations of the Pacific.

OPA seeks to achieve independent and nonpartisan assessments that promote accountability and efficient, effective management throughout the Government of Guam. Specifically, OPA works with GovGuam departments and agencies to improve their performance and ensure transparency and accountability of government funds for the benefit of our island. OPA conducts performance audits and analyses, adjudicates all appeals of procurement protest decisions between vendors and agencies, and has oversight over financial audits.

OPA seeks to serve the public interest by providing the Governor of Guam, the Guam Legislature, and the People of Guam with dependable and reliable information, unbiased analysis, and objective recommendations on how best to use government resources in support of the well-being of our island and its constituents.

To achieve this vision, OPA will:

- Endeavor to fulfill the highest standards of our profession and the

expectations of the public to the best of our ability.

- Uphold the highest ethical standards in the performance of our work and encourage such standards throughout GovGuam.
- Commit to quality as the main principle governing our work.
- Perform our work with diligence, conscientiousness, and due professional care.
- Foster a partnership with our staff to enable them to reach their full potential and contribute to their growth and long-term success.

Our Vision

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

Our Mission

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

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.

Our WorkForce

The OPA sustains a diverse workforce composed of individuals with professional certifications, qualifications, and experience. We have one (1) Certified Public Accountant, four (4) Certified Government Financial Managers, and five (5) Certified Fraud Examiners. We are proud of this diversity and expanded our pool of qualified personnel by encouraging and supporting new staff to pursue professional certifications. The team has enhanced and strengthened our workforce to perform our mandate with excellence.



Strategic Priorities, Objectives, & Key Performance Measures

This strategic plan serves as the OPA's comprehensive roadmap, which outlines our strategies to accomplish mission, vision, and strategic objectives. We aspire to achieve excellence in what we do and ensure that GovGuam's resources are utilized in an effective and efficient manner to benefit and improve the well-being of the people in Guam. We have identified key performance measures to monitor our progress, determine what has been achieved, and where we need additional focus.

Strategic Priority 1: Protect and Enhance the Independence of OPA

Objective 1.1: Achieve Independence from Budget Control.

Key Performance Measure 1.1.1:
Evaluate the current status of OPA's budget/financial control by January 2024.

Key Performance Measure 1.1.2:
Determine the Guam Legislature's position on authorizing OPA's budgetary/financial independence by February 2024.

Key Performance Measure 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 by February 2024.

Key Performance Measure 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 30, 2025.

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

Key Performance Measure 1.2.1:
Finish research and review of legal framework relative to the Public Auditor (PA)'s immunity or their removal from office by June 30, 2024.

Key Performance Measure 1.2.2:
Seek possible support for an amendment of the law by identifying a lobby group, civil society, professional institution, or congressional representative by December 31, 2024.

Key Performance Measure 1.2.3:
Engage a congressional representative to propose legislation of PA's immunity from suit and prosecution by June 30, 2025.

Key Performance Measure 1.2.4:
Legislation enacted by policymakers granting the PA immunity from suit and prosecution by December 31, 2025.

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

Objective 2.1: Establish an Effective Project Management System.

Key Performance Measure 2.1.1:
Issue annual audit plan for the next calendar year every December 31 of the year.

Key Performance Measure 2.1.2:
Issue annual report for the prior calendar year by January 31 of each year.

Key Performance Measure 2.1.3:
Release performance audit reports within 6 to 8 months from entrance conference depending upon the complexity of the project.

Key Performance Measure 2.1.4:
Close-out Teammate projects within 60 days after issuance of performance audit reports and 30 days for financial audit reports.

Key Performance Measure 2.1.5:
Release financial audit reports prior to or within the deadline specified on the independent audit services contract.

Objective 2.2: Enhance Applicable Processes for Audits and Oversight.

Key Performance Measure 2.2.1:
Improve the presentation of all sections of the performance audit reports and financial audit highlights by December 31, 2024.

Key Performance Measure 2.2.2:
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.

Objective 2.3: Establish an Effective Recommendation Tracking and Follow-Up System.

Key Performance Measure 2.3.1:
Develop an internal recommendation tracking system by December 2024.

Key Performance Measure 2.3.2:
Report audit recommendations status annually beginning December 2024.

Key Performance Measure 2.3.3:
At least 75% of audit recommendations are addressed by GovGuam audited entities one year after the report release date.




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

Key Performance Measure 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.

Key Performance Measure 3.1.2:
Finalize proposed amendments to existing procurement laws (GCA) and administrative rules and regulations (GAR) for administrative review by September 2024.

Key Performance Measure 3.1.3:
Adopt enacted amendments to existing procurement laws (GCA) and administrative rules and regulations (GAR) by October 2024.



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

Objective 4.1: Improve Communication with OPA Stakeholders.

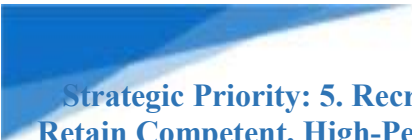
Key Performance Measure 4.1.1: Update of OPA's Stakeholder Engagement Strategic Plan 2024-2028 by September 2024.

Key Performance Measure 4.1.2: Implement of OPA's Stakeholder Engagement Strategic Plan 2024-2028 by January 2025.

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

Key Performance Measure 4.2.1: Issue up-to-date biennial report of mandates database and post to OPA's website.

Key Performance Measure 4.2.2: Staff meeting agendas contain updated mandates on a quarterly basis.



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

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

Key Performance Measure 5.1.1: Assess OPA's current HR landscape by March 31, 2024.

Key Performance Measure 5.1.2: Draft HR strategy by June 30, 2024.

Key Performance Measure 5.1.3: Completion of PASAI HR Champions Program by December 31, 2024.

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

Key Performance Measure 5.2.1: After approval, ensure the HR strategy is included in the annual operational plan by January 1, 2025.

Key Performance Measure 5.2.2: Annual assessment of HR strategy implementation December 31, 2025, through 2028.

Implementation of Guam OPA's Strategic Plan

Operational Plan

The Guam OPA has developed an initial one-year operational plan for January 2024 – December 2024, outlining initiatives that need to be implemented to achieve strategic priorities. Current and subsequent annual operational plans will ensure certain milestones are met and continue moving in the right direction over the long term to deliver on our strategic objectives.

Strategic Monitoring and Evaluation Framework

The Guam OPA has developed a strategic monitoring and evaluation framework to aid in monitoring and evaluating its implementation processes and measure its performance. The results of monitoring will provide Guam OPA the opportunity to take corrective actions, if measurements indicate that there is risk of not achieving the strategic objectives. The evaluation results will provide a snapshot of the outcomes achieved relative to the targets we established.

Strategic Risk

We have identified threats to our strategic objectives and assessed the risks corresponding to those threats.