

Re: Messages & Communications Doc. No. 38GL-26-2174 through 2191.

From: Guam Legislature Clerks <clerks@guamlegislature.gov>
 Date: Thu 4/9/2026 4:47 PM
 To: 38th Committee On Rules <committeeonrules@guamlegislature.gov>

Håfa Adai,

Received, and thank you.



Kiana E. B. Wusstig
Clerks Office
I Mina'trentai Ocho na Liheslaturan Guåhan
 Guam Congress Building, 163 Chalan Santo Papa, Hagåtña, Guam 96910
 Voice: (671) 472-3465/3460 Fax: (671) 472-3524
guamlegislature.gov

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 Thank you

From: 38th Committee On Rules <committeeonrules@guamlegislature.gov>
 Sent: Thursday, April 9, 2026 4:08 PM
 To: Guam Legislature Clerks <clerks@guamlegislature.gov>
 Cc: Frank Blas Jr. <speakerblas@guamlegislature.gov>
 Subject: Messages & Communications Doc. No. 38GL-26-2174 through 2191.

Håfa Adai Clerks Office,

Please see attached, Messages & Communications Doc. No. 38GL-26-2174 through 2191 for processing:

✓	38GL-26-2174	Office of the Governor of Guam	Override of Bill No. 176-38 (COR), assigned as Public Law No. 38-106.
✓	38GL-26-2175	Office of the Governor of Guam	Bill No. 65-38 (COR), Vetoed.
✓	38GL-26-2176	Office of the Governor of Guam	Bill No. 279-38 (COR), Vetoed.
✓	38GL-26-2177	Office of the Governor of Guam	Bill No. 234-38 (COR), signed into law as Public Law No. 38-109.
✓	38GL-26-2178	Office of the Governor of Guam	Bill No. 131-38 (COR), signed into law as Public Law No. 38-110.
✓	38GL-26-2179	Office of the Governor of Guam	Bill No. 142-38 (COR), signed into law as Public Law No. 38-111.
✓	38GL-26-2180	Office of the Governor of Guam	Bill No. 205-38 (COR), signed into law as Public Law No. 38-112.
✓	38GL-26-2181	Office of the Governor of Guam	Bill No. 218-38 (COR), signed into law as Public Law No. 38-113.
✓	38GL-26-2182	Office of the Governor of Guam	Bill No. 228-38 (COR), signed into law as Public Law No. 38-114.
✓	38GL-26-2183	Office of the Governor of Guam	Bill No. 231-38 (COR), signed into law as Public Law No. 38-115.
✓	38GL-26-2184	Office of the Governor of Guam	Bill No. 233-38 (COR), signed into law as Public Law No. 38-116.
✓	38GL-26-2185	Office of the Governor of Guam	Bill No. 245-38 (COR), signed into law as Public Law No. 38-117.
✓	38GL-26-2186	Office of the Governor of Guam	Bill No. 246-38 (COR), signed into law as Public Law No. 38-118.
✓	38GL-26-2187	Office of the Governor of Guam	Bill No. 262-38 (COR), signed into law as Public Law No. 38-119.
✓	38GL-26-2188	Office of the Governor of Guam	Bill No. 263-38 (COR), signed into law as Public Law No. 38-120.
✓	38GL-26-2189	Office of the Governor of Guam	Bill No. 141-38 (COR), lapsed into law as Public Law No. 38-121.
✓	38GL-26-2190	Office of the Governor of Guam	Bill No. 214-38 (COR), lapsed into law as Public Law No. 38-122.
✓	38GL-26-2191	Office of the Governor of Guam	Bill No. 254-38 (COR), lapsed into law as Public Law No. 38-123.

Please retrieve Doc. No. 38GL-26-2182 through 2191 from link below:

[Messages & Communications Physical Scanned Copy - Google Drive](#)

Kindly reply to this email



Si Yu'os ma'åse',
Marie Crisostomo
 Committee on Rules Assistant
COMMITTEE ON RULES
 Vice Speaker V. Anthony Ada, Chairperson
I Mina'trentai Ocho Na Liheslaturan Guåhan
 38th Guam Legislature

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Messages and Communications 38GL-26-2175.

2 messages

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

Thu, Apr 9, 2026 at 10:06 AM

To: 38th Committee On Rules <committeeonrules@guamlegislature.gov>, Sabrina Salas Matanane <office.senatorbri@guamlegislature.gov>

Håfa Adai,

Please see attached M&C Doc. No. 38GL-26-2175

38GL-26-2175	Office of the Governor of Guam	Bill No. 65-38 (COR), Vetoed.
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*Si Yu'os Ma'åse'**Bernice Rivera*

Administrative Assistant


**Office of 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

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 **38GL-26-2175.pdf**
2594K**38th Committee On Rules** <committeeonrules@guamlegislature.gov>

Thu, Apr 9, 2026 at 10:14 AM

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

Håfa Adai,

Received, and thank you.

*Si Yu'os ma'åse',*

Marie Crisostomo

Committee on Rules Assistant

COMMITTEE ON RULES

Vice Speaker V. Anthony Ada, Chairperson

*I Mina'trentai Ocho Na Liheslaturan Guåhan**38th Guam Legislature*

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[Quoted text hidden]

LOURDES A. LEON GUERRERO
GOVERNOR



JOSHUA F. TENORIO
LT. GOVERNOR

UFISINAN I MAGA'HÅGAN GUÅHAN
OFFICE OF THE GOVERNOR OF GUAM

38GL-26-2175
OFFICE OF THE SPEAKER
FRANK F. BLAS JR.

APR 08 2026

Transmitted via Email to: speakerblas@guamlegislature.org

Time: 4:22pm
Received: Derek Cortez

April 8, 2026

THE HON. FRANK BLAS, JR., Speaker
I Mina'trentai Ocho Na Liheslaturan Guåhan
38th Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96910

Re: Bill No. 65-38 (COR), "AN ACT TO AMEND § 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."

Håfa Adai Mr. Speaker,

On February 6, 2026, Director Birn submitted a letter to the Committee on Finance and Government Operations stating that Bill 65-38 (COR) is unnecessary because (1) the majority of funding made available to non-profits on Guam are federal grants which impose certain federal regulations, including monitoring requirements, and (2) that the Department of Administration recommends such organizations should have their financial statements reviewed by a Certified Public Accountant. I agree with Director Birn.

Furthermore, this bill is superfluous as Guam law already empowers the Public Auditor with similar yet clearer authority. If I signed this bill into law, it would render 1 GCA § 1921(b)(1), which authorizes the Public Auditor to supervise audits of all grant funds in excess of \$300,000 for a single fiscal year to non-profit or profit-making groups, irrelevant. If the Legislature is not satisfied with the existing law's monetary threshold or scope, then they should amend it instead of bloating the code.

Finally, Bill 65-38 (COR) is a massive and intrusive government overreach into the private sector for three reasons. As currently drafted, the bill would amend 1 GCA § 1908(b) to empower the Public Auditor to audit or review all transactions and accounts of non-profit organizations and non-governmental organizations that cumulatively received more than \$200,000 in one or more fiscal years.

To: The Hon. Frank Blas, Jr., *Speaker*
Fr: The Hon. Lourdes A. Leon Guerrero, *Governor of Guam*
Date: April 8, 2026
Re: Bill No. 65-38 (COR)

Page 2 of 2

First, the term “non-governmental organization” is not defined in the bill or in Chapter 19. Presumably, the Legislature intended for the definition of “non-governmental organization” to align somewhat with the one found in the Cambridge Dictionary which states, “an organization that tries to achieve social or political aims but is not controlled by a government.” If this is the case, why specifically include “non-profit organizations?” Its inclusion implies that “non-governmental organizations” are something different and distinct from non-profits, and since the bill is silent on what a “non-governmental organization” actually is, this potentially allows for invasive and intrusive audits of all businesses. Is it the Legislature’s intention to allow the Public Auditor to audit the entirety of the private sector that engages in business with Guam? The issues with amending section 1908(b) in this manner go deeper. Previously, the language found in section 1908(b)(2), which authorizes the Public Auditor to decide the auditing firm for a corporation if it obtained an independent audit, was clearly referring to the public corporations in 1908(a). The proposed amendments to section 1908 would limit subsection (b) to the private sector and leave subsection (a) to the public sector. Is it the Legislature’s intention to allow the Public Auditor to dictate to the private sector who they engage in business with?

Second, the phrase “cumulatively received more than \$200,000 in one or more fiscal years” is vague as to time. Is the Legislature saying the Public Auditor is empowered to audit these organizations once it has obtained a total of \$200,000.01 from the Government of Guam over a number of fiscal years or is each fiscal year to be counted separately as stated in section 1921(b)(1)? If each fiscal year is to be counted separately, why include the word “cumulatively” or the phrase “one or more fiscal years” instead of the language used in 1921(b)(1)? Moreover, is this audit limited to just those fiscal years in question? The language used implies that the Public Auditor will be empowered to audit an organization indefinitely once it has hit the monetary threshold.

Third, this bill would empower the Public Auditor to review all transactions and accounts of an organization. It does not limit the audit or review to transactions that used public funds or accounts that held them. No private enterprise would want to engage in business with the Government of Guam if it knew its transactions and accounts could be searched indefinitely. This is a fundamental issue of privacy.

For these reasons, I veto Bill No. 65-38 (COR).

Senseramente,



LOURDES A. LEON GUERRERO

I Maga 'hågan Guåhan

Governor of Guam



38GL-26-2175
Messages and Communications

RECEIVED
COMMITTEE ON RULES
April 9, 2026

10:06 a.m.

Marie Crisostomo

Enclosure(s): Bill No. 65-38 (COR) - **VETO**

cc via email: *Honorable* Joshua F. Tenorio, *Segundo Maga 'låhen Guåhan*, Lt. Governor of Guam
Compiler of Laws

I MINA'TRENTAI OCHO NA LIHESLATURAN GUÅHAN
2026 (SECOND) Regular Session

CERTIFICATION OF PASSAGE OF AN ACT TO I MAGA'HÅGAN GUÅHAN

This is to certify that **Bill No. 65-38 (COR)**, "AN ACT TO AMEND § 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," was on the 27th day of March 2026, duly and regularly passed.



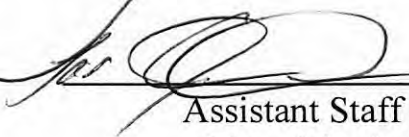
Frank F. Blas, Jr
Speaker

Attested:



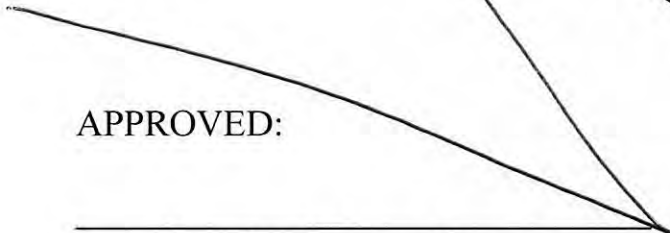
Sabrina Salas Matanane
Legislative Secretary

This Act was received by *I Maga'hågan Guåhan* this 27 day of March 2026, at 8:24 o'clock P.M.

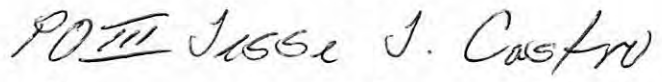


Assistant Staff Officer
Maga'hågan's Office

APPROVED:



Lourdes A. Leon Guerrero
I Maga'hågan Guåhan


José J. Castro
Executive Security

Date: 4/8/2026

Public Law No. _____

2024 - 25736
OFFICE OF THE GOVERNOR
CENTRAL FILES OFFICE
Rec'd By: Jessica Dydasco
Date: 3/30/26 Time: 10:05 AM

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

Bill No. 65-38 (COR)

As amended on the Floor.

Introduced by:

Frank F. Blas, Jr.
V. Anthony Ada
Chris Barnett
Christopher M. Dueñas
Eulogio Shawn Gumataotao
Jesse A. Lujan
Tina Rose Muña-Barnes
Sabina Flores Perez
Sabrina Salas Matanane
Joe S. San Agustin
Telo T. Taitague
Therese M. Terlaje
Vincent A.V. Borja
Shelly V. Calvo
William A. Parkinson

**AN ACT TO *AMEND* § 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.**

1 **BE IT ENACTED BY THE PEOPLE OF GUAM:**

2 **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds
3 that non-profit and non-governmental organizations have availed themselves of the
4 opportunity to receive funding from departments and agencies of the Government of

1 Guam. In almost every fiscal year budget act that contained an appropriation for
2 these organizations, the verbiage “Access by the overseeing department’s or
3 agency’s duly authorized representative and government auditors to appropriate
4 records for the purpose of audit and examination of books, documents, papers, and
5 records of funds expended under the authorization” is included in the Act. However,
6 the law is ambiguous on any requirement that an audit actually be conducted with
7 these organizations.

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

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

14 **“§ 1908. Public Audit.**

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

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

25 (1) With respect to the line departments of the
26 executive, legislative, and the judicial branches, inclusive of any
27 other non-profit organizations and non-governmental

1 organizations that have cumulatively received funds from any
2 department or agency of the government of Guam, the Public
3 Auditor may conduct the audit through his or her staff or may
4 retain the services of an independent audit firm or organization,
5 which audit shall be under the direction and supervision of the
6 Public Auditor.

7 (2) With respect to corporations, authorities or
8 agencies, including autonomous agencies and instrumentalities,
9 which obtain independent audits, the Public Auditor shall make
10 the selection of the auditing firm or organization and the scope
11 of the audit, the audits of such autonomous agencies or
12 instrumentalities to be at the cost of the agencies or
13 instrumentalities.

14 (c) In the event any entity of the United States government,
15 such as the Inspector General, makes an audit of the government
16 accounts and financial transactions, the Public Auditor need not cause
17 another audit to be done for that particular year as long as the audit is
18 made available to the Public Auditor.”

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

20 **Section 4. Severability.** If any provision of this Act or its application to any
21 person or circumstance is found to be invalid or inorganic, such invalidity shall not
22 affect other provisions or applications of this Act that can be given effect without
23 the invalid provision or application, and to this end the provisions of this Act are
24 severable.