



EDWARD M. BIRN  
Director (Direktot)  
RENA K. BORJA  
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)

August 26, 2025

**DEPARTMENT OF ADMINISTRATION ORGANIZATIONAL CIRCULAR NO: 2025-044**

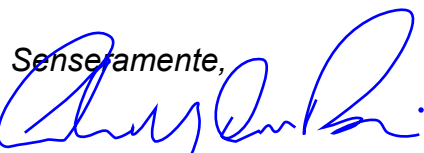
To: All Line Agencies  
From: Director, Department of Administration  
Subject: **Government of Guam Single Audit will be issued late (FY2024)**

The Government of Guam Single Audit consists of the Annual Comprehensive Financial Report (Basic Audited Financial Statements) and the Reports on Compliance (Federal Government Compliance Audit). In order to meet the requirements of federal statutes and regulations, they must be issued simultaneously.

In compiling these reports for the year ended September 30, 2024, the Government experienced the following conditions which contributes to late reporting.

1. Late reporting by component units.
2. Late submission of financial submissions by Guam Department of Education – a component of the General Fund.
3. Insufficient availability of trained staffing at the Government of Guam and at auditors.
4. Unprecedented inflow of federal funds in connection with the COVID-19 pandemic and typhoon MAWAR, increasing the number of transactions and major programs in the federal compliance report to be audited.

The auditors have advised that a target date of December 2025 has been planned.

Sensemante,  
  
EDWARD M. BIRN