

OFFICE OF PUBLIC ACCOUNTABILITY

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February 21, 2019

Honorable Lourdes Leon Guerrero
Governor
Office of the Governor
P.O. Box 2950
Hagatna, Guam 96932

Subject: Recusal from Liberation Day Committee

Dear Governor Leon Guerrero:

In consideration of generally accepted government auditing standards (GAGAS), the Office of Public Accountability (OPA) must recuse itself from serving as a member in the Guam Island Fair Committee (commonly referred to as the Liberation Day Committee) to avoid impairing our independence. Already included in OPA's 2019 Annual Work Plan is a performance audit on the Mayors' Council of Guam's (MCOG) receipts and disbursements.

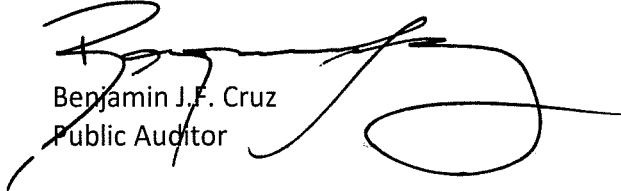
We recognize that under Title 1 Guam Code Annotated (GCA) Chapter 10 §1013, the Liberation Day Committee shall include one representative from OPA. We are also aware of the following accountability roles stated under 1 GCA Ch. 10:

- MCOG is subject to an audit by the Public Auditor in calculating the net proceeds from the Liberation Day Carnival [§1013.1]; and
- The Committee is to have all bids and price quotes available for examination by the OPA representative in the Committee [§1013.6(c)].

Based on GAGAS, to perform management functions on behalf of the Committee – e.g., making policy decisions that affect future direction and operations, developing or approving policy, or authorizing transactions – would impair our independence. We will be seeking a legislative amendment to 1 GCA Chapter 10 §1013 regarding OPA's participation in the Liberation Day Committee.

Should you have any questions or concerns, please contact Michele Brillante at 475-0390 ext. 217 or mbrillante@guamopa.com.

Senseramente,


Benjamin J. F. Cruz
Public Auditor

CC: Honorable Joshua Tenorio, Lt. Governor of Guam
Honorable Melissa Savares, President, MCOG