

**Office of Public Accountability's  
Status of Legislative Mandates**

**Compliance Audit  
January 1, 2001 through September 30, 2016**

**OPA Report No. 17-01  
January 2017**



# **Office of Public Accountability's Status of Legislative Mandates**

**Compliance Audit  
January 1, 2001 through September 30, 2016**

**OPA Report No. 17-01  
January 2017**

Distribution:

Governor of Guam  
Lt. Governor of Guam  
Speaker, 34<sup>th</sup> Guam Legislature  
Senators, 34<sup>th</sup> Guam Legislature  
Director, Department of Administration  
Director, Bureau of Budget and Management Research  
Guam Media via E-Mail



---

---

# Table of Contents

---

---

	<b>Page</b>
<b>Executive Summary</b> .....	<b>1</b>
<b>Introduction</b> .....	<b>3</b>
Background .....	3
<b>Results of Audit</b> .....	<b>4</b>
Additional OPA Audit Mandates .....	5
OPA Procurement Appeals .....	7
Other OPA Mandates .....	8
OPA Membership Mandates .....	11
GovGuam Agencies' Reporting Requirements .....	11
Other Reports .....	12
<b>Conclusion</b> .....	<b>13</b>
<b>Appendices</b>	
1: Objectives, Scope, and Methodology .....	14
2: Prior Audit Coverage .....	15
3: Additional OPA Audit Mandates.....	16
4: Other OPA Mandates.....	23
5: OPA Membership Mandates.....	37
6: GovGuam Agencies' Reporting Requirements .....	39



## EXECUTIVE SUMMARY

### Office of Public Accountability's Status of Legislative Mandates OPA Report No. 17-01, January 2017

During the past 16 years, from January 2001 to September 2016, 90 public laws with 173 separate mandates have expanded the Office of Public Accountability's (OPA) primary duties and responsibilities. Of the 173 mandates:

- 45 required OPA to conduct audits;
- 1 required OPA to hear and decide procurement appeals;
- 63 required OPA to provide oversight, approve, or conduct a specific activity;
- 10 required OPA to be a member of a committee, group, or task force; and
- 54 required various Government of Guam (GovGuam) agencies to submit reports and other information to OPA.

Of the 173 mandates, the most significant was Public Law (P.L.) 28-68, which transferred the responsibility to hear and decide all appeals of procurement decisions from the Procurement Appeals Board to OPA. From Fiscal Year (FY) 2006 to FY 2016, 147 procurement appeals were filed with OPA, an average of 15 appeals annually. This provides an expeditious review for vendors aggrieved by the procurement process. As such, OPA strives to resolve procurement appeals within 90 to 120 days after filing. Prior to P.L. 28-68, procurement appeals had to be decided in the Superior Court.

There are 153, or 88%, of the 173 mandates that have been closed, primarily because (1) the mandates were addressed by OPA, (2) the agencies submitted the required reports, (3) the mandates were not the best use of OPA's limited resources based on our professional judgment, or (4) the deadlines to submit the required audits or conduct the specific activities have lapsed.

Of the 119 mandates that require specific OPA action other than to receive reports or other information from another organization, five remain open because OPA is assessing the feasibility of fulfilling the mandates. See Table 1.

**Table 1: Status of Legislative Mandates**

	CLOSED	OPEN	Total
Conduct Audit	40	5	45
Procurement Appeal	1	0	1
Member	10	0	10
Other	63	0	63
<b>OPA-Specific Mandates, Subtotals</b>	<b>114</b>	<b>5</b>	<b>119</b>
Mandates that Require Agencies to Submit Reports or Other Information to OPA	39	15	54
<b>Grand Total</b>	<b>153</b>	<b>20</b>	<b>173</b>

## Reports Required from GovGuam Agencies & Other Organizations

Of the 54 mandates requiring GovGuam agencies and other organizations to submit reports and other information to OPA, 39 have been closed and 15 remain open. The recurring nature of many of the reporting requirements resulted in 306 instances requiring various GovGuam agencies to submit reports and other information to OPA. Of these 306 instances, 120 were complied with, 44 were partially complied with, 132 were not complied with, and 10 are not yet due. See Table 2 for the status of agencies' compliance.

**Table 2: GovGuam Agencies' Compliance with Reporting Requirements**

Compliance	Partial Compliance	Non-Compliance	Not Yet Due	Total
120	44	132	10	<b>306</b>

The top five non-compliant agencies were the (1) Veterans Affairs Office, (2) Department of Education, (3) Department of Parks and Recreation, (4) Office of the Governor, and (5) Guam Board of Accountancy.

## Additional OPA Audit Mandates

Of the 45 audit mandates, 40 have been closed. The five remaining open audit mandates are being assessed as to their feasibility, which include the audits of the First Generation Trust Fund and the Police Patrol Vehicle and Equipment Revolving Fund.

## OPA Oversight, Approval, or Report Submissions

All 63 mandates that require OPA to either provide oversight, approve, submit a report or perform another task have been addressed.

## OPA Membership Mandates

All 10 mandates that require the Public Auditor or her representative to become a member of a group have been closed.

## Conclusion

In the 16 years since the elected Public Auditor took office, 173 additional mandates have been enacted expanding OPA's role and responsibility. We have addressed 88% or 153 mandates. While we recognize the Legislature's prerogative to expand OPA and other government agencies' roles and responsibilities, many mandates are difficult to address without funding. Despite this, OPA strives to address as many mandates with our limited resources. Accordingly, the Public Auditor and her management team continue to assess the risks and exercise professional judgment when prioritizing which mandates to address.

Doris Flores Brooks, CPA, CGFM  
Public Auditor



---

---

## Introduction

---

---

This report presents the results of our review of Legislative Mandates from January 2001 to September 30, 2016 that expanded the Office of Public Accountability's (OPA) roles and responsibilities. The review objectives were to determine: (1) the status of the Legislative Mandates that expanded OPA's roles and responsibilities; and (2) the compliance of the Government of Guam (GovGuam) agencies in relation to those requirements as of September 2016. This is the first time our office is taking a holistic view of legislation expanding OPA's responsibilities, as well as GovGuam agencies' compliance with the related mandates.

The objectives, scope, methodology, and prior audit coverage are detailed in Appendices 1 and 2.

### Background

The OPA, established by Public Law (P.L.) 21-122 in July 1992, is an instrumentality of GovGuam, independent of the executive, legislative, and judicial branches. The position of Public Auditor was made a nonpartisan elected position as a result of P.L. 25-42, enacted in June 1999. The first election for Public Auditor took place in November 2000, and the first and only elected Public Auditor took office in January 2001.

OPA seeks to: (1) achieve independent and nonpartisan assessments that promote accountability and efficient, effective management throughout GovGuam; and (2) serve the public interest by providing the Governor of Guam, the Guam Legislature, and the People of Guam with dependable and reliable information, unbiased analyses, and objective recommendations on how best to use government resources in support of the well-being of our island and its constituents.

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 the 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.

In addition to its financial oversight responsibilities and audit activities, since January 2001, several legislative 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.

# Results of Audit

During the past 16 years, from January 2001 to September 2016, 90 public laws with 173 separate mandates have expanded the OPA’s primary duties and responsibilities. Of the 173 mandates:

- 45 required OPA to conduct audits;
- 1 required OPA to hear and decide procurement appeals;
- 63 required OPA to provide oversight, approval, or conduct a specific activity;
- 10 required OPA to be a member of a committee, group, or task force; and
- 54 required various GovGuam agencies to submit reports and other information to OPA.

Of the 173 mandates, the most significant was P.L. 28-68, which transferred the responsibility to hear and decide all appeals of procurement from the Procurement Appeals Board to OPA. From October 1, 2006 to September 30, 2016, 147 procurement appeals has been filed with OPA, an average of 15 appeals annually. This provides an expeditious review for vendors who have been aggrieved by the procurement process. As such, OPA strives to resolve procurement appeals within 90 to 120 days upon their filing with OPA. Prior to P.L. 28-68, procurement appeals had to be decided by the Superior Court.

There are 153 or 88% of the 173 mandates that have been closed, primarily because (1) the mandates were addressed by OPA, (2) the agencies submitted the required reports, (3) the mandates were not considered the best use of OPA’s limited resources based on our professional judgment, or (4) the deadlines to submit the required audits or conduct the specific activities have lapsed.

Given OPA’s limited resources, of the 119 mandates that require specific OPA action other than to receive reports or other information from another organization, five remain open because OPA is assessing the feasibility of fulfilling the mandates. See Table 1.

**Table 1: Status of Legislative Mandates**

	CLOSED	OPEN	Total
Conduct Audit	40	5	45
Procurement Appeal	1	0	1
Member	10	0	10
Other	63	0	63
<b>OPA-Specific Mandates, Subtotals</b>	<b>114</b>	<b>5</b>	<b>119</b>
Mandates that Require Agencies to Submit Reports or Other Information to OPA	39	15	54
<b>Grand Total</b>	<b>153</b>	<b>20</b>	<b>173</b>

Of the 54 mandates requiring GovGuam agencies to submit reports and other information to OPA, the recurring nature of the reporting requirements resulted in 306 instances in which GovGuam agencies were to submit a report to OPA between January 2001 and September 2016. See Table 2 for the status of agencies’ compliance.

**Table 2: GovGuam Agencies’ Compliance with Reporting Requirements**

Compliance	Partial Compliance	Non-Compliance	Not Yet Due	Total
120	44	132	10	<b>306</b>

The top five agencies with instances of non-compliance were the Veterans Affairs Office, Department of Education, Department of Parks and Recreation, Office of the Governor, and Guam Board of Accountancy. See Table 3.

**Table 3: Summary of Non-Compliant Agencies**

	Agency	# of Non-Compliance Instances
1	Veterans Affairs Office	44
2	Guam Department of Education	29
3	Department of Parks & Recreation	25
4	Office of the Governor	11
5	Guam Board of Accountancy	5
	Others	18
	<b>Total</b>	<b>132</b>

### **Additional OPA Audit Mandates**

Aside from 1 GCA §1908's requirement that OPA is to conduct audits of all transactions and accounts of all departments, offices, corporations, authorities, and agencies in all branches of the Government of Guam, various public laws during the past 16 years required OPA to conduct 45 specific audits of government activities.

Of the 45 audit mandates, 40 have been addressed and 5 remain open. See Appendix 3 for the list of 45 audit mandates and their status.

See Table 4 for the five audit mandates that remain open, OPA is assessing the feasibility of conducting the audits, given our limited resources.

**Table 4: Open Audit Mandates**

	P.L. #	DESCRIPTION
1	30-221	Beverage Container Recycling Deposit Fund
2	32-023	Farmers' Cooperative Association of Guam
3	32-060	Non-Profit Organizations Operating any Gaming Activity
4	32-205	Police Patrol Vehicle and Equipment Revolving Fund
5	33-07	First Generation Trust Fund

Of the 40 closed audit mandates, 31 required recurring audits, 6 did not specify a time frame to conduct the audits, and 3 required the audits to be completed by a specified time frame.

### ***Recurring Audit Mandates That Have Been Closed***

There were 31 recurring mandates that required audits to be conducted periodically, such as monthly, quarterly, annually, or biennially.

Of these, 16 were addressed through the annual financial audits conducted by outsourced independent Certified Public Accounting firms, and therefore closed. See Table 5.

**Table 5: Various Financial Audits Conducted Annually**

P.L. #	DESCRIPTION
1 25-164	Village Streets Fund through the Mayors Council of Guam's annual financial audit
2 26-83	Guam Visitors' Bureau
3 26-170	Child Mental Health Initiative Grant Fund
4 28-68	Liberation Day Carnival
5 28-68;	Chamorro Land Trust Operations Fund
6 32-22	
7 28-68	Public Market Fund through the Department of Chamorro Affairs' annual financial audit
8 30-05	Guam Regional Transit Authority through the General Funds' annual financial audit
9 30-68;	Mayors' Council of Guam
10 31-25	
11 31-131	Guam Public Library System through the Department of Chamorro Affairs' annual financial audit
12 31-166	First-Time Homeowner Assistance Program through the Guam Housing Corporation's annual financial audit
13 30-165;	Host Community Fund through the Mayors Council of Guam's annual financial audit
14 31-233;	
15 32-21	
16 32-22	Guam Ancestral Lands Commission

Further, OPA has conducted one or several of 13 recurring audits. We determined that it would not be the best use of OPA's limited resources to continue to conduct these recurring audits and therefore they have been closed. See Table 6.

**Table 6: Recurring Audits Conducted At Least Once**

P.L. #	DESCRIPTION	OPA AUDIT #
1 25-119	Review of Department of Administration's Dormant and Inactive Funds	06-03
2 27-37	Review of Department of Administration's Dormant and Inactive Funds	06-03
3 28-68	FY 2006 Quarterly Reporting Requirements Submission by all GovGuam entities	06-02; 06-09; 06-10; 06-15
4 28-150	FY 2007 Quarterly Reporting Requirements Submission by all GovGuam entities	07-04; 07-07; 07-11; 07-16
5 29-02	FY 2007 Quarterly Reporting Requirements Submission by the Guam Medical Referral Office	07-04; 07-07; 07-11; 07-16
6 29-19	FY 2008 Quarterly Reporting Requirements Submission by all GovGuam entities	08-02; 08-05; 08-07; 09-01
7 29-19	FY 2008 Quarterly Reporting Requirements Submission by Mayors Council of Guam	08-02; 08-05; 08-07; 09-01
8 31-74	Insurance Carriers' quarterly reports per P.L. 31-74	11-11
9 31-74	Income Tax Efficient Payment Trust Fund	11-10
10 31-74	Supplemental Appropriations Revenue Fund	12-02
11 31-77	Insurance Carriers' quarterly reports per P.L. 31-77	11-11
12 31-77	Citizen Centric Report Submission	12-03; 13-06; 15-08
13 31-117	Medical Referral and Medical Benefits Account	09-06

Of the 31 recurring audit mandates, there are 2 audits that OPA did not conduct because the funds were never established or the accounts were closed. Accordingly, these mandates have been closed. See Table 7.

**Table 7: Summary of Recurring Audits Not Conducted and Closed**

	P.L. #	DESCRIPTION
1	31-20	Municipal Recycling Proceeds Fund
2	32-11	Transfer of F.Q. Sanchez Elementary School Facility

***Audit Mandates Without a Due Date***

There were six audit mandates requiring OPA to conduct audits but did not specify any due dates, all of which have been closed.

In accordance with P.L. 25-143, the Guam Educational Radio Foundation submitted its Fiscal Year (FY) 2000 financial audit to OPA and it was determined that no further action was needed.

P.L. 31-159 required OPA to audit the Guam Film Office. According to the Guam Economic Development Authority, no funds have been deposited into the Guam Film Office Fund. Therefore, no further action is required.

P.L. 33-53 required the OPA to audit the Ilocano Association of Guam in relation to the Dededo Macheche Community Center. However, the Dededo Macheche Community Center is not yet in operation. Therefore, no further action is needed.

Three mandates (P.L. 27-148, 28-171, and 29-116) required the audit of the Guam Recycling Revolving Fund. OPA issued 06-03 and 15-05, which addressed this mandate.

***Time-Specific Audit Mandates***

There were three audit mandates that required OPA to issue no later than 60 days after the enactment of the law. Although OPA addressed all three of these mandates, we did not meet the 60 day deadlines. Given our limited resources, the 60 day timeline was not practicable. See Table 8.

**Table 8: Summary of Time-Specific Mandates**

	P.L. #	DESCRIPTION	OPA AUDIT #
1	29-106	Guam Department of Education Textbook Audit	08-09
2	29-113	Guam Department of Education Meals Program Audit	12-08
3	29-113	Chamorro Land Trust Commission Leases	09-03

**OPA Procurement Appeals**

P.L. 28-68, signed into law in September 2005, made a major change to OPA’s responsibility when it transferred the authority to hear and decide all appeals of procurement decisions that were formerly the responsibility of the Procurement Appeals Board. This provides an expeditious review for vendors who feel they may have been aggrieved by the procurement process.

The Procurement Appeals Board was established by P.L. 18-44, enacted in November 1986, as a seven-member independent board appointed by the Governor and subject to the advice and consent of the Legislature. It was abolished by P.L. 28-68 in September 2005 and replaced by the Public Auditor. Prior to September 2005, all procurement appeals went directly to the Superior Court.

For the past 10 years (from October 2006 to September 2016), a total of 147 procurement appeals have been filed with OPA, an average of 15 appeals annually. The appeals filed resulted in 82 decisions, 26 stipulated agreements, 25 dismissals, 9 recusals by the Public Auditor, and 5 appeals filed with the Superior Court prior to OPA completing its review.

Of the 147 appeals, the top five agencies with the most appeals filed against them were General Services Agency (42 appeals), Guam Department of Education (33 appeals), Guam Power Authority (12 appeals), Guam International Airport Authority (9 appeals), and Department of Public Works (8 appeals). See Table 9 for the number of appeals filed per agency.

**Table 9: Summary of Agencies with Procurement Appeals**

Purchasing Agency		Total # of Appeals	Purchasing Agency		Total # of Appeals
1	General Services Agency	42	11	Guam Community College	4
2	Guam Department of Education	34	12	Guam Housing and Urban Renewal Authority	3
3	Guam Power Authority	12	13	Department of Chamorro Affairs	2
4	Guam International Airport Authority	9	14	Government of Guam Retirement Fund	2
5	Department of Public Works	8	15	Guam Waterworks Authority	2
6	Guam Memorial Hospital	6	16	Department of Mental Health & Substance Abuse	1
7	Guam Visitors Bureau	5	17	Chamorro Land Trust Commission	1
8	Port Authority of Guam	5	18	Department of Administration	1
9	Guam Solid Waste Authority	5	19	Guam Economic Development Authority	1
10	University of Guam	4		<b>Total</b>	<b>147</b>

OPA strives to resolve appeals within 90 to 120 days of an appeal’s filing, as well as issue the decisions within 30 days upon conclusion of the appeal hearing. However, due to the complexity of some of the appeals, the availability of the parties in each of the appeals, and competing audit priorities, OPA does not always meet these timelines.

### Other OPA Mandates

OPA serves as a watchdog or guardian to ensure the effective and efficient administration and management of public funds and programs. Aside from conducting audits, 63 mandates have expanded OPA’s roles and responsibilities, including the establishment of the Procurement Appeals, developing the Standards for Ethics for Elected Officials, providing oversight and fund certification, etc.

All 63 mandates have been closed. See Table 10.

**Table 10: Specific OPA Actions Required**

	SPECIFIC ACTION REQUIRED	CLOSED
1	Oversight	36
2	Jurisdiction	7
3	Submit Report or Other Information	9
4	Attend Procurement Training	1
5	Develop Standards for Ethics	1
6	Other	9
	<b>Grand Total</b>	<b>63</b>

See Appendix 4 for the list of these mandates and their status.

Highlighted below are some of the responsibilities given to OPA, which are in addition to conducting audits that were discussed in the section titled Additional OPA Audit Mandates.

***Oversight***

There are 36 mandates that require OPA to provide oversight ranging from supervision over various financial audits, observation of procurement processes, certification of funds, etc. All 36 mandates have been closed.

Pursuant to 1 GCA §1908, the Public Auditor shall annually audit or cause to be conducted post audits of all the transactions and accounts of all departments, offices, corporations, authorities, and agencies in all of the branches of GovGuam. The Public Auditor may conduct the audit through his or her staff or may retain the services of an independent audit firm or organization, which audit shall be under the direction and supervision of the Public Auditor.

In addition, 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 GovGuam.

The first of these oversight mandates can be found in P.L. 26-85, passed in May 2002, which required the Line of Credit Repayment Fund be kept in a separate bank account and was to be under the purview of the Public Auditor until the repayment of the authorized line of credit.

P.L. 33-185 is the latest public law that added four oversight mandates to OPA. See Table 11 for these latest mandates.

**Table 11: Latest Oversight Mandates per P.L. 33-185**

P.L. #	DESCRIPTION
1 33-185	The Public Auditor shall administer funds appropriated to conduct the FY 2016 Government of Guam’s General Purpose Financial Statement and Single Audit, as well as oversee the annual audit.
2 33-185	The Public Auditor shall administer funds appropriated to conduct the FY 2016 Single Audit of the Tourist Attraction Fund, as well as oversee the annual audit.
3 33-185	The Public Auditor shall administer funds appropriated to conduct the FY 2016 Single Audit of the Guam Highway Fund, as well as oversee the annual audit.
4 33-185	The Public Auditor and the Director of Administration shall ensure that the FY 2016 audit of the Government of Guam financial statements contains the following supplementary information: a) a schedule of personnel count indicating the number of filled positions by department, fund source and amount expended as of September 30, 2016; and b) a combined schedule of expenditure, encumbrances and continuing appropriations by department, fund source and object classification as of September 30, 2016.

The OPA has been supervising the annual audits of GovGuam, Tourist Attraction Fund, and Guam Highway Fund for several years. Therefore, these mandates have been addressed. In addition, the oversight mandate requiring OPA to ensure that the FY 2016 audit of GovGuam financial statements contains supplementary information on personnel, expenditure, encumbrances, and continuing appropriations has been closed.

### ***Jurisdiction***

Seven mandates expanded OPA’s jurisdiction, all of which have been closed. See Table 12 below for a listing of these mandates.

**Table 12: Jurisdiction Mandates**

	<b>P.L. #</b>	<b>DESCRIPTION</b>
1	31-12	The Public Auditor may settle and resolve protests arising from the Guam Department of Education’s procurement funded by the 2009 American Recovery and Reinvestment Act moneys.
2	31-20	The Public Auditor is specifically authorized to supervise audits, or at the Public Auditor's discretion, perform audits, of autonomous agencies and instrumentalities of the Government of Guam.
3	31-196	The Public Auditor may settle and resolve protests arising from Guam Department of Education’s procurement of capital improvement projects.
4	32-010	The provisions of §20204.1 (Duties of the Chief Technology Officer Relating to Security of Government Information) shall not infringe upon the responsibilities assigned to the Public Auditor, or other statutory requirements.
5	32-010	The provisions of Article 2 of 5 GCA Chapter 20 do not apply to autonomous agencies as defined by 12 GCA, I Liheslaturan Guahan, the Judiciary/Public Defender Service Corporation, the Office of Public Accountability, and the Office of the Attorney General.
6	32-010	Any branch or agency exempt from the provisions of Article 2 of 5 GCA Chapter 20 may, by memorandum of understanding, avail itself of any of the services offered by the Office of Technology if such branch or agency determines that acquiring such services is feasible, except that no fees for such services shall be paid by the Office of Attorney General or the Office of Public Accountability.
7	33-52	Nothing in this Section shall limit the ability of the Public Auditor in the administration of his or her duties to access tax returns and other information required to be filed or furnished by the taxpayer, unless such information is specifically privileged by the Internal Revenue Code of the United States. Any information provided to the Public Auditor or any person employed by the Public Auditor under this Section shall be considered "privileged" pursuant to §1909.1 of Chapter 19, Title 1, GCA.

We especially want to thank Speaker Benjamin Cruz, the main sponsor for P.L. 33-52, which clarifies that OPA staff shall be given access to tax returns and other information. Prior to the enactment of P.L. 33-52, DRT was reluctant and did not allow OPA staff access to taxpayer information.

### ***Procurement Training***

P.L. 32-131, enacted in February 2014, required all GovGuam personnel tasked with the responsibility of purchasing or otherwise procuring goods, or services, or construction, including those employed by agencies with authority to conduct their own procurement, to receive the procurement training and continuing education offered by the Guam Community College (GCC) in consultation with the Guam Procurement Advisory Council. This law also required any person within OPA responsible for administering procurement appeals or auditing GovGuam purchasing activities to receive the procurement training and continuing education.

GCC periodically offers the four procurement training modules, which are each delivered in approximately nine, two-hour training blocks within a three-week period. Due to the length of time required for each procurement training module, not all OPA staff have been able to complete the courses. Therefore, this has only been partially addressed.

## OPA Membership Mandates

There are 10 OPA legislative mandates that require the Public Auditor or her representative to be a member of an organization, committee, etc. All 10 membership mandates have been closed. See Table 13.

**Table 13: OPA Membership Mandates**

	P.L. #	DESCRIPTION
1	26-135;	Advance Federal Funding Work Group
2	26-169	
3	27-10	Cost Reduction Task Force
4	27-119	Government of Guam Procurement Review Commission
5	29-02	Commission on Modernization of the Government of Guam for the Twenty-first Century and Beyond
6	29-02	Special Economic Service
7	30-164	Guam Department of Education Financial Supervisory Commission
8	30-176	Guam Academy Charter Schools Appeals Board
9	31-25	Guam Island Fair Committee (Guam Liberation Day Committee)
10	33-27	Guam Tax Commission

Of the 10 membership mandates, the three that are ongoing and remain active are:

- Special Economic Service Committee
- Guam Department of Education Financial Supervisory Commission
- Guam Tax Commission

See Appendix 5 for a discussion of the 10 membership mandates.

## GovGuam Agencies' Reporting Requirements

Since 2002 and in an effort to become more transparent and accountable to its citizens, GovGuam entities have been required to submit various financial reports and other information to the Public Auditor and other designated officials. The number of these required reports has grown over time. Specifically, a total of 54 mandates have imposed reporting requirements on GovGuam entities.

Of these 54 mandates, 39 have been closed and 15 remain open. We further analyzed the 54 mandates based on the GovGuam agencies' compliance with the mandates. See Appendix 6 for the list of these 54 mandates, their status, and whether the responsible agencies were in compliance with the mandates.

Below are some examples of what these mandates entail.

### *Citizen Centric Reports*

P.L. 30-127, signed into law in April 2010, requires that all GovGuam entities submit a Citizen Centric Report (CCR) to OPA within 60 days after their respective financial audits have been released. While most GovGuam entities submitted their CCRs to OPA, the Governor, and Speaker of the Legislature, as well as posted them on their respective websites, not all entities complied with the requirement. Refer to OPA Report Nos. 12-03, 13-06, and 15-08 for the entities' compliance with this mandate.

### ***Quarterly Reporting Requirements***

Between FY 2006 and FY 2008, various laws were enacted, requiring GovGuam agencies to prepare and submit reports, such as the entities' staffing patterns, financial statements, and prior year obligations, to OPA, the Governor, and Speaker, as well as post the information on their respective websites on a quarterly basis. Similar to the CCR mandate, not all entities complied with the various mandates. Refer to OPA Report Nos. 06-02, 06-09, 06-10, 06-15, 07-04, 07-07, 07-11, 07-16, 08-02, 08-05, 08-07, and 09-01 at [www.opaguam.org](http://www.opaguam.org) for discussions on the agencies' compliance.

### ***GovGuam Emergency Expenditures Reports***

P.L. 27-06, signed into law in April 2003, requires the Governor of Guam to submit a report to OPA of all expenditures authorized by emergency declaration within five days of such transactions. OPA has not consistently received these required reports. For example, in OPA-PA-16-006 and OPA-PA-16-008 Basil Food Industrial Services Corporation vs. General Services Agency, the government issued an Emergency Declaration to continue food services to senior citizens without interruption of service by the procurement appeal, which was signed by the Governor of Guam. As this was a state of emergency, the Governor of Guam failed to provide OPA with an expenditures report by declaration of emergency within five days of this transaction.

With the many reporting requirements, we suggest the elimination of written report submissions by GovGuam agencies and limit the reporting requirements to website posting at the agency level and email notifications to the required parties (i.e., Governor, Speaker, Public Auditor, etc.) with attachments. Providing financial information on websites is more efficient and effective to enhance accountability and promote transparency in the government.

### **Other Reports**

During our review of the mandates and the agencies' submissions of required reports and other information, we noted that some GovGuam agencies also submitted other reports that were not required. Although we appreciate their efforts to keep OPA informed, we have suggested to these agencies that the reports instead be posted on their respective websites.

---

---

## Conclusion

---

---

Our review of the legislative mandates imposed on OPA from January 2001 to September 2016 revealed that OPA addressed many of the requirements to conduct audits, prepare and submit reports, perform other functions, and retain membership within various committees. In addition, GovGuam entities generally complied with the various mandates to prepare and submit reports and other information to OPA.

In the 16 years since the Public Auditor took office, 173 additional mandates have been enacted expanding OPA's role and responsibility. We have addressed 88% or 153 mandates. While we recognize the Legislature's prerogative to expand OPA and other government agencies' roles and responsibilities, these mandates are difficult to address without funding. Despite this, OPA strives to address as many mandates given our limited resources. Accordingly, the Public Auditor and her management team continue to assess risks and exercise professional judgment when prioritizing mandates to address.

In addition, we suggest the elimination of written report submissions by GovGuam agencies and limit the reporting requirements to website posting at the agency level and email notifications to the required parties (i.e., Governor, Speaker, Public Auditor, etc.) with attachments. Providing financial information on websites is more efficient and effective to enhance accountability and promote transparency in the government.

OFFICE OF PUBLIC ACCOUNTABILITY



Doris Flores Brooks, CPA, CGFM  
Public Auditor

---

---

**Appendix 1:****Objectives, Scope, and Methodology**

---

---

**Objectives**

Our review objectives were to determine: (1) the status of Legislative Mandates that expanded OPA's roles and responsibilities; and (2) the compliance of GovGuam agencies in relation to those requirements as of September 2016.

**Scope**

The scope of our review is from January 2001 to September 2016.

**Audit Methodology**

Our review methodology included:

- Review of GovGuam laws and regulations as they pertain to OPA;
- Review of prior audits;
- Review of hotline tips;
- Review of other information pertinent to GovGuam agencies and their respective reporting requirements involving OPA;
- Review of reports submitted to OPA in relation to the GovGuam agencies' compliance with identified mandates;
- Notifying agencies deemed partially compliant or non-compliant to request the required reports, citing the specific public laws and the areas in which the agencies can improve.

Except for the determination of the status of legislative mandates that expanded OPA's roles and responsibilities, we conducted this compliance audit in accordance with the standards for performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. These standards require that we plan our audit objectives and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our objectives.

---

---

**Appendix 2:**  
**Prior Audit Coverage**

---

---

This is the first comprehensive report of the legislative mandates imposed on OPA for the past 16 years.

**Appendix 3:**

**Additional OPA Audit Mandates**

	<b>P.L. #</b>	<b>Description</b>	<b>Organization</b>	<b>Status</b>	<b>Duration</b>	<b>OPA Audit #</b>
1	PL 25-119	The Public Auditor shall conduct an annual audit of the Municipal Litter and Defacement Fund of each municipality and shall submit a copy of the audit to I Liheslaturan Guåhan.	Mayors Council of Guam	<b>CLOSED</b>	Recurring	06-03
2	PL 25-143	In the absence of audited financial statements for the Guam Educational Radio Foundation (KPRG-FM 89.3), an audit performed by the Office of the Public Auditor will suffice. KPRG-FM 89.3 is to provide a full accounting of the funds appropriated by PL 25-143.	Guam Educational Radio Foundation	<b>CLOSED</b>	Other	
3	PL 25-164	The Public Auditor shall conduct an audit of the Village Streets Fund each fiscal year. The Village Streets Fund is administered by the Mayors' Council of Guam.	Mayors Council of Guam	<b>CLOSED</b>	Recurring	Annual Mayors Council of Guam Financial Audit
4	PL 26-83	The Guam Visitors Bureau shall allow the Public Auditor to audit all the Bureau's funds and matching cash, and in-kind contributions of its membership, if an audit is conducted.	Guam Visitors Bureau	<b>CLOSED</b>	Recurring	Annual Guam Visitors Bureau Financial Audit
5	PL 26-170	The Child Mental Health Initiative Grant Fund shall be audited by the Guam Public Auditor annually, meeting the single audit requirements of the United States Office of Management Budget, Circular A-133. A copy of the audit shall be forwarded to I Maga'lahren Guåhan and I Liheslaturan Guåhan upon completion.	Department of Mental Health and Substance Abuse	<b>CLOSED</b>	Recurring	Annual Government of Guam Financial Audit
6	PL 27-37	The Municipal Recycling Program Fund shall be maintained separate and apart from other funds including the General Fund and shall be subject to audits by the Public Auditor.	Mayors Council of Guam	<b>CLOSED</b>	Recurring	06-03
7	PL 27-148	The Guam Recycling Revolving Fund shall be subject to audits by the Public Auditor. This Fund shall be administered by the Guam Environmental Protection Agency.	Guam Environmental Protection Agency	<b>CLOSED</b>	Other	06-03; 15-05
8	PL 28-68	The sponsoring organization of the Liberation Day Carnival shall be subjected to an audit by the Public Auditor in calculating the net proceeds.	Liberation Day Carnival	<b>CLOSED</b>	Recurring	10-09; Annual Liberation Day Carnival Audit
9	PL 28-68	The Chamorro Land Trust Operations Fund shall be subject to audit by the Office of the Public Auditor.	Chamorro Land Trust Commission	<b>CLOSED</b>	Recurring	Annual Chamorro Land Trust Commission Audit

**Appendix 3:**

**Additional OPA Audit Mandates**

	<b>P.L. #</b>	<b>Description</b>	<b>Organization</b>	<b>Status</b>	<b>Duration</b>	<b>OPA Audit #</b>
10	PL 28-68	An Audit of the Public Market Fund administered by the President of Chamorro Affairs shall be conducted by the Public Auditor for regulatory compliance every two (2) years.	Department of Chamorro Affairs	<b>CLOSED</b>	Recurring	Annual Department of Chamorro Affairs Audit
11	PL 28-68	The Public Auditor shall submit quarterly reports, in written and electronic format, containing full disclosure of ALL funds under its purview and administration for the preceding quarter. The disclosure shall be presented as financial statements and must be published on the Public Auditor's website. These reports are due 30 days after the close of each quarter for fiscal year 2006, and are to be submitted to the Speaker of the Legislature.	Office of Public Accountability	<b>CLOSED</b>	Recurring	06-02; 06-09; 06-10; 06-15; 07-04; 07-07; 07-11; 07-16
12	PL 28-150	The Public Auditor shall examine the appropriate records, certify any deappropriation or remittance of funds, and report to them thereon to the Governor and Speaker of the Legislature.	Office of Public Accountability	<b>CLOSED</b>	Recurring	07-04; 07-07; 07-11; 07-16
13	PL 28-171	The Recycling Revolving Fund shall be subject to audits by the Public Auditor.	Guam Environmental Protection Agency	<b>CLOSED</b>	Other	06-03; 15-05
14	PL 29-02	The Office of Public Accountability shall track quarterly reports from the Administrator of the Guam Medical Referral Office pertaining to gifts received from donors.	Guam Medical Referral Office	<b>CLOSED</b>	Recurring	06-02; 06-09; 06-10; 06-15; 07-04; 07-07; 07-11; 07-16
15	PL 29-19	Track quarterly reports from each mayor regarding the receipt, expenditure, and application of said funds in the previous quarter.	Mayors Council of Guam	<b>CLOSED</b>	Recurring	08-02; 08-05; 08-07; 09-01
16	PL 29-19	Track general quarterly reports required by all entities	Government of Guam Wide	<b>CLOSED</b>	Recurring	08-02; 08-05; 08-07; 09-01
17	PL 29-106	The Public Auditor shall conduct a thorough financial and management audit of textbook acquisition, use, processes, costs and accountability at the Guam Public School System. The audit report shall be submitted to I Liheslaturan Guahan, I Maga'Lahen Guahan, and the Guam Education Policy Board no later than sixty (60) days after the enactment of this law, and shall include specified recommendations for reforms.	Guam Department of Education	<b>CLOSED</b>	One-Time	08-09

**Appendix 3:**

**Additional OPA Audit Mandates**

	<b>P.L. #</b>	<b>Description</b>	<b>Organization</b>	<b>Status</b>	<b>Duration</b>	<b>OPA Audit #</b>
18	PL 29-113	The Public Auditor shall conduct a financial and management audit of cost and benefits of the commercial leases of the Chamorro Land Trust encompassing the period since the initiation of the commercial lease program to the present. The Audit report shall be presented to the Guam Legislature and the Governor no later than sixty (60) days after the enactment of this law.	Chamorro Land Trust Commission	<b>CLOSED</b>	One-Time	09-03
19	PL 29-113	The Public Auditor shall conduct a comprehensive financial and management audit of the costs and benefits of the Meals Reimbursement Program and the legally mandated privatization of cafeteria services and maintenance services at the Guam Public School System encompassing the period since the initiation of the privatized services to the present. The audit report shall be presented to the Guam Legislature, the Governor and the Guam Education Policy Board no later than 60 days after the enactment of this law. The audit report shall contain specific recommendations for any necessary reform in order to save taxpayer dollars.	Guam Department of Education	<b>CLOSED</b>	One-Time	12-08
20	PL 29-116	The Recycling Revolving Fund shall be subject to audits by the Public Auditor.	Guam Environmental Protection Agency	<b>CLOSED</b>	Other	15-05
21	PL 30-05	The Guam Regional Transit Authority Fund shall be audited annually by an independent certified public accountant or by the Office of the Public Auditor.	Guam Regional Transit Authority	<b>CLOSED</b>	Recurring	Annual Government of Guam Financial Audit
22	PL 30-68	The funds and activities generated in this Section shall be subject to annual audit by the Office of Public Accountability.	Mayors Council of Guam	<b>CLOSED</b>	Recurring	15-05; Annual Mayors Council of Guam Audit
23	PL 30-165	The Host Community Fund shall be subject to periodic audit by the Office of Public Accountability and not subject to any transfer authority.	Department of Administration; Host Community Fund	<b>CLOSED</b>	Recurring	Annual Government of Guam Financial Audit

**Appendix 3:**

**Additional OPA Audit Mandates**

P.L. #	Description	Organization	Status	Duration	OPA Audit #
24 PL 30-221	The Office of Public Accountability shall conduct a management and financial audit of the program beginning in Fiscal Year 2012, and for each fiscal year thereafter ending in an even number. The costs incurred by the Public Auditor for the audit shall be reimbursed by the Beverage Container Recycling Deposit Fund. The Public Auditor may contract the audit services of a third party to conduct the audit.	Guam Environmental Protection Agency	<b>OPEN</b>	Recurring	
25 PL 31-20	The Municipal Planning Council of each municipality shall administer the Municipal Recycling Proceeds Fund for its municipality which shall be subject to audits by the Public Auditor.	Mayors Council of Guam	<b>CLOSED</b>	Recurring	
26 PL 31-25	The Mayors Council of Guam shall be subjected to an audit by the Public Auditor in calculating the net proceeds.	Mayors Council of Guam	<b>CLOSED</b>	Recurring	Annual Mayors Council of Guam Financial Audit
27 PL 31-74	The Office of Public Accountability shall perform an annual audit of the Supplemental Appropriations Revenue Fund and the compliance of the Director of the Department of Administration with the expenditure of such funds within the Supplemental Appropriations Revenue Fund  OPA to perform an annual audit of the Supplemental Appropriations Revenue Fund and the compliance of the Director of the Department of Administration with the expenditure of such funds within the Supplemental Appropriations Revenue Fund. The Office of Public Accountability shall prepare and provide a written report of compliance no later than seventy-five (75) days after the end of the fiscal year	Department of Administration	<b>CLOSED</b>	Recurring	12-02
28 PL 31-74	The Office of Public Accountability shall conduct a quarterly audit of all reports submitted by insurance carriers by obtaining supporting documents from all agencies and departments, autonomous or otherwise, of the government of Guam to confirm and substantiate reported premium payments."	Government of Guam Wide	<b>CLOSED</b>	Recurring	11-11

**Appendix 3:**

**Additional OPA Audit Mandates**

P.L. #	Description	Organization	Status	Duration	OPA Audit #
29 PL 31-74	The Office of Public Accountability shall perform a monthly audit on the Income Tax Refund Efficient Payment Trust Fund and the compliance of the Director of the Department of Administration with 11 GCA §51102. Said audit shall include, but is not limited to, auditing the amounts of income tax, including, but not limited to, individual, corporate and withholding, inclusive of interest and penalties, received by the Department of Revenue and Taxation and the deposits made on a daily basis by the Director of the Department of Administration and the Treasurer of Guam or any other government of Guam agency or instrumentality to the Income Tax Refund Efficient Payment Trust Fund. The written OPA report shall be prepared and provided upon 15 calendar days of the end of each month to I Maga 'lahen Guahan, to the Speaker of I Liheslaturan Guahan, and to the Attorney General of Guam."	Department of Administration	<b>CLOSED</b>	Recurring	11-10
30 PL 31-77	The Public Auditor of Guam, in collaboration with the Association of Government Accountants, shall submit by October 31st of each year to the Speaker of I Liheslaturan Guahan and I Maga'lahen Guahan a complete list of current and outdated CITIZEN-CENTRIC REPORTS.	Government of Guam Wide	<b>CLOSED</b>	Recurring	12-03; 13-06; 15-08
31 PL 31-77	The Office of Public Accountability shall conduct a quarterly audit of all reports submitted by insurance carriers by obtaining supporting documents from all agencies and departments, autonomous or otherwise, of the government of Guam to confirm and substantiate reported premium payments.	Government of Guam Wide	<b>CLOSED</b>	Recurring	11-11
32 PL 31-117	An audit shall be conducted of the Medical Referral Benefits Bank Account on an annual basis by the Office of Public Accountability, and submitted to I Liheslaturan Guahan no later than September 30.	Government of Guam Wide	<b>CLOSED</b>	Recurring	09-06

**Appendix 3:**

**Additional OPA Audit Mandates**

	<b>P.L. #</b>	<b>Description</b>	<b>Organization</b>	<b>Status</b>	<b>Duration</b>	<b>OPA Audit #</b>
33	PL 31-131	Funds directed, as a result of revenue received from the contract for lease of frontage property, shall be subject to an annual audit by the Office of Public Accountability.	Guam Public Library System	<b>CLOSED</b>	Recurring	Annual Department of Chamorro Affairs Financial Audit
34	PL 31-159	The Guam Film Office Fund shall be subject to audits by the Office of Public Accountability.	Guam Economic Development Authority	<b>CLOSED</b>	Other	
35	PL 31-166	Such annual audits shall be conducted or cause to be conducted by the Office of Public Accountability.	Guam Housing Corporation	<b>CLOSED</b>	Recurring	Annual Guam Housing Corporation Financial Audit
36	PL 31-233	The Host Community Fund shall be subject to periodic audits by the Office of Public Accountability, and not subject to any transfer authority.	Department of Administration	<b>CLOSED</b>	Recurring	Annual Government of Guam Financial Audit
37	PL 32-11	<i>Transfer of F.Q. Sanchez Elementary School Facility.</i> The financial operations of the facility shall be subject to audit/review by the Office of Public Accountability.	Mayors Council of Guam	<b>CLOSED</b>	Recurring	
38	PL 32-21	The Host Community Fund shall be subject to periodic audit by the Office of Public Accountability, and shall not be subject to any transfer authority of I Maga'lahen Guahan.	Mayors Council of Guam	<b>CLOSED</b>	Recurring	Annual Mayors Council of Guam Financial Audit
39	PL 32-22	The Guam Ancestral Lands Commission shall report on a quarterly basis to the Speaker of I Liheslaturan Guahan of the revenues collected and expended from each fund and post the same on each Commission's website. The funds shall be subject to periodic audits by the Guam Public Auditor.	Guam Ancestral Lands Commission	<b>CLOSED</b>	Recurring	Annual Guam Ancestral Lands Commission Financial Audit
40	PL 32-22	The Chamorro Land Trust Commission shall report on a quarterly basis to the Speaker of I Liheslaturan Guahan of the revenues collected and expended from each fund and post the same on each Commission's website. The funds shall be subject to periodic audits by the Guam Public Auditor.	Chamorro Land Trust Commission	<b>CLOSED</b>	Recurring	Annual Chamorro Land Trust Commission Financial Audit

**Appendix 3:**

**Additional OPA Audit Mandates**

	<b>P.L. #</b>	<b>Description</b>	<b>Organization</b>	<b>Status</b>	<b>Duration</b>	<b>OPA Audit #</b>
41	PL 32-023	Farmer's Cooperative Association of Guam, Inc. (h) The association and its activities shall be subject to an annual audit by the Office of Public Accountability.	Farmer's Cooperative Association of Guam	<b>OPEN</b>	Recurring	
42	PL 32-060	Each non-profit organization choosing to operate a gaming activity shall be open to an auditing of funds by the Office of Public Accountability to ensure that funding is being spent in the spirit of the non-profit's charter and the public benefit.	Non-Profit Organizations	<b>OPEN</b>	Recurring	
43	PL 32-205	The Police Patrol Vehicle and Equipment Revolving Fund shall be subject to review and audit by the Office of Public Accountability, which shall provide I Maga'lahaen Guahan and the Speaker of I Liheslaturan Guahan with a copy of any audited report.	Department of Administration	<b>OPEN</b>	Recurring	Annual Government of Guam Financial Audit
44	PL 33-07	The Office of Public Accountability shall perform an annual audit of the First Generation Trust Fund and the compliance of the Guam Department of Education with the expenditures of such funds, in accordance with the administration and exclusive purposes of this Act. The Office of Public Accountability shall prepare and provide a written report of compliance no later than seventy-five (75) days after the end of the fiscal year to I Maga'lahaen Guahan and to the Speaker of I Liheslaturan Guahan.	Guam Department of Education	<b>OPEN</b>	Recurring	Guam Department of Education FY 2015 Financial Audit
45	PL 33-53	Relative to the utilization of funds pursuant to this Act, the Ilocano Association of Guam shall be subject to an annual audit by the Office of Public Accountability so as to ensure the funds are being expended solely for the operations of the Senior Citizen Center within the Dededo Macheche Multi-Purpose Community Center.	Ilocano Association of Guam	<b>CLOSED</b>	Other	

**Appendix 4:**

**Other OPA Mandates**

P.L. #	Description	Organization	OPA Action Required	Duration	OPA Audit #
1 PL 26-85	The Line of Credit Repayment Fund shall not be commingled with the General Fund and shall be kept in a separate bank account, under the purview of the Public Auditor. The funds deposited into the Line of Credit Repayment Fund are hereby appropriated for the repayment of the line of credit authorized by I Liheslaturan Guåhan in § 22429(a) of Title 5 of the Guam Code Annotated.	Office of Public Accountability	<b>Oversight</b>	Recurring	
2 PL 26-144	The Public Auditor shall be an observer throughout the outsourcing / solicitation process of water wells currently operated by the Guam Waterworks Authority. The Public Auditor shall receive copies of all documents involved and shall be invited to any meetings regarding the outsourcing process.	Guam Waterworks Authority	<b>Oversight</b>	Recurring	
3 PL 26-144	The Public Auditor shall be an observer throughout the outsourcing / solicitation process of water and waste water stations currently operated by the Guam Waterworks Authority. The Public Auditor shall receive copies of all documents involved and shall be invited to any meetings regarding the outsourcing process.	Guam Waterworks Authority	<b>Oversight</b>	Recurring	
4 PL 26-144	The Public Auditor shall be an observer throughout the outsourcing/solicitation process of installation, maintenance, and reading of water meters currently operated by the Guam Waterworks Authority. The Public Auditor shall receive copies of all documents involved and shall be invited to any meetings regarding the outsourcing process.	Guam Waterworks Authority	<b>Oversight</b>	Recurring	04-01
5 PL 27-35	The Public Auditor is to certify \$3,323,763 which is to be paid to Department of Corrections, Department of Public Works, Guam Environmental Protection Agency, and the Guam Fire Department for past due employment compensation. The funding for compensation shall be taken from the Community Advancement Fund.	Office of Public Accountability	<b>Oversight</b>	One-Time	08-10; 09-04
6 PL 27-99	The Public Auditor shall be an observer throughout the procurement of any services, parts, and equipment specified in PL 27-99 which discusses the emergency purchase of fire trucks and equipment and the repair of fire trucks and ambulances.	Guam Fire Department	<b>Oversight</b>	One-Time	05-01

**Appendix 4:**

**Other OPA Mandates**

	<b>P.L. #</b>	<b>Description</b>	<b>Organization</b>	<b>OPA Action Required</b>	<b>Duration</b>	<b>OPA Audit #</b>
7	PL 28-68	The Public Auditor shall be responsible for the administration of \$304,110 appropriated to the Department of Administration for the Fiscal Year 2005 audit of the Government of Guam. The Public Auditor shall maintain oversight over the conduct of the annual audit.	Department of Administration	<b>Oversight</b>	One-Time	
8	PL 28-76	The Public Auditor shall develop standards for the “ethics in government program” until the Guam Ethics Commission is appointed and functioning.	Office of Public Accountability	<b>Develop Standards for Ethics</b>	One-Time	06-08
9	PL 28-149	The Public Auditor shall approve the projected schedules of monthly cash disbursements for each school, division, program, by expenditure category for the fiscal year.	Office of Public Accountability	<b>Oversight</b>	Recurring	06-13; 07-01; 07-03
10	PL 28-149	The Public Auditor shall examine the appropriate records, certify any deappropriation or remittance of funds, and report to them thereon to the Governor and Speaker of the Legislature.	Office of Public Accountability	<b>Submit Report or Other Information</b>	Recurring	07-04; 07-07; 07-11; 07-16
11	PL 28-150	The Public Auditor shall examine the appropriate records, certify any deappropriation or remittance of funds, and report to them thereon to the Governor and Speaker of the Legislature.	Government of Guam Wide	<b>Submit Report or Other Information</b>	Recurring	07-04; 07-07; 07-11; 07-16
12	PL 28-150	The Office of the Public Auditor shall administer the \$304,110 which is appropriated from the General Fund to the Department of Administration for the FY 2006 GovGuam General Purpose Financial Statement and Single Audit Report and shall oversee the annual audit.	Office of Public Accountability	<b>Oversight</b>	One-Time	Government of Guam FY 2006 Financial & Single Audit

**Appendix 4:**

**Other OPA Mandates**

	<b>P.L. #</b>	<b>Description</b>	<b>Organization</b>	<b>OPA Action Required</b>	<b>Duration</b>	<b>OPA Audit #</b>
13	PL 28-150	The Office of Public Accountability and the Department of Administration Director shall ensure that the audit of the GovGuam Financial Statements contains the following supplementary information: Sched of Personnel Count by dept/fund source/amt expended as of FY 2006; combining sched of Expenditure, Encumbrances, Continuing Apporpiations by dept/fund source/object class as of FY 2006.	Office of Public Accountability	<b>Oversight</b>	One-Time	Government of Guam FY 2006 Financial & Single Audit
14	PL 28-150	The sum of \$3,710,507 from the balances in dormant or inactive funds and accounts as reported by the Office of Public Accountability in OPA Report 06-03 is hereby transferred to the General Fund and appropriated to Maga'lahaen Guahan for FY2007 operations including personnel costs. Upon transfer, such funds and accounts shall be closed and all further receipts shall be deposited into the General Fund.	Office of Public Accountability	<b>None- For Informational Purposes Only</b>	One-Time	
15	PL 29-02	The Office of Public shall provide notice to all directors of their responsibility under this section three (3) days before the end of each quarter. The Public Auditor shall prepare letters attesting to the failure to comply that caused the salary reduction for placement in each of the aforementioned responsible officials' respective personnel files.	Office of Public Accountability	<b>Submit Report or Other Information</b>	Recurring	
16	PL 29-19	Public Auditor will oversee the Guam Public School System annual audit and administer funds for this purpose.	Guam Department of Education	<b>Oversight</b>	One-Time	
17	PL 29-19	Provide advisory services to the Superintendent of Education.	Government of Guam Wide	<b>Oversight</b>	Other	
18	PL 29-19	Ensure GovGuam General Purpose Financial Statement contains audit supplementary information.	Office of Public Accountability	<b>Oversight</b>	One-Time	Government of Guam FY 2007 Financial & Single Audit

	<b>P.L. #</b>	<b>Description</b>	<b>Organization</b>	<b>OPA Action Required</b>	<b>Duration</b>	<b>OPA Audit #</b>
19	PL 29-19	The Public Auditor shall administer said funds and shall oversee the annual audit.	Office of Public Accountability	<b>Oversight</b>	One-Time	Government of Guam FY 2006 Financial & Single Audit
20	PL 29-19	Track personnel action forms for director's pay-reductions due to non-compliance with quarterly reporting, and prepare memorandum attesting to director's non-compliance.	Office of Public Accountability	<b>Oversight</b>	Other	08-02; 08-05; 08-07; 09-01
21	PL 29-113	The sum of Three Hundred Fifty-Three Thousand Six Hundred Fifty-Six Dollars (\$353,656) is appropriated from the General Fund to the Department of Administration for FY 2008 Audit of the Government of Guam's General Purpose Financial Statement and Single Audit Report. The Public Auditor shall administer the funds and shall oversee the annual audit.	Department of Administration	<b>Oversight</b>	One-Time	Government of Guam FY 2008 Financial & Single Audit
22	PL 29-113	The sum of Eighteen Thousand Dollars (\$18,000) is appropriated from the Tourist Attraction Fund to the Department of Administration for FY 2008 Audit of the Government of Guam's Tourist Attraction Fund Financial Statement and Single Audit Report. The Public Auditor shall administer the funds and shall oversee the annual audit.	Department of Administration	<b>Oversight</b>	One-Time	Tourist Attraction Fund FY 2008 Financial Audit
23	PL 29-113	The sum of Eighteen Thousand Dollars (\$18,000) is appropriated from the Guam Highway Fund to the Department of Administration for the FY 2008 Audit of the Government of Guam's Highway Fund Financial Statement and Single Audit Report. The Public Auditor shall administer said funds and oversee the annual audit.	Department of Administration	<b>Oversight</b>	One-Time	Territorial Highway Fund FY 2008 Financial Audit
24	PL 29-113	The Office of Public Accountability shall provide notice to all directors of their responsibility under this section three (3) days before the end of each quarter. The Public Auditor shall prepare letters attesting to the failure to comply that caused the salary reduction for placement in each of the aforementioned responsible officials' respective personnel files.	Office of Public Accountability	<b>Submit Report or Other Information</b>	Recurring	08-02; 08-05; 08-07; 09-01

**Appendix 4:**

**Other OPA Mandates**

	<b>P.L. #</b>	<b>Description</b>	<b>Organization</b>	<b>OPA Action Required</b>	<b>Duration</b>	<b>OPA Audit #</b>
25	PL 29-123	The Office of Public Accountability shall deliver notice to the Speaker of I Liheslaturan Guahan of each proposed expenditure for prior year obligations as mandated in this Section. The expenditure will be effective if no action is taken by I Liheslaturan Guahan. Disapproval of any proposed expenditure by I Liheslatura shall be exempt from 2 GCA §2103. At the end of each quarter, each department shall report to I Liheslatura, and post on its website, all payments of the previous quarter's prior year(s) obligations by payee, date of payment, amount of payment, purpose of the expenditure and the reason for non-payment in the prior year.	Office of Public Accountability	<b>Submit Report or Other Information</b>	Other	
26	PL 30-55	The sum of Three Hundred Fifty-Three Thousand Six Hundred Fifty-Six Dollars (\$353,656) is appropriated from the General Fund to DOA for the FY 2009 Audit of the Government of Guam's General Purpose Financial Statement and Single Audit Report. The Public Auditor shall administer the funds and shall oversee the annual audit.	Department of Administration	<b>Oversight</b>	One-Time	Government of Guam FY 2009 Financial & Single Audit
27	PL 30-55	The sum of Eighteen Thousand Dollars (\$18,000) is appropriated from the Tourist Attraction Fund to the Department of Administration for the FY 2009 Audit of the Government of Guam's Tourist Attraction Fund Financial Statement and Single Audit Report. The Public Auditor shall administer the funds and shall oversee the annual audit.	Department of Administration	<b>Oversight</b>	One-Time	Tourist Attraction Fund FY 2009 Financial Audit
28	PL 30-55	The sum of Eighteen Thousand Dollars (\$18,000) is appropriated from the Guam Highway Fund to the Department of Administration for the FY 2009 Audit of the Government of Guam's Highway Fund Financial Statement and Single Audit Report. The Public Auditor shall administer said funds and oversee the annual audit.	Department of Administration	<b>Oversight</b>	One-Time	Territorial Highway Fund FY 2009 Financial Audit

**Appendix 4:**

**Other OPA Mandates**

P.L. #	Description	Organization	OPA Action Required	Duration	OPA Audit #
29 PL 30-126	The Department of Administration Director shall adjust the compensation of an unclassified employee who was hired above Step 10 prior to the effective date of the said statute, which was October 1, 2007. I Liheslaturan Guahan finds that a disparity exists between the two Office of Public Accountability employees and unclassified employees of the Office of I Maga'lahaen Guahan, the Office of I Segundu Na Maga'lahaen Guahan, the Guam State Clearinghouse, I Liheslaturan Guahan, and any agency whose governing Board has exclusive authority over compensation, because these entities are exempt from the aforementioned mandate and the Public Auditor does not have exclusive authority over the compensation of her employees. I Liheslaturan Guahan finds that it was not its intention to create such a disparity and that this disparity must be remedied to avoid inequity and hardship on the two unclassified employees affected by the salary adjustment mandate. In addition, an employee hired by the Office of the Public Auditor prior to October 2007 shall not be personally liable for repayment of any salary received in good faith prior to December 2008.	Office of Public Accountability	<b>None- For Informational Purposes Only</b>	Other	
30 PL 30-196	The Office of Public Accountability shall submit the drawdown schedule to the Department of Administration Director no later than October 31, 2010. Failure to submit shall subject Office of Public Accountability to allotment release control by Bureau of Budget and Management Research.	Office of Public Accountability	<b>Submit Report or Other Information</b>	One-Time	
31 PL 30-196	Independent Financial Audit for 2008, 2009, and 2010 for Chamorro Land Trust Commission. (NOTE: The Office of Public Accountability enabling legislation empowers the Public Auditor with oversight authority of all GovGuam financial audits.)	Office of Public Accountability	<b>Oversight</b>	One-Time	

P.L. #	Description	Organization	OPA Action Required	Duration	OPA Audit #	
32	PL 31-12	<p>The protest of persons aggrieved in connection with GDOE awards or solicitations involving the 2009 American Recovery and Reinvestment Act funds, in whole or in part shall be submitted to the Public Auditor who may settle and resolve a protest by one or more of the following means: (1) amending or canceling the solicitation; (2) terminating the contract that was awarded; (3) declaring the contract null and void from the time of its award; or (4) affirming the contract award decision. If the protest is not resolved by mutual agreement, the Public Auditor shall issue a decision, in writing, within no more than ten (10) working days of receipt of the protest. The decision shall state the reasons taken.</p> <p>In addition, the determination of facts and decision by the Public Auditor for the resolution of protests of ARRA funded procurements shall be final and conclusive with no right of appeal or judicial review. The fact that a protest has been filed pursuant to this Section shall not stay the procurement process or award of any contract funded by ARRA moneys, whether in whole or in part, unless so ordered by the Public Auditor. A request for reconsideration shall also not stay the award of any contract funded by ARRA moneys, whether in whole or in part, unless so ordered by the Public Auditor. This Section is repealed effective December 31, 2011, unless the federal grantor agency authorizes an extension of time for the obligation or expenditure of ARRA funds, in which case this Section shall be repealed at the end of the extension period.</p>	Department of Education	<b>Jurisdiction</b>	One-Time	

	<b>P.L. #</b>	<b>Description</b>	<b>Organization</b>	<b>OPA Action Required</b>	<b>Duration</b>	<b>OPA Audit #</b>
33	PL 31-20	The Public Auditor is authorized to supervise the audits in autonomous agencies and grantees of GovGuam. In addition, the Public Auditor is authorized to audit the hiring practices, manpower levels, and staffing patterns of all departments, agencies and bureaus of the Executive Branch of GovGuam, and to determine and report to I Maga 'lahen Guahan, I Liheslaturan Guahan and the Public Utilities Commission, as appropriate, on the necessity and applicability of employment levels and categories to the department or agency's purpose and function, as well as draw comparisons with similar entities located elsewhere.	Office of Public Accountability	<b>Jurisdiction</b>	Other	Annual financial audits of GovGuam Agencies and Instrumentalities
34	PL 31-77	The sum of \$377,000 is appropriated from the General Fund to the Department of Administration for the FY 2011 Audit of the Government of Guam's General Purpose Financial Statement and the Single Audit Report. The Public Auditor shall administer said funds and shall oversee the annual audit.	Department of Administration	<b>Oversight</b>	One-Time	Government of Guam FY 2011 Single Audit
35	PL 31-77	The sum of \$18,000 is appropriated from the Tourist Attraction Fund to the Department of Administration for the FY 2011 Audit of the Government of Guam's Tourist Attraction Fund Financial Statement and Single Audit Report. The Public Auditor shall administer said funds and shall oversee the annual audit.	Department of Administration	<b>Oversight</b>	One-Time	Tourist Attraction Fund FY 2011 Financial Audit
36	PL 31-77	The sum of \$18,000 is appropriated from the Guam Highway Fund to the Department of Administration for the FY 2011 Audit of the Government of Guam's Highway Fund Financial Statement and Single Audit Report. The Public Auditor shall administer said funds and shall oversee the annual audit.	Department of Administration	<b>Oversight</b>	One-Time	Territorial Highway Fund FY 2011 Financial Audit

P.L. #	Description	Organization	OPA Action Required	Duration	OPA Audit #
37 31-196	<p>Section 8(a) Notwithstanding any other provision of the Guam Procurement Law and any rules promulgated therefore, if an actual or non-selected vendor, contractor, or service provider is aggrieved by an award or a contract funded, in whole or in part, by funds allotted to the Guam Department of Education for Capital Improvement Projects and air conditioning repair and maintenance, the procedure for protest outlined in this Section shall apply and shall be the exclusive means available to resolve the concerns of persons aggrieved in connection with awards or solicitations involving Capital Improvement Projects and air conditioning repair and maintenance, in whole or in part. The protest shall be submitted to the Public Auditor who may settle and resolve a protest. If the protest is not resolved by mutual agreement, the Public Auditor shall issue a decision, in writing, within no more than 10 working days of receipt of the protest. The decision shall state the reasons taken. A copy of the written decision shall be mailed. Using certified mail, or otherwise furnished to the vendor, contractor, or service provider who initiated the protest, the person awarded the contract, and to all other non-selected bidders or offerors.</p> <p>(b) For purposes of this Section, the determination of facts and decision by the Public Auditor for the resolution of protests shall be final and conclusive with no right of appeal or judicial review. The fact that a protest has been filed pursuant to this Section shall not stay the procurement process or award of any contract, whether in whole or in part, unless so ordered by the Public Auditor. A request for reconsideration shall also not stay the award of any contract, whether in whole or in part, unless so ordered by the Public Auditor. This Section is repealed effective December 31, 2012.</p>	Office of Public Accountability	<b>Jurisdiction</b>	One-Time	

**Other OPA Mandates**

	<b>P.L. #</b>	<b>Description</b>	<b>Organization</b>	<b>OPA Action Required</b>	<b>Duration</b>	<b>OPA Audit #</b>
38	PL 31-217	Employees of the Office of Public Accountability are prohibited from taking an active part in political management or political campaigns.	Government of Guam Wide	<b>None- For Informational Purposes Only</b>	Information	
39	PL 31-233	The sum of Three Hundred Seventy-Seven Thousand Dollars (\$377,000) is appropriated from the General Fund to the Department of Administration for the FY 2012 Audit of the Government of Guam’s General Purpose Financial Statement and Single Audit Report. The Public Auditor shall administer the funds and shall oversee the annual audit.	Department of Administration	<b>Oversight</b>	One-Time	Government of Guam FY 2012 Financial & Single Audit
40	PL 31-233	The sum of Eighteen Thousand Dollars (\$18,000) is appropriated from the Tourist Attraction Fund to the Department of Administration for the FY 2012 Audit of the Government of Guam’s Tourist Attraction Fund Financial Statement and Single Audit Report. The Public Auditor shall administer the funds and shall oversee the annual audit.	Department of Administration	<b>Oversight</b>	One-Time	Tourist Attraction Fund FY 2012 Financial Audit
41	PL 31-233	The sum of Eighteen Thousand Dollars (\$18,000) is appropriated from the Guam Highway Fund to the Department of Administration for the FY 2012 Audit of the Government of Guam’s Guam Highway Fund Financial Statement and Single Audit Report. The Public Auditor shall administer the funds and shall oversee the annual audit.	Department of Administration	<b>Oversight</b>	One-Time	Territorial Highway Fund FY 2012 Financial Audit
42	PL 31-255	Notwithstanding the provisions of Article 3, Chapter 16 of this Title, Mayors, Vice Mayors, Consolidated Commission on Utilities Members, Guam Education Board Members, the Attorney General, and the Public Auditor may be removed from office by a recall election in which at least two-thirds of the number of persons voting for such official in the last preceding general election at which such official was elected, vote in favor of a recall and in which those so voting constitute a majority of all those participating in the recall election.	Office of Public Accountability	<b>None- For Informational Purposes Only</b>	Information	

**Other OPA Mandates**

P.L. #	Description	Organization	OPA Action Required	Duration	OPA Audit #
43 PL 31-255	Notwithstanding any other provision of law, candidates for I Liheslaturan Guåhan, Offices of I Maga'lahren Guåhan and I Segundu Na Maga'lahren Guåhan, Washington Representative, Mayor and Vice-Mayor, the Public Auditor and the Attorney General shall file their nomination petition papers and all other required documents with the Commission no earlier than 130 days before the primary election, and no later than 60 days before the primary election.	Office of Public Accountability	<b>Submit Report or Other Information</b>	Information	
44 PL 32-010	The provisions of the Section on the duties of the Chief Technology relating to the security of government information shall not infringe upon the responsibilities assigned to the Public Auditor, or other statutory requirements.	Office of Technology	<b>Jurisdiction</b>	Other	
45 PL 32-010	The provisions of this Article do not apply to autonomous agencies, such as the Judiciary/Public Defender Service Corporation, the Office of Public Accountability, and the Office of the Attorney General.	Office of Public Accountability	<b>Jurisdiction</b>	Other	
46 PL 32-010	Any branch or agency exempt from the provisions of this Article by §20209(a) may, by memorandum of understanding, avail itself of any of the services offered by the Office of Technology if such branch or agency determines that acquiring such services is feasible. Such memorandum of understanding may include fees and costs paid by the branch or agency, except that no fees for such services shall be paid by the Office of Attorney General or the Office of Public Accountability.	Office of Public Accountability	<b>Jurisdiction</b>	Other	
47 PL 32-131	Notwithstanding any other provision of law or this Chapter and effective October 1, 2016, all government of Guam personnel tasked with the responsibility of purchasing or otherwise procuring goods, or services, or construction, including those employed by agencies with authority to conduct their own procurement, as well as any person within the Office of Public Accountability responsible for administering procurement appeals or auditing of the purchasing activities of the government of Guam, must receive the training and continuing education to the extent required under this Section and offered by the Guam Community College in consultation with the Guam Procurement Advisory Council.	Office of Public Accountability	<b>Procurement Training</b>	Other	

**Other OPA Mandates**

P.L. #	Description	Organization	OPA Action Required	Duration	OPA Audit #
48 PL 32-136	Notwithstanding any other provision of law, rule, regulation, policy, or procedure, the salaries of I Maga'lahren Guahan, I Segundu na Maga'lahren Guahan, Senators of I Liheslaturan Guahan, the Attorney General of Guam, and the Public Auditor of Guam, shall be set to their respective salary rates that were effective on October 1, 2013. No appropriation or authorization from Fiscal Years 2014 and prior shall be authorized for the payment of salaries to the positions identified in this Section at a salary rate above the salary rates that were effective on October 1, 2013.	Government of Guam Wide	<b>None- For Informational Purposes Only</b>	One-Time	
49 PL 32-208	The salaries of the Public Auditor of Guam and staff of the Office of Public Accountability shall be set pursuant to §1907 of Chapter 19 of Title 1, Guam Code Annotated."	Office of Public Accountability	<b>None- For Informational Purposes Only</b>	Information	
50 PL 32-222	A new Item (18) is hereby added to §4102(a) of Article 1 of Chapter 4, Title 4, Guam Code Annotated, to read: "(18) not more than one (1) Special Assistant each to the Attorney General of Guam and the Public Auditor.	Office of Public Accountability	<b>None- For Informational Purposes Only</b>	Information	
51 PL 32-227	A new Subsection (e) is hereby added to §8121 of Article 1, Chapter 8, Title 4, Guam Code Annotated, to read: "(e) Any person who is elected to the Office of the Attorney General of Guam or the Office of Public Accountability, and who is retired from the Government of Guam and receiving benefits, shall not relinquish, forfeit, or have such annuity suspended during the period of serving in such elected office."	Government of Guam Wide	<b>None- For Informational Purposes Only</b>	Information	
52 PL 33-18	The Department of Administration Director shall ensure the following classified and /or unclassified accounting, auditing, budgeting, and management professional positions within Government of Guam line agencies, the Office of Public Accountability, the University of Guam, and the Guam Department of Education shall be given a one-time incentive pay compensation of 15% for CPAs or 10% for CIAs, CGFMs, and CFEs.	Government of Guam Wide	<b>None- For Informational Purposes Only</b>	Information	

	<b>P.L. #</b>	<b>Description</b>	<b>Organization</b>	<b>OPA Action Required</b>	<b>Duration</b>	<b>OPA Audit #</b>
53	PL 33-52	Nothing in this Section shall limit the ability of the Public Auditor in the administration of his or her duties to access tax returns and other information required to be filed or furnished by the taxpayer, unless such information is specifically privileged by the Internal Revenue Code of the United States. Any information provided to the Public Auditor or any person employed by the Public Auditor under this Section shall be considered "privileged" pursuant to §1909.1 of Chapter 19, Title 1, GCA.	Department of Revenue and Taxation	<b>Jurisdiction</b>	Other	
54	PL 33-66	The Public Auditor shall administer said funds and shall oversee the annual audit of the Government of Guam's General Purpose Financial Statement and Single Audit Report.	Department of Administration	<b>Oversight</b>	One-Time	Government of Guam FY 2015 Financial & Single Audit
55	PL 33-66	The Public Auditor shall administer said funds and shall oversee the annual audit of the Tourist Attraction Fund.	Department of Administration	<b>Oversight</b>	One-Time	Tourist Attraction Fund FY 2015 Financial Audit
56	PL 33-66	The Public Auditor shall administer said funds and shall oversee the annual audit of the Guam Highway Fund.	Department of Administration	<b>Oversight</b>	One-Time	Guam Highway Fund FY 2015 Financial Audit
57	PL 33-66	The Public Auditor and the Director of Administration shall ensure that the FY 2015 audit of the Government of Guam financial statements contains the following supplemental information: (a) a schedule of personnel count indicating the number of filled positions by department, fund source, and amount expended as of 09/30/2015; and (b) a combined schedule of expenditure, encumbrances and continuing appropriations by department, fund source and object classification as of 09/30/2016.	Office of Public Accountability	<b>Oversight</b>	One-Time	Government of Guam FY 2015 Financial Audit

P.L. #	Description	Organization	OPA Action Required	Duration	OPA Audit #
58 PL 33-66	No later than 30 days after each quarter, the Office of Public Accountability shall submit a written report and electronic excel file to the Legislature that entails a current staffing pattern, which shall include: the name of every current employee and their position, most recent hire date, salary, increment and benefit costs, the funding source of their salary and benefits, and the gross salary and benefits paid for during the quarter.	Office of Public Accountability	<b>Submit Report or Other Information</b>	Recurring	
59 PL 33-66	The Office of Public Accountability 9 + 3 expenditure forecast for Fiscal Year 2016 shall be detailed by fund source by object class.	Office of Public Accountability	<b>Submit Report or Other Information</b>	One-Time	
60 PL 33-185	The sum of \$401,000 is appropriated from the General Fund to the Department of Administration for the FY 2016 Audit of the Government of Guam's General Purpose Financial Statement and Single Audit Report. The Public Auditor shall administer said funds and shall oversee the annual audit.	Department of Administration	<b>Oversight</b>	One-Time	
61 PL 33-185	The sum of \$20,000 is appropriated from the appropriated from the Tourist Attraction Fund to the Department of Administration for the FY 2016 Audit of the Government of Guam's Tourist Attraction Fund Financial Statement and Single Audit Report. The Public Auditor shall administer said funds and shall oversee the annual audit.	Department of Administration	<b>Oversight</b>	One-Time	
62 PL 33-185	The sum of \$20,000 is appropriated from the appropriated from the Guam Highway Fund to the Department of Administration for the FY 2016 Audit of the Government of Guam's Highway Fund Financial Statement and Single Audit Report. The Public Auditor shall administer said funds and shall oversee the annual audit.	Department of Administration	<b>Oversight</b>	One-Time	
63 PL 33-185	The Public Auditor and the Director of Administration shall ensure that the FY 2016 audit of the Government of Guam financial statements contains the following supplementary information: a) a schedule of personnel count indicating the number of filled positions by department, fund source and amount expended as of September 30, 2016; and b) a combined schedule of expenditure, encumbrances and continuing appropriations by department, fund source and object classification as of September 30, 2016.	Office of Public Accountability	<b>Oversight</b>	One-Time	

***Advance Federal Funding Work Group***

P.L. 26-135, signed into law in September 2002, created the Advance Federal Funding Work Group, which shall consist of the Director of Administration; Director of the Bureau of Budget and Management Research; Attorney General of Guam; Public Auditor of Guam; and the Director of the Department of Public Health and Social Services. P.L. 26-135 was amended by P.L. 26-169. However, the Public Auditor still remains a member of the work group. According to the Public Auditor, the work group has not conducted a meeting in several years.

***Cost Reduction Task Force***

P.L. 27-10 was enacted in April 2003. The law states that the Public Auditor or her designee shall be a member of the Cost Reduction Task Force. The law states that the Cost Reduction Task Force shall meet to develop a procedure, which shall combine the purchasing power of the entire Government of Guam to procure and negotiate services which can be obtained at the lowest possible unit cost for the government as a single entity. The committee is no longer in existence as of 2010.

***Procurement Review Commission***

P.L. 27-119, enacted in December 2004, requires the Public Auditor to be one of nine members who make up the Procurement Review Commission. The Commission shall be tasked with the responsibility of reviewing the government's procurement process, as well as developing recommendations to enhance and update the procurement process. The Commission shall also develop a written report with findings and recommendations, which shall be presented to the public through a public hearing. This commission is no longer in existence per the Public Auditor.

***Commission on Modernization of the Government of Guam***

P.L. 29-02, which was signed into law in May 2007, created the Commission on Modernization of the Government of Guam. The law states that the Public Auditor shall be an ex officio member of the Commission on Modernization of the Government of Guam for the Twenty-First Century.

***Special Economic Service Work Group***

P.L. 29-02 also requires the Public Auditor to be a member of the Special Economic Service Work Group, which discusses and develops recommendations on economic policy, provide technical assistance to the Office of Finance and Budget, and shares information relative to the state of the economy.

***Education Financial Supervisory Commission***

P.L. 30-164, signed into law in July 2010, requires the Public Auditor or other representative to be a voting member of the Education Financial Supervisory Commission. From July 2010 through September 2016, OPA has complied with this mandate, which requires either the Public Auditor or a representative attend the Education Financial Supervisory Committee meeting.

***Guam Academy Charter Schools Appeals Board***

P.L. 30-176, signed into law in July 2010, requires the Public Auditor, or designee, to be a member on the Guam Academy Charter Schools Appeals Board. The Appeals Board is composed of the Public Auditor, Attorney General of Guam, President of the Guam Community College, President of the University of Guam, and the Superintendent of the Guam Department of Education, or their respective designees. While there have been no engagements with the Appeals Board, the OPA has been in a compliance status regarding this legislative mandate.

***Guam Island Fair Committee***

P.L. 31-25, signed into law in April 2011, requires a representative from the OPA to be a part of the Guam Island Fair Committee. The committee shall be composed of one representative from the Department of Administration, one representative from the Office of Public Accountability, and the First Lady of Guam. Since the creation of this mandate, the OPA has attended each and every meeting made known to the office.

***Guam Tax Commission***

P.L. 33-27, signed into law in May 2015, requires the Public Auditor to be an ex officio member in the Guam Tax Commission.

**Appendix 6:**

**GovGuam Agencies' Reporting Requirements**

	<b>P.L. #</b>	<b>Description</b>	<b>Organization</b>	<b>Status</b>	<b>Duration</b>	<b>Overall Compliance</b>	<b>OPA Audit #</b>
1	PL 26-116	All records relative to recovery from Typhoon Chata'an and Typhoon Halong, shall be open to the Public Auditor for auditing.	Office of the Governor	<b>CLOSED</b>	One-Time	Compliance	
2	PL 26-120	The Public Auditor shall receive a year-end report, containing financial statements, of the Guam Police Department's Assets Forfeiture Fund.  A review by the Public Auditor of the detailed Assets Forfeiture Fund report required of the Police Chief no later than 30 days after the end of each fiscal year and a triennial audited report to the Governor and Speaker is an integral component.	Guam Police Department	<b>OPEN</b>	Recurring	Partial Compliance	
3	PL 27-01	The Public Auditor is to receive a detailed report of all transfers, expenditures and reimbursements directly related to Super Typhoon Pongsona. The report shall list detail for all and any departments or agencies to include the Mayors' Council and are to be submitted by I Maga'lahaen Guahan. The report(s) shall be received within 5 days "of [fund] transfer, expenditure, or reimbursement."	Office of the Governor	<b>CLOSED</b>	One-Time	Compliance	
4	PL 27-06	The Public Auditor is to receive a written report of all expenditures authorized by declaration of an emergency. These reports are to be submitted by I Maga'lahaen Guahan and shall be received within 5 days "of such transactions."	Office of the Governor	<b>OPEN</b>	Recurring	Partial Compliance	
5	PL 27-22	The Public Auditor shall receive a detailed report on all transfers, expenditures, and reimbursements by all and any agency or department, and the Mayor's Council, directly related to Super Typhoon Pongsona or the funds appropriated herein within five (5) days of transfer, expenditure or reimbursement.	Office of the Governor	<b>CLOSED</b>	Other	Compliance	

**Appendix 6:**

**GovGuam Agencies' Reporting Requirements**

	<b>P.L. #</b>	<b>Description</b>	<b>Organization</b>	<b>Status</b>	<b>Duration</b>	<b>Overall Compliance</b>	<b>OPA Audit #</b>
6	PL 27-27	The Public Auditor shall separately receive an annual financial audit of the "exempted funds" (authorized to be retained by the Guam Baseball Federation, to include stadium sponsorship revenues), and the Municipal Stadium Operations Fund, no later than March 15 of each year.	Guam Baseball Federation	<b>CLOSED</b>	Recurring	Compliance	06-18
7	PL 27-45	The Public Auditor is to receive a detailed report of all transfers, expenditures and reimbursements directly related to Super Typhoon Pongsona. The report shall list detail for all and any departments or agencies to include the Mayors' Council and are to be submitted by I Maga'lahaen Guahan. The report(s) shall be received within 5 days "of [fund] transfer, expenditure, or reimbursement." A closeout report should be filed no later than September 30, 2004 or until all funds are spent.	Office of the Governor	<b>CLOSED</b>	One-Time	Compliance	
8	PL 27-47	The Public Auditor is to receive an expenditure and progress report of all funds appropriated to the Guam System of Care Council (GSOCC) by PL 27-47. The GSOCC is mandated to submit reports biannually. All funds received by the GSCOC shall be subject to audit by the Public Auditor.	Guam System of Care Council	<b>CLOSED</b>	One-Time	Compliance	
9	PL 27-58	The Public Auditor is to receive an annual report of the activities of the Guam Board of Accountancy. This report shall include a listing of all current licensees.	Guam Board of Accountancy	<b>OPEN</b>	Recurring	Partial Compliance	
10	PL 27-85	The Public Auditor is to receive an annual copy of the financial statements issued by the Guam Football (Soccer) Association.	Guam Football (Soccer) Association	<b>OPEN</b>	Recurring	Partial Compliance	
11	PL 27-86	The Public Auditor is to receive a detailed report of authorized expenditures from the Sports Tourism Committee of the Guam Visitors Bureau. These reports are to be submitted no later than May, June, and August 2004, specific to the appropriations being reported.	Guam Visitors Bureau	<b>CLOSED</b>	Recurring	Compliance	

**Appendix 6:**

**GovGuam Agencies' Reporting Requirements**

P.L. #	Description	Organization	Status	Duration	Overall Compliance	OPA Audit #
12 PL 27-106	Each Mayor shall submit a report to the Speaker of I Liheslaturan Guahan, the President of the Mayors Council and the Public Auditor on the fifth (5th) day of the first (1st) month of every fiscal quarter (October 5th, January 5th, April 5th, July 5th) as to the receipts, expenditures, and applications of these funds	Mayors Council of Guam	<b>CLOSED</b>	Recurring	Partial Compliance	
13 PL 28-44	The Public Auditor is to receive an annual report detailing receipts, collections, and amounts of the Commercial Mobile Radio Service accounts and the Enhanced 911 Emergency System surcharges.	Public Utilities Commission	<b>OPEN</b>	Recurring	Partial Compliance	
14 PL 28-68	The Public Auditor is to receive quarterly report of the receipt, expenditure, and application of non-appropriated funds handled by each Mayor. These reports are to be submitted on the 5th day of the first month of each fiscal year quarter.	Mayors Council of Guam	<b>CLOSED</b>	Recurring	Compliance	06-02; 06-09; 06-10; 06-15; 07-04; 07-07; 07-11; 07-16
15 PL 28-68	The Public Auditor is to receive quarterly reports of the Guam Medical Referral Offices specifically funded by PL 28-68. These reports are to be received 30 days after the close of each quarter of the fiscal year.	Guam Medical Referral Office	<b>CLOSED</b>	Recurring	Compliance	06-02; 06-09; 06-10; 06-15; 07-04; 07-07; 07-11; 07-16
16 PL 28-68	All branches and agencies of the Government of Guam are subject to the quarterly reporting requirement established by PL 28-68. If reports are not received within 45 days after the close of each quarter for fiscal year 2006, then 5% of the department appropriation will be deappropriated. Should this occur, the Public Auditor is to certify the deappropriation and report it to the Governor and the Speaker of the Legislature.	Government of Guam Wide	<b>CLOSED</b>	Recurring	Partial Compliance	06-02; 06-09; 06-10; 06-15; 07-04; 07-07; 07-11; 07-16

**Appendix 6:**

**GovGuam Agencies' Reporting Requirements**

P.L. #	Description	Organization	Status	Duration	Overall Compliance	OPA Audit #	
17	PL 28-78	The Public Auditor is to receive a quarterly report from the office of Veteran's Affairs describing the solicitation, acceptance, utilization, and administration of gift, bequests, and donations.	Veterans Affairs Office	<b>OPEN</b>	Recurring	Non-Compliance	
18	PL 28-149	Thirty days after the Public Auditor approves the cash disbursement schedules, the Superintendent of Education shall certify and submit a revised budget document, in the format of the FY 2007 Budget Call forms of Bureau of Budget and Management Research to the Public Auditor.	Guam Department of Education	<b>CLOSED</b>	Recurring	Compliance	06-13; 07-01; 07-03
19	PL 28-149	The Public Auditor shall receive a report detailing the Guam Public School System's over-expenditure of funds reflected in the FY 2005 financial audit report within sixty (60) days after the enactment hereof.	Guam Department of Education	<b>CLOSED</b>	One-Time	Compliance	07-07
20	PL 28-149	The Public Auditor shall receive a report from the Superintendent of Education a report of the local funds expended in FY 2005 – 2006 for federally-funded program activities and expenditures.	Guam Department of Education	<b>CLOSED</b>	Recurring	Compliance	
21	PL 28-149	The Public Auditor shall receive a completed Guam Public School System internal audit report from the Superintendent.	Guam Department of Education	<b>CLOSED</b>	Recurring	Compliance	
22	PL 28-149	The Public Auditor shall receive a breakdown of funds expended for capital expenses and capital improvement projects within ten (10) days of expending such funds.	Guam Department of Education	<b>CLOSED</b>	Recurring	Compliance	
23	PL 28-150	The Maga'lahaen Guahan, the Speaker and the Office of Public Accountability shall receive monthly reports on activities and expenditures of the Guam Medical Referral Office within 30 days after the close of each month.	Guam Medical Referral Office	<b>CLOSED</b>	Recurring	Partial Compliance	06-02; 06-09; 06-10; 06-15; 07-04; 07-07; 07-11; 07-16
24	PL 28-150	The Office of Public Accountability is to receive quarterly reports from the Mayors Council of Guam.	Mayors Council of Guam	<b>CLOSED</b>	Recurring	Compliance	06-02; 06-09; 06-10; 06-15; 07-04; 07-07; 07-11; 07-16

**Appendix 6:**

**GovGuam Agencies' Reporting Requirements**

P.L. #	Description	Organization	Status	Duration	Overall Compliance	OPA Audit #
25 PL 28-150	Failure to comply with reporting requirements as mandated in this Act, after the forty-fifth (45 <sup>th</sup> ) day from the original report due date, shall result in the automatic deappropriation of funds of five percent (5%) of the appropriations made to the non-compliant entity for EACH requirement not met. This Section shall not apply when the island is declared to be in Condition of Readiness One or when I Maga'lahi has declared a state of emergency. The Public Auditor shall certify the deappropriation and report it to I Maga'lahen Guahan and the Speaker of I Liheslaturan Gudhan. The Bureau of Budget and Management Research shall adjust the appropriation/allotment to effectuate any deappropriation and submit a report of such deappropriation(s) along with copies of the appropriation allotment modification to the Speaker of I Liheslaturan Guahan. This Section shall become effective on July 1, 2006, the beginning of the fourth quarter of Fiscal Year 2006."	Government of Guam Wide	<b>CLOSED</b>	Recurring	Partial Compliance	07-04; 07-07; 07-11; 07-16
26 PL 28-150	All branches and agencies of the Government of Guam are subject to the quarterly reporting requirement established by PL 28-68. If reports are not received within 45 days after the close of each quarter for fiscal year 2006, then 5% of the department appropriation will be deappropriated. Should this occur, the Public Auditor is to certify the deappropriation, and report it to the Governor and Speaker of the Legislature.	Government of Guam Wide	<b>CLOSED</b>	Recurring	Partial Compliance	
27 PL 29-19	Track report from the Superintendent of Education regarding all local funds expended in Fiscal Year 2007 for federally-funded programs, the details of such expenditures by object class, the number of FTEs working in said programs, the amounts reimbursed by federal funds and the amounts that have not or will not be reimbursed by federal funds.	Guam Department of Education	<b>CLOSED</b>	Recurring	Compliance	
28 PL 29-19	Track quarterly reports from the Guam Medical Referral Office regarding its activities and expenditures.	Guam Medical Referral Office	<b>CLOSED</b>	Recurring	Partial Compliance	

**Appendix 6:**

**GovGuam Agencies' Reporting Requirements**

	<b>P.L. #</b>	<b>Description</b>	<b>Organization</b>	<b>Status</b>	<b>Duration</b>	<b>Overall Compliance</b>	<b>OPA Audit #</b>
29	PL 29-113	The Superintendent of Education shall report to the Guam Legislature, Governor of Guam, and the Public Auditor, all local funds expended in Fiscal Year 2009 for federally-funded programs, details of such expenditures by object class, the number of FTEs working in said programs, the amounts reimbursed by federal funds and the amounts that have not or will not be reimbursed by federal funds.	Guam Department of Education	<b>CLOSED</b>	One-Time	Non-Compliance	
30	PL 29-113	No later than thirty (30) days after the end of every fiscal quarter, the Director of the Department of Parks and Recreation shall submit a quarterly report of the expenditures from the appropriation of the maintenance and repair of public restrooms to the Public Auditor of Guam and to the Speaker of the Guam Legislature and post the same on the Department's website.	Department of Parks & Recreation	<b>CLOSED</b>	Recurring	Non-Compliance	
31	PL 30-08	The Guam Department of Education Foundation shall transmit quarterly reports detailing information pertaining to the contributions made to and expenditures from the Foundation Fund to I Liheslaturan Guahan and to OPA.	Guam Department of Education	<b>OPEN</b>	Recurring	Partial Compliance	
32	PL 30-55	<b>Maintenance and Repair of Public Restrooms.</b> The sum of 520,166 is appropriated from the Tourist Attraction Fund to the Department of Parks and Recreation for the maintenance and repair of restroom facilities in public parks island-wide for Fiscal Year 2010. No later than 30 days after the end of every fiscal quarter, the Director of the Department of Parks and Recreation shall submit a quarterly report of the expenditures from this appropriation to the Public Auditor and the Speaker of I Liheslaturan Guahan, and post the same on the Department's website.	Department of Parks & Recreation	<b>CLOSED</b>	One-Time	Non-Compliance	

Appendix 6:

**GovGuam Agencies' Reporting Requirements**

P.L. #	Description	Organization	Status	Duration	Overall Compliance	OPA Audit #
33 PL 30-118	The Director of the Department of Public Works shall comply with all existing reporting requirements by issuing a quarterly accounting of the Fund to I Maga'lahaen Guahan, I Liheslaturan Guahan, and to the Office of Public Accountability.	Department of Public Works	<b>OPEN</b>	Recurring	Partial Compliance	
34 PL 30-127	No later than 60 calendar days after the independent audit report for a government entity has been released, all government entities shall submit to the Public Auditor and the Speaker of Guam Legislature a Citizen-Centric Report via electronic format and post same on their website.	Government of Guam Wide	<b>OPEN</b>	Recurring	Partial Compliance	12-03; 13-06; 15-08
35 PL 30-196	No later than 30 days after the end of every quarter, the Director of the Department of Parks and Recreation (DPR) shall submit a quarterly report of the expenditures from the FY 2011 appropriation to the Public Auditor and the Speaker of I Liheslaturan Guahan, and post the same on DPR's website.	Department of Parks & Recreation	<b>CLOSED</b>	Recurring	Partial Compliance	
36 PL 30-196	The Superintendent of Guam Department of Education shall submit a report to I Liheslaturan Guahan, I Maga'lahaen Guahan and the Office of Public Accountability of all local funds expended in FY 2011 for federally-funded programs.	Guam Department of Education	<b>CLOSED</b>	One-Time	Non-Compliance	
37 PL 31-77	<b>Maintenance &amp; Repair of Public Restrooms.</b> No later than thirty (30) days after the end of every fiscal quarter, the Director of the Department of Parks and Recreation shall submit a quarterly report to the Public Auditor and the Speaker of I Liheslaturan Guahan, in a Microsoft Excel file and written report, of the expenditures from this appropriation, and post the same on the Department's website.	Department of Parks & Recreation	<b>CLOSED</b>	One-Time	Non-Compliance	

**Appendix 6:**

**GovGuam Agencies' Reporting Requirements**

P.L. #	Description	Organization	Status	Duration	Overall Compliance	OPA Audit #
38 PL 31-77	<i>Maintenance of Pool Facilities.</i> No later than thirty (30) days after the end of every fiscal quarter, the Director of the Department of Parks and Recreation shall submit a quarterly report to the Public Auditor and the Speaker of I Liheslaturan Guahan, in a Microsoft Excel file and written report, of the expenditures from this appropriation, and post the same on the Department's website.	Department of Parks & Recreation	<b>CLOSED</b>	One-Time	Non-Compliance	
39 PL 31-77	The Superintendent of Guam Department of Education shall submit a report to the Guam Legislature, Governor of Guam, and the Office of Public Accountability in a Microsoft Excel file and written report, of all local funds expended in Fiscal Year 2012 for federally-funded programs. Said report shall cite the authority to expend local funds for federal programs, shall name the certifying office, and shall give the date of every expenditure.	Guam Department of Education	<b>CLOSED</b>	One-Time	Non-Compliance	
40 PL 31-85	The Department of Public Works (DPW) shall submit a report to the Speaker of I Liheslaturan, I Maga'lahi, the Office of Public Accountability, the Office of Finance and Budget, and the Public Utilities Commission of all utility relocation costs that are authorized or allowed by the grantor of federal funds and allocated by DPW for mitigation and relocation expenses related to highway/road projects.	Department of Public Works	<b>OPEN</b>	Recurring	Compliance	
41 PL 31-135	The Director of Revenue and Taxation shall submit a regular quarterly report to I Maga'lahen Guahan, the Speaker of I Liheslaturan Guahan, and the Office of Public Accountability of additional revenues less additional expenses raised thereof.	Department of Revenue and Taxation	<b>OPEN</b>	Recurring	Non-Compliance	

**GovGuam Agencies' Reporting Requirements**

P.L. #	Description	Organization	Status	Duration	Overall Compliance	OPA Audit #
42 PL 31-233	The Sum of \$400,166 is appropriated from the Tourist Attraction Fund to the Department of Parks and Recreation for the maintenance and repair of restroom facilities in public parks island-wide for Fiscal Year 2013. No later than thirty (30) days after the end of every fiscal quarter, the Director of the Department of Parks and Recreation shall submit a quarterly report to the Public auditor and the Speaker of the Guam Legislature, in a Microsoft Excel file and written report, of the expenditures from this appropriation and post the same on the Department's website.	Department of Parks & Recreation	<b>CLOSED</b>	One-Time	Compliance	
43 PL 31-233	The Sum of \$349,221 is appropriated from the Tourist Attraction Fund to the Department of Parks and Recreation for the maintenance of pool for Fiscal Year 2013. No later than thirty (30) days after the end of every fiscal quarter, the Director of the Department of Parks and Recreation shall submit a quarterly report to the Public auditor and the Speaker of the Guam Legislature, in a Microsoft Excel file and written report, of the expenditures from this appropriation and post the same on the Department's website.	Department of Parks & Recreation	<b>CLOSED</b>	One-Time	Compliance	
44 PL 31-233	The Executive Director of the Guam Legislature shall maintain records of all monetary and non-monetary donations received for the purpose of maintaining and renovating Skinner Plaza, the Plaza de Espana, and the Guam Congress Building. A report and financial statement on said projects, supra, shall be submitted to the Speaker of the Guam Legislature and the Office of Public Accountability each fiscal year within thirty (30) days of said fiscal year.	Guam Legislature	<b>OPEN</b>	Recurring	Non-Compliance	

**GovGuam Agencies' Reporting Requirements**

P.L. #	Description	Organization	Status	Duration	Overall Compliance	OPA Audit #
45 PL 32-134	Given the length of the referendum proposal concerning the medicinal use of cannabis referenced in Section 4 of this Act, and notwithstanding Paragraph (a) of Title 3 GCA, §16509, the Guam Election Commission shall not be required to include in its pamphlet for the voters the entire text of the referendum. Instead, the Commission shall set forth in summary fashion the provisions of the proposed Act. The Commission shall keep at least twelve (12) copies of the complete referendum at its offices for voters to review at their request, and make the complete referendum available on its website. The Commission shall also distribute two (2) copies of the complete referendum to the offices of the Public Auditor."	Guam Election Commission	<b>CLOSED</b>	One-Time	Non-Compliance	
46 PL 32-181	The sum of \$400,166 is appropriated from the Tourist Attraction Fund to the Department of Parks and Recreation for the maintenance and repair of restroom facilities in public parks island-wide for FY 2015. No later than thirty (30) days after the end of every fiscal year quarter, the Director of the Department of Parks and Recreation shall submit a quarterly report to the Public Auditor and Speaker of the Guam Legislature, in a Microsoft excel file and written report, of the expenditures from the maintenance and repair of public restrooms and pool facilities appropriation and post the same on the Department's website.	Department of Parks & Recreation	<b>CLOSED</b>	Recurring	Compliance	
47 PL 32-195	The Guam Environmental Protection Agency Administrator shall comply with all existing reporting requirements by issuing a quarterly accounting of the Underground Storage Tank Management Fund to I Maga'lahaen Guahan, I Liheslaturan Guahan, and the Office of Public Accountability.	Guam Environmental Protection Agency	<b>OPEN</b>	Recurring	Partial Compliance	

**GovGuam Agencies' Reporting Requirements**

P.L. #	Description	Organization	Status	Duration	Overall Compliance	OPA Audit #
48 PL 32-202	The Guam Basketball Confederation shall annually submit a copy of the financial statement to the Speaker of I Liheslaturan Guahan, the Public Auditor, and the Administrator of Guam Economic Development Authority.	Guam Basketball Confederation	<b>OPEN</b>	Recurring	Compliance	
49 PL 33-66	The Superintendent of the Guam Department of Education shall submit a quarterly report within thirty (30) days after each quarter to the Speaker of I Liheslaturan Guahan, I Magalahaen Guahan, and the OPA, in a Microsoft Excel file and written report, of all local funds expended in FY 2016 for federally funded programs.	Guam Department of Education	<b>OPEN</b>	Recurring	Non-Compliance	
50 PL 33-66	<b>Maintenance and Repair of Public Restrooms.</b> No later than thirty (30) days after the end of every fiscal quarter, the Director of the Department of Parks & Recreation shall submit a quarterly report to the Public Auditor and the Speaker of I Liheslaturan Guahan, in a Microsoft Excel file and written report, of the expenditures from this allocation and post the same on the Department's website.	Department of Parks & Recreation	<b>CLOSED</b>	Recurring	Non-Compliance	
51 PL 33-66	<b>Maintenance of Pool Facilities.</b> No later than thirty (30) days after the end of every fiscal quarter, the Director of the the Department of Parks & Recreation shall submit a quarterly report to the Public Auditor and the Speaker of I Liheslaturan Guahan, in a Microsoft Excel file and written report, of the expenditures from this allocation and post the same on the Department's website.	Department of Parks & Recreation	<b>CLOSED</b>	Recurring	Non-Compliance	
52 PL 33-66	A revolving fund, designated as the "Department of Public Works Building and Design Fee Account," shall be established separate and apart from other funds of the Government of Guam, and separate records shall be kept therefore. The Director shall comply with all existing reporting requirements by issue a quarterly accounting of the Fund to I Magalahaen Guahan, I Liheslaturan Guahan and the Office of Public Accountability.	Department of Public Works	<b>CLOSED</b>	Recurring	Compliance	

**GovGuam Agencies' Reporting Requirements**

P.L. #	Description	Organization	Status	Duration	Overall Compliance	OPA Audit #
53 PL 33-185	The sum of \$400,166 shall be allocated from the Tourist Attraction Fund appropriation in Subsection to DPR for maintenance and repair of restroom facilities in public parks island-wide for FY 2017. <i>No later than thirty (30) days after the end every fiscal quarter, the Director of Department of Parks &amp; Recreation shall submit a quarterly report to the Public Auditor and the Speaker of the Guam Legislature in a Microsoft Excel file and written report of the expenditures from this allocation, and post the same on the Department's website.</i>	Department of Parks & Recreation	<b>OPEN</b>	Recurring	Not Yet Required	
54 PL 33-185	The sum of \$349,211 shall be allocated from the Tourist Attraction Fund appropriation in Subsection (t)(1) to Department of Parks & Recreation for maintenance of pool facilities for FY 2017. These funds shall be used for the Northern Region Pool and Complex and the Hagatna Pool. <i>No later than thirty (30) days after the end of every fiscal quarter, the Director of Department of Parks &amp; Recreation shall submit a quarterly report to the Public Auditor and the Speaker of the Guam Legislature in a Microsoft Excel file and written report of the expenditures from this allocation and post the same on the Department's website.</i>	Department of Parks & Recreation	<b>OPEN</b>	Recurring	Not Yet Required	



**Office of Public Accountability's Status of Legislative Mandates  
Report No. 17-01, January 2017**

**ACKNOWLEDGEMENTS**

**Key contributions to this report were made by:**

Andriana Quitugua, Audit Staff  
Rodalyn Gerardo, CIA, CGFM, CPA, CGAP, CGMA, Audit Supervisor  
Doris Flores Brooks, CPA, CGFM, Public Auditor

**MISSION STATEMENT**

**To ensure public trust and assure good governance,  
we conduct audits and administer procurement appeals,  
independently, impartially, and with integrity.**

**VISION**

**The Government of Guam is the model for good governance in the Pacific.  
OPA is a model robust audit office.**

**CORE VALUES**

**Objectivity: To have an independent and impartial mind.**

**Professionalism: To adhere to ethical and professional standards.**

**Accountability: To be responsible and transparent in our actions.**

**REPORTING FRAUD, WASTE, AND ABUSE**

- Call our HOTLINE at 47AUDIT (472-8348)
- Visit our website at [www.opaguam.org](http://www.opaguam.org)
- Call our office at 475-0390
- Fax our office at 472-7951
- Or visit us at Suite 401, DNA Building in Hagåtña;

**All information will be held in strict confidence.**