



EDWARD M. BIRN
Director (Direktot)
ELIZABETH T. FISHER
Deputy Director (Sigundo Direktot)

**DEPARTMENT OF
ADMINISTRATION**
DIPATTAMENTON ATMENESTRASION

DIRECTOR'S OFFICE
(Ufisinan Direktot)
Telephone (Telifon): (671) 475-1101/1250



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

April 12, 2024

DEPARTMENT OF ADMINISTRATION ORGANIZATIONAL CIRCULAR NO.: 2024-037

To: All Line Agency and Department Heads
From: Director of Administration
Subject: **Financial Statement and Federal Compliance
Audits for Fiscal Year 2023**

Buenas yan Hafa Adai!

As you may be aware, the Government of Guam audits for fiscal year 2023 has begun. To complete the audit, the auditors, Ernst & Young will be requesting documents and information regarding transactions recorded in FY 2023. DOA will respond in these cases where it holds the information in a form suitable for audit verification. Some information will be required from agencies and your cooperation in providing it fully and timely will be appreciated.

As part of the audit process, DOA is required to make certain representations to the auditors regarding the processes and assumptions used in preparing the financial statements. Included in these is the representation of the Government regarding its responsibility for the design, implementation, and maintenance of internal control. Internal control is a responsibility shared by each agency. DOA and the auditors will be requesting information to support this representation. This responsibility must be recognized by agency directors and staff. We look forward to a productive and problem-free audit.

Si Yu'os Ma'ase.



EDWARD M. BIRN

cc: Ernst & Young
OPA
Chief of Staff
Deputy Chief of Staff
DOA Chief Financial Officer