

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 <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	



Office of Senator Christopher M. Dueñas

CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

March 2, 2026

The Honorable Frank F. Blas Jr.
Speaker, I Mina 'trentai Ocho na Liheslaturan Guåhan
163 W. Chalan Santo Papa
Hågatña, Guam 96910

Via Honorable Vice Speaker V. Anthony Ada
Chairman, Committee on Rules

RE: Committee Report on Bill No. 65-38 (COR)

Buenas yan Håfa Adai Speaker,

Transmitted herewith is the Committee Report on Bill No. 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.

Committee votes are as follows:

- TO DO PASS
TO NOT PASS
6 TO REPORT OUT ONLY
TO ABSTAIN
TO PLACE IN INACTIVE FILE



COMMITTEE ON RULES
RECEIVED:
March 2, 2026 2:20 p.m.
Marie Crisostomo

Senseremente,

Senator Christopher M. Dueñas
Chairman, Committee on Finance and Government Operations



Office of Senator Christopher M. Dueñas
CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

COMMITTEE REPORT

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.”**



Office of Senator Christopher M. Dueñas

CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

February 28, 2026

MEMORANDUM

To: All Members
Committee on Finance and Government Operations

From: Senator Christopher M. Dueñas
Chairperson, Finance and Government Operations

Subject: Committee Report on Bill No. 65-38 (COR)

Transmitted herewith for your consideration is the Committee Report on **Bill No. 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.

This report includes the following:

- Copy of COR Referral of Bill No. 65-38 (COR)
- Notices of Public Hearing
- Copy of the Public Hearing Agenda
- Public Hearing Sign-in Sheet
- Copies of Submitted Written Testimony
- Committee Vote Sheet
- Committee Report Digest
- Copy of Bill No. 65-38 (COR), As Introduced
- Fiscal Note

Please take the appropriate action on the attached vote sheet. Your attention to this matter is greatly appreciated. Should you have any questions or concerns, please do not hesitate to contact me.

Respectfully,


Senator Christopher M. Dueñas
Chairperson, Committee on Finance and Government Operations



COMMITTEE ON RULES

Vice Speaker V. Anthony Ada, Chairperson

I Mina'trentai Ocho Na Liheslaturan Guåhan

38th Guam Legislature

February 26, 2025

To: **Rennae V. C. Meno**
Clerk of the Legislature

Attorney Darleen Hiton
Legislative Legal Counsel

From: **Vice Speaker V. Anthony Ada** 
Chairperson, Committee on Rules

Subject: **Referral of Bill No. 65-38 (COR)**

Håfa Adai,

As per my authority as Chairperson of the Committee on Rules and subject to §6.01(d)(1), Rule VI of our Standing Rules, I am forwarding the referral of **Bill No. 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.”

Please ensure that the subject bill is referred to the Committee on Finance and Government Operations chaired by Senator Christopher M. Dueñas. I also request that the same be forwarded to the Prime Sponsor of the subject bill and to Management Information Services (MIS) for posting on our website

A copy of the bill is available on our legislative website.

Should you have any questions or concerns, please feel free to contact Kamarin Nelson, Committee on Rules Director at 671-472-2461.



FIRST NOTICE of Public Hearing on February 6, 2026

Senator Chris Duenas <senator.duenas@guamlegislature.gov>
To: phnotice@guamlegislature.gov

Fri, Jan 30, 2026 at 9:44 AM

FOR IMMEDIATE RELEASE

January 30, 2026

MEMORANDUM

To: All Senators, Stakeholders, and Media

From: Senator Christopher M. Dueñas
Chairman, Committee on Finance and Government Operations

Re: FIRST NOTICE of Public Hearing on February 6, 2026

The Committee on Finance and Government Operations will hold a public hearing on **Friday, February 6, 2026**, beginning at **9:00 am** at the Public Hearing Room in the Guam Congress Building. The agenda is as follows:

- **Bill No. 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
- **Bill No. 181-38 (COR)** – Frank F. Blas, Jr. - AN ACT TO AMEND § 5901, CHAPTER 5, TITLE 5, GUAM CODE ANNOTATED; RELATIVE TO EXPANDING THE MEMBERSHIP OF THE PROCUREMENT ADVISORY COUNCIL TO INCLUDE REPRESENTATIVES FROM THE BUSINESS COMMUNITY AND APPOINTEES OF THE SPEAKER OF I LIHESLATURAN GUÅHAN.
- **Bill No. 231-38 (COR)** – Joe S. San Agustin - AN ACT TO ADD A NEW ARTICLE 8, CHAPTER 26; AND TO ADD A NEW § 24713, CHAPTER 24; ALL OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING A GUAM TAX AMNESTY PROGRAM FOR TAX LIABILITIES.

If you would like to participate in the Public Hearing listed above or submit written testimony, please contact the Office of Senator Christopher M. Dueñas for further assistance via email at senator.duenas@guamlegislature.gov or by phone at (671) 989-9554.

In compliance with Title II of the Americans with Disabilities Act (ADA), all government activities, programs, and services are accessible to individuals with disabilities. *If you or anyone you know requires assistance or special accommodations to participate in the public hearing, please contact the Office of Senator Christopher M. Dueñas at the contact information provided above.*

The Public Hearing will be broadcast LIVE on local television (GTA Channel 21, Docomo Channel 117) and streamed online through I Liheslaturan Guåhan's YouTube Channel ([@guamlegislaturemedia](https://www.youtube.com/@guamlegislaturemedia)).

This ad was paid with funds by the Committee of Finance and Government Operations.

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Office of Senator Christopher M. Dueñas

Chairman, Committee on Government Finance and Operations

259 Martyr St., Hagatna, Guam 96910


senator.duenas@guamlegislature.gov

(671) 989-9554

2 attachments



senator-duenas-headshot.jpg
70K

 1N 1-30-26 (65, 181, & 231).pdf
379K



Office of Senator Christopher M. Dueñas

CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

FOR IMMEDIATE RELEASE

January 30, 2026

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OFFICE OF SENATOR CHRISTOPHER M. DUEÑAS

259 MARTYR STREET, HAGATNA GUAM 96910 | TEL: 671-989-9554 | SENATOR.DUENAS@GUAMLEGISLATURE.GOV

  LIKE AND FOLLOW @SENATORDUENAS


FIRST NOTICE of Public Hearing on February 6, 2026

 PRINT

**FIRST NOTICE of Public Hearing on February 6,
2026**

PUBLIC HEARING



 **Posted on:** 01/30/2026 10:53 AM

 **Posted by:** Ashley Shinohara

 **Public Hearing Date:** 02/06/2026 09:00 AM

 **Department(s):**
GUAM LEGISLATURE (/notices?department_id=92)

 **Division(s):**
OFFICE OF SENATOR CHRISTOPHER M. DUENAS (/notices?
division_id=267)

 **Notice Topic(s):** PUBLIC HEARING (/notices?topic_id=74)

 **Types of Notice:** PUBLIC HEARING (/notices?type_id=7)

 **For Audience(s):** PUBLIC (/notices?public=1)

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FOR IMMEDIATE RELEASE

January 30, 2026

MEMORANDUM

To: All Senators, Stakeholders, and Media

**From: Senator Christopher M. Dueñas
Chairman, Committee on Finance and Government
Operations**

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([http://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%2065-38%20\(COR\).pdf](http://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%2065-38%20(COR).pdf)) - 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

Bill No. 181-38 (COR)

([http://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20181-38%20\(COR\)%20Referred%20Version.pdf](http://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%20181-38%20(COR)%20Referred%20Version.pdf)) - Frank F. Blas, Jr. - AN ACT TO AMEND § 5901, CHAPTER 5, TITLE 5, GUAM CODE ANNOTATED; RELATIVE TO EXPANDING THE MEMBERSHIP OF THE PROCUREMENT ADVISORY COUNCIL TO INCLUDE REPRESENTATIVES FROM THE BUSINESS COMMUNITY AND APPOINTEES OF THE SPEAKER OF LIHESLATURAN GUÅHAN.

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This ad was paid with funds by the Committee of Finance and Government Operations.



Public hearing on legislation proposing tax amnesty, duties of the Public Auditor, and changes to procurement law.

Scheduled for February 6, 2026

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FIRST NOTICE OF PUBLIC HEARING by Senator Chris Duenas
Published on Kandit on January 30, 2026

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SECOND NOTICE of Public Hearing on February 6, 2026

Senator Chris Duenas <senator.duenas@guamlegislature.gov>
To: phnotice@guamlegislature.gov

Tue, Feb 3, 2026 at 1:31 PM

FOR IMMEDIATE RELEASE

February 3, 2026

MEMORANDUM

To: All Senators, Stakeholders, and Media

From: Senator Christopher M. Dueñas
Chairman, Committee on Finance and Government Operations

Re: SECOND NOTICE of Public Hearing on February 6, 2026

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Office of Senator Christopher M. Dueñas

Chairman, Committee on Government Finance and Operations

259 Martyr St., Hagatna, Guam 96910

senator.duenas@guamlegislature.gov

(671) 989-9554



senator-duenas-headshot.jpg
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2N 2-3-26 (65, 181, & 231).pdf
358K



Office of Senator Christopher M. Dueñas

CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

FOR IMMEDIATE RELEASE

February 3, 2026

MEMORANDUM

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OFFICE OF SENATOR CHRISTOPHER M. DUEÑAS

259 MARTYR STREET, HAGATNA GUAM 96910 | TEL: 671-989-9554 | SENATOR.DUENAS@GUAMLEGISLATURE.GOV

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SECOND NOTICE of Public Hearing on February 6, 2026

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SECOND NOTICE of Public Hearing on February 6, 2026

PUBLIC HEARING



 **Posted on:** 02/03/2026 01:31 PM

 **Posted by:** Ashley Shinohara

 **Public Hearing Date:** 02/06/2026 09:00 AM

 **Department(s):**
GUAM LEGISLATURE (/notices?department_id=92)

 **Division(s):**
OFFICE OF SENATOR CHRISTOPHER M. DUENAS (/notices?
division_id=267)

 **Notice Topic(s):** PUBLIC HEARING (/notices?topic_id=74)

 **Types of Notice:** PUBLIC HEARING (/notices?type_id=7)

 **For Audience(s):** PUBLIC (/notices?public=1)

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FOR IMMEDIATE RELEASE

February 3, 2026

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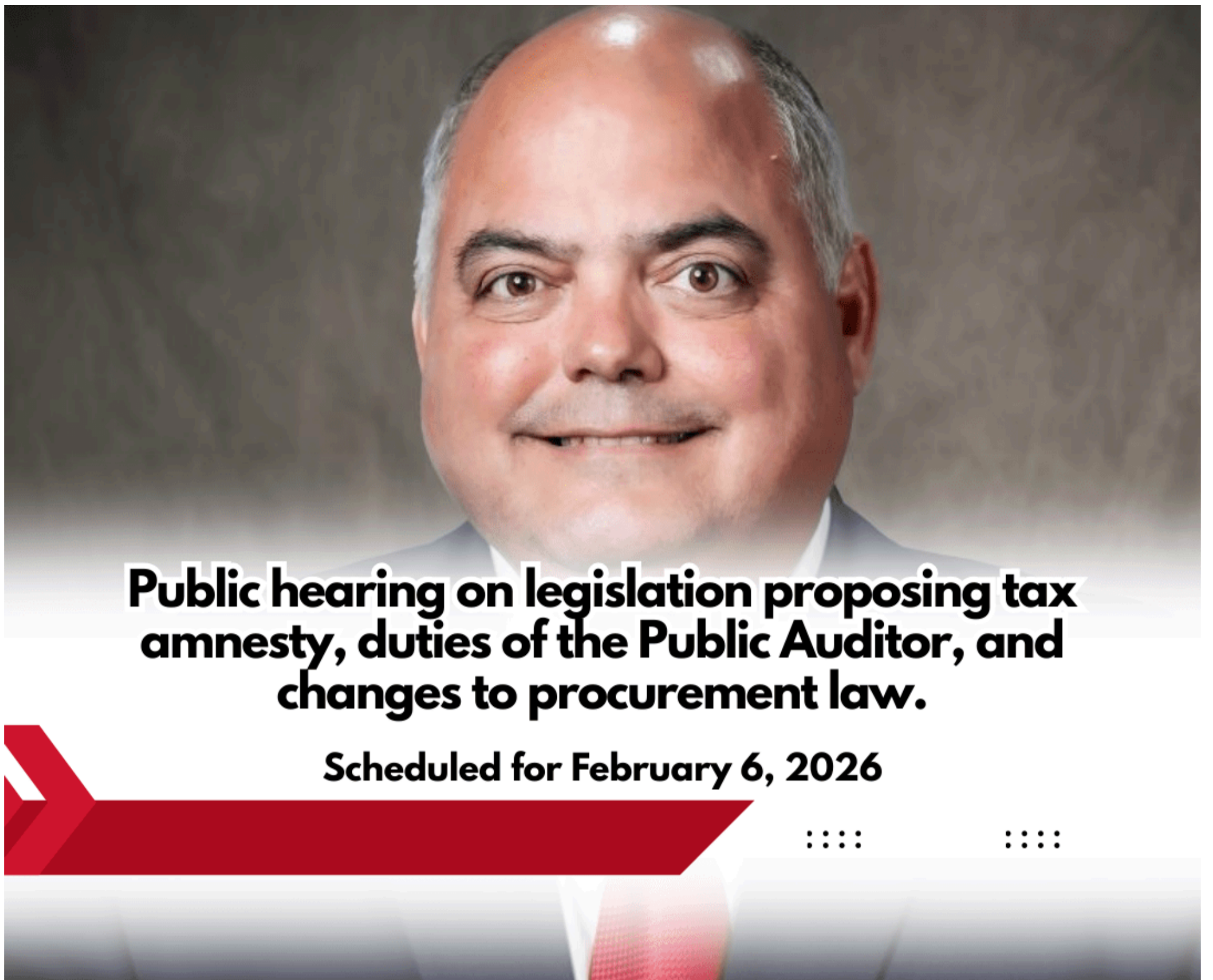
.....
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Public hearing on legislation proposing tax amnesty, duties of the Public Auditor, and changes to procurement law.

Scheduled for February 6, 2026

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- **Bill No. 231-38 (COR)** – Joe S. San Agustin – AN ACT TO ADD A NEW ARTICLE 8, CHAPTER 26; AND TO ADD A NEW § 24713, CHAPTER 24; ALL OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING A GUAM TAX AMNESTY PROGRAM FOR TAX LIABILITIES.

If you would like to participate in the Public Hearing listed above or submit written testimony, please contact the Office of Senator Christopher M. Dueñas for further assistance via email at senator.duenas@guamlegislature.gov or by phone at (671) 989-9554.

In compliance with Title II of the Americans with Disabilities Act (ADA), all government activities, programs, and services are accessible to individuals with disabilities. *If you or anyone you know requires assistance or special accommodations to participate in the public hearing, please contact the Office of Senator Christopher M. Dueñas at the contact information provided above.*

The Public Hearing will be broadcast LIVE on local television (GTA Channel 21, Docomo Channel 117) and streamed online through I Liheslaturan Guåhan’s YouTube Channel ([@guamlegislaturemedia](#)).



Senator Chris Duenas <senator.duenas@guamlegislature.gov>

Invitation to Public Hearing on Bill No. 65-38 (COR)

Senator Chris Duenas <senator.duenas@guamlegislature.gov>
To: Benjamin Cruz <bjcruz@guamopa.com>, admin@guamopa.com

Fri, Jan 30, 2026 at 9:46 AM

Buenas yan Hafa Adai!

The Committee on Finance and Government Operations invites you to a public hearing where **Bill No. 65-38 (COR)** is on the agenda. The hearing is scheduled for Friday, February 6, 2026, beginning at 9:00 a.m. in the Guam Congress Building.

Your input is valuable, and we encourage you to attend and share your testimony. If you plan to present written testimony, please bring 15 copies or email it to the committee at least 48 hours prior to the hearing.

If you are unable to attend in person, you may submit written testimony via email to senator.duenas@guamlegislature.gov at least 48 hours before the public hearing.

Please note, if you plan to testify with a digital presentation via external usb drive, please submit it to our office 48 hours prior to the hearing as it will need to be assessed by our MIS department.

Kindly confirm your receipt of this email and whether you will be attending the hearing. If you have any questions or require additional information, please call our office at (671) 989-9554.

Regards,

--



Office of Senator Christopher M. Duenas

Chairman, Committee on Government Finance and Operations

259 Martyr St., Hagatna, Guam 96910

senator.duenas@guamlegislature.gov

(671) 989-9554



1N 1-30-26 (65, 181, & 231).pdf
379K



Office of Senator Christopher M. Dueñas

CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

PUBLIC HEARING AGENDA

Friday, February 6, 2026 – Guam Congress Building

9:00AM:

- **Bill No. 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
- **Bill No. 181-38 (COR)** – Frank F. Blas, Jr. - AN ACT TO AMEND § 5901, CHAPTER 5, TITLE 5, GUAM CODE ANNOTATED; RELATIVE TO EXPANDING THE MEMBERSHIP OF THE PROCUREMENT ADVISORY COUNCIL TO INCLUDE REPRESENTATIVES FROM THE BUSINESS COMMUNITY AND APPOINTEES OF THE SPEAKER OF I LIHESLATURAN GUÅHAN.
- **Bill No. 231-38 (COR)** – Joe S. San Agustin - AN ACT TO ADD A NEW ARTICLE 8, CHAPTER 26; AND TO ADD A NEW § 24713, CHAPTER 24; ALL OF TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO ESTABLISHING A GUAM TAX AMNESTY PROGRAM FOR TAX LIABILITIES.



Date: February 6, 2026

I Mina'trentai Ocho na Liheslaturan Guahån
Office of Senator Christopher M. Duenas
Chairman, Committee on Finance and Government Operations

Time: 9:00 a.m.

Bill No. 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

	Name	Agency / Address	Contact No.	Email	Type of Testimony		Support	
					Oral	Written	Yes	No
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

NO SIGN IN



EDWARD M. BIRN
Director (Direktot)
RENA K. BORJA
Deputy Director (Sigundo Direktot)

**DEPARTMENT OF
ADMINISTRATION**
DIPATTAMENTON ATMENESTRASION
DIRECTOR'S OFFICE
(Ufisinan Direktot)
Telephone *(Telifon)*: (671) 475-1101/1250



LOURDES A. LEON GUERRERO
Governor (Maga'håga)
JOSHUA F. TENORIO
Lt. Governor (Sigundo Maga'låhi)

February 6, 2026

Senator Christopher Duenas

Chairperson, Committee on Finance
and Government Operations
38th Guam Legislature
Calvo Arriola Building Suite 101-B
259 Martyr St.
Hagåtña, Guam 96910
senator.duenas@guamlegislature.gov

RE: Bill 65-38

Dear Senator Duenas,

Department of Administration appreciates the opportunity to comment on Bill 65-38. A bill to amend the duties of the Public Auditor.

The majority of funding made available to non-profit organizations on Guam are from federal grants. These grants impose certain regulations which the grantee agency must follow in the management and monitoring of such grants. It would seem unnecessary to add another layer of monitoring to this requirement. DOA recommends that such organizations should have their financial statements "reviewed" by a CPA. A review is a level of attestation lower than an audit.

DOA is available to respond to any questions on this matter.

Senseramente,

Edward M. Birn
Director of Administration

Copy: Jon J. Calvo, Chief of Staff
Clynton E. Ridgell, Deputy Chief of Staff



Office of Senator Christopher M. Dueñas
CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

COMMITTEE VOTE SHEET

Bill No. 65-38 (COR) - *“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.”*

Committee Members	Signature	TO DO PASS	TO NOT PASS	TO REPORT OUT ONLY	TO ABSTAIN	TO PLACE IN INACTIVE FILE
Senator Christopher M. Dueñas <i>Chairperson</i>				X		
Senator V. Anthony Ada <i>Vice Chairperson</i>	Evote 3/2/26			X		
Senator Frank F. Blas, Jr. <i>Member</i>						
Senator Sabrina Salas Matanane <i>Member</i>	Evote 3/2/26			X		
Senator Jesse A. Lujan <i>Member</i>	Evote 3/1/26			X		
Senator Vincent A.V. Borja <i>Member</i>	Evote 3/2/26			X		
Senator Tina Rose Muña Barnes <i>Member</i>						
Senator Joe S. San Agustin <i>Member</i>	Evote 3/1/26			X		



FP1 Mariñas

REQUEST FOR EVOTE: Bill No. 65-38 (COR)

7 messages

FP1 Mariñas

Sun, Mar 1, 2026 at 3:00 PM

To: cmdcommittee@guamlegislature.gov

Håfa Ådai Committee Members!

Please see attached Committee Report for Bill No. 65-38 (COR) - Frank F. Blas, Jr. - *As Introduced* - 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.


Indicate your preferred action:

- TO DO PASS
- TO NOT PASS
- TO REPORT OUT ONLY
- TO ABSTAIN
- TO PLACE IN INACTIVE FILE

Please submit your response **ASAP**. Your responses will be logged into the vote sheet which will be submitted as part of the final Committee Report to the Committee on Rules.

--

Senseremente,
FP1 Mariñas
 Independent Contractor

 cmdxfbj_bn 65_route.pdf
 8619K

Senator Jesse Lujan <senator.lujan@guamlegislature.gov>

Sun, Mar 1, 2026 at 3:23 PM

To: FP1 Mariñas

Cc: cmdcommittee@guamlegislature.gov

To report out only.



Office of Majority Leader Jesse A. Lujan

Chairman, Committee on Transportation, Tourism, Customs, Utilities and Federal & Foreign Affairs

259 Martyr St., Hagatna, Guam 96910

senator.lujan@guamlegislature.gov

(671) 969-6525

[Quoted text hidden]

Senator Chris Duenas <senator.duenas@guamlegislature.gov>

Sun, Mar 1, 2026 at 3:54 PM

To: Senator Jesse Lujan <senator.lujan@guamlegislature.gov>

Cc: FP1 Mariñas, cmdcommittee@guamlegislature.gov

To report out only


Office of Senator Christopher M. Dueñas
Chairman, Committee on Finance and Government Operations
259 Martyr St., Hagatna, Guam 96910
senator.duenas@guamlegislature.gov

(671) 989-9554

[Quoted text hidden]

Joe S. San Agustin <senatorjoessanagustin@gmail.com>

Sun, Mar 1, 2026 at 4:53 PM

To: Senator Chris Duenas <senator.duenas@guamlegislature.gov>

Cc: Senator Jesse Lujan <senator.lujan@guamlegislature.gov>, FP1 Mariñas [REDACTED]

cmdcommittee@guamlegislature.gov

To report out only.

The Office of Senator Joe S. San Agustin
I Mina'trentai Ocho na Liheslaturan Guåhan

38th Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagåtña, Guam 96910

 T: (671) 989-5445 F: (671) 969-6737 E: senatorjoessanagustin@gmail.com

 Website: www.senatorjoessanagustin.com

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[Quoted text hidden]

Office of Legislative Secretary Senator Sabrina Salas Matanane

Mon, Mar 2, 2026 at

<office.senatorbri@guamlegislature.gov>

7:45 AM

To: "Joe S. San Agustin" <senatorjoessanagustin@gmail.com>

Cc: Senator Chris Duenas <senator.duenas@guamlegislature.gov>, Senator Jesse Lujan

<senator.lujan@guamlegislature.gov>, FP1 Mariñas [REDACTED], cmdcommittee@guamlegislature.gov

To report out only.


Office of Legislative Secretary
SENATOR SABRINA SALAS MATANANE
I Mina'trentai Ocho Na Liheslaturan Guåhan | 38th Guam Legislature

Chairperson, Committee on Health and Veterans Affairs

163 W. Chalan Santo Papa, Hagåtña, Guam 96910

office.senatorbri@guamlegislature.gov

671-989-2572

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[Quoted text hidden]

Office of Senator Borja <contact@senatorvinceborja.com>

Mon, Mar 2, 2026 at 8:06 AM

To: FP1 Mariñas [REDACTED]

Cc: cmdcommittee@guamlegislature.gov

TO REPORT OUT ONLY.

[Quoted text hidden]

Vice Speaker V. Anthony Ada <vicespeakertonyada@guamlegislature.gov>

Mon, Mar 2, 2026 at 10:48 AM

To: Senator Chris Duenas <senator.duenas@guamlegislature.gov>

Cc: Senator Jesse Lujan <senator.lujan@guamlegislature.gov>, Mariñas FP1 [REDACTED]
cmdcommittee@guamlegislature.gov

To report out

On Mar 1, 2026, at 3:54 PM, Senator Chris Duenas <senator.duenas@guamlegislature.gov> wrote:

[Quoted text hidden]

COMMITTEE REPORT DIGEST

Committee on Finance and Government Operations

Senator Christopher M. Duenas, Chairman

I. OVERVIEW

Bill No. 65-38 (COR) was introduced by Frank F. Blas, Jr., on February 19, 2025 and referred to the Committee on Finance and Government Operations by the Committee on Rules on February 26, 2025. The Committee held a public hearing on February 6, 2026, at 9:00 a.m. in the Guam Congress Building's Public Hearing Room.

Notices for the hearing were posted on the Government Public Notices Portal and distributed via email to all senators and major media outlets on January 30, 2026 (5-day notice) and again on February 3, 2026 (48-hour notice).

SENATORS PRESENT

Christopher M. Duenas, Chairman

Frank F. Blas, Jr., Member

Joe S. San Agustin, Member

Eulogio *Shawn* Gumataotao

Telo T. Taitague

II. SUMMARY OF TESTIMONY & DISCUSSION

The public hearing for Bill No. 65-38 (COR) was called to order at [9:01AM.](#)

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRMAN: SENATOR CHRISTOPHER M. DUEÑAS, CHAIRPERSON: *Mañana Si Yu'os, Todus Hamyo.* Good morning, and welcome to your Guam Congress Building, your 38th Guam Legislature. Thank you for being here and thank you for joining us and watching us on the various media outlets. This morning's public hearing is conducted by the Committee on Finance and Government Operations and is called to order at this time, 09:01 a.m., on this Friday, February 6, 2026. The first notice

of this public hearing was disseminated to all senators and media outlets on January 30, 2026, with the second notice disseminated on February 3, 2026. These hearing notices were also made available on the Guam Legislature’s website, our legislative calendar, and the Government of Guam’s public notice portal. The committee will hear testimony on the following bills that are on the agenda:

Bill No. 65-38 (COR), introduced by Frank F. Blas Jr., our Speaker. An act to amend Section 1908 of Chapter 19, Title 1, Guam Code Annotated, relative to the duties of the Public Auditor with regards to audits on nonprofit and non-governmental organizations that receive funding from any department or agency of the Government of Guam. The second bill will be Bill No. 181-38 (COR), introduced once again by our Speaker, Frank F. Blas Jr., an act to amend § 5901, Chapter 5, Title 5, Guam Code Annotated, relative to expanding the membership of the Procurement Advisory Council to include representatives from the business community and appointees of the Speaker of *I Liheslaturan Guåhan*. And finally, we will hear Bill No. 231-38 (COR), introduced by Senator Joe S. San Agustin, an act to add a new Article 8, Chapter 26, and to add a new § 24713, Chapter 24, all of Title 11, Guam Code Annotated, relative to establishing a Guam tax amnesty program for tax liabilities. At this time, I’d like to welcome my colleagues who are joining me this morning. Thank you, Mr. Speaker. To my left also Senator San Agustin, Senator Telo Taitague, and of course, our good senator, Senator Gumataotao. Thank you, Senators, for joining us this morning. Before we begin, I’d like to remind everyone in attendance of *I Liheslaturan Guåhan*’s general rules of conduct. Individuals testifying shall first be recognized by the chairperson before speaking and shall state their full name for recordkeeping purposes. Questions and testimony shall be confined to the substance and nature of the bill that is on the agenda. Personal inferences as to the character and motive of any senator or individual testifying is not permitted. The chairperson of the committee may order the removal from this hearing any member of *I Liheslaturan Guåhan* or the public in attendance who fails to observe proper decorum pursuant to the 38th Guam Legislature’s Standing Rules. Any violation of these general rules of conduct will result in immediate removal from this public hearing room.

With that, we will now proceed to hear testimony on **Bill No. 65-38 (COR)**, introduced once again by our Speaker. Mr. Speaker, you are recognized at this time.

SPEAKER FRANK F. BLAS, JR.: Thank you very much, Mr. Chair, and thank you to my colleagues for being here this morning. Bill No. 65-38 (COR), which is 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 nonprofit and non-governmental organizations that receive funding from any department or agency of the Government of Guam. Mr. Chair and colleagues, this legislation was introduced after discussions with the Public Auditor himself. While statute already advises that nonprofit organizations or non-governmental organizations that receive funding from any entity within the Government of Guam have to prepare their books and paperwork for an audit, it does not specifically or explicitly say that they are subject, they could be subject to an audit. What this bill intends to provide is some clarity and that those organizations, if they receive in excess of, cumulatively in excess of \$200,000 or more, that they can be audited by the Public Auditor to ensure that there is transparency, efficiency, and effectiveness in how the monies are being spent. And so what that, so this bill provides that clarity and that direction. They have already been by statute, been advised and been informed that they should have their paperwork in line for an audit, and now it just says that they can be subject to an audit.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRPERSON: *Si Yu'os Ma'ãse'*, Speaker Blas. We did not receive any testimony at this time, but the committee will remain open. We don't have anyone to testify, but I'm going to extend a courtesy to our senators in attendance to make any comments they may want to on the bill. So at this time, I recognize Senator Shawn Gumataotao on Bill No. 65-38 (COR).

SENATOR EULOGIO SHAWN GUMATAOTAO: Yes, thank you, Mr. Chair, and thank you to our colleagues that are up here. Just one thing for the markup process if we can, either the author or even the committee could get this, just if we can add this into the report, but what portion of the \$198.2 million in federal matching grants, which are recognized in the General Appropriations Act of 2026, are used to support nonprofits? And what information is available at this point

confirming whether reports describing their activities during the first quarter of FY2026, which were required not later than January 2026, were submitted to their grantor agencies? And Mr. Chair, finally, since the release of OPA Report No. 25-01 in January 2025, which identified that out of the 1,536 nonprofit organizations, 625 were active and approved and 911 were inactive or revoked as of August 2023, how many of those 911 have since cleared any pending requirements by DRT and had their business licenses and/or authorizations to operate reinstated and remain in good standing as of December 31, 2025. Thank you, Mr. Chair, for the chance to add that to the record.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRPERSON: Thank you, Senator Gumataotao. Certainly, the committee will take that up and also work with the author, and the committee will consider your request during the markup hearing. Thank you for your participation, Senator. Senator Joseph San Agustin, you are recognized at this time. Any comments on Bill 65-38?

SENATOR JOE S. SAN AGUSTIN: Thank you, Mr. Chair. The only comment I have is maybe to the author, make him, reconsider the amount when he identified “in excess of \$200,000.” The reason I bring that up is because any money that the government spends, when they pass this on or gives to a nonprofit, everything should be audited. There shouldn’t be a threshold because, you know, they could actually step in and make it \$199,000. *Pot fabot* any money. And that’s the only thing I’m concerned about is that, i mean how many times are they going to slip this by. I just want to be cautious, but otherwise, I’m in support of the bill. Thank you, Mr. Chair.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRPERSON: Thank you, Senator San Agustin. I’m sure the committee will consider that once again and we’ll go with the author during the markup discussion. Senator Taitague, you are recognized at this time.

SENATOR TELO T. TAITAGUE: Thank you, Mr. Chair, and good morning to my colleagues and those who are listening this morning. TGIF. *Biba Betnes*. Senator San Agustin hit it on the nail, and that was the one thing I wanted to bring up. If you’re going to consider anything as a markup in the committee, it is to have any amount. I agree because I think \$200,000 at that fixed amount might be too

high. I mean you're missing out on medium-sized grants or low grants and not capturing too many entities. So I feel that should be changed. But one of the other things I think should be included in the bill is to include a reporting requirement. I would suggest to amend the bill to do so, just to be on the safe side, to have that reporting and to submit it to the Legislature as well. Mr. Chair, did we at least get written testimony from OPA?

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRPERSON: Not at this time, but I'll work with the author on that. But we certainly have confirmed our emails and notices.

SENATOR TELO T. TAITAGUE: Cause I remember we had this discussion a couple of years back on introducing this legislation, and I thank the author for doing so. It's something that has been needed to be done for years because we've actually seen some mismanagement of government funds going to nonprofit organizations. In fact, we've come up with a couple that are in a criminal process right now because of its mismanagement. And I ask the author of the legislation to include me as a co-sponsor on this because he beat me to the punch line on this bill. I'm on the same floor as the OPA, so we talk about this all the time. So I greatly appreciate this legislation and ask that the reporting requirements also be included in the markup. Thank you.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRPERSON: *Si Yu'os Ma'ase'*, Senator Taitague. I'll move over now to the main sponsor, our Speaker, Frank Blas Jr., to make any remarks on the bill and any closing remarks as well.

SPEAKER FRANK F. BLAS, JR.: Thank you very much to my colleagues for their recommendations and suggestions. I will take into consideration those recommendations. I will tell you that the threshold of \$200,000 was actually through discussions with the OPA. I am not adverse to lowering the threshold with regard to that, as well as adding the reporting requirement. I'll work with the committee on being able to do this so we can put this out post haste. Mr. Chair, thank you very much for the opportunity to be able to speak, and thank you for bringing this bill up for public hearing.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRPERSON: *Si Yu'os Ma'åse'*, Mr. Speaker. So that will conclude our hearing on Bill No. 65-38 (COR).

[Committee moves into Bill No. 181-38 (COR)]

III. FINDINGS & RECOMMENDATIONS:

The Committee *finds* that Bill No. 65-38 (COR) seeks to clarify the authority of the Public Auditor to audit nonprofit and non-governmental organizations that receive funding from the Government of Guam, particularly those receiving cumulative funding in excess of \$200,000. The Committee notes that no public testimony was received at the hearing; however, members of the Committee expressed support for the intent of the legislation while some members recommended further discussion during the legislative process, including consideration of the audit threshold amount and the possible inclusion of reporting requirements to the *I Liheslaturhan Guåhan*.

Accordingly, the Committee deems Bill No. 65-38 (COR) as heard with the recommendation to report out only

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.



COMMITTEE ON RULES

Vice Speaker V. Anthony Ada, Chairperson

I Mina'trentai Ocho Na Liheslaturan Guåhan

38th Guam Legislature

March 5, 2025

To: **Rennae V. C. Meno**
Clerk of the Legislature

From: **Vice Speaker V. Anthony Ada** 
Chairperson, Committee on Rules

Subject: **Fiscal Note for Bill No. 65-38 (COR)**

Håfa Adai!

Find the attached, Fiscal Note for the following bill:

Bill No. 65-38 (COR).

I also request that the same be sent to the respective Chairperson of the Standing Committee, to which this bill has been referred. Kindly forward the same to Management Information Services (MIS) for posting on our website.



BUREAU OF BUDGET AND MANAGEMENT RESEARCH
COMMENTS ON BILL NO. 65-38 (COR)

The proposed legislation intends to amend §1908 of Chapter 19, Title 1 of the Guam Code Annotated relative to the duties of the Public Auditor regarding audits on non-profit and non-governmental organizations that receive funding from the Government of Guam. As stated in the Legislative Findings and Intent of the Bill, even though there are appropriations passed through from the government entities to these non-profit and non-governmental organizations, the current laws are not specific if audits should be conducted with these types of organizations. As a result, it is this proposed legislation's intent to provide the Public Auditor with the authority and discretion to conduct audits of these types of organizations that receive funding from the departments or agencies of the Government of Guam.

The proposed legislation does not contain revenue generating provisions, nor does it appropriate any additional funding source to the OPA. However, the proposed legislation does impose additional mandate to the OPA as it seeks to authorize, albeit at the discretion of the Public Auditor, the audit of non-profit and non-governmental organizations "that have received cumulatively in excess of Two Hundred Thousand Dollars (\$200,000) in one or more fiscal years from any department or agency of the government of Guam".

In the General Appropriations Act of 2025, the amount of \$700,000 is appropriated from the General Fund to the Department of Administration for the Government of Guam's FY2024 Basic Financial Statements and Single Audit Report. The Public Auditor is the stated administrator of such funds who also oversees the annual audit. Given the administrative nature of the proposed legislation, the Bureau does not anticipate a direct fiscal impact to the Government of Guam. However, the Bureau is unable to determine at this time if such annual appropriation for the government-wide audit is sufficient to include the additional costs, if any, of conducting audits of affected non-profit and non-governmental organizations should this proposed legislation becomes law.

The Bureau has not received comments from the OPA on the potential fiscal impact of this proposed legislation as of the time this fiscal note is prepared.