



GOVERNMENT OF GUAM

DEPARTMENT OF PUBLIC HEALTH AND SOCIAL SERVICES
DIPATTAMENTON SALUT PUPBLEKO YAN SETBISION SUSIAT



LOURDES A. LEON GUERRERO
GOVERNOR, MAGA'HAGA'

JOSHUA F. TENORIO
LT. GOVERNOR, SIGUNDO MAGA'LÄHI

ARTHUR U. SAN AGUSTIN, MHR
ACTING DIRECTOR

LAURENT SF DUENAS, MPH, BSN
DEPUTY DIRECTOR

TERRY G. AGUON
DEPUTY DIRECTOR

AUG 24 2020

Clarence H. Carter
Acting Director
Office of Community Services
Administration for Children and Families
U.S. Department of Health and Human Services
330 C Street, S.W.
Washington, D.C. 20201

Dear Mr. Carter:

In accordance with Information Memorandum SSBG-AT-2020-02, the Guam Department of Public Health and Social Services (DPHSS) hereby submits the Fiscal Year 2021 Social Services Block Grant (SSBG), also known as Title XX, Consolidated Block Grants Pre-Expenditure Report for review and approval.

Pursuant to section 501(c) of the Omnibus Territories Act, 48 U.S.C. § 1469a(c), and 45 C.F.R. § 97.10 – 97.16 Consolidation of Grants to the Insular Areas, Guam requests to consolidate the following block grants under the SSBG (Title XX) Rule: SSBG, Child Welfare Services (Title IV-B, Subpart 1), Community Services Block Grant (CSBG), Low Income Home Energy Assistance Program (LIHEAP), Children's Justice, Family Violence Prevention and Services, Community-Based Child Abuse Prevention Grant, and Promoting Safe and Stable Families (Title IV-B, Subpart 2). The Promoting Safe and Stable Families (PSSF) grant shall include the PSSF Case Worker Visits Grant and PSSF Discretionary Grant.

The following are the Guam SSBG contacts:

State SSBG Official

Arthur U. San Agustin
Acting Director
Department of Public Health and Social Services
ITC Building Ste 219
590 S. Marine Corps Drive
Tamuning, Guam 96913-3532
Telephone: (671) 638-4512
Email: arthur.sanagustin@dphss.guam.gov

SSBG Program Contact Person

Elizabeth I. Ignacio

Program Coordinator IV

Bureau of Social Services Administration

194 Hernan Cortez Avenue, Ste 309

Hagatna, Guam 96910

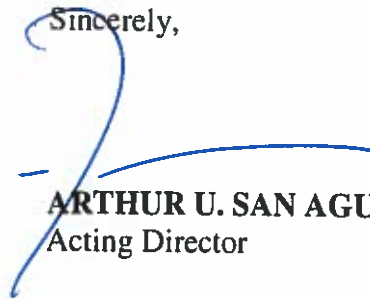
Telephone: (671) 475-2653/2672

Fax: (671) 477-0500

Email: elizabeth.ignacio@dphss.guam.gov

We thank you for your continued support of Guam's SSBG program.

Sincerely,



ARTHUR U. SAN AGUSTIN, MHR
Acting Director



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Memorandum

To: Honorable Lourdes A. Leon Guerrero, Governor of Guam

From: Director, Department of Public Health and Social Services

Subject: Fiscal Year 2021 Title XX, Consolidated Block Grants Program Pre-Expenditure Report

Submitted for your review and approval is Gaum's Title XX, Consolidated Block Grants Program, Pre-expenditure report covering the period October 1, 2020 – September 30, 2021. This grant is administered under the provisions of Title XX of the Social Security Act, also known as the Social Services Block Grant Program.

The program operates on 100% non-competitive federal monies. The funds are available for a two-year period. Funds received for any fiscal year must be expended in such fiscal year or in the succeeding fiscal year. A Pre-expenditure report is required on a yearly basis as set forth in Section 2004 – 2006 of the SSBG (Title XX) Rule.

Should you have any questions or need further clarification, you may contact Ms. Linda B. Rodriguez, Human Services Program Administrator for the Bureau of Social Services Administration at 475-2653/2672.

Thank you for your continued support.

Sincerely,

ARTHUR U. SAN AGUSTIN, MHR
 Acting



GUAM STATE CLEARINGHOUSE

P. O. Box 2950 Hagåtña, Guam 96932
(671) 475-9380
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clearinghouse@guam.gov

LOURDES A. LEON GUERRERO
I Maga'hdgan Gudhan

JOSHUA F. TENORIO
I Sigundo Na Maga'ldhen Gudhan

Stephanie G. Flores
Administrator

Grant Project Application Notice of Intent to Apply for Federal Assistance

<i>Guam State Clearinghouse Use Only</i>	
Date received: _____	Received by: _____
SAI number: _____	_____

A.) DATE OF APPLICATION		B.) DUNS NUMBER 778904292	
C.) TYPE OF APPLICATION <input type="checkbox"/> New Grant* <input checked="" type="checkbox"/> Continuing Grant** <input type="checkbox"/> Supplemental Grant** <input type="checkbox"/> Other* _____ <i>*Proceed to Section P. **Proceed to Section O – ONLY APPLICABLE TO CONTINUING AND SUPPLEMENTAL GRANTS.</i>			
D.) APPLICANT/DEPARTMENT NAME Department of Public Health & Social Services		E.) DIVISION Division of Public Welfare	
F.) APPLICANT ADDRESS ITC Building Ste 219 590 S. Marine Corps Drive Tamuning, Guam 96913-3532			
G.) APPLICANT/DEPARTMENT POINT OF CONTACT 1.) Contact Person Arthur U. San Agustin, MHR 2.) Phone Number 638-4512 3.) E-mail Address arthur.sanagustin@dphss.guam.gov			
H.) DUE DATE TO FEDERAL AGENCY			
I.) FEDERAL FUNDS		J.) NON-FEDERAL, MATCHING FUNDS	
I1.) Grant	3,413,716.00	J1.) Local	0.00
		J2.) In-Kind	0.00
I2.) Other	0.00	J3.) Other	0.00
K.) TOTAL FUNDS 3,413,716.00			
L.) CFDA/FEDERAL PROGRAM NAME 93.667 Social Services Block Grant Program			
M.) FEDERAL AGENCY NAME U.S. Department of Health and Human Services, Administration for Children and Families			
N.) FEDERAL AGENCY ADDRESS 330 C Street, S.W. Washington, D.C. 20201			
O.) FOR CONTINUING OR SUPPLEMENTAL GRANTS, PLEASE PROVIDE THE FOLLOWING INFORMATION: 01.) Initial Grant Period 02.) Guam State Clearinghouse SAI Number 03.) Grant Year this Application impacts 10/01/2020-09/30/2021			
P.) HAS THE FEDERAL FUNDING AGENCY BEEN NOTIFIED? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO			
Q.) DURING WHICH FISCAL YEAR WILL THIS PROGRAM BE IMPLEMENTED? Fiscal Year 2021			

R.) IF THE PROJECT REQUIRES LOCAL FUNDING IN ADDITION TO THE FEDERAL FUNDING REQUESTED, PLEASE SPECIFICALLY IDENTIFY SOURCE AND RATIONALE:

N/A

S.) THIS PROGRAM IS:

- Budgeted – Please identify legal budget authority _____
 Non-Budgeted

T.) WILL THIS PROGRAM REQUIRE THE HIRING OF ADDITIONAL EMPLOYEES? IF YES, PLEASE PROVIDE THE NUMBER OF EMPLOYEES (BOTH EXISTING AND NEW) AND JUSTIFICATION.

- YES - Existing 36 New 12 NO

U.) LIST DEPARTMENT AND AGENCIES THAT WOULD BE AFFECTED DIRECTLY OR INDIRECTLY BY THIS APPLICATION

Department of Public Health and Social Services, Guam Behavioral Health and Wellness Center, Department of Youth Affairs, Judiciary of Guam, Department of Education, Guam Memorial Hospital Authority, Office of the Attorney General, Guam Police Department, Guam Housing and Urban Renewal Authority, The Salvation Army, Catholic Social Services, Sanctuary Inc., and other public and private organizations.

V.) PLEASE PROVIDE A PROJECT SUMMARY WITH SUPPORTING DOCUMENTS IF NEEDED.

Administration of social services programs aimed to protect children and strengthen their families. Services include child protection, case management, foster care, family preservation and support, adoption, child custody home studies, child care licensing, and family foster home licensing.

W.) PLEASE ANSWER THE FOLLOWING:

- W1.) Does this application require an Environmental Impact Study? YES NO
W2.) Will this application conflict with any existing law? YES NO
W3.) Is enabling legislation required? YES NO
W4.) Will the program require a maintenance of effort? YES NO
W5.) Are in-kind services allowed for this program? YES NO
W6.) Does this program allow an indirect cost rate to be applied? YES NO

SUBMITTED AND APPROVED BY:

Printed Name / Position/Title of Authorized Representative

Arthur U. San Agustin, MHR Acting Director, DPHSS

SIGNATURE

DATE

8/24/20

**Social Services Block Grant, or (Title
XX) Consolidated Block Grants
Program, Pre-Expenditure Report**

Fiscal Year 2021

Public Inspection

Notice of Public Inspection:

The Guam Fiscal Year 2021 Social Services Block Grant, or (Title XX) Consolidated Block Grants Program, Pre-Expenditure Report was made available for public review, inspection, and comment on the following website: dphss.guam.gov

**Social Services Block Grant, or (Title
XX) Consolidated Block Grants
Program, Pre-Expenditure Report**

Fiscal Year 2021

Narrative Report

A. Administrative Operations

1. State Administrative Agency

(a) Mission and Responsibilities

This annual Social Services Block Grant (SSBG), also known as Title XX, pre-expenditure report is submitted by the Guam Department of Public Health and Social Services (DPHSS). This report is on the intended use of 100% federal Title XX grant funds in accordance with 42 U.S.C. § 1397.

The mission of the DPHSS is **to assist the people of Guam in achieving and maintaining their highest levels of independence and self-sufficiency in health and social welfare.** The vision of DPHSS is: Empowered people of healthy mind and body living in a safe environment throughout their lifetime.

The DPHSS is comprised of 5 divisions:

1) The Division of General Administration (DGA)

The DGA is responsible for providing policy direction, senior management leadership, and day-to-day administrative guidance and support to the five divisions within DPHSS. The DGA includes the following: Director's Office, Deputy Director's Office, Financial Management Services, and Management Support Services.

2) The Division of Public Health (DPH)

The mission of the DPH is **to preserve, promote, and improve the health and well-being of populations, communities, and individuals through prevention, education, surveillance, treatment and regulation.**

The DPH administers various health services that protect the health of the community, promote healthy communities and behaviors, to include the prevention of disease outbreaks and the spread of infectious diseases.

The DPH includes the following: Chief Public Health Office, Dental Program, Health Professional Licensing Office, Office of Epidemiology and Research, Office of Vital Statistics, Community Health Services Section, Bureau of Communicable Disease Control, Bureau of Family Health and Nursing Services, Bureau of Nutrition Services, Bureau of Primary Care Services, and the Medicinal Marijuana Program.

3) The Division of Environmental Health (DEH)

The DEH administers the island's environmental public health programs. DEH is governed by 22 legislative mandates and 2 executive orders. The mission of the DEH is to serve and protect the people of Guam from environmental hazards and drug diversion through education and the implementation of governing laws designed to prevent injuries, disabilities, diseases, and deaths. The vision of DEH is: The people of Guam are not adversely impacted by their environment through the effective operation of DEH programs resulting in a healthier and more knowledgeable population.

The DEH includes the following: Office of the Chief, Bureau of Inspection and Enforcement, Bureau of Program Support and Information, and the Bureau of Compliance and Investigation.

4) The Division of Public Welfare (DPW)

The mission of the DPW is to promote positive social conditions that contribute toward the attainment of the highest social well-being for the economically and socially disadvantaged populations within the Territory of Guam by developing an efficient and effective delivery system of services to eligible clients within the territory; by determining eligibility of applicants; by administering payments and various social services to remove social barriers which prevent persons from obtaining/maintaining the basic necessities of life to include safe and decent housing, medical care, nutritious foods and employment status.

The DPW administers various public benefit programs, and social services programs. These programs include the following: Supplemental Nutrition Assistance Program (SNAP), cash assistance programs, child care assistance, Medicaid Assistance Program, Medically Indigent Program, child welfare services, and emergency shelter programs for victims of domestic violence, child abuse and neglect, and for individuals and families who are homeless.

The DPW includes the following: State Office, Bureau of Management Support, Bureau of Economic Security, Bureau of Health Care Financing and Administration, and the Bureau of Social Services Administration.

5) The Division of Senior Citizens (DSC)

The mission of the DSC is to plan, coordinate, implement, and evaluate programs and services, and to identify and leverage all possible resources towards promoting, maintaining, and protecting the total well-being of older persons (senior citizens age 60 years and older), while safeguarding their dignity, integrity, independence, values, and cultures.

The DSC advocates for all older persons on Guam and coordinates all activities relating to the purposes of the Older Americans Act.

The DSC includes the following: State Office on Aging, Bureau of Administrative Support, Bureau of Program Administration and Development, Bureau of Community Support, and the Bureau of Adult Protective Services.

2. State's Intent to Consolidate, and the State Entity Allocated SSBG Funds

In accordance with 45 C.F.R. § 97.10 – 97.16, Consolidation of Grants to the Insular Areas, the DPHSS requests to consolidate the following block grants and spend under the authority of the Title XX Rule: SSBG, Child Welfare Services (Title IV-B, Subpart 1), Community Services Block Grant (CSBG), Low Income Home Energy Assistance Program (LIHEAP), Children's Justice, Family Violence Prevention and Services, Community-Based Child Abuse Prevention Grant, and Promoting Safe and Stable Families (Title IV-B, Subpart 2). The Promoting Safe and Stable Families (PSSF) grant shall include the PSSF Case Worker Visits Grant and PSSF Discretionary Grant.

The Bureau of Social Services Administration (BOSSA) of the Division of Public Welfare, DPHSS shall administer the Title XX, Consolidated Block Grant program. The mission of BOSSA is to **provide protective services to children and strengthen their families**. The vision of BOSSA is: Guam's children grow up feeling safe and protected from harm, and that they will have permanent and stable homes.

To fulfill its mission, the BOSSA believes in the following guiding principles:

- Every child whose natural families can no longer care for them is provided with timely and appropriate permanency in a safe, stable, and nurturing environment.
- Families shall be empowered to share the responsibility of ensuring the well-being of their children.
- Collaboration with other agencies, non-profit organizations, foster parents, and other community partners is crucial in the continuum of care.
- Services are culturally relevant.
- Promotion of cultural diversity.
- All staff members have a duty to behave responsibly, ethically, and professionally and shall respect the rights and dignity of their clients and colleagues.
- Staff are valuable resources and shall be provided with a safe and supportive work environment
- Staff shall be provided with opportunities for training and professional development.
- Quality improvement shall be an ongoing process.

Brief Description of BOSSA and the Services Supported by SSBG

The BOSSA is comprised of 4 Sections.

(a) Child Protective Services (CPS) Section

The CPS is comprised of three Units: Intake and Crisis Intervention, Investigation, and Case Management Units.

The CPS was established on the premise that all children have the right to a stable, loving, and nurturing home. The section receives referrals of child abuse and neglect (CAN). Public Law 20-209, the *Guam Child Protective Act*, sets forth the legal requirements of the agency to investigate each report of suspected child abuse or neglect. Public Law 24-239, the *Guam Family Violence Act of 1998* outlines mandates for the agency to cross-screen CAN referrals for family violence. The agency is thus mandated to advocate for the child and provide appropriate and timely crisis intervention to address safety, well-being and stability, and intervention to prevent family breakdown and preserve family stability to the maximum extent possible.

The CPS Section Social Workers provide child protective services, case management, and foster care services.

(b) Home Evaluation and Placement Services (HEPS) Section

The HEPS Section is comprised of two units: Adoption and Custody, and the Licensing Units. This section conducts individual and family assessments, or home studies, for adoption, child custody cases, family foster care placements, termination of parental rights and guardianship. Off-island requests from other agencies may also be needed to conduct home studies for relative placements to determine suitability. The HEPS provides post placement services (monitoring) in adoption cases. In addition, this section licenses family foster homes for children requiring substitute care, and monitors and licenses child care facilities within the provisions mandated by law.

The above services are provided by the HEPS Section Social Workers and the Social Service Licensing Officer. The section provides services in accordance with the following laws:

- Title 19 GCA Personal Relations, Chapter 8, Section 8404 (a) (4), on Criteria and Procedure in Awarding Custody
- Public Law 13-133, the *Guam Adoption Law* as contained in Title 19 GCA Personal Relations, Chapter 4, Parent and Child
- Public Law 31-73, which contains the Standards for Child Care Facilities and Group Child Care Homes
- Public Law 24-143, which contains the Standards for Family Foster Homes and Certification and Licensing of Persons Interested in Foster Parenting

(c) Family Services Section (FSS)

The FSS is divided into two Units: Promoting Safe and Stable Families Program and Family Support Services.

Promoting Safe and Stable Families Program provides family preservation (FP) and other prevention services. FP services are intensive, short-term, in-home, crisis intervention and support services, which strives to strengthen and support families in order to prevent out-of-home placement of children or to assist families preparing to reunify. Prevention services are provide for child welfare cases that are deemed non-critical and for which allegations of physical neglect exist, or wherein homelessness is a risk factor. The Social Worker shall provide the necessary assessment or intervention followed by in-home services with the family or linkages to other community resources.

Family Support Services focuses primarily on prevention activities such as curriculum development, and strategies for the prevention and intervention of child abuse and neglect. Other efforts are targeted at strengthening the family support services in existence in order to enhance family functioning. In addition, this program develops and implements a foster home recruitment program and training of foster families.

The above services are provided by the FSS Social Workers and Homemakers.

(d) Program Management Section (PMS)

The goal of PMS is to maintain a viable grants management system that supports the continuity of human services. The PMS consists of two Units: Administrative Support Unit (ASU) and Program Management Unit (PMU). The ASU supports the programs, personnel, and facility. ASU provides receptionist duties, payroll, processes foster care maintenance payments, inventory, and other administrative support. The PMU develops policies and procedures, monitor and evaluate the programs, provide quality improvement activities, maintain the child welfare management information system or PHPro, assist in management research projects and other special projects, analyze federal and local legislation and its impact on child and family welfare programs, develop corrective action plans, conduct fiscal management, complete narrative and statistical reports, complete federal financial reports, prepare contingency plans, and manage service contracts for three emergency shelters.

The above services are provided by the PMS staff that includes the Clerk III, Customer Service Representative, Administrative Aide, Management Analyst, and Program Coordinators.

Emergency Shelter Services

The BOSSA administers, through 100% local appropriations, 3 emergency shelters that provide 24-hour shelter and support services for women and children who are victims of domestic violence, children who are victims of CAN, and for individuals and families who are homeless. A fourth shelter, the Foster Care Group Home or *I Guma Mina'ase*, will soon be in operation following the selection of a vendor. The PMU staff coordinate all activities relative to the procurement and quarterly monitoring of the emergency shelters.

Goals and Objectives of BOSSA

The goals and objectives of BOSSA include the following:

Goal 1: Increase Community Knowledge in the Prevention, Identification, and Reporting of Child Abuse and Neglect

- The FSS will update presentation modules and coordinate presentations for school personnel, law enforcement, other government agencies, and various private organizations.
- The FSS will continue to participate in community outreach activities and display prevention materials to educate the public in reporting child abuse & neglect throughout the year.

Goal 2: Improve the Efficacy of the Child Protective Services (CPS) Referral and Response Process

- The CPS Social Service Supervisor I will retrain staff on the Risk and Safety Assessment Tool during fiscal year 2021.
- CPS referrals will be assigned/disposed of in a timely manner.
- CPS Crisis Unit workers will respond and complete their case assignments in a timely manner.

Goal 3: Improve the Investigative Process

- Cases shall be transferred to the Case Management Unit within one month following acceptance of the service plan agreement by the family.
- A Finding shall be entered into the PHPro no later than the 60-day time frame. A final disposition shall be entered no later than 30 days after the Finding is entered.
- Cases will be reviewed no later than 5 working days after receipt.

Goal 4: Coordinate Services for Children and Parents

- Case workers will make initial contact with the family one week after receiving the case file and review the service plan agreement with parents.
- Case workers will monitor and ensure that parents complete their responsibilities outlined in the service plan agreement at least six months after the document is signed.
- Case workers will monitor the placements of children under foster care by conducting at least two visits in the home or school with the child and their caregivers every three months.
- Case workers will file Permanency Plans 60 days after the court orders CPS to file the report on children who have been under foster care for 12 months or longer.

Goal 5: Increase the Number of Referrals in the Family Preservation Unit

- Provide FP services to families referred to CPS to avoid court intervention.
- The FP Social Worker will meet with the family within 30 days and develop a service plan agreement with the family 1 week after case assignment.
- Reduce the number of 72-hour referrals that are administratively terminated to suspect by assigning preliminary assessment cases (72-hour referrals) to the FP Social Worker.

Goal 6: Improve Communication and Coordination of Services between CPS Social Workers, Foster Parents and Relative Caregivers

- Continue ongoing collaboration once every quarter with James Coloma, the State/Territory Liaison for the Capacity Building Center for States on the recruitment and retention of foster parents.
- BOSSA staff will receive annual training outlining their roles and responsibilities as Social Workers and the roles and responsibilities of foster parents.
- Foster care providers will be encouraged to attend the foster parent training arranged by BOSSA at least once a quarter.

Goal 7: Improve Continuity of Services in Child Care Facilities, Group Child Care Homes, and Foster Care Services

- The Social Services Licensing Officer will continue to monitor and provide technical assistance and support services to child care facilities and group child care homes by making site visits at least once a quarter to ensure the protection and well-being of children in child care facilities.

- BOSSA will meet with early childhood providers and stakeholders to discuss revising Public Law 31-73, the Rules and Regulations for Child Care Facilities and Group Child Care Homes.

Goal 8: Enhance the Professional Skills and Knowledge of BOSSA Staff

- BOSSA staff will attend workshops and conferences related to child welfare.
- Increase training funds in fiscal year 2021 by \$15,000.

Goal 9: Increase the Capacity of the Emergency Shelters for Women and Children who are Victims of Domestic Violence, for Victims of Child Abuse and Neglect, and for Individuals and Families who are Homeless.

- The PMS will continue to monitor the emergency shelters on a quarterly basis.
- Increase the budget for the emergency shelters in order to make necessary building repairs.
- Work with the Office of the Attorney General on the Invitation for Bid for the new Foster Care Group Home, or *I Guma Mina'ase*.

B. Fiscal Operations

1. Criteria for Distribution of SSBG Funds

There is only one State entity allocated SSBG funds. The BOSSA shall receive and administer 100% of SSBG funds through the consolidation of grants authority. The BOSSA is the only public child welfare agency that has the staffing capacity of 1 Human Service Program Administrator, 3 Social Service Supervisors, 22 Social Workers, 5 Homemakers, 2 Program Coordinators, 1 Management Analyst, 1 Customer Service Representative, 1 Clerk, and 1 Administrative Aide. In addition, BOSSA is the only adoption agency on Guam. The direct services workers and Social Service Supervisors have collective experience in working with children and families, the elderly, individuals with disabilities, mental health, early childhood care, and other social services experience.

The BOSSA administers 3 emergency shelters for victims of domestic violence, child abuse and neglect, and for individuals and families who are homeless. A fourth emergency shelter for victims of child abuse and neglect is currently undergoing the Invitation for Bid process through coordinated efforts with the Office of the Attorney General and the General Services Agency. These shelters operate through a contract with a non-profit, NGO using 100% local funds. The BOSSA's staffing, organizational, and functional structures are ideal to meeting the national SSBG goals as this State entity provides many of the direct services that are supported by SSBG funds.

2. Planning Process for Use and Distribution of Funds

The BOSSA is the only State entity designated to receive 100% of the SSBG funds. BOSSA submits the annual plan and budget for child and family welfare and other social services for public review and comment. This is available island-wide to the general public and to other government of Guam agencies for review or assessment. All comments received are considered and included in the annual plan.

3. Financial Operations System

The State entity's process of assigning costs vary per type of expense. All expenses are cost allocated.

Costs for social services provided by the State entity's workers are computed by multiplying employee annual salary and benefits by the percentage of time spent for each specific direct service category, or by the total caseload per service category.

Costs for fixed monthly expenses such as rent, copier lease, PHPro (child welfare MIS) maintenance, and other fixed expenses will be cost allocated. Overhead items will be apportioned in relation to percentage of use by the different programs or services. Some contractual items, such as training, drug testing, or educational and outreach materials can be directly apportioned to a specific service or program.

Administrative costs will include federal indirect costs, certain employee fringe benefits, a percentage of rent for the DPW State Office, and other items. Administrative costs shall not exceed 10% of the annual SSBG consolidated funds.

C. Program Operations

1. SSBG Statutory Goals the State Plans to Achieve

As set forth at 42 U.S.C. § 1397, the State entity shall achieve the statutory goal of "preventing or remedying neglect, abuse, or exploitation of children and adults unable to protect their own interests, or preserving, rehabilitating or reuniting families."

2. Characteristics of Individuals to be Served

Definitions

Child: A person who is under 18 years old

Adult: A person who is 18 years old or older

Family: Children and their parents who may or may not live in the same household

Individuals to be Served

- a. Children on Guam ages 0-17 who have been referred for alleged abuse and neglect, and their families. Court may extend jurisdiction to the State entity for those children beyond 17 years of age.
- b. Individuals and families who lack a fixed, regular, and adequate nighttime residence.
- c. Individuals and families who have a primary nighttime residence that is:
 - ◆ a supervised publicly or privately operated shelter designed to provide temporary living accommodations.
 - ◆ an institution that provides a temporary residence for individuals intended to be institutionalized; or
 - ◆ a public or private place not designed for or ordinarily used as a regular sleeping accommodation for human beings.
- d. Individuals and families who require emergency shelter due to unusual circumstances.

EXCEPTIONS FOR B, C, AND D ABOVE:

Persons wanted by law, minors unaccompanied by parents, persons with psychiatric problems disabling them from independent living, persons abusing alcohol or drugs, and persons who are disabled to the extent that they cannot function independently.

- e. A female adult who is a victim of family violence, and her children. The female has no available or appropriate resources among family and friends. Non-eligible clients will be minors unaccompanied by mother or caregiver, persons with psychiatric problems, persons who are active drug or alcohol abusers, persons who cannot function independently, persons with histories of violence, theft, or other significant criminal records.
- f. Adults aspiring to adopt.
- g. Children who are available for adoption.
- h. Adults interested in becoming family foster parents or relative foster parents.
- i. Adults interested in opening child care facilities, group child care homes, and family day care homes.
- j. Adults who are parties to custody disputes and for which the court has ordered the State entity to complete the home study report.

Income Guidelines

There are no income guidelines for any of the services provided by the State entity.

3. Activities to be Supported

Service	Description	SSBG Statutory Goal Supported	Method of Delivery	Geographic Area for Services
Adoption Services	Complete adoption home studies ordered by the court as mandated in Title 19 Guam Code Annotated, Personal Relations, Chapter 4, Parent and Child; coordinate placement of children available for adoption into foster homes; receive and review adoption application; activate Adoption Selection Committee to select adoption applicants for local agency adoptions; complete pre-adoption and post-adoption placement monitoring and reports.	Preventing or remedying neglect, abuse, or exploitation of children and adults unable to protect their own interests, or preserving, rehabilitating or reuniting families.	Public	Statewide
Case Management Services	Monitor progress of service plan agreements for families wanting to reunify with their children; prepare permanency plans for foster children; link families and foster children to counseling, education, transportation, medical, recreational, housing, job search, transition into adulthood, and other assistance.	Preventing or remedying neglect, abuse, or exploitation of children and adults unable to protect their own interests, or preserving, rehabilitating or reuniting families.	Public	Statewide

Service	Description	SSBG Statutory Goal Supported	SSBG Statutory Goal Supported	Geographic Area for Services
Foster Care Services – Children	Arrange placement and coordinate supportive services for children who are victims of abuse and neglect and who are living in family foster homes, relative placements, group homes, youth correctional facility, and emergency shelters.	Preventing or remedying neglect, abuse, or exploitation of children and adults unable to protect their own interests, or preserving, rehabilitating or reuniting families.	Public	Statewide
Home-Based Services	Homemaker services provided in the home to ensure families have the skills necessary to care for their children. Homemaker support services include teaching families the following: house cleaning, caring for or supervising children in the home, cooking, meal planning and nutrition, food shopping, budgeting and other support services.	Preventing or remedying neglect, abuse, or exploitation of children and adults unable to protect their own interests, or preserving, rehabilitating or reuniting families.	Public	Statewide
Prevention and Intervention Services	Case assessment and evaluation by the Social Worker to determine services needed in order to prevent removal of children in the home. Social Worker may provide counseling, in-home visits, and will often make referrals for housing, transportation, child care, utility assistance, and other support services available in the community. Services are provided to child welfare families wherein there are referrals alleging Physical Neglect, or wherein Homelessness is a risk factor.	Preventing or remedying neglect, abuse, or exploitation of children and adults unable to protect their own interests, or preserving, rehabilitating or reuniting families.	Public	Statewide

Service	Description	SSBG Statutory Goal Supported	Method of Delivery	Geographic Area for Services
Protective Services for Adults	Complete scope of work, Invitation for Bid proposal, and Request for Interest for four, 24-hour emergency shelters for female victims of domestic violence and their children, victims of child abuse and neglect, and for individuals and families who are homeless. Conduct quarterly monitoring and site visits, or as often as needed, to ensure shelter and support services are provided to the target population. Complete monitoring reports and provide to the non-profit organizations that operate the shelters.	Preventing or remedying neglect, abuse, or exploitation of children and adults unable to protect their own interests, or preserving, rehabilitating or reuniting families.	Public	Statewide
Protective Services for Children	Immediate investigation and intervention of referrals alleging child abuse and neglect 24 hours a day, 7 days a week. Social Workers will remove children from abusive homes, file protective custody, complete home studies for placement, and place children into family foster homes, relative placements, or group homes. Social Workers will develop service plan agreements for parents, and link children for counseling, medical, educational, emotional health, and other immediate services.	Preventing or remedying neglect, abuse, or exploitation of children and adults unable to protect their own interests, or preserving, rehabilitating or reuniting families.	Public	Statewide

Service	Description	SSBG Statutory Goal Supported	Method of Delivery	Geographic Area for Services
Other Services: Licensing of Child Care Facilities, Group Child Care Homes, and Family Day Care Homes	License and monitor child care facilities, group child care homes, and family day care homes. Ensure compliance to all applicable local standards and federal child care rules and regulations. Investigate allegations of child abuse and neglect in the facilities. Update standards for child care facilities.	Preventing or remedying neglect, abuse, or exploitation of children and adults unable to protect their own interests, or preserving, rehabilitating or reuniting families.	Public	Statewide
Other Services: Child Custody Home Study	Complete comprehensive home studies for child custody cases as ordered by the court. This mandate is contained in Title 19 Guam Code Annotated, Personal Relations, Chapter 8, § 8404(a) (4), on Criteria and Procedure in Awarding Custody.	Preventing or remedying neglect, abuse, or exploitation of children and adults unable to protect their own interests, or preserving, rehabilitating or reuniting families.	Public	Statewide
Other Services: Licensing of Family Foster Homes	Conduct home studies of potential foster homes, and license family foster homes in accordance with Guam Public Law 23-143, the Standards for Family Foster Homes and Certification and Licensing of Persons Interested in Foster Parenting. Complete community-wide recruitment of foster homes.	Preventing or remedying neglect, abuse, or exploitation of children and adults unable to protect their own interests, or preserving, rehabilitating or reuniting families.	Public	Statewide

**Social Services Block Grant, or (Title
XX) Consolidated Block Grants
Program, Pre-Expenditure Report**

Fiscal Year 2021

**Pre-Expenditure Reporting
Form**

Part A. Estimated Expenditures and Proposed Provision Method

OMB NO.: 0970-0234

EXPIRATION DATE:

STATE: Guam	FISCAL YEAR: 2021	REPORT PERIOD: 10/01/20 - 09/30/21
Contact Person: Linda B. Rodriguez	Phone Number: (671) 475-2653/2672	
Title: Human Services Program Administrator	E-Mail Address: linda.rodriguez@dphss.guam.gov	
Agency: Guam Department of Public Health & Social Services	Submission Date:	

Service Supported with SSBG Expenditures	SSBG Expenditures		Expenditures of All Other Federal, State and Local funds**	Total Expenditures	Provision Method	
	SSBG Allocation	Funds transferred into SSBG*			Public	Private
1 Adoption Services	213,681			213,681	X	
2 Case Management	547,906			547,906	X	
3 Congregate Meals						
4 Counseling Services						
5 Day Care--Adults						
6 Day Care--Children						
7 Education and Training Services						
8 Employment Services						
9 Family Planning Services						
10 Foster Care Services--Adults						
11 Foster Care Services--Children	392,540			392,540	X	
12 Health-Related Services						
13 Home-Based Services	35,924			35,924	X	
14 Home-Delivered Meals						
15 Housing Services						
16 Independent/Transitional Living Services						
17 Information & Referral						
18 Legal Services						
19 Pregnancy & Parenting						
20 Prevention & Intervention	193,200			193,200	X	
21 Protective Services--Adults	24,836			24,836	X	
22 Protective Services--Children	1,387,184			1,387,184	X	
23 Recreation Services						
24 Residential Treatment						
25 Special Services--Disabled						
26 Special Services--Youth at Risk						
27 Substance Abuse Services						
28 Transportation						
29 Other Services***	353,285			353,285	X	
30 SUM OF EXPENDITURES FOR SERVICES	3,148,556			3,148,556		
31 Administrative Costs	265,160					
32 SUM OF EXPENDITURES FOR SERVICES AND ADMINISTRATIVE COSTS	3,413,716					

* From which block grant(s) were these funds transferred?

** Please list the sources of these funds:

*** Please list other services: Day Care Licensing & Monitoring, Child Custody Home Studies, and Family Foster Home, Group Home, and Therapeutic Foster Home Licensing

Part B. Estimated Recipients

OMB NO.: 0970-0234

EXPIRATION DATE:

STATE: Guam
FISCAL YEAR: 2021

Service Supported with SSBG Expenditures	Children	Adults			Total Adults	Total
		Adults Age 59 Years & Younger	Adults Age 60 Years & Older	Adults of Unknown Age		
1 Adoption Services	31	60	5		65	96
2 Case Management	459	143	3		146	605
3 Congregate Meals						
4 Counseling Services						
5 Day Care--Adults						
6 Day Care--Children						
7 Education and Training Services						
8 Employment Services						
9 Family Planning Services						
10 Foster Care Services--Adults						
11 Foster Care Services--Children	367					367
12 Health-Related Services						
13 Home-Based Services	119	14			14	133
14 Home-Delivered Meals						
15 Housing Services						
16 Independent/Transitional Living Services						
17 Information & Referral						
18 Legal Services						
19 Pregnancy & Parenting						
20 Prevention & Intervention	89	66			66	155
21 Protective Services--Adults		366	22		388	388
22 Protective Services--Children	1690					1690
23 Recreation Services						
24 Residential Treatment						
25 Special Services--Disabled						
26 Special Services--Youth at Risk						
27 Substance Abuse Services						
28 Transportation						
29 Other Services***	44	208			208	252
30 SUM OF RECIPIENTS OF SERVICES	2799	857	30		887	3686

**Social Services Block Grant, or (Title
XX) Consolidated Block Grants
Program, Pre-Expenditure Report**

Fiscal Year 2021

Certifications

CERTIFICATION REGARDING DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS

Certification Regarding Debarment, Suspension, and Other Responsibility Matters--Primary Covered Transactions

Instructions for Certification

1. By signing and submitting this proposal, the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. The prospective participant shall submit an explanation of why it cannot provide the certification set out below. The certification or explanation will be considered in connection with the department or agency's determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when the department or agency determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the department or agency to which this proposal is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms covered transaction, debarred, suspended, ineligible, lower tier covered transaction, participant, person, primary covered transaction, principal, proposal, and voluntarily excluded, as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549. You may contact the department or agency to which this proposal is being submitted for assistance in obtaining a copy of those regulations.
6. The prospective primary participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is proposed for debarment under 48 CFR part 9, subpart 9.4, debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency entering into this transaction.

7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion-Lower Tier Covered Transaction," provided by the department or agency entering into this covered transaction, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not proposed for debarment under 48 CFR part 9, subpart 9.4, debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the List of Parties Excluded from Federal Procurement and Nonprocurement Programs.

9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is proposed for debarment under 48 CFR part 9, subpart 9.4, suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency may terminate this transaction for cause or default.

Certification Regarding Debarment, Suspension, and Other Responsibility Matters--Primary Covered Transactions

(1) The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:

- (a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded by any Federal department or agency;
- (b) Have not within a three-year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- (c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in

paragraph (1)(b) of this certification; and

- (d) Have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
- (2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion--Lower Tier Covered Transactions

Instructions for Certification

1. By signing and submitting this proposal, the prospective lower tier participant is providing the certification set out below.
2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.
3. The prospective lower tier participant shall provide immediate written notice to the person to which this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or had become erroneous by reason of changed circumstances.
4. The terms covered transaction, debarred, suspended, ineligible, lower tier covered transaction, participant, person, primary covered transaction, principal, proposal, and voluntarily excluded, as used in this clause, have the meaning set out in the Definitions and Coverage sections of rules implementing Executive Order 12549. You may contact the person to which this proposal is submitted for assistance in obtaining a copy of those regulations.
5. The prospective lower tier participant agrees by submitting this proposal that, [[Page 33043]] should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is proposed for debarment under 48 CFR part 9, subpart 9.4, debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.
6. The prospective lower tier participant further agrees by submitting this proposal that it will include this clause titled ``Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion-Lower Tier Covered Transaction," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not proposed for debarment under 48 CFR part 9, subpart 9.4, debarred, suspended, ineligible, or voluntarily excluded from covered transactions, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the List of Parties Excluded from Federal Procurement and Nonprocurement Programs.


8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

9. Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is proposed for debarment under 48 CFR part 9, subpart 9.4, suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

Certification Regarding Debarment, Suspension, Ineligibility an Voluntary Exclusion--Lower Tier Covered Transactions

(1) The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.

(2) Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.



ARTHUR U. SAN AGUSTIN, MHR
Acting Director
Department of Public Health and Social Services

8/24/20

Date

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

The Pro-Children Act of 2001, 42 U.S.C. 7181 through 7184, imposes restrictions on smoking in facilities where Federally-funded children's services are provided. HHS grants are subject to these requirements only if they meet the Act's specified coverage. The Act specifies that smoking is prohibited in any indoor facility (owned, leased, or contracted for) used for the routine or regular provision of kindergarten, elementary, or secondary education or library services to children under the age of 18. In addition, smoking is prohibited in any indoor facility or portion of a facility (owned, leased, or contracted for) used for the routine or regular provision of federally funded health care, day care, or early childhood development, including Head Start services to children under the age of 18. The statutory prohibition also applies if such facilities are constructed, operated, or maintained with Federal funds. The statute does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, portions of facilities used for inpatient drug or alcohol treatment, or facilities where WIC coupons are redeemed. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1,000 per violation and/or the imposition of an administrative compliance order on the responsible entity.



ARTHUR U. SAN AGUSTIN, MHR
Acting Director
Department of Public Health and Social Services

Certification Regarding Drug-Free Workplace Requirements

The grantee certifies that it will or will continue to provide a drug-free workplace by:

- (a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
- (b) Establishing an ongoing drug-free awareness program to inform employees about --
 - 1. The dangers of drug abuse in the workplace;
 - 2. The grantee's policy of maintaining a drug-free workplace;
 - 3. Any available drug counseling, rehabilitation, and employee assistance programs; and
 - 4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
- (c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
- (d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will --
 - 1. Abide by the terms of the statement; and
 - 2. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
- (e) Notifying the agency in writing, within ten calendar days after receiving notice under paragraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer or other designee on whose grant activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
- (f) Taking one of the following actions, within 30 calendar days of receiving notice under paragraph (d)(2), with respect to any employee who is so convicted --
 - 1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;

(g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e) and (f).

Place of Performance (Street address, city, county, state, zip code)

Bureau of Social Services Administration, Division of Public Welfare, Department of Public
Health and Social Services
Terlaje Professional Building
194 Hernan Cortez Avenue
Hagatna, Guam 96910



ARTHUR U. SAN AGUSTIN, MHR
Acting Director
Department of Public Health and Social Services

8/24/20
Date

CERTIFICATION REGARDING LOBBYING

Certification for Contracts, Grants, Loans, and Cooperative Agreements

The undersigned certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

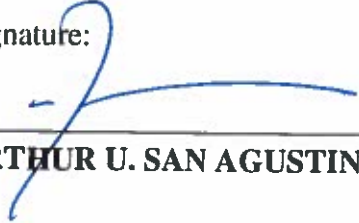
Statement for Loan Guarantees and Loan Insurance

The undersigned states, to the best of his or her knowledge and belief, that:

If any funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this commitment providing for the United States to insure or guarantee a loan, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions. Submission of this statement is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required statement shall be subject to a civil penalty of not less than \$10,000 and not more than

\$100,000 for each such failure.

Signature:



ARTHUR U. SAN AGUSTIN, MHR

Title:

Acting Director

Organization:

Department of Public Health and Social Services

**Social Services Block Grant, or (Title
XX) Consolidated Block Grants
Program, Pre-Expenditure Report**

Fiscal Year 2021

Single Audit



OFFICE OF PUBLIC ACCOUNTABILITY

Suite 401 DNA Building, 238 Archbishop Flores Street, Hagatna, Guam 96910

Tel (671) 475-0390 · Fax (671) 472-7951 · Hotline: 47AUDIT (472-8348)

www.opaguam.org

Government of Guam – FY 2018 Compliance Highlights

June 26, 2019

Hagåtña, Guam – The Office of Public Accountability has released the Government of Guam’s (GovGuam) fiscal year (FY) 2018 Single Audit Reports on Compliance and Internal Controls. Independent auditors Deloitte & Touche, LLP issued a qualified opinion on four major federal programs due to noncompliance with the timely reconciliation of funds and biannual physical inventory and reconciliation of capital assets. The auditors also identified two material weaknesses in internal control over financial reporting, and two material weaknesses and one significant deficiency in internal control over compliance. There were also other instances of noncompliance pertaining to procurement with questioned costs of \$549 thousand (K).

Federal Program Funding

GovGuam and its line agencies expended \$314.4 million (M) in federal awards from 15 grantor agencies in FY 2018. Of the 15 grantor agencies, the largest grant came from the U.S. Department of Health and Human Services at \$118.6M for the various welfare programs, such as Medicaid at \$52.8M and Children’s Health Insurance Program at \$33.3M. The second largest grantor was the U.S. Department of Agriculture at \$118.3M, of which \$108.4M was for Supplemental Nutrition Assistance Program (SNAP), better known as Food Stamps. The third largest grantor was the U.S. Department of Transportation at \$28.2M, of which \$26.2M was for Highway Planning and Construction.

In addition, GovGuam component units expended \$191.1M in federal awards. The top three agencies were Guam Department of Education at \$68.2M, Guam Housing and Urban Renewal Authority at \$41.4M, and University of Guam at \$29.4M.

Single Audit Findings

In FY 2018, four findings were identified in the Single Audit, of which three were repeat findings from the prior year. This was an improvement from the prior year’s seven findings, of which five were repeat findings.

General Ledger (GL) and Schedule of Expenditures of Federal Awards (SEFA) Reconciliations (2018-001)

- A nonrecurring material weakness in internal control over financial reporting.
- GovGuam did not timely reconcile the GL and the Subsidiary Ledgers for receivables to and from federal agencies.
- GovGuam did not timely reconcile \$7.8M of expenditures between the GL and the SEFA.

GOVERNMENT OF GUAM

SINGLE AUDIT REPORTS

YEAR ENDED SEPTEMBER 30, 2018

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Lourdes A. Leon Guerrero
Governor
Government of Guam:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Government of Guam (GovGuam) as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise GovGuam's basic financial statements, and have issued our report thereon dated June 20, 2019. Our report includes a reference to other auditors and emphasis-of-matters paragraphs for the implementation of new accounting standards and a matter regarding the GovGuam Retirement Fund. Other auditors audited the financial statements of the GovGuam Retirement Fund, the Antonio B. Won Pat International Airport Authority, the Guam Housing and Urban Renewal Authority, the Guam Housing Corporation, and the Guam Preservation Trust, as described in our report on GovGuam's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those other auditors.

For purposes of this report, our consideration of internal control over financial reporting and our tests of compliance with certain provisions of laws, regulations, contracts and grants, and other matters did not include the Chamorro Land Trust Commission, Guam Ancestral Lands Commission, Guam Community College, the Guam Department of Education, the Guam Economic Development Authority, the Guam Educational Telecommunications Corporation, the Guam Memorial Hospital Authority, the Guam Power Authority, the Guam Visitors Bureau, the Guam Waterworks Authority, the Port Authority of Guam, the Solid Waste Operations Fund, the Guam Highway Fund, the Tourist Attraction Fund, and the University of Guam, which were all audited by us. We have issued separate reports on our consideration of internal control over financial reporting and our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters for these entities. Other auditors issued separate reports on their consideration of internal control over financial reporting and their tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters for the GovGuam Retirement Fund, the Antonio B. Won Pat International Airport Authority, the Guam Housing and Urban Renewal Authority, the Guam Housing Corporation, and the Guam Preservation Trust. The findings, if any, included in those reports are not included herein.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Honorable Lourdes A. Leon Guerrero
Governor
Government of Guam:

Report on Compliance for Each Major Federal Program

We have audited the Government of Guam's (GovGuam's) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of GovGuam's major federal programs for the year ended September 30, 2018. GovGuam's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

As discussed in Note 2b to the Schedule of Expenditures of Federal Awards, GovGuam's basic financial statements include the operations of certain entities whose federal awards are not included in the Schedule of Expenditures of Federal Awards for the year ended September 30, 2018. Our audit, described below, did not include the operations of the entities identified in Note 2b as these entities conducted separate audits in accordance with the Uniform Guidance, if required.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of GovGuam's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about GovGuam's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

Report on Internal Control Over Compliance

Management of GovGuam is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered GovGuam's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of GovGuam's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2018-002 and 2018-004 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned costs as item 2018-003 to be significant deficiencies.

GovGuam's response to the internal control over compliance findings identified in our audit are described in the accompanying Corrective Action Plan. GovGuam's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

GOVERNMENT OF GUAM

**Summary of Schedule of Expenditures of Federal Awards, by Grantor
Year Ended September 30, 2018**

<u>Federal Agency</u>	<u>Federal Expenditures</u>
U.S. Department of Agriculture	\$ 118,313,963
U.S. Department of Commerce	2,491,682
U.S. Department of Defense	3,501,469
U.S. Department of Housing and Urban Development	336,789
U.S. Department of the Interior	20,296,239
U.S. Department of Justice	4,157,654
U.S. Department of Labor	5,487,254
U.S. Department of Transportation	28,209,138
National Foundation on the Arts and the Humanities	459,093
U.S. Environmental Protection Agency	4,146,883
U.S. Department of Energy	366,983
U.S. Department of Education	2,189,607
U.S. Department of Health and Human Services	118,586,511
Corporation for National and Community Service	1,104,161
U.S. Department of Homeland Security	4,767,488
GRAND TOTAL	\$ 314,414,914

Note: All awards are received direct from the Federal agency.

GOVERNMENT OF GUAM

Schedule of Expenditures of Federal Awards
Year Ended September 30, 2018

Federal CFDA Number	Federal Grantor/Program or Cluster Title	Expenditures	Amounts Passed Through To Subrecipients
	U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		
14.267	Continuum of Care Program	\$ 336,789	
	U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT TOTAL	\$ 336,789	
	U.S. DEPARTMENT OF THE INTERIOR		
	Fish and Wildlife Cluster:		
15.605	Sport Fish Restoration	\$ 555,193	
15.611	Wildlife Restoration and Basic Hunter Education	630,357	
	Subtotal Fish and Wildlife Cluster	<u>1,185,550</u>	
15.615	Cooperative Endangered Species Conservation Fund	257,510	
15.622	Sportsfishing and Boating Safety Act	20,835	
15.634	State Wildlife Grants	69,285	
15.875	Economic, Social, and Political Development of the Territories	18,432,779	\$ 13,783,511
15.904	Historic Preservation Fund Grants-In-Aid	330,280	
	U.S. DEPARTMENT OF THE INTERIOR TOTAL	\$ 20,296,239	\$ 13,783,511
	U.S. DEPARTMENT OF JUSTICE		
16.017	Sexual Assault Services Formula Program	\$ 60,189	\$ 58,782
16.527	Supervised Visitation, Safe Havens for Children		
16.528	Enhanced Training and Services to End Violence and Abuse of Women	87,549	
16.540	Juvenile Justice and Delinquency Prevention Program	32,172	
16.554	National Criminal History Improvement Program (NCHIP)	370,739	
16.575	Crime Victim Assistance	979,315	367,360
16.580	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	132	
16.582	Crime Victim Assistance/Discretionary Grants	25,538	
16.585	Drug Court Discretionary Grant Program	187,325	
16.586	Violent Offender Incarceration and Truth in Sentencing Incentive Grants		
16.588	Violence Against Women Formula Grants	495,602	363,157
16.589	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	78,753	
16.593	Residential Substance Abuse Treatment for State Prisoners	61,437	60,717
16.606	State Criminal Alien Assistance Program		
16.710	Public Safety Partnership and Community Policing Grants	438,024	
16.727	Enforcing Underage Drinking Laws Program	27,546	
16.738	Edward Byrne Memorial Justice Assistance Grant Program	703,438	637,665
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program	7,902	5,350
16.750	Support for Adam Walsh Act Implementation Grant Program	105,486	
16.751	Edward Byrne Memorial Competitive Grant Program	23,010	23,010
16.754	Harold Rogers Prescription Drug Monitoring Program	288,151	
16.812	Second Chance Act Reentry Initiative	129,654	
16.828	Swift Certain and Fair Sanctions Program	55,692	
	U.S. DEPARTMENT OF JUSTICE TOTAL	\$ 4,157,654	\$ 1,516,041

See accompanying notes to Schedule of Expenditures of Federal Awards.

GOVERNMENT OF GUAM

Schedule of Expenditures of Federal Awards
Year Ended September 30, 2018

Federal CFDA Number	Federal Grantor/Program or Cluster Title	Expenditures	Amounts Passed Through To Subrecipients
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES			
45.025	Promotion of the Arts-Partnership Agreements	\$ 298,517	\$ 130,925
45.310	Grants to States	160,576	
	NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES TOTAL	\$ 459,093	\$ 130,925
U.S. ENVIRONMENTAL PROTECTION AGENCY			
66.600	Environmental Protection Consolidated Grants for the Insular Areas-Program Support	\$ 4,087,523	80,203
66.804	Underground Storage Tank Prevention, Detection and Compliance Program	59,360	
66.810	Chemical Emergency Preparedness and Prevention Technical Assistance Grants Programs		
	U.S. ENVIRONMENTAL PROTECTION AGENCY TOTAL	\$ 4,146,883	80,203
U.S. DEPARTMENT OF ENERGY			
81.041	State Energy Program	\$ 274,938	
81.042	Weatherization Assistance for Low-Income Persons	92,045	
	U.S. DEPARTMENT OF ENERGY TOTAL	\$ 366,983	
U.S. DEPARTMENT OF EDUCATION			
84.034	Public Library Services	\$ -	
84.053	Vocational Education_State Councils	-	
84.126	Rehabilitation Services-Vocational Rehabilitation Grants to States	1,701,346	
84.177	Rehab Services-Independent Living Services for Older Individuals Who are Blind	467	
84.187	Supported Employment Svcs for Individuals with the Most Significant Disabilities	7,625	
84.403	Consolidated Grant to the Outlying Areas	480,169	
	U.S. DEPARTMENT OF EDUCATION TOTAL	\$ 2,189,607	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
93.041	Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation	\$ 11,855	
93.042	Special Programs for the Aging: Title VII, Chapter 2: Long Term Care Ombudsman Services for Older Individuals	46,481	
93.043	Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services	25,000	\$ 25,000
	BALANCE FORWARD	\$ 83,336	\$ 25,000

See accompanying notes to Schedule of Expenditures of Federal Awards.

GOVERNMENT OF GUAM

Schedule of Expenditures of Federal Awards
Year Ended September 30, 2018

Federal CFDA Number	Federal Grantor/Program or Cluster Title	Expenditures	Amounts Passed Through To Subrecipients
	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		
	BALANCE FORWARD	\$ 12,044,322	\$ 134,766
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	313,369	
93.324	State Health Insurance Assistance Program	20,819	
93.369	ACL Independent Living State Grants	12,056	
	Maternal, Infant, and Early Childhood Home Visiting (MIECHV) Cluster:		
93.505	Affordable Care Act Maternal, Infant, and Early Childhood Home Visiting Program	33,598	
93.870	Maternal, Infant and Early Childhood Home Visiting Grant Program	789,920	
	Subtotal MIECHV Cluster	<u>823,518</u>	
93.521	The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements;PPHF	579,393	
	TANF Cluster:		
93.558	Temporary Assistance for Needy Families	1,197,858	
	Subtotal TANF Cluster	<u>1,197,858</u>	
93.560	Family Support Payments to States Assistance Payments	1,120,432	
93.563	Child Support Enforcement	4,298,357	
	CCDF Cluster:		
93.575	Child Care and Development Block Grant	5,292,805	
	Subtotal CCDF Cluster	<u>5,292,805</u>	
93.597	Grants to States for Access and Visitation Programs	93,908	
93.630	Developmental Disabilities Basic Support and Advocacy Grants	266,194	
93.667	Social Services Block Grant	2,699,109	
93.735	State Public Health Approaches for Ensuring Quitline Capacity Funded in part by Prevention and Public Health Funds (PPHF)	17,257	
93.745	PPHF: Health Care Surveillance/Health Statistics – Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by Prevention and Public Health Fund	124,679	
93.758	Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	309,418	
93.767	Children's Health Insurance Program	33,313,840	
	Medicaid Cluster:		
93.778	Medical Assistance Program	52,778,463	
	Subtotal Medicaid Cluster	<u>52,778,463</u>	
	BALANCE FORWARD	\$ <u>115,305,797</u>	\$ <u>134,766</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

GOVERNMENT OF GUAM

Notes to Schedule of Expenditures of Federal Awards Year Ended September 30, 2018

1. Scope of Audit

The Government of Guam (GovGuam) is a governmental entity established by the 1950 Organic Act of Guam (the Act), as amended, and has the powers of a body corporate, as defined in the Act and local statutes. All significant operations of the Government of Guam are included within the scope of the audit. The U.S. Department of the Interior has been designated as the Government of Guam's cognizant agency for the Single Audit.

2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of GovGuam under programs of the federal government for the year ended September 30, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of GovGuam, it is not intended to and does not present the financial positions or changes in financial positions of GovGuam.

3. Summary of Significant Accounting Policies

a. Basis of Accounting:

All expenditures and capital outlays that represent the federal share are reported as expenditures. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, consistent with the manner in which the Government of Guam maintains its accounting records. This includes earned reimbursements under different formula grants and entitlement programs that are accounted for as revenues in the General Fund of the Government of Guam and Supplemental Nutrition Assistance Program (SNAP) electronic benefits transfer (EBT) during the period. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. GovGuam does not elect to use the de minimis indirect cost rate allowed under the Uniform Guidance.

b. Reporting Entity:

For purposes of complying with The Single Audit Act of 1984, as amended in 1996, GovGuam's reporting entity is defined in Note 1A to its September 30, 2018 basic financial statements; except that the Guam Department of Education, the GovGuam Retirement Fund, and all of the discretely presented component units are excluded. Accordingly, the accompanying Schedule of Expenditures of Federal Awards presents the federal award programs administered by GovGuam, as defined above, for the year ended September 30, 2018.

GOVERNMENT OF GUAM

Reconciliation of Schedule of Expenditures of Federal Awards to
Basic Financial Statements
Year Ended September 30, 2018

	<u>2018</u> <u>Expenditures</u>
Federal Grants Assistance Fund:	
Total expenditures	\$ 338,929,680
Less transfers in from other funds	(33,949,553)
Plus transfers out to other funds	<u>7,661,550</u>
Federal expenditures, transfers, and other uses	312,641,677
Less rebates included in revenues – intergovernmental	(1,525,935)
<u>CFDA #</u>	
Superior Court of Guam:	
16.554 National Criminal History Improvement Program (NCHIP)	369,953
16.585 Drug Court Discretionary Grant Program	187,325
16.750 Support for Adam Walsh Act Implementation Grant Program	105,125
16.812 Second Chance Act Reentry Initiative	129,654
16.828 Swift Certain and Fair Sanctions Program	55,692
84.403 Consolidated Grant to the Outlying Areas	480,169
93.243 Substance Abuse and Mental Health Services Projects of Regional and National Significance	97,668
Fund 105 Community Health Centers:	
93.224 Health Centers Program	2,122,703
Variance	<u>(249,117)</u>
Total Federal Expenditures Subject to Audit	\$ <u>314,414,914</u>

GOVERNMENT OF GUAM

Schedule of Findings and Questioned Costs
Year Ended September 30, 2018

Section I - Summary of Auditors' Results

Financial Statements

1. Type of report the auditors issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

2. Material weakness(es) identified? Yes
 3. Significant deficiency(ies) identified? None reported
 4. Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major federal programs:

5. Material weakness(es) identified? Yes
 6. Significant deficiency(ies) identified? Yes
 7. Type of auditors' report issued on compliance for major federal programs:
 SNAP Cluster Qualified
 CFDA # 15.875 Qualified
 Highway Planning and Construction Cluster Qualified
 CFDA # 66.600 Qualified
 All other major programs Unmodified
 8. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes
 9. Identification of major federal programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.551 10.561	SNAP Cluster: Supplemental Nutrition Assistance Program (SNAP) State Administrative Matching Grants for the SNAP
10.557 15.875	WIC Special Supplemental Nutrition Program for Women, Infants, and Children Economic, Social and Political Development of the Territories
20.205	Highway Planning and Construction Cluster: Highway Planning and Construction
66.600	Environmental Protection Consolidated Grants for the Insular Areas - Program Support
93.575	CCDF Cluster: Child Care and Development Block Grant
93.767	Children's Health Insurance Program
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)

GOVERNMENT OF GUAM

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 2018

Finding No: 2018-001
Area: General Ledger and Schedule of Expenditures of Federal Awards Reconciliations

Criteria:

General ledger balances should be timely reconciled to the subsidiary ledger or supporting details and reviewed for ongoing pertinence. The Schedule of Expenditures of Federal Awards (SEFA) should present all amounts passed through to subrecipients.

Condition:

1. Reconciliation between the general ledger and the subsidiary ledgers should be timely performed for receivables from federal agencies, payables to federal agencies and income from federal grants. A \$104.5M overstatement on the subsidiary ledger of amounts due to and from federal agencies provided on May 31, 2019 was identified. An unreconciled variance of \$551K was noted and included in the summary of uncorrected misstatements.
2. Approximately \$7.8M of expenditures were not reconciled between the general ledger and the SEFA provided May 31, 2019. An updated SEFA was provided on June 6, 2019, reducing the variance to \$26K.
3. Recorded expenditures related to subrecipient transactions were not presented in the SEFA that was provided on February 15, 2019 and May 31, 2019, as follows:

	<u>Per SEFA</u>	<u>Per AS400</u>	<u>Understatement</u>
CFDA 15.875 Expenditures	\$11,771,229	\$18,432,779	\$ (6,661,550)
Amounts to Subrecipients	\$ 5,392,322	\$19,511,887	\$ (14,119,565)

The SEFA provided on June 6, 2019 presented the accurate expenditures and subrecipient transactions.

Cause:

Timely reconciliations were not performed, and monitoring controls over the completeness of the SEFA were not effective in detecting and correcting understatements relative to expenditures and subrecipient transactions.

Effect:

The aforementioned accounts and SEFA amounts were misstated.

Recommendation:

We recommend management reconcile general ledger accounts with corresponding subsidiary ledgers at least monthly or quarterly. Furthermore, the Division of Accounts should assess whether additional personnel well-versed in accounting reconciliations and in SEFA preparation may be required to allow for accurate and complete financial reporting.

Views of Auditee and Planned Corrective Actions:

The Government of Guam describes corrective actions in the Corrective Action Plan.

GOVERNMENT OF GUAM

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 2018

Finding No.: 2018-003
Federal Agency: U.S. Department of the Interior
CFDA Program: 15.875 Economic, Social, and Political Development of the Territories
Federal Award No.: D17AF00038
Area: Procurement and Suspension and Debarment
Questioned Costs: \$549,023

Criteria:

In accordance with applicable procurement and suspension and debarment requirements, emergency procurement is allowable when there exists a threat to public health, welfare, or safety under emergency conditions as declared or approved by the Governor.

Condition:

For one (or 4%) of 24 transactions tested, aggregating \$12.8 million out of \$13.8 million in total non-payroll program expenditures, emergency procurement was used to procure food services for Department of Correction inmates after an existing contract expired in March 2018. Emergency procurement procedures were initiated for April 2018 food services and subsequently extended to cover May 2018 and June 2018. However, the procurement file does not contain sufficient documentation to substantiate existing emergency conditions that prevented formal bid procedures in advance of the known March 2018 contract expiration date.

<u>Transaction No.</u>	<u>Date</u>	<u>Vendor No.</u>	<u>Prior Reference</u>	<u>Amount Tested</u>	<u>FY 2018 Expenditures</u>
0654829	08/17/18	B0012200	P186E00250	\$ 265,479	\$ 549,023

Cause:

The Government of Guam did not effectively plan for the expiration of an existing contract and did not enforce compliance with applicable procurement requirements.

Effect:

The Government of Guam is in noncompliance with applicable procurement requirements. Questioned costs of \$549,023 exist.

Identification as a Repeat Finding: 2017-003

Recommendation:

Program personnel should closely monitor the expiration dates of existing large contracts and should commence procurement procedures in sufficient time to allow for formal bid procedures accordingly. Furthermore, the responsible procurement personnel should enforce compliance with applicable procurement requirements.

Views of Auditee and Planned Corrective Actions:

The Government of Guam describes corrective actions in the Corrective Action Plan.

GOVERNMENT OF GUAM

**Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 2018**

Finding No.: 2018-004, Continued
CFDA Program: 15.875 DOI Economic, Social and Political Development of the Territories
CFDA Program: 20.205 DOT Highway Planning and Construction
CFDA Program: 66.600 EPA Environmental Protection Consolidated Grants for the Insular Areas -
Program Support
Area: Equipment and Real Property Management
Area: Capital Assets
Questioned Costs: \$0

Cause:

The processes over inventory, maintenance and reconciliation of capital assets are not routine. Government of Guam requires more funding and human resources to fully develop a reliable equipment management system.

Effect:

The Government of Guam is in noncompliance with applicable equipment management requirements. The underlying capital outlays are not considered questioned costs as we are unable to quantify the extent of noncompliance. This noncompliance applies to the following major programs, for which cumulative capital outlays over the past five years exceed FY 2018 materiality levels, respectively: CFDA numbers 15.875, 20.205, and 66.600.

Identification as a Repeat Finding: 2017-007

Recommendation:

The Government of Guam should complete the required biannual physical inventory and reconciliations during FY 2019 and should consider developing a more detailed corrective action plan with timetables for completing planned actions, such as requesting Federal assistance, processing required reconciliations and reports, training personnel, and coordinating with other governmental units on property management requirements.

Views of Auditee and Planned Corrective Actions:

The Government of Guam describes corrective actions in the Corrective Action Plan.



LOURDES A. LEON GUERRERO, Governor (*Maga'håga*)
JOSHUA F. TENORIO, Lt. Governor (*Sigundo Maga'håhå*)

EDWARD M. BIRN
Director (*Direktor*)
EDITH C. PANGELINAN
Deputy Director (*Sigundo Direktor*)

DIRECTOR'S OFFICE (*Ufisinan Direktor*)

June 19, 2019

Deloitte & Touche LLP
361 South Marine Corps Drive
Tamuning, GU 96913

Provided below is Government of Guam's Corrective Action Plan for Findings noted on Government of Guam's Single Audit Report for Year Ended September 30, 2018.

Finding No.: 2018-001

Responding Agency: Department of Administration

Responsible personnel: Director or Designee

Management will perform quarterly reconciliations for the general ledger and the subsidiary receivables from federal agencies, payables to federal agencies and income from federal grants. The first quarterly reconciliation will be for the quarter ending June 30, 2019. Assigned Division of Accounts personnel will be given proper training in SEFA preparation.

Finding No.: 2018-002

Responding Agency: Department of Public Health and Social Services / Department of Administration

Responsible personnel: Director of the Department of Public Health and Social Services or Designee

DPHSS Response:

The BES Issuance Section Program Coordinator II is responsible for the EBT reconciliation. There is also a Program Coordinator IV who oversees the BES Issuance Section and a Human Services Program Administrator who oversees BES.

Although, it cannot be proved that the reconciliation was done daily, we disagree with the averaged 82 days delayed and ranging from 11 to 169 days delayed. The Food and Nutrition Service (FNS), in

Post-closing adjustments recorded to adjust capital balances were necessary to ensure reconciliation of capital assets with the general ledger. Perform quarterly review / reconciliation of capital assets to ensure assets are recorded in accordance with applicable capitalization policy.

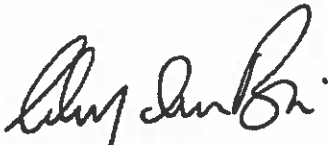
Biannual physical inventory to be completed by end of FY19.

- Agencies will be required to provide DOA with the following by 15 July 2019
 - i. Assigned Property Custodian
 - ii. Confirm/Verify accountable assets
 - iii. Personnel assigned to the asset
 - iv. Location
 - v. Current condition
 - vi. Maintenance documentation as applicable
 - vii. Identify retired assets
 - viii. Provide supporting documents of disposition

DOA to conduct training to all assigned property custodians

- Initial and annual refresher training will be documented

DOA will work with non-component unit government agencies, departments, or divisions to obtain their capital assets reports timely to so that it will be included in the Capital Asset report.



Edward M Birn
Director



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June 20, 2019

Mr. Edward Birn
Director
Department of Administration
Government of Guam
P.O. Box 884
Hagatna, GU 96910

Dear Mr. Birn:

In planning and performing our audit of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Government of Guam (GovGuam) for the year ended September 30, 2018, which collectively comprise GovGuam's basic financial statements (on which we have issued our report dated June 20, 2019 and which includes a reference to other auditors and emphasis-of-matters paragraphs for the implementation of new accounting standards and a matter regarding the Retirement Fund), in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered GovGuam's internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of GovGuam's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of GovGuam's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting. However, in connection with our audit, we identified, and included in the attached Appendix I, other matters involving GovGuam's internal control over financial reporting as of September 30, 2018 that we wish to bring to your attention.

We have also issued a separate report to the Governor of Guam, also dated June 20, 2019, on our consideration of GovGuam's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters.

The definition of a deficiency is also set forth in the attached Appendix I.

A description of the responsibility of management for establishing and maintaining internal control over financial reporting and of the objectives of and inherent limitations of internal control over financial reporting, is set forth in the attached Appendix II and should be read in conjunction with this report.

This report is intended solely for the information and use of the management of GovGuam and the Office of Public Accountability and is not intended to be and should not be used by anyone other than these specified parties. However, this report is also a matter of public record.

We will be pleased to discuss the attached comments with you and, if desired, to assist you in implementing any of the suggestions.

SECTION I – OTHER MATTERS

We identified, and have included below, other matters involving GovGuam's internal control over financial reporting as of September 30, 2018 that we wish to bring to your attention:

A. DEPARTMENT OF REVENUE AND TAXATION (DRT)**Income Tax Refund Liability**

Comment: The income tax provision for the 2018 refund liability was determined using the same assumptions as for tax year 2017, and did not incorporate an analysis of the impact of the Tax Cuts and Jobs Act (TCJA). Due to the significant limitation of human resources and the manual nature of the income tax processing system, DRT was only able to process 18% of total expected 2018 returns as of May 16, 2019. Accordingly, a robust analysis by DRT of the impact of the TCJA on the 2018 refund liability, if any, was not possible. Based on tax year 2017 statistics, approximately 90% of returns were filed through April 30, 2018. While this processing rate compares with that of the prior year, given the change in the tax laws, DRT was not able to use historical data in formulation of the calculation in the same manner as in the prior year, which required processing through May 16, 2019 to allow for an estimate to be supported.

Recommendation: We recommend GovGuam consider prioritizing the modernization of tax processing systems. Implementation of mandatory e-filing of certain tax returns may improve efficiency in processing and facilitating the production of more timely and accurate information for analysis. Such a process may reduce the need for storage space and research time to retrieve tax forms and allow for reassignment of personnel to revenue enhancing procedures. Additionally, DRT should be provided with sufficient human resources to facilitate the timely processing and examination of income tax returns.

Auditee Response: DRT acknowledges your comment reflecting the difficulty in determining the Income Tax Liability. We also recognize the need for modernizing our tax processing system and remain committed to promoting methods towards improving efficiency and accuracy of our tax data.

B. GENERAL SERVICES AGENCY**Inventory**

Comment: As of September 30, 2018, \$5M of fuel and supplies was recorded; however, inventory records to support this balance was as of January 29, 2019.

No physical inventory has been performed.

Prior year status: The above condition is reiterative of conditions identified in the prior year audit; however, management has made efforts to reconcile related accounts during FY2018.

Recommendation: We recommend a physical inventory be performed at least every two years for ongoing pertinence and a September 30, 2018 reconciliation should be performed.

C. CUSTOMS AND QUARANTINE**Absence of a Signed Lease Agreement**

Comment: Rental and administrative fees charged to Customs & Quarantine of \$3.1M were not supported by a signed lease agreement.

Recommendation: We recommend a lease agreement or relevant documentation be updated to document that expenses are properly approved and supported.

MANAGEMENT'S RESPONSIBILITY FOR, AND THE OBJECTIVES AND INHERENT LIMITATIONS OF, INTERNAL CONTROL OVER FINANCIAL REPORTING

The following comments concerning management's responsibility for internal control over financial reporting and the objectives and inherent limitations of internal control over financial reporting are adapted from auditing standards generally accepted in the United States of America.

Management's Responsibility

GovGuam's management is responsible for the overall accuracy of the financial statements and their conformity with accounting principles generally accepted in the United States of America. In this regard, management is also responsible for establishing and maintaining effective internal control over financial reporting.

Objectives of Internal Control over Financial Reporting

An entity's internal control over financial reporting is a process effected by those charged with governance, management, and other personnel, designed to provide reasonable assurance regarding the preparation of reliable financial statements in accordance with accounting principles generally accepted in the United States of America. An entity's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the entity; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with accounting principles generally accepted in the United States of America, and that receipts and expenditures of the entity are being made only in accordance with authorizations of management and those charged with governance; and (3) provide reasonable assurance regarding prevention, or timely detection and correction, of unauthorized acquisition, use, or disposition of the entity's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Control over Financial Reporting

Because of the inherent limitations of internal control over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may not be prevented or detected on a timely basis. Also, projections of any assessment of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

June 20, 2019

Honorable Lourdes A. Leon Guerrero
Governor
Government of Guam

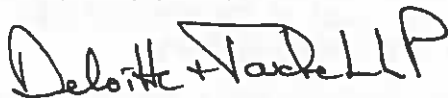
Dear Governor Leon Guerrero:

We have performed an audit of the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Government of Guam (GovGuam) as of and for the year ended September 30, 2018, in accordance with auditing standards generally accepted in the United States of America ("generally accepted auditing standards") and have issued our report thereon dated June 20, 2019.

We have prepared the following comments to assist you in fulfilling your obligation to oversee the financial reporting and disclosure process for which management of GovGuam is responsible.

This report is intended solely for the information and use of the management of GovGuam, the Office of Public Accountability, federal awarding agencies, pass-through entities, and others within the GovGuam organization and is not intended to be and should not be used by anyone other than these specified parties. However, this report is also a matter of public record.

Very truly yours,

A handwritten signature in black ink that reads "Deloitte + Touche LLP". The signature is written in a cursive, stylized font.

cc: The Management of Government of Guam

SIGNIFICANT ACCOUNTING POLICIES

GovGuam's significant accounting policies are set forth in Note 1 to GovGuam's 2018 financial statements. During the year ended September 30, 2018, there were no significant changes in previously adopted accounting policies or their application, except for the following pronouncements implemented by GovGuam:

- GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, as amended*, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, and provides guidance on reporting by governments that provide OPEB to their employees and for governments that finance OPEB for employees of other governments. The implementation of this statement has no impact on GovGuam's governmental fund financial statements, which continue to report expenditures in the amount contractually required. However, implementation has resulted in the restatement of GovGuam's fiscal year 2017 government-wide financial statements to reflect the reporting of an OPEB liability, deferred inflows of resources, and deferred outflows of resources for its qualified OPEB plan and the recognition of OPEB expense in accordance with the provisions of GASB Statement No. 75. Net position as of October 1, 2017 for governmental activities, fiduciary component units and discretely presented component units decreased by \$1,541,331,181, \$10,927,527 and \$705,149,415, respectively, as a result of the implementation of GASB Statement No. 75.
- GASB Statement No. 81, *Irrevocable Split-Interest Agreements*, which improves accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement.
- GASB Statement No. 85, *Omnibus 2017*, which address practice issues that have been identified during implementation and application of certain GASB Statements including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits).
- GASB Statement No. 86, *Certain Debt Extinguishment Issues*, which improves consistency in accounting and financial reporting for in-substance defeasance of debt.

Except for GASB Statement No. 75, the implementation of these statements did not have a material effect on GovGuam's financial statements.

In November 2016, GASB issued Statement No. 83, *Certain Asset Retirement Obligations*, which addresses accounting and financial reporting for certain asset retirement obligations (AROs) associated with the retirement of a tangible capital asset. The provisions in Statement No. 83 are effective for fiscal years beginning after June 15, 2018. Management does not believe that the implementation of this statement will have a material effect on the financial statements.

In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*, which establishes criteria for identifying fiduciary activities of all state and local governments. The provisions in Statement No. 84 are effective for fiscal years beginning after December 15, 2018. Management does not believe that the implementation of this statement will have a material effect on the financial statements.

In June 2017, GASB issued Statement No. 87, *Leases*, which establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The provisions in Statement No. 87 are effective for fiscal years beginning after December 15, 2019. Management has yet to determine whether implementation of this statement will have a material effect on the financial statements.

In April 2018, GASB issued Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, which improves the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. The provisions in Statement No. 88 are effective for fiscal years beginning after June 15, 2018. Management does not believe that the implementation of this statement will have a material effect on the financial statements.



DISAGREEMENTS WITH MANAGEMENT

We have not had any disagreements with management related to matters that are material to the GovGuam's 2018 financial statements.

OUR VIEWS ABOUT SIGNIFICANT MATTERS THAT WERE THE SUBJECT OF CONSULTATION WITH OTHER ACCOUNTANTS

We are not aware of any consultations that management may have had with other accountants about auditing and accounting matters during 2018.

SIGNIFICANT FINDINGS OR ISSUES DISCUSSED, OR SUBJECT OF CORRESPONDENCE, WITH MANAGEMENT PRIOR TO OUR RETENTION

Throughout the year, routine discussions were held, or were the subject of correspondence, with management regarding the application of accounting principles or auditing standards in connection with transactions that have occurred, transactions that are contemplated, or reassessment of current circumstances. In our judgment, such discussions or correspondence were not held in connection with our retention as auditors.

OTHER SIGNIFICANT FINDINGS OR ISSUES ARISING FROM THE AUDIT DISCUSSED, OR SUBJECT OF CORRESPONDENCE, WITH MANAGEMENT

Throughout the year, routine discussions were held, or were the subject of correspondence, with management. In our judgment, such discussions or correspondence did not involve significant findings or issues requiring communication to the Office of the Governor.

SIGNIFICANT DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

In our judgment, we received the full cooperation of GovGuam's management and staff and had unrestricted access to GovGuam's senior management in the performance of our audit.

MANAGEMENT'S REPRESENTATIONS

We have made specific inquiries of GovGuam's management about the representations embodied in the financial statements. In addition, we have requested that management provide to us the written representations GovGuam is required to provide to its independent auditors under generally accepted auditing standards. We have attached to this letter, as Attachment II, a copy of the representation letter we obtained from management.

EMPHASIS OF MATTER

As discussed in Note 1X to the financial statements, effective October 1, 2017, GovGuam adopted Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, which resulted in the restatement of beginning net position of governmental activities, fiduciary component units and the aggregate discretely presented component units. Our opinion is not modified with respect to this matter.

As discussed in Note 15 to the financial statements, the beginning net position of governmental activities and the aggregate discretely presented component units have been restated to correct an error. Our opinion is not modified with respect to this matter.

Government of Guam
Summary of Corrected Misstatements
September 30, 2018

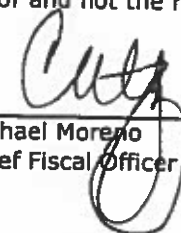
GENERAL FUND			
#	Name	Debit	Credit
	1 AJE To record permanent transfer from General Fund		
110071110TOA	EXPENDITURES - TRANSFERS OUT	11,372,974	
329350100	TRANSFER IN		680,000
361750100	TRANSFERS IN FROM GENERAL FUND		5,175,650
365950100	TRANSF IN FR GF (GMHA MEDICD)		5,517,324
		<u>11,372,974</u>	<u>11,372,974</u>
	2 AJE To record transfers from Fund 355 to Fund 363		
135571110TOF	TRANSFER OUT	2,843,990	
336350100	TRANSFER IN - GF		2,843,990
		<u>2,843,990</u>	<u>2,843,990</u>
FEDERAL GRANTS ASSISTANCE FUND			
#	Name	Debit	Credit
	1 AJE To adjust GASB 18 Accrual Ordot		
310151272L	STATE OFFICE 9504GU4013	1,864	
310150000	REVENUES		88,863
110141110	FUND BALANCE	86,999	
		<u>88,863</u>	<u>88,863</u>
OTHER GOVERNMENTAL FUNDS			
#	Name	Debit	Credit
	1 AJE To adjust GASB 18 Accrual Ordot		
135321165	GASB 18 LANDFILL LIABILITY		5,838,367
135315675	AMT TO BE PROVIDED FOR LANDFIL	5,838,367	
		<u>5,838,367</u>	<u>5,838,367</u>
GOVERNMENT-WIDE			
#	Name	Debit	Credit
	1 AJE To adjust GDOE Capital leases		
135315672	GDOE CAPITAL LEASE PREPAYMENTS		535,833
135315673	GDOE MAINT & INSURANCE RESERVE		250,000
135315671	GDOE AMT TO BE PROV-CAP LEASES	18,903,425	
135321220	NOTES PAYABLE-TIYAN PROPERTIES		24,507,591
135321225	GDOE CAPITAL LEASES	6,389,999	
		<u>25,293,424</u>	<u>25,293,424</u>
	2 AJE To adjust GASB 68/73		
135324005	DEFERRED INFLOWS FROM PENSIONS		39,039,161
135322005	NET PENSION LIABILITY	112,632,201	
135316820	DEFERRED OUTFLOWS FR PENSIONS	3,631,486	
135316819	AMT TO BE PROV FOR PENSIONS		77,224,526
		<u>116,263,687</u>	<u>116,263,687</u>
	3 AJE To adjust capital assets		
139018339	ALWS FOR DEPN-EQPT CONDEMNATIO	10,646,904	
139042200	INVESTMENT IN FIXED ASSETS-FED		10,646,520
139018500	CONSTRUCTION IN PROGRESS		384
		<u>10,646,904</u>	<u>10,646,904</u>
	4 AJE To adjust OPEB liability		
1353156821	AMT TO BE PROV FOR OPEB	1,648,470,099	
1353156822	DEFERRED OUTFLOWS FR OPEB	166,529,765	
135322006	OPEB LIABILITY		1,669,874,024
135324006	DEFERRED INFLOWS FROM OPEB		145,125,840
		<u>1,814,999,864</u>	<u>1,814,999,864</u>

**Government of Guam
Summary of Corrected Misstatements
September 30, 2018**

PUBLIC DEFENDER SERVICE CORPORATION (PDSC) - OPERATIONS			
#	Name	Debit	Credit
1 AJE To reconcile opening net position			
5008-100	Miscellaneous - Operations	4,738.82	
7001-100	Beginning Fund Balance - Operations		4,738.82
		<u>4,738.82</u>	<u>4,738.82</u>
2 AJE To reconcile appropriations			
1003-100	Accounts Receivable - Operations	299,768.00	
6001-100	Transfers In - Operations (CK0656734)		299,768.00
		<u>299,768.00</u>	<u>299,768.00</u>
PDSC ALTERNATE PUBLIC DEFENDER (APD)			
#	Name	Debit	Credit
1 AJE To reconcile opening net position			
7001-103	Beginning Fund Balance - APD	436.42	
5008-103	Miscellaneous - APD		436.42
		<u>436.42</u>	<u>436.42</u>
1 CAJE To reconcile opening net position*			
6002-103	Transfers in -Guam Judicial - APD	181,848.63	
7001-103	Beginning Fund Balance - APD		181,848.63
		<u>181,848.63</u>	<u>181,848.63</u>

*Recorded by PDSC/APD

We reviewed the proposed audit adjustments and reclassifications summarized above and agree that they should be presented as of September 30, 2018. These adjusting journal entries are the results of error and not the results of fraud, irregularities, or illegal acts.

For

 Michael Moreno
 Chief Fiscal Officer

3.24.19



LOURDES A. LEON GUERRERO, *Governor (Maga'håga)*
 JOSHUA F. TENORIO, *Lt. Governor (Sigundo Maga'tåhi)*



EDWARD M. BIRN
Director (Direktor)
 EDITH C. PANGELINAN
Deputy Director (Sigundo Direktor)

DIRECTOR'S OFFICE (*Ufisinan Direktor*)

June 20, 2019

Deloitte & Touche LLP
 361 South Marine Corps Drive
 Tamuning GU 96913

We are providing this letter in connection with your audit of the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Government of Guam (the "Government"), as of and for the year ended September 30, 2018, which collectively comprise the Government's basic financial statements for the purpose of expressing an opinion as to whether the basic financial statements present fairly, in all material respects, the financial position, results of operations or changes in fund balances, and cash flows, as applicable, of the Government in accordance with accounting principles generally accepted in the United States of America (GAAP).

We confirm that we are responsible for the following:

- a. The preparation and fair presentation in the basic financial statements of financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, in accordance with GAAP.
- b. The design, implementation, and maintenance of internal control:
 - Relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error
 - To prevent and detect fraud.
- c. The review and approval of the financial statements and related notes and acknowledge your role in the preparation of this information. Specifically, we acknowledge that your role in the preparation of the financial statements was a matter of convenience rather than one of necessity. We have reviewed the financial statement preparation assistance provided by you and acknowledge that the financial statements are prepared in accordance with GAAP. Our review was based on the use of the financial statement disclosure checklist for general purpose financial statements obtained from the Government Finance Officers Association.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

2. The Government has provided to you all relevant information and access as agreed in the terms of the audit engagement letter.
3. The Government has made available to you:
 - a. All financial records and related data for all financial transactions of the Government and for all funds administered by the Government. The records, books, and accounts, as provided to you, record the financial and fiscal operations of all funds administered by the Government and provide the audit trail to be used in a review of accountability. Information presented in financial reports is supported by the books and records from which the financial statements have been prepared.
 - b. Contracts and grant agreements (including amendments, if any) and any other correspondence that has taken place with federal agencies.
4. There has been no:
 - a. Action taken by Government management that contravenes the provisions of federal laws, or Guam law, and laws and regulations, or of contracts and grants applicable to the Government.
 - b. Communication with other regulatory agencies concerning noncompliance with or deficiencies in financial reporting practices or other matters that could have a material effect on the financial statements.
5. We believe the effects of any uncorrected financial statement misstatements aggregated by you during the current audit engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. A summary of such uncorrected misstatements has been attached as Appendix A.
6. We believe the effects of the uncorrected financial statement misstatements detected in the current year that relate to the prior year presented, when combined with those misstatements aggregated by you during the prior-year audit engagement and pertaining to the prior year presented, are immaterial, both individually and in the aggregate, to the financial statements for the year ended September 30, 2017 taken as a whole. A summary of such uncorrected misstatements has been attached as Appendix B.
7. We have completed our procedures to evaluate the accuracy and completeness of the disclosures in our financial statements. As a result of the evaluation process, we identified certain disclosures that, although required by GAAP, have been omitted from our financial statements. Those omitted disclosures that are regarded as more than clearly trivial are attached as Appendix C. We believe the effects of the omitted disclosures are quantitatively and qualitatively immaterial, both individually and in the aggregate, to the financial statements as a whole.
8. The Government has not performed a formal risk assessment, including the assessment of the risk that the financial statements may be materially misstated as a result of fraud. However, management has made available to you their understanding about the risks of fraud in the Government and do not believe that the financial statements are materially misstated as a result of fraud.

19. There have been no changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by the Government with regard to significant deficiencies and material weaknesses in internal control over compliance, subsequent to September 30, 2018.
20. Federal awards expenditures have been charged in accordance with applicable cost principles.
21. The Reporting Package submitted to the Federal Audit Clearinghouse (FAC) as defined by the Uniform Grant Guidance section 2CFR200.512(3)(c) does not contain protected personally identifiable information.
22. We have disclosed all contracts or other agreements with service organizations.
23. We have disclosed to you all communications from service organizations relating to noncompliance with the requirements of federal statutes, regulations, and terms and conditions of federal awards at those organizations.
24. We have:
 - a. Identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program under audit.
 - b. Complied, in all material respects, with the direct and material compliance requirements identified above in connection with federal awards except as disclosed in the Schedule of Findings and Questioned Costs.
 - c. Identified and disclosed interpretations of any compliance requirements that have varying interpretations.
 - d. Made available all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities. Management has made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements. Federal financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared and are prepared on a basis consistent with that presented in the Schedule of Expenditures of Federal Awards. The copies of federal program financial reports provided are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.
 - e. Identified and disclosed all amounts questioned and any known noncompliance with the direct and material compliance requirements of federal awards, including the results of other audits, program reviews, or any communications from federal awarding agencies and pass-through entities concerning possible noncompliance related to the objectives of the audit.

29. During the year ended September 30, 2018, the Government implemented the following pronouncements:
- GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, and provides guidance on reporting by governments that provide OPEB to their employees and for governments that finance OPEB for employees of other governments.
 - GASB Statement No. 81, *Irrevocable Split-Interest Agreements*, which improves accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement.
 - GASB Statement No. 85, *Omnibus 2017*, which address practice issues that have been identified during implementation and application of certain GASB Statements including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits).
 - GASB Statement No. 86, *Certain Debt Extinguishment Issues*, which improves consistency in accounting and financial reporting for in-substance defeasance of debt.

Except for GASB Statement No. 75, which resulted in the restatement of beginning net position of governmental activities, the implementation of these statements did not have a material effect on the financial statements of the Government. Net position as of October 1, 2017 for governmental activities decreased by \$1,541,331,181 as a result of the implementation of GASB Statement No. 75.

30. In November 2016, GASB issued Statement No. 83, *Certain Asset Retirement Obligations*, which addresses accounting and financial reporting for certain asset retirement obligations (AROs) associated with the retirement of a tangible capital asset. The provisions in Statement No. 83 are effective for fiscal years beginning after June 15, 2018. Management does not believe that the implementation of this statement will have a material effect on the financial statements.
31. In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*, which establishes criteria for identifying fiduciary activities of all state and local governments. The provisions in Statement No. 84 are effective for fiscal years beginning after December 15, 2018. Management does not believe that the implementation of this statement will have a material effect on the financial statements.
32. In May 2017, GASB issued Statement No. 86, *Certain Debt Extinguishment Issues*, which improves consistency in accounting and financial reporting for in-substance defeasance of debt. The provisions in Statement No. 86 are effective for fiscal years beginning after June 15, 2017. Management does not believe that the implementation of this statement will have a material effect on the financial statements.

40. In preparing the financial statements in conformity with GAAP, management uses estimates. All estimates have been disclosed in the financial statements for which known information available prior to the issuance of the financial statements indicates that both of the following criteria are met:
- a. It is reasonably possible that the estimate of the effect on the financial statements of a condition, situation, or set of circumstances that existed at the date of the financial statements will change in the near term due to one or more future confirming events.
 - b. The effect of the change would be material to the financial statements.
41. Risks associated with concentrations, based on information known to management, that meet all of the following criteria have been disclosed in the financial statements:
- a. The concentration exists at the date of the financial statements.
 - b. The concentration makes the Government vulnerable to the risk of a near-term severe impact.
 - c. It is at least reasonably possible that the events that could cause the severe impact will occur in the near term.
42. There are no:
- a. Instances of identified or suspected noncompliance with laws and regulations whose effects should be considered when preparing the financial statements.
 - b. Known actual or possible litigation and claims whose effects should be considered when preparing the financial statements that have not been disclosed to you and accounted for and disclosed in accordance with GAAP.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB Codification Section C50, *Claims and Judgments*, except as discussed in Note 13 to the financial statements.
43. The Government has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral except as discussed in Notes 2, 6, 13 and 14 to the financial statements.
44. The Government has complied with aspects of contractual agreements that may affect the financial statements.
45. No department or agency of the Government has reported a material instance of noncompliance to us.
46. The Government has identified all derivative instruments as defined by GASB Codification Section D40, *Derivative Instruments*, and appropriately recorded and disclosed such derivatives in accordance with GASB Codification Section D40.
47. No events have occurred after September 30, 2018, but before June 20, 2019, the date the financial statements were available to be issued that requires consideration as adjustments to or disclosures in the financial statements.

57. Estimated amounts and the actual tax refunds claimed for prior years but not paid at year-end are recorded as tax refunds payable and as a reduction of tax revenue. The provision for tax refunds is evaluated on a regular basis by management and is based upon management's periodic review of tax returns in light of historical experience and the nature and volume of tax returns submitted. In Tax Year 2018, the Tax Cuts and Jobs Act (TCJA) provided for significant changes to tax rules including changes to the Child Tax Credit, Other Dependents Credit, personal exemptions, and standard deductions. The impact of TCJA changes is currently not determinable and, therefore, this evaluation is subjective as it requires estimates that are susceptible to significant revision as more information becomes available. Accordingly, changes to the provision for tax refunds are accounted for on a prospective basis.
58. We have appropriately identified and properly recorded and disclosed in the financial statements all interfund transactions, including repayment terms.
59. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances, line of credit, or similar arrangements have been properly disclosed in the financial statements.
60. Financial instruments with significant individual or group concentration of credit risk have been appropriately identified, properly recorded, and disclosed in the financial statements.
61. We have disclosed to you all new or changes to the existing pension, and other postretirement benefit plans.
62. We believe that the actuarial assumptions and methods used to measure pension liabilities and costs for financial accounting purposes are appropriate in the circumstances. These amounts have been appropriately recognized and displayed as assets, liabilities and, where applicable, deferred inflows, deferred outflows, net position and changes in net position in the financial statements in accordance with GASB Codification Section P20, *Pension Activities - Reporting for Benefits Provided through Trusts that Meet Specified Criteria* and GASB Codification Section P22, *Pension Activities - Reporting for Benefits Not Provided through Trusts That Meet Specified Criteria - Defined Benefit*.
63. We believe that the actuarial assumptions and methods used to measure postretirement liabilities and costs for financial accounting purposes are appropriate in the circumstances. These amounts have been appropriately recognized and displayed as assets, liabilities and, where applicable, net position and changes in net position in the financial statements in accordance with GASB Codification Section P52, *Postemployment Benefits Other than Pensions - Reporting for Benefits Not Provided through Trusts That Meet Specified Criteria - Defined Benefit*.
64. The Government is exposed to various risks of loss related to torts; theft of damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. It is the policy of the primary government not to purchase commercial insurance for the risks of loss to which it is exposed. Instead, the Government management believes it is more economical to manage its risks internally. In the event of claim settlements and judgments, the Government reports all of its risk management activities in its General Fund. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. No losses have occurred as a result of these risks in any of the past three fiscal years.

**Government of Guam
General Fund
Appendix A
Summary of Uncorrected Misstatements
September 30, 2018**

GENERAL FUND Current Year Misstatements	Type of Entry	Balance Sheet			Income
		Assets	Liabilities	Net Position at Beg of Year	Statement Expenditures (Income)
1) To record permanent transfers to cover special revenue fund deficits Dr. Transfer out Cr. Amounts due from other funds	Factual Factual	(1,101,273)			1,101,273
2) To adjust CIRA payments reimbursed from component units Dr. Expenditures - CIRA Cr. Revenues - Contributions from component units	Factual Factual				2,470,000 (2,470,000)
3) To adjust IP/lead Dr. Expenditures Cr. Liabilities - Accrual	Factual Factual		(1,940,561)		1,940,561
4) To adjust IHP Dr. Expenditures Cr. Liabilities - Accrual	Factual Factual		(3,232,122)		3,232,122
5) To correctly record Bus Service Collections Dr. Liabilities - Deposits and other liabilities Cr. Revenues	Factual Factual		1,692,842		(1,692,842)
6) To adjust provision for tax refunds Dr. Receivables - ACTC reimbursement Cr. Liabilities - Provision for tax refunds	Factual Factual	(6,705,000)	(6,705,000)		
7) To adjust amounts due from federal agencies Dr. Due to/from General Fund Cr. Revenues	Judgmental Judgmental	551,000			(551,000)
8) To write off old accruals Dr. Liabilities - Accruals Cr. Expenditures	Factual Factual		2,608,261		(2,608,261)
9) To reclass unreleased checks - GDOE Dr. Cash Cr. Liabilities - Accounts payable	Factual Factual	2,696,117	(2,696,117)		
10) To correct overstatement of accounts payable - GDOE Dr. Liabilities - Accounts payable Cr. Expenditures	Factual Factual		1,079,950		(1,079,950)
		8,850,844	(9,132,947)	-	781,903

**Government of Guam
Other Governmental Funds
Appendix A
Summary of Uncorrected Misstatements
September 30, 2018**

OTHER GOVERNMENTAL FUNDS Current Year Misstatements	Type of Entry	Balance Sheet			Income Statement Expenditures (Income)
		Assets	Liabilities	Part Position of Fiscal Year	
1) To record permanent transfers to cover special revenue fund deficits Dr. Due to General Fund Cr. Transfer In	Factual Factual		1,101,273		(1,101,273)
2) To adjust GASB 33 accruals - Property Tax Dr. Receivables - Taxes Cr. Revenues - Taxes	Factual Factual	1,132,919			(1,132,919)
3) To record ambulance service receivables Dr. Receivables - Other Cr. Revenues	Factual Factual	1,137,017			(1,137,017)
		2,270,856	1,101,273		(2,272,129)

**Government of Guam
Government-wide
Appendix B
Summary of Uncorrected Misstatements
September 30, 2017**

GOVERNMENT WIDE Prior-Year Misstatements Entry Description	Type of Entry	Balance Sheet			Income Statement
		Assets	Liabilities	Net Position at Beg. of Year	Expenditures (Income)
		Dr (Cr)	Dr (Cr)	Dr (Cr)	Dr (Cr)
General Fund					
Federal Grants Assistance Fund					
Other Governmental Funds					
1) To adjust deferred outflows from OPEB					
Dr. Deferred inflows from OPEB	Factual		2,413,448		
Dr. OPEB expense	Factual				661,514
Cr. Deferred outflows from OPEB	Factual	(3,074,962)			
2) To depreciate assets transferred from CWIP					
Dr. Depreciation expense	Factual				10,320,343
Cr. Accumulated depreciation	Factual	(10,320,343)			
		(13,395,305)	2,413,448		10,981,857



LOURDES A. LEON GUERRERO, *Governor (Maga'hága)*
 JOSHUA F. TENORIO, *Lt. Governor (Sigundo Maga'låhi)*



EDWARD M. BIRN
Director (Direktot)
 EDITH C. PANGELINAN
Deputy Director (Sigundo Direktot)

DIRECTOR'S OFFICE (*Ufisinan Direktot*)

June 20, 2019

Deloitte & Touche LLP
 361 South Marine Corps Drive
 Tamuning, GU 96929

We are providing this letter in connection with your audit of the compliance requirements of the following federal award programs of Department of Administration (Department) of the Government of Guam (Government) for the year ended September 30, 2018:

10.551/10.561	SNAP Cluster
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children
15.875	Economic, Social, and Political Development of the Territories
20.205	Highway Planning and Construction Cluster
66.600	Environmental Protection Consolidated Grants for the Insular Areas - Program Support
93.575	CCDF Cluster
93.767	Children's Health Insurance Program
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)

1. We confirm that the Department is responsible for the preparation and fair presentation of the Schedule of Expenditures of Federal Awards (SEFA) in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("OMB Uniform Guidance"). We have identified and disclosed all of the Government's government programs and related activities subject to the OMB Uniform Guidance compliance audit and have included expenditures made during the period being audited for all awards provided by federal agencies or pass-through entities in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance, if any. In addition, we have accurately completed the appropriate sections of the data collection form.
2. We believe the SEFA, including its form and content, is fairly presented in accordance with the OMB Uniform Guidance.

15. Money or similar assets handled by the Department on behalf of the Government of Guam or Federal Government have been properly and legally administered, and the accounting and record keeping related thereto is proper, accurate, and in accordance with law, except as disclosed in the Schedule of Findings and Questioned Costs.
16. The Department has identified and disclosed to you the requirements of federal statutes, regulations, and terms and conditions of federal awards that are considered to have a direct and material effect on each major federal program under audit.
17. We have identified previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of the audit and the corrective actions taken to address significant findings and recommendations, including the status of follow-up on prior audit findings (and information about all management decisions) by federal awarding agencies and pass-through entities.
18. The Department has complied, in all material respects, with the direct and material requirements identified above in connection with federal awards, except as disclosed in the Schedule of Findings and Questioned Costs.
19. We have identified and disclosed interpretations of any compliance requirements that have varying interpretations.
20. The Department has made available all documentation related to compliance with direct and material requirements, including information related to federal program financial reports and claims for advances and reimbursements. Federal financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared and are prepared on a basis consistent with that presented in the Schedule of Expenditures of Federal Awards. The copies of federal program financial reports provided are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.
21. The Department has monitored subrecipients to determine that they have expended subawards in compliance with federal statutes, regulations, and terms and conditions of the subaward and have met the other pass-through entity requirements of OMB Circular A-133 and OMB Uniform Guidance.
22. The Department has issued management decisions for audit findings that relate to federal awards made to subrecipients. Such management decisions were issued within six months of acceptance of the audit report by the FAC. Additionally, we have followed up by determining whether the subrecipient has taken timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient from the Government.
23. The Department has considered the results of subrecipients' audits and made any necessary adjustments to the Department's own books and records.
24. The Department has identified and disclosed all amounts questioned and all known noncompliance with direct and material compliance requirements of federal awards, including the results of other audits, program reviews, or any communications from federal awarding agencies or pass-through entities concerning possible noncompliance related to the objectives of the audit.
25. The Department and the Bureau of Budget and Management Research (BBMR) are responsible for follow-up on all prior-year(s) findings. We have assisted BBMR's preparation of a Summary Schedule of Prior Audit Findings by federal awarding agencies and pass-through entities, including all management decisions, to report the status of our efforts in implementation of the prior-year's corrective action plan. The Summary Schedule of Prior Audit Findings includes all findings required to be included in accordance with OMB Uniform Guidance.

**Social Services Block Grant, or (Title
XX) Consolidated Block Grants
Program, Pre-Expenditure Report**

Fiscal Year 2021

TANF ACF-196-R

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
ADMINISTRATION FOR CHILDREN AND FAMILIES**

Territorial TANF Financial Report ACF-196-TR

Territory Name: GUAM		Fiscal Year: 2020 2020 Grant	Current Qtr. Ending: 06/30/20	Next Qtr. Ending:	Report is Submitted as: New	
Funds	(A) TANF	(B) Territory Funds TANF MOE	(C) Territory Funds Territory Programs	(D) Adult Programs	(E) Total	(F) ARRA
1. Awarded	\$ 2,590,532	\$ -	\$ -	\$ 1,008,099	\$ 3,598,631	\$ -
2. Transfer To CCDF Discretionary Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3. Transfer To SSBG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Available For Expenditure	\$ 2,590,532	\$ -	\$ -	\$ 1,008,099	\$ 3,598,631	\$ -
5. Expenditures On Assistance	\$ -	\$ 758,380	\$ -	\$ -	\$ 758,380	\$ -
(A). Basic Assistance	\$ -	\$ 758,380	\$ -	\$ -	\$ 758,380	\$ -
(B). Child Care	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(C). Transportation and Other Supportive Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(D). Under Prior Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6. Expenditures on Non-Assistance	\$ 250,369	\$ -	\$ -	\$ -	\$ 250,369	\$ -
(A). Work-Related Activities/Expenses	\$ 247,608	\$ -	\$ -	\$ -	\$ 247,608	\$ -
1. Work Subsidies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. Education and Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3. Other Work Activities/Expenses	\$ 247,608	\$ -	\$ -	\$ -	\$ 247,608	\$ -
(B). Child Care	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(C). Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1. Job Access	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. Other Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(D). Individual Development Accounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(E). Refundable Earned Income Tax Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(F). Other Refundable Tax Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(G). Non-Recurrent Short Term Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(H). 3 Prv. Out-of-Wedlock Preg.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(I). 2-Parent Family Form. Maint.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(J). Administration	\$ 2,761	\$ -	\$ -	\$ 30,858	\$ 33,619	\$ -
(K). Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(L). Non-Assistance Authorized Solely Under Prior Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(M). Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7. Aged	\$ -	\$ -	\$ -	\$ 274,545	\$ 274,545	\$ -
8. Blind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Disabled	\$ -	\$ -	\$ -	\$ 561,649	\$ 561,649	\$ -
10. Total Federal Share of Expenditures	\$ 250,369	\$ -	\$ -	\$ 642,575	\$ 892,944	\$ -
11. Federal Unliquidated Obligations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12. Unobligated Balance	\$ 2,340,163	\$ -	\$ -	\$ 365,524	\$ 2,705,687	\$ -
13. Territorial Share	\$ -	\$ 758,380	\$ -	\$ 224,478	\$ 982,858	\$ -
14. Territorial Replacement Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15. Estimate for Next Quarter Ended	\$ 863,511	\$ -	\$ -	\$ 336,033	\$ 1,199,544	\$ -

This is to certify that all information on all parts of this form is accurate and true to the best of my knowledge and belief. This also certifies that the State's share of expenditures reported on Line 16[Col D] of Part I is, or will be, available to meet the non-Federal share of expenditures as required by law.

Signature, Authorized Territory Official	Typed Name & Title	Agency Name GUAM	Date Submitted
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**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
ADMINISTRATION FOR CHILDREN AND FAMILIES**

Territorial TANF Financial Report ACF-196-TR

Territory Name: GUAM		Fiscal Year: 2020 2019 Grant	Current Qtr. Ending: 06/30/20	Next Qtr. Ending:	Report is Submitted as: New	
Funds	(A) TANF	(B) Territory Funds TANF MOE	(C) Territory Funds Territory Programs	(D) Adult Programs	(E) Total	(F) ARRA
1. Awarded	\$ 3,454,042	\$ -	\$ -	\$ 1,231,958	\$ 4,686,000	\$ -
2. Transfer To CCDF Discretionary Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3. Transfer To SSBG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Available For Expenditure	\$ 3,454,042	\$ -	\$ -	\$ 1,231,958	\$ 4,686,000	\$ -
5. Expenditures On Assistance	\$ -	\$ 947,202	\$ -	\$ -	\$ 947,202	\$ -
(A). Basic Assistance	\$ -	\$ 947,202	\$ -	\$ -	\$ 947,202	\$ -
(B). Child Care	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(C). Transportation and Other Supportive Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(D). Under Prior Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6. Expenditures on Non-Assistance	\$ 799,538	\$ -	\$ -	\$ -	\$ 799,538	\$ -
(A). Work-Related Activities/Expenses	\$ 628,876	\$ -	\$ -	\$ -	\$ 628,876	\$ -
1. Work Subsidies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. Education and Training	\$ 794	\$ -	\$ -	\$ -	\$ 794	\$ -
3. Other Work Activities/Expenses	\$ 628,082	\$ -	\$ -	\$ -	\$ 628,082	\$ -
(B). Child Care	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(C). Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1. Job Access	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. Other Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(D). Individual Development Accounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(E). Refundable Earned Income Tax Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(F). Other Refundable Tax Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(G). Non-Recurrent Short Term Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(H). 3 Prev. Out-of-Wedlock Preg.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(I). 2-Parent Family Form. Maint.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(J). Administration	\$ 168,192	\$ -	\$ -	\$ 83,236	\$ 221,428	\$ -
(K). Systems	\$ 2,469	\$ -	\$ -	\$ -	\$ 2,469	\$ -
(L). Non-Assistance Authorized Solely Under Prior Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(M). Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7. Aged	\$ -	\$ -	\$ -	\$ 572,924	\$ 572,924	\$ -
8. Blind	\$ -	\$ -	\$ -	\$ 1,661	\$ 1,661	\$ -
9. Disabled	\$ -	\$ -	\$ -	\$ 986,927	\$ 986,927	\$ -
10. Total Federal Share of Expenditures	\$ 799,538	\$ -	\$ -	\$ 1,197,752	\$ 1,997,290	\$ -
11. Federal Unliquidated Obligations	\$ 37,364	\$ -	\$ -	\$ -	\$ 37,364	\$ -
12. Unobligated Balance	\$ 2,617,140	\$ -	\$ -	\$ 34,206	\$ 2,651,347	\$ -
13. Territorial Share	\$ -	\$ 947,202	\$ -	\$ 416,996	\$ 1,364,198	\$ -
14. Territorial Replacement Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15. Estimate for Next Quarter Ended	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

This is to certify that all information on all parts of this form is accurate and true to the best of my knowledge and belief. This also certifies that the State's share of expenditures reported on Line 16(Col D) of Part I is, or will be, available to meet the non-Federal share of expenditures as required by law.

Signature, Authorized Territory Official	Typed Name & Title	Agency Name GUAM	Date Submitted
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**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
ADMINISTRATION FOR CHILDREN AND FAMILIES**

Territorial TANF Financial Report ACF-196-TR

Territory Name: GUAM		Fiscal Year: 2020 2018 Grant	Current Qtr. Ending: 06/30/20	Next Qtr. Ending:	Report is Submitted as: New	
Funds	(A) TANF	(B) Territory Funds TANF MOE	(C) Territory Funds Territory Programs	(D) Adult Programs	(E) Total	(F) ARRA
1. Awarded	\$ 3,454,042	\$ -	\$ -	\$ 1,231,958	\$ 4,686,000	\$ -
2. Transfer To CCDF Discretionary Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3. Transfer To SSBG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Available For Expenditure	\$ 3,454,042	\$ -	\$ -	\$ 1,231,958	\$ 4,686,000	\$ -
5. Expenditures On Assistance	\$ -	\$ 947,202	\$ -	\$ -	\$ 947,202	\$ -
(A). Basic Assistance	\$ -	\$ 947,202	\$ -	\$ -	\$ 947,202	\$ -
(B). Child Care	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(C). Transportation and Other Supportive Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(D). Under Prior Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6. Expenditures on Non-Assistance	\$ 825,570	\$ -	\$ -	\$ -	\$ 825,570	\$ -
(A). Work-Related Activities/Expenses	\$ 685,512	\$ -	\$ -	\$ -	\$ 685,512	\$ -
1. Work Subsidies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. Education and Training	\$ 3,000	\$ -	\$ -	\$ -	\$ 3,000	\$ -
3. Other Work Activities/Expenses	\$ 682,512	\$ -	\$ -	\$ -	\$ 682,512	\$ -
(B). Child Care	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(C). Transportation	\$ 20,026	\$ -	\$ -	\$ -	\$ 20,026	\$ -
1. Job Access	\$ 20,026	\$ -	\$ -	\$ -	\$ 20,026	\$ -
2. Other Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(D). Individual Development Accounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(E). Refundable Earned Income Tax Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(F). Other Refundable Tax Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(G). Non-Recurrent Short Term Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(H). 3 Prev. Out-of-Wedlock Preg.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(I). 2-Parent Family Form. Maint.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(J). Administration	\$ 117,557	\$ -	\$ -	\$ 63,035	\$ 170,593	\$ -
(K). Systems	\$ 2,475	\$ -	\$ -	\$ -	\$ 2,475	\$ -
(L). Non-Assistance Authorized Solely Under Prior Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(M). Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7. Aged	\$ -	\$ -	\$ -	\$ 614,665	\$ 614,665	\$ -
8. Blind	\$ -	\$ -	\$ -	\$ 1,304	\$ 1,304	\$ -
9. Disabled	\$ -	\$ -	\$ -	\$ 842,583	\$ 842,583	\$ -
10. Total Federal Share of Expenditures	\$ 825,570	\$ -	\$ -	\$ 1,120,432	\$ 1,946,002	\$ -
11. Federal Unliquidated Obligations	\$ 12,622	\$ -	\$ -	\$ -	\$ 12,622	\$ -
12. Unobligated Balance	\$ 2,815,850	\$ -	\$ -	\$ 111,526	\$ 2,727,377	\$ -
13. Territorial Share	\$ -	\$ 947,202	\$ -	\$ 391,156	\$ 1,338,368	\$ -
14. Territorial Replacement Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15. Estimate for Next Quarter Ended	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

This is to certify that all information on all parts of this form is accurate and true to the best of my knowledge and belief. This also certifies that the State's share of expenditures reported on Line 16[Col D] of Part I is, or will be, available to meet the non-Federal share of expenditures as required by law.

Signature, Authorized Territory Official	Typed Name & Title	Agency Name GUAM	Date Submitted
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**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
ADMINISTRATION FOR CHILDREN AND FAMILIES**

Territorial TANF Financial Report ACF-196-TR

Territory Name: GUAM		Fiscal Year: 2020 2017 Grant	Current Qtr. Ending: 03/31/20	Next Qtr. Ending: 06/30/2020	Report is Submitted as: New	
Funds	(A) TANF	(B) Territory Funds TANF MOE	(C) Territory Funds Territory Programs	(D) Adult Programs	(E) Total	(F) ARRA
1. Awarded	\$ 3,454,042	\$ -	\$ -	\$ 1,231,958	\$ 4,686,000	\$ -
2. Transfer To CCDF Discretionary Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3. Transfer To SSBG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Available For Expenditure	\$ 3,454,042	\$ -	\$ -	\$ 1,231,958	\$ 4,686,000	\$ -
5. Expenditures On Assistance	\$ -	\$ 947,202	\$ -	\$ -	\$ 947,202	\$ -
(A). Basic Assistance	\$ -	\$ 947,202	\$ -	\$ -	\$ 947,202	\$ -
(B). Child Care	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(C). Transportation and Other Supportive Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(D). Under Prior Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6. Expenditures on Non-Assistance	\$ 991,612	\$ -	\$ -	\$ -	\$ 991,612	\$ -
(A). Work-Related Activities/Expenses	\$ 713,354	\$ -	\$ -	\$ -	\$ 713,354	\$ -
1. Work Subsidies	\$ 203	\$ -	\$ -	\$ -	\$ 203	\$ -
2. Education and Training	\$ 22,192	\$ -	\$ -	\$ -	\$ 22,192	\$ -
3. Other Work Activities/Expenses	\$ 690,959	\$ -	\$ -	\$ -	\$ 690,959	\$ -
(B). Child Care	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(C). Transportation	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000	\$ -
1. Job Access	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000	\$ -
2. Other Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(D). Individual Development Accounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(E). Refundable Earned Income Tax Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(F). Other Refundable Tax Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(G). Non-Recurrent Short Term Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(H). 3 Prev. Out-of-Wedlock Preg.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(I). 2-Parent Family Form. Maint.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(J). Administration	\$ 238,654	\$ -	\$ -	\$ 60,000	\$ 298,654	\$ -
(K). Systems	\$ 34,605	\$ -	\$ -	\$ -	\$ 34,605	\$ -
(L). Non-Assistance Authorized Solely Under Prior Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(M). Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7. Aged	\$ -	\$ -	\$ -	\$ 547,255	\$ 547,255	\$ -
8. Blind	\$ -	\$ -	\$ -	\$ 1,860	\$ 1,860	\$ -
9. Disabled	\$ -	\$ -	\$ -	\$ 754,509	\$ 754,509	\$ -
10. Total Federal Share of Expenditures	\$ 991,612	\$ -	\$ -	\$ 1,007,718	\$ 1,999,330	\$ -
11. Federal Unliquidated Obligations	\$ 31,939	\$ -	\$ -	\$ -	\$ 31,939	\$ -
12. Unobligated Balance	\$ 2,430,491	\$ -	\$ -	\$ 224,240	\$ 2,654,731	\$ -
13. Territorial Share	\$ -	\$ 947,202	\$ -	\$ 355,906	\$ 1,303,108	\$ -
14. Territorial Replacement Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15. Estimate for Next Quarter Ended	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

This is to certify that all information on all parts of this form is accurate and true to the best of my knowledge and belief. This also certifies that the State's share of expenditures reported on Line 16(Col D) of Part I is, or will be, available to meet the non-Federal share of expenditures as required by law.

Signature, Authorized Territory Official	Typed Name & Title	Agency Name GUAM	Date Submitted
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**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
ADMINISTRATION FOR CHILDREN AND FAMILIES**

Territorial TANF Financial Report ACF-196-TR

Territory Name: GUAM	Fiscal Year: 2020 2016 Grant	Current Qtr. Ending: 08/30/20	Next Qtr. Ending:	Report is Submitted as: New
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Funds	(A) TANF	(B) Territory Funds TANF MOE	(C) Territory Funds Territory Programs	(D) Adult Programs	(E) Total	(F) ARRA
1. Awarded	\$ 3,465,480	\$ -	\$ -	\$ 1,220,520	\$ 4,686,000	\$ -
2. Transfer To CCDF Discretionary Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3. Transfer To SSBG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Available For Expenditure	\$ 3,465,480	\$ -	\$ -	\$ 1,220,520	\$ 4,686,000	\$ -
5. Expenditures On Assistance	\$ -	\$ 947,202	\$ -	\$ -	\$ 947,202	\$ -
(A). Basic Assistance	\$ -	\$ 947,202	\$ -	\$ -	\$ 947,202	\$ -
(B). Child Care	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(C). Transportation and Other Supportive Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(D). Under Prior Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6. Expenditures on Non-Assistance	\$ 1,224,782	\$ -	\$ -	\$ -	\$ 1,224,782	\$ -
(A). Work-Related Activities/Expenses	\$ 748,851	\$ -	\$ -	\$ -	\$ 748,851	\$ -
1. Work Subsidies	\$ 8,000	\$ -	\$ -	\$ -	\$ 8,000	\$ -
2. Education and Training	\$ 8,291	\$ -	\$ -	\$ -	\$ 8,291	\$ -
3. Other Work Activities/Expenses	\$ 732,560	\$ -	\$ -	\$ -	\$ 732,560	\$ -
(B). Child Care	\$ 44,709	\$ -	\$ -	\$ -	\$ 44,709	\$ -
(C). Transportation	\$ 39,789	\$ -	\$ -	\$ -	\$ 39,789	\$ -
1. Job Access	\$ 39,789	\$ -	\$ -	\$ -	\$ 39,789	\$ -
2. Other Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(D). Individual Development Accounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(E). Refundable Earned Income Tax Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(F). Other Refundable Tax Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(G). Non-Recurrent Short Term Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(H). 3 Prev. Out-of-Wedlock Preg.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(I). 2-Parent Family Form. Maint.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(J). Administration	\$ 374,466	\$ -	\$ -	\$ 102,735	\$ 477,200	\$ -
(K). Systems	\$ 16,967	\$ -	\$ -	\$ -	\$ 16,967	\$ -
(L). Non-Assistance Authorized Solely Under Prior Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(M). Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7. Aged	\$ -	\$ -	\$ -	\$ 559,684	\$ 559,684	\$ -
8. Blind	\$ -	\$ -	\$ -	\$ 1,908	\$ 1,908	\$ -
9. Disabled	\$ -	\$ -	\$ -	\$ 728,022	\$ 728,022	\$ -
10. Total Federal Share of Expenditures	\$ 1,224,782	\$ -	\$ -	\$ 1,018,678	\$ 2,243,359	\$ -
11. Federal Unliquidated Obligations	\$ 144,588	\$ -	\$ -	\$ -	\$ 144,588	\$ -
12. Unobligated Balance	\$ 2,096,140	\$ -	\$ -	\$ 221,170	\$ 2,317,310	\$ -
13. Territorial Share	\$ -	\$ 947,202	\$ -	\$ 373,771	\$ 1,320,973	\$ -
14. Territorial Replacement Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15. Estimate for Next Quarter Ended	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

This is to certify that all information on all parts of this form is accurate and true to the best of my knowledge and belief. This also certifies that the State's share of expenditures reported on Line 16(Col D) of Part I is, or will be, available to meet the non-Federal share of expenditures as required by law.

Signature, Authorized Territory Official	Typed Name & Title	Agency Name GUAM	Date Submitted
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**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
ADMINISTRATION FOR CHILDREN AND FAMILIES**

Territorial TANF Financial Report ACF-196-TR

Territory Name: GUAM		Fiscal Year: 2020 2018 Grant	Current Qtr. Ending: 06/30/20	Next Qtr. Ending:	Report is Submitted as: New	
Funds	(A) TANF	(B) Territory Funds TANF MOE	(C) Territory Funds Territory Programs	(D) Adult Programs	(E) Total	(F) ARRA
1. Awarded	\$ 3,465,486	\$ -	\$ -	\$ 980,509	\$ 4,445,995	\$ -
2. Transfer To CCDF Discretionary Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3. Transfer To SSBG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Available For Expenditure	\$ 3,465,486	\$ -	\$ -	\$ 980,509	\$ 4,445,995	\$ -
5. Expenditures On Assistance	\$ -	\$ 947,202	\$ -	\$ -	\$ 947,202	\$ -
(A). Basic Assistance	\$ -	\$ 947,202	\$ -	\$ -	\$ 947,202	\$ -
(B). Child Care	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(C). Transportation and Other Supportive Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(D). Under Prior Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6. Expenditures on Non-Assistance	\$ 1,150,033	\$ -	\$ -	\$ -	\$ 1,150,033	\$ -
(A). Work-Related Activities/Expenses	\$ 657,335	\$ -	\$ -	\$ -	\$ 657,335	\$ -
1. Work Subsidies	\$ 11,250	\$ -	\$ -	\$ -	\$ 11,250	\$ -
2. Education and Training	\$ 3,500	\$ -	\$ -	\$ -	\$ 3,500	\$ -
3. Other Work Activities/Expenses	\$ 642,585	\$ -	\$ -	\$ -	\$ 642,585	\$ -
(B). Child Care	\$ 84,998	\$ -	\$ -	\$ -	\$ 84,998	\$ -
(C). Transportation	\$ 64,888	\$ -	\$ -	\$ -	\$ 64,888	\$ -
1. Job Access	\$ 64,888	\$ -	\$ -	\$ -	\$ 64,888	\$ -
2. Other Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(D). Individual Development Accounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(E). Refundable Earned Income Tax Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(F). Other Refundable Tax Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(G). Non-Recurrent Short Term Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(H). 3 Prev. Out-of-Wedlock Preg.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(I). 2-Parent Family Form. Maint.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(J). Administration	\$ 317,666	\$ -	\$ -	\$ 110,834	\$ 428,500	\$ -
(K). Systems	\$ 25,148	\$ -	\$ -	\$ -	\$ 25,148	\$ -
(L). Non-Assistance Authorized Solely Under Prior Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(M). Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7. Aged	\$ -	\$ -	\$ -	\$ 527,200	\$ 527,200	\$ -
8. Blind	\$ -	\$ -	\$ -	\$ 1,956	\$ 1,956	\$ -
9. Disabled	\$ -	\$ -	\$ -	\$ 692,660	\$ 692,660	\$ -
10. Total Federal Share of Expenditures	\$ 1,150,033	\$ -	\$ -	\$ 971,779	\$ 2,121,812	\$ -
11. Federal Unliquidated Obligations	\$ 6,499	\$ -	\$ -	\$ -	\$ 6,499	\$ -
12. Unobligated Balance	\$ 2,308,954	\$ -	\$ -	\$ 8,730	\$ 2,317,684	\$ -
13. Territorial Share	\$ -	\$ 947,202	\$ -	\$ 360,871	\$ 1,308,073	\$ -
14. Territorial Replacement Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15. Estimate for Next Quarter Ended	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

This is to certify that all information on all parts of this form is accurate and true to the best of my knowledge and belief. This also certifies that the State's share of expenditures reported on Line 16(Col D) of Part I is, or will be, available to meet the non-Federal share of expenditures as required by law.

Signature, Authorized Territory Official	Typed Name & Title	Agency Name GUAM	Date Submitted
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**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
ADMINISTRATION FOR CHILDREN AND FAMILIES**

Territorial TANF Financial Report ACF-196-TR


Territory Name: GUAM		Fiscal Year: 2020 2014 Grant	Current Qtr. Ending: 06/30/20	Next Qtr. Ending:	Report is Submitted as: New	
Funds	(A) TANF	(B) Territory Funds TANF MOE	(C) Territory Funds Territory Programs	(D) Adult Programs	(E) Total	(F) ARRA
1. Awarded	\$ 3,465,478	\$ -	\$ -	\$ 1,220,522	\$ 4,686,000	\$ -
2. Transfer To CCDF Discretionary Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3. Transfer To SSBG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Available For Expenditure	\$ 3,465,478	\$ -	\$ -	\$ 1,220,522	\$ 4,686,000	\$ -
5. Expenditures On Assistance	\$ 988,887	\$ 947,202	\$ -	\$ -	\$ 1,936,089	\$ -
(A). Basic Assistance	\$ 988,887	\$ 947,202	\$ -	\$ -	\$ 1,936,089	\$ -
(B). Child Care	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(C). Transportation and Other Supportive Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(D). Under Prior Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6. Expenditures on Non-Assistance	\$ 1,357,586	\$ -	\$ -	\$ -	\$ 1,357,586	\$ -
(A). Work-Related Activities/Expenses	\$ 673,032	\$ -	\$ -	\$ -	\$ 673,032	\$ -
1. Work Subsidies	\$ 33,000	\$ -	\$ -	\$ -	\$ 33,000	\$ -
2. Education and Training	\$ 12,500	\$ -	\$ -	\$ -	\$ 12,500	\$ -
3. Other Work Activities/Expenses	\$ 627,532	\$ -	\$ -	\$ -	\$ 627,532	\$ -
(B). Child Care	\$ 180,000	\$ -	\$ -	\$ -	\$ 180,000	\$ -
(C). Transportation	\$ 178,571	\$ -	\$ -	\$ -	\$ 178,571	\$ -
1. Job Access	\$ 178,571	\$ -	\$ -	\$ -	\$ 178,571	\$ -
2. Other Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(D). Individual Development Accounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(E). Refundable Earned Income Tax Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(F). Other Refundable Tax Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(G). Non-Recurrent Short Term Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(H). 3 Prev. Out-of-Wedlock Preg.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(I). 2-Parent Family Form. Maint.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(J). Administration	\$ 293,737	\$ -	\$ -	\$ 62,000	\$ 355,737	\$ -
(K). Systems	\$ 32,246	\$ -	\$ -	\$ -	\$ 32,246	\$ -
(L). Non-Assistance Authorized Solely Under Prior Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(M). Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7. Aged	\$ -	\$ -	\$ -	\$ 536,138	\$ 536,138	\$ -
8. Blind	\$ -	\$ -	\$ -	\$ 1,860	\$ 1,860	\$ -
9. Disabled	\$ -	\$ -	\$ -	\$ 633,259	\$ 633,259	\$ -
10. Total Federal Share of Expenditures	\$ 2,346,473	\$ -	\$ -	\$ 909,443	\$ 3,255,916	\$ -
11. Federal Unliquidated Obligations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12. Unobligated Balance	\$ 1,119,005	\$ -	\$ -	\$ 311,079	\$ 1,430,084	\$ -
13. Territorial Share	\$ -	\$ 947,202	\$ -	\$ 323,814	\$ 1,271,016	\$ -
14. Territorial Replacement Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15. Estimate for Next Quarter Ended	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

This is to certify that all information on all parts of this form is accurate and true to the best of my knowledge and belief. This also certifies that the State's share of expenditures reported on Line 16(Col D) of Part I is, or will be, available to meet the non-Federal share of expenditures as required by law.

Signature, Authorized Territory Official	Typed Name & Title	Agency Name GUAM	Date Submitted
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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES ADMINISTRATION FOR CHILDREN AND FAMILIES <i>FY2014 Grant</i>						
Territorial TANF Financial Report - ACF-196TR						
Territory Name: GUAM	Fiscal Year: 2019	Current Qtr. Ending: 06/30/2019	Next Qtr. Ending: 12/31/2019	Report is Submitted as: <input checked="" type="radio"/> New <input type="radio"/> Revised <input type="radio"/> Final		
Funds	(A) TANF	(B) Territory Funds TANF/IDE	(C) Territory Funds Territory Programs	(D) Adult Programs	(E) Total	(F) ARRA
1. Awarded	\$3,463,473			\$1,220,322	\$4,683,795	\$0
2. Transfer To CCDF Discretionary Fund	\$0				\$0	
3. Transfer To SSBC	\$0				\$0	
4. Available For Expenditure	\$3,463,473			\$1,220,322	\$4,683,795	\$0
5. Expenditures On Assistance	\$988,857	\$947,202	\$0		\$1,936,059	\$0
(A). Basic Assistance	\$988,857	\$947,202	\$0		\$1,936,059	\$0
(B). Child Care	\$0	\$0	\$0		\$0	\$0
(C). Transportation and Other Supportive Services	\$0	\$0	\$0		\$0	\$0
(D). Under Prior Law	\$0				\$0	\$0
6. Expenditures on Non-Assistance	\$1,337,506	\$0	\$0	\$62,000	\$1,419,506	\$0
(A). Work-Related Activities and Expenses	\$673,032	\$0	\$0		\$673,032	\$0
1. Work Subsidies	\$33,000	\$0	\$0		\$33,000	\$0
2. Education and Training	\$12,500	\$0	\$0		\$12,500	\$0
3. Other Work Activities/Expenses	\$627,532	\$0	\$0		\$627,532	\$0
(B). Child Care	\$180,000	\$0	\$0		\$180,000	\$0
(C). Transportation	\$178,371	\$0	\$0		\$178,371	\$0
1. Job Access	\$178,371	\$0	\$0		\$178,371	\$0
2. Other Transportation	\$0	\$0	\$0		\$0	\$0
(D). Individual Development Accounts	\$0	\$0	\$0		\$0	\$0
(E). Refundable Earned Income Tax Credits	\$0	\$0	\$0		\$0	\$0
(F). Other Refundable Tax Credits	\$0	\$0	\$0		\$0	\$0
(G). Non-Recurrent Short Term Benefits	\$0	\$0	\$0		\$0	\$0
(H). 3 Prev. Out-of-Wedlock Prvg.	\$0	\$0	\$0		\$0	\$0
(I). 2-Parent Family Form. Maint.	\$0	\$0	\$0		\$0	\$0
(J). Administration	\$293,737	\$0	\$0	\$62,000	\$355,737	\$0
(K). Systems	\$32,246	\$0	\$0		\$32,246	\$0
(L). Non-Assistance Authorized Solely Under Prior Law	\$0				\$0	\$0
(M). Other	\$0	\$0	\$0		\$0	\$0
7. Aged				\$136,138	\$136,138	
8. Blind				\$1,860	\$1,860	
9. Disabled				\$633,239	\$633,239	
10. Total Federal Share of Expenditures	\$1,346,473			\$909,443	\$2,255,916	\$0
11. Federal Unliquidated Obligations	\$0			\$0	\$0	\$0
12. Unobligated Balance	\$1,819,002			\$311,079	\$1,490,024	\$0
13. Territorial Share		\$947,202	\$0	\$323,814	\$1,271,016	
14. Territorial Replacement Funds		\$0				
15. Estimate for Next Quarter Ended	\$0			\$0	\$0	

This is to certify that all information on all parts of this form is accurate and true to the best of my knowledge and belief. This also certifies that the State's share of expenditures reported on Line 10 (Col D) of Part 1 is, or will be, available to meet the non-Federal share of expenditures as required by law.

Signature, Authorized Territory Official: 	Typed Name & Title: Rachelle Pauline	Agency Name: GUAM	Date Submitted: 08/11/2019
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**Social Services Block Grant, or (Title
XX) Consolidated Block Grants
Program, Pre-Expenditure Report**

Fiscal Year 2021

SF 424M

APPLICATION FOR FEDERAL ASSISTANCE SF-424 - MANDATORY

1.a. Type of Submission:

- Application
 Plan
 Funding Request
 Other

Other (specify):

1.b. Frequency:

- Annual
 Quarterly
 Other

Other (specify):

1.d. Version:

- Initial Resubmission Revision Update

2. Date Received:

STATE USE ONLY:

3. Applicant Identifier:

5. Date Received by State:

4a. Federal Entity Identifier:

6. State Application Identifier:

4b. Federal Award Identifier:

1.c. Consolidated Application/Plan/Funding Request?

- Yes No

Explanation

7. APPLICANT INFORMATION:

a. Legal Name:

Government of Guam

b. Employer/Taxpayer Identification Number (EIN/TIN):

980018947

c. Organizational DUNS:

7789042920000

d. Address:

Street1:

ITC Building Ste 219
 590 S. Marine Corps Drive

Street2:

City:

Tamuning

County / Parish:

State:

GU: Guam

Province:

Country:

USA: UNITED STATES

Zip / Postal Code:

96913-3532

e. Organizational Unit:

Department Name:

Public Health & Soc Services

Division Name:

Division of Public Welfare

f. Name and contact information of person to be contacted on matters involving this submission:

Prefix:

Mr.

First Name:

Arthur

Middle Name:

U.

Last Name:

San Agustin

Suffix:

MHR

Title: Acting Director

Organizational Affiliation:

Department of Public Health and Social Services

Telephone Number:

(671) 638-4512

Fax Number:

Email:

arthur.sanagustin@dphss.guam.gov

APPLICATION FOR FEDERAL ASSISTANCE SF-424 - MANDATORY

8a. TYPE OF APPLICANT:

A: State Government

Other (specify):

b. Additional Description:

9. Name of Federal Agency:

U.S. Department of Health and Human Services

10. Catalog of Federal Domestic Assistance Number:

93.667

CFDA Title:

Social Services Block Grant

11. Descriptive Title of Applicant's Project:

Child welfare services program aimed to protect children and strengthen families. Services include child protection, case mgmt., foster care, family preservation & support, adoption, child custody home studies, child care & foster home licensing

12. Areas Affected by Funding:

Statewide (Island of Guam), a U.S. Territory

13. CONGRESSIONAL DISTRICTS OF:

a. Applicant:

Guam

b. Program/Project:

Attach an additional list of Program/Project Congressional Districts if needed.

Add Attachment

Delete Attachment

View Attachment

14. FUNDING PERIOD:

a. Start Date:

10/01/2020

b. End Date:

09/30/2021

15. ESTIMATED FUNDING:

a. Federal (\$):

3,413,716.00

b. Match (\$):

0.00

16. IS SUBMISSION SUBJECT TO REVIEW BY STATE UNDER EXECUTIVE ORDER 12372 PROCESS?

a. This submission was made available to the State under the Executive Order 12372 Process for review on:

b. Program is subject to E.O. 12372 but has not been selected by State for review.

c. Program is not covered by E.O. 12372.

APPLICATION FOR FEDERAL ASSISTANCE SF-424 - MANDATORY

17. Is The Applicant Delinquent On Any Federal Debt?

Yes No

18. By signing this application, I certify (1) to the statements contained in the list of certifications** and (2) that the statements herein are true, complete and accurate to the best of my knowledge. I also provide the required assurances** and agree to comply with any resulting terms if I accept an award. I am aware that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 218, Section 1001)

** I Agree

** This list of certifications and assurances, or an internet site where you may obtain this list, is contained in the announcement or agency specific instructions.

Authorized Representative:

Prefix:

First Name:

Middle Name:

Last Name:

Suffix:

Title:

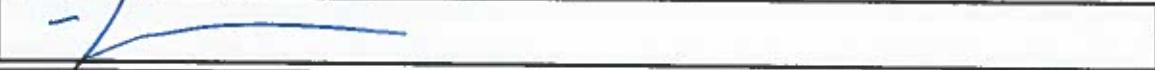
Organizational Affiliation:

Telephone Number:

Fax Number:

Email:

Signature of Authorized Representative:



Date Signed:

Attach supporting documents as specified in agency instructions.

APPLICATION FOR FEDERAL ASSISTANCE SF-424 - MANDATORY

Consolidated Application/Plan/Funding Request Explanation:

Pursuant to section 501(c) of the Omnibus Territories Act, 48 U.S.C. § 1469a(c), and 45 C.F.R. § 97.10-97.16 Consolidation of Grants to the Insular Areas, this consolidated application is to expend block grant funds under the Social Services Block Grant (Title XX) Rule. Guam requests to consolidate the following block grants under the SSBG Rule: SSBG, Child Welfare Services (Title IV-B, Subpart 1), Community Services Block Grant (CSBG), Low Income Home Energy Assistance Program (LIHEAP), Children's Justice, Family Violence Prevention and Services, Community-Based Child Abuse Prevention Grant, and Promoting Safe and Stable Families (Title IV-B, Subpart 2). The Promoting Safe and Stable Families (PSSF) grant shall include the PSSF Case Worker Visits Grant and PSSF Discretionary Grant.

APPLICATION FOR FEDERAL ASSISTANCE SF-424 - MANDATORY

Applicant Federal Debt Delinquency Explanation:

Not applicable.

BUDGET INFORMATION - Non-Construction Programs

OMB Number: 4040-0006
Expiration Date: 02/28/2022

SECTION A - BUDGET SUMMARY

Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		New or Revised Budget		Total (g)
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	
1. Social Services Block Grant Program	93.667	\$ 0.00	\$ 0.00	\$ 3,413,716.00	\$ 0.00	\$ 3,413,716.00
2.						
3.						
4.						
5. Totals		\$ 0.00	\$ 0.00	\$ 3,413,716.00	\$ 0.00	\$ 3,413,716.00

SECTION B - BUDGET CATEGORIES

6. Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY				Total (5)
	(1)	(2)	(3)	(4)	
	Social Services Block Grant Program				
a. Personnel	\$ 1,934,733.00	\$	\$	\$	\$ 1,934,733.00
b. Fringe Benefits	724,619.00				724,619.00
c. Travel	91,016.00				91,016.00
d. Equipment	33,400.00				33,400.00
e. Supplies	42,000.00				42,000.00
f. Contractual	150,323.00				150,323.00
g. Construction					
h. Other	172,465.00				172,465.00
i. Total Direct Charges (sum of 6a-6h)	\$ 3,148,556.00				\$ 3,148,556.00
j. Indirect Charges	265,160.00				\$ 265,160.00
k. TOTALS (sum of 6i and 6j)	\$ 3,413,716.00	\$	\$	\$	\$ 3,413,716.00
7. Program Income	\$	\$	\$	\$	\$

Authorized for Local Reproduction

SECTION C - NON-FEDERAL RESOURCES

(a) Grant Program		(b) Applicant	(c) State	(d) Other Sources	(e) TOTALS
8.		\$	\$	\$	\$
9.					
10.					
11.					
12. TOTAL (sum of lines 8-11)		\$	\$	\$	\$

SECTION D - FORECASTED CASH NEEDS

		Total for 1st Year	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
13.	Federal	\$	\$	\$	\$	\$
14.	Non-Federal	\$				
15. TOTAL (sum of lines 13 and 14)		\$	\$	\$	\$	\$

SECTION E - BUDGET ESTIMATES OF FEDERAL FUNDS NEEDED FOR BALANCE OF THE PROJECT

(a) Grant Program	FUTURE FUNDING PERIODS (YEARS)				
	(b) First	(c) Second	(d) Third	(e) Fourth	
16. Social Services Block Grant Program	\$ 853,429.00	\$ 853,429.00	\$ 853,429.00	\$ 853,429.00	\$ 853,429.00
17.					
18.					
19.					
20. TOTAL (sum of lines 16 - 19)		\$ 853,429.00	\$ 853,429.00	\$ 853,429.00	\$ 853,429.00

SECTION F - OTHER BUDGET INFORMATION

21. Direct Charges: _____ 22. Indirect Charges: _____

23. Remarks: _____

**Social Services Block Grant, or (Title
XX) Consolidated Block Grants
Program, Pre-Expenditure Report**

Fiscal Year 2021

**Federal Financial Reporting
(FFR) Form SF-425**



GOVERNMENT OF GUAM

DEPARTMENT OF PUBLIC HEALTH AND SOCIAL SERVICES
DIPATTAMENTON SALUT PUPBLEKO YAN SETBISION SUSIAT



LOURDES A. LEON GUERRERO
GOVERNOR, MAGA'HAGA'

JOSHUA F. TENORIO
LT. GOVERNOR, SIGUNDO MAGA'LÁHI

LINDA UNPINGCO DENORCEY, MPH
DIRECTOR

LAURENT SF DUENAS, MPH, BSN, RN
DEPUTY DIRECTOR

FEB 01 2020

Jennifer Richards
Director
Division of Mandatory Grants
Administration for Children and Families
U.S. Department of Health and Human Services
370 L'Enfant Promenade, SW – 6th Floor East
Washington, DC 20447

Dear Ms. Richards:

Please find enclosed the fiscal year 2018 final and 2019 preliminary Federal Financial Reports for the Title XX, Consolidated Block Grants program. These reports cover the period beginning October 1, 2017 to September 30, 2019.

These reports have been reviewed by the Federal Grants Branch of the Department of Administration. These reports have also been submitted through the On-Line Data Collection (OLDC) System on December 31, 2019.

Please contact Ms. Linda B. Rodriguez, Human Services Program Administrator for the Bureau of Social Services Administration at 475-2653/2672 for any questions you may have or should you need further clarification.

We thank you for your support of our programs on Guam.

Sincerely,


LINDA UNPINGCO DENORCEY, MPH

Enclosure

FEDERAL FINANCIAL REPORT

(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted Department of Health and Human Services Division of Mandatory Grants	2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment) G-1801GUSOSR CFDA: 93.667	Page of 1 1 pages
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3. Recipient Organization (Name and complete address including Zip code)
GOVERNMENT OF GUAM, DEPARTMENT OF PUBLIC HEALTH AND SOCIAL SERVICES
123 Chalan Kareta, Mangilao, Guam 96913-6304

4a. DUNS Number 855028700	4b. EIN 98-0018947	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment) 5101H181726SE134	6. Report Type Annual/ Preliminary	7. Basis of Accounting Accrual
-------------------------------------	------------------------------	--	--	--

8. Project/Grant Period (Month, Day, Year) From: 10/01/2017 To: 09/30/2019	9. Reporting Period End Date (Month, Day, Year) 09/30/2019
---	--

10. Transactions Cumulative

(Use lines a-c for single or combined multiple grant reporting)

Federal Cash (To report multiple grants separately, also use FFR Attachment):

a. Cash Receipts	\$	3,027,572.00
b. Cash Disbursements	\$	3,027,572.00
c. Cash on Hand (line a minus b)	\$	-

(Use lines d-o for single grant reporting)

Federal Expenditures and Unobligated Balance:

d. Total Federal funds authorized	\$	3,027,572.00
e. Federal share of expenditures	\$	3,027,572.00
f. Federal share of unliquidated obligations	\$	-
g. Total Federal share (sum of lines e and f)	\$	3,027,572.00
h. Unobligated balance of Federal funds (line d minus g)	\$	-

Recipient Share:

i. Total recipient share required	\$	-
j. Recipient share of expenditures	\$	-
k. Remaining recipient share to be provided (line i minus j)	\$	-


Program Income:

l. Total Federal share of program income earned	\$	-
m. Program income expended in accordance with the deduction alternative	\$	-
n. Program income expended in accordance with the addition alternative	\$	-
o. Unexpended program income (line l minus line m or line n)	\$	-

11. Indirect Expense	a. Type	b. Rate	c. Period	Period To	d. Base	e. Amount Charged	f. Federal Share
	Fixed	24.38%	10/01/2017	09/30/2018	\$ 999,288.77	\$ 243,626.60	\$ 2,772.00
	19.40%	10/01/2018	09/30/2019	\$1,011,274.20	\$ 196,187.19	\$ 49,731.16	
g. Totals:					\$2,010,562.97	\$ 439,813.80	\$ 52,503.16

12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:

13. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and intent set forth in the award documents. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)

a. Typed or Printed Name and Title of Authorized Certifying Official  LINDA UNPINGCO DENORCEY, MPH, DIRECTOR, DPHSS	c. Telephone (Area code, number, and extension) (671) 735-7102 d. Email Address linda.denorcey@dphss.guam.gov
b. Signature of Authorized Certifying Official	e. Date Report Submitted (Month, Day, Year)

14. Agency use only.
 Standard Form 425 - Revised 10/11/2011

Paperwork Burden Statement
 According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is 0348-0061. Public reporting burden for this collection of information is estimated to average 1.5 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0061), Washington, DC 20503.

Handwritten signature and date: 10/31/19

FEDERAL FINANCIAL REPORT

(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted Department of Health and Human Services Division of Mandatory Grants	2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment) G-1901GUSOSR CFDA: 93.667	Page of 1 1 pages
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3. Recipient Organization (Name and complete address including Zip code)
GOVERNMENT OF GUAM, DEPARTMENT OF PUBLIC HEALTH AND SOCIAL SERVICES
123 Chalan Kareta, Mangilao, Guam 96913-6304

4a. DUNS Number 855028700	4b. EIN 98-0018947	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment) 5101H191726SE134	6. Report Type Annual/ Preliminary	7. Basis of Accounting Accrual
-------------------------------------	------------------------------	--	--	--

8. Project/Grant Period (Month, Day, Year) From: 10/01/2018 To: 09/30/2020	9. Reporting Period End Date (Month, Day, Year) 09/30/2019
---	--

10. Transactions Cumulative

(Use lines a-c for single or combined multiple grant reporting)

Federal Cash (To report multiple grants separately, also use FFR Attachment):

a. Cash Receipts	\$	808,075.43
b. Cash Disbursements	\$	1,015,608.80
c. Cash on Hand (line a minus b)	\$	(207,533.37)

(Use lines d-o for single grant reporting)

Federal Expenditures and Unobligated Balance:

d. Total Federal funds authorized	\$	2,467,825.00
e. Federal share of expenditures	\$	1,015,608.80
f. Federal share of unliquidated obligations	\$	1,650.00
g. Total Federal share (sum of lines e and f)	\$	1,017,258.80
h. Unobligated balance of Federal funds (line d minus g)	\$	1,450,566.20

Recipient Share:

i. Total recipient share required	\$	-
j. Recipient share of expenditures	\$	-
k. Remaining recipient share to be provided (line i minus j)	\$	-

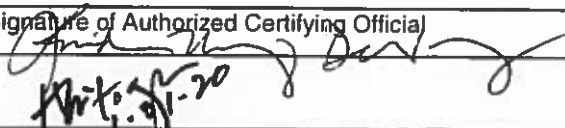
Program Income:

l. Total Federal share of program income earned	\$	-
m. Program income expended in accordance with the deduction alternative	\$	-
n. Program income expended in accordance with the addition alternative	\$	-
o. Unexpended program income (line l minus line m or line n)	\$	-

11. Indirect Expense	a. Type	b. Rate	c. Period	Period To	d. Base	e. Amount Charged	f. Federal Share
	Fixed	19.40%	10/01/2018	09/30/2019	\$ 775,749.90	\$ 150,495.48	\$ 1,783.00
g. Totals:					\$ 775,749.90	\$ 150,495.48	\$ 1,783.00

12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:
Unobligated balance will be carried to the next fiscal year for operations as this is a 2-year grant.

13. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and intent set forth in the award documents. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)

a. Typed or Printed Name and Title of Authorized Certifying Official LINDA UNPINGCO DENORCEY, MPH - DIRECTOR, DPHSS	c. Telephone (Area code, number, and extension) (671) 735-7102 d. Email Address linda.denorcey@dphss.guam.gov
b. Signature of Authorized Certifying Official 	e. Date Report Submitted (Month, Day, Year) 2/11/2020 14. Agency use only:

Standard Form 425 - Revised 10/11/2011

Paperwork Burden Statement

According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is 0348-0061. Public reporting burden for this collection of information is estimated to average 1.5 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0061), Washington, DC 20503.



Division of Public Welfare
Bureau of Social Services Administration (BOSSA)



DEPARTMENT INTER-OFFICE MEMORANDUM

TO: Director, DPHSS

VIA: Chief Human Services Administrator, DPW
Human Services Program Administrator, BOSSA *for 1/29/20*

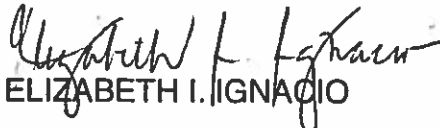
FROM: Program Coordinator IV, BOSSA

DATE: January 29, 2020

SUBJECT: Federal Financial Reports, SF-425, for the Social Services Block Grant Program through the On-Line Data Collection (OLDC) System

Please find attached the final and preliminary federal financial reports, or SF-425 reports, for the Social Services Block Grant Program, also known as the Title XX, Consolidated Block Grant Program. These financial reports are required to be submitted electronically to the Administration for Children and Families (ACF). The reports are for federal grant numbers 1801GUSOSR and 1901GUSOSR. The reports were completed and certified through the On-Line Data Collection (OLDC) system on December 31, 2019.

Your acknowledgement is necessary to complete the submission of the reports. Should you have any questions, please call me at 475-2651.


ELIZABETH I. IGNACIO

Acknowledged by:


LINDA UNPINGCO DENORCEY, MPH DPHSS Director

2/1/2020
Date

Handwritten note:
1/31/20

Elizabeth I. Ignacio

From: noreply@grantsolutions.gov
Sent: Tuesday, December 31, 2019 9:56 AM
To: Elizabeth I. Ignacio
Subject: Notice of Action from Guam for Report Form FFR SF-425 for Social Services Block Grant

Notification of Submission :

The Administration for Children and Families (ACF) has received the following:

Program : Social Services Block Grant
Grantee : Guam
Report : FFR SF-425 : Federal Financial Report (FFR)
Period Covered : 10/01/2018 to 09/30/2019
Grant Period (if applicable) 1801GUSOSR

Your report is being processed and will go through an approval procedure. Once reviewed by the Regional or Central Office, it cannot be changed except by contacting those offices directly. Contact your ACF Grants Officer if you need to have report access returned to you before the approval process is completed so that you may change the report information. Otherwise, if changes need to be made after the approval process is completed, you will be required to submit a revised report.

If you feel you are getting this information in error, please forward this message to oldc@grantsolutions.gov

This is an automated e-Mail.

Copies sent to :

pearl.wong@acf.hhs.gov,lydia.peele@acf.hhs.gov,debi.oleary@acf.hhs.gov,maribel.chinnery@dhs.vi.gov,sheri.harmon@acf.hhs.gov,elizabeth.ignacio@dphss.guam.gov,marsha.werner@acf.hhs.gov,theresa.taylor@acf.hhs.gov,daniel.jackson@acf.hhs.gov,Edwin.Patout@ACF.hhs.gov,Frank.Olguin@acf.hhs.gov,aimee.bellman@acf.hhs.gov,manolo.salgueiro@acf.hhs.gov,nikita.frazier@acf.hhs.gov,LYNWOOD.MCDANIEL@acf.hhs.gov,mamawah.l.hill@tn.gov,lerma.duamosan@dphss.guam.gov,janet.turnbull-krigger@dhs.vi.gov

Instance : PACF2

Release : OLDC Version Version 6.15.5

FEDERAL FINANCIAL REPORT (FFR)

1. Federal Agency and Org. Element to Which Report is Submitted Administration for Children and Families		2. Federal Grant or Other Identifying Number Assigned By Fed. Agency (To report multiple grants, use FFR Attachment) 1801GUSOSR	
3. Recipient Organization (Name and complete address including Zip code)			
4. Grantee Name Guam		Grantee Name2 Dept. of Public Health & Social Services	
Grantee Street Address1 123 Chalan Kareta		Grantee Street Address2	
Grantee Street Address3			
Grantee City MANGILAO	Grantee State GU	Grantee Zip 5 96913	Grantee Zip +4 6304
4a. DUNS Number 855028700	4b. EEN 1980018947B5	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment) 5101H181726SE134	6. Report Type <input type="radio"/> QUARTERLY <input type="radio"/> SEMI-ANNUAL <input checked="" type="radio"/> ANNUAL
		Final Report <input type="radio"/> NO <input checked="" type="radio"/> YES	
7. Basis of Accounting <input type="radio"/> CASH <input checked="" type="radio"/> ACCRUAL	8. Project/Grant Period From (Month, Day, Year) 10/01/2017	To: (Month, Day, Year) 09/30/2019	9. Reporting Period End Date (Month, Day, Year) 09/30/2019

Transaction Information

10. TRANSACTIONS	Cumulative
Federal Cash (To report multiple grants, also use FFR attachment):	
a. Cash Receipts	\$3,027,572
b. Cash Disbursements	\$3,027,572
c. Cash on hand (line a minus b)	\$0
Federal Expenditures and Unobligated Balance:	
d. Total Federal funds authorized	\$3,027,572
e. Federal share of expenditures	\$3,027,572
f. Federal share of unliquidated obligations	\$0
g. Total Federal share (sum of line e plus line f)	\$3,027,572
h. Unobligated balance of Federal funds (line d minus g)	\$0
Recipient Share:	
i. Total recipient share required	\$0
j. Recipient share of expenditures	\$0
k. Remaining recipient share to be provided (line i minus j)	\$0
Program Income:	
l. Total Federal program income earned	\$0
m. Program income expended in accordance with the deduction alternative	\$0
n. Program income expended in accordance with the addition alternative	\$0
o. Unexpended program income (line l minus line m or line n)	\$0

Indirect Expense

11. Indirect Expense	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
No. 1	Fixed	0.27%	10/01/2017	09/30/2018	\$999,289	\$2,698	\$2,698
No. 2	Fixed	4.90%	10/01/2018	09/30/2019	\$1,011,274	\$49,552	\$49,552
g. Totals:					\$2,010,563	\$52,250	\$52,250

12. Remarks

The indirect cost rate for FY2018 is 24.38%. The actual federal share is \$2,772.00, however, due to the system rounding off of percentage rate in column b above, this resulted in the total federal share amount to be under reported by \$74.00.

The indirect cost rate for FY2019 is 19.4%. The actual federal share is \$49,731.00, however, due to the system rounding off of percentage rate in column b above, this resulted in the total federal share amount to be under reported by \$179.00.

For no. 11. Indirect Expense above, row G. Totals, column f. Federal Share should be \$52,503.

13. Certification: By signing this report, I certify that it is true, complete, and accurate to the best of my knowledge. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)

a. Typed or Printed Name and Title of Authorized Certifying Official Elizabeth Ignacio	c. Telephone (Area code, number and extension)
Certification Title	d. Email address elizabeth.ignacio@dphss.guam.gov
e. Date Report Submitted (Month, Day, Year)	

Elizabeth I. Ignacio

From: noreply@grantsolutions.gov
Sent: Tuesday, December 31, 2019 10:17 AM
To: Elizabeth I. Ignacio
Subject: Notice of Action from Guam for Report Form FFR SF-425 for Social Services Block Grant

Notification of Submission :

The Administration for Children and Families (ACF) has received the following:

Program : Social Services Block Grant
Grantee : Guam
Report : FFR SF-425 : Federal Financial Report (FFR)
Period Covered : 10/01/2018 to 09/30/2019
Grant Period (if applicable) 1911GUSOSR

Your report is being processed and will go through an approval procedure. Once reviewed by the Regional or Central Office, it cannot be changed except by contacting those offices directly. Contact your ACF Grants Officer if you need to have report access returned to you before the approval process is completed so that you may change the report information. Otherwise, if changes need to be made after the approval process is completed, you will be required to submit a revised report.

If you feel you are getting this information in error, please forward this message to oldc@grantsolutions.gov

This is an automated e-Mail.

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pearl.wong@acf.hhs.gov,lydia.peele@acf.hhs.gov,debi.oleary@acf.hhs.gov,maribel.chinnery@dhs.vi.gov,sheri.harmon@acf.hhs.gov,elizabeth.ignacio@dphss.guam.gov,marsha.werner@acf.hhs.gov,theresa.taylor@acf.hhs.gov,daniel.jackson@acf.hhs.gov,Edwin.Patout@ACF.hhs.gov,Frank.Olguin@acf.hhs.gov,aimee.bellman@acf.hhs.gov,manolo.salgueiro@acf.hhs.gov,nikita.frazier@acf.hhs.gov,LYNWOOD.MCDANIEL@acf.hhs.gov,mamawah.l.hill@tn.gov,lerma.duamosan@dphss.guam.gov,janet.turnbull-krigger@dhs.vi.gov

Instance : PACF2

Release : OLDC Version Version 6.15.5

FEDERAL FINANCIAL REPORT (FFR)

1. Federal Agency and Org. Element to Which Report is Submitted Administration for Children and Families		2. Federal Grant or Other Identifying Number Assigned By Fed. Agency (To report multiple grants, use FFR Attachment) 1911GUSOSR	
3. Recipient Organization (Name and complete address including Zip code)			
4. Grantee Name Guam		Grantee Name2 Dept. of Public Health & Social Services	
Grantee Street Address1 123 Chalan Kareta		Grantee Street Address2	
Grantee Street Address3			
Grantee City MANGILAO	Grantee State GU	Grantee Zip 5 96913	Grantee Zip +4 6304
4a. DUNS Number 855028700	4b. EIN 1980018947B5	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment) 51011191726SE134	6. Report Type <input type="radio"/> QUARTERLY <input type="radio"/> SEMI-ANNUAL <input checked="" type="radio"/> ANNUAL
7. Basis of Accounting <input type="radio"/> CASH <input checked="" type="radio"/> ACCRUAL		8. Project/Grant Period From (Month, Day, Year) 10/01/2018	9. Reporting Period End Date (Month, Day, Year) 09/30/2019
		To: (Month, Day, Year) 09/30/2020	Final Report <input type="radio"/> NO <input checked="" type="radio"/> YES

Transaction Information

10. TRANSACTIONS	Cumulative
Federal Cash (To report multiple grants, also use FFR attachment):	
a. Cash Receipts	\$808,075
b. Cash Disbursements	\$1,015,609
c. Cash on hand (line a minus b)	-\$207,534
Federal Expenditures and Unobligated Balance:	
d. Total Federal funds authorized	\$2,467,825
e. Federal share of expenditures	\$1,015,609
f. Federal share of unliquidated obligations	\$1,650
g. Total Federal share (sum of line e plus line f)	\$1,017,259
h. Unobligated balance of Federal funds (line d minus g)	\$1,450,566
Recipient Share:	
i. Total recipient share required	\$0
j. Recipient share of expenditures	\$0
k. Remaining recipient share to be provided (line i minus j)	\$0
Program Income:	
l. Total Federal program income earned	\$0
m. Program income expended in accordance with the deduction alternative	\$0
n. Program income expended in accordance with the addition alternative	\$0
o. Unexpended program income (line l minus line m or line n)	\$0

Indirect Expense

11. Indirect Expense	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
No. 1	Fixed	0.23%	10/01/2018	09/30/2019	\$775,750	\$1,784	\$1,784
g. Totals:					\$775,750	\$1,784	\$1,784

12. Remarks

The fixed indirect cost rate for FY2019 is 19.40%. The actual federal share of indirect cost is \$1,783.00, however, due to the system rounding off the percentage rate in column b above, this resulted in the total federal share amount to be over reported by \$1.00.

For 11. Indirect Expense, row g. Totals, column f. Federal Share, the amount shall read **\$1,783.00**.

13. Certification: By signing this report, I certify that it is true, complete, and accurate to the best of my knowledge. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)

a. Typed or Printed Name and Title of Authorized Certifying Official Elizabeth Ignacio	c. Telephone (Area code, number and extension)
Certification Title	d. Email address elizabeth.ignacio@dphss.guam.gov
b. Signature of Authorized Certifying Official 	e. Date Report Submitted (Month, Day, Year) 12/30/2019

Report Attachment (For reporting multiple grants)

14. List Information below for each grant covered by this report.	Federal Grant	Recipient Account	Cumulative
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**Social Services Block Grant, or (Title
XX) Consolidated Block Grants
Program, Pre-Expenditure Report**

Fiscal Year 2021

Budget Justification

BUDGET JUSTIFICATION

111 REGULAR SALARY

\$ 2,166,342

Regular salary and increment for forty-eight (48) full-time equivalent (FTE) positions.

113 FRINGE BENEFIT

\$ 833,861

Fringe benefits for forty-eight (48) FTE, which include retirement, life, medical and dental insurance.

220 TRAVEL

\$ 316,016

Travel cost for fourteen (14) staff who will attend training sessions not available on the island on areas of child abuse and neglect, family preservation, adoption, child custody, addressing poverty and homelessness, and other pertinent trainings. This will provide opportunities to gather and share information with other States in the assessment and treatment of child abuse and neglect. Airfare, per diem and conference registration fee amount to \$7,129 per training.

$\$7,129 \times 14 = \$99,806$

Cost for foster children who will travel off-island for medical evaluations and for foster care, relative foster care, guardianship or adoptive placements. This also includes cost for workers who must accompany these children.

$\$5,246 \times 20 \text{ children} = \$104,920$ $\$7,129 \times 10 \text{ workers} = \$71,290$

To cover local mileage reimbursement for the use of privately-owned vehicle (POV) by Bureau staff in case government-owned vehicles are not available. **\$40,000**

230 CONTRACTUAL

\$ 187,323

**Vehicle Repair/Towing/Safety Inspection/Oil Change
Maintenance Agreements \$15,485.00**

Annual cost for maintenance of nine (9) government-owned vehicles to include parts, tires, and labor.

Vehicle Cleaning \$1,080.00

Annual cost for car wash, vacuum, and spot cleaning services for government-owned vehicles. This is a blanket purchase agreement with three vendors.

Modifications to the Management Information System/PhPro System \$10,000

Modifications to the PhPro system that requires programming changes to the software that was not included by BOSSA upon implementation of the PhPro system.

MiFi Internet Access Services \$1,800
Internet services for laptops and tablets.

Lease of Office Copier which includes Extra Meter Charge \$23,000

Cost for one year lease of Xerox Work Centre 7855PTG (Colored): \$6,000

Cost for one year lease of two (2) Xerox WorkCentre 7800i Series Color Multifunction Printer: \$17,000

Repair/Preventive Maintenance of Office Typewriters, Copiers, Laptop Computers, Desktop Computers, Scanners, Access Control Doors, and Printers \$20,000

Repair and Maintenance services agreements for office typewriters, copiers, laptop computers, desktop computers, scanners, access control doors, and printers. This is a blanket purchase agreement.

Cell Phone Services \$3,000

Annual rental service for four (4) cell phones owned by the Bureau. This includes voice mail.

Purchase and Installation of Additional Closed Circuit Television (CCTV) System \$4,000

To cover the cost of purchase and installation of two (2) 19" LCD monitors, four (4) indoor dome cameras, and miscellaneous materials for the existing CCTV system installed at BOSSA

CCTV System \$7,000

Preventive maintenance services for CCTV installed at the BOSSA office.

Public Address (PA) System \$3,500

Preventive maintenance services for PA system installed at the BOSSA office.

BOSSA Staff Training and Development \$10,000

Cost for various staff training and development programs.

On-Call Language Translator \$1,000

To provide language translation services for clients on an on-call basis.

On-Call Therapist for Staff \$10,000

To provide counseling, mediation services and therapy sessions for staff on an on-call basis.

Notarial Bond for two (2) BOSSA staff \$800

Foster Parent Training \$10,000

Postage \$1,000

Long Distance Carrier/Pre-Paid Long Distance Calling Cards \$1,000

Toll charges for calls and fax services made to clients and other agencies in reference to foster care placements, case plans for children in off-island residential treatment facilities, and calls to federal officials relating to financial and other programmatic matters.

Staff Business/Calling Cards \$500

To cover staff business/calling cards for BOSSA Staff.

Steam Cleaning of Office Furniture and Fixtures \$5,000

Steam cleaning of office furniture and fixtures which includes chairs, love seats, couches, office dividers, conference chairs, carpets and other upholstered furnitures and fixtures.

Miscellaneous \$59,158

Printing, advertising, publications and subscriptions. To pay for court-ordered publications with Pacific Daily News, The Guam Daily Post, and Agana Cathedral Basilica. To purchase radio shows, banners and other supplies for Child Abuse Prevention Month, as necessary.

233 BUILDING RENTAL

\$ 112,680

Cost of annual lease agreement for lease of office building located on the third floor of the Terlaje Building at 194 Hernan Cortes Avenue in Agana. The total square feet occupied by BOSSA is 7,760 square feet. Building rental cost is inclusive of utilities and janitorial services. Building Rental of \$56,340 (4 months) is paid for by the Foster Care Program, which is 100% locally appropriated.

$\$14,085.00 \times 8 \text{ months} = \$112,680.00 \text{ per annum}$

240 SUPPLIES

\$ 172,000

General Supplies \$161,000

To purchase basic office supplies and materials, public awareness materials, equipment and personal computer parts and supplies, and fuel charges for nine (9) Government of Guam vehicles.

Computer Software \$1,000

To upgrade existing computer software.

Blanket Purchase Order for Sundries \$10,000

Blanket purchase order to cover the cost of sundries, over-the-counter medication, and other emergency supplies for foster children.

250 EQUIPMENT

\$ 93,400

Desk Computers \$31,500

To purchase nine (9) new computers at \$3,500 each. Computers will be for Social Workers and Homemakers for case reports, internet research, PhPro child welfare management information system and other purposes.

Laptop Computers \$24,000

To purchase six (6) new laptop computers at \$4,000 each. Laptop will be used for child welfare program presentations, completing case reports, video conferencing with off-island placements, PhPro child welfare information system, and other purposes.

Tablet Computers \$2,000

To purchase four (4) new tablet computers at \$500 each. Tablets will be used to do virtual meetings with clients and take notes during visitations.

Projector (for the laptops/computers) \$3,000

Telephone Instruments \$9,900

To purchase twenty (20) new telephone instruments for BOSSA staff.
33 x \$300 = \$9,900

Thumb Drives (digital storage) \$1,000

Car Seats for BOSSA children under the Child Welfare System \$2,000

Other Basic Office Equipment \$20,000

To purchase basic office equipment that include shredders, fans, copiers, surge protectors, vacuum cleaners, ladders, tool boxes, scanners, chairs, height adjustable standing desks, furnitures, and other office equipments.

271 DRUG TESTING CHARGES

\$ 1,125

Drug testing charges cost \$75.00 per employee.
15 employees x \$75.00 = \$1,125.00

363 UTILITIES/TELEPHONE

\$ 80,000

For internet access, metro-Ethernet, fax services, and fixed monthly telephone expenses.

450 CAPITAL OUTLAY

\$ 25,000

To upgrade the filing system for the Records Room.

To purchase and upgrade work stations for Bureau staff.

701 INDIRECT COST - FEDERAL PROGRAM

\$ 265,160

Indirect cost is computed at the indirect cost rate of 12.24% of total salary.

Regular Salary \$2,166,342

Total Labor Cost \$2,166,342

Indirect Cost: $12.24\% \times \$2,166,342 = \$265,160$

TOTAL PROPOSED BUDGET:

\$ 4,252,907

FY2021 Title XX, Consolidated Block Grants Program Funds \$3,413,716.00

FY2020 Title XX, Consolidated Block Grants Program Funds

Carry Over to FY2021 \$839,191.00

TOTAL PROGRAM BUDGET:

\$4,252,907.00