

THE GPA STUDY

Special Project on the Guam Power Authority

Ву

The Accounting Students of the University of Guam

Spring 2014 Classes in BA 307 (International Accounting)

and BA 406 (Ethics for the Accountant)

Submitted to

Dr. Filomena M. Cantoria

Professor and Adviser

School of Business and Public Administration

University of Guam

July 31, 2014

The GPA Study

INTRODUCTION

We, the students of BA406 (Ethics) and BA307 (International Accounting) at the University of Guam during the Spring term of 2014, whose names appear at the end of this report, have volunteered to participate in this GPA study, introduced to us by our professor, Dr. Filomena M. Cantoria. She appealed for help in analyzing some documents relating to payments made by the Guam Power Authority (GPA) to its consultant, R.W. Armstrong. Since it was toward the end of the term, we worked on the project after all class projects and examinations had been completed. She offered extra credits to those who would volunteer to take part in the study, for their help.

Our work involved the analysis of invoices paid by the GPA in connection with the PMO contract with R W Armstrong. We worked under the guidance of Dr. Cantoria who was our professor for both classes. We also knew that she was one of the Commissioners of the Public Utilities Commission (PUC). She briefed us about how the special project came about. We were to do an 'audit' each invoice to determine the deliverables. who got paid, and how the amounts were determined. We were told that the results of this study would help the Commissioners understand the reason why the GPA had come before the PUC on its meeting of April, 2014 to request ratification of excess expenditures incurred in the PMO contract with R.W. Armstrong. While the PUC ratified the excess payment for work already performed, the PUC wanted to know why and how the 'not to exceed' amount of \$3.9 M that was requested by GPA for the PMO contract and approved by the PUC happened.

BACKGROUND – THE PROGRAM MANAGEMENT OFFICE (PMO)

The Guam Power Authority on behalf of the itself and the Guam Waterworks Authority (GWA) requested the approval by the PUC to establish an Integrated Program Management Office (PMO) to address planned capital improvement projects, significant Military Build-up requirements, and ongoing operational requirements. The PUC approved the procurement in March 2011. By December 2011, the GPA requested the PUC to approve the award of the PMO contracts to R.W.Armstrong for GPA and to Brown and Caldwell for the GWA, with 'not to exceed' cost of \$3.9 M with R.W.Armstrong and \$3.2M with Brown and Caldwell. respectively. The ordering provisions for the GPA award mentioned that this would be for a period of 3 years. The documents given us suggested that the intention was for GPA to work with the PMO consultant for 5 years renewable for 2 years and that the 'not to exceed award of \$3.9M' was initial budget.

THE PMO BUDGET, APPROVED BY PUC FOR \$3.9 M for the GPA.

The budget of expenditures pertaining to the \$3.9 million for the PMO contract can be seen from a summary sheet attached to the first payment in 2012, ("Invoice Summary dated 5/21/2012" attached as Exhibit 1) The amount was split among the various GPA current bond projects. These GPA Current Bond Projects appeared in the documents supporting GPA's request for approval of Procurement of Integrated Program Management Office attached as Exhibit 1.a).

GPA new main office and Operation facility improvements	\$1,528,230
Environmental Compliance	82,961
Generation Improvements-Automatic generation control	736,127
Underground fuel pipeline conversion	93,877
Fire protection upgrade	166,272
Power substation /transmission upgrade	504,316

System protection relaying improvements	82,655
Power distribution system improvement	705,562
Total	\$3,900,000

It is to be noted that all the amount of \$3.9 M approved by the PUC was budgeted for the GPA bond projects and none was allotted for the GPA Operational needs shown in said exhibit. So from the very beginning, there was the intention to either ask for more funds in the future, or to use part of the approved funding budgeted for the bond projects. So the question is which of the PMO projects or bond projects would not be pursued to make way for the funding of the operational needs?

In this assignment, we worked in groups to analyze 40 invoices provided by GPA. Each group was given a set of invoices to analyze and reconcile each invoice amount with the supporting bills from the consultant and its sub-consultants,. Our findings were submitted to Dr. Cantoria, on file as Appendix A. The professor reviewed the reports and supervised the consolidation of payments to the consultant and its sub-consultants.

THE DOCUMENTS

There were 40 invoices, which were divided into two parts: documents numbered 1 to 32 for expenditures from the \$3.9 million budget, and those marked A to H for payments in excess of the \$3.9 PMO budget. It is noted that in the summary listing of these invoices "SCHEDULE OF INVOICES FROM AND PAYMENTS TO R.W. ARMSTRONG" marked as Exhibit 2, the PMO funds of \$3.9 M were spent for the main PMO contract and for other Miscellaneous Projects. The amount of \$980,000 of these funds was spent on other Miscellaneous Projects that had funding of only \$110,000.

For the "Invoices in excess of the \$3.9M cap ordered by the PUC" 5 payments were made to RW Armstrong through the Korean Electrical (KEWP) for \$394,206.49 and 3 other payments were made

through TEMES for \$236,257.58, total of \$630,464.07. Both KEWP and TEMES manage the Cabras plants.

THE FINDINGS: WHO GOT PAID

1. EXPENDITURES ON THE MAIN PMO CONTRACT, PO # 17653.

The amount of \$2, 833,757.30 was spent, on this PO, leaving an unused amount of \$1,066,243.70.

Payments were made to the following consultants and sub-consultants:

R W Armstrong	\$1,426,919*
HDR Engineering	749,173*
Transportation Consulting and	
Management (TC & M)	54,248
Systems	26,465
The Moore Group, LLC	109,343*
Ruder Integrated Marketing Strategies	157,866*
CHA Consulting Inc	234,594*
TEPA, LLC	16,267
Reimburseable	13,785
Administration Fee	45,815-
Total	\$2,833,757
Unused	1,066,243

Details are shown in Excel Worksheet marked Exhibit 3. Amounts in excess of \$100,000 are marked with asterisk * for emphasis. The Administration Fee of \$45,815 (4.16%) was charged by RW Armstrong on contracts that were issued to its sub-consultants.

2. The "Unused" amount was spent for "MISCELLANEOUS PROJECTS" under various POs all issued to RW Armstrong, costing \$980,000 but with a small budget of \$110,000.

The payments to RW Armstrong, the PMO consultant and its sub-consultants are summarized below. The excel worksheet is attached as Exhibit 4.

R W Armstrong	\$535,218
HDR Engineering	202,478
TC & M	47,433
Systems	2,659
The Moore Group	3,449
Ruder Integrated Marketing Strategies	109,099
CHA Consulting	283
TEPA	61,808
Administration Fee	17,771
Total	\$980,000

3."PAYMENTS IN EXCESS OF THE \$3.9M CAP ORDERED BY THE PUC"were made to Korean Electrical (KEWP) of \$394,206.49 and to TEMES of \$236,257.58, a total of \$630,464. The excel worksheet showed the following payments:

Payments were made to the consultants, but billings were coursed through the PMCs KEWP and TEMES:

	KEWP	TEMES	Total
RW Armstrong	\$212,483	\$54,884	\$267,367
Scandpower.	92,473		92,473
HDR	47,026	169,955	216,981
Ruder IMS	27,693		27,693
TC&M	7,275		7,275
CHA, Consulting		8,460	8,460
Administration Fee	7,258	2,960	10,218
Total	\$394,206	\$236,258	\$630,464

All the above were invoices coursed through the PMCs but were bills coming from the PMO consultant and its sub-consultants.

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4. SUMMARY OF PAYMENTS to the CONSULTANTS & SUBCONSULTANTS

The payments in Exhibits 3, 4 and to the KEWP and TEMES5 were summarized, with resulting overall payments as follows (See Exhibit 5)

RW Armstrong, main PMO Consultant	\$2,229,405
HDR Engineering	1,168,632
TC&M	108,137
Systems	29,124
The Moore Group, LLC	112.792
Ruder Integrated Marketing	294,656
CHA Consulting	243,337
TEPA, LLC	78,075
Reimburseable	13,785
SCANDPOWER	92,473
Administration Fee	73,805
TOTAL	\$4,444,221

Payments to R.W. Armstrong, including those paid to CHA Consulting and Admin Fee charged by Armstrong constituted 57.30% of total GPA payments, while those paid to HDR equaled 26.30%

CONCLUSIONS AND RECOMMENDATIONS

We worked in pairs. Each pair of students who analyzed the invoices found several with incomplete documentation. We also needed additional information and supporting documents in order to make a full analysis of the invoices and payments made .but due to limited time, we were not able to ask

questions from GPA personnel and the consultants. We would have asked about relationships with RW Armstrong. Were they already doing work for GPA even before the PMO contract was awarded? Are the payments to Armstrong for the Miscellaneous contracts a diversion of funds since none was budgeted for them? Who authorized this diversion?

For many of us, this was the first time we had a close look at government documents. We felt that our findings are very interesting but very limited. Hence, it is our recommendation that the PUC refer these transactions between GPA and its consultants to the Office of Public Accountability (OPA) for more intensive audit. We have questions about the use of the initially identified as "Unused PMO funds" to pay expenses for other contracts, especially to the same consultants and sub-consultants. We wondered why GPA was overspending over the 'not to exceed' amount of \$3.9 M without bringing it to the attention of the PUC. It looked almost like what the PUC did to limit expenditures on the PMO contract did not matter to GPA.

We appreciate this opportunity to have come this close to the real world of utility spending. The consultant rates were pretty much to aspire for since we know only of the minimum wage rates for local jobs on Guam. The rates were also increased by July 2012, shortly after the start of the project. The increase in rates approximates the 4% GRT that presumably are paid by the consultants to the Government of Guam.

It is doubly meaningful to us because we learned a lot from this experience, and earned credit as a special class work, toward our final grade. And we, our parents and our neighbors are the rate payers who can benefit from reduced rates if the utilities spend funds in a more prudent manner.

More power to the PUC!

We sincerely hope that our findings contribute to the clarification and understanding over the GPA disbursements to its PMO consultant/s

HE STUDENTS	
	Invoice #
Tammy Batac & Donita Giducos	1-4
Felix Dela Cruz & Dawn Pilarca	5-9
Kunitaka Akita & Shannon Bartonico	10-13
Rodalynn Ignacio	14-16
Maggie Arriola & Ritzmar Erni	17-19
Christian Rivera & Maverick Calisay	20-22
Darlene Inclano & Rita Salisbury	23-24
Renemar DeGuzman	25-30
Charlene Oliverio	31-32
Keysha Duenas & Jessica Valencia	A-E
Lola Sumang & Kevin Caponpon	F-G
Maggie Arriola & Ritzmar Erni	Н

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					40	P003 Underground Extension to Port Authority	Power Distribution System Improvements	T&D	100116
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					40	Macheche to GAA Fiber Optic Installation (U/G)			100049 100125
	<u></u>			<u> </u>	40	GAA to GIAT Fiber Optic Installation (U/G)		T&D	100049
					40	System Stability/Relay Coordination		T&D	100049 100125
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	· · · · · ·				40	Tumon Substation Upgrade	Power Substation/Transmission Upgrades and Improvements	T&O	100112
					40	Line Reclosing and Load Profiling	Power Substation/Transmission Upgrades and Improvements	180	100111
			***		40	Dededo Substation Upgrade		T&D	100110
					40	Hagatna 34.5/115 kV Refurbishment and Upgrade	Power Substation/Transmission Upgrades and Improvements	780	100098
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					20	Upgrade Fire Protection Manenegen Diesel	Fire Protection Upgrades at GPA Facilities	Facil. / Gen.	100121
					20	Upgrade Fire Protection System Cabras 1&2		Facil. / Gen.	100124
					20	Upgrade Fire Protection Marbo CT	Fire Protection Upgrades at GPA Facilities	Facil. / Gen.	100123
		<u>.</u>			20	Upgrade Fire Protection Tenjo Diesel	Fire Protection Upgrades at GPA Facilities	Facil. / Gen.	100120
					20	Upgrade Fire Protection Vigo CT	Fire Protection Upgrades at GPA facilities	Facil. / Gen.	100101
					20	Upgrade Fire Protection Dededo Diesel	Fire Protection Upgrades at GPA Facilities	Facil. / Gen.	100118
					20	Upgrade Fire Protection Macheche CY	Fire Protection Upgrades at GPA Facilities	Facil. / Gen.	100096
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in	·	0.0%	736,127.00	\$ 736,127.00 \$	30	Automatic Generation Control	Generation improvements	Gen.	100129
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					30	Cabras 1&2 Improvements - FP, APH Cold End Basket, AC, Generator H2 & CO2 Upgrades, Interior FP, Heater Retubling, Service Cooler, Motor, Transformer, Compressor Replacement, Transformer Protection	Generation Improvements	Gen.	100219 to 100235
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\$ 135,217,00	٠ •	8.8%	1,393,013.00	\$ 1,528,230.00 \$	10	GPA New Main Office & Operation Facility Improvements	GPA New Main Office & Operation Facility Improvements	Engr	100083
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Project No. 20126255 | Inv. No. 92752 GPA-RFP-11-005 | Purchase Order No. 17653

Attachment A

Exhibit 1a

GPA Current Bond Projects

- 1. GPA New Main Office & Operation Facility Improvements
- 2. Environmental Compliance
- 3. Generation Improvements
- 4. Underground Fuel Pipeline Conversion
- 5. Fire Protection Upgrades at GPA Facilities
- 6. Power Substation/Transmission Upgrades and Improvements
- 7. System Protection Relaying Improvements
- 8. Power Distribution System Improvements

TOTAL ESTIMATED COST \$106 million

GPA Operational Needs

- 1. Generation technical and management training
- 2. Technical personnel enhancement
- 3. Training program for engineers and technicians
- 4. Revised business processes
- 5. Typhoon assessment program
- 6. Comprehensive design standards
- 7. Economic selection analysis
- 8. Centralized filing system for drawings, project documents, maps, etc.
- 9. Project dashboard implementation
- 10. Training and use of program management software

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3,813,757.30 2,833,757.30 980,000.00 348,206.49 46,000.00 54,000.00 74,997.27 107,260.31 4,444,221.37 7 (70,100.00) 394,206.49 236,257.58 Unused/(Used) 1,066,242.70 (870,000.00) 630,464.07 3,300,000.00				•				54,000.00				
Unused/(Used) 1,066,242.70 (870,000.00) 630,464.07 3,900,000.00		TEMES THE UP Claim #035					:			107,260.31	107,250.31	•
Unused/(Used) 1,066,242.70 (870,000.00) 630,464.07 3,900,000.00							1.7		-		•	
Unused/(Used) 1,066,242.70 (870,000.00) 630,464.07 3,900,000.00			3,813,757.30	2,833,757.30	980,000.00	348,206.49		\$4,000.00	74,997.27		4,444,221.37	 7
							394,206.49					•
10131 in excess of \$3.9M			Unused/(Used)	1,066,242.70	[870,000.00]			*	-142.01-	630,464.07		
							1	local in excess	OI \$3.9M	-	544,221.37	

(1) PO 19653 - To provide the Guam Power Authority with Program Management Office Services (PMO) for GPA to address 1) planned capital improvement projects and on-going

(2) PO 29213 - To provide the Guam Power Authority, Generation Division with PMD Services for Generation Studies, which may require Core, Continuous, and Project Services as

PO 19214 - To provide the Guam Power Authority, Generation Division with PMO Services for Operational requirements, which may require Core, Continuous, and Project Services as described in Attachment 8. Commencement shall be October 01, 2012 and expires September 30, 2013 or upon exhaustion of funds, whichever occurs first.

PO 19254 - PMO Services for Engineering studies and other operational requirements, which may require Core, Continuous, and Project Services. Commencement shall be October 01, 2012 and expires September 30, 2013 or upon exhaustion of funds, whichever occurs first.

PO 19255 - To provide the Guarn Power Authority, PIO Division's Operational Requirements for PMO Services which may require Core. Continuous, and Project Services as described in Attachment B. Commencement shall be October 01, 2012 and expires September 30, 2013 or upon exhaustion of funds, whichever occurs first.

PD 19287 - To provide the Guam Power Authority with Conditional Assessment and Appraisal Services for Dededo Diesel 1,2,3,4 and Marbo CT.

PO 19296 - PMO Services for PSCC operational requirements, which may require Core, continuous and Project Services.

PO

PO 19297 - PMO Services for T&D operational requirements, which may require Core, Continuous, and Project Services as described in Attachment 8, Commencement shall be October 01, 2012 and expires September 30, 2013 or upon exhaustion of funds, whichever occurs first.

(3) PD 19227 - Issued to KEWP: Cabras Unit No. 3 Generator Repairs and Engine Inspection. Amendment #2: Cracked Shaft Root Cause Analysis Study, \$110,000, Amendment #3(5-31-13): Project Management Support \$161,300. Amendment #4|10-1-31): Increase and extension is necessary to cover the cost of Cabras #3 Repair Project Support Assembly - provided engineering assistance/support to GPA to review reports, inspection and archiving, \$38,068,69

(4) PO 19042 - Issued to KEWP: Major O&M/True-up Expense Fy2013. Amendment #3|8-21-13|: Amend to increase the value of this purchase order. Increase is necessary for Cabras 38.4 Condensate Discharge Fessibility Study. Increase by \$46,000

[5] PO 19257 - Issued to TEMES: True-up Projects - FY2013. Amendment #4[8-21-13]; Amend to increase the value of this purchase order, increase is necessary for the Renovation of Cabras 18-2 Office Building change order and the Feasibility Study to Re-Route Outfall 101 to existing Ponding Basin, Increase by \$64,000, (6) PO 18345 - Issued to TEMES: Capital Improvement Projects (CIP)

Amendment #1 (11-7-12) - Amend to extend the expiration date of the purchase order from September 30, 2012 to now read September 30, 2013. Extension is necessary to complete installation of DCS/BMS System for Cabras 1&2 Power Plant as it is a bond funded project.

installation of the System for course size of the size is a source index project.

Amendment 25 (6-513) - Amend not increase the value of this purchase order, increase is necessaryo due to on-going services to complete the installation of the DCS/BMS System for Cabras 18.2 Power Plant, increased by \$22,323.

Amendment 21 (310-1-13) - Amend to make the following changes:

1. Amend to extend the expiration date of this purchase order from September 30, 2013 to now read September 30, 2014.

2. Armend to increase the value of this purchase order. Extension and increase is necessary to provide engineering assistance/support to GPA review submittals, inspections and witness testing and commissioning. Also, to complete installation of DCS/BMS System for Cabras 1&2.

The total value of this purchase order has tNCREASED by \$213,068 from \$5,460,101 to a new total of \$5,671,169.

Amendment #4 (10-1-13): Amend to extend the Expiration Date of this purchase order from September 30, 2013 to now read September 30, 2014. Extension is necessary to complete installation of DCS/BMS System for Cabras 18.2 as it is a bond-funded project.

Budget Unused	Total Main PMO	32	31	21-30	20	16-19	15	14	13	12	11	10	9	œ	7	6	ر. د	4	w	2			
																		7/19 Invoice	4/28 to 5/25	3/13 to 4/27	2/8 to 3/30	Date	
3,900,000 (1,066,241)	2,833,759 1,427,019	85,823	3,541	0	29,407	0	7,645	0	56,945	45,747	(57,344)	244,462	(38)	854,589	127,524	50,541	535,295	266,607	151,923	240,263	190,829	Total	Main PM
	1,427,019	9,186			29,407				44,719	3,317	(9,186)	171,493	(38)	288,610	119,737	2,948	176,791	214,141	146,810	118,537	110,547	RW Armstrong	Main PMO Contract (\$3.9 million)
	749,173						7,340			40,735				208,821		41,765	248,504			121,726	80,282	HDR Engineering	\$3.9 million)
	53,429	23,677							1,940		(3,832)	20,155			7,476			4,013				Transportation Consulting Systems Planning & Management	
	26,465															3,927	4,336	13,089	5,113				
	109,343		3,400											53,754			43,459	8,730				Moore Group	
	157,866													83,345			47,887	26,634				Ruder Integrated Marketing Strategies (RIMS)	
	234,594	41,127					,	-	9,798		(41,127)	41,127		183,669								CHA Consulting	
	13,785							0						13,785			•					Reimbursible TEPA	
	13,785 16,269 45,816	8,772									(1,276)	8,773									First Bill	TEPA	
	45,816	3,061	141				305		488	1,695	(1,276) (1,923)	2,914		22,605	311	1,901	14,318					Admin. Fee	

										110,000.00 870,000.01	Funding Available Paid out of PMO funds
17,771.00		61,808.00	283.00	109,097.00	2,659.00 3,449.00	2,659.00	47,433.00	202,478.00	535,218.00	980,000.01	Total
		*	_					*	44,918.00	44,917.78	30-
							*		69,832.00	69,831.78	29-
				*			*	-	9,581.00	9,581.26	28-
							*		38,600.00	38,600.28	27-
								*	9,607.00	9,607.10	26-
								*	23,842.00	23,641.89	25-
5,107.00		34,026.00		79,077.00	3,449.00		6,208.00		5,812.00	133,680.11	24-
									7,781.00	7,781.31	23-
505.00							12,125.00		17,539.00	30,168.22	22-
774.00		15,950.00				2,659.00				19,382.78	21-
•											
12.00			283.00						54,787.00	55,082.30	19-
6,796.00							4,656.00	158,721.00	60,219.00	230,392.90	18-
1,820.00								43,757.00	21,398.00	66,975.30	17-
1,493.00		11,832.00					24,056.00		146,237.00	183,618.40	16-
1,264.00				30,020.00			388.00		25,065.00	56,738.60	14-
Fees	Reimbursable	TEPA	Consulting	Ruder IMS Consulting	Group	Planning	Consulting & Management	HDR Engineering	RW Armstrong	Misc. Proj. Total	
Admin.			СНА		Moore	Systems	TCM Transportation				
						7	Miscellaneous Project Summary Report	Miscella			

^{*}indicates payments but details not known.

Pos to TEMES TOTAL	
54,884.00 2,229,405.00	
169,955.00 1,168,632.00	
108,137.00	
- 29,124.00	
112,792.00	
- 294,656.00	
8,460.00 243,337.00	
- 78,075.00	
- 13,785.00	
2,960.00 73,805.00	
- 92,473.00	
236,259.00 4,444,221.00	
	1, 2, 7, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,