

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
47-38 (COR)	William A. Parkinson	AN ACT TO ADD A NEW § 1909(c)(1), § 1909(c)(2), § 1909(c)(3), AND § 1909(c)(4), TO CHAPTER 19 OF TITLE 1, GUAM CODE ANNOTATED, RELATIVE TO THE DUTIES OF THE PUBLIC AUDITOR.	2/5/25 3:40 p.m.						

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

Bill No. 47-38 (COR)

Introduced by:

William A. Parkinson



AN ACT TO *ADD* A NEW § 1909(c)(1), § 1909(c)(2), § 1909(c)(3), AND § 1909(c)(4), TO CHAPTER 19 OF TITLE 1, GUAM CODE ANNOTATED, RELATIVE TO THE DUTIES OF THE PUBLIC AUDITOR.

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. Legislative Findings and Intent. *I Liheslaturan Guåhan* finds that pursuant to 1 GCA § 1908, the Public Auditor is mandated to complete annual audits of all government entities for the prior Fiscal Year no later than June 30. The timely completion of these audits is critical for the Legislature to make informed decisions during budget deliberations for the upcoming Fiscal Year.

Despite this statutory requirement, there have been recurring delays in the submission of these audits, resulting in the Legislature lacking essential financial data during budget discussions. The absence of up-to-date information impairs the Legislature's ability to accurately project revenues and allocate funds effectively, making projections less accurate and hindering priority initiatives, such as funding for the Guam Memorial Hospital.

A precedent exists within Guam law, specifically 2 GCA § 1106, which stipulates that Senators shall not receive their salaries if a General Appropriations Bill is not passed by August 31 of the current Fiscal Year. A similar precedent also exists for the Governor of Guam in 5 GCA § 4121. Therefore, *I Liheslatura* declares

1 its intent to ensure fiscal accountability and the timely completion of mandated
2 audits by implementing measures to withhold the salaries of the relevant Directors
3 responsible for completing the comprehensive Government of Guam audit if it is not
4 finalized by the statutory deadline of June 30.

5 Aligning the accountability mechanisms for the Directors with those already
6 established for Senators recognizes that timely financial reporting is as crucial to the
7 budgetary process as the passage of the budget itself. Emphasizing that the timely
8 availability of audit reports is essential for informed legislative decision-making,
9 accurate revenue projections, and the efficient allocation of resources to critical
10 public services thereby safeguards the public interest and promotes good
11 governance. By enacting this legislation, *I Liheslatura* aims to uphold the principles
12 of accountability and transparency within the Government of Guam, ensuring that
13 all officials adhere to their statutory responsibilities for the benefit of the community.

14 **Section 2. A new § 1909(c)(1), § 1909(c)(2), § 1909(c)(3), and §**
15 **1909(c)(4) to Chapter 19 of Title 1, Guam Code Annotated, is hereby *added*:**

16 (c) To communicate directly with any person or with any department,
17 officer or person having official relations with the office in any matter relating to the
18 expenditures of government funds and property or to the settlement thereof.

19 (1) All government agencies shall submit all financial audit documents
20 necessary for the issuance of the annual Government of Guam Fiscal Year
21 Audit no later than one hundred twenty (120) calendar days following the
22 close of the fiscal year. An agency director who is unable to comply with this
23 deadline may submit a written request to the Office of Public Accountability
24 (OPA) for an extension prior to the deadline. The request shall specify the
25 reasons for noncompliance and propose a revised submission date.

26 (2) The OPA shall issue a written decision within three (3) business
27 days of receiving a request for extension. If an extension is granted, the

1 decision shall specify the revised deadline. If the request is denied, the
2 decision shall provide specific reasons for the denial and shall be transmitted
3 to the Governor of Guam and Speaker of the Guam Legislature within forty-
4 eight (48) hours of issuance.

5 (3) No public funds shall be expended for the salary, benefits, or any
6 other remuneration of an agency director or head of a Government of Guam
7 entity, who fails to submit the required financial audit documents by the
8 prescribed deadline or the revised deadline if an extension is granted.

9 (4) The suspension of compensation shall remain in effect until the
10 required financial audit documents are submitted. Upon submission of the
11 required documents, the OPA shall notify both the Governor and the Speaker
12 of the Guam Legislature in writing, at which time the suspension of
13 compensation shall be lifted prospectively.

14 **Section 2. Effective Date.** This Act shall be effective upon enactment.

15 **Section 3. Severability.** If any provision of this Act or its application to any
16 person or circumstance is found to be invalid or inorganic, such invalidity shall not
17 affect other provisions or applications of this Act that can be given effect without
18 the invalid provision or application, and to this end the provisions of this Act are
19 severable.