



As of September 2017

**Office of Public Accountability
Standard Operating Procedures**

LEGISLATIVE MANDATES DATABASE

Purpose:

To create standard procedures for the Office of Public Accountability's (OPA) legislative mandates database recording, monitoring, and updating.

Responsible Person(s):

Public Auditor
Audit Supervisor
Auditor(s)

Overview:

In accordance with Title 1 of the Guam Code Annotated (GCA) § 1908, the Public Auditor shall, annually audit or cause to be conducted post audits of all transactions and accounts of all departments, offices, corporations, authorities, and agencies in all of the branches of the government. The Public Auditor may conduct or cause to be conducted such other audits or reviews as she deems necessary.

Further, 1 GCA § 1921 authorized the Public Auditor to supervise audits, or at the Public Auditor's discretion, perform audits, of autonomous agencies and instrumentalities of the Government of Guam (GovGuam).

In addition to its financial oversight and audit responsibilities and audit activities, several mandates have been enacted, requiring the OPA to: (1) audit specific government-related activities, (2) become a member of certain oversight commissions and committees, (3) prepare and submit certain reports periodically, and (4) receive various reports and other information from affected GovGuam agencies.

General Procedures:

1. On a monthly basis, at the minimum, assigned auditor should research and review recently passed laws pertaining to the OPA. Of particular review should be the Annual Budget Acts, as they contain several reporting requirements. The search should consider key words, such as: "Office of Public Accountability", "OPA", "Accountability", "Auditor", "Public Auditor", etc.
2. Assigned auditor should update the Legislative Mandates Database by inputting the following:


- a. The public law and section number, the date the mandate was signed into law, and whether the mandate is codified;
 - b. A description of the mandate, the entity that is being mandated, a description of OPA's involvement, and the requirement of the mandated entity; and
 - c. The ongoing action (conduct audit, receive report, other) that is required of the mandated entity and the due date of the mandate.
3. Once all data is inputted, the assigned auditor must determine compliance.

Subject Area	Description
Auditing Specific Government-Related Activities	The Guam Legislature requires the OPA to conduct an audit of a government entity or program.
Membership of Oversight Commissions and Committees	The Guam Legislature requires the OPA to be a member of oversight commissions and committees and to attend all meetings conducted.
Preparation and Submittal of Periodic Reports	The Guam Legislature requires the OPA to prepare and submit periodic financial reports to the Guam Legislature and/or the Office of the Governor.
Receiving Reports and Other Information from Government of Guam Entities	The Guam Legislature requires the OPA to receive reports required of Government of Guam entities.

4. Assigned auditor should consider the following when determining compliance:
- a. For instances related to *Auditing Specific Government-Related Activities*, the auditor should determine whether the audit has been conducted and determine compliance.
 - b. For instances related to *Membership of Certain Oversight Commissions and Committees*, the assigned auditor should verify compliance with the Public Auditor and/or other OPA staff.
 - c. For instances related to the *Preparation and Submittal of Periodic Reports*, the assigned auditor should review the OPA chronological file and confirm with OPA Management.
 - d. For instances related to *Receiving Reports and Other Information from GovGuam Agencies*, the assigned auditor should determine compliance by reviewing the OPA chronological file and respective GovGuam agency folders for Legislative Mandates. The staff should also send out a monthly email to all staff requesting that they forward any reports and other information received for the month related to mandates.
5. For instances of non-compliance, the staff auditor should consult with the OPA Legislative Mandates Committee to determine its next steps.
6. The OPA Legislative Mandates Committee should meet on a monthly basis to determine the status of mandates. Meeting minutes shall be prepared by the assigned auditor and maintained to record relevant discussion and recommendations. The meeting minutes should be signed and acknowledged by the committee members. Any open items shall be part of the next month's meeting.

7. The OPA Legislative Mandates Committee shall update the Public Auditor on a quarterly basis, or as frequent as determined necessary, to seek approval of the Committee's recommendations and disposition of Legislative Mandates. Meeting minutes shall be maintained for relevant discussions and decisions.
8. The OPA Legislative Mandates Committee shall provide the Public Auditor and OPA Management a listing of all mandated audits prior to the annual audit planning sessions and as often as requested.

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