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**DEPARTMENT OF
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DIPATTAMENTON ATMENESTRASION
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LOURDES A. LEON GUERRERO
Governor (Maga'håga)
JOSHUA F. TENORIO
Lt. Governor (Sigundo Maga'låhi)

August 26, 2025

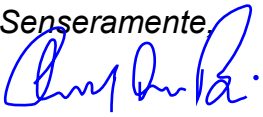
DEPARTMENT OF ADMINISTRATION ORGANIZATIONAL CIRCULAR NO: 2025-045

To: All Line Agencies
From: Director, Department of Administration
Subject: **Government of Guam Single Audit FY24**

Attached is a memorandum, Department of Administration Organizational Circular No. 2025-044, regarding the timing of the Fiscal Year 2024 audit.

Requests for audit updates or communications regarding grants potentially impacted by the timing of the Single Audit should be notified to the Guam State Clearing House together with any responses sent to grantors.

This memorandum is also provided to GEDA for posting in EMMA as required by the Municipal Securities Rulemaking Board.

Senseramente

EDWARD M. BIRN

Copy: Stephanie Flores
Tina Garcia
Deputy Director
CFO
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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