Gmail

Benjamin J.F. Cruz <senator@senatorbjcruz.com>

Memo to Speaker B.J. Cruz RE GMHA
3 messages

Pacita A. Uncangco <Pacita.Uncangco@doa.guam.gov> Fri, Jul 6, 2018 at 9:05 AM
To: "Honorable Benjamin J.F. Cruz" <senator@senatorbjcruz.com>
Cc: Edward <Edward.Birn@doa.guam.gov>, "Vincent.Arriola" <Vincent.Arriola@doa.guam.gov>, "peterjohn.camacho@gmha.org" <peterjohn.camacho@gmha.org>, "benita.manglona@gmha.org" <benita.manglona@gmha.org>, Florence Salas <Florence.Salas@doa.guam.gov>

Hafa Adai Speaker B.J. Cruz!

At the request of Edward Birn, the attached is being emailed for your information and disposition with reference to the above caption. Please kindly acknowledge receipt of this email/attachment for our file/record. Also, the original document will be delivered to your office sometime this morning.

Si Yu'us Ma'ase and have a great and safe FRIDAY and WEEKEND!

GL# 34-18-2056
Speaker Benjamin J.F. Cruz

JUL 0 6 2018
Time: 3:27 AM PM File No. ____
Received By: ____

PAT M.A. UNCANGCO
Program Coordinator
Department of Administration – Director's Office
ITC Building
2nd Floor, Suite 224
590 South Marine Corps Drive
Tamuning, Guam 96913

Office Phone: (671) 475-1250/1101
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2018 JUL -9 AM 8:47

MEMO TO SPEAKER B.J. CRUZ RE GMHA.pdf
98K

BJ Cruz <senator@senatorbjcruz.com> Fri, Jul 6, 2018 at 10:09 AM
To: "Pacita A. Uncangco" <Pacita.Uncangco@doa.guam.gov>
Cc: Edward <Edward.Birn@doa.guam.gov>, "Vincent.Arriola" <Vincent.Arriola@doa.guam.gov>, "peterjohn.camacho@gmha.org" <peterjohn.camacho@gmha.org>, "benita.manglona@gmha.org" <benita.manglona@gmha.org>, Florence Salas <Florence.Salas@doa.guam.gov>
Bcc: hermina.certeza@senatorbjcruz.com, carlo.branch@senatorbjcruz.com, sarah.elmore@senatorbjcruz.com

Receipt acknowledged. Bjcruz

Sent from my iPhone
[Quoted text hidden]

<MEMO TO SPEAKER B.J. CRUZ RE GMHA.pdf>

Benjamin J.F. Cruz <senator@senatorbjcruz.com> Fri, Jul 6, 2018 at 5:27 PM
To: Guam Legislature Clerks <clerks@guamlegislature.org>
Cc: "<rennae@guamlegislature.org>" <rennae@guamlegislature.org>, BENJAMIN CRUZ <speaker@senatorbjcruz.com>

07/06/18	07/06/18	Department of Administration	Memo to Speaker B.J. Cruz RE GMH. *Emailed	34-18-2056

[Quoted text hidden]

Speaker Benjamin J.F. Cruz
I Mina'trentai Kuattro Na Liheslaturan Guåhan
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http://www.senatorbjcruz.com

2056

MEMO TO SPEAKER B.J. CRUZ RE GMHA.pdf
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Eddie Baza Calvo
Governor
Ray Tenorio
Lieutenant Governor

DEPARTMENT OF ADMINISTRATION
(DIPATTAMENTON ATMENESTRASION)
DIRECTOR'S OFFICE
(Ufisinan Direktot)
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Suite 224, GITC Building, Tamuning, Guam 96913
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TEL: (671) 475-1101/1221/1250 * FAX: (671) 477-6788

Edward M. Birn
Director
Vincent P. Arriola
Deputy Director

July 06, 2018

The Honorable Benjamin J.F. Cruz
Speaker
34th Guam Legislature
163 Chalan Santa Papa
Hagatna, Guam 96910

RE: Guam Memorial Hospital Authority

Buenas yan Hafa Adai Speaker B.J. Cruz,

At the public hearing held on July 05, 2018, regarding Bill No. 1 (9-S), Senators asked how much Compact Impact money was received by Guam Memorial Hospital Authority (GMHA) in 2017.

The relevant number can be found in GMHA Single Audit Report, Schedule of Federal Awards, September 30, 2017 (schedule attached). The reported amount for the category requested is $ 887,531 for Grantor, U.S. Department of the Interior.

Should you have any further questions regarding this matter, please do not hesitate to contact me at 475-1250 or 475-1221 or email at edward.birn@doa.guam.gov. *Si Yu'us Ma'ase.*

Senseramente,

EDWARD M. BIRN
Director

Attachment:

cc: PeterJohn Camacho, CEO, GMHA
Benita Manglona, CFO, GMHA
Director's File

Deloitte.

Report on Internal Control Over Compliance

Management of the Authority 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 the Authority'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 the Authority's internal control over compliance.

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 a 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. 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of Guam Memorial Hospital Authority (the Authority) as of and for the year ended September 30, 2017, and have issued our report thereon dated June 30, 2018, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

Deloitte + Touche LLP

June 30, 2018

GUAM MEMORIAL HOSPITAL AUTHORITY
(A Component Unit of the Government of Guam)

Schedule of Expenditures of Federal Awards
Year Ended September 30, 2017

Federal Grantor/ Pass-Through Grantor/CFDA#	Program Title	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of the Interior			
Passed through the Government of Guam:		980018947	
15.875	Economic, Social and Political Development of the Territories:		
	Compact Impact FY 2015-5 : GMH & SNU Renovations		$ 887,531
	Empowering Insular Communities Grant		53,616
	Total U.S. Department of the Interior		941,147
U.S. Department of Health and Human Services			
Passed through the Government of Guam:		980018947	
93.074	Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements:		
	HPP Grant FY 2016 Grant		311,972
	Total U.S. Department of Health and Human Services		311,972
U.S. Department of Homeland Security			
Passed through the Government of Guam Office of Civil Defense:		980018947	
97.047	Pre-Disaster Mitigation		
	FY 2013 Pre-Disaster Mitigation (PDM) Competitive Grant		43,100
	Total Federal Awards		$ 1,296,219
	Reconciliation to the financial statements:		
	Federal program expenditures recorded in operating expenses	$ 250,851	
	Federal program expenditures recorded in capital assets	887,531	
	Nonoperating expenses: Federal program expenditures	157,837	
			$ 1,296,219

See accompanying notes to schedule of expenditures of federal awards.