

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
17-38 (COR)	Sabina Flores Perez Telo T. Taitague Therese M. Terlaje Chris Barnett	AN ACT TO AMEND § 1913 OF CHAPTER 19, TITLE 1, GUAM CODE ANNOTATED, RELATIVE TO PROCEDURES FOR IMPLEMENTATION OF AUDIT RECOMMENDATIONS BY AGENCIES.	1/13/25 10:33 a.m.	1/22/25	Committee on Finance and Government Operations.	Request 1/22/25 2/10/25			



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. 17-38 (COR)**

Håfa Adai!

Find the attached, Fiscal Note for the following bill:

Bill No. 17-38 (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. 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.

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

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|--|------------|-------------------------------|--------------------------------|
| 1. Does the bill contain "revenue generating" provisions?
If Yes, see attachment | | / / Yes | / X / No |
| 2. Is amount appropriated adequate to fund the intent of the appropriation?
If no, what is the additional amount required? | / X / N/A | / / Yes | / / No |
| 3. Does the Bill establish a new program/agency?
If yes, will the program duplicate existing programs/agencies?
Is there a federal mandate to establish the program/agency? | / X / N/A | / / Yes
/ / Yes
/ / Yes | / X / No
/ / No
/ 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:
/ / Requested agency comments not received by due date | / / Other: | / X / Yes | / / No |

Analyst:  Abigail R. Ofeciar, BMA Supervisor	Date: 2/6/2025	Director:  Lester L. Carlson, Jr., Director	Date: FEB 07 2025
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Notes:
1/ See attached comments.

BUREAU OF BUDGET AND MANAGEMENT RESEARCH
COMMENTS ON BILL NO. 17-38 (COR)

The proposed legislation intends to amend §1913 of Chapter 19, Title 1 of the Guam Code Annotated relative to the procedures for implementation of audit recommendations by agencies. As stated in the Legislative Findings and Intent of the Bill, although the Public Auditor conducts regular follow ups with agencies for corrective actions as a result of audits, the Public Auditor is unable to hold such agencies accountable to corrective action plans. As such, the proposed legislation seeks to extend the enforcement ability of the Office of Public Accountability (OPA) through the filing of a Writ of Mandate in the Superior Court of Guam to mandate the implementation of recommendations and attendant corrective action plan.

The proposed legislation does not contain revenue generating provisions, nor does it appropriate any additional funding source to the OPA. Further, the proposed legislation does not impose additional mandates to the affected entities as it only seeks to amend §1913 of Chapter 19, Title 1 of the Guam Code Annotated relative to the procedures for implementation of audit recommendations by agencies. 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 recognizes there may be other fiscal impact to the entities as a result of mandating the recommendations and attendant corrective action plan stemming from OPA audits. Due to several unknown factors to include the various nature of recommendations and corrective action plans imposed on the affected entities, the Bureau is unable to determine an approximate fiscal impact at this time.

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