



## OFFICE OF PUBLIC ACCOUNTABILITY

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May 9, 2019

Honorable Joe San Agustin  
Senator  
35<sup>th</sup> Guam Legislature  
Ran Care Bldg., CBU 203  
761 S. Marine Corps Drive  
Tamuning, Guam 96931

Subject: Bill 43-35 (COR) – Testimonial to Repeal the Provision That OPA Serve As a Member in the Guam Island Fair [Liberation Day] Committee

Dear Senator San Agustin:

We understand that Bill 43-35 (COR) – an act to amend §§1013 and 1013.1, and add §1013.2 to Title 1 Guam Code Annotated (GCA) Chapter 10 – was referred to the Committee on General Government Operations, Appropriations, and Housing. Our office submits this testimony requesting an amendment to 1 GCA Ch. 10 §1013 by removing the requirement that the Office of Public Accountability (OPA) serve as a member in the Guam Island Fair Committee (commonly referred to as the Liberation Day Committee).

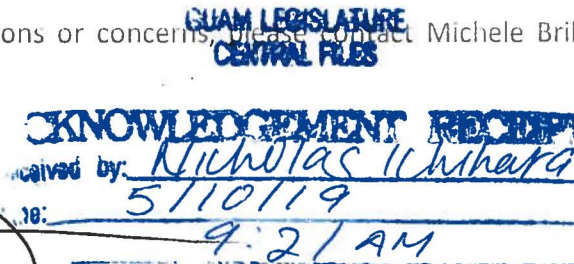
We recognize that Bill 43-35 (COR) currently seeks to remove the required audit of the Mayors' Council of Guam (MCOG) in calculating the Liberation Day Carnival's net proceeds. However, under the "financial reporting and **accountability**" section of 1 GCA Ch. 10, §1013.6(c) requires that the Committee have all bids and price quotes available for examination by the OPA representative in the Committee. Furthermore, already included in OPA's 2019 Annual Work Plan is a performance audit on MCOG's receipts and disbursements.

Based on generally accepted government auditing standards issued by the Comptroller General of the United States, 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. It is imperative that the law is amended to remove OPA as a member of the Liberation Day Committee to preserve this office's independence.

Should you have any questions or concerns, please contact Michele Brillante at 475-0390 ext. 217 or [mbrillante@guamopa.com](mailto:mbrillante@guamopa.com).

Senseramente,

  
Benjamin J.F. Cruz  
Public Auditor



CC: Honorable Telená Nelson, Vice-Speaker, 35<sup>th</sup> Guam Legislature  
Honorable Tina Muña Barnes, Speaker, 35<sup>th</sup> Guam Legislature