

Report on Compliance and Internal Control

Guam Memorial Hospital Authority
(A Component Unit of the Government of Guam)

Year Ended September 30, 2022



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(A Component Unit of the Government of Guam)

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Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Management and the Board of Trustees
Guam Memorial Hospital Authority

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Audit Standards*), the financial statements of Guam Memorial Hospital Authority (the Authority), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Authority’s basic financial statements (collectively referred to as the “financial statements”), and have issued our report thereon dated September 29, 2023. Our report includes an emphasis of matter paragraph concerning the Authority’s dependency on the Government of Guam.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control described in the accompanying schedule of findings and questioned costs as items 2022-001, 2022-002, 2022-003 and 2022-004 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The Authority's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Authority's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Authority's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Ernst + Young LLP

September 29, 2023



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Report of Independent Auditors on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Management and the Board of Trustees
Guam Memorial Hospital Authority

Report of Independent Auditors on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Guam Memorial Hospital Authority's (the Authority's) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the Authority's major federal programs for the year ended September 30, 2022. The Authority's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Authority complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Authority and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Authority's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Authority's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Authority's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Authority's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Authority's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Authority's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Authority's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 the Authority as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements. We issued our report thereon dated September 29, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. 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 basic 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 basic 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 basic financial statements, or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Ernst + Young LLP

September 29, 2023

Guam Memorial Hospital Authority
(a component unit of the Government of Guam)

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2022

Federal AL #	Pass-through Entity Identifying Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Expenditures
		U.S. Department of the Interior:	
		Pass-Through From the Office of the Governor of Guam:	
15.875	D15AP00046	Economic, Social and Political Development of the Territories	\$ 537,848
15.875	D16AP00060	Economic, Social and Political Development of the Territories	1,103,386
15.875	D20AP00010	Economic, Social and Political Development of the Territories	284,896
15.875	D19AF00065	Economic, Social and Political Development of the Territories	79,899
15.875	None	Economic, Social and Political Development of the Territories	<u>600,000</u>
		Total U.S. Department of the Interior	<u>2,606,029</u>
		U.S. Department of the Treasury:	
		Pass-Through From the Office of the Governor of Guam:	
21.027	None	COVID-19 Coronavirus State and Local Fiscal Recovery Funds	<u>14,090,440</u>
		Total U.S. Department of the Treasury	<u>14,090,440</u>
		U.S. Department of Health and Human Services:	
		Direct Program:	
93.498		COVID-19 Provider Relief Fund	<u>2,032,899</u>
		Pass-Through From the Office of the Governor of Guam:	
93.889	5 U3REP190565-02-00	COVID-19 National Bioterrorism Hospital Preparedness Program	<u>2,478</u>
		Total U.S. Department of Health and Human Services	<u>2,035,377</u>
		Corporation for National and Community Service	
		Direct Program:	
94.006		Americorps	<u>160,149</u>
		Total Corporation for National and Community Service	<u>160,149</u>
		U.S. Department of Homeland Security:	
		Direct Program:	
97.036		Disaster Grants - Public Assistance (Presidentially Declared Disasters)	276,827
97.036		COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	<u>1,344,890</u>
		Total U.S. Department of Homeland Security	<u>1,621,717</u>
		Total Expenditures of Federal Awards	<u>\$ 20,513,712</u>
Reconciliation to the financial statements:			
		Nonoperating revenues: Federal grants	\$ 31,312,102
		Less: Provider Relief Fund expenditures incurred in FY2022 reportable in FY2023	(12,609,802)
		Capital grants and contributions: Federal grants	<u>1,811,412</u>
		Total Expenditures of Federal Awards	<u>\$ 20,513,712</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

Guam Memorial Hospital Authority
(a component unit of the Government of Guam)

Notes to the Schedule of Expenditures of Federal Awards

Year Ended September 30, 2022

1. Scope of Audit

Guam Memorial Hospital Authority (the “Authority”) is a component unit of the Government of Guam (GovGuam), a governmental entity created on July 26, 1977, under Public Law No. 14-29 as an autonomous agency of GovGuam. Only the transactions of the Authority are included within the scope of the Single Audit.

2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of the Authority under programs of the federal government for the year ended September 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Authority, it is not intended to and does not present the net position, changes in net position or cash flows of the Authority.

3. Summary of Significant Accounting Policies

Basis of Accounting

Expenditures reported in the Schedule are reported on the accrual basis of accounting, consistent with the manner in which the Authority maintains its accounting records. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of the financial statements. All expenses and capital outlays are reported as expenditures. Pass-through entity identifying numbers are presented where available.

Matching Costs

Matching costs, i.e., the non-federal share of certain program costs, are not included in the Schedule.

Indirect Cost Rate

The Authority does not elect to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Guam Memorial Hospital Authority
(a component unit of the Government of Guam)

Schedule of Findings and Questioned Costs

Year Ended September 30, 2022

Section I—Summary of Auditor’s Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	<u> X </u>	yes	<u> </u>	no
Significant deficiency(ies) identified?	<u> </u>	yes	<u> X </u>	none reported

Noncompliance material to financial statements noted?

<u> </u>	yes	<u> X </u>	no
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Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?	<u> </u>	yes	<u> X </u>	no
Significant deficiency(ies) identified?	<u> </u>	yes	<u> X </u>	none reported

Type of auditor’s report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

<u> </u>	yes	<u> X </u>	no
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Identification of major federal programs:

<u>Assistance Listing number</u>	<u>Name of federal program or cluster</u>
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds
93.498	COVID-19 Provider Relief Fund

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

<u> </u>	yes	<u> X </u>	no
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Guam Memorial Hospital Authority
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Schedule of Findings and Questioned Costs, continued

Section II – Financial Statement Findings

<u>Finding No.</u>	<u>Criteria</u>
2022-001	Patient Receivables
2022-002	Liabilities
2022-003	Nonoperating Revenues – Federal Grants
2022-004	Deferred Revenues

Section III – Federal Award Findings and Questioned Costs

No matters were required to be reported.

Guam Memorial Hospital Authority
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Schedule of Findings and Questioned Costs, continued

Finding No. 2022-001 – Patient Receivables

Criteria: Measures and actions should be undertaken to collect and address long-outstanding and increasing receivables. Additionally, an effective system of internal control includes procedures over timely billing.

Condition: Tests of patient receivables noted the following:

- As of September 30, 2022, GMHA has \$15.1 million of unbilled receivables, which increased by 102% from approximately \$7.49 million of unbilled accounts at September 30, 2021.
- As of September 30, 2022, GMHA has approximately \$2.2 million in accounts receivable suspense accounts.

Cause: (1) GMHA is mandated to service all in need of medical services regardless of patient condition or financial ability to pay, and (2) GMHA's billing and collection processes involve relatively high volumes and complexity compared to the limited availability of resources.

Effect: The effects of the above condition are the accumulation of potential uncollectible receivables and the potential for inadequate cash flows to meet current obligations. Further, lack of timely analysis of receivables and accounts receivable suspense accounts may result in disputed receivables because of collections in the accounts receivable suspense accounts are not recorded against specific receivable balances.

Recommendation: GMHA should continue its efforts to follow up on outstanding patient receivables and to diligently review existing collection measures and strategies. Additionally, responsible personnel should timely analyze receivables and receivable suspense accounts, making adjustments, as necessary. Finally, GMHA should take reasonable steps to improve posting of charges to the revenue system and timely billing within the established period.

Identification as a Repeat Finding: Finding 2021-001

Views of Responsible Officials: GMHA's corrective action plan does not indicate disagreement and provides planned corrective actions.

Guam Memorial Hospital Authority
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Schedule of Findings and Questioned Costs, continued

Finding No. 2022-002 – Liabilities

Criteria: Generally Accepted Accounting Principles (GAAP) require that liabilities are properly supported.

Condition: For the year ended September 30, 2022, GovGuam made on-behalf payments for GMHA of \$5.0 million for travel nurses. GovGuam does not recognize the amount as a receivable from GMHA. However, GMHA recognized expenditures and payable to GovGuam of \$5.0 million.

Cause: There was a lack of sufficient documentation between GovGuam and GMHA regarding the treatment of \$5.0 million costs incurred by GMHA for the travel nurses.

Effect: There was an overstatement of \$5.0 million in expenditures and amounts payable to GovGuam in the statement of net position.

Recommendation: GMHA should ensure that arrangements with GovGuam are commemorated in a written document that clearly indicates how the transactions are to be accounted for.

Views of Responsible Officials: GMHA's corrective action plan does not indicate disagreement and provides planned corrective actions.

Guam Memorial Hospital Authority
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Schedule of Findings and Questioned Costs, continued

Finding No. 2022-003 – Nonoperating Revenues – Federal Grants

Criteria: GASB Codification N50.112 provides that there is no award - the provider has no liability and the recipient has no asset - until the recipient has met the provider's requirements by incurring costs in accordance with the provider's program. GASB Implementation Guidance 2019-1 Question 4.7 states that assets and revenue should be recognized for allowable costs only after a grant agreement is executed.

Condition: For the year ended September 30, 2022, GMHA recorded \$5.2 million in federal grant award revenues and other receivables. However, the federal grant was awarded in October 2022 and the agreement was signed and executed in February 2023.

Cause: GMHA failed to ensure that federal grant receivables and revenues are supported by an executed award agreement by the reporting date.

Effect: There was an overstatement of \$5.2 million in federal grant revenues and other receivables in the financial statements and an overstatement for the same amount in the schedule of expenditures of federal awards.

Recommendation: GMHA should ensure that grant agreements are executed with the federal awarding agency prior to the recognition of federal grant receivables and revenues.

Views of Responsible Officials: GMHA's corrective action plan does not indicate disagreement and provides planned corrective actions.

Guam Memorial Hospital Authority
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Schedule of Findings and Questioned Costs, continued

Finding No. 2022-004 – Unearned Revenues

Criteria: GASB Codification N50.112 provides that cash and other assets provided in advance should be reported as liabilities by recipients until allowable costs have been incurred and any other eligibility requirements have been met. GASB Codification N50.121 further provides that the entire award should be recognized as revenue by the recipients in the period when all applicable eligibility requirements are met.

Condition: For the year ended September 30, 2022, GMHA received \$14.4 million from the Provider Relief Fund (PRF) federal grant which were recognized as unearned revenues. At September 30, 2022, GMHA has met the eligibility requirements by incurring allowable costs amounting to approximately \$12.8 million during the fiscal year.

Cause: GMHA concluded that revenues related to the PRF should be reported in Fiscal Year 2023, the same period as it is required to be recognized in the Schedule of Expenditure of Federal Awards.

Effect: There was an overstatement of \$12.8 million in deferred revenues in the financial statements.

Recommendation: GMHA should ensure controls are in place to recognize revenues from voluntary nonexchange transactions in the appropriate period.

Views of Responsible Officials: GMHA's corrective action plan does not indicate disagreement and provides planned corrective actions.



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CORRECTIVE ACTION PLAN

Finding No. 2022-001 – Patient Receivables

Views of Auditee and Planned Corrective Actions:

The complex nature of healthcare revenue cycle management (RCM) and GMHA's mission to provide quality patient care regardless of whether a person can afford to pay for those services contribute to GMHA's increasing receivables.

GMHA diverted its strategy from contracting an outside RCM consultant to building its own RCM support team led by an RCM Director. The team continuously evaluates the very fluid day-to-day RCM challenges by monitoring daily reports and understanding the root causes of the issues within each RCM area. This is a more meaningful approach to eventually resolving long-outstanding and increasing receivables. The process is an end-to-end cycle to improve the patient revenue capture mainly involving patient registration, medical records/documentation, billing, revenue integrity, denial management, and collections. The following areas within the RCM are committed to:

1. Patient Registration – gather accurate information from patients
2. Health Information Management – ensure physician documentation is complete and coded accurately and timely
3. Billing – release claims timely
4. Revenue Integrity – ensure charges are captured and denials are resolved timely
5. Collection and Follow-Up – ensure claims billed after 45 days are adjudicated and paid

Although explained very briefly, the above areas aim to capture revenue accurately and bill on a timely manner according to each payors' claims submission deadline, significantly reduce, if not eliminate, unfiled claims, denials, and payment delays.

Proposed Completion Date: This is an ongoing effort.

Name of Contact Person: Yukari Hechanova, Chief Financial Officer





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CORRECTIVE ACTION PLAN

Finding No. 2022-002 - Liabilities

Views of Auditee and Planned Corrective Actions:

GMHA started experiencing the negative financial effects of the COVID-19 pandemic in 2022. Due to the urgency of vendors' payments with risks of discontinuing critical services such as the contract travel nurses, GovGuam directly paid a certain vendor. However, the source of funds was not clear to GMHA, hence the reason for recognizing those payments as payable to GovGuam.

Moving forward, GMHA will proactively document any known payments made by GovGuam on its behalf. A memo will specify the funding source, nature and substance of payments, and GMHA and GovGuam concurrence. Appropriate entries will then be reflected in GMHA books.

Proposed Completion Date: 9/30/2024.

Name of Contact Person: Yukari Hechanova, Chief Financial Officer





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CORRECTIVE ACTION PLAN

Finding No. 2022-003 – Nonoperating Revenues

Views of Auditee and Planned Corrective Actions:

GMHA initially recorded the grant revenues according to when the related expenditures were incurred, which was in FY 2022. However, because the Federal Emergency Management Agency (FEMA) works on a reimbursement basis, GMHA will ensure it has the signed grant agreements documenting the date of FEMA's obligation and the proper period of grant award recognition. A post-adjustment was already reflected as of September 30, 2022.

Proposed Completion Date: Completed.

Name of Contact Person: Yukari Hechanova, Chief Financial Officer





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CORRECTIVE ACTION PLAN

Finding No. 2022-004 – Unearned Revenues

Views of Auditee and Planned Corrective Actions:

The PRF federal grant's revenue recognition and reporting requirements are complex. GMHA followed how it was advised to record those grants consistently from FY 2020 and 2021. With the new information received, adjustments have been reflected in the books as of September 30, 2022. The last PRF award will be completed in FY 2023.

Proposed Completion Date: Completed.

Name of Contact Person: Yukari Hechanova, Chief Financial Officer





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Summary Schedule of Prior Audit Findings Year Ended September 30, 2022

Finding No.	Assistance Listing No.	Requirement	Status at September 30, 2022
2015-001	N/A	Patient Receivables	Not corrected. Refer to the planned corrective actions in the Corrective Action Plan for Finding 2022-001.
2016-001	N/A	Patient Receivables	Not corrected. Refer to the planned corrective actions in the Corrective Action Plan for Finding 2022-001.
2017-001	N/A	Patient Receivables	Not corrected. Refer to the planned corrective actions in the Corrective Action Plan for Finding 2022-001.
2018-001	N/A	Patient Receivables	Not corrected. Refer to the planned corrective actions in the Corrective Action Plan for Finding 2022-001.
2019-001	N/A	Patient Receivables	Not corrected. Refer to the planned corrective actions in the Corrective Action Plan for Finding 2022-001.
2020-001	N/A	Patient Receivables	Not corrected. Refer to the planned corrective actions in the Corrective Action Plan for Finding 2022-001.
2021-001	N/A	Patient Receivables	Not corrected. Refer to the planned corrective actions in the Corrective Action Plan for Finding 2022-001.

