

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
14-38 (COR)	Telo T. Taitague	AN ACT TO AMEND § 1909(c) CHAPTER 19, TITLE 1, GUAM CODE ANNOTATED, RELATIVE TO THE DUTIES OF THE PUBLIC AUDITOR.	1/13/25 9:34 a.m.	1/21/25	Committee on Finance and Government Operations.	Request 1/21/25 2/10/25	2/21/25 9:00 a.m.	3/12/25	



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

March 11, 2025

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. 14-38 (COR)

Buenas yan Håfa Ådai Speaker,

Transmitted herewith is the Committee Report on **Bill No. 14-38 (COR) – TELO T. TAITAGUE - AN ACT TO AMEND § 1909(c) CHAPTER 19, TITLE 1, GUAM CODE ANNOTATED, RELATIVE TO THE DUTIES OF THE PUBLIC AUDITOR.**

Committee votes are as follows:

<u>3</u>	TO DO PASS
<u> </u>	TO NOT PASS
<u>2</u>	TO REPORT OUT ONLY
<u> </u>	TO ABSTAIN
<u> </u>	TO PLACE IN INACTIVE FILE

Senseremente,



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



COMMITTEE ON RULES

RECEIVED:
March 11, 2025 2:46 p.m.
Kamarin Nelson

OFFICE OF SENATOR CHRISTOPHER M. DUEÑAS

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

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

COMMITTEE REPORT

BILL NO. 14-38 (COR) – TELO T. TAITAGUE - AN ACT TO AMEND § 1909(c) CHAPTER 19, TITLE 1, GUAM CODE ANNOTATED, RELATIVE TO THE DUTIES OF THE PUBLIC AUDITOR.



Office of Senator Christopher M. Duenas

CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

March 11, 2025

MEMORANDUM

To: All Members
Committee on Finance and Government Operations

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

Subject: Committee Report on Bill No. 14-38 (COR)

Transmitted herewith for your consideration is the Committee Report on **Bill No. 14-38 (COR) – Telo T. Taitague – AN ACT TO AMEND § 1909(c) CHAPTER 19, TITLE 1, GUAM CODE ANNOTATED, RELATIVE TO THE DUTIES OF THE PUBLIC AUDITOR.**

This report includes the following:

- Copy of COR Referral of Bill No. 14-38 (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. 14-38 (COR), As Introduced
- Fiscal Note/Fiscal Note Waiver
- Related News Reports

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. Duenas
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

January 21, 2025

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

Attorney Darleen Hiton
Legislative Legal Counsel

From: **Senator Christopher M. Dueñas** 
Acting Chairperson, Committee on Rules

Subject: **Referral of Bill No. 14-38 (COR)**

Håfa Adai,

As per my authority as Acting 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. 14-38 (COR)** – Telo T. Taitague. – “AN ACT TO *AMEND* § 1909(c) CHAPTER 19, TITLE 1, GUAM CODE ANNOTATED, RELATIVE TO THE DUTIES OF THE PUBLIC AUDITOR.”

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.





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

RESCIND & REPLACE - FIRST NOTICE of PUBLIC HEARINGS: February 21, 2025

2 messages

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

Fri, Feb 14, 2025 at 10:24 AM

To: phnotice@guamlegislature.gov

FOR IMMEDIATE RELEASE

February 14, 2025

MEMORANDUM**To: All Senators, Stakeholders, Media****From: Senator Christopher M. Dueñas**
Chairman, Committee on Finance and Government Operations**Re: FIRST NOTICE of Public Hearings on February 21, 2025**

The Committee on Finance and Government Operations will conduct several public hearings on **Thursday Friday, February 21, 2025** beginning at **9:00 am** at the Public Hearing Room in the Guam Congress Building. The agenda is as follows:

9:00am:

- **Bill No. 10-38 (COR)** - Eulogio Shawn Gumataotao - AN ACT TO AMEND § 4303(b) AND § 4303(c) (1), BOTH OF ARTICLE 3, CHAPTER 4, TITLE 4, GUAM CODE ANNOTATED, RELATIVE TO LIFE INSURANCE BENEFITS FOR PUBLIC SAFETY AND LAW ENFORCEMENT OFFICERS OF THE GOVERNMENT OF GUAM WHO ARE KILLED IN THE LINE OF DUTY.
- **Bill No. 34-38 (COR)** - V. Anthony Ada - AN ACT TO AMEND § 2108 OF CHAPTER 2, TITLE 4, GUAM CODE ANNOTATED RELATIVE TO REQUIRING EMPLOYEES WHO RESIGN FROM GOVERNMENT OF GUAM EMPLOYMENT TO SUBMIT TO AND PASS DRUG TESTING TO RETAIN RE-EMPLOYMENT RIGHTS IF SAID RESIGNATION WAS TENDERED WITHIN THIRTY (30) DAYS OF AN EMPLOYER'S ANNOUNCEMENT OF DRUG TESTING AND TO REQUIRE EMPLOYEES TO SUBMIT TO DRUG TESTING PRIOR TO RE-EMPLOYMENT.
- **Bill No. 25-38 (COR)** - Tina Rose Muna Barnes - AN ACT TO AMEND § 8104(a)(5)(A) AND § 8104(a)(5)(B), TO RENUMBER § 8104(a)(5)(C) AS § 8104(a)(5)(D); AND TO ADD A NEW §8104(a)(5)(C), ALL OF CHAPTER 8, TITLE 5, GUAM CODE ANNOTATED; RELATIVE TO MODERNIZING PUBLIC HEARING NOTICE REQUIREMENTS BY AUTHORIZING THE POSTING OF PUBLIC NOTICES IN LOCALLY LICENSED ELECTRONIC NEWSPAPERS AND WEBSITES.

2:00 pm:

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- **Bill No. 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.
- **Bill No. 16-38 (COR)** - Sabina Flores Perez - AN ACT TO ADD A NEW ARTICLE 2 TO CHAPTER 2, TITLE 4, GUAM CODE ANNOTATED RELATIVE TO REPORTING REQUIREMENTS ON THE USE OF UNCLASSIFIED EMPLOYMENT.
- **Bill No. 17-38 (COR)** - Sabina Flores Perez - AN ACT TO AMEND § 1913 OF CHAPTER 19, TITLE 1, GUAM CODE ANNOTATED, RELATIVE TO PROCEDURES FOR IMPLEMENTATION OF AUDIT RECOMMENDATIONS BY AGENCIES.

If you would like to participate in any of the Public Hearings 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.

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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

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

Fri, Feb 14, 2025 at 11:31 AM

Hafa and noted,
[Quoted text hidden]

--

**Edward S. Pocaigue, Jr.**

Sergeant-at-Arms

I Mina'trentai Ocho Na Liheslaturan Guåhan

Guam Congress Building, 1st Floor

163 Chalan Santo Papa

Hagåtña, Guam 96910



1-671-969-3514

sgtarms@guamlegislature.gov

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Office of Senator Christopher M. Duenas

CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

FOR IMMEDIATE RELEASE

February 14, 2025

MEMORANDUM

To: All Senators, Stakeholders, Media

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

Re: FIRST NOTICE of Public Hearings on February 21, 2025

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- [**Bill No. 34-38 \(COR\)**](#) - V. Anthony Ada - AN ACT TO AMEND § 2108 OF CHAPTER 2, TITLE 4, GUAM CODE ANNOTATED RELATIVE TO REQUIRING EMPLOYEES WHO RESIGN FROM GOVERNMENT OF GUAM EMPLOYMENT TO SUBMIT TO AND PASS DRUG TESTING TO RETAIN RE-EMPLOYMENT RIGHTS IF SAID RESIGNATION WAS TENDERED WITHIN THIRTY (30) DAYS OF AN EMPLOYER'S ANNOUNCEMENT OF DRUG TESTING AND TO REQUIRE EMPLOYEES TO SUBMIT TO DRUG TESTING PRIOR TO RE-EMPLOYMENT.
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2:00 pm:

- [**Bill No. 14-38 \(COR\)**](#) - Telo T. Taitague - AN ACT TO AMEND § 1909(c) CHAPTER 19, TITLE 1, GUAM CODE ANNOTATED, RELATIVE TO THE DUTIES OF THE PUBLIC AUDITOR.
- [**Bill No. 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.

OFFICE OF SENATOR CHRISTOPHER M. DUEÑAS

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Office of Senator Christopher M. Duenas

CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

- [**Bill No. 16-38 \(COR\)**](#) - Sabina Flores Perez - AN ACT TO ADD A NEW ARTICLE 2 TO CHAPTER 2, TITLE 4, GUAM CODE ANNOTATED RELATIVE TO REPORTING REQUIREMENTS ON THE USE OF UNCLASSIFIED EMPLOYMENT.
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The Public Hearings will be broadcast LIVE on local television (GTA Channel 21, Docomo Channel 117) and streamed online through *I Liheslaturan Guåhan's* YouTube Channel ([@guamlegislaturemedia](#)).

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

FIRST NOTICE of PUBLIC HEARINGS: February 21, 2025

 PRINT

FIRST NOTICE of PUBLIC HEARINGS: February 21, 2025

PUBLIC HEARING



 **Posted on:** 02/14/2025 10:42 AM

 **Posted by:** Ashley Shinohara

 **Public Hearing Date:** 02/21/2025 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 14, 2025

MEMORANDUM**To: All Senators, Stakeholders, Media****From: Senator Christopher M. Duenas**
Chairman, Committee on Finance and Government Operations**Re: FIRST NOTICE of Public Hearings on February 21, 2025**

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9:00am:**Bill No. 10-38 (COR)**

[https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%2010-38%20\(COR\)%20HISTORY.pdf](https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%2010-38%20(COR)%20HISTORY.pdf)) - Eulogio Shawn Gumataotao - AN ACT TO AMEND § 4303(b) AND § 4303(c)(1), BOTH OF ARTICLE 3, CHAPTER 4, TITLE 4, GUAM CODE ANNOTATED, RELATIVE TO LIFE INSURANCE BENEFITS FOR PUBLIC SAFETY AND LAW ENFORCEMENT OFFICERS OF THE GOVERNMENT OF GUAM WHO ARE KILLED IN THE LINE OF DUTY.

Bill No. 34-38 (COR)

[https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%2034-38%20\(COR\).pdf](https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%2034-38%20(COR).pdf)) - V. Anthony Ada - AN ACT TO AMEND § 2108 OF CHAPTER 2, TITLE 4, GUAM CODE ANNOTATED RELATIVE TO REQUIRING EMPLOYEES WHO RESIGN FROM GOVERNMENT OF GUAM EMPLOYMENT TO SUBMIT TO AND PASS DRUG TESTING TO RETAIN RE-EMPLOYMENT RIGHTS IF SAID RESIGNATION WAS TENDERED WITHIN THIRTY (30) DAYS OF AN EMPLOYER'S ANNOUNCEMENT OF DRUG TESTING AND TO REQUIRE EMPLOYEES TO SUBMIT TO DRUG TESTING PRIOR TO RE-EMPLOYMENT.

Bill No. 25-38 (COR)

[https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%2025-38%20\(COR\)%20Referred%20Version.pdf](https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%2025-38%20(COR)%20Referred%20Version.pdf)) - Tina Rose Muna Barnes - AN ACT TO AMEND § 8104(a)(5)(A) AND § 8104(a)(5)(B), TO RENUMBER § 8104(a)(5)(C) AS § 8104(a)(5)(D); AND TO ADD A NEW § 8104(a)(5)(C), ALL OF CHAPTER 8, TITLE 5, GUAM CODE ANNOTATED; RELATIVE TO MODERNIZING PUBLIC HEARING NOTICE REQUIREMENTS BY AUTHORIZING THE POSTING OF PUBLIC NOTICES IN LOCALLY LICENSED ELECTRONIC NEWSPAPERS AND WEBSITES.

2:00 pm:**Bill No. 14-38 (COR)**

[https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%2014-38%20\(COR\)%20HISTORY.pdf](https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%2014-38%20(COR)%20HISTORY.pdf)) - Telo T. Taitague - AN ACT TO AMEND § 1909(c) CHAPTER 19, TITLE 1, GUAM CODE ANNOTATED, RELATIVE TO THE DUTIES OF THE PUBLIC AUDITOR.

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[https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%2047-38%20\(COR\).pdf](https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%2047-38%20(COR).pdf)) - 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.

Bill No. 16-38 (COR)

[https://guamlegislature.gov/38th_Guam_Legislature/Bill_History_38th/Bill%20No.%2016-38%20\(COR\).pdf](https://guamlegislature.gov/38th_Guam_Legislature/Bill_History_38th/Bill%20No.%2016-38%20(COR).pdf)) - Sabina Flores Perez - AN ACT TO ADD A NEW ARTICLE 2 TO CHAPTER 2, TITLE 4, GUAM CODE ANNOTATED RELATIVE TO REPORTING

REQUIREMENTS ON THE USE OF UNCLASSIFIED EMPLOYMENT.

Bill No. 17-38 (COR)

([https://guamlegislature.gov/38th Guam Legislature/Bills Introduced 38th/Bill%20No.%2017-38%20\(COR\)%20HISTORY.pdf](https://guamlegislature.gov/38th%20Guam%20Legislature/Bills%20Introduced%2038th/Bill%20No.%2017-38%20(COR)%20HISTORY.pdf)) - Sabina Flores Perez - AN ACT TO AMEND § 1913 OF CHAPTER 19, TITLE 1, GUAM CODE ANNOTATED, RELATIVE TO PROCEDURES FOR IMPLEMENTATION OF AUDIT RECOMMENDATIONS BY AGENCIES.

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

SECOND NOTICE of Public Hearings on February 21, 2025

1 message

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

Wed, Feb 19, 2025 at 8:45 AM

FOR IMMEDIATE RELEASE

February 19, 2025

MEMORANDUM**To: All Senators, Stakeholders, Media****From: Senator Christopher M. Duenas**
Chairman, Committee on Finance and Government Operations**Re: SECOND NOTICE of Public Hearings on February 21, 2025**

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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



2.21.25 Second Notice.pdf

311K



Office of Senator Christopher M. Duenas

CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

FOR IMMEDIATE RELEASE

February 19, 2025

MEMORANDUM

To: All Senators, Stakeholders, Media

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

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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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Office of Senator Christopher M. Duenas

CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

- [**Bill No. 16-38 \(COR\)**](#) - Sabina Flores Perez - AN ACT TO ADD A NEW ARTICLE 2 TO CHAPTER 2, TITLE 4, GUAM CODE ANNOTATED RELATIVE TO REPORTING REQUIREMENTS ON THE USE OF UNCLASSIFIED EMPLOYMENT.
- [**Bill No. 17-38 \(COR\)**](#) - Sabina Flores Perez - AN ACT TO AMEND § 1913 OF CHAPTER 19, TITLE 1, GUAM CODE ANNOTATED, RELATIVE TO PROCEDURES FOR IMPLEMENTATION OF AUDIT RECOMMENDATIONS BY AGENCIES.

If you would like to participate in any of the Public Hearings listed above or submit written testimony, please contact the Office of Senator Christopher M. Duenas 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. Duenas at the contact information provided above.**

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

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SECOND NOTICE of Public Hearings on February 21, 2025

 PRINT

SECOND NOTICE of Public Hearings on February 21, 2025

PUBLIC HEARING



 **Posted on:** 02/19/2025 08:48 AM

 **Posted by:** Ashley Shinohara

 **Public Hearing Date:** 02/21/2025 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 19, 2025

MEMORANDUM**To: All Senators, Stakeholders, Media****From: Senator Christopher M. Duenas**
Chairman, Committee on Finance and Government Operations**Re: SECOND NOTICE of Public Hearings on February 21, 2025**

The Committee on Finance and Government Operations will conduct several public hearings on **Friday, February 21, 2025** beginning at **9:00 am** at the Public Hearing Room in the Guam Congress Building. The agenda is as follows:

9:00am:**Bill No. 10-38 (COR)**

[https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%2010-38%20\(COR\)%20HISTORY.pdf](https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%2010-38%20(COR)%20HISTORY.pdf)) - Eulogio Shawn Gumataotao - AN ACT TO AMEND § 4303(b) AND § 4303(c)(1), BOTH OF ARTICLE 3, CHAPTER 4, TITLE 4, GUAM CODE ANNOTATED, RELATIVE TO LIFE INSURANCE BENEFITS FOR PUBLIC SAFETY AND LAW ENFORCEMENT OFFICERS OF THE GOVERNMENT OF GUAM WHO ARE KILLED IN THE LINE OF DUTY.

Bill No. 34-38 (COR)

[https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%2034-38%20\(COR\).pdf](https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%2034-38%20(COR).pdf)) - V. Anthony Ada - AN ACT TO AMEND § 2108 OF CHAPTER 2, TITLE 4, GUAM CODE ANNOTATED RELATIVE TO REQUIRING EMPLOYEES WHO RESIGN FROM GOVERNMENT OF GUAM EMPLOYMENT TO SUBMIT TO AND PASS DRUG TESTING TO RETAIN RE-EMPLOYMENT RIGHTS IF SAID RESIGNATION WAS TENDERED WITHIN THIRTY (30) DAYS OF AN EMPLOYER'S ANNOUNCEMENT OF DRUG TESTING AND TO REQUIRE EMPLOYEES TO SUBMIT TO DRUG TESTING PRIOR TO RE-EMPLOYMENT.

Bill No. 25-38 (COR)

[https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%2025-38%20\(COR\)%20Referred%20Version.pdf](https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%2025-38%20(COR)%20Referred%20Version.pdf)) - Tina Rose Muna Barnes - AN ACT TO AMEND § 8104(a)(5)(A) AND § 8104(a)(5)(B), TO RENUMBER § 8104(a)(5)(C) AS § 8104(a)(5)(D); AND TO ADD A NEW § 8104(a)(5)(C), ALL OF CHAPTER 8, TITLE 5, GUAM CODE ANNOTATED; RELATIVE TO MODERNIZING PUBLIC HEARING NOTICE REQUIREMENTS BY AUTHORIZING THE POSTING OF PUBLIC NOTICES IN LOCALLY LICENSED ELECTRONIC NEWSPAPERS AND WEBSITES.

2:00 pm:**Bill No. 14-38 (COR)**

[https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%2014-38%20\(COR\)%20HISTORY.pdf](https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%2014-38%20(COR)%20HISTORY.pdf)) - Telo T. Taitague - AN ACT TO AMEND § 1909(c) CHAPTER 19, TITLE 1, GUAM CODE ANNOTATED, RELATIVE TO THE DUTIES OF THE PUBLIC AUDITOR.

Bill No. 47-38 (COR)

[https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%2047-38%20\(COR\).pdf](https://guamlegislature.gov/38th_Guam_Legislature/Bills_Introduced_38th/Bill%20No.%2047-38%20(COR).pdf)) - 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.

Bill No. 16-38 (COR)

[https://guamlegislature.gov/38th_Guam_Legislature/Bill_History_38th/Bill%20No.%2016-38%20\(COR\).pdf](https://guamlegislature.gov/38th_Guam_Legislature/Bill_History_38th/Bill%20No.%2016-38%20(COR).pdf)) - Sabina Flores Perez - AN ACT TO ADD A NEW ARTICLE 2 TO CHAPTER 2, TITLE 4, GUAM CODE ANNOTATED RELATIVE TO REPORTING

REQUIREMENTS ON THE USE OF UNCLASSIFIED EMPLOYMENT.

Bill No. 17-38 (COR)

([https://guamlegislature.gov/38th Guam Legislature/Bills Introduced 38th/Bill%20No.%2017-38%20\(COR\)%20HISTORY.pdf](https://guamlegislature.gov/38th%20Guam%20Legislature/Bills%20Introduced%2038th/Bill%20No.%2017-38%20(COR)%20HISTORY.pdf)) - Sabina Flores Perez - AN ACT TO AMEND § 1913 OF CHAPTER 19, TITLE 1, GUAM CODE ANNOTATED, RELATIVE TO PROCEDURES FOR IMPLEMENTATION OF AUDIT RECOMMENDATIONS BY AGENCIES.

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Office of Senator Christopher M. Duenas

CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

PUBLIC HEARING AGENDA

Friday, February 21, 2025 – Guam Congress Building

9:00AM:

- **Bill No. 10-38 (COR)** - Eulogio Shawn Gumataotao - AN ACT TO AMEND § 4303(b) AND § 4303(c)(1), BOTH OF ARTICLE 3, CHAPTER 4, TITLE 4, GUAM CODE ANNOTATED, RELATIVE TO LIFE INSURANCE BENEFITS FOR PUBLIC SAFETY AND LAW ENFORCEMENT OFFICERS OF THE GOVERNMENT OF GUAM WHO ARE KILLED IN THE LINE OF DUTY.
- **Bill No. 34-38 (COR)** - V. Anthony Ada - AN ACT TO AMEND § 2108 OF CHAPTER 2, TITLE 4, GUAM CODE ANNOTATED RELATIVE TO REQUIRING EMPLOYEES WHO RESIGN FROM GOVERNMENT OF GUAM EMPLOYMENT TO SUBMIT TO AND PASS DRUG TESTING TO RETAIN RE-EMPLOYMENT RIGHTS IF SAID RESIGNATION WAS TENDERED WITHIN THIRTY (30) DAYS OF AN EMPLOYER'S ANNOUNCEMENT OF DRUG TESTING AND TO REQUIRE EMPLOYEES TO SUBMIT TO DRUG TESTING PRIOR TO RE-EMPLOYMENT.
- **Bill No. 25-38 (COR)** - Tina Rose Muna Barnes - AN ACT TO AMEND § 8104(a)(5)(A) AND § 8104(a)(5)(B), TO RENUMBER § 8104(a)(5)(C) AS § 8104(a)(5)(D); AND TO ADD A NEW § 8104(a)(5)(C), ALL OF CHAPTER 8, TITLE 5, GUAM CODE ANNOTATED; RELATIVE TO MODERNIZING PUBLIC HEARING NOTICE REQUIREMENTS BY AUTHORIZING THE POSTING OF PUBLIC NOTICES IN LOCALLY LICENSED ELECTRONIC NEWSPAPERS AND WEBSITES.

2:00PM

- **Bill No. 14-38 (COR)** - Telo T. Taitague - AN ACT TO AMEND § 1909(c) CHAPTER 19, TITLE 1, GUAM CODE ANNOTATED, RELATIVE TO THE DUTIES OF THE PUBLIC AUDITOR.
- **Bill No. 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.
- **Bill No. 16-38 (COR)** - Sabina Flores Perez - AN ACT TO ADD A NEW ARTICLE 2 TO CHAPTER 2, TITLE 4, GUAM CODE ANNOTATED RELATIVE TO REPORTING REQUIREMENTS ON THE USE OF UNCLASSIFIED EMPLOYMENT.
- **Bill No. 17-38 (COR)** - Sabina Flores Perez - AN ACT TO AMEND § 1913 OF CHAPTER 19, TITLE 1, GUAM CODE ANNOTATED, RELATIVE TO PROCEDURES FOR IMPLEMENTATION OF AUDIT RECOMMENDATIONS BY AGENCIES.

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

OFFICE OF SENATOR CHRISTOPHER M. DUEÑAS

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I Mina trentai' ocho na Liheslaturan Guahan | 38th Guam Legislature
Office of Senator Christopher M. Duenas
Chairman, Committee on Finance and Government Operations

Date:

Friday, February 21, 2025

Time: 9:00 a.m.

Bill No. 14-38 (COR) - Telo T. Taitague - AN ACT TO AMEND § 1909(c) CHAPTER 19, TITLE 1, GUAM CODE ANNOTATED, RELATIVE TO THE DUTIES OF THE PUBLIC AUDITOR.

	Name	Agency / Address	Contact No.	Email	Type of Testimony		Support	
					Oral	Written	Yes	No
1	Benjamin Cruz	OPA	9750390x209	bjcruz@guamopa.com ✓ bjcruz2@guamopa.com ✓		✓	✓	
2	Vincent Duenas	OPA	9750390x223	vduenas@guamopa.com			✓	
3								
4								
5								
6								
7								
8								
9								
10								



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

PH for Bill No 14-38

2 messages

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

Fri, Feb 14, 2025 at 10:09 AM

To: Senator Telo Taitague <senatortelot@gmail.com>

Hafa Adai,

Our office would like to inquire if you have anyone we need to contact for the Public Hearing on Bill No. 14-38 set for Friday, February 21, 2025. Please let us know and we will get in touch with them.

Thank you,

--

**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 Telo Taitague <senatortelot@gmail.com>

Fri, Feb 14, 2025 at 11:55 AM

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

Hafa adai,

Please send an invite to the Office of Public Accountability, Public Auditor Benjamin J.F. Cruz.

Thank you!

Si Yu'os Ma'åse,***Create a Great Day!****Senator Telo T. Taitague*

38th Guam Legislature

Chairperson**Committee on Economic Investment, Military Buildup, Regional Relations, Technology, Regulatory Affairs, Justice, Elections, and Retirement**

Suite 407 DNA Building

[238 Archbishop Flores St.](#)[Hagatna, Guam 96910](#)

Tel: (671) 989-8356

Email: senatortelot@gmail.com

[Quoted text hidden]



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

Invitation to Public Hearings 2/21/2025

2 messages

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

Mon, Feb 17, 2025 at 8:48 AM

Buenas yan Hafa Adai!

The Committee on Finance and Government Operations invites you to participate in a public hearing on Bill Nos. 25-38, 14-38, 47-38, 16-38, and 17-38 scheduled for Friday, February 21, 2025 at 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 are unable to participate in person, we welcome written testimony, which may be submitted via email to senator.duenas@guamlegislature.gov.

Should you have any questions or require additional information, please do not hesitate to contact our office at (671) 989-9554.

Si Yu'os Ma'ase!

--



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

6 attachments



2.21.25 First Notice.pdf
484K



Bill No. 25-38 (COR) Referred Version.pdf
1144K



Bill No. 14-38 (COR) HISTORY.pdf
252K



Bill No. 47-38 (COR).pdf
1110K



Bill No. 16-38 (COR) HISTORY.pdf
1010K



Bill No. 17-38 (COR) HISTORY.pdf
1017K

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

Wed, Feb 19, 2025 at 9:18 AM

Buenas yan Hafa Adai!

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a.m. in the Guam Congress Building.

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Should you have any questions or require additional information, please do not hesitate to contact our office at (671) 989-9554.

Si Yu'os Ma'ase!

--



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

On Mon, Feb 17, 2025 at 8:48 AM Senator Chris Duenas <senator.duenas@guamlegislature.gov> wrote:

Buenas yan Hafa Adai!

The Committee on Finance and Government Operations invites you to participate in a public hearing on Bill Nos. 25-38, 14-38, 47-38, 16-38, and 17-38 scheduled for Friday, February 21, 2025 at beginning at 9:00 a.m. in the Guam Congress Building.

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Should you have any questions or require additional information, please do not hesitate to contact our office at (671) 989-9554.

Si Yu'os Ma'ase!

--



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

--



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



2.21.25 Second Notice.pdf

311K



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

OPA Testimony for Bill 14-38

1 message

Jerrick Hernandez <jhernandez@guamopa.com>

Fri, Feb 21, 2025 at 8:58 AM

To: senator.duenas@guamlegislature.gov

Cc: "Senator Telo T.Taitague" <senatortelot@gmail.com>, Benjamin Cruz <bjcruz@guamopa.com>

Hafa Adai Senator Duenas,

On behalf of Public Auditor Benjamin J.F. Cruz, the Office of Public Accountability submits written testimony for Bill 14-38. Please see attached.

--

Best Regards,



Jerrick J.J.G. Hernandez, MA, CGFM, CFE, CICA, CGAP
Accountability Auditor

Office of Public Accountability

+1 671 475 0390 (ext. 204)

jhernandez@guamopa.com

<https://www.opaguam.org/>



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Testimony on Bill 14-38 (COR)).pdf

188K



OFFICE OF PUBLIC ACCOUNTABILITY

Suite 401 DNA Building, 238 Archbishop Flores St., Hagåtña, Guam 96910
Phone: (671) 475-0390 / FAX: (671) 472-7951

February 21, 2025

Honorable Senator Christopher M. Dueñas
Chairman, Committee on Finance and Government Operations
38th Guam Legislature
Office of Senator Christopher M. Dueñas
259 Martyr Street,
Hagåtña, Guam 96910
senator.duenas@guamlegislature.gov

Re: Testimony in Support of Bill 14-38 (COR) AN ACT TO AMEND § 1909(c) CHAPTER 19, TITLE 1, GUAM CODE ANNOTATED, RELATIVE TO THE DUTIES OF THE PUBLIC AUDITOR

Håfa Adai Senator Dueñas and Committee Members,

Thank you for the opportunity to provide testimony on Bill No. 14-38. As we did with Bill No. 213-37, which was ultimately vetoed by the Governor of Guam and failed to be overridden by the 37th Guam Legislature, the Guam Office of Public Accountability (OPA) continues to support the intent of this bill. We also acknowledge that Bill No. 47-38 has also been introduced that has a similar intent on imposing a fine or penalty for untimely submission of information needed for audits.

In comparing the two bills, we see that Bill No. 14-38 is requiring a deadline for all financial or program information to be submitted to the OPA to carry out all duties and functions necessary, and imposes a two hundred fifty-dollars (\$250.00) fine against the general manager, director, or head of the agency, for every 30 days they do not meet the reporting requirement deadline.

The fact of the matter is that audits have been extremely delayed due to various reasons. Information and data not being timely submitted to the auditors is one of the main reasons.

As we stated in the financial highlights for the Fiscal Year (FY) 2023 Government of Guam Financial Audit, issued on February 8, 2025:

The FY 2023 financial audit was issued one year and five months since FY 2023 ended on September 30, 2023. The delayed issuance began in FY 2021 and continued in FY 2023. The delay in FY 2023 was due to the delayed issuance of the GovGuam FY 2022 financial audit reports, delayed issuance of other agencies' FY 2023 financial audit reports, and lack of responsiveness from GovGuam agencies to audit requests. GovGuam agencies, challenged with lack of qualified staff, affect the quality and timeliness of information

submitted to the contracted financial auditors. Reconciliations were still on-going, under the Government Accounting Standards Board Statement No. 87, in November 2024, or over a year after FY 2023 ended. Additionally, GovGuam did not assess the impact of potential liabilities for the Medically Indigent Program and Medicaid transactions for FY 2023.

For the FY 2024 financial audits, several component agencies, like the Guam International Airport Authority and the Government of Guam Retirement Fund, are awaiting the Other Post-Employment Benefits (OPEB) Program Financial Reporting and Disclosures (“OPEB Report”) from the Department of Administration (DOA) in order for their audits to be completed. OPA’s continuous follow-up with DOA has continued to go unattended. The OPEB report has been one of the main delays for financial audits in previous fiscal years as well.

Delays in getting data and information is also affecting our performance audits. There have been several instances this past year where OPA staff had to constantly follow-up on requested information and data from the agencies. This has gotten to the point that I have instructed my staff to start requesting the information and data via the Freedom of Information Act (FOIA) request. This way, agencies would be mandated to provide the requested information within four (4) working days upon receipt of the FOIA or, at the most, up to an additional 10 days if there is an extension granted.

The continued trend of requested data and information being delayed impacts OPA’s ability to discharge our duties as outlined in Title 1 of the Guam Code Annotated § 1909. Bill 14-38 is a measure to help us address this issue by providing a consequence to any department or agency that fails to submit information that is vital and necessary for our office to discharge our duties. However, we do leave it up to this legislature to decide on what the fine or penalty should be (as a form of consequence).

We thank Senator Taitague and her co-sponsors for re-introducing this bill. We hope it will not receive the same fate as Bill 213-37.

Senseramente,

A handwritten signature in blue ink, appearing to read "Benjamin J.F. Cruz", with a stylized flourish at the end.

Benjamin J.F. Cruz
Public Auditor

Cc: The Honorable Telo T. Taitague, Senator, 38th Guam Legislature



Office of Senator Christopher M. Duenas

CHAIRMAN, COMMITTEE ON FINANCE AND GOVERNMENT OPERATIONS

COMMITTEE VOTE SHEET

Bill No. 14-38 (COR), "AN ACT TO AMEND § 1909(c) CHAPTER 19, TITLE 1, GUAM CODE ANNOTATED, RELATIVE TO THE DUTIES OF THE PUBLIC AUDITOR"

Committee Members	Signature	TO DO PASS	TO NOT PASS	TO REPORT OUT ONLY	TO ABSTAIN	TO PLACE IN INACTIVE FILE
Senator Christopher M. Duenas <i>Chairperson</i>		X				
Vice Speaker C. Anthony Ada <i>Vice Chairperson</i>	E-Vote 3/6/25	X				
Speaker Frank F. Blas Jr. <i>Member</i>	E-Vote 3/6/25			X		
Senator Sabrina Salas Matanane <i>Member</i>						
Senator Jesse A. Lujan <i>Member</i>	E-Vote 3/6/25	X				
Senator Vincent A. V. Borja <i>Member</i>						
Senator Tina Rose Muña Barnes <i>Member</i>						
Senator Joe S. San Agustin <i>Member</i>	E-Vote 3/6/25			X		

OFFICE OF SENATOR CHRISTOPHER M. DUEÑAS

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

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

URGENT REQUEST for E-VOTE: Committee Report - Bill No. 14-38 (COR)

5 messages

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

Thu, Mar 6, 2025 at 6:53 AM

To: cmdcommittee@guamlegislature.gov

Hafa adai Committee Members:

Please see attached **Bill No. 14-38 (COR) by the Committee on Finance and Government Operations** – Telo T. Taitague - “AN ACT TO AMEND § 1909(c) CHAPTER 19, TITLE 1, GUAM CODE ANNOTATED, RELATIVE TO THE DUTIES OF THE PUBLIC,” in which your action is respectfully requested.

Please indicate your preferred action, based on the following options:

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

Please submit your response **ASAP**. In addition, kindly sign the attached vote sheet which will be submitted as part of the final Committee Report to the Committee on Rules.

Please contact our office if you have any questions or concerns.

Respectfully,

**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 **14-38 Committee-Vote-Sheet.pdf**
386K **14-38 CR.pdf**
9836K

Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov>

Thu, Mar 6, 2025 at 8:07 AM

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

Cc: cmdcommittee@guamlegislature.gov

To Report Out Only



Speaker, Frank F. Blas, Jr.

I Mina'trentai Ocho na Liheslaturan Guåhan 38th Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456

speakerblas@guamlegislature.gov

Guam Legislature (@GuamLegislatureMedia) | Twitter

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[Quoted text hidden]

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

Thu, Mar 6, 2025 at 8:19 AM

To: "Speaker Frank Blas Jr." <speakerblas@guamlegislature.gov>

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

To do pass

[Quoted text hidden]

--



Office of Vice Speaker V. Anthony Ada

38th Guam Legislature

I Mina'trentai Ocho Na Liheslaturan Guåhan

Guam Congress Building, 2nd Floor

163 Chalan Santo Papa

Hagatña, Guam 96910

Phone: (671) 989-0855

Email: vicespeakertonyada@guamlegislature.gov

[Quoted text hidden]

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

Thu, Mar 6, 2025 at 8:52 AM

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

Cc: cmdcommittee@guamlegislature.gov

To Do Pass.

On Thu, Mar 6, 2025 at 6:53 AM Senator Chris Duenas <senator.duenas@guamlegislature.gov> wrote:

[Quoted text hidden]

--



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

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

Thu, Mar 6, 2025 at 11:11 AM

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

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COMMITTEE REPORT DIGEST

Committee on Finance and Government Operations

Senator Christopher M. Dueñas, Chairman

BILL NO. 14-38 (COR) – TELO T. TAITAGUE - AN ACT TO AMEND § 1909(c) CHAPTER 19, TITLE 1, GUAM CODE ANNOTATED, RELATIVE TO THE DUTIES OF THE PUBLIC AUDITOR.

I. OVERVIEW

Bill No. 14-38 (COR) was introduced on **Monday, January 13, 2025** by **Senator Telo T. Taitague**, and was subsequently referred by the Committee on Rules to the **Committee on Finance and Government Operations** on **Friday, January 21, 2025**.

The **Committee on Finance and Government Operations** convened a Public Hearing for Bill Nos. 14-38 (COR), and 47-38 (COR) on **Friday, February 21, 2025** at **2:00PM** in the Guam Congress Building's Public Hearing Room.

PUBLIC NOTICE REQUIREMENTS

Public Hearing Notices were posted to the Government Public Notices Portal and disseminated via electronic mail to all senators and all main media broadcasting outlets on **Friday, February 14, 2025** (5-Day Notice), and again on **Wednesday, February 19, 2025** (48-Hour Notice).

SENATORS PRESENT

Christopher M. Dueñas, Chairman

Vice Speaker, V. Anthony Ada, Vice Chairman

Telo T. Taitague, Bill Sponsor

D. Christopher Barnett

Eulogio Shawn Gumataotao

Sabrina Salas Matanane

William A. Parkinson

ORAL TESTIMONY:

Benjamin J.F Cruz, Public Auditor, Office of Public Accountability

WRITTEN TESTIMONY:

Benjamin J.F. Cruz, Public Auditor, Office of Public Accountability

II. SUMMARY OF TESTIMONY & DISCUSSION

The public hearing for Bill No. 14-38 (COR) began at 2:03PM.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRPERSON: (inaudible) from the morning session, we are continuing from the recess. The Committee on Finance and Government Operations is back from recess and we're now going to resume today's public hearing. The time is now 2:03(pm) 14:03(pm), 2:00(pm) in the afternoon and three minutes. Before I go on to announce the bills that are going to be heard today, as I did in the morning session, there are two bills that by the request of the author, are going to be rescheduled and that is Bill 16-38 (COR), the prime sponsor being Senator Sabina Flores Perez, and that's an ad-to act a new-add to-An Act to Add A New Article 2 to Chapter 2, Title 4, Guam Code Annotated Relative to Reporting Requirements for the Use of Unclassified Employment-and then the other bill, also sponsored by Senator Sabina Flores Perez is Bill 17-38 (COR), An Act to Amend §1913 of Chapter 19, Title 1, Guam Code Annotated, relative to procedures for implementation of audit recommendations by agencies. So these bills will be rescheduled by my committee as soon as the author gives me the green light. Okay. This afternoon. So now this afternoon the committee will hear testimony for the following bills: Bill 14-38 (COR) and Bill 47-38 (COR). Bill 14 is authored by Senator Telo Taitague and it is an act to amend §1909(c) of Chapter 19, Title 1, Guam Code Annotated relative to the duties of the Public Auditor and then the other bill we'll be hearing is Bill 47-38 and it is sponsored by Senator William A. Parkinson and is 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. At this time I would also like to recognize the colleagues who have joined us today. Vice Speaker and Vice Chair of this Committee, Senator Tony Ada, Senator Shawn Gumataotao, Senator Telo Taitague and Senator William Parkinson. Thank you for joining me.

And today we have the treat of having our former Speaker, Speaker Cruz and the Public Auditor here. And I'm—thank you for joining us and I know he'll be testifying soon.

Okay, for those who are now just joining us, 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 the record keeping purposes. Questions and testimony shall be confined to the substance or nature of the bill on the agenda. Personal inferences to the character or motive of any Senator or individual testifying is not permitted. Pursuant to Section 11.107 of the 38th Guam Legislature's Standing Rules, a Chairperson may order the removal from the hearing of a committee or subcommittee of any person who is not a member of *I Liheslaturan Guåhan* who fails to observe proper decorum. Any violation of this general rule of conduct will result in the immediate removal from this public hearing room. With that, I will now invite Senator Telo Taitague to make an opening statement on her Bill 14-38 (COR). You are recognized, Senator.

SENATOR TELO T. TAITAGUE: *Si Yu'os Ma'åse* Mr. Chair, and *Buenas* and *Håfa Ådai* to my colleagues and everyone joining us in person and online for this public hearing. Thank you, Mr. Chair, for holding this very important bill, Bill 14-38, which is An act to Amend 1909(c) Chapter 19, Title 1 of Guam Code Annotated Relative Duties of the—of the Public Auditor. Mr. Chair, I initially introduced the bill in the 37th Guam Legislature and I'm now reintroducing it in the 38th Guam Legislature. This bill amends Guam law to strengthen the accountability of government agencies by enforcing timely submissions of audits—of audited financial reports. As Senators, one of our primary responsibilities is to oversee the government's annual budget, and to do this effectively, we rely on accurate and timely financial data. The Annual Audit Report provides critical analysis, ensures the credibility of financial statements, and helps us assist in both past performances and future obligations. By law, the Annual comprehensive financial report, ACFR, is due by June 30 each year. However, Guam has failed to meet this deadline 13 times since 2000. The Organic Act explicitly requires the Governor to submit this report to Congress and to the US Department of Interior

within 120 days of the fiscal year's end. Despite this federal mandate, we continue to see delays, delays that are hindered—that hinder our ability to make informed decisions. In contrast, the Consolidated Review and Expenditure Report, the CRER, which provides a monthly snapshot of government finances, is constantly submitted—is consistently submitted on time, except since this new financial management system has come in, it has been delayed somewhat. This demonstrates that the timing financial reporting is achievable with proper accountability measures in place and a fine to the Director in the event it does not meet that time. Bill 14-38 introduces a \$250 fine which, during the time of debate on the floor in the 37th Guam Legislature, many of my colleagues wanted to increase this amount. But as I mentioned earlier about the CRER report, this financial—this fine is the same as when the Director of BBMR does not submit in a timely fa—in a timely fashion. So the depart—this fine of \$250 on department and agencies heads who who fail to submit audit reports on time to the Office of Public Accountability (OPA) which all fines collected will be directed to the Guam Memorial Hospital Authority Hospital Operations Funds ensuring that increased accountability leads to tangible benefits for our community. Last term in the 37th Guam Legislature recognized that this legislation is a necessary step to enforcing compliance with the Organic Act of Guam and ensuring transparency in the government finances. Unfortunately, it was vetoed by the Governor and the override attempt fell short. Some colleagues, I'm hoping who was in the 37th Guam Legislature, who voted no to override this veto, will change their mind this time around. I hope this term will be different. We have a responsibility to ensure that our government agencies are held accountable for their financial obligations and that taxpayer dollars are managed with integrity and transparency. It's time we uphold these standards and demand accountability from our directors. I look forward to the comments or recommendations that can strengthen this bill's intent and effectiveness. *Si Yu'os Ma'åse*, Mr. Chair.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRPERSON: Thank you, Senator Taitague for your opening. At this time we have welcomed forward, as I said earlier, former Speaker, BJ Cruz and also currently the Public Auditor as well as his very senior staff, not in age but in years of working, Vince Dueñas. So at this

time, I'll turn it over to the gentlemen for their testimony on the bill. *Si Yu'os Ma'åse.*

BENJAMIN J.F. CRUZ, PUBLIC AUDITOR: Thank you very much. *Håfa Ådai* Senator Duenas and committee members. Thank you for the opportunity to provide testimony on Bill 14-38.

As we did with Bill number 213-37 which was ultimately vetoed by the Governor of Guam and failed to be overridden by the 37th Guam Legislature. The Guam Office of Public Accountability continues to support the intent of this bill. We also acknowledge that Bill 47-38 has also been introduced. It has a similar intent on imposing a fine or penalty for untimely submission of information needed for audits. In comparing the two bills, we see that Bill 14-38 is requiring a deadline for all financial program information to be submitted to the OPA to carry out all duties and functions necessary and imposes a \$250.00 fine against a general manager, director or head of agency for every thirty (30) days they do not meet the reporting requirement. The fact of the matter is that audits have been extremely delayed due to various reasons. Information—reasons. Information and data not being timely submitted to the Auditors is one of the main reasons. As we noted in financial highlights to the financial, to the fiscal year 2023 Government of Guam Financial Audit issued on February 8, 2025. The FY 2023 Financial Audit would issued—was issued 1 year and 5 months since the end of FY 23 ended in September 20–30th 2023 and 8 months after the mandatory submission date of June 30th, 2024.

The delayed issuance of the FY 23 and contin— began in 2021 and continued in '23. The delay in '23 was due to the delayed issuance of the FY 2022 Financial Audit Reports delayed issuance by other agencies and financial audit reports and lack of responsiveness from Gov Guam agencies to audit—to audit request. Gov Guam agencies challenged with a lack of qualified audit accounting staff affect the quality and timeliness of this—of information submitted and contracted Financial audit—to the—contracted financial auditors. Reconciliations were still going, ongoing in the government auditing standards bureau on number 87 in November 2024 or full year after the end of 2023. Additionally Gov Guam did not assess the impact of the potential liabilities of Medicaid, Medically Indigent Program and the

Medicaid transactions for FY 2023. For FY 2024, the financial audits of several component units like the Guam International Airport Authority and the Government of Guam retirement fund I believe the Guam Waterworks Authority and the Guam Power Authority are awaiting the OPEB financial report and disclosure from the Department of Administration in order for their audits to be completed. OPA's continuous followup with DOA has continued to go unattended; the OPEB report has been one of the main re-delays for financial audits in previous years. Delays in getting data—data and information in, is also affecting our performance audits. There have been several instances this past year where OPA staff has had to continuously follow up on requested information and data from—from the agencies. This has gotten' to the point where I have introduced my—where I have instructed my staff to start requesting the information and data via the Freedom of Information Act request. This way agencies would have to be mandated to provide the requested information within 4 day—working days of receipt of the FOIA, or at most 10 additional days and as one of the—some—some of you may know it also includes a \$1,000 fine for failure to comply. The continued trend of requested data and information has delayed—impacts OPA's ability to discharge our duties as outlined in Title one of Gov Guam the government code annotated. It is a measure to help us address this issue by providing consequence to any department or agency that fails to submit information that is vital and necessary for the office to discharge its duties. However, we do leave it to this legislature to decide on what the fine or penalty should be, as a consequence. We thank Senator Taitague and her co-sponsors and this legis—this committee for considering this legislation. We hope for its expedited passage and hopefully its acceptance at some point. Thank you.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRPERSON: *Si Yu'os Ma'åse'* Public Auditor, Mr Speaker. Vince Dueñas do you have anything to add?

VINCE DUEÑAS, OPA: No, he said it all.

SENATOR CHRISTOPHER M. DUEÑAS, CHAIRPERSON: Okay. Thank you very much. So at this time I'm going to recognize the bill sponsor to be able to ask any questions or make some comments on the bill.

[\[Questions and Discussion\]](#) *[Begins at 17:14 and ends at 39:35]*

[No further Oral Testimony]

[RECESS AS COMMITTEE MOVES INTO BILL 47-38 (COR)]

III. FINDINGS & RECOMMENDATIONS:

The Committee on Finance and Government Operations convened a Public Hearing for Bill No 14-38 (COR) on Friday, February 21, 2025 at 2:00 PM in the Guam Congress Building's Public Hearing Room. During the Public Hearing, written and oral testimony was received from the Office of Public Accountability in support of the measure. The Committee on Finance and Government Operations concludes that Bill 14-38 has been publicly heard and reports on Bill 14-38, with the recommendation **to report out only.**

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

Bill No. 14-38 (COR)

Introduced by:

Telo T. Taitague



**AN ACT TO *AMEND* § 1909(c) CHAPTER 19, TITLE 1,
GUAM CODE ANNOTATED, RELATIVE TO THE
DUTIES OF THE PUBLIC AUDITOR.**

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. § 1909(c) Chapter 19, Title 1, Guam Code Annotated, is
hereby *amended* to read:

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

(1) establish deadlines for submission by every department or
agency head, inclusive of autonomous entities, or head of a program
within the government of Guam of all financial or program
information under their control as are necessary to carry out the duties
and functions of the Office of Public Accountability. Failure to submit
such information by the required deadline shall result in the
imposition of a Two Hundred Fifty Dollars (\$250.00) fine against the
general manager, director, or head of the agency, in their personal
capacity, per missed deadline which shall be deposited into the Guam
Memorial Hospital Operations Fund. An additional fine of Two

1 Hundred Fifty Dollars (\$250.00) shall be assessed against the general
2 manager, director, or head of the agency, in their personal capacity,
3 for every thirty (30) days that the reporting requirements are not met.

4 (2) The Public Auditor shall file a report of those general
5 managers, directors, or heads of the agency who fail to pay the fine
6 imposed herein within thirty (30) days with the Office of the Attorney
7 General of Guam for enforcement.”



COMMITTEE ON RULES

Vice Speaker V. Anthony Ada, Chairperson

I Mina'trentai Ocho Na Liheslaturan Guåhan

38th Guam Legislature

February 10, 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. 14-38 (COR)**

Håfa Adai!

Find the attached, Fiscal Note for the following bill:

Bill No. 14-38 (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 & Management Research
Fiscal Note of Bill No. 14-38 (COR)

AN ACT TO AMEND § 1909(c) CHAPTER 19, TITLE 1, GUAM CODE ANNOTATED, RELATIVE TO THE DUTIES OF THE PUBLIC AUDITOR.

Department/Agency Appropriation Information

Dept./Agency Affected: Office of Public Accountability	Dept./Agency Head: Benjamin J.F. Cruz
Department's General Fund (GF) appropriation(s) to date:	\$2,194,843
Department's Other Fund appropriation(s) to date:	\$0
Total Department/Agency Appropriation(s) to date:	\$2,194,843

Fund Source Information of Proposed Appropriation

	General Fund:	(Specify Special Fund):	Total:
FY 2024 Unreserved Fund Balance	\$0	\$0	\$0
FY 2025 Adopted Revenues	\$0	\$0	\$0
FY 2025 Appro. (P.L. 37-125)	\$0	\$0	\$0
Sub-total:	\$0	\$0	\$0
Less appropriation in Bill	\$0	\$0	\$0
Total:	\$0	\$0	\$0

Estimated Fiscal Impact of Bill

	One Full Fiscal Year	For Remainder of FY 2025 (if applicable)	FY 2026	FY 2027	FY 2028	FY 2029
General Fund	1/	\$0	\$0	\$0	\$0	\$0
Special Fund	1/	\$0	\$0	\$0	\$0	\$0
Total	1/	\$0	\$0	\$0	\$0	\$0

- | | | | |
|---|-----------|------------|----------|
| 1. Does the bill contain "revenue generating" provisions? | / / Yes | / X / No | |
| If Yes, see attachment | | | |
| 2. Is amount appropriated adequate to fund the intent of the appropriation? | / X / N/A | / / Yes | / / No |
| If no, what is the additional amount required? | / X / N/A | | |
| 3. Does the Bill establish a new program/agency? | | / / Yes | / X / No |
| If yes, will the program duplicate existing programs/agencies? | / X / N/A | / / Yes | / / No |
| Is there a federal mandate to establish the program/agency? | | / / Yes | / X / No |
| 4. Will the enactment of this Bill require new physical facilities? | | / / Yes | / X / No |
| 5. Was Fiscal Note coordinated with the affected dept/agency? If no, indicate reason: | | / X / Yes | / / No |
| / / Requested agency comments not received by due date | | / / Other: | |

Analyst: <u>ARof</u>	Date: <u>2/7/2025</u>	Director: <u>Lester L. Carlson, Jr.</u>	Date: <u>FEB 10 2025</u>
Abigail R. Ofeciar, BMA Supervisor		Lester L. Carlson, Jr., Director	

Notes:
 1/ See attached comments.

BUREAU OF BUDGET AND MANAGEMENT RESEARCH
COMMENTS ON BILL NO. 14-38 (COR)

The proposed legislation authorizes the Public Auditor to establish deadlines for government entities, inclusive of autonomous agencies, to submit financial or program information to the Office of Public Accountability (OPA). The proposed legislation also seeks to impose a fine of Two Hundred Fifty Dollars (\$250.00) against the head of the agency, in their personal capacity, if such deadlines are not met. An additional fine of Two Hundred Fifty Dollars (\$250.00) shall also be assessed for every thirty (30) days that the reporting requirements are not met. Such fines are to be deposited into the Guam Memorial Hospital Operations Fund. The proposed legislation also mandates the Public Auditor to file a report of those who fail to pay the fine within thirty (30) days with the Office of the Attorney General of Guam for enforcement.

As per the Committee Report for a similar proposed legislation in the 37th Guam Legislature, Bill No. 213-37 (COR), the OPA supported the proposed imposition of deadlines and fines against the heads of government entities so as to put the responsibility on them for the timely completion of audits. In essence, the OPA attributed the untimely submission of financial and program information by government entities as the main reason for the delayed issuance of past audits, particularly the government -wide audit, which by statute is due no later than June 30.

The Bureau notes that the recent delays in the issuance of the government-wide financial audits are due to reasons that extend beyond the timeliness of the submission of reporting requirements by government entities. For instance, the delay in the issuance of the FY2022 audit was attributable to the change in auditors and their need to gather information not transferred from the previous auditor. As for the currently pending FY2023 audit, the three-year contract between the government and the auditor for fiscal years 2023, 2024, and 2025 was met with significant delays and was not completed until April 2024. The Bureau further notes that the Department of Administration had expressed difficulties in recruiting and retaining trained accountants by both the government and the auditors to work simultaneously on the component unit audits and the government audit.

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