Outlook

Re: Messages & Communications Doc. No. 38GL-26-2749 through 2758.

From Guam Legislature Clerks <clerks@guamlegislature.gov>
Date Tue 8/18/2026 11:32 AM
To 38th Committee On Rules <committeeonrules@guamlegislature.gov>

Håfa Adai,

Received, and thank you.

Elijah Untalan
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

From: 38th Committee On Rules <committeeonrules@guamlegislature.gov>
Sent: Tuesday, August 18, 2026 11:12 AM
To: Guam Legislature Clerks <clerks@guamlegislature.gov>
Cc: Frank Blas Jr. <speakerblas@guamlegislature.gov>
Subject: Messages & Communications Doc. No. 38GL-26-2749 through 2758.

Håfa Adai Clerks Office,

Please see attached, **Messages & Communications Doc. No. 38GL-26-2749 through 2758** for processing:

√	**38GL-26-2749**	CHamoru Land Trust Commission	CLTC Request for Proposal (RFP) to award a Commercial Lease for Tract 100-C, Block 6, Lots 1 and 3, Municipality of Dededo.
√	**38GL-26-2750**	Guam Memorial Hospital Authority	Board of Trustees Meeting Packet for July 28, 2026*
√	**38GL-26-2751**	Department of Agriculture	Acting Director Designation of Glen Takai, for the Department of Agriculture from August 17, 2026 to August 21, 2026*
√	**38GL-26-2752**	Office of the Mayor - Municipality of Yigo	FY2026 Typhoon Bavi Emergency Funds Report*
√	**38GL-26-2753**	Office of the Mayor - Municipality of Mongmong-Toto-Maite	FY2026 Typhoon Bavi Emergency and Recovery Expenditure Report*
√	**38GL-26-2754**	Mayors Council of Guam	FY2026 Typhoon Bavi Emergency and Recovery Expenditure Report*
√	**38GL-26-2755**	Office of Public Accountability - Guam	OPA Report No. 26-07 August 2026 Status of Legislative Mandates Compliance Audit for FY2023 through FY2024*
√	**38GL-26-2756**	Office of the Mayor - Municipality of Barrigada	FY2026 Typhoon Bavi Emergency and Recovery Expenditure Report*
√	**38GL-26-2757**	Office of the Mayor - Municipality of Asan-Maina	FY2026 Typhoon Bavi Emergency and Recovery Expenditure Report*
√	**38GL-26-2758**	Guam Behavioral Health and Wellness Center	Prior Year Obligation to pay Burk, Buffi S in the total amount of $2,572.11.

Please retrieve Doc. No. 38GL-26-2749, 2757 and 2758 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

Messages and Communications 38GL-26-2755*

2 messages

Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov> Mon, Aug 17, 2026 at 4:06 PM
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-26-2755

38GL-26-2755	Office of Public Accountability- Guam	OPA Report No. 26-07 August 2026 Status of Legislative Mandates Compliance Audit for FY2023 through FY2024*

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

---------- Forwarded message ---------
From: **Office of Public Accountability - Guam** <admin@guamopa.com>
Date: Mon, Aug 17, 2026 at 2:02 PM
Subject: Transmittal: OPA Report No. 26-07, OPA Status of Legislative Mandates (FY 2023 - 2024) Report
To: Chris Barnett <malafunkshun@guamlegislature.gov>, Senator Telo T. Taitague <senatortelot@gmail.com>, Shelly Vargas Calvo <officeofsenatorshellycalvo@guamlegislature.gov>, William Parkinson <senator.parkinson@guamlegislature.gov>, Eulogio Shawn Gumataotao <office.senatorshawn@guamlegislature.gov>, Senator Sabina F. Perez <office.senatorperez@guamlegislature.gov>, Vincent Borja <vince.borja@guamlegislature.gov>, Tina Muna Barnes <senator.munabarnes@guamlegislature.gov>, Jesse Lujan <senator.lujan@guamlegislature.gov>, Therese Terlaje <senatorterlajeguam@gmail.com>, Christopher Dueñas <senator.duenas@guamlegislature.gov>, Sabrina Salas Matanane <office.senatorbri@guamlegislature.gov>, Joe S. San Agustin <senatorjoessanagustin@gmail.com>, V. Anthony Ada <vicespeakertonyada@guamlegislature.gov>, Office of Senator Frank Blas, Jr. <speakerblas@guamlegislature.gov>, Governor of Guam <governor@guam.gov>, Lt. Governor of Guam <joshua.tenorio@guam.gov>
Cc: Benjamin Cruz <bjcruz@guamopa.com>, Vincent Duenas <vduenas@guamopa.com>, Thomas Eladio Battung <tbattung@guamopa.com>, Melissa Ngiralmau <mngiralmau@guamopa.com>, Mariella Cruz <mcruz@guamopa.com>

Håfa Adai,

The Office of Public Accountability has released OPA Report No. 26-07, Status of Legislative Mandates (FY 2023 - 2024) Report. You may visit our website at www.opaguam.org to download the report.

Si Yu'os Ma'åse'!

3 attachments

opa2607_es.pdf
163K

opa2607.pdf
2580K

38GL-26-2755.pdf
457K

38th Committee On Rules <committeeonrules@guamlegislature.gov> Mon, Aug 17, 2026 at 4:39 PM
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

[Quoted text hidden]

THE GUAM LEGISLATURE

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

Transmittal: OPA Report No. 26-07, OPA Status of Legislative Mandates (FY 2023 - 2024) Report

1 message

Office of Public Accountability - Guam <admin@guamopa.com> Mon, Aug 17, 2026 at 2:00 PM

To: Chris Barnett <malafunkshun@guamlegislature.gov>, "Senator Telo T. Taitague" <senatortelot@gmail.com>, Shelly Vargas Calvo <officeofsenatorshellycalvo@guamlegislature.gov>, William Parkinson <senator.parkinson@guamlegislature.gov>, Eulogio Shawn Gumataotao <office.senatorshawn@guamlegislature.gov>, "Senator Sabina F. Perez" <office.senatorperez@guamlegislature.gov>, Vincent Borja <vince.borja@guamlegislature.gov>, Tina Muna Barnes <senator.munabarnes@guamlegislature.gov>, Jesse Lujan <senator.lujan@guamlegislature.gov>, Therese Terlaje <senatorterlajeguam@gmail.com>, Christopher Dueñas <senator.duenas@guamlegislature.gov>, Sabrina Salas Matanane <office.senatorbri@guamlegislature.gov>, "Joe S. San Agustin" <senatorjoessanagustin@gmail.com>, "V. Anthony Ada" <vicespeakertonyada@guamlegislature.gov>, "Office of Senator Frank Blas, Jr." <speakerblas@guamlegislature.gov>, Governor of Guam <governor@guam.gov>, "Lt. Governor of Guam" <joshua.tenorio@guam.gov>

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Doc Type: 38GL-26-2755
OFFICE OF THE SPEAKER
FRANK F. BLAS, JR.
August 17, 2026
Time: 2:00 PM
Received: FB

38GL-26-2755
Messages and Communications
RECEIVED
COMMITTEE ON RULES
August 17, 2026
4:06 p.m.
Marie Crisostomo

Executive Summary
Office of Public Accountability
Status of Legislative Mandates
OPA Report No. 26-07, August 2026

During fiscal years (FY) 2023 and 2024, or October 2022 through September 2024, there were 32 new legislative mandates that have expanded the Office of Public Accountability's (OPA) duties and responsibilities. Of the 32 new mandates identified:

- 12 new mandates require document intake and distribution;
- Ten new mandates require OPA oversight;
- Three new mandates involve administrative processes;
- Two new mandates require specific audits to be conducted;
- Two new mandates involve policy-making;
- Two new mandates define or expand OPA's authoritative powers; and
- One new mandate includes the OPA's membership to a committee, group, or task force.

As of September 30, 2024, a total of 101 mandates govern OPA's responsibilities. These mandates span seven functional categories, reflecting the breadth of OPA's statutory responsibilities across document management, audit execution, oversight, and governance participation. Since the prior audit, these mandates have been further reclassified into two broad categories:

1. *Time-dependent* mandates (73) – Those that require action or reporting within a specific timeframe; and
2. *Perpetual* mandates (28) – Those that impose ongoing or standing responsibilities without a defined end date.

Table 1: Summary of OPA Legislative Mandates (As of September 30, 2024)

Category	Description	Time Dependent	Perpetual	No. of Mandates
Document Intake and Distribution	Mandates requiring OPA to receive, post, or distribute reports and information.	37	6	43
Conduct Audit	Mandates requiring OPA to conduct specific audits.	20	8	28
Oversight	Mandates requiring OPA to oversee audits, appeals, or other review activities.	13	1	14
Administrative Processes	Mandates relating to administrative or operational functions of GovGuam.	0	5	5
Membership	Mandates designating OPA as a member of a committee, group, or task force.	0	5	5
Authoritative Powers	Mandates defining or expanding OPA's statutory authority.	1	3	4
Policy-Making	Mandates requiring OPA to develop and adopt rules and regulations.	2	0	2
Total		**73**	**28**	**101**

Compliance of OPA Mandates

At of the end of FY 2024, 59 of the 101 legislative mandates (58%) have been *closed*. All of these closures relate to "*time-dependent*" mandates. Of the full database, 59 mandates have been *closed* as of fiscal year-end 2024, one mandate remains *open*, and 13 mandates were determined to be *not applicable* for this analysis because *compliance* could not yet be assessed due to future due dates. The remaining 28 mandates are "*perpetual*" and are not tracked as *open* or *closed* classifications, as they represent ongoing responsibilities without defined end dates. A detailed breakdown of the status of OPA's legislative mandates is provided in Table 2.

Table 2: Status of Legislative Mandates

	CLOSED[A]	OPEN	N/A[B]	Total
Document Intake and Distribution	33	0	10	43
Conduct Audit	18	0	10	28
Oversight	6	0	8	14
Administrative Processes	0	0	5	5
Membership	0	0	5	5
Authoritative Powers	1	0	3	4
Policy-Making	1	1	0	2
Grand Total	**59**	**1**	**41**	**101**

A) Some *closed* mandates remain in the database, as they are tracked per fiscal year.

B) All "*perpetual*" mandates are classified as *not applicable (N/A)*, as they are active without an end date.

Document Intake and Distribution

Since 2002 and in an effort to become more transparent and accountable to its citizens, Government of Guam (GovGuam) entities have been required to submit various financial reports and other information to the Public Auditor and other designated officials. Over time, the number of required submissions has increased, with reports due on a recurring basis (e.g., monthly, quarterly, or annually) as well as on an event-driven or time-specific basis.

Upon receipt, the OPA ensures that documents are complete and, where applicable, subject to review or audit in accordance with governing statutes. The OPA may also be required to transmit these documents to designated recipients or make them publicly accessible, reinforcing government transparency and accountability. There are 43 total Document Intake and Distribution mandates, of which 12 were logged from FY 2023-2024, that are tracked in two broad categories: receiving reports (from agencies) and submitting reports (from OPA to oversight).

Receive Report

Regarding the overall *compliance* of GovGuam agencies, we found 24 instances of *compliance* for *time-dependent* mandates, ten instances of *partial compliance*, 15 instances of *non-compliance*, and three instances classified as *not applicable*, as the submissions are not yet due. The top *non-compliant* agencies were the CHamoru Land Trust Commission, the Foundation for Public Education, the Guam Department of Education, and the Veteran Affairs Office.

Submit Report

As for the overall *compliance* of the OPA in submitting required reports and documents, there were 15 instances of *compliance* for *time-dependent* mandates, four instances of *partial compliance* for late submissions, two instances of *non-compliance* for the submission of an annual report on progress in achieving objectives and goals set out in the Guam Comprehensive Development Plan, and one instance that was *not applicable*, as the submission was not yet due.

Conduct Audit
Notwithstanding 1 GCA §1908 requiring OPA to conduct audits of all transactions and accounts of all departments, offices, corporations, authorities, and agencies in all branches of GovGuam, various public laws enacted during the past two fiscal years have also required the OPA to conduct two more audits in addition to the 26 specific audits of government activities. The first audit concerns the Chamorro Land Trust Survey and Infrastructure Fund, while the second concerns the Commission on Post-Mortem Examinations' Fund/Office of Post-Mortem Examinations Operations Revolving Fund.

A significant portion of these mandates has been fulfilled through the inclusion of applicable funds within the Government of Guam-Wide financial audit, allowing the OPA to efficiently meet multiple statutory requirements without having to utilize additional resources. In other instances, mandates were deemed *compliant* or *not applicable* due to inactivity of funds or programs, or were *closed* after being superseded by updated legislation. For mandates identified as *non-compliant*, the OPA was unable to address them within the prescribed timeframes, as it was determined that fulfilling these requirements, particularly those requiring recurring audits, would not be the most effective use of the OPA's limited resources.

Within the *perpetual* mandates category, the OPA is authorized to conduct certain audits at its own discretion. These particularly provide the OPA with discretion ("OPA judgment") to determine audit scope and timing. These ongoing mandates are typically considered during the OPA's annual audit work plan meetings and are evaluated based on risk, priority, and resource availability. During FY 2023 through 2024, no audits were conducted under eight of its discretionary mandates.

Oversight
There are 14 mandates requiring the OPA to provide oversight, ranging from administering funds, conducting procurement appeals, and overseeing the completion of financial statement audits and related reporting requirements. Of these mandates, six have been *closed* as of FY 2024.

Each year, the General Appropriations Act requires the OPA to oversee the financial audits of the Government of Guam, the Tourist Attraction Fund, and the Healthy Futures Fund. Additionally, these mandates also require the inclusion of supplementary information, such as personnel counts and detailed expenditure schedules, within the financial statements. These requirements have been recurring and are carried-over from prior fiscal years' budget acts.

The OPA successfully fulfilled its oversight responsibilities for the FY 2022 and FY 2023 Government of Guam financial audits, as well as the Tourist Attraction Fund audits. The Healthy Futures Fund audits remain ongoing, with the procurement process for audit services completed in January 2026.

Furthermore, an additional mandate was enacted to enhance audit oversight and promote independence by requiring autonomous agencies or instrumentalities of GovGuam to deposit funds equivalent to the cost of their respective audits into an account administered by the Department of Administration. The Public Auditor is responsible for administering these funds and overseeing the associated audits. This process has been fully implemented as of FY 2025.

Administrative Processes
In recent years, additional legislation has expanded the OPA's administrative responsibilities. These include:

- **Public Law 37-12 –** Requires the OPA to post Invitations for Bids (IFBs) and Requests for Proposals (RFPs) on the Procurement Announcement Website
- **Public Law 37-35 –** Mandates the use of standardized, Americans with Disabilities Act-compliant typefaces in official documents and communications
- **Public Law 37-125 –** Requires that the OPA notify the Speaker of I Liheslaturan Guåhan and the Attorney General of Guam of appointments to Acting Director or Acting Deputy Director positions

Membership
During the period under review, one new membership mandate, **Public Law 37-88**, was enacted, designating the Public Auditor or their designee as a member of the Guam Procurement Advisory Council.

Authoritative Power
During the period under review, one *time-dependent* mandate, **Public Law 37-6**, expanded the Public Auditor's authority by requiring the issuance of a written decision on procurement protests related to Guam Department of Education (GDOE) capital improvement projects funded, in whole or in part, by federal funds, within specified timeframes. This mandate was *closed* in *compliance*, as the OPA issued a decision within 10 days of the 20-day required timeframe of the case, demonstrating adherence to statutory requirements. This law was subsequently repealed on December 31, 2024.

The remaining mandates under this category are *perpetual* in nature and provide ongoing authority to the OPA. In recent legislation, **Public Law 37-88** further supports OPA's role by authorizing participation in resource-sharing efforts to support the Guam Procurement Advisory Council.

Policy-Making
During the period under review, two policy-making mandates were enacted under this category. **Public Law 37-6** required the Public Auditor to establish rules and regulations within 60 calendar days to govern the expedited review of procurement protests involving capital improvement projects funded through the American Rescue Plan Act (ARPA), Education Stabilization Fund (ESF), and Head Start grants allocated to the GDOE. OPA submitted the required rules and regulations to the Guam Legislature on June 1, 2023, one day after the May 31, 2023 deadline. As a result, this mandate was classified as *closed* with *partial compliance*.

Public Law 37-51 mandated the development and adoption of rules and regulations to facilitate the expedited administrative review of procurement decisions for Government of Guam contracts valued at $5 million or more, particularly those funded through ARPA and the Infrastructure Investment and Jobs Act. This mandate also emphasized expedited processing timelines notwithstanding existing provisions under the Administrative Adjudication Law. As of October 1, 2024, this mandate remains *open*. While the law specifies a 60-day requirement, OPA's implementation is dependent on the completion of related regulations by the Procurement Policy Office pursuant to §5428(b). Accordingly, OPA has not yet finalized its rules and regulations, and the mandate remains pending.

Other Matters – Public Law 38-9

Enacted on June 3, 2025 (FY 2025), **Public Law 38-9** expands the authority of the Public Auditor to strengthen *compliance* with reporting requirements by Government of Guam agencies. Specifically, the law authorizes the OPA to directly request financial and programmatic information from agencies and to establish submission deadlines necessary to carry out its duties.

Under this provision, a fine of $250 may be imposed for each missed reporting deadline, with an additional $250 assessed for every thirty (30) days that the required information remains outstanding. The law further requires the Public Auditor to refer unpaid fines to the Office of the Attorney General of Guam for enforcement and establishes a formal process for agencies to request deadline extensions, subject to OPA approval.

While this statutory authority provides a clear enforcement mechanism to promote timely *compliance*, it has not been utilized by OPA as of the period under review. Based on the identified instances of *partial compliance* (10) and *non-compliance* (15), a total of 25 instances could have been subject to penalties. At a minimum, this would amount to $6,250 in initial fines, excluding any additional penalties that could accrue for continued *non-compliance* beyond the initial deadline.

Conclusion and Recommendations

The increasing volume and complexity of mandates highlight the need to reassess the overall effectiveness and efficiency of current statutory requirements. While we recognize the Legislature's prerogative to expand OPA and other government agencies' roles and responsibilities, these mandates are difficult to address without adequate time, staffing, and resources. Accordingly, the Public Auditor and his management team continue to assess risks and exercise professional judgment when prioritizing mandates to address. The OPA continues to fulfill its responsibilities to the extent practicable while maintaining the quality and integrity of its audit and oversight functions.

We continue to recommend the following actions to improve the administration and oversight of statutory mandates:

- The Guam Legislature revisit *time-dependent* and *perpetual* mandates, repeal those that are inactive or no longer relevant, and determine whether unaddressed mandates continue to warrant attention;
- GovGuam agencies should consistently adhere to the electronic reporting requirements of **Public Law 37-46** by submitting reports electronically to the Governor, the Legislature, the Office of Public Accountability, and the Attorney General of Guam, posting reports on their respective websites, and providing email notification with the report attached to the required recipients.

Benjamin J.F. Cruz
Public Auditor

OFFICE OF PUBLIC ACCOUNTABILITY STATUS OF LEGISLATIVE MANDATES

COMPLIANCE AUDIT
FY 2023 through FY 2024

OPA Report No. 26-07
August 2026

Office of Public Accountability
Status of Legislative Mandates

Compliance Audit
FY 2023 through FY 2024

OPA Report No. 26-07
August 2026

Distribution via E-Mail:

Governor of Guam
Lieutenant Governor of Guam
Speaker, 38th Guam Legislature
Senators, 38th Guam Legislature
Executive Director, Guam Legislature
Controller, Superior Court of Guam
Director, Department of Administration
Director, Bureau of Budget and Management Research
Guam Media

Table of Contents

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- **Public Law 37-125 –** Requires that the OPA notify the Speaker of I Liheslaturan Guåhan and the Attorney General of Guam of appointments to Acting Director or Acting Deputy Director positions

Membership
During the period under review, one new membership mandate, **Public Law 37-88**, was enacted, designating the Public Auditor or their designee as a member of the Guam Procurement Advisory Council.

Authoritative Power
During the period under review, one *time-dependent* mandate, **Public Law 37-6**, expanded the Public Auditor's authority by requiring the issuance of a written decision on procurement protests related to Guam Department of Education (GDOE) capital improvement projects funded, in whole or in part, by federal funds, within specified timeframes. This mandate was *closed* in *compliance*, as the OPA issued a decision within 10 days of the 20-day required timeframe of the case, demonstrating adherence to statutory requirements. This law was subsequently repealed on December 31, 2024.

The remaining mandates under this category are *perpetual* in nature and provide ongoing authority to the OPA. In recent legislation, **Public Law 37-88** further supports OPA's role by authorizing participation in resource-sharing efforts to support the Guam Procurement Advisory Council.

Policy-Making
During the period under review, two policy-making mandates were enacted under this category. **Public Law 37-6** required the Public Auditor to establish rules and regulations within 60 calendar days to govern the expedited review of procurement protests involving capital improvement projects funded through the American Rescue Plan Act (ARPA), Education Stabilization Fund (ESF), and Head Start grants allocated to the GDOE. OPA submitted the required rules and regulations to the Guam Legislature on June 1, 2023, one day after the May 31, 2023 deadline. As a result, this mandate was classified as *closed* with *partial compliance*.

Public Law 37-51 mandated the development and adoption of rules and regulations to facilitate the expedited administrative review of procurement decisions for Government of Guam contracts valued at $5 million or more, particularly those funded through ARPA and the Infrastructure Investment and Jobs Act. This mandate also emphasized expedited processing timelines notwithstanding existing provisions under the Administrative Adjudication Law. As of October 1, 2024, this mandate remains *open*. While the law specifies a 60-day requirement, OPA's implementation is dependent on the completion of related regulations by the Procurement Policy Office pursuant to §5428(b). Accordingly, OPA has not yet finalized its rules and regulations, and the mandate remains pending.

Other Matters – Public Law 38-9

Enacted on June 3, 2025 (FY 2025), **Public Law 38-9** expands the authority of the Public Auditor to strengthen *compliance* with reporting requirements by Government of Guam agencies. Specifically, the law authorizes the OPA to directly request financial and programmatic information from agencies and to establish submission deadlines necessary to carry out its duties.

Under this provision, a fine of $250 may be imposed for each missed reporting deadline, with an additional $250 assessed for every thirty (30) days that the required information remains outstanding. The law further requires the Public Auditor to refer unpaid fines to the Office of the Attorney General of Guam for enforcement and establishes a formal process for agencies to request deadline extensions, subject to OPA approval.

While this statutory authority provides a clear enforcement mechanism to promote timely *compliance*, it has not been utilized by OPA as of the period under review. Based on the identified instances of *partial compliance* (10) and *non-compliance* (15), a total of 25 instances could have been subject to penalties. At a minimum, this would amount to $6,250 in initial fines, excluding any additional penalties that could accrue for continued *non-compliance* beyond the initial deadline.

Conclusion and Recommendations

The increasing volume and complexity of mandates highlight the need to reassess the overall effectiveness and efficiency of current statutory requirements. While we recognize the Legislature's prerogative to expand OPA and other government agencies' roles and responsibilities, these mandates are difficult to address without adequate time, staffing, and resources. Accordingly, the Public Auditor and his management team continue to assess risks and exercise professional judgment when prioritizing mandates to address. The OPA continues to fulfill its responsibilities to the extent practicable while maintaining the quality and integrity of its audit and oversight functions.

We continue to recommend the following actions to improve the administration and oversight of statutory mandates:

- The Guam Legislature revisit *time-dependent* and *perpetual* mandates, repeal those that are inactive or no longer relevant, and determine whether unaddressed mandates continue to warrant attention;
- GovGuam agencies should consistently adhere to the electronic reporting requirements of **Public Law 37-46** by submitting reports electronically to the Governor, the Legislature, the Office of Public Accountability, and the Attorney General of Guam, posting reports on their respective websites, and providing email notification with the report attached to the required recipients.

Benjamin J.F. Cruz
Public Auditor

Introduction

This report presents the Office of Public Accountability's (OPA) biannual review of Legislative Mandates and represents the third issuance in this series. The review is conducted in alignment with the OPA's *Strategic Priority 4: Foster and Enhance Public Perception and OPA Awareness to Stakeholders,* and *Strategic Objective 4.2: Increase Internal and External Stakeholders' Awareness of OPA's Mandates and Roles*. OPA Report No. 17-01 was issued in January 2017 and covered the period from January 1, 2001 through September 30, 2016. OPA Report No. 22-07 was issued in December 2022, covering the period from October 1, 2016 through September 30, 2022.

This report presents the results of our review of Legislative Mandates enacted from January 2001 to September 2024, which have expanded the OPA's roles and responsibilities. This report will assess our mandates database since OPA Report 22-07, covering mandates enacted from October 1, 2022 through September 30, 2024.

The objectives of this review are to determine: (1) the status of the Legislative Mandates that expanded OPA's roles and responsibilities; and (2) the *compliance* of Government of Guam (GovGuam) agencies in relation to those requirements. This audit takes a holistic view of legislation expanding OPA's responsibilities, as well as GovGuam agencies' *compliance* with the related mandates.

The objectives, scope, and methodology for this audit are detailed in Appendix 1.

Background

The OPA, established by Public Law (PL) 21-122 in July 1992, is an instrumentality of GovGuam, independent of the executive, legislative, and judicial branches. The position of Public Auditor was made a nonpartisan elected position as a result of PL 25-42, enacted in June 1999. The first election for Public Auditor took place in November 2000, and the first elected Public Auditor took office in January 2001. The second public auditor was elected in August 2018 and took office in September 2018.

The Office seeks to: (1) achieve independent and nonpartisan assessments that promote accountability and efficient, effective management throughout GovGuam; and (2) serve the public interest by providing the Governor of Guam, the Guam Legislature, and the People of Guam with dependable and reliable information, unbiased analyses, and objective recommendations on how best to use government resources in support of the well-being of our island and its constituents.

Under Title 1 of the Guam Code Annotated (GCA) §1908, the Public Auditor shall annually audit or cause to be conducted post audits of all the transactions and accounts of all departments, offices, corporations, authorities, and agencies in all of the branches of the government. The Public Auditor may conduct or cause to be conducted such other audits or reviews as he deems necessary.

Further, 1 GCA §1921 authorized the Public Auditor to supervise audits or, at the Public Auditor's discretion, perform audits of autonomous agencies and other instrumentalities of GovGuam.

In addition to its audit activities and financial oversight responsibilities, supplementary legislative mandates have been enacted requiring the OPA to perform a broad range of functions. These mandates span seven functional categories, reflecting the broad scope of OPA's statutory responsibilities across document management, audit execution, oversight, and governance participation. They generally fall into the following categories:

Category	Description
Document Intake and Distribution	Mandates requiring OPA to receive, post, or distribute reports and information.
Oversight	Mandates requiring OPA to oversee audits, appeals, or other review activities.
Administrative Processes	Mandates relating to administrative or operational functions of GovGuam.
Conduct Audit	Mandates requiring OPA to conduct specific audits.
Policy-Making	Mandates requiring OPA to develop and adopt rules and regulations.
Authoritative Powers	Mandates defining or expanding OPA's statutory authority.
Membership	Mandates designating OPA as a member of a committee, group, or task force.

Since the prior audit, these mandates have been reclassified into two broad categories:

1. *Time-dependent* mandates (73) – Those that require action or reporting within a specific timeframe; and
2. *Perpetual* mandates (28) – Those that impose ongoing or standing responsibilities without a defined end date.

Results of Audit

During fiscal years (FY) 2023 and 2024, or October 2022 through September 2024, 32 new legislative mandates have expanded the OPA's duties and responsibilities. As of September 30, 2024, a total of 101 mandates governs OPA's responsibilities. These mandates span seven functional categories, reflecting the breadth of OPA's statutory responsibilities across document management, audit execution, oversight, and governance participation.

Of the 32 new mandates identified between October 2022 and September 2024:

The document intake and distribution category include legislative mandates requiring the OPA to receive, post, or distribute reports and other information. A total of 12 new mandates falls under this category, broken down to nine time-dependent and three *perpetual* mandates.

The oversight category covers mandates requiring OPA to oversee audits, appeals, or other review functions. In total, ten new mandates were classified under this category, nine of which are time-dependent and one *perpetual*.

The administrative processes category includes mandates affecting the administrative or operational functions of the Government of Guam. All three mandates in this category are *perpetual*, establishing continuing requirements that OPA must integrate into its ongoing operations.

The conduct audit category comprises mandates requiring OPA to perform specific audits. During the scope period, two new mandates were classified under this category, both time-dependent and tied to defined audit assignments rather than ongoing responsibilities.

Beyond oversight and audit-specific duties, several mandates impact OPA's policy-making authority, statutory powers, and participation in collaborative bodies. The policy-making category includes two time-dependent mandates, both requiring OPA to develop and implement new rules or regulations within set deadlines.

The authoritative powers category consists of two mandates—one time-dependent and one *perpetual*—that define or expand OPA's statutory authority.

Finally, the membership category includes one *perpetual* mandate designating OPA as a member of a committee, group, or task force.

For a comprehensive summary of new legislative mandates enacted from October 2022 through September 2024, refer to Table 1 below.

Table 1: New Legislative Mandates (October 2022 – September 2024)

Category	Description	Time Dependent	Perpetual	No. of Mandates
Document Intake and Distribution	Mandates requiring OPA to receive, post, or distribute reports and information.	9	3	12
Oversight	Mandates requiring OPA to oversee audits, appeals, or other review activities.	9	1	10
Administrative Processes	Mandates relating to administrative or operational functions of GovGuam.	0	3	3
Conduct Audit	Mandates requiring OPA to conduct specific audits.	2	0	2
Policy-Making	Mandates requiring OPA to develop and adopt rules and regulations.	2	0	2
Authoritative Powers	Mandates defining or expanding OPA's statutory authority.	1	1	2
Membership	Mandates designating OPA as a member of a committee, group, or task force.	0	1	1
Total		**23**	**9**	**32**

When combined with existing legislative requirements, these additions bring the total number of mandates in effect as of the end of FY 2024 to 101. The document intake and distribution category remains the largest, encompassing 43 mandates (43 % of the total). The conduct audit category is the second largest, with 28 mandates (28 %). The oversight category forms a mid-sized group with 14 mandates (14 %). The administrative processes category is smaller, with five mandates (5 %), as is the membership category with five mandates (5 %). The authoritative powers category is one of the smallest, with four mandates (4 %). The policy-making category is the smallest, with two mandates (2 %). See Table 2 for a summary of OPA's legislative mandates.

Table 2: Summary of OPA Legislative Mandates (As of September 30, 2024)

Category	Description	Time Dependent	Perpetual	No. of Mandates
Document Intake and Distribution	Mandates requiring OPA to receive, post, or distribute reports and information.	37	6	43
Conduct Audit	Mandates requiring OPA to conduct specific audits.	20	8	28
Oversight	Mandates requiring OPA to oversee audits, appeals, or other review activities.	13	1	14
Administrative Processes	Mandates relating to administrative or operational functions of GovGuam.	0	5	5

Membership	Mandates designating OPA as a member of a committee, group, or task force.	0	5	5
Authoritative Powers	Mandates defining or expanding OPA's statutory authority.	1	3	4
Policy-Making	Mandates requiring OPA to develop and adopt rules and regulations.	2	0	2
Total		**73**	**28**	**101**

The increase in legislative mandates over the past two years reflects the continued expansion of OPA's role in government transparency, accountability, and oversight. The majority of new mandates fall under the Document Intake and Distribution category, indicating a legislative emphasis on OPA's role as a central repository and distributor of public information.

The continued addition of audit, oversight, and reporting mandates presents ongoing challenges for OPA, given its limited staffing and resources. The OPA is already responsible for conducting numerous performance and financial audits each year, as well as managing procurement appeals and other statutory responsibilities. Each new legislative requirement further increases demands on available personnel and time, which may affect OPA's ability to schedule, prioritize, and complete audits within established timelines. Without additional resources or adjustments to workload expectations, sustained *compliance* with all legislative mandates may become increasingly difficult to maintain.

Despite these challenges, OPA remains committed to fulfilling its statutory responsibilities and ensuring that government operations are conducted with integrity, transparency, and accountability. The following section examines the *compliance* of GovGuam agencies and the OPA with these legislative mandates.

Compliance of OPA Mandates

At of the end of FY 2024, 59 of the 101 legislative mandates (58%) have been *closed*. All of these closures relate to *time-dependent* mandates.

These closures are attributable to one or more of the following reasons: (1) the mandate was addressed directly by OPA; (2) agencies submitted the required reports or information; (3) the mandate was determined, based on professional judgment, to not be the best use of OPA's limited resources; (4) deadlines for submitting required audits or completing specific activities have lapsed; and/or (5) the mandate was repealed by the Guam Legislature or otherwise became defunct.

Of the full database, 59 have been *closed* as of fiscal year-end 2024, one mandate remains *open*, and 13 mandates were determined to be *not applicable* for this analysis because *compliance* could not yet be assessed due to future due dates. The remaining 28 mandates are "*perpetual*" and are classified as *not applicable*. They are not tracked as *open* or *closed* classifications, as they represent ongoing responsibilities without defined end dates. A detailed breakdown of the status of OPA's legislative mandates is found in Table 3.

Table 3: Status of Legislative Mandates

	CLOSED[A]	OPEN	N/A[B]	Total
Document Intake and Distribution	33	0	10	43
Conduct Audit	18	0	10	28
Oversight	6	0	8	14
Administrative Processes	0	0	5	5
Membership	0	0	5	5
Authoritative Powers	1	0	3	4
Policy-Making	1	1	0	2
Grand Total	**59**	**1**	**41**	**101**

A) Some *closed* mandates remain in the database, as they are tracked per fiscal year.

B) All "*perpetual*" mandates are classified as *not applicable*, as they are active without an end date.

Given the number of mandates identified, including those that remain inactive, unimplemented, or unaddressed, there is an opportunity to reassess their continued relevance and feasibility. It is recommended that the Guam Legislature revisit both *time-dependent* and *perpetual* mandates, repeal those that are inactive or *not applicable*, and evaluate whether outstanding requirements continue to warrant attention. Such a review would help ensure that mandates remain meaningful, enforceable, and aligned with available resources, while supporting improved *compliance* across GovGuam entities.

Document Intake and Distribution

The OPA serves as a watchdog or guardian to ensure the effective administration and management of public funds and programs. As part of its statutory responsibilities, the OPA is mandated to receive, review, and distribute a wide range of reports, financial statements, and other required documents submitted by government agencies, instrumentalities, and affiliated entities. These functions ensure that critical information is properly disseminated to oversight authorities, including Office of the Governor of Guam and Guam Legislature.

Document intake requirements generally include the receipt of financial statements, audit reports, *compliance* reports, and other statutorily required submissions from agencies, as well as various charter schools and non-profit entities operating under Guam law. Since 2002 and in an effort to become more transparent and accountable to its citizens, GovGuam entities have been required to submit various financial reports and other information to the Public Auditor and other designated officials. Over time, the number of required submissions has increased, with reports due on a recurring basis (e.g., monthly, quarterly, or annually) as well as on an event-driven or time-specific basis.

Upon receipt, the OPA ensures that documents are complete and, where applicable, subject to review or audit in accordance with governing statutes. The OPA may also be required to transmit these documents to designated recipients or make them publicly accessible, reinforcing government transparency and accountability. These mandates generally include:

- Annual reports (e.g., FOIA reports, financial statements, and citizen-centric reports)

- Quarterly reports (e.g., fund usage, expenditures, and program activities)
- Monthly reports (e.g., procurement activity, expenditures, or revenue tracking)
- Time-specific or event-driven reports (e.g., within five days of emergency expenditures, 30 days after an event, or 60 days after audit issuance)

There are 43 total Document Intake and Distribution mandates, of which 12 were logged from FY 2023-2024. We tracked them in two broad categories: receiving reports (from agencies) and submitting reports (OPA to oversight).

Receive Report

Regarding the overall *compliance* of GovGuam agencies, we found 24 instances of *compliance* for *time-dependent* mandates, ten instances of being *partially compliant*, 15 instances of *non-compliance*, and three instances classified as *not applicable*, as the submissions are not yet due.

Table 4: Compliance of Agencies in Document Submissions

Compliance	Partial Compliance	Non-Compliance	N/A	Total
24	10	15	3	**52**

The top *non-compliant* agencies were the CHamoru Land Trust Commission, the Foundation for Public Education, the Guam Department of Education, and the Veteran Affairs Office. One mandate from Public Law 35-110 requires all governmental entities to submit an annual report, inclusive of an executive summary, on its progress in achieving the objectives and goals set out in the Guam Comprehensive Development Plan. This mandate has a deadline to submit this report to the OPA on January 30 of each year. The OPA has yet to receive an annual report in *compliance* with this mandate from any government agency.

Table 5: Instances of Non-Compliance from GovGuam Agencies

	Agency	# of Non-Compliance Instances	# of Total Instances	# of Mandates
1	CHamoru Land Trust Commission	6	6	2
2	The Foundation for Public Education	3	3	1
3	Guam Department of Education	2	3	3
4	Veteran Affairs Office	2	2	1
5	Government of Guam Wide (GGW)*	2	6	3
	Total	**15**	**20**	**10**

*Includes all Government of Guam agencies

To name some of the many reports the OPA has to submit and/or receive:

1. Procurement Training Compliance Reports (PTCRs)
2. Annual Report for Guam Comprehensive Development Plan
3. Financial Reports
4. Citizen-Centric Reports (CCRs)
5. Board and Meeting Recordings

6. Ethics Training Compliance Reports (ETCRs)

In certain cases, these reporting mandates are further subject to audit procedures to assess agency *compliance* with statutory requirements.

GovGuam entities have generally complied with the various mandates requiring them to prepare and submit reports to the OPA. However, given the volume and growing number of reporting requirements, it has been previously recommended that traditional written report submissions be minimized in favor of more efficient reporting methods. Specifically, agencies could post required reports on their respective websites and provide email notifications, with attachments, to designated oversight officials, including the Office of the Governor of Guam, Guam Legislature, and the Public Auditor.

Publishing financial and operational information directly on agency websites enhances accessibility, improves efficiency, and strengthens transparency and accountability across the government. This approach also reduces administrative burden while ensuring that required information remains readily available to stakeholders and the public.

If the OPA is to continue its oversight role in monitoring these mandates, additional measures may be necessary to encourage timely *compliance*. At present, there are limited enforcement mechanisms or incentives for agencies to consistently submit reports on time, or in some cases, at all. Establishing clearer accountability measures—such as *compliance* tracking, performance indicators, or other incentives—may improve adherence to reporting requirements and support more effective oversight.

Submit Report

As for the overall *compliance* of the OPA in submitting required reports and documents for *time-dependent* mandates, there were 15 instances of *compliance* and four instances of *partial compliance* (due to late submissions) for the submission of FOIA Reports, CCRs, PTCRs, ETCRs, and Staffing Patterns. There were also two instances of *non-compliance* for the submission of an annual report on progress in achieving objectives and goals set out in the Guam Comprehensive Development Plan, and one instance that was *not applicable*, as the submission was not yet due.

Table 6: Compliance of OPA in Document Submissions

Compliance	Partial Compliance	Non-Compliance	N/A	Total
15	4	2	1	**22**

Perpetual Mandates

Additionally, certain mandates authorize the OPA to receive information for audit purposes or require agencies to publicly post documents such as Standard Operating Procedures (SOPs). The OPA may also be responsible for submitting its own reports to other oversight entities. These responsibilities further reinforce its dual role in both document intake and distribution, as well as maintaining accurate and complete records of submissions.

Table 7: Perpetual Document Intake and Distribution Mandates

	P.L. #	DESCRIPTION
1	31-233	Audio Recordings
2	34-05	Post Standard Operating Procedures
3	36-73	World War II Payment Claims
4	37-10	Guam Twenty-First Century Health Care Center Committee Audio Recordings
5	37-46	Submit Mandated Reports to Oversight via Email
6	37-62	Audio and Video Recordings

Overall, the OPA fulfills its document intake and distribution responsibilities by maintaining structured processes to track submissions, ensure *compliance* with statutory requirements, serve as a reliable repository of official records, and facilitate the timely review and dissemination of information in accordance with applicable laws and regulations.

Given the volume and frequency of reporting requirements, there is an opportunity to improve the efficiency and effectiveness of current document intake processes. We recommend that GovGuam agencies consistently adhere to the electronic reporting requirements of Public Law 37-46, which requires reports mandated by law to be submitted electronically to the Governor, the Legislature, the OPA, and the Attorney General of Guam. The law further requires agencies to post the reports on their respective websites and provide email notification, with the report attached, to the required recipients. Consistent implementation of these requirements would improve public accessibility by making reports readily available on agency websites, enhance transparency, streamline the dissemination of information, and reduce the administrative burden on both reporting agencies and the OPA.

For more information and details on the mandates required and *compliance* tracking of GovGuam entities and the OPA, please see Appendix 3 and Appendix 10.

Conduct Audit

Notwithstanding 1 GCA §1908 requiring OPA to conduct audits of all transactions and accounts of all departments, offices, corporations, authorities, and agencies in all branches of GovGuam, various public laws enacted during the past two fiscal years have also required OPA to conduct two more audits in addition to the 26 specific audits of government activities. The first audit concerns the Chamorro Land Trust Survey and Infrastructure Fund, while the second concerns the Commission on Post-Mortem Examinations' Fund/Office of Post-Mortem Examinations Operations Revolving Fund.

Many of these audit requirements are tied to specific funds or programs administered by agencies such as the Guam Police Department, Department of Chamorro Affairs, Guam Environmental Protection Agency, Guam Department of Education, and the Department of Labor. Several mandates also apply broadly to government-wide funds and activities.

A significant portion of these mandates have been fulfilled through the inclusion of applicable funds within the GGW financial audit, allowing the OPA to efficiently meet multiple statutory requirements without having to utilize extra resources. In other instances, mandates were deemed *compliant* or *not applicable* due to inactivity of funds or programs, or were *closed* after being superseded by updated legislation.

Table 8: Time Dependent Audit Mandates

	P.L. #	DESCRIPTION	Agency
	Compliance		
1	28-68	CHamoru Land Trust Operations Fund	CLTC
2	30-05	Guam Regional Transit Authority Fund[1]	GRTA
3	30-221	Guam Beverage Container Recycling Act[2]	GEPA
4	31-131	Guam Public Library System "Café"[2]	GPLS
5	32-205	Police Patrol Vehicle and Equipment Revolving Fund[1]	DOA
6	34-98	Manpower Development Fund[1]	DOL
7	34-108	Survey, Infrastructure, and Development Fund	GALC
8	35-10	Guam Island Fair and Liberation Day Carnival[2]	MCOG
9	35-63	Inmate Commissary[2]	DOC
	Partial Compliance		
10	33-07	First Generation Trust Fund[1]	GDOE
11	35-29	Academy Charter Schools[1]	GACS/iLACS/SiFA/ CTHAC/MCS
12	35-86	Federal and Local Assistance Programs related to the COVID-19 Pandemic	GGW
	Non-Compliance		
13	28-68	Public Market Revolving Fund	DCA
14	30-68	Village Events	MCOG
15	32-023	Farmer's Cooperative Association of Guam	FCAG
16	36-36	Customs Forfeiture Fund	CQA
17	36-64	Opioid Recovery Trust Fund	OAG
18	36-116	Office of Post-Mortem Examinations Operations Revolving Fund	CPEM
	Non-Applicable		
19	26-120	Assets Forfeiture Fund	GPD
20	36-114	Chamorro Land Trust and Infrastructure Fund	CLTC

1) Addressed through the annual financial audits

2) Audit/fund is not implemented/inactive

Of the total mandates identified, a majority have been *closed* either due to completion or inactivity/non-implementation.

While certain mandates remain unaddressed, the OPA continues to maintain processes to monitor these requirements and assess their feasibility as part of its ongoing audit function. For mandates identified as *non-compliant*, the OPA was unable to address them within the prescribed timeframes, as it was determined that fulfilling these requirements, particularly those requiring recurring audits, would not be the most effective use of the OPA's limited resources.

The OPA will continue to periodically revisit these mandates and evaluate their feasibility for inclusion in future audit work plans, ensuring that resources are allocated in a manner that maximizes oversight impact and operational efficiency.

Table 9: Perpetual Conduct Audit Mandates

	P.L. #	DESCRIPTION	AGENCY
1	27-148	Guam Recycling Revolving Fund	GEPA
2	32-011	F.Q. Sanchez Elementary School Facility	MCOG
3	32-021	Host Community Fund	MMPC
4	32-060	Non-Profit Organizations	[redacted]
5	34-05	Standard Operating Procedures	GGW
6	35-010	Mayors Council of Guam Revolving Fund	MCOG
7	35-48	Guam Film Office Fund	PBS
8	35-102	School-Located Vaccination Program	GDOE

Within the *perpetual* mandates category, the OPA is authorized to conduct certain audits at its own discretion. These mandates particularly provide the OPA with discretion ("OPA judgment") to determine audit scope and timing. These ongoing mandates are typically considered during the OPA's annual audit work plan meetings and are evaluated based on risk, priority, and resource availability.

During Fiscal Years 2023 through 2024, no audits were conducted under these discretionary mandates.

From calendar year (CY) 2023 through 2024, the OPA released 23 performance audits, oversaw 42 financial audits, and adjudicated 11 procurement appeals. In addition to these efforts, Guam statutes mandate the OPA to conduct as many as 28 additional audits. Given these demands, the OPA faces ongoing challenges in allocating sufficient time and resources to address all statutory requirements. As such, it is recommended that the Guam Legislature revisit existing periodic and ongoing mandates and consider repealing or revising those that are inactive or no longer necessary.

Oversight

There are 14 mandates requiring the OPA to provide oversight, ranging from administering funds, conducting procurement appeals, and overseeing the completion of financial statement audits and related reporting requirements. Of these mandates, six have been *closed* as of fiscal year-end 2024.

In addition to the authority provided under 1 GCA §1908, which authorizes OPA to conduct audits and post-audits of all government entities, and 1 GCA §1921, which authorizes the Public Auditor to supervise or conduct audits of autonomous agencies and instrumentalities, several legislative mandates have expanded OPA's oversight responsibilities beyond its core functions.

Each year, the General Appropriations Act requires the OPA to oversee the financial audits of the Government of Guam, the Tourist Attraction Fund, and the Healthy Futures Fund. Additionally, these mandates also require the inclusion of supplementary information, such as personnel counts and detailed expenditure schedules, within the financial statements. These requirements have been recurring and are carried over from prior fiscal years' budget acts.

Table 10: List of Oversight Mandates

<table>
<tr><th>P.L. #</th><th>DESCRIPTION</th></tr>
<tr><td colspan="2">Time-Dependent</td></tr>
<tr><td rowspan="4">36-107
37-42
37-125</td><td>Government of Guam's Basic Financial Statements and Single Audit Report</td></tr>
<tr><td>Ensuring the Government of Guam Financial Audit contains:
(a) a schedule of personnel count indicating the number of filled positions by department, fund source, and amount expended as of September 30, 2022/2023/2024; and
(b) a combined schedule of expenditures, encumbrances, and continuing appropriations by department, fund source, and object classification as of September 30, 2022/2023/2024.</td></tr>
<tr><td>Tourist Attraction Fund Financial Statement and Single Audit</td></tr>
<tr><td>Healthy Futures Fund Financial Statement and Single Audit</td></tr>
<tr><td>37-51</td><td>Conduct Protest of a Critical Procurement Contract</td></tr>
<tr><td colspan="2">Perpetual</td></tr>
<tr><td>36-107
37-42
37-125</td><td>Administering of Funds for Annual Audits of Government Entities</td></tr>
</table>

The OPA successfully fulfilled its oversight responsibilities for the FY 2022 and FY 2023 Government of Guam financial audits, as well as the Tourist Attraction Fund audits. The Healthy Futures Fund audits remain ongoing, with the procurement process for audit services completed in January 2026.

Furthermore, an additional mandate was enacted to enhance audit oversight and promote independence by requiring autonomous agencies or instrumentalities of GovGuam to deposit funds equivalent to the cost of their respective audits into an account administered by the Department of Administration. The Public Auditor is responsible for administering these funds and overseeing the associated audits. This process has been fully implemented as of FY 2025.

As oversight responsibilities expand through additional legislative requirements, sustained *compliance* will depend on OPA's ability to effectively manage workload priorities while maintaining the quality and timeliness of its audit and oversight functions.

Administrative Processes

Administrative processes mandates require the OPA, or the Public Auditor, to perform administrative or operational functions that support the day-to-day management and efficiency of GovGuam operations. These mandates are typically *perpetual* in nature, as they involve ongoing responsibilities rather than time-bound deliverables.

In recent years, additional legislation has expanded the OPA's administrative responsibilities.

These include:

- **Public Law 37-12 –** Requires the OPA to post Invitations for Bids (IFBs) and Requests for Proposals (RFPs) on the Procurement Announcement Website
- **Public Law 37-35** – Mandates the use of standardized, ADA-compliant typefaces in official documents and communications
- **Public Law 37-125 –** Requires that the OPA notify the Speaker of I Liheslaturan Guåhan and the Attorney General of Guam of appointments to Acting Director or Acting Deputy Director positions

Earlier mandates continue to guide the OPA's administrative functions, including:

- **Public Law 32-131** – Requires OPA personnel involved in procurement oversight to complete relevant training
- **Public Law 36-34 –** Establishes requirements for the broadcasting and posting of meetings and meeting minutes to promote transparency

See Appendix 6 for the detailed listing of these mandates.

Membership

Membership mandates designate the OPA, or the Public Auditor, as a member of various boards, commissions, or working groups established to support government operations and policy development. These mandates are typically *perpetual* in nature, similar to administrative processes mandates.

During the period under review, one new membership mandate, **Public Law 37-88**, was enacted, designating the Public Auditor or their designee as a member of the Guam Procurement Advisory Council.

Several longstanding mandates also require OPA's continued involvement in various government bodies. These include participation in charter school appeals boards, advisory commissions, and other oversight or policy-related entities. A summary of these mandates is presented below:

Table 11: OPA Membership Mandates

	P.L. #	DESCRIPTION
1	37-88	Guam Procurement Advisory Council
	Prior to FY 2023	
2	35-29	Appeals Board for 1) Guahan Academy Charter School; 2) iLearn Academy Charter School; 3) Science is Fun and Awesome Academy Charter School; and 4) Career Tech High Academy Charter School.
3	33-27	Guam Tax Commission
4	30-164	Guam Department of Education Financial Supervisory Commission
5	29-02	Special Economic Service

Overall, OPA remains in *compliance* with these membership mandates by maintaining its role as an active participant in the respective boards, commissions, and working groups, where applicable.

In instances where such bodies are inactive or have limited activity, *compliance* is maintained through OPA's continued designation and readiness to participate as required.

For a more detailed description of each mandate, refer to Appendix 7.

Authoritative Power

Authoritative powers mandates define and expand the statutory authority of the OPA and the Public Auditor in carrying out oversight, adjudicative, and administrative functions. These mandates primarily establish OPA's authority to issue binding decisions, access information, and perform duties necessary to ensure accountability in government operations.

During the period under review, one *time-dependent* mandate, **Public Law 37-6**, expanded the Public Auditor's authority by requiring the issuance of a written decision on procurement protests related to GDOE capital improvement projects funded, in whole or in part, by federal funds, within specified timeframes. This mandate was *closed* in *compliance*, as the OPA issued a decision within 10 days of the 20-day required timeframe of the case, demonstrating adherence to statutory requirements. This law was subsequently repealed on December 31, 2024.

The remaining mandates under this category are *perpetual* in nature and provide ongoing authority to the OPA. Longstanding mandates such as **Public Law 26-68**, affirms the Public Auditor's authority to hear and decide procurement appeals; while **Public Law 33-52** authorizes access to tax and financial information for the OPA necessary to perform audit functions; More recent legislation, including **Public Law 37-88**, further supports OPA's role by authorizing participation in resource-sharing efforts to support the Guam Procurement Advisory Council.

See Appendix 8 for the detailed listing of these mandates.

Procurement Appeals

Public Law 28-68 signed into law in September 2005 which introduced a major change to OPA's responsibility as it transferred the authority to hear and decide all appeals of procurement decisions, formerly the responsibility of the Procurement Appeals Board. This provided an expeditious review for vendors who feel they may have been aggrieved by the procurement process. Prior to September 2005, all procurement appeals were referred directly to the Superior Court.

From CY 2023 to CY 2024, there were a total of 11 procurement appeals filed with OPA, an annual average of 5.5 appeals. The appeals filed resulted in two decisions, eight dismissals, and one still categorized as new.

Of the 11 appeals, the top four agencies with the most appeals filed were the Government of Guam Retirement Fund, Guam Power Authority, the Port Authority of Guam, and the Guam International Airport Authority, all with two appeals each. The remaining three agencies, all with one appeal each were the Guam Department of Education, Guam Solid Waste Authority, and the Department of Administration. See Table 12 for the number of appeals filed per agency.

Table 12: Summary of Agencies with Procurement Appeals

	Purchasing Agency	Total # of Appeals
1	Government of Guam Retirement Fund	2
2	Guam Power Authority	2
3	Port Authority of Guam	2
4	Guam International Airport Authority	2
5	Guam Department of Education	1
6	Guam Solid Waste Authority	1
7	Department of Administration	1
	Total	**11**

OPA strives to resolve appeals within 90 to 120 days of when an appeal is filed and to issue decisions within 30 days upon the conclusion of the appeal hearing. Due to the complexity of some of the appeals, the availability of the parties in each of the appeals, and competing audit priorities, OPA does not always meet these timelines.

Policy-Making

Policy-making mandates require the OPA to develop, implement, and maintain the rules and regulations necessary to carry out specific statutory responsibilities. These mandates are distinct from audit and oversight functions, as they focus on establishing formal frameworks that guide government processes. During the period under review, two policy-making mandates were enacted under this category.

Public Law 37-6 required the Public Auditor to establish rules and regulations within sixty (60) calendar days to govern the expedited review of procurement protests involving capital improvement projects funded through the ARPA, ESF, and Head Start grants allocated to the GDOE. OPA submitted the required rules and regulations to the Guam Legislature on June 1, 2023, one day after the May 31, 2023 deadline. As a result, this mandate was classified as *closed* with *partial compliance*.

Public Law 37-51 mandated the development and adoption of rules and regulations to facilitate the expedited administrative review of procurement decisions for Government of Guam contracts valued at $5 million or more, particularly those funded through ARPA and the Infrastructure Investment and Jobs Act. This mandate also emphasized expedited processing timelines notwithstanding existing provisions under the Administrative Adjudication Law. As of October 1, 2024, this mandate remains *open*. While the law specifies a 60-day requirement, OPA's implementation is dependent on the completion of related regulations by the Procurement Policy Office pursuant to §5428(b). Accordingly, OPA has not yet finalized its rules and regulations, and the mandate remains pending.

See Appendix 9 for the detailed listing of these mandates and their statuses.

Other Matters – Public Law 38-9

Enacted on June 3, 2025 (Fiscal Year 2025), **Public Law 38-9** expands the authority of the Public Auditor to strengthen *compliance* with reporting requirements by GovGuam agencies. Specifically, the law authorizes the OPA to directly request financial and programmatic information from agencies and to establish submission deadlines necessary to carry out its duties. To reinforce *compliance*, the law also provides for the imposition of monetary penalties on agency heads, in their personal capacity, for failure to meet established deadlines.

Under this provision, a fine of $250 may be imposed for each missed reporting deadline, with an additional $250 assessed for every thirty (30) days that the required information remains outstanding. The law further requires the Public Auditor to refer unpaid fines to the Office of the Attorney General of Guam for enforcement and establishes a formal process for agencies to request deadline extensions, subject to OPA approval.

While this statutory authority provides a clear enforcement mechanism to promote timely *compliance*, it has not been utilized by OPA as of the period under review. Based on the identified instances of *partial compliance* (10) and *non-compliance* (15), a total of 25 instances could have been subject to penalties. At a minimum, this would amount to $6,250 in initial fines, excluding any additional penalties that could accrue for continued *non-compliance* beyond the initial deadline.

The absence of enforcement under this provision highlights an opportunity for OPA to strengthen *compliance* with reporting mandates. As noted in prior sections, current reporting requirements lack sufficient incentives or consequences to ensure timely and complete submissions. As implementation of this law is considered, the enforcement mechanisms authorized **under Public Law 38-9** may serve as an effective deterrent against *non-compliance* and support improved adherence to statutory reporting requirements.

Conclusion and Recommendations

Our review of the OPA's legislative mandates from October 2022 to September 2024 found that the OPA has generally addressed a significant portion of its responsibilities across key functional areas, including Document Intake and Distribution, Oversight, Administrative Processes, Conduct Audit, Policy-Making, Authoritative Powers, and Membership. These efforts include conducting audits, receiving and disseminating reports, performing oversight and administrative functions, and maintaining participation in various boards and commissions. In addition, some GovGuam entities generally comply with the various mandates to prepare and submit reports and other information to the OPA.

In the past two fiscal years since OPA's last follow-up review of its legislative mandates, 32 additional mandates have been enacted, bringing the total to 101 mandates, of which 59 have been addressed. While we recognize the Legislature's prerogative to expand the OPA's and other government agencies' roles and responsibilities, these mandates are difficult to address without adequate time, staffing, and resources. Despite this, OPA strives to address as many mandates as possible, given its current staff complement. Accordingly, the Public Auditor and the management team continue to assess risks and exercise professional judgment when prioritizing which mandates to address.

Given these challenges, OPA continues to fulfill its responsibilities to the extent practicable while maintaining the quality and integrity of its audit and oversight functions. However, the increasing volume and complexity of mandates highlight the need to reassess the overall effectiveness and efficiency of current statutory requirements.

We continue to recommend the following actions to improve the administration and oversight of statutory mandates:

- The Guam Legislature revisit *time-dependent* and *perpetual* mandates, repeal those that are inactive or no longer relevant, and determine whether unaddressed mandates continue to warrant attention;
- GovGuam agencies should consistently adhere to the electronic reporting requirements of Public Law 37-46 by submitting reports electronically to the Governor, the Legislature, the Office of Public Accountability, and the Attorney General of Guam, posting reports on their respective websites, and providing email notification with the report attached to the required recipients.

OFFICE OF PUBLIC ACCOUNTABILITY

Benjamin J.F. Cruz
Public Auditor

Appendix 1: Objective, Scope, and Methodology

Objective
Our objectives of our follow-up review of legislative mandates were to determine: (1) the status of Legislative Mandates that expanded OPA's roles and responsibilities and (2) the compliance of GovGuam agencies in relation to those requirements as of September 2024.

Scope
The scope of our review is from October 2022 through September 2024, encompassing fiscal years 2023 and 2024.

Methodology
To accomplish our objective, we performed the following:

- Review of GovGuam laws and regulations as they pertain to OPA;
- Review of prior audits;
- Review of hotline tips;
- Review of other information pertinent to GovGuam agencies and their respective reporting requirements involving OPA;
- Review of reports submitted to OPA in relation to the GovGuam agencies' compliance with identified mandates;
- Notification of agencies deemed partially compliant or *non-compliant* to request the required reports, citing the specific public laws and the areas in which the agencies can improve.

Except for the determination of the status of legislative mandates that expanded OPA's roles and responsibilities, we conducted this compliance audit in accordance with the standards for performance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America. These standards require that we plan our audit objectives and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our objectives.

This report represents the third comprehensive review of the legislative mandates imposed on OPA, following the initial report issued in January 2017 and a subsequent follow-up in December 2022.

Report No. 17-01: OPA's Status of Legislative Mandates, issued Jan. 2017
During the past 16 years, from January 2001 to September 2016, 90 public laws with 173 separate mandates have expanded the Office of Public Accountability's (OPA) primary duties and responsibilities. Of the 173 mandates:

- 45 required OPA to conduct audits;
- 1 required OPA to hear and decide procurement appeals;
- 63 required OPA to provide oversight, approve, or conduct a specific activity;
- 10 required OPA to be a member of a committee, group, or task force; and
- 54 required various Government of Guam (GovGuam) agencies to submit reports and other information to OPA.

There are 153, or 88%, of the 173 mandates that have been *closed*, primarily because (1) the mandates were addressed by OPA, (2) the agencies submitted the required reports, (3) the mandates were not the best use of OPA's limited resources based on our professional judgment, or (4) the deadlines to submit the required audits or conduct the specific activities have lapsed. Of the 119 mandates that require specific OPA action other than to receive reports or other information from another organization, five remain *open* because OPA is assessing the feasibility of fulfilling the mandates.

In the 16 years since the elected Public Auditor took office, 173 additional mandates have been enacted expanding OPA's role and responsibility. We have addressed 88% or 153 mandates. While we recognize the Legislature's prerogative to expand OPA and other government agencies' roles and responsibilities, many mandates are difficult to address without funding. Despite this, OPA strives to address as many mandates with our limited resources. Accordingly, the Public Auditor and her management team continue to assess the risks and exercise professional judgment when prioritizing which mandates to address.

Report No. 22-07: OPA's Status of Legislative Mandates, issued Dec. 2022

From October 2016 to September 2022, 79 additional mandates have expanded the Office of Public Accountability's (the OPA or the Office) primary duties and responsibilities. In total, this increased the number of active legislative mandates to 120. Of these 79 mandates:

1. 12 required the OPA to conduct audits;
2. 42 required the OPA to provide oversight, approve, or conduct a specific activity;
3. One required the OPA to be a member of a committee, group, or task force; and
4. 24 required various GovGuam agencies to submit reports and other information to the OPA.

In the six years since the OPA's follow-up review of its legislative mandates, 79 additional mandates have been enacted, expanding the Office's role and responsibility. The Office addressed 85% or 67 of these mandates.

	Public Law	Description	Organization
		Time-Dependent	
1	P.L. 25-06	Annual Report (a) On or before February 1 of each year, each agency shall submit to the Attorney General of Guam a report which shall cover the preceding fiscal year and which shall include: (1) the number of determinations made by the agency not to comply with requests for records made to such agency under §10108 of this Chapter and the reasons for each such determination; (2) the number of requests for records pending before the agency as of September 30 of the preceding year, and the median number of days that such requests had been pending before the agency as of that date; (3) the number of requests for records received by the agency and the number of requests which the agency processed; (4) the median number of days taken by the agency to process different types of requests; and (5) the number of full-time staff of the agency devoted to processing requests for records under this Section, and the total amount expended by the agency for processing such requests. (b) Each agency shall make each such report available to the public, including by computer telecommunications, or if computer telecommunications means have not been established by the agency, by other electronic means. (c) The Attorney General of Guam shall make each report which has been made available by electronic means available at a single access point. The Attorney General of Guam shall notify the Legislative Secretary of I Liheslaturan Guåhan, no later than April 1 of the year in which each such report is issued, that such reports are available by electronic means. (d) The Attorney General of Guam shall develop reporting and performance guidelines in connection with reports required by this Section by October 1, 1999, and may establish additional requirements for such reports as the Attorney General determines may be useful.	Office of Public Accountability
2	P.L. 27-06	The Public Auditor is to receive a written report of all expenditures authorized by declaration of an emergency. These reports are to be submitted by I Maga'låhen Guåhan and shall be received within 5 days "of such transactions."	Governor of Guam
3	P.L. 27-58	Subsection 35104 (e), the Public Auditor is to receive an annual report of the activities of the Guam Board of Accountancy. This report shall include a listing of all current licensees.	Guam Board of Accountancy
4	P.L. 27-85	The Public Auditor is to receive an annual copy of the financial statements issued by the Guam Football (Soccer) Association.	Guam Football (Soccer) Association
5	P.L. 28-78	The Public Auditor is to receive a quarterly report from the office of Veteran's Affairs describing the solicitation, acceptance, utilization, and administration of gift, bequests, and donations.	Veterans Affairs Office
6	P.L. 30-08	The Foundation shall transmit quarterly reports detailing information pertaining to the contributions made to and expenditures from the Foundation Fund to I Liheslaturan Guåhan and to the Office of the Public Auditor of Guam.	The Foundation for Public Education

	Public Law	Description	Organization
		Time-Dependent	
7	P.L. 30-68	The Village Mayor or Vice-Mayor will provide a report of the amount of the proceeds that is transmitted to the Municipal Planning Council not more than thirty (30) days from the last day of such event to the Department of Revenue and Taxation, I Maga'låhen Guåhan, the Speaker of I Liheslatura, and the Office of Public Accountability.	Mayor's Council of Guam
8	P.L. 30-118	The Director shall comply with all existing reporting requirements by issuing a quarterly accounting of the Fund to I Maga'låhen Guåhan, I Liheslaturan Guåhan, and to the Office of Public Accountability.	Department of Public Works
9	P.L. 30-127	No later than 60 calendar days after the independent audit report for a government entity has been released, all government entities shall submit to the Public Auditor/OPA and Speaker/Guam Legislature a Citizen-Centric Report via electronic format and post same on their website.	Government of Guam Wide
10	P.L. 30-127	No later than 60 calendar days after the independent audit report for a government entity has been released, all government entities shall submit to the Public Auditor/OPA and Speaker/Guam Legislature a Citizen-Centric Report via electronic format and post same on their website.	Office of Public Accountability
11	P.L. 31-85	The Department of Public Works shall submit a report to the Speaker of I Liheslaturan, I Maga'låhi, the Office of Public Accountability, the Office of Finance and Budget, and the Public Utilities Commission of all utility relocation costs that are authorized or allowed by the grantor of federal funds and allocated by DPW for mitigation and relocation expenses related to highway/road projects.	Department of Public Works
12	P.L. 31-233	The Executive Director of the Guam Legislature shall maintain records of all monetary and non-monetary donations received for the purpose of maintaining and renovating Skinner Plaza, the Plaza de Espana, and the Guam Congress Building. A Report and financial statement on said projects, supra, shall be submitted to the Speaker of the Guam Legislature and the Office of Public Accountability each fiscal year within thirty (30) days of said fiscal year. The Office of Public Accountability shall include the financial statements herein as part of the audit of the annual financial statements of the Guam Legislature.	Guam Legislature
13	P.L. 32-195	The GEPA Administrator shall comply with all existing reporting requirements by issuing a quarterly accounting of the Underground Storage Tank Management Fund to I Maga'låhen Guåhan, I Liheslaturan Guåhan, and the Office of Public Accountability.	Guam Environmental Protection Agency
14	P.L. 34-35	Any procurement not exceeding Twenty-five Thousand Dollars ($25,000) for supplies or services, and not exceeding One Hundred Thousand Dollars ($100,000) for construction, may be made in accordance with small purchase procedures promulgated by the Policy Office; provided, however, that procurement requirements shall not be artificially divided so as to constitute a small purchase under this Section. The Chief Procurement Officer, the Director of the Department of Public Works, or the head of an agency utilizing this Section, shall submit a report to the Speaker of I Liheslaturan Guåhan monthly as to procurement exceeding Fifteen Thousand Dollars ($15,000) for supplies and services, or exceeding Fifty Thousand Dollars ($50,000) for construction, pursuant to this Section.	Office of Public Accountability

	Public Law	Description	Organization
15	P.L. 34-140	The [GEPA] Administrator shall comply with all existing reporting requirements by issuing a quarterly account of the AST [Aboveground Storage Tank Management] Fund to I Maga’låhi, I Liheslaturan Guåhan, and the Office of Public Accountability.	Guam Environmental Protection Agency
16	P.L. 34-142	§75A123: The CLTC shall provide monthly reports on the revenue, surveying, and infrastructure being made from the leasing or licensing of CLTC lands pursuant to this Act to I Maga’låhen Guåhan, the Speaker of I Liheslaturan Guåhan, and the Office of Public Accountability.	CHamoru Land Trust Commission
17	P.L. 34-142	§75A123: The CLTC shall provide monthly reports on the revenue, surveying, and infrastructure being made from the leasing or licensing of CLTC lands pursuant to this Act to I Maga’låhen Guåhan, the Speaker of I Liheslaturan Guåhan, and the Office of Public Accountability.	CHamoru Land Trust Commission
18	P.L. 35-29	[...] The Guam Academy Charter School Council shall make quarterly reports of expenditures from the Guam Academy Charter School Fund and transmit said reports to the Guam Legislature and the Office of Public Accountability.	Guahan Academy Charter School Council
19	P.L. 35-62	The Guam Basketball Confederation shall annually submit a copy of the financial statement required pursuant to 18 GCA, Chapter 14, §14102 to the Public Auditor	Guam Basketball Confederation
20	P.L. 35-110	Upon approval by action or inaction of I Liheslatura, each governmental entity shall submit an annual report, inclusive of an executive summary, to the Office of Public Accountability no later than January 30 of each year on its progress in achieving the objectives and goals as set out in the [Guam Comprehensive Development] Plan. The OPA shall submit a compilation of the reports to I Liheslatura and publish the compiled report on its website no later than March 30 of each year.	Government of Guam Wide
21	P.L. 35-110	Upon approval by action or inaction of I Liheslatura, each governmental entity shall submit an annual report, inclusive of an executive summary, to the Office of Public Accountability no later than January 30 of each year on its progress in achieving the objectives and goals as set out in the [Guam Comprehensive Development] Plan. The OPA shall submit a compilation of the reports to I Liheslatura and publish the compiled report on its website no later than March 30 of each year.	Office of Public Accountability

	Public Law	Description	Organization
22	P.L. 36-11	No later than thirty (30) days after the end of each fiscal year, every director, administrator, president or head of a government of Guam agency, including line agencies, autonomous and semi-autonomous agencies, public corporations, the Mayors Council of Guam, the Courts of the Judiciary of Guam, and I Liheslaturan Guåhan shall electronically submit to the Public Auditor of Guam, in an electronic portable document format, a "Procurement Training Compliance Report". Said report shall at minimum list the employees by name, job title, each procurement training module completed, and the date of completion. The Public Auditor of Guam shall receive and maintain Procurement Training Compliance Reports, submitted pursuant to 5 GCA § 5141(n), in an electronic portable document format.	Government of Guam Wide
23	P.L. 36-11	No later than thirty (30) days after the end of each fiscal year, every director, administrator, president or head of a government of Guam agency, including line agencies, autonomous and semi-autonomous agencies, public corporations, the Mayors Council of Guam, the Courts of the Judiciary of Guam, and I Liheslaturan Guåhan shall electronically submit to the Public Auditor of Guam, in an electronic portable document format, a "Procurement Training Compliance Report". Said report shall at minimum list the employees by name, job title, each procurement training module completed, and the date of completion. The Public Auditor of Guam shall receive and maintain Procurement Training Compliance Reports, submitted pursuant to 5 GCA § 5141(n), in an electronic portable document format.	Office of Public Accountability
24	P.L. 36-25	No later than thirty (30) days after the end of each fiscal year, every director, administrator, president or head of a government of Guam agency, including line agencies, autonomous and semiautonomous agencies, public corporations, the Mayors Council of Guam, the Courts of the Judiciary of Guam, and I Liheslaturan Guåhan shall electronically submit to the Guam Ethics Commission, in an electronic portable document format, an “Ethics Training Compliance Report.” Said report shall at minimum list the employees by name, job title, and each ethics program completed, and the date of completion.	Office of Public Accountability
25	P.L. 36-107	The Superintendent of GDOE shall submit a quarterly report within (30) days after each quarter to the Speaker of I Liheslaturan Guåhan, I Maga’håga/I Maga’hågan Guåhan, and the Office of Public Accountability, in a Microsoft Excel file and written report, of all local funds expended in Fiscal Year 2023 for federally-funded programs.	Guam Department of Education
26	P.L. 36-107	No later than thirty (30) days after the end of every fiscal quarter, the Director of DPR shall submit a quarterly report to the Public Auditor and the Speaker of I Liheslaturan Guåhan, in a Microsoft Excel file and written report, of the expenditures from the appropriation in this Subsection (t)(3) and post the same on DPR's website. MAINTENANCE AND REPAIR OF PUBLIC RESTROOMS AND POOL FACILITIES	Department of Parks & Recreation

	Public Law	Description	Organization
27	P.L. 36-107	Staffing Pattern. No later than thirty (30) days after the end of each quarter of Fiscal Year 2023, every director, administrator, or head of a government of Guam agency, excluding line agencies, shall submit to the Speaker of I Liheslaturan Guåhan in a Microsoft Excel file and written report, and post the same on the agency website, a current staffing pattern in the format of the Executive Branch Fiscal Year 2023 Budget Call as of the previous quarter's ending. The agencies required to submit are all autonomous and semi-autonomous agencies, public corporations, the Mayors Council of Guam, and the Unified Judiciary. Said staffing patterns shall include, at a minimum, the name of every current employee and his position title, most recent hire date, salary, increment costs and benefit costs, the funding source for his/her salary and benefits, and the gross salary and benefits paid for during the quarter.	Office of Public Accountability
28	P.L. 36-107	Staffing Pattern. No later than thirty (30) days after the end of each quarter of Fiscal Year 2023, every director, administrator, or head of a government of Guam agency, excluding line agencies, shall submit to the Speaker of I Liheslaturan Guåhan in a Microsoft Excel file and written report, and post the same on the agency website, a current staffing pattern in the format of the Executive Branch Fiscal Year 2023 Budget Call as of the previous quarter's ending. The agencies required to submit are all autonomous and semi-autonomous agencies, public corporations, the Mayors Council of Guam, and the Unified Judiciary. Said staffing patterns shall include, at a minimum, the name of every current employee and his position title, most recent hire date, salary, increment costs and benefit costs, the funding source for his/her salary and benefits, and the gross salary and benefits paid for during the quarter.	Office of Public Accountability
29	P.L. 37-17	Mayors shall report any expenditure of funds provided herein to I Maga'håga, and I Liheslaturan Guåhan [the Legislature] within thirty (30) days after such transactions. I Maga'håga shall provide a written report of any expenditure of funds provided in this Act, other than the expenditures by the Mayors, to I Liheslaturan Guåhan and the Public Auditor within twenty (20) days after the end of the month beginning with May 2023.	Governor of Guam
30	P.L. 37-42	The Superintendent of GDOE shall submit a quarterly report within (30) days after each quarter to the Speaker of I Liheslaturan Guåhan, I Maga'hågan Guåhan, and the Office of Public Accountability, in a Microsoft Excel file and written report, of all local funds expended in Fiscal Year 2024 for federally-funded programs.	Guam Department of Education
31	P.L. 37-42	MAINTENANCE AND REPAIR OF PUBLIC RESTROOMS AND POOL FACILITIES. No later than thirty (30) days after the end of every fiscal quarter, the Director of DPR shall submit a quarterly report to the Public Auditor and the Speaker of I Liheslaturan Guåhan, in a Microsoft Excel file and written report, of the expenditures from the appropriation in this Subsection (t)(3) and post the same on DPR's website.	Department of Parks & Recreation
32	P.L. 37-42	Lapsed Fund Reporting Requirement. All line agencies shall submit a written report regarding the expenditure of Fiscal Year 2023 lapsed funds within thirty (30) days after such expenditure to I Liheslaturan Guåhan and I Maga'håga/I Maga'hågan Guåhan, containing the details of how such funds were spent.	Office of Public Accountability

	Public Law	Description	Organization
33	P.L. 37-42	**Staffing Pattern.** No later than thirty (30) days after the end of each quarter of Fiscal Year 2024, every director, administrator, or head of a government of Guam agency, excluding line agencies, shall submit to the Speaker of I Liheslaturan Guåhan in a Microsoft Excel file and written report, and post the same on the agency website, a current staffing pattern in the format of the Executive Branch Fiscal Year 2024 Budget Call as of the previous quarter's ending. The agencies required to submit are all autonomous and semi-autonomous agencies, public corporations, the Mayors Council of Guam, and the Unified Judiciary. Said staffing patterns shall include, at a minimum, the name of every current employee and his position title, most recent hire date, salary, increment costs and benefit costs, the funding source for his/her salary and benefits, and the gross salary and benefits paid for during the quarter.	Office of Public Accountability
34	P.L. 37-42	All governmental entities (including line and autonomous agencies), instrumentalities, and public corporations shall submit a quarterly report of all-island government travel that is publicly funded during Fiscal Year 2024. This report shall be submitted to the Speaker of I Liheslaturan Guåhan and shall include: (1) the name of the traveler; (2) the source of funds; (3) the purpose of the travel; (4) the cost of the travel; and (5) individual or group reports from the travelers highlighting the impact the information gathered at the conference or meeting has on the agency, and how the information acquired will be beneficial to the agency's function. A presentation of the information obtained from the meetings and conferences may be required at the discretion of the agency's director.	Office of Public Accountability
35	P.L. 37-125	The Superintendent of GDOE shall submit a quarterly report within thirty (30) days after each quarter to the Speaker of I Liheslaturan Guåhan, I Maga’håga/I Maga’hågan Guåhan, and the Office of Public Accountability, in a Microsoft Excel file and written report, of all local funds expended for Fiscal Year 2025 for federally-funded programs.	Guam Department of Education
36	P.L. 37-125	No later than thirty (30) days after the end of every fiscal quarter, the Director of DPR shall submit a quarterly report to the Public Auditor and the Speaker of I Liheslaturan Guåhan, in a Microsoft Excel file and written report, of the expenditures from the appropriation in this Subsection (t)(3) and post the same on DPR's website.	Department of Parks & Recreation
37	P.L. 37-125	**Staffing Pattern.** No later than thirty (30) days after the end of each quarter of Fiscal Year 2025, every director, administrator, or head of a government of Guam agency, excluding line agencies, shall submit to the Speaker of I Liheslaturan Guåhan in a Microsoft Excel file and written report, and post the same on the agency website, a current staffing pattern in the format of the Executive Branch Fiscal Year 2025 Budget Call as of the previous quarter's ending. The agencies required to submit are all autonomous and semi-autonomous agencies, public corporations, the Mayors Council of Guam, and the Unified Judiciary. Said staffing patterns shall include, at a minimum, the name of every current employee and his position title, most recent hire date, salary, increment costs and benefit costs, the funding source for his/her salary and benefits, and the gross salary and benefits paid for during the quarter.	Office of Public Accountability

	Public Law	Description	Organization
		Perpetual	
38	P.L. 31-233	The governing Boards and Commissions of all agencies, public corporations, and all departments of the Government of Guam shall provide electronic copies of monthly Board and Commission meeting agendas, approved minutes, and other attachments and addendums as discussed in each monthly meeting, to the Governor of Guam and the Speaker of the Guam Legislature no later than 15 days after the end of said meeting and post the same on its website of the agency, public corporation, or department to which it governs. The audio recording of each meeting shall be provided to the Office of Public Accountability within 7 calendar days after the meeting.	Government of Guam Wide
39	P.L. 34-05	The Office of Public Accountability shall at any time cause each government of Guam agency's Standard Operating Procedures (SOPs) to be reviewed for adequacy, effectiveness, and efficiency as part of each agency's audit scope.	Office of Public Accountability
40	P.L. 36-73	The Adjudication Committee is authorized to collect the information request in Exhibit A, Statement of Claim form; Exhibit B, Beneficiary Designation form; and Exhibit D, Electronic Fund Transfer form of information requested at any other time regarding a claim, under the U.S. Public Law 114-328, Public Law 36-62, or Article 13.3 of Chapter 1, Title 5, Guam Code Annotated. Furnishing the requested information to the Committee is voluntary; however, failure to provide such information may result in either a delay in adjudication or denial of the claim. Information collected may be disclosed only: (6) to the Office of Public Accountability for auditing purposes	Office of Public Accountability
41	P.L. 37-10	[…] The audio recording of each meeting shall be provided to the Office of Public Accountability within seven calendar days after the meeting […]	Guam Twenty-First Century Healthcare Center Committee
42	P.L. 37-46	Except for reports or information that would violate the Health Insurance Portability and Accountability Act, and/or the disclosure of which is otherwise restricted by law, such as, but not limited to, victims report of suspected child abuse, sexual assault, elderly abuse, and family violence, all government of Guam line agencies, including autonomous and semi-autonomous agencies and the Judiciary of Guam shall submit reports required by law to I Maga’håga/I Maga’hågan Guåhan, I Liheslaturan Guåhan, the Public Auditor, and the Attorney General of Guam via electronic mail. Electronic reporting shall mean posting the report on the agency’s respective website with a notification sent via email, with the report attached, to I Maga’håga/I Maga’hågan Guåhan, the Speaker of I Liheslaturan Guåhan, the Public Auditor, the Attorney General of Guam, and any other entity as mandated by law.	Government of Guam Wide
43	P.L. 37-62	All audio and/or video files, if applicable, of board and commission meetings or a link to said files shall be posted on the respective agency’s website. A link to the OPA’s website shall also be available on each agency’s website. The OPA shall post the audio and/or video files of all board and commission meetings or a link to said files on the OPA’s website.	Government of Guam Wide

	Public Law	Description	Organization	Status
		Time-Dependent		
1	P.L. 26-120	The Governor and Guam Legislature shall receive a year-end report, containing financial statements, of GPD's Assets Forfeiture Fund. (f) a report for such fiscal year, containing financial statements, reviewed by the Public Auditor, and an audited report every three (3) years, including profit and loss information with respect to forfeited property (by category), and financial information on forfeited property transactions;	Guam Police Department	N/A
2	P.L. 28-68	An Audit of the **Public Market Fund** administered by the President of Chamorro Affairs shall be conducted by the Public Auditor for regulatory compliance every two (2) years.	Department of Chamorro Affairs	CLOSED
3	P.L. 28-68	The Chamorro Land Trust Operations Fund. The Commission shall report on a quarterly basis to the Speaker of I Liheslaturan Guåhan the revenues collected and expended from the Fund and post the same on the Commission's website. The Fund shall be subject to audit by the Guam Public Auditor.	CHamoru Land Trust Commission	CLOSED
4	P.L. 30-05	The Guam Regional Transit Authority Fund shall be audited annually by an independent certified public accountant or by the Office of the Public Auditor.	Guam Regional Transit Authority	CLOSED
5	P.L. 30-68	The funds and activities generated in this Section shall be subject to annual audit by the Office of Public Accountability.	Mayor's Council of Guam	CLOSED
6	P.L. 30-221	The Office of Public Accountability shall conduct a management and financial audit of the program [Guam Beverage Container Recycling Act] beginning in Fiscal Year 2012, and for each fiscal year thereafter ending in an even number. The costs incurred by the Public Auditor for the audit shall be reimbursed by the Beverage Container Recycling Deposit Fund. The Public Auditor may contract the audit services of a third party to conduct the audit.	Guam Environmental Protection Agency	CLOSED
7	P.L. 31-131	**Section 2. § 80128 (c).** Funds directed, as a result of revenue received from the contract for lease of frontage property, shall be subject to an annual audit by the Office of Public Accountability.	Guam Public Library System	CLOSED
8	P.L. 32-023	Farmer's Cooperative Association of Guam, Inc. (h) The association and its activities shall be subject to an annual audit by the Office of Public Accountability.	Farmer's Cooperative Association of Guam	CLOSED
9	P.L. 32-205	The Fund shall be subject to review and audit by the Office of Public Accountability, which shall provide I Maga'låhen Guahan and the Speaker of I Liheslaturan Guåhan with a copy of any audited report.	Department of Administration	CLOSED
10	P.L. 33-07	The Office of Public Accountability shall perform an annual audit of the First Generation Trust Fund and the compliance of the GDOE with the expenditures of such funds, in accordance with the administration and exclusive purposes of this Act. The OPA shall prepare and provide a written report of compliance no later than seventy-five (75) days after the end of the fiscal year to I Maga'låhen Guahan and to the Speaker of I Liheslaturan Guåhan.	Guam Department of Education	CLOSED
11	P.L. 34-98	The Public Auditor shall conduct an annual audit of the Manpower Development Fund to ensure compliance with all statutory regulations governing its deposits and expenditures. The cost of such audit shall be paid by the Manpower Development Fund.	Department of Labor	CLOSED

	Public Law	Description	Organization	Status
	Time-Dependent			
12	P.L. 34-108	The Fund [Guam Ancestral Lands Commission Survey, Infrastructure, and Development Fund] shall be subject to audit by the Guam Public Auditor.	Guam Ancestral Lands Commission	CLOSED
13	P.L. 35-10	The Mayors Council of Guam shall be subject to an audit by the Office of Public Accountability (OPA) within thirty (30) days of completion of the Guam Island Fair and Liberation Day Carnival. All financial documents that are required for this audit shall be submitted by the Mayors Council of Guam to the OPA, or the activities permitted under §64.62 shall be suspended. The OPA shall publish the audit and submit its report to the Speaker of I Liheslaturan Guåhan.	Mayors Council of Guam	CLOSED
14	P.L. 35-29	An Academy Charter School shall submit a report that contains an annual financial audit and subsequent fiscal year annual financial audits, a financial statement audited by the Public Auditor.	Guahan Academy Charter School iLearn Academy Charter School Science is Fun and Awesome Academy Charter School Career Tech High Academy Charter School	CLOSED
15	P.L. 35-63	Funds directed as a result of revenue received from the contract under Subsection (b) of this Section [...for the lease of up to three hundred (300) square feet of its property for an inmate commissary] shall be subject to an annual audit by the Office of Public Accountability.	Department of Corrections	CLOSED
16	P.L. 35-86	The Public Auditor shall conduct semi-annual audits of all expenditures on Guam associated with U.S. Public Law 116-136, for compliance with all applicable local and federal laws, and may require information from government of Guam agencies or I Maga'håga necessary to complete the audits.	Government of Guam Wide	CLOSED
17	P.L. 36-36	The [CQA] Director shall transmit to the Governor of Guam and the Speaker of the Guam Legislature, no later than thirty (30) days after the end of each fiscal year, a detailed report of each account of the [Customs Forfeiture] Fund as follows: [...] (f) a report for such fiscal year, containing financial statements, reviewed by the Public Auditor, and an audited report every three (3) years, including profit and loss information with respect to forfeited property (by category), and financial information on forfeited property transactions	Customs and Quarantine	CLOSED
18	P.L. 36-64	The Office of Public Accountability shall perform an annual audit of the Opioid Recovery Trust Fund and the compliance of the Opioid Recovery Advisory Council with the expenditure of such funds within the [Opioid Recovery Trust Fund in accordance with the administration and exclusive purposes of the Article. Said audit shall include, but is not limited to, the revenues of the Fund and the expenditures of the Fund. The OPA shall prepare and provide a written report of compliance to I Maga'håga/I Maga'hågan Guåhan and the Speaker of I Liheslaturan Guåhan no later than seventy-five (75) days after the end of the fiscal year.	Office of the Attorney General	CLOSED

	Public Law	Description	Organization	Status
	Time-Dependent			
19	P.L. 36-114	The Commission shall report on a quarterly basis to the Speaker of I Liheslaturan Guåhan as to the revenues collected and expended from the Fund [Chamorro Land Trust Survey and Infrastructure Fund], and post the same on the website of the Chamorro Land Trust Commission. The Fund shall be subject to audit by the Guam Public Auditor.	CHamoru Land Trust Commission	N/A
20	P.L. 36-116	Annual Audit. The Office of Public Accountability, or its equivalent, shall audit the Fund annually with reports to be submitted to I Maga'håga/I Maga'hågan Guåhan and the Speaker of I Liheslaturan Guåhan.	Commission on Post-Mortem Examinations	CLOSED
	Perpetual			
21	P.L. 27-148	The Guam Recycling Revolving Fund shall be subject to audits by the Public Auditor. This Fund shall be administered by the Guam Environmental Protection Agency (GEPA).	Guam Environmental Protection Agency	N/A
22	P.L. 32-011	Section 1. §40143 Transfer of F.Q. Sanchez Elementary School Facility. (f) The financial operations of the facility shall be subject to audit/review by the Office of Public Accountability.	Mayors Council of Guam	N/A
23	P.L. 32-021	The Host Community Fund shall be maintained separate and apart from all other government funds and managed by the Mayor and the Municipal Planning Council. No expenditure shall be made from the Fund that is not approved by resolution of the respective Municipal Planning Councils of the Host Community. The funds deposited in the Host Community Fund shall only be used by the respective Host Community for the purposes of the Host Community Benefit projects as described in § 511003 of this Article. The Host Community Fund shall be subject to periodic audit by the Office of Public Accountability, and shall not be subject to any transfer authority of I Maga'låhen Guåhan.	Mayor and Municipal Planning Council	N/A
24	P.L. 32-060	Each non-profit organization choosing to operate a gaming activity shall be open to an auditing of funds by the Office of Public Accountability to ensure that funding is being spent in the spirit of the non-profit's charter and the public benefit.	Non-Profit Organizations	N/A
25	P.L. 34-05	The Office of Public Accountability shall at any time cause each government of Guam agency's Standard Operating Procedures (SOPs) to be reviewed for adequacy, effectiveness, and efficiency as part of each agency's audit scope.	Office of Public Accountability	N/A
26	P.L. 35-10	The Mayors Council of Guam Revolving Fund is subject to audit by the OPA.	Mayors Council of Guam	N/A
27	P.L. 35-48	The Guam Film Office Fund shall be subject to audits by the Office of Public Accountability.	Guam Educational Telecommunication Corporation	N/A
28	P.L. 35-102	All receipts, expenditures, and financial statements [of the School-Located Vaccination (SLV) program] shall be subject to audit and review periodically as determined by the Guam Office of Public Accountability	Guam Department of Education	N/A

	Public Law	Description	Organization	Status
		Time-Dependent		
1	P.L. 36-107	The sum of Four Hundred Eighty-three Thousand Three Hundred Dollars ($483,300) is appropriated from the General Fund to DOA for the Fiscal Year 2022 Audit of the Government of Guam's Basic Financial Statements and Single Audit Report. The Public Auditor shall administer said funds and shall oversee the annual audit.	Department of Administration	CLOSED
2	P.L. 36-107	The sum of Twenty Thousand Five Hundred Dollars ($20,500) is appropriated from the Tourist Attraction Fund to DOA for the Fiscal Year 2022 Audit of the Government of Guam's Tourist Attraction Fund Financial Statement and Single Audit Report in Fiscal Year 2023. The Public Auditor shall administer said funds and shall oversee the annual audit.	Department of Administration	CLOSED
3	P.L. 36-107	The sum of Twenty Thousand Five Hundred Dollars ($20,500) is appropriated from the Healthy Futures Fund to DOA for the Fiscal Year 2022 Audit of the Government of Guam's Healthy Futures Fund Financial Statement and Single Audit Report in Fiscal Year 2023. The Public Auditor shall administer said funds and shall oversee the annual audit.	Department of Administration	N/A
4	P.L. 36-107	The Public Auditor and the Director of Department of Administration shall ensure that the Fiscal Year 2022 audit of the government of Guam financial statements contains the following supplementary information: (a) a schedule of personnel count indicating the number of filled positions by department, fund source, and amount expended as of September 30, 2022; and (b) a combined schedule of expenditures, encumbrances, and continuing appropriations by department, fund source, and object classification as of September 30, 2022.	Department of Administration	CLOSED
5	P.L. 37-42	The sum of Five Hundred Forty-five Thousand Dollars ($545,300) is appropriated from the General Fund to DOA for the Fiscal Year 2023 Audit of the Government of Guam's Basic Financial Statements and Single Audit Report. The Public Auditor shall administer said funds and shall oversee the annual audit.	Department of Administration	CLOSED
6	P.L. 37-42	The sum of Twenty Thousand Five Hundred Dollars ($20,500) is appropriated from the Tourist Attraction Fund to DOA for the Fiscal Year 2023 Audit of the Government of Guam's Tourist Attraction Fund Financial Statement and Single Audit Report in Fiscal Year 2024. The Public Auditor shall administer said funds and shall oversee the annual audit.	Department of Administration	CLOSED
7	P.L. 37-42	The sum of Twenty Thousand Five Hundred Dollars ($20,500) is appropriated from the Healthy Futures Fund to DOA for the Fiscal Year 2023 Audit of the Government of Guam's Healthy Futures Fund Financial Statement and Single Audit Report in Fiscal Year 2024. The Public Auditor shall administer said funds and shall oversee the annual audit.	Department of Administration	N/A
8	P.L. 37-42	The Public Auditor and the Director of Department of Administration shall ensure that the Fiscal Year 2023 audit of the government of Guam financial statements contains the following supplementary information: (a) a schedule of personnel count indicating the number of filled positions by department, fund source, and amount expended as of September 30, 2023; and (b) a combined schedule of expenditures, encumbrances, and continuing appropriations by department, fund source, and object classification as of September 30, 2023.	Department of Administration	CLOSED

	Public Law	Description	Organization	Status
		Perpetual		
9	P.L. 37-51	Protests of any Critical Procurement Contract to the Public Auditor shall be in compliance with Title 5, Guam Code Annotated, Chapter 5, Article 12; and Title 2, Guam Administrative Rules and Regulations, Division 4, Chapter 12.	Office of Public Accountability	N/A
10	P.L. 37-125	The sum of Seven Hundred Thousand Dollars ($700,000) is appropriated from the General Fund to DOA for the Fiscal Year 2024 Audit of the Government of Guam's Basic Financial Statements and Single Audit Report. The Public Auditor shall administer said funds and shall oversee the annual audit.	Department of Administration	N/A
11	P.L. 37-125	"The sum of 10 Twenty Thousand Five Hundred Dollars ($20,500) is appropriated from the	Department of Administration	N/A
12	P.L. 37-125	Healthy Futures Fund to DOA for the Fiscal Year 2024 Audit of the Government of Guam's Healthy Futures Fund Financial Statement and Single Audit Report for Fiscal Year 2025. The Public Auditor shall administer said funds and shall oversee the annual audit."	Department of Administration	N/A
13	P.L. 37-125	The sum of Twenty Thousand Five Hundred Dollars ($20,500) is appropriated from the Tourist Attraction Fund to DOA for the Fiscal Year 2024 Audit of the Government of Guam's Tourist Attraction Fund Financial Statement and Single Audit for Fiscal Year 2025. The Public Auditor shall administer said funds and shall oversee the annual audit.	Department of Administration	N/A
14	P.L. 36-107 P.L. 37-42 P.L. 37-125	Autonomous agencies or instrumentalities of the government of Guam shall deposit an amount equal to the cost of their respective audit into an account created by the Department of Administration for the purpose of funding the annual audit pursuant to date(s) set forth by the Public Auditor. The Public Auditor shall administer said funds and shall oversee the annual audit.	Office of Public Accountability	N/A

	Public Law	Description	Organization
		Perpetual	
1	P.L. 32-131	Notwithstanding any other provision of law or this Chapter and effective October 1, 2016, all government of Guam personnel tasked with the responsibility of purchasing or otherwise procuring goods, or services, or construction, including those employed by agencies with authority to conduct their own procurement, as well as any person within the Office of Public Accountability responsible for administering procurement appeals or auditing of the purchasing activities of the government of Guam, must receive the training and continuing education to the extent required under this Section and offered by the [Guam Community] College in consultation with the Guam Procurement Advisory Council.	Office of Public Accountability
2	P.L. 36-34	Except for executive sessions and other meetings expressly authorized by law to be closed, regular and special meetings of a public agency shall be broadcast via video live streaming applications as announced in the notice of meeting and on the agency's website. Any action of a public agency taken at a meeting is void and of no effect if the public agency failed to comply with the public notice of agenda matters to be discussed pursuant to § 8107(d) of this Chapter or failed to comply with the broadcasting requirement pursuant to § 8013(d) of this Chapter. Boards and commissions shall broadcast regular and special meetings via video live streaming applications	Government of Guam Wide
3	P.L. 37-12	The Guam General Services Agency, the Department of Public Works and all other purchasing agencies, with procurement authority, shall post all IFB and RFP procurement solicitations, on their respective websites. The Guam General Services Agency, the Department of Public Works and all other purchasing agencies with procurement authority shall also post the required procurement information, infra, on the Procurement Announcement Website by the end of business day, on the same date that the procurement solicitation is publicly announced. The following information shall be posted on the Procurement Announcement website for each procurement solicitation: (a) The solicitation's announcement date, a unique designation for the Procurement Announcement Website and the closing date of the solicitation hyperlinked to their matching procurement solicitations on the source agencies' websites; (b) A general description of the goods, services, or construction being procured; (c) The name of the procuring agency hyperlinked to the procuring agency's official website; (d) The name, position title, phone number and email address for at least one procurement-certified primary point of contact for the solicitation; (e) Any other relevant information pertaining to the solicitations including special requirements and conditions; and (f) Any related notices or pertinent information.	Government of Guam Wide
4	P.L. 37-35	The government of Guam shall adopt a standardized typeface for use on all official documents, reports, and electronic mail generated after enactment of this Act.	Government of Guam Wide
5	P.L. 37-125	An appointing authority as defined in Section 2103.4 of this chapter shall issue written notifications regarding any appointments or detail to the positions of Acting Director or Acting Deputy Director.	Government of Guam Wide

	Public Law	Description	Organization
		Perpetual	
1	P.L. 29-02	The Public Auditor will be a member of the Special Economic Service work group to discuss and develop recommendations on economic policy, provide technical assistance to the Office of Finance and Budget, and share information relative to the state of the economy.	Special Economic Service
2	P.L. 30-164	§3133. Establishment and Composition of the Guam Department of Education Financial Supervisory Commission. (a) The Guam Department of Education Financial Supervisory Commission (EFSC) shall consist of five (5) regular voting members and one (1) alternate member, who shall be allowed to cast a vote only in the event a regular voting member is absent. The EFSC shall be comprised of the following members: (4) The Public Auditor, or designated representative.	Office of Public Accountability
3	P.L. 33-27	Ex Officio Members. The Commission shall have ex officio members, which are: (3) the Public Auditor	Guam Tax Commission
4	P.L. 35-29	Appeals Board means the ad hoc Appeals Board composed of the Public Auditor, [...], or their respective designees [...].	Guahan Academy Charter School iLearn Academy Charter School Science is Fun and Awesome Academy Charter School Career Tech High Academy Charter School Mount Carmel Academy Charter School
5	P.L. 37-88	The Council (Guam Procurement Advisory Council) shall be comprised of the following members: (4) the Public Auditor or his/her designee;	Office of Public Accountability

Appendix 8: Authoritative Powers

	Public Law	Description	Organization
		Time-Dependent	
1	P.L. 37-6 P.L. 37-41	If the protest [of a selected or non-selected vendor, contractor, or service provide […] aggrieved by an award or a contract for capital improvement projects funded, in whole or in part, by the funds allotted to the Guam Department of Education from the American Rescue Plan Act (ARPA) of 2021, Education Stabilization Fund [ESF], or Head Start Grant] is not resolved by mutual agreement within twenty days of the filing of the protest with the Public Auditor, the Public Auditor shall issue a decision, in writing, no later than twenty (20) days, Saturdays, Sundays and Government of Guam holidays excepted, of receipt of the protest. The decision shall state the Public Auditor's reasons for its decision. A copy of the written decision shall be served by certified mail, or otherwise personally served to the parties named in the protest, including but not limited to: the vendor, contractor, or service provider who initiated the protest, the person awarded the contract, and to all other non-selected bidders or offerors. For purposes of this Section, the Public Auditor's decision and determination of facts resolving protests of procurement contracts funded in whole or in part by ARPA, ESF, or Head Start Grants shall be final and conclusive with no right of appeal or judicial review. The fact that a protest has been filed pursuant to this Section shall not stay the procurement process or award of any contract funded in whole or in part by ARPA, ESF, or Head Start Grants unless so ordered by the Public Auditor. In addition, a request for consideration shall not stay the award of any contract funded in whole or in part by ARPA, ESF, or Head Start Grants, unless so ordered by the Public Auditor.	Office of Public Accountability
		Perpetual	
2	P.L. 26-68	A New Subsection (k) Added to Section 1909 Chapter 19 of Title 1. Guam Code Annotated. A new Subsection (k) is added to Section 1909 Chapter 19 of Title 1. Guam Code Annotated relative to the duties of the Public Auditor to read: "§1909. Duties of Public Auditor. (k) Shall hear and decide all appeals of decisions that arise under 5 GCA §5425(c), as provided for by 5 GCA 5425(e)." Section 65. Repeal and Reenactment. Sections 5701 and 5702 of Article 12, Chapter 5, Title 5 of the Guam Code Annotated are repealed and Sections 5703, 5704, 5705, 5706, 5707, 5708, 5709 and 5710 are repealed, reenacted and renumbered.	Office of Public Accountability
3	P.L. 33-52	Nothing in this Section shall limit the ability of the Public Auditor in the administration of his or her duties to access tax returns and other information required to be filed or furnished by the taxpayer, unless such information is specifically privileged by the Internal Revenue Code of the United States. Any information provided to the Public Auditor or any person employed by the Public Auditor under this Section shall be considered "privileged" pursuant to §1909.1 of Chapter 19, Title 1, GCA.	Department of Revenue and Taxation
4	P.L. 37-88	2. §5905 (b). The Office of I Maga'hågan/Maga'låhen Guahan (The Governor of Guam), The Office of the Attorney General of Guam, The Office of Public Accountability, and other executive branch agencies may provide, loan or transfer resources to the Council to support its operations.	Office of Public Accountability

	Public Law	Description	Organization	Status
	Time-Dependent			
1	P.L. 37-6	[A] protest [of a selected or non-selected vendor, contractor, or service provide […] aggrieved by an award or a contract for capital improvement projects funded, in whole or in part, by the funds allotted to the Guam Department of Education from the American Rescue Plan Act (ARPA) of 2021, Education Stabilization Fund [ESF], or Head Start Grant] shall be submitted to the Public Auditor who shall expedite the administrative review process of the appeal in accordance with rules and regulations to be adopted and promulgated by the Public Auditor within sixty (60) calendar days of the effective date of this Act and approved by I Liheslaturan Guåhan.	Office of Public Accountability	CLOSED
2	P.L. 37-51	The Public Auditor shall expedite the administrative review process of the appeal in accordance with the rules and regulations to be promulgated and adopted by the Public Auditor within sixty (60) days of the effective date of this Act, notwithstanding the Administrative Adjudication Law found in Chapter 9 of Title 5, Guam Code Annotated.	Office of Public Accountability	OPEN

	Public Law	Description	Organization	Overall Compliance			
		Time-Dependent		C	PC	NC	N/A
1	P.L. 25-06	Annual Report (a) On or before February 1 of each year, each agency shall submit to the Attorney General of Guam a report which shall cover the preceding fiscal year and which shall include: (1) the number of determinations made by the agency not to comply with requests for records made to such agency under §10108 of this Chapter and the reasons for each such determination; (2) the number of requests for records pending before the agency as of September 30 of the preceding year, and the median number of days that such requests had been pending before the agency as of that date; (3) the number of requests for records received by the agency and the number of requests which the agency processed; (4) the median number of days taken by the agency to process different types of requests; and (5) the number of full-time staff of the agency devoted to processing requests for records under this Section, and the total amount expended by the agency for processing such requests. (b) Each agency shall make each such report available to the public, including by computer telecommunications, or if computer telecommunications means have not been established by the agency, by other electronic means. (c) The Attorney General of Guam shall make each report which has been made available by electronic means available at a single access point. The Attorney General of Guam shall notify the Legislative Secretary of I Liheslaturan Guåhan, no later than April 1 of the year in which each such report is issued, that such reports are available by electronic means. (d) The Attorney General of Guam shall develop reporting and performance guidelines in connection with reports required by this Section by October 1, 1999, and may establish additional requirements for such reports as the Attorney General determines may be useful.	Office of Public Accountability	2			
2	P.L. 27-06	The Public Auditor is to receive a written report of all expenditures authorized by declaration of an emergency. These reports are to be submitted by I Maga'låhen Guåhan and shall be received within 5 days "of such transactions."	Governor of Guam				1
3	P.L. 27-58	Subsection 35104 (e), the Public Auditor is to receive an annual report of the activities of the Guam Board of Accountancy. This report shall include a listing of all current licensees.	Guam Board of Accountancy	3			
4	P.L. 27-85	The Public Auditor is to receive an annual copy of the financial statements issued by the Guam Football (Soccer) Association.	Guam Football (Soccer) Association	2			
5	P.L. 28-78	The Public Auditor is to receive a quarterly report from the office of Veteran's Affairs describing the solicitation, acceptance, utilization, and administration of gift, bequests, and donations.	Veterans Affairs Office			2	

	Public Law	Description	Organization	Overall Compliance			
		Time-Dependent		C	PC	NC	N/A
6	P.L. 30-08	The Foundation shall transmit quarterly reports detailing information pertaining to the contributions made to and expenditures from the Foundation Fund to I Liheslaturan Guåhan and to the Office of the Public Auditor of Guam.	The Foundation for Public Education			3	
7	P.L. 30-68	The Village Mayor or Vice-Mayor will provide a report of the amount of the proceeds that is transmitted to the Municipal Planning Council not more than thirty (30) days from the last day of such event to the Department of Revenue and Taxation, I Maga'låhen Guahan, the Speaker of I Liheslatura, and the Office of Public Accountability	Mayor's Council of Guam		2		
8	P.L. 30-118	The Director shall comply with all existing reporting requirements by issuing a quarterly accounting of the Fund to I Maga'låhen Guahan, I Liheslaturan Guåhan, and to the Office of Public Accountability.	Department of Public Works	2			
9	P.L. 30-127	No later than 60 calendar days after the independent audit report for a government entity has been released, all government entities shall submit to the Public Auditor/OPA and Speaker/Guam Legislature a Citizen-Centric Report via electronic format and post same on their website.	Government of Guam Wide		1		
10	P.L. 30-127	No later than 60 calendar days after the independent audit report for a government entity has been released, all government entities shall submit to the Public Auditor/OPA and Speaker/Guam Legislature a Citizen-Centric Report via electronic format and post same on their website.	Office of Public Accountability	3			
11	P.L. 31-85	The Department of Public Works shall submit a report to the Speaker of I Liheslaturan, I Maga'låhi, the Office of Public Accountability, the Office of Finance and Budget, and the Public Utilities Commission of all utility relocation costs that are authorized or allowed by the grantor of federal funds and allocated by DPW for mitigation and relocation expenses related to highway/road projects.	Department of Public Works	2			
12	P.L. 31-233	The Executive Director of the Guam Legislature shall maintain records of all monetary and non-monetary donations received for the purpose of maintaining and renovating Skinner Plaza, the Plaza de Espana, and the Guam Congress Building. A Report and financial statement on said projects, supra, shall be submitted to the Speaker of the Guam Legislature and the Office of Public Accountability each fiscal year within thirty (30) days of said fiscal year. The Office of Public Accountability shall include the financial statements herein as part of the audit of the annual financial statements of the Guam Legislature.	Guam Legislature		3		

	Public Law	Description	Organization	Overall Compliance			
		Time-Dependent		C	PC	NC	N/A
13	P.L. 32-195	The GEPA Administrator shall comply with all existing reporting requirements by issuing a quarterly accounting of the Underground Storage Tank Management Fund to I Maga'låhen Guahan, I Liheslaturan Guåhan, and the Office of Public Accountability.	Guam Environmental Protection Agency	3			
14	P.L. 34-35	Any procurement not exceeding Twenty-five Thousand Dollars ($25,000) for supplies or services, and not exceeding One Hundred Thousand Dollars ($100,000) for construction, may be made in accordance with small purchase procedures promulgated by the Policy Office; provided, however, that procurement requirements shall not be artificially divided so as to constitute a small purchase under this Section. The Chief Procurement Officer, the Director of the Department of Public Works, or the head of an agency utilizing this Section, shall submit a report to the Speaker of I Liheslaturan Guåhan monthly as to procurement exceeding Fifteen Thousand Dollars ($15,000) for supplies and services, or exceeding Fifty Thousand Dollars ($50,000) for construction, pursuant to this Section.	Office of Public Accountability		3		
15	P.L. 34-140	The [GEPA] Administrator shall comply with all existing reporting requirements by issuing a quarterly account of the AST [Aboveground Storage Tank Management] Fund to I Maga'låhi, I Liheslaturan Guåhan, and the Office of Public Accountability.	Guam Environmental Protection Agency	3			
16	P.L. 34-142	§75A123: The CLTC shall provide monthly reports on the revenue, surveying, and infrastructure being made from the leasing or licensing of CLTC lands pursuant to this Act to I Maga'låhen Guåhan, the Speaker of I Liheslaturan Guåhan, and the Office of Public Accountability.	CHamoru Land Trust Commission			3	
17	P.L. 34-142	§75A123: The CLTC shall provide monthly reports on the revenue, surveying, and infrastructure being made from the leasing or licensing of CLTC lands pursuant to this Act to I Maga'låhen Guåhan, the Speaker of I Liheslaturan Guåhan, and the Office of Public Accountability.	CHamoru Land Trust Commission			3	
18	P.L. 35-29	[...] The Guam Academy Charter School Council shall make quarterly reports of expenditures from the Guam Academy Charter School Fund and transmit said reports to the Guam Legislature and the Office of Public Accountability.	Guahan Academy Charter School Council	3			
19	P.L. 35-62	The Guam Basketball Confederation shall annually submit a copy of the financial statement required pursuant to 18 GCA, Chapter 14, §14102 to the Public Auditor.	Guam Basketball Confederation	3			

	Public Law	Description	Organization	Overall Compliance			
		Time-Dependent		C	PC	NC	N/A
20	P.L. 35-110	Upon approval by action or inaction of I Liheslatura, each governmental entity shall submit an annual report, inclusive of an executive summary, to the Office of Public Accountability no later than January 30 of each year on its progress in achieving the objectives and goals as set out in the [Guam Comprehensive Development] Plan. The OPA shall submit a compilation of the reports to I Liheslatura and publish the compiled report on its website no later than March 30 of each year.	Government of Guam Wide			2	
21	P.L. 35-110	Upon approval by action or inaction of I Liheslatura, each governmental entity shall submit an annual report, inclusive of an executive summary, to the Office of Public Accountability no later than January 30 of each year on its progress in achieving the objectives and goals as set out in the [Guam Comprehensive Development] Plan. The OPA shall submit a compilation of the reports to I Liheslatura and publish the compiled report on its website no later than March 30 of each year.	Office of Public Accountability			2	
22	P.L. 36-11	No later than thirty (30) days after the end of each fiscal year, every director, administrator, president or head of a government of Guam agency, including line agencies, autonomous and semi-autonomous agencies, public corporations, the Mayors Council of Guam, the Courts of the Judiciary of Guam, and I Liheslaturan Guåhan shall electronically submit to the Public Auditor of Guam, in an electronic portable document format, a "Procurement Training Compliance Report". Said report shall at minimum list the employees by name, job title, each procurement training module completed, and the date of completion. The Public Auditor of Guam shall receive and maintain Procurement Training Compliance Reports, submitted pursuant to 5 GCA § 5141(n), in an electronic portable document format.	Government of Guam Wide		3		
23	P.L. 36-11	No later than thirty (30) days after the end of each fiscal year, every director, administrator, president or head of a government of Guam agency, including line agencies, autonomous and semi-autonomous agencies, public corporations, the Mayors Council of Guam, the Courts of the Judiciary of Guam, and I Liheslaturan Guåhan shall electronically submit to the Public Auditor of Guam, in an electronic portable document format, a "Procurement Training Compliance Report". Said report shall at minimum list the employees by name, job title, each procurement training module completed, and the date of completion. The Public Auditor of Guam shall receive and maintain Procurement Training Compliance Reports, submitted pursuant to 5 GCA § 5141(n), in an electronic portable document format.	Office of Public Accountability	3			

	Public Law	Description	Organization	Overall Compliance			
		Time-Dependent		C	PC	NC	N/A
24	P.L. 36-25	No later than thirty (30) days after the end of each fiscal year, every director, administrator, president or head of a government of Guam agency, including line agencies, autonomous and semiautonomous agencies, public corporations, the Mayors Council of Guam, the Courts of the Judiciary of Guam, and I Liheslaturan Guåhan shall electronically submit to the Guam Ethics Commission, in an electronic portable document format, an "Ethics Training Compliance Report." Said report shall at minimum list the employees by name, job title, and each ethics program completed, and the date of completion.	Office of Public Accountability	2			
25	P.L. 36-107	The Superintendent of GDOE shall submit a quarterly report within (30) days after each quarter to the Speaker of I Liheslaturan Guåhan, I Maga'håga/I Maga'hågan Guåhan, and the Office of Public Accountability, in a Microsoft Excel file and written report, of all local funds expended in Fiscal Year 2023 for federally-funded programs.	Guam Department of Education			1	
26	P.L. 36-107	No later than thirty (30) days after the end of every fiscal quarter, the Director of DPR shall submit a quarterly report to the Public Auditor and the Speaker of I Liheslaturan Guåhan, in a Microsoft Excel file and written report, of the expenditures from the appropriation in this Subsection (t)(3) and post the same on DPR's website. MAINTENANCE AND REPAIR OF PUBLIC RESTROOMS AND POOL FACILITIES	Department of Parks & Recreation	1			
27	P.L. 36-107	Staffing Pattern. No later than thirty (30) days after the end of each quarter of Fiscal Year 2023, every director, administrator, or head of a government of Guam agency, excluding line agencies, shall submit to the Speaker of I Liheslaturan Guåhan in a Microsoft Excel file and written report, and post the same on the agency website, a current staffing pattern in the format of the Executive Branch Fiscal Year 2023 Budget Call as of the previous quarter's ending. The agencies required to submit are all autonomous and semi-autonomous agencies, public corporations, the Mayors Council of Guam, and the Unified Judiciary. Said staffing patterns shall include, at a minimum, the name of every current employee and his position title, most recent hire date, salary, increment costs and benefit costs, the funding source for his/her salary and benefits, and the gross salary and benefits paid for during the quarter.	Office of Public Accountability	1	1		

	Public Law	Description	Organization	Overall Compliance			
		Time-Dependent		C	PC	NC	N/A
28	P.L. 36-107	All governmental entities (including line and autonomous agencies), instrumentalities, and public corporations shall submit a quarterly report of all-island government travel that is publicly funded during Fiscal Year 2023. This report shall be submitted to the Speaker of I Liheslaturan Guåhan and shall include: (1) the name of the traveler; (2) the source of funds; (3) the purpose of the travel; (4) the cost of the travel; and (5) individual or group reports from the travelers highlighting the impact the information gathered at the conference or meeting has on the agency, and how the information acquired will be beneficial to the agency's function. A presentation of the information obtained from the meetings and conferences may be required at the discretion of the agency's director.	Office of Public Accountability	1			
29	P.L. 37-17	Mayors shall report any expenditure of funds provided herein to I Maga'håga, and I Liheslaturan Guåhan [the Legislature] within thirty (30) days after such transactions. I Maga'håga shall provide a written report of any expenditure of funds provided in this Act, other than the expenditures by the Mayors, to I Liheslaturan Guåhan and the Public Auditor within twenty (20) days after the end of the month beginning with May 2023.	Governor of Guam	1	1		
30	P.L. 37-42	The Superintendent of GDOE shall submit a quarterly report within (30) days after each quarter to the Speaker of I Liheslaturan Guåhan, I Maga'hågan Guåhan, and the Office of Public Accountability, in a Microsoft Excel file and written report, of all local funds expended in Fiscal Year 2024 for federally-funded programs.	Guam Department of Education			1	
31	P.L. 37-42	MAINTENANCE AND REPAIR OF PUBLIC RESTROOMS AND POOL FACILITIES. No later than thirty (30) days after the end of every fiscal quarter, the Director of DPR shall submit a quarterly report to the Public Auditor and the Speaker of I Liheslaturan Guåhan, in a Microsoft Excel file and written report, of the expenditures from the appropriation in this Subsection (t)(3) and post the same on DPR's website.	Department of Parks & Recreation	1			
32	P.L. 37-42	**Lapsed Fund Reporting Requirement.** All line agencies shall submit a written report regarding the expenditure of Fiscal Year 2023 lapsed funds within thirty (30) days after such expenditure to I Liheslaturan Guåhan and I Maga'håga/I Maga'hågan Guåhan, containing the details of how such funds were spent.	Office of Public Accountability	1			

	Public Law	Description	Organization	Overall Compliance			
		Time-Dependent		C	PC	NC	N/A
33	P.L. 37-42	**Staffing Pattern.** No later than thirty (30) days after the end of each quarter of Fiscal Year 2024, every director, administrator, or head of a government of Guam agency, excluding line agencies, shall submit to the Speaker of I Liheslaturan Guåhan in a Microsoft Excel file and written report, and post the same on the agency website, a current staffing pattern in the format of the Executive Branch Fiscal Year 2024 Budget Call as of the previous quarter's ending. The agencies required to submit are all autonomous and semi-autonomous agencies, public corporations, the Mayors Council of Guam, and the Unified Judiciary. Said staffing patterns shall include, at a minimum, the name of every current employee and his position title, most recent hire date, salary, increment costs and benefit costs, the funding source for his/her salary and benefits, and the gross salary and benefits paid for during the quarter.	Office of Public Accountability	1			
34	P.L. 37-42	All governmental entities (including line and autonomous agencies), instrumentalities, and public corporations shall submit a quarterly report of all-island government travel that is publicly funded during Fiscal Year 2024. This report shall be submitted to the Speaker of I Liheslaturan Guåhan and shall include: (1) the name of the traveler; (2) the source of funds; (3) the purpose of the travel; (4) the cost of the travel; and (5) individual or group reports from the travelers highlighting the impact the information gathered at the conference or meeting has on the agency, and how the information acquired will be beneficial to the agency's function. A presentation of the information obtained from the meetings and conferences may be required at the discretion of the agency's director.	Office of Public Accountability	1			
35	P.L. 37-125	The Superintendent of GDOE shall submit a quarterly report within thirty (30) days after each quarter to the Speaker of I Liheslaturan Guåhan, I Maga'håga/I Maga'hågan Guåhan, and the Office of Public Accountability, in a Microsoft Excel file and written report, of all local funds expended for Fiscal Year 2025 for federally-funded programs.	Guam Department of Education				1
36	P.L. 37-125	No later than thirty (30) days after the end of every fiscal quarter, the Director of DPR shall submit a quarterly report to the Public Auditor and the Speaker of I Liheslaturan Guåhan, in a Microsoft Excel file and written report, of the expenditures from the appropriation in this Subsection (t)(3) and post the same on DPR's website.	Department of Parks & Recreation				1

	Public Law	Description	Organization	Overall Compliance			
		Time-Dependent		C	PC	NC	N/A
37	P.L. 37-125	**Staffing Pattern.** No later than thirty (30) days after the end of each quarter of Fiscal Year 2025, every director, administrator, or head of a government of Guam agency, excluding line agencies, shall submit to the Speaker of I Liheslaturan Guåhan in a Microsoft Excel file and written report, and post the same on the agency website, a current staffing pattern in the format of the Executive Branch Fiscal Year 2025 Budget Call as of the previous quarter's ending. The agencies required to submit are all autonomous and semi-autonomous agencies, public corporations, the Mayors Council of Guam, and the Unified Judiciary. Said staffing patterns shall include, at a minimum, the name of every current employee and his position title, most recent hire date, salary, increment costs and benefit costs, the funding source for his/her salary and benefits, and the gross salary and benefits paid for during the quarter.	Government of Guam Wide				1

Appendix 11: Status of Audit Recommendations

No.	Addressee	Audit Recommendation	Status	Action Required
1.	Guam Legislature	Guam Legislature revisit both time-dependent and perpetual mandates, repeal those that are inactive or no longer applicable, and evaluate whether outstanding requirements continue to warrant attention.	OPEN	Please provide target date and title of official(s) responsible for implementing the recommendation.
2.	Government of Guam	GovGuam agencies consistently adhere to the electronic reporting requirements of Public Law 37-46, which requires reports mandated by law to be submitted electronically to the Governor, the Legislature, the Office of Public Accountability (OPA), and the Attorney General of Guam.	OPEN	Please provide target date and title of official(s) responsible for implementing the recommendation.

OFFICE OF PUBLIC ACCOUNTABILITY
STATUS OF LEGISLATIVE MANDATES (FY 2023 – 2024)
OPA Report No. 26-07
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ACKNOWLEDGEMENTS

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MISSION STATEMENT

We independently conduct audits and administer procurement appeals to safeguard public trust and promote good governance for the people of Guam.

VISION

The Government of Guam is the standard of public trust and good governance.

CORE VALUES

Objective
To have an independent and impartial mind.

Professional
To adhere to ethical and professional standards.

Accountable
To be responsible and transparent in our actions.

REPORTING FRAUD, WASTE, AND ABUSE

- Call our HOTLINE at (671) 47AUDIT (472 8348)
- Visit our website at www.opaguam.org
- Call our office at (671) 475 0390
- Fax our office at (671) 472 7951
- Or visit us at Suite 401 DNA Building in Hagåtña

All information will be held in strict confidence.

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