

*I Mina'trentai Ocho Na Liheslaturan Guåhan*  
**BILL STATUS**

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	FISCAL NOTES	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	NOTES
65-38 (COR) As amended on the Floor.	Frank F. Blas, Jr. V. Anthony Ada Chris Barnett Christopher M. Dueñas Eulogio Shawn Gumataotao Jesse A. Lujan Tina Rose Muña-Barnes Sabina Flores Perez Sabrina Salas Matanane Joe S. San Agustin Telo T. Taitague Therese M. Terlaje	AN ACT TO <i>AMEND</i> SECTION 1908 OF CHAPTER 19, TITLE 1, GUAM CODE ANNOTATED, RELATIVE TO THE DUTIES OF THE PUBLIC AUDITOR WITH REGARD TO AUDITS ON NON-PROFIT AND NON-GOVERNMENTAL ORGANIZATIONS THAT RECEIVE FUNDING FROM ANY DEPARTMENT OR AGENCY OF THE GOVERNMENT OF GUAM.	2/19/25 4:39 p.m.	2/26/25	Committee on Finance and Government Operations.	Request: 2/26/25  3/5/25	2/6/26 9:00 a.m.	3/6/26	
	<b>SESSION DATE</b>	<b>TITLE</b>	<b>DATE PASSED</b>	<b>TRANSMITTED</b>	<b>DUE DATE</b>	<b>NOTES</b>			
3/23/26	AN ACT TO <i>AMEND</i> § 1908 OF CHAPTER 19, TITLE 1, GUAM CODE ANNOTATED, RELATIVE TO THE DUTIES OF THE PUBLIC AUDITOR WITH REGARD TO AUDITS ON NON-PROFIT AND NON-GOVERNMENTAL ORGANIZATIONS THAT RECEIVE FUNDING FROM ANY DEPARTMENT OR AGENCY OF THE GOVERNMENT OF GUAM.	3/27/26	3/27/26	4/8/26					



**COPY**

*I MINA'TRENTAI OCHO NA LIHESLATURAN GUAHAN*  
Thirty-Eighth Guam Legislature

March 27, 2026

The Honorable Lourdes A. Leon Guerrero  
*I Maga'hågan Guåhan*  
*Ufisinan I Maga'håga*  
*Hagåtña, Guam 96910*

Dear *Maga'håga* Leon Guerrero:

Transmitted herewith are Bill Nos. 65-38 (COR), 131-38 (COR), 141-38 (COR), 142-38 (COR), 205-38 (COR), 214-38 (COR), 218-38 (COR), 228-38 (COR), 231-38 (COR), 233-38 (COR), 234-38 (COR), 237-38 (COR), 245-38 (COR), 254-38 (COR), 262-38 (LS), 263-38 (LS), and 279-38 (COR), and Substitute Bill Nos. 206-38 (COR) and 246-38 (COR) which were passed by *I Mina'trentai Ocho Na Liheslaturan Guahan* on March 27, 2026.

Sincerely,

Senator Sabrina Salas Matanane  
Legislative Secretary

*POTU Jesse J. Cruz*

*8:24pm, 3.27.26*

Enclosure (19)

*I MINA'TRENTAI OCHO NA LIHESLATURAN GUÅHAN*  
2026 (SECOND) Regular Session

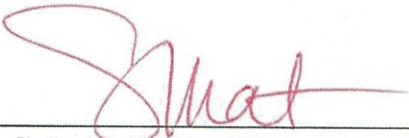
CERTIFICATION OF PASSAGE OF AN ACT TO *I MAGA'HÅGAN GUÅHAN*

This is to certify that **Bill No. 65-38 (COR)**, “AN ACT TO AMEND § 1908 OF CHAPTER 19, TITLE 1, GUAM CODE ANNOTATED, RELATIVE TO THE DUTIES OF THE PUBLIC AUDITOR WITH REGARD TO AUDITS ON NON-PROFIT AND NON-GOVERNMENTAL ORGANIZATIONS THAT RECEIVE FUNDING FROM ANY DEPARTMENT OR AGENCY OF THE GOVERNMENT OF GUAM,” was on the 27<sup>th</sup> day of March 2026, duly and regularly passed.



Frank F. Blas, Jr  
Speaker

Attested:



Sabrina Salas Matanane  
Legislative Secretary

This Act was received by *I Maga'hågan Guåhan* this 27 day of March 2026, at 8:24 o'clock P.M.



Assistant Staff Officer  
*Maga'håga's Office*

APPROVED:

Lourdes A. Leon Guerrero  
*I Maga'hågan Guåhan*

*PO III JESSIE J. CROSTO*  
*Executive Security*

Date: \_\_\_\_\_

Public Law No. \_\_\_\_\_

***I MINA'TRENTAI OCHO NA LIHESLATURAN GUÅHAN***  
**2025 (FIRST) Regular Session**

**Bill No. 65-38 (COR)**

As amended on the Floor.

Introduced by:

Frank F. Blas, Jr.  
V. Anthony Ada  
Chris Barnett  
Christopher M. Dueñas  
Eulogio Shawn Gumataotao  
Jesse A. Lujan  
Tina Rose Muña-Barnes  
Sabina Flores Perez  
Sabrina Salas Matanane  
Joe S. San Agustin  
Telo T. Taitague  
Therese M. Terlaje  
Vincent A.V. Borja  
Shelly V. Calvo  
William A. Parkinson

**AN ACT TO *AMEND* § 1908 OF CHAPTER 19, TITLE 1,  
GUAM CODE ANNOTATED, RELATIVE TO THE  
DUTIES OF THE PUBLIC AUDITOR WITH REGARD TO  
AUDITS ON NON-PROFIT AND NON-  
GOVERNMENTAL ORGANIZATIONS THAT RECEIVE  
FUNDING FROM ANY DEPARTMENT OR AGENCY OF  
THE GOVERNMENT OF GUAM.**

1 **BE IT ENACTED BY THE PEOPLE OF GUAM:**

2 **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds  
3 that non-profit and non-governmental organizations have availed themselves of the  
4 opportunity to receive funding from departments and agencies of the Government of

1 Guam. In almost every fiscal year budget act that contained an appropriation for  
2 these organizations, the verbiage “Access by the overseeing department’s or  
3 agency’s duly authorized representative and government auditors to appropriate  
4 records for the purpose of audit and examination of books, documents, papers, and  
5 records of funds expended under the authorization” is included in the Act. However,  
6 the law is ambiguous on any requirement that an audit actually be conducted with  
7 these organizations.

8 It is therefore the intent of *I Liheslatura* to provide the Public Auditor with  
9 the authority and discretion to conduct audits on all transactions and accounts of  
10 non-profit organizations and non-governmental organizations that receive funding  
11 from any government of Guam department or agency.

12 **Section 2.** § 1908, Chapter 19, Title 1, Guam Code Annotated, is hereby  
13 *amended* to read:

14 **“§ 1908. Public Audit.**

15 (a) The Public Auditor shall, annually, audit or cause to be  
16 conducted post-audits of all the transactions and accounts of all  
17 departments, offices, corporations, authorities, and agencies in all of the  
18 branches of the government of Guam.

19 (b) The Public Auditor may conduct or cause to be conducted  
20 such other audits or reviews, inclusive of all transactions and accounts  
21 of non-profit organizations and non-governmental organizations that  
22 have received cumulatively in excess of Two Hundred Thousand  
23 Dollars (\$200,000) in one or more fiscal years from any department or  
24 agency of the government of Guam as he or she deems necessary.

25 (1) With respect to the line departments of the  
26 executive, legislative, and the judicial branches, inclusive of any  
27 other non-profit organizations and non-governmental

1 organizations that have cumulatively received funds from any  
2 department or agency of the government of Guam, the Public  
3 Auditor may conduct the audit through his or her staff or may  
4 retain the services of an independent audit firm or organization,  
5 which audit shall be under the direction and supervision of the  
6 Public Auditor.

7 (2) With respect to corporations, authorities or  
8 agencies, including autonomous agencies and instrumentalities,  
9 which obtain independent audits, the Public Auditor shall make  
10 the selection of the auditing firm or organization and the scope  
11 of the audit, the audits of such autonomous agencies or  
12 instrumentalities to be at the cost of the agencies or  
13 instrumentalities.

14 (c) In the event any entity of the United States government,  
15 such as the Inspector General, makes an audit of the government  
16 accounts and financial transactions, the Public Auditor need not cause  
17 another audit to be done for that particular year as long as the audit is  
18 made available to the Public Auditor.”

19 **Section 3. Enactment.** This Act shall be effective upon enactment.

20 **Section 4. Severability.** If any provision of this Act or its application to any  
21 person or circumstance is found to be invalid or inorganic, such invalidity shall not  
22 affect other provisions or applications of this Act that can be given effect without  
23 the invalid provision or application, and to this end the provisions of this Act are  
24 severable.