


OFFICE OF PUBLIC ACCOUNTABILITY
Doris Flores Brooks, CPA, CGFM
Public Auditor

MEMO

August 18, 2010

To: All Line Agencies, Autonomous and Semi-Autonomous Agencies,
Public Corporations, the Guam Mayors' Council, the Judiciary of Guam
and *I Liheslaturan Guahan*

From: Public Auditor 

Re: Citizen-Centric Report (CCR) PL 30-127

Due to an oversight on my part, OPA failed to inform you of the new reporting requirements imposed by the Citizen-Centric Report Act, PL 30-127, effective April 2, 2010.

Who is required to report? Section 2, PL 30-127

Every director, administrator, president or head of a government of Guam agency, including line agencies, autonomous and semi-autonomous agencies, public corporations, the Guam Mayors' Council, the Courts of the Judiciary of Guam and *I Liheslaturan Guahan*

When shall the CCR be submitted? Section 2 (a) PL 30-127

No later than sixty (60) calendar days after the independent audit report for a government entity has been released by the OPA for each fiscal year. For entities that are audited report as part of the General Fund and other Funds of Government of Guam, no later than August 31, 2010. These agencies include line agencies, autonomous and semi-autonomous agencies, public corporations, the Guam Mayors' Council, the Courts of the Judiciary of Guam and *I Liheslaturan Guahan*

For agencies that are separately audited, it would be 60 days from the issuance date of your FY 2009 audit.

Because of our oversight, the CCRs will be due August 31, 2010.

What is to be submitted? Section (b), PL 30-127

A four-page Citizen-Centric Report, following the Association of Government Accountants (AGA) suggested format, as follows:

Page 1: Shall contain information about the entity, including but not limited to, the entity's vision statement, strategic goals, operational structure, and demographics.

Page 2: Shall reflect a performance report based on a summary of the entity's key missions and/or services and possible outcome measures.

Page 3: Shall provide a clear snapshot of financial data as it relates to the performance report presented in page 2. This portion of the report should address the entity's cost for services provided and by what means those costs were covered.

Page 4: Shall present the entity's forecast of future challenges and economic outlook.

Enclosed is PL 30-127 for further guidance and AGA's suggested format.

How, Who, and Where is the CCR to be submitted?

The Citizen-Centric Report is to be submitted in electronic format (via pdf email attachment) to the Speaker of *I Lisheslaturan Guahan* and the Public Auditor and posted on the entity's website. OPA will also post all CCRs on its website at www.guamopa.org.

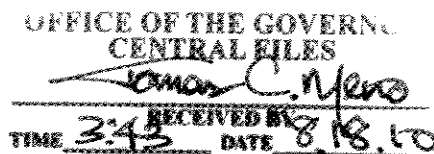
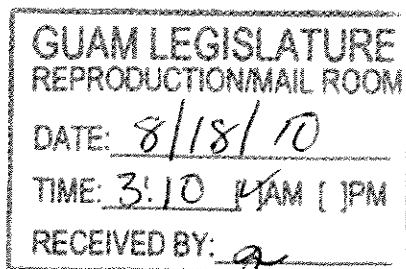
Out Reach, Training and Guidance

We request each agency head to designate at least one person who will be the point of contact for your entity. OPA auditors will be contacting your designee.

Some entities may desire additional assistance and guidance. OPA will be providing seminars for those entities, which will be scheduled within the week.

Again we at OPA apologize for not informing you sooner of the CCR reporting requirements. Despite this we encourage every agency to put their best efforts in developing a model Citizen-Centric Report for FY 2009.

Senseramente



I MINA'TRENTA NA LIHESLATURAN GUÅHAN
2010 (SECOND) Regular Session

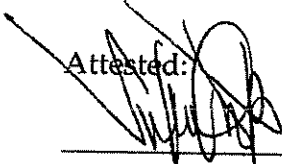
CERTIFICATION OF PASSAGE OF AN ACT TO I MAGA'LAHEN GUÅHAN

This is to certify that Substitute Bill No. 263-30 (COR), "AN ACT RELATIVE TO ADOPTING THE ASSOCIATION OF GOVERNMENT ACCOUNTANTS' "CITIZEN-CENTRIC REPORT" INITIATIVE," was on the 19th day of March, 2010, duly and regularly passed.



Judith T. Won Pat, Ed. D.
Speaker

Attested:



Tina Rose Muña Barnes
Legislative Secretary

This Act was received by *I Maga'laken Guåhan* this 22nd day of March 2010, at
2:15 o'clock P.M.



Assistant Staff Officer
Maga'lahi's Office

APPROVED:



FELIX P. CAMACHO
I Maga'laken Guåhan

Date: APR 02 2010

Public Law No. P.L. 30-127

I MINA'TRENTA NA LIHESLATURAN GUÅHAN
2009 (FIRST) Regular Session

Bill No. 263-30 (COR)

As substituted by the Committee on Labor,
the Public Structure, Public Libraries, & Technology,
and amended.

Introduced by:

Judith P. Guthertz, DPA
R. J. Respicio
Judith T. Won Pat, Ed.D.
T. C. Ada
F. B. Aguon, Jr.
F. F. Blas, Jr.
E. J.B. Calvo
B. J.F. Cruz
J. V. Espaldon
T. R. Muña Barnes
Adolpho B. Palacios, Sr.
v. c. pangelinan
Telo Taitague
Ray Tenorio

**AN ACT RELATIVE TO ADOPTING THE
ASSOCIATION OF GOVERNMENT ACCOUNTANTS'
"CITIZEN-CENTRIC REPORT" INITIATIVE.**

1 **BE IT ENACTED BY THE PEOPLE OF GUAM:**

2 **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds
3 that the foundation of democracy is based on governments being answerable to
4 their citizenry and, as such, having a responsibility to provide information
5 regarding government operations, most notably in regards to how taxpayer dollars
6 are spent.

1 *I Liheslatura* further finds that governments should provide such information
2 in an easily understandable and accessible manner. Financial reports are often too
3 lengthy and too technical for the average person to understand and even more so,
4 when discussing the enormous amounts of money spent by various governments
5 each year.

6 Studies by the Association of Government Accountants (AGA) on the
7 effectiveness of government fiscal reporting have shown that taxpayers feel they
8 are entitled to transparent financial management information, and that their
9 governments have an obligation to provide such information. Unfortunately,
10 surveyed citizens also feel that their governments are failing to meet their reporting
11 needs, and that poor performance has created a problem of trust between citizens
12 and their government.

13 Governments need new and innovative means of communicating to
14 overcome these challenges, and the AGA "Citizen-Centric Report" initiative is
15 designed to help remedy this.

16 Therefore, it is the intent of *I Liheslaturan Guåhan* to adopt this initiative as
17 an attempt to ensure that our government provides more readily available and
18 understandable financial data to the people of Guam.

19 **Section 2. The "Citizen-Centric Report."**

20 (a) *Timeline for Submission.* No later than sixty (60) calendar days after
21 the independent audit report for a government entity has been released by the
22 Office of Public Accountability for each fiscal year, every director, administrator,
23 president or head of a government of Guam agency, including line agencies,
24 autonomous and semi-autonomous agencies, public corporations, the Guam
25 Mayor's Council, the Courts of the Judiciary of Guam and *I Liheslaturan Guåhan*,
26 shall submit to the Public Auditor of Guam and the Speaker of *I Liheslaturan*

1 *Guðhan*, in electronic format (via .pdf e-mail attachment), a “Citizen-Centric
2 Report.” The same *shall* be posted on the entity’s website.

3 (b) *Content Guidelines.* Said report should be in the most current format
4 proffered by the Association of Government Accountants (AGA), and currently
5 suggested as follows:

6 Page one (1) of the “Citizen-Centric Report” should include a brief table of
7 contents, and *shall* contain information about the entity, including, but *not* limited
8 to, the entity’s vision statement, strategic goals, operational structure, and
9 demographics.

10 Page two (2) of the “Citizen-Centric Report” should reflect a performance
11 report based on a summary of the entity’s key missions and/or services and
12 possible outcome measures.

13 Page three (3) of the “Citizen-Centric Report” should provide a clear
14 snapshot of financial data as it relates to the performance report presented in page
15 two (2). This portion of the report should address the entity’s cost for services
16 provided and by what means those costs were covered.

17 Page four (4) of the “Citizen-Centric Report” should present the entity’s
18 forecast of future challenges and economic outlook.

19 Miscellaneous information, including, but *not* limited to, information
20 sources, entity contact information, and feedback options, may be included in
21 sections throughout the report.

22 Additional details regarding the content guidelines for the compilation of a
23 “Citizen-Centric Report” can be found in Appendix “A,” attached herein.

24 (c) *Design Guidelines.* The design of a “Citizen-Centric Report” is just as
25 important as the content. A report will only be effective if it is read and
26 referenced; thus, it should be visually appealing. The AGA, the birthplace of the

1 "Citizen-Centric Report" initiative, has created guidelines for the design of
2 "Citizen-Centric Reports," to include suggestions for design considerations of
3 *visual appeal and readability, physical layout, colors, images and graphics*, and
4 *type and fonts*. The AGA also provides suggestions for publishing software and
5 report distribution.

6 Additional details regarding the design guidelines for the compilation of a
7 "Citizen-Centric Report" can be found in Appendix "B," attached herein.

8 **Section 3. Effective Date.** This Act *shall* be effective retroactive to
9 January 1, 2010.

10 **Section 4. Codification of Provision.** The Compiler of Laws *shall*
11 incorporate the provisions contained in the aforementioned sections into the
12 appropriate codes of the Guam Code Annotated.

Content Guidelines for the Citizen-Centric Report

Page 1: Information About the Community

What are we chartered (required) to do?

- Vision Statement
- Strategic Goals
- How the Entity Is Organized/ Operates
- Demographics (per capita income, unemployment rates, number of government workers, people—

coming & going, firms—coming and going

• Include a brief Table of Contents on Page 1 so readers can see what is included on subsequent pages.

Note

All information presented should be done on a per capita basis. This will be more meaningful to each individual citizen.

Page 2: How Are We Doing—A Performance Report on Key Missions and Service

Governments are encouraged to obtain input from citizens on what measures they would like to see included in advance of producing this report. Report on nonfinancial outcomes (not inputs or outputs) for three or four of the government's key missions or services of most relevance to citizens. This should include comparisons to past years' outcomes, to articulated targets, where applicable, and to similar jurisdictions where possible. Missions and services and their associated outcome measures might include some of the following:

Mission or Service	Possible Outcome Measures
Public safety	<ul style="list-style-type: none"> • Crimes committed per 100,000 • Percentage of crimes cleared, fire-related deaths, fire related property loss
Schools	<ul style="list-style-type: none"> • Fraction of students performing at grade level on standardized test, high school graduation rate
Public health	<ul style="list-style-type: none"> • Mortality rate • Morbidity rate
Roads	<ul style="list-style-type: none"> • Percentage of road miles rated acceptably smooth • Percentage of streets rated acceptably clean
Parks and recreation	<ul style="list-style-type: none"> • Usage rate • Customer satisfaction
Solid waste collection	<ul style="list-style-type: none"> • Percentage of scheduled collections missed • Customer satisfaction

Include similar statements:

The measures reported on this page were included based on the input we received from a group of citizens from the community. What would you like to see reported on in this page? Please let us know by contacting XXX (name, phone and e-mail listed). Complete performance measurement information can be found on our website at www.xyz.gov.

Page 3: What are the costs for servicing the citizens and how were those costs paid for?

Include revenue and cost data for major areas—marry this information with performance measures on second page (such as how many students were educated and how much it cost per capita)

- Use bar and pie charts to display cost and revenue data and compare to prior years whenever possible

Include similar statements:

An independent audit was conducted, resulting in a clean audit opinion. Complete financial information can be found on our website at www.xyz.gov.

Page 4: What's Next? Future Challenges and Economic Outlook

- Include items specific to community that will have future effects (such as tax cuts or increases, closing of a major manufacturing facility, major new employer moving to area, etc.)
- Infrastructure items

Include similar statements:

We want to hear from you. Do you like this report? Do you believe it should include any other information? Please let us know by contacting XXX (name, phone and e-mail listed). Reference a website for complete information.

AGA—Advancing Government Accountability

AGA's initiative to encourage governments to provide meaningful and understandable information about the financial condition and performance of the government to its citizens has culminated in a four-page citizen-centric report. Such a report would ultimately answer the question: "Are we better off today than we were last year?"

This template lays out what should be included on each of the four pages. Governments are encouraged to produce such a report to show accountability to its citizens. Make use of the Design Guidelines document for guidance on design, readability and distribution of your report.

Contact Susan Fritzler at sfritzler@agacgm.org and/or 800-AGA-7211 with any questions.

Visit AGA on the web at www.agacgm.org



Design Guidelines for the Citizen-Centric Report

Visual Appeal & Readability

The physical design and the way in which the report is written is just as important as the information that it contains. If the report does not look visually appealing, then no one will read it. Be sure to include pictures from your community and charts and graphs wherever possible (TIP: don't include pictures of buildings, instead use landscapes and people). Include the organization's seal/logo on the front page.

Another important item is to make sure the report avoids accounting-ese terms and other technical language. Refrain from using acronyms. Remember, this report needs to be understood by average citizens, most of whom do not have a degree in accounting! Also, don't try to cover every inch of each page with information. Instead, leave some areas empty (referred to as white space) as this helps to emphasize more critical information.

Physical Layout

For ease in relaying information to the reader, a consistent column grid should be used. Aligning objects such as charts, text boxes, images and graphics to the edges of a column in the grid allows for clear page organization and easy-to-read data. Each page should have the same margin width, same number of columns and a header or footer that is consistent throughout the report to keep it cohesive. White space should not be "trapped" in between two or more elements, but, if used, should be kept to the outer edges of the main content.

Colors

The report should use a limited color palette, ideally no more than two or three unique colors. Lighter shades of the same color can be used to add variation without distracting the reader from finding the core text and data provided. For similar reasons, overly bright or clashing colors should not be included in the color palette.

Images and Graphics

Any images or photos included should take into consideration the distribution method of the report. For any reports distributed electronically (as a PDF via e-mail or Internet), the image resolution required should be at least 72 dots per inch (dpi) at actual size. If the report is to be submitted for printing in a newspaper or other printed publication, images will need to be at least 300 dpi at actual size. Any graphics such as tables, charts or graphs should be consistent throughout the report in general execution (size, colors used, type size/font of captions and labels).

Type and Fonts

Fonts should be limited to two font families, generally a serif font (such as Times New Roman) and a sans serif font (such as Helvetica or Arial). Font size should be no smaller than 10-point size to accommodate for easy reading, lack of crowding, and to reduce temptation to add too much extraneous information to the page so that the audience can glean relevant and pertinent information quickly from the report. To convey an obvious hierarchy of information, headline, subhead and body text treatments should remain consistent throughout the report. This includes the text size, font and color.

Publishing Software

If your organization has an in-house design staff, then they will have software they use to design brochures and reports. If you do not have access to a graphic designer, you can use Microsoft Publisher to layout your report.

Distribution of Your Report

It is important to get your report into the hands of your citizens, right after you have completed it. First and foremost, load it onto your organization's website. If you can, include it in your local newspaper. Print copies and distribute them throughout your community at the library, at government buildings, at coffee shops. Mail copies to your citizens. Give the local chamber of commerce copies to distribute. Take copies to the next council meeting. Hold a press conference. The possibilities are endless. AGA has compiled a Media Package located on the AGA website that includes a sample press release, how to work with the media, how to write an op-ed piece, etc.

Above all, do not reinvent the wheel! Go to the AGA website and click Completed Reports in the Citizen Centric Reporting section. See copies of actual completed reports along with a Q&A section with individuals who put the reports together.

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This template offers guidance on the physical design, readability and distribution of a report. Make use of the Content Guidelines document to see what information should be included on each of the four pages.

Contact Susan Pritzler at spritzler@agacgm.org and/or 800-AGA-7211 with any questions.

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