



Audit of the Office of Justice Programs
Victim Compensation Grants Awarded to the
Guam Office of the Attorney General,
Tamuning, Guam



AUDIT DIVISION

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Redactions were made to the full version of this report for privacy reasons. The redactions are contained in Appendix 3, the auditee's response, and are of an individual's contact information.



EXECUTIVE SUMMARY

Audit of the Office of Justice Programs Victim Compensation Grants Awarded to the Guam Office of the Attorney General, Tamuning, Guam

Objective

The objective of the audit was to evaluate how the Guam Office of the Attorney General (Guam OAG), located in Tamuning, Guam, designed and implemented its crime victim compensation program. To accomplish this objective, we assessed performance in the following areas of grant management: (1) grant program planning and execution, (2) program requirements and performance reporting, and (3) grant financial management.

Results in Brief

As a result of our audit, we concluded overall that the Guam OAG used OVC victim compensation funds to enhance its victim compensation program. This audit did not identify concerns regarding the Guam OAG's performance reporting, annual state certifications, and federal financial reports. However, we identified significant concerns regarding the Guam OAG's implementation of its crime victim compensation program. Specifically, we identified that Guam's statutes conflicted with VOCA grant requirements. As a result, the Guam OAG was not adequately protecting victims' personally identifiable information as required by VOCA. We also identified \$2,554 in unsupported questioned costs.

Recommendations

Our report contains six recommendations to OJP to assist the Guam OAG in improving its grant management and administration and to remedy questioned costs. We requested a response to our draft audit report from Guam OAG and OJP officials; these responses can be found in Appendices 3 and 4, respectively. Our analysis of those responses is included in Appendix 5.

Audit Results

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of three Victims of Crime Act (VOCA) victim compensation formula grants awarded by the Office of Justice Programs (OJP), Office for Victims of Crime (OVC) to the Guam OAG. The OVC awarded these formula grants, totaling \$222,000 from fiscal years (FY) 2020 to 2022, from the Crime Victims Fund (CVF) to provide financial support through the payment of compensation benefits to crime victims throughout Guam. As of November 2022, the Guam OAG drew down a cumulative amount of \$90,273 for all of the grants we reviewed.

Program Implementation and Performance Reporting

Grantees are responsible for the fair treatment of crime victims, including protecting their privacy and personally identifiable information. We determined that the Guam OAG was not operating its program in compliance with VOCA grant requirements. Specifically, the Guam OAG publicly adjudicated victim compensation claims featuring the public appearance of victims and dissemination of personally identifiable information. The Guam OAG is in the process of pursuing legislative action to change Guam statutes requiring public dissemination and operate its program in compliance with VOCA requirements.

We also found that the Guam OAG submitted accurate and timely performance data to the OVC. However, it did not send applicant eligibility notification letters within 20 business days as required by the Guam OAG. On average, it took 175 days to notify applicants.

Financial Management

We found the Guam OAG drew down grant funds in excess of the amount needed for reimbursement, did not accurately account for grant funds on its Schedule of Expenditures of Federal Awards, and did not update accounting records in a timely manner.

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Introduction

The U.S. Department of Justice (DOJ) Office of the Inspector General (OIG) completed an audit of three victim compensation formula grants awarded by the Office of Justice Programs (OJP) Office for Victims of Crime (OVC) to the Guam Office of the Attorney General (Guam OAG) in Tamuning, Guam. The OVC awards victim compensation grants annually from the Crime Victims Fund (CVF) to state administering agencies. As shown in Table 1, from fiscal years (FY) 2020 through 2022, these OVC grants totaled \$222,000.

Table 1

Audited Grants

Fiscal Years 2020 – 2022

Award Number	Award Date	Award Period Start Date	Award Period End Date	Award Amount
2020-V1-GX-0036	09/17/2020	10/01/2019	09/30/2023	\$95,000
15POVC-21-GG-00422-COMP	09/16/2021	10/01/2020	09/30/2024	82,000
15POVC-22-GG-00602-COMP	08/25/2022	10/01/2021	09/30/2025	45,000
Total:				\$222,000

Note: Grant funds are available for the fiscal year of the award plus 3 additional fiscal years.

Source: JustGrants

Established by the Victims of Crime Act (VOCA) of 1984, the CVF is used to support crime victims through DOJ programs and state and local victim services.¹ The CVF is supported entirely by federal criminal fees, penalties, forfeited bail bonds, gifts, donations, and special assessments. The OVC annually distributes proceeds from the CVF to states and territories. VOCA victim compensation formula grant funds are available each year to states and territories for distribution to eligible recipients.

The primary purpose of the victim compensation grant program is to compensate victims and survivors of criminal violence for: (1) medical expenses attributable to a physical injury resulting from a compensable crime, including expenses for mental health counseling and care; (2) loss of wages attributable to a physical injury resulting from a compensable crime; and (3) funeral expenses attributable to a death resulting from a compensable crime.²

¹ The VOCA victim compensation formula program is funded under 34 U.S.C. § 20102.

² This program defines criminal violence to include drunk driving and domestic violence.

The Grantee

As the Guam VOCA administering agency, the Guam OAG is responsible for administering the VOCA victim compensation program. The Guam OAG's Criminal Injuries Compensation Program (CICP) provides financial compensation to eligible victims and their families for costs incurred as a result of violent crimes. Victims may seek reimbursement for crime-related expenses including: (1) medical expenses, (2) funeral and burial costs, (3) loss of wages, and (4) property damages. The Guam OAG also provides crime victims and their families information on victims' rights and protections and the criminal justice process, referrals for counseling, and emergency assistance and safety planning.

OIG Audit Approach

The objective of the audit was to evaluate how the Guam OAG designed and implemented its crime victim compensation program. To accomplish this objective, we assessed performance in the following areas of grant management: (1) grant program planning and execution, (2) program requirements and performance reporting, and (3) grant financial management.

We tested compliance with what we considered the most important conditions of the grants. Unless otherwise stated in our report, we applied the authorizing VOCA legislation; the VOCA compensation program guidelines (VOCA Guidelines); 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; and the DOJ Grants Financial Guide as our primary criteria. We also reviewed relevant Guam OAG policies and procedures, Guam's statute for Compensation for Damages from Criminal Activities, and award documents to determine how they administered the VOCA funds. We interviewed Guam OAG and other relevant personnel and further obtained and reviewed records reflecting grant activity.

Audit Results

Grant Program Planning and Execution

The main purpose of the VOCA victim compensation grants is to enhance state victim compensation payments to eligible crime victims. As part of our audit, we assessed the Guam OAG's overall process for making victim compensation payments. We assessed the Guam OAG's policies and procedures for providing compensation payments to victims, as well as the accuracy of the state certification forms.

Overall, we determined that the Guam OAG had established a program to compensate victims and survivors of criminal violence. However, we found that the Guam OAG was not operating its program in compliance with all VOCA requirements. Specifically, we found that the Guam OAG was not adequately protecting victims' personally identifiable information as required by VOCA. We did not identify any issues with the Guam OAG's efforts to bring awareness to the program or the accuracy of its certification reports.

Program Implementation

State administering agencies receive VOCA victim compensation grants to compensate victims directly for expenses incurred from criminal victimization. As the state administering agency for Guam, the Guam OAG was responsible for the victim compensation program, including meeting all financial and programmatic requirements. When paying claims for victims, the Guam OAG operated under the CICP's policies and procedures as well as Guam's statute for Compensation for Damages from Criminal Activities, which conveys the state-specific policies for the victim compensation program. In assessing the Guam OAG's implementation of its victim compensation program, we analyzed policies and procedures governing the decision-making process for individual compensation claims, as well as what efforts the Guam OAG had made to bring awareness to victims eligible for compensation program benefits.

Based on our review, we found that the Guam OAG had established procedures for reviewing applications, determining claimant eligibility, reviewing requests for payments of expenses incurred, and paying individual compensation claims. Further, the Guam OAG maintained a website that contained information on victim compensation eligibility and benefits, instructions for applying for compensation, links to obtain necessary forms, CICP contact information, and other general information regarding the CICP.

Guam's Open Government Law

To adjudicate victim compensation claims, the Guam OAG established the Criminal Injuries Compensation Commission (Commission), made up of five members appointed by the Governor of Guam with the consent of the Guam legislature, to review victim applications and determine eligibility based on Guam's rules and regulations.³ According to its established process, once the CICP administratively reviews an application to determine whether the application is complete and the applicant is eligible for compensation, the Commission will hold a public hearing to consider an application, take testimony from an applicant and supporting witnesses, and make a claim determination. Guam's Open Government law requires that "All hearings shall be open to the public unless, in a particular case, the Commission determines that the

³ Guam Compensation for Damages from Criminal Activities Act.

hearing, or a portion thereto, should be held in private.”⁴ As a result, we found that victims appeared at public hearings to answer questions about their compensation claims. We also found instances of victims’ names being used during the public hearings. Based on VOCA legislation, the Guam OAG is responsible for the fair treatment of crime victims and witnesses, including protecting their privacy and personally identifiable information.⁵ We are concerned that the Guam OAG’s practice to hold public hearings for the determination of victim compensation claims is in violation of VOCA grant requirements. We also found that although applicants are required to be informed that they can request a private hearing, the Guam OAG did not have a formalized process for notifying applicants of this right. When we asked a Guam OAG official if they had held any private hearings, the Guam OAG official stated that they did not recall any private hearings being held within the last year. The Commission Chair explained that closed hearings have been held in the past to protect victim confidentiality in sexual assault matters.

Guam’s Open Government law also requires “meetings of a public agency shall be broadcast via video live streaming applications” and “the audio recording of each meeting shall be provided to the Office of Public Accountability within seven calendar days after the meeting.” The Office of Public Accountability is required to post these audio files on its website. We determined that the Commission’s hearings, including testimony of victims and witnesses, were video- and audio-recorded and posted publicly on Guam’s Public Accountability website and on a social media platform. We also found victims’ personally identifiable information included in the Guam OAG’s semi-annual report submitted to the Governor of Guam and the legislature.

In March 2023, we discussed with the Deputy Attorney General of Guam and the Commission Chair our serious concerns with adjudicating victim compensation claims in a public setting, which may expose victims’ personally identifiable information and deter victims from seeking services from the Guam OAG. The officials we spoke with agreed with our concerns, and the Commission Chair explained that the Guam OAG has drafted legislation to exempt the Commission from portions of Guam’s Open Government law to ensure it is adequately protecting victim confidentiality in accordance with VOCA requirements. The draft legislation must be approved by Guam’s legislature and signed by the Governor before programmatic changes can be enacted by the Guam OAG. On July 28, 2023, Guam’s legislature approved the legislation. The Commission Chair also stated that the Commission will limit budgetary reporting to general information on the total number of applications received and compensation benefits paid each year. Specific victim information will no longer be included in the report. In April 2023, we discussed with OJP officials our concerns with how the Guam OAG was operating its victim compensation program and the steps the Guam OAG was taking to address the issues we identified. The OJP officials we spoke with agreed with our concerns and stated that the Guam OAG must operate its victim compensation program in compliance with VOCA requirements. Therefore, we recommend that OJP ensure that the Guam OAG’s victim compensation program is in compliance with VOCA requirements, including that victims’ privacy and personally identifiable information is properly protected by the Guam OAG.

Untimely Notification of Victim Eligibility

According to the CICP’s standard operating procedures, within 20 business days of receiving a victim’s application, the Guam OAG will send a letter to the applicant stating they are eligible to go before the

⁴ 8 GCA § 161.30 Hearings and Evidence.

⁵ 18 U.S.C. § 1512 Victim and Witness Protection Act and 18 U.S.C. § 3771 Crime Victims’ Rights.

Commission for consideration and possible award or they are ineligible to receive victim compensation services.⁶ If the applicant is determined to be ineligible, the Guam OAG's letter will explain why the applicant is not eligible for services. We identified the Guam OAG failed to send timely notification letters for 23 of the 26 (88 percent) victim compensation claims we reviewed.⁷ It took the Guam OAG on average 175 business days to notify victims of their eligibility, with the longest notification taking 462 days. The CICIP Program Coordinator stated that the Guam OAG has had high turnover, which has affected its program operations. We also noted that the CICIP has only one staff member, the Program Coordinator, whose duties include: (1) the intake of victim applications, (2) preparation of victim eligibility letters, (3) preparation of financial requests, (4) briefing the Commission on applicant casefiles, and (5) assisting the Commission in moderating adjudication hearings. As of May 2023, the CICIP's Program Coordinator position was vacant. To best serve Guam's victims of crime, the Guam OAG should adequately staff its victim compensation program to ensure that victims of crime receive grant-funded services in a timely manner and the CICIP complies with the Guam OAG's policies and procedures. Therefore, we recommend that OJP work with the Guam OAG to ensure applicant eligibility notification letters are sent in a timely manner in accordance with Guam OAG policies and procedures.

Annual State Certification

State administering agencies must submit an annual Crime Victim Compensation State Certification Form, which provides the OVC the necessary information to determine the grant award amount. The certification form includes all compensation claims paid out to, or on behalf of, victims from all funding sources during the federal fiscal year, as well as deductions and recovery costs. The OVC allocates VOCA victim compensation grant funds to each state using a formula that takes into consideration the state's eligible compensation claims paid out to victims during the fiscal year 2 years prior.⁸ The accuracy of the information provided in the certification form is critical to OJP's correct calculation of the victim compensation award amounts granted to each state.

We assessed the Guam OAG's controls for preparing the annual certification forms submitted to the OVC for FYs 2018 through 2020, which was used to calculate the award amounts granted in FYs 2020 through 2022.⁹ We also reviewed the annual certification forms, including the financial support for the reported payouts and deductions. Based on our review, we found that the amounts reported on the Guam OAG's Crime Victim Compensation State Certification Forms were accurate and supported.

⁶ Although the CICIP determines an applicant's initial eligibility for victim compensation services, the Commission makes final determinations on an applicant's eligibility to receive services.

⁷ We judgmentally selected all of the Guam OAG's unique victim applications received between January 2020 and July 2022. Of the 26 victim applications received, 12 of the claims were approved for payment and 14 were denied. An approved claim may have multiple payments for services rendered. Our testing of the claims paid in conjunction with these applications is detailed in the *Grant Expenditures* section of this report.

⁸ In July 2021, Congress enacted the VOCA Fix to Sustain the Crime Victims Fund Act of 2021, Pub. L. No. 117-27, § 2(a), 135 Stat. 301 (VOCA Fix Act), which changed the formula from 60 to 75 percent and removed the requirement for state compensation programs to deduct subrogation and restitution recoveries from the eligible payout amount. These changes went into effect immediately and were applied to FY 2019 certification forms and FY 2021 grant awards.

⁹ The OJP's Office of the Chief Financial Officer, Budget Execution Division calculates the allocations for VOCA eligible crime victim compensation programs and OVC awards the grants.

Program Requirements and Performance Reporting

To determine whether the Guam OAG distributed VOCA victim compensation program funds to compensate victims of crime, we reviewed Guam OAG performance measures and performance documents that the Guam OAG used to track goals and objectives. We further examined OVC solicitations and award documents and verified the Guam OAG's compliance with conditions governing recipient award activity.

Based on our overall assessment in the areas of program requirements and performance reporting, we believe that the Guam OAG implemented adequate procedures to compile its performance reports. However, as discussed above, we noted that the Guam OAG failed to send timely victim eligibility notification letters as required by the Guam OAG.

Annual Performance Reports

Each state administering agency must annually report to the OVC on activity funded by any VOCA awards active during the federal fiscal year. The reports are submitted through OJP's official grant management system.¹⁰ The OVC also requires states to submit quarterly performance data through the web-based Performance Measurement Tool (PMT). After the end of the fiscal year, the state administering agency is required to produce the Annual State Performance Report and submit the report to OJP.

For the victim compensation grants, the states must report the number of victims for whom an application was made; the number of victims whose victimization is the basis for the application; the number of applications that were received, approved, denied, and closed; and total compensation paid by service type. To assess whether the Guam OAG's performance report to the OVC fairly reflected the performance figures of the victim compensation program, we reconciled a sample of performance data from the reporting period ending in September FY 2022 and determined the report was timely and the metrics reported were accurate.

Grant Financial Management

Award recipients must establish an adequate accounting system and maintain financial records that accurately account for awarded funds. To assess the adequacy of the Guam OAG's financial management of the VOCA victim compensation grants, we reviewed the process the Guam OAG used to administer these funds by examining expenditures charged to the grants, drawdown requests, and financial reports.

Single Audit

To further evaluate the Guam OAG's financial management of the VOCA victim compensation grants, we reviewed Guam's Single Audit Reports for FYs 2020 and 2021 and found that the Summary of Auditor's results identified material weaknesses in Guam's internal controls over its financial reporting.¹¹ Specifically,

¹⁰ In October 2020, JustGrants replaced OJP's former Grants Management System as the new grants management and payment management system.

¹¹ According to 2 C.F.R. § 200.501, a non-federal entity that expends \$750,000 or more in federal awards during the non-federal entity's fiscal year must have a single or program-specific audit conducted.

Guam did not perform timely reconciliation of its accounting records and did not ensure its Schedule of Expenditures of Federal Awards (SEFA) was accurate and complete.¹²

We determined that Guam's FYs 2020 and 2021 SEFAs incorrectly identified victim compensation grant-related expenditures as amounts passed through to subrecipients. However, OVC's VOCA victim compensation grants received by Guam OAG were not passed through or subawarded to other agencies. A Guam OAG official stated that this error may have been an oversight. It is important that information on the SEFA be accurate and complete as the SEFA is used to determine the applicability and scope of the Single Audit. Therefore, we recommend that OJP ensure the Guam OAG is accurately reporting VOCA victim compensation grant-related expenditures on its SEFA.

We also interviewed Guam OAG and Guam's Department of Administration personnel who were responsible for financial aspects of the grants, reviewed Guam OAG written policies and procedures, inspected award documents, and reviewed financial records. As discussed below, in our overall assessment of grant financial management, we determined that though the Guam OAG implemented adequate controls, it could improve its processes for updating its accounting records in a timely manner to accurately reflect VOCA victim-related costs incurred and maintaining adequate documentation to support grant-related expenditures.

Grant Expenditures

State administering agency VOCA compensation expenses fall into two overarching categories: (1) compensation claim payments – which constitute the vast majority of total expenses, and (2) administrative expenses – which are allowed to total up to 5 percent of each award. To determine whether costs charged to the awards were allowable, supported, and properly allocated in compliance with award requirements, we tested a sample of transactions from each of these categories by reviewing accounting records and verifying support for select transactions.

Victim Compensation Claim Expenditures

Victims of crime in the territory of Guam submit claims for reimbursement of expenses incurred as a result of victimization, such as medical and funeral costs or loss of wages. The Guam OAG's Commission adjudicates these claims for eligibility and the CICP initiates payments from the VOCA victim compensation grants and state funding. To evaluate the financial controls over VOCA victim compensation grant expenditures, we reviewed victim compensation claims to determine whether the payments were allowable, supported, and in accordance with the policies of the VOCA Guidelines, the Guam OAG's policies and procedures, and Guam's statutes.

We selected for testing each of the Guam OAG's 19 victim-related expenditures from the FY 2020 victim compensation grant, totaling \$82,879.¹³ The transactions we reviewed included costs for: (1) medical expenses, (2) emergency transportation, and (3) prescription fees. We identified \$2,554 in unsupported victim-related costs. Specifically, we identified two unsupported expenditures, including: (1) \$911 paid for medical services that the Guam OAG could not confirm was associated with the victim's reported crime, and

¹² The SEFA is a supplemental schedule to the audited financial statements.

¹³ At the time of our audit, the Guam OAG's FY 2021 and 2022 VOCA victim compensation grants had not yet incurred victim-related costs. The FY 2021 victim compensation grant did have administrative-related costs.

(2) \$1,643 for medical services paid in excess of the amount billed with no support for the additional costs incurred. A Guam OAG official confirmed that it was unable to determine if the unsupported costs incurred were related to the victims' compensation claims. Without maintaining adequate support for expenditures and adhering to the terms and conditions of the grant, the Guam OAG is at increased risk for unallowable and unsupported expenditures to be made with VOCA funds. Therefore, we recommend that OJP ensure the Guam OAG remedy \$2,554 in unsupported victim compensation payments.

We also identified that the Guam OAG failed to update its accounting records for two expenditures totaling \$21,059. First, the Guam OAG recorded a hospital bill for \$4,247 in its accounting records, but after insurance covered some of the costs, the remaining outstanding balance was \$3,743. The Guam OAG made a payment of \$3,743 to the service provider but it did not correct the original journal entry for \$4,247 in its accounting records. Second, we found that the Guam OAG recorded a payment to a hospital for \$16,812 in its accounting records, and because insurance covered costs related to the bill, the check was returned. The Guam OAG has not yet updated its accounting records to reflect the returned payment. When we asked a Guam OAG official about the errors we identified, a Guam OAG official explained that because it is short-staffed and recently transitioned to a new accounting system, there may be delays in the recording or updating of accounting records. Additionally, we found that Guam OAG's policies and procedures did not include internal controls to ensure grant-related transactions are being recorded in a timely manner. It is important that the Guam OAG update its accounting records in a timely manner and ensure those records accurately reflect VOCA victim-related costs incurred. We recommend that OJP ensure the Guam OAG establishes controls to ensure grant-related transactions are being recorded in its accounting system in a timely and accurate manner.

Administrative Expenditures

The state administering agency may retain up to 5 percent of each grant to pay for administering its crime victim compensation program. However, such costs must derive from efforts to improve program effectiveness and service to crime victims, including claims processing, staff development and training, and public outreach. For the compensation grant program, we tested the Guam OAG's compliance with the limit on administrative expenses and determined that the Guam OAG complied with the 5 percent allowance.¹⁴

We also selected each of the Guam OAG's eight administrative expenditures worth a total of \$7,780 for travel and training-related costs. Specifically, the costs were for two Guam OAG officials to attend the OVC's VOCA New Victim Compensation Administrator Academy. We determined that the costs were adequately supported. However, during our review, we found that a third party reimbursed the Guam OAG for the costs, but the Guam OAG had not updated its accounting records to reflect the reimbursed costs. Once we brought this issue to the Guam OAG's attention, the Guam OAG returned the funds to the DOJ and updated its grant general ledger to reflect the training costs had been reimbursed. Therefore, we do not take issue with the Guam OAG's administrative expenditures.

Drawdowns

Award recipients should request funds based upon immediate disbursement or reimbursement needs, and the grantee should time drawdown requests to ensure that the federal cash on hand is the minimum needed

¹⁴ The Guam OAG charged \$3,889 (4 percent) for its FY 2020 victim compensation grant and \$3,890 (5 percent) for its FY 2021 victim compensation grants. However, most of the administrative-related costs were later reimbursed and the charges incurred were removed from the Guam OAG's accounting records.

for reimbursement or disbursements are made immediately or within 10 days. To assess whether the Guam OAG managed grant receipts in accordance with these federal requirements, we compared the total amount reimbursed to the total expenditures in the Guam OAG's accounting system and accompanying financial records. For the VOCA victim compensation awards, the Guam OAG generally requested drawdowns on a reimbursement basis. Table 2 shows the total amount drawn down for each grant as of November 2022.

Table 2

Amount Drawn Down for Each Grant as of November 2022

Award Number	Total Award	Award Period End Date	Amount Drawn Down	Amount Remaining
2020-V1-GX-0036	\$95,000	09/30/2023	\$86,576	\$8,424
15POVC-21-GG-00422-COMP	82,000	09/30/2024	3,697	78,303
15POVC-22-GG-00602-COMP	45,000	09/30/2025	0	45,000
Total:	\$222,000		\$90,273	\$131,727

Source: JustGrants

We found instances in which the Guam OAG drew down grant funds in excess of the amount needed for reimbursement. Specifically, we found that the Guam OAG mistakenly drew down \$3,300 from its FY 2020 VOCA victim compensation grant for expenditures incurred on both its FY 2020 VOCA victim compensation grant and FY 2020 VOCA victim assistance grant. A Guam OAG official stated that the general ledger account numbers for each grant are only differentiated by one number, and therefore, the drawdown was accidentally associated with the incorrect grant. The incorrect draw down created excess of cash on hand of \$3,108 for a total of 71 days. We also identified that, as previously discussed, the Guam OAG had received reimbursement from a third-party vendor for training-related costs, but those reimbursements were not recorded in the Guam OAG's grant accounting records. As a result of subsequently updating its accounting records to reflect this reimbursement, this created the Guam OAG to have excess cash on hand of more than \$7,500 for both its FY 2020 and 2021 victim compensation grants. The Guam OAG returned the overdrawn funds to OVC to correct the issue. We recommend that OJP ensure the Guam OAG requests funds based upon immediate disbursement or reimbursement needs and times drawdown requests to ensure that the federal cash on hand is the minimum needed for reimbursements or disbursements made immediately or within 10 days.

Financial Reporting

According to the DOJ Grants Financial Guide, recipients shall report the actual expenditures and unliquidated obligations incurred for the reporting period on each financial report as well as cumulative expenditures. To determine whether the Guam OAG submitted accurate Federal Financial Reports (FFR), we compared the four most recent reports to the Guam OAG's accounting records. We found that each of the four FFRs were accurate and submitted timely to the OVC.

Conclusion and Recommendations

Based on the results of our audit, we concluded that the Guam OAG utilized its VOCA funding to enhance its crime victim compensation program. However, we identified issues needing corrective action or improvement related to the Guam OAG's implementation and operations of its victim compensation program. We found that the Guam OAG was adjudicating victim compensation claims in a public setting, to include the appearance of victims and the release of personally identifiable information, which is in violation of VOCA grant requirements.

Further, we found that the Guam OAG did not send applicant eligibility notification letters within the timeframes established by the Guam OAG. Lastly, we determined that the Guam OAG did not: (1) accurately account for grant funds on its SEFA; (2) have adequate controls to ensure grant-related transactions are recorded in a timely manner; and (3) request grant drawdowns based upon immediate disbursement or reimbursement needs, ensuring its federal cash on hand was the minimum amount needed for reimbursement. We provide six recommendations to OJP to address these deficiencies.

We recommend that OJP:

1. Ensure that the Guam OAG's victim compensation program is in compliance with VOCA requirements, including that victims' privacy and personally identifiable information is properly protected by the Guam OAG.
2. Ensure applicant eligibility notification letters are sent in a timely manner in accordance with Guam OAG policies and procedures.
3. Ensure the Guam OAG is accurately reporting VOCA victim compensation grant-related expenditures on its SEFA.
4. Ensure the Guam OAG remedy \$2,554 in unsupported victim compensation payments.
5. Ensure the Guam OAG establishes controls to ensure grant-related transactions are being recorded in its accounting system in a timely and accurate manner.
6. Ensure the Guam OAG requests funds based upon immediate disbursement or reimbursement needs and times drawdown requests to ensure that the federal cash on hand is the minimum needed for reimbursements or disbursements made immediately or within 10 days.

APPENDIX 1: Objectives, Scope, and Methodology

Objectives

The objective of the audit was to evaluate how the Guam OAG designed and implemented its crime victim compensation program. To accomplish this objective, we assessed performance in the following areas of grant management: (1) grant program planning and execution, (2) program requirements and performance reporting, and (3) grant financial management.

Scope and Methodology

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

This was an audit of Victims of Crime Act (VOCA) victim compensation formula grants 2020-V1-GX-0036, 15POVC-21-GG-00422-COMP, and 15POVC-22-GG-00602-COMP from the Crime Victims Fund (CVF) awarded to the Guam OAG. The Office of Justice Programs (OJP), Office for Victims of Crime (OVC) awarded these grants totaling \$222,000 to the Guam OAG, which serves as the state administering agency. Our audit concentrated on, but was not limited to, the period of October 2019 through November 2022. As of November 2022, the Guam OAG had drawn down a total of \$90,273 from the three audited grants.

To accomplish our objective, we tested compliance with what we consider to be the most important conditions of the Guam OAG's activities related to the audited grants, which included conducting interviews with Guam financial staff, examining policies and procedures, and reviewing grant documentation and financial records. We performed sample-based audit testing for grant expenditures, financial reports, and progress reports. In this effort, we employed a judgmental sampling design to obtain broad exposure to numerous facets of the grants reviewed. This non-statistical sample design did not allow projection of the test results to the universe from which the samples were selected. The authorizing VOCA legislation; the VOCA compensation program guidelines; 2 C.F.R. § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; and the DOJ Grants Financial Guide; state compensation criteria, and the award documents contain the primary criteria we applied during the audit.

During our audit, we obtained information from DOJ's JustGrants System as well as the Guam OAG's accounting system specific to the management of DOJ funds during the audit period. We did not test the reliability of those systems as a whole; therefore, any findings identified involving information from those systems was verified with documents from other sources.

Internal Controls

In this audit, we performed testing of internal controls significant within the context of our audit objectives. We did not evaluate the internal controls of the Guam OAG to provide assurance on its internal control structure as a whole. Guam OAG management is responsible for the establishment and maintenance of

internal controls in accordance with 2 C.F.R. § 200. Because we do not express an opinion on the Guam OAG's internal control structure as a whole, we offer this statement solely for the information and use of the Guam OAG and OJP.¹⁵

In planning and performing our audit, we identified internal control components and underlying internal control principles significant to the audit objective. Specifically, we reviewed the Guam OAG's written policies and procedures, as well as controls over performance reporting and financial management. We also tested the implementation and operating effectiveness of specific controls over program implementation and compliance with laws and regulations for the awards in our audit scope. The internal control deficiencies we found are discussed in the Audit Results section of this report. However, because our review was limited to those internal control components and underlying principles that we found significant to the objectives of this audit, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

¹⁵ This restriction is not intended to limit the distribution of this report, which is a matter of public record.

APPENDIX 2: Schedule of Dollar-Related Findings

Description	Grant No.	Amount	Page
Questioned Costs:¹⁶			
Unsupported Victim Compensation Payments	2020-V1-GX-0036	\$2,554	7
TOTAL DOLLAR-RELATED FINDINGS		<u>\$2,554</u>	

¹⁶ **Questioned Costs** are expenditures that do not comply with legal, regulatory, or contractual requirements; are not supported by adequate documentation at the time of the audit; or are unnecessary or unreasonable. Questioned costs may be remedied by offset, waiver, recovery of funds, the provision of supporting documentation, or contract ratification, where appropriate.

APPENDIX 3: The Guam Office of the Attorney General's Response to the Draft Audit Report



August 24, 2023

David J. Gaschke
Regional Audit Manager
San Francisco Regional Audit Office
Office of the Inspector General
U.S. Department of Justice
90 7th Street Suite 3-100
San Francisco, California 94103

**RE: Office of the Attorney General of Guam – Response to Audit
Recommendations**

Dear Mr. Gaschke:

Set forth below is the Office of the Attorney General of Guam's comments and Corrective Action Plan for the Audit Result's six (6) recommendations presented in the *Draft Audit Report – Limited Official Use* dated August 9, 2023.

Recommendation 1. Ensure that the Guam OAG's victim compensation program is in compliance with VOCA requirements, including that victims' privacy and personally identifiable information is properly protected by the Guam OAG.

OAG Response: Bill 144-37 (LS) was introduced to the 37th Guam Legislature to correct this issue on June 28, 2023. The Public Hearing was held on July 10, 2023. The Guam Legislature passed the bill on July 28th and the law signed by the Governor of Guam on August 11th. The Public Law protects the Victim's by allowing the Guam's Criminal Injuries Compensation Commission to have closed meetings to adjudicate victim compensation. These hearings will no longer be subject to open government laws. The new Public Law 37-40 "AN ACT TO AMEND § 70.20 OF ARTICLE 1, CHAPTER 70, AND §§ 161.10, 161.30, 161.50(a), 161.55, AND 161.130 OF CHAPTER 161, ALL OF TITLE 8, GUAM CODE ANNOTATED, RELATIVE TO ADDRESSING VICTIM CONFIDENTIALITY, REPORTING, AND RESTITUTION UNDER THE CRIMINAL INJURIES COMPENSATION LAW" will address this issue.

Recommendation 2. Ensure applicant eligibility notification letters are sent in a timely manner in accordance with Guam OAG policies and procedures.

Office of the Attorney General
Douglas B. Moylan · Attorney General of Guam

590 S. Marine Corps. Drive, ITC Bldg. Ste. 902 · Tamuning, Guam, 96913 · USA
Phone 671-475-3324 · Fax 671-477-4703 · [REDACTED]@gmail.com · www.oagguam.org
"Guam's Toughest Law Enforcers"

OAG Response: The OAG accepts the responsibility for this recommendation. This policy and procedure was created in the prior administrations. We will work with the Criminal Injuries Compensation Commission to update the 20-day notification period.

Recommendation 3. Ensure the Guam OAG is accurately reporting VOCA victim compensation grant-related expenditures on its SEFA.

OAG Response: The OAG is not the responsible party for creating the Schedule of Federal Awards. This is under the purview of the Department of Administration (DOA). However, to correct this issue, the OAG will work with the Criminal Injuries Compensation Commission to change the accounting "object" code from "280" Sub-Recipient to "290" Miscellaneous classification. This would ensure that the awards are shown as a direct award instead of a subrecipient award.

Recommendation 4. Remedy \$2,554 in unsupported victim compensation payments.

OAG Response: The OAG acknowledges this error. The two errors occurred under Attorney General Leevin Camacho's tenure. We have reviewed the files and concur that neither of the payments were adequately supported with proper documentation. We have reached out to OVC to find a remedy for these two items. The current OAG Administration is ready and willing to refund the \$2,554 from local funds to correct this prior Administration's error.

Recommendation 5. Ensure the Guam OAG establishes controls to ensure grant-related transactions are being recorded in its accounting system in a timely and accurate manner.

OAG Response: The OAG acknowledges this error. This Administration took over eight (8) months ago and all of the responsible persons administering the grant have left the agency. We have looked at the transactions surrounding this recommendation and agree that it took too long for the transactions to be reconciled. The OAG would like to point out that the DOA, statutorily, is responsible for the executive branch's accounting and financial reporting functions. We will work closely with DOA to ensure that all returned checks are reissued in an effective and efficient manner.

Letter to DOJ OIG
OAG's Response to Audit Recommendations
August 24, 2023

Recommendation 6. Ensure the Guam OAG requests funds based upon immediate disbursement or reimbursement needs and times drawdown requests to ensure that the federal cash on hand is the minimum needed for reimbursements or disbursements made immediately or within 10 days.

OAG Response: The OAG acknowledges this recommendation but cannot take responsibility for this error. As noted in Recommendation 5 above, DOA is the sole responsible party for drawing down federal funds. The OAG does not have access to the drawdown system and would have no means to determine if the drawdowns were proper. Based on our information DOA erroneously drew down the funds because the account numbers were similar (and off by one digit). It took more than a month to recognize and correct the error. We will work with DOA to find ways to install internal controls to ensure this error does not reoccur.

The Office of the Attorney General would like to thank the Department of Justice's Office of the Inspector General for all the insightful information and recommendations of its professional auditors. We are appreciative of all the time and effort made by your Office to ensure that the Guam OAG is fulfilling the program objectives of the Victim Compensation Grant Award. We take the recommendations seriously and will effectuate our internal controls for the betterment of the grant management.

Please feel free to contact me directly at [REDACTED] or Thomas Paulino at 671-475-3324 ext. 5035.

Cordially,



Douglas B. Moylan
Attorney General of Guam

APPENDIX 4: The Office of Justice Programs' Response to the Draft Audit Report



U.S. Department of Justice

Office of Justice Programs

Office of Audit, Assessment, and Management

Washington, D.C. 20531

September 6, 2023

MEMORANDUM TO: David J. Gaschke
Regional Audit Manager
San Francisco Regional Audit Office
Office of the Inspector General

FROM: Jeffrey Haley *Jeffery A. Haley*
Deputy Director, Audit and Review Division

SUBJECT: Response to the Draft Audit Report, *Audit of the Office of Justice Programs Victim Compensation Grants Awarded to the Guam Office of the Attorney General, Tamuning, Guam*

This memorandum is in reference to your correspondence, dated August 9, 2023, transmitting the above-referenced draft audit report for the Guam Office of the Attorney General (Guam OAG). We consider the subject report resolved and request written acceptance of this action from your office.

The draft report contains six recommendations and \$2,554 in questioned costs. The following is the Office of Justice Programs' (OJP) analysis of the draft audit report recommendations. For ease of review, the recommendations directed to OJP are restated in bold and are followed by OJP's response.

- 1. We recommend that OJP ensure that the Guam OAG's victim compensation program is in compliance with VOCA requirements, including that victims' privacy and personally identifiable information is properly protected by the Guam OAG.**

OJP agrees with the recommendation. In its response, dated August 24, 2023, the Guam OAG stated that Bill 144-37 was introduced in the 37th Guam Legislature on June 28, 2023, to correct victims' privacy concerns. The Guam OAG stated that the Guam Legislature passed the bill on July 28, 2023, and the law was signed by the Governor of Guam on August 11, 2023. The Guam OAG further stated that the law protects the victim by allowing the Guam's Criminal Injuries Compensation Commission to have closed meetings to adjudicate victim compensation, and that these hearings will no longer be subject to open government laws.

While we believe the new law addresses victims' privacy concerns under OJP's Victim of Crime Act (VOCA), Victim Compensation Formula Grant Program, the Guam OAG did not state that it would update its policies and procedures to incorporate the newly passed law.

Accordingly, we will coordinate with the Guam OAG to obtain a copy of written policies and procedures, developed and implemented, to ensure that its victim compensation program incorporates the newly passed law addressing victims' privacy concerns, to ensure compliance with VOCA requirements.

2. We recommend that OJP ensure applicant eligibility notification letters are sent in a timely manner in accordance with Guam OAG policies and procedures.

OJP agrees with the recommendation. In its response, dated August 24, 2023, the Guam OAG stated that it will work with Guam's Criminal Injuries Compensation Commission to update the 20-day notification period.

Accordingly, we will coordinate with the Guam OAG to obtain a copy of written policies and procedures, developed and implemented, to ensure that eligibility notification letters are sent in a timely manner, in accordance with its policies and procedures.

3. We recommend that OJP ensure the Guam OAG is accurately reporting VOCA victim compensation grant-related expenditures on its SEFA.

OJP agrees with the recommendation. In its response, dated August 24, 2023, the Guam OAG stated that, while it is not responsible for creating the Schedule of Expenditures of Federal Awards (SEFA), it will work with Guam's Criminal Injuries Compensation Commission to update the accounting code classifications to properly reflect the status of its Federal awards.

Accordingly, we will coordinate with the Guam OAG to obtain a copy of written policies and procedures, developed and implemented, to ensure that all VOCA victim compensation grant-related expenditures are accurately reported on its SEFA.

4. We recommend that OJP remedy \$2,554 in unsupported victim compensation payments.

OJP agrees with the recommendation. In its response, dated August 24, 2023, the Guam OAG stated that it has reached out to OVC to remedy the \$2,554 in questioned costs, and would return the funds to the U.S. Department of Justice, if necessary.

Accordingly, we will review the \$2,554 in questioned costs, related to unsupported victim compensation payments that were charged to Grant Number 2020-V1-GX-0036, and will work with the Guam OAG to remedy, as appropriate.

5. We recommend that OJP ensure the Guam OAG establishes controls to ensure grant-related transactions are being recorded in its accounting system in a timely and accurate manner.

OJP agrees with the recommendation. In its response, dated August 24, 2023, the Guam OAG acknowledged that it took too long for transactions to be reconciled, and that it will work closely with the Guam Department of Administration (DOA) to ensure that all returned checks are reissued in an effective and efficient manner.

Accordingly, we will coordinate with the Guam OAG to obtain a copy of written policies and procedures, developed and implemented, to ensure that grant-related transactions are timely and accurately recorded in its accounting system.

6. We recommend that OJP ensure the Guam OAG requests funds based upon immediate disbursement or reimbursement needs and times drawdown requests to ensure that the federal cash on hand is the minimum needed for reimbursements or disbursements made immediately or within 10 days.

OJP agrees with the recommendation. In its response, dated August 24, 2023, the Guam OAG stated that the DOA is solely responsible for Federal fund drawdowns, and that it will work with DOA to implement internal controls to prevent future errors.

Accordingly, we will coordinate with the Guam OAG to obtain a copy of written policies and procedures, developed and implemented, to ensure that drawdowns of Federal grant funds are based on actual expenditures incurred, or are the minimum amounts needed for disbursements to be made immediately or within 10 days of draw down.

We appreciate the opportunity to review and comment on the draft audit report. If you have any questions or require additional information, please contact Linda J. Taylor, Lead Auditor, Audit Coordination Branch, of my staff on (202) 514-7270.

cc: Maureen A. Henneberg
Deputy Assistant Attorney General
for Operations and Management

LeToya A. Johnson
Senior Advisor
Office of the Assistant Attorney General

Linda J. Taylor
Lead Auditor, Audit Coordination Branch
Audit and Review Division
Office of Audit, Assessment, and Management

Kristina Rose
Director
Office for Victims of Crime

cc: Katherine Darke Schmitt
Principal Deputy Director
Office for Victims of Crime

Kathrina S. Peterson
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Louise Duhamel
Assistant Director, Audit Liaison Group
Internal Review and Evaluation Office
Justice Management Division

cc: Jorge L. Sosa
Director, Office of Operations – Audit Division
Office of the Inspector General

OJP Executive Secretariat
Control Number OCOM000514

APPENDIX 5: Office of the Inspector General Analysis and Summary of Actions Necessary to Close the Audit Report

The Office of the Inspector General (OIG) provided a draft of this audit report to the Office of Justice Programs (OJP) Office for Victims of Crime (OVC) and the Guam Office of the Attorney General (Guam OAG). OJP's response is incorporated in Appendix 4, and the Guam OAG's response is incorporated in Appendix 3 of this final report. In response to our draft audit report, OJP agreed with our recommendations and, as a result, the status of the audit report is resolved. The Guam OAG neither agreed nor disagreed with the recommendations but included actions taken or planned to address each recommendation. The following provides the OIG analysis of the responses and summary of actions necessary to close the report.

Recommendations for OJP:

- 1. Ensure that the Guam OAG's victim compensation program is in compliance with VOCA requirements, including that victims' privacy and personally identifiable information is properly protected by the Guam OAG.**

Resolved. OJP agreed with our recommendation and stated that it will coordinate with the Guam OAG to obtain a copy of written policies and procedures, developed and implemented, to ensure that its victim compensation program incorporates the newly passed law addressing victims' privacy concerns, to ensure compliance with VOCA requirements.

In its response, the Guam OAG did not explicitly agree or disagree with our recommendation. The Guam OAG stated that bill number 144-37 was introduced to the 37th Guam Legislature to correct the issue identified by the OIG on June 28, 2023. A public hearing was held on July 10, 2023, the Guam Legislature passed the bill on July 28, 2023, and the bill was signed into law by the Governor of Guam on August 11, 2023. The Guam OAG stated that the new public law protects victims by allowing the Guam's Criminal Injuries Compensation Commission to have closed meetings to adjudicate victim compensation claims, and these hearings will no longer be subject to Guam's open government laws. However, the Guam OAG did not state whether it has reviewed or updated its current victim compensation policy and procedures to ensure they are in compliance with Guam's new law and VOCA requirements.

This recommendation can be closed when we receive evidence that the Guam OAG has reviewed its policies and procedures and updated those policies, if necessary, to ensure that its victim compensation program is in compliance with VOCA requirements, including that victims' privacy and personally identifiable information is properly protected by the Guam OAG.

- 2. Ensure applicant eligibility notification letters are sent in a timely manner in accordance with Guam OAG policies and procedures.**

Resolved. OJP agreed with our recommendation and stated that it will coordinate with the Guam OAG to obtain a copy of written policies and procedures, developed and implemented, to

ensure that eligibility notification letters are sent in a timely manner, in accordance with its policies and procedures.

In its response, the Guam OAG did not explicitly agree or disagree with our recommendation. The Guam OAG stated that it will work with the Criminal Injuries Compensation Commission to update its policies procedures.

This recommendation can be closed when we receive evidence that the Guam OAG has updated its policies and procedures regarding the period between receipt of a new application and the responding notification letter.

3. Ensure the Guam OAG is accurately reporting VOCA victim compensation grant-related expenditures on its SEFA.

Resolved. OJP agreed with our recommendation and stated that it will coordinate with the Guam OAG to obtain a copy of written policies and procedures, developed and implemented, to ensure that all VOCA victim compensation grant-related expenditures are accurately reported on its Schedule of Federal Awards (SEFA).

In its response, the Guam OAG did not explicitly agree or disagree with our recommendation. The Guam OAG stated that, although the Department of Administration (DOA) is responsible for creating the SEFA, the Guam OAG will work with the Criminal Injuries Compensation Commission to ensure that VOCA victim compensation grant-related expenditures are accurately reported on the Government of Guam's SEFA.

This recommendation can be closed when we receive evidence that the Guam OAG has updated its procedures to increase controls around SEFA reporting and report grant-related expenditures accurately in the future.

4. Remedy \$2,554 in unsupported victim compensation payments.

Resolved. OJP agreed with our recommendation and stated that it will review the \$2,554 in questioned costs related to unsupported victim compensation payments that were charged to Grant Number 2020-V1-GX-0036, and it will work with the Guam OAG to remedy the costs, as appropriate.

In its response, the Guam OAG did not explicitly agree or disagree with our recommendation. The Guam OAG stated that the expenditures were not adequately supported and stated that it will work with OJP to return the funds to the U.S. Department of Justice (DOJ), if necessary.

This recommendation can be closed when we receive documentation that the Guam OAG has appropriately remedied the \$2,554 in unsupported victim compensation payments.

5. Ensure the Guam OAG establishes controls to ensure grant-related transactions are being recorded in its accounting system in a timely and accurate manner.

Resolved. OJP agreed with our recommendation and stated that it will coordinate with the Guam OAG to obtain a copy of written policies and procedures, developed and implemented, to ensure that grant-related transactions are timely and accurately recorded in its accounting system.

In its response, the Guam OAG did not explicitly agree or disagree with our recommendation. The Guam OAG acknowledged that the transactions took too long to be reconciled and stated that it will work with the DOA, which is responsible for the Guam OAG's accounting and financial reporting functions, to ensure that returned checks are processed in a timely manner.

This recommendation can be closed when we receive documentation that the Guam OAG has taken steps to ensure grant-related transactions are recorded in a timely manner.

6. Ensure the Guam OAG requests funds based upon immediate disbursement or reimbursement needs and times drawdown requests to ensure that the federal cash on hand is the minimum needed for reimbursements or disbursements made immediately or within 10 days.

Resolved. OJP agreed with our recommendation and stated that it will coordinate with the Guam OAG to obtain a copy of written policies and procedures, developed and implemented, to ensure that drawdowns of federal grant funds are based on actual expenditures incurred, or are the minimum amounts needed for disbursements to be made immediately or within 10 days of draw down.

In its response, the Guam OAG did not explicitly agree or disagree with our recommendation. The Guam OAG stated that it will work with the DOA to ensure internal controls are implemented to minimize the risk of future errors.

This recommendation can be closed when we receive documentation that the Guam OAG has implemented additional internal controls for drawdown procedures.