

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)	Frank F. Blas, Jr.	AN ACT TO AMEND 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.						

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

Bill No. 65-38 (COR)

Introduced by:

Frank F. Blas, Jr. 

**AN ACT TO AMEND 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.**

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. Legislative Findings and Intent. *I Liheslaturan Guåhan* finds that non-profit and non-governmental organizations have availed themselves of the opportunity to receive funding from departments and agencies of the Government of Guam. In almost every fiscal year budget act that contained an appropriation for these organizations, the verbiage “Access by the overseeing department’s or agency’s duly authorized representative and government auditors to appropriate records for the purpose of audit and examination of books, documents, papers, and records of funds expended under the authorization” is included in the Act. However, the law is ambiguous on any requirement that an audit actually be conducted with these organizations.

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

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

7 **“§1908. Public Audit.**

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

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

18 (1) With respect to the line departments of the executive,
19 legislative, and the judicial branches, inclusive of any other
20 non-profit organizations and non-governmental organizations
21 that have cumulatively received funds from any department
22 or agency of the government of Guam, the Public Auditor
23 may conduct the audit through his or her staff or may retain
24 the services of an independent audit firm or organization,
25 which audit shall be under the direction and supervision of the
26 Public Auditor.

1 (2) With respect to corporations, authorities or agencies,
2 including autonomous agencies and instrumentalities, which
3 obtain independent audits, the Public Auditor shall make the
4 selection of the auditing firm or organization and the scope of
5 the audit, the audits of such autonomous agencies or
6 instrumentalities to be at the cost of the agencies or
7 instrumentalities.

8 (c) In the event any entity of the United States government, such as the
9 Inspector General, makes an audit of the government accounts and
10 financial transactions, the Public Auditor need not cause another
11 audit to be done for that particular year as long as the audit is made
12 available to the Public Auditor.

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

14 **Section 4. Severability.** If any provision of this Act or its application to any
15 person or circumstance is found to be invalid or contrary to law, such invalidity shall
16 not affect other provisions or application, and to this end the provisions of this Act
17 are severable.