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Messages and Communications for Doc. No. 36GL-22-2904*

Committee on Rules 36GL <cor@guamlegislature.org> Wed, Dec 21, 2022 at 9:01 AM
To: Clerks <clerks@guamlegislature.org>, Rennae Meno <rennae@guamlegislature.org>
Cc: "Speaker Therese M. Terlaje" <speaker@guamlegislature.org>

Hâfa Adai Clerks,

Please see attached M&C Doc. No. 36GL-22-2904 for processing:

36GL-22-2904	OPA Report 22-07, OPA's Status of Legislative Mandates*	Office of Public Accountability

Si Yu'os Ma'âse',

COMMITTEE ON RULES

Vice Speaker Tina Rose Muña Barnes, Chairperson
36th Guam Legislature
I Mina'trentai Sais Na Liheslaturan Guåhan
Guam Congress Building | 163 Chalan Santo Papa Hâgatña Guam 96910
Email: cor@guamlegislature.org

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From: **Speaker Therese M. Terlaje** <speaker@guamlegislature.org>
Date: Tue, Dec 20, 2022 at 4:25 PM
Subject: Messages and Communications for 36GL-22-2904
To: Legislative Secretary Amanda Shelton <officeofsenatorshelton@guamlegislature.org>, Committee on Rules 36GL <cor@guamlegislature.org>

Hâfa Adai,

Please see attached M&C Doc. No. 36GL-22-2904*

36GL-22-2904	OPA Report 22-07, OPA's Status of Legislative Mandates*	Office of Public Accountability

Si Yu'os Ma'âse',

Marie Cruz
Community Relations Liaison

Office of Speaker Therese M. Terlaje
Committee on Health, Land, Justice and Culture
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36th Guam Legislature
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---------- Forwarded message ---------
From: **Office of Public Accountability** <admin@guamopa.com>
Date: Mon, Dec 19, 2022 at 11:32 AM
Subject: Transmittal: OPA Report No. 22-07, Office of Public Accountability Status of Legislative Mandates
To:
Cc: Benjamin Cruz <bjcruz@guamopa.com>, Vincent Duenas <vduenas@guamopa.com>, Mariella Cruz <mcruz@guamopa.com>, Thomas Eladio Battung <tbattung@guamopa.com>, Kyle Bungubung <kbungubung@guamopa.com>

Hâfa Adai,

Transmitted herewith is the full report of OPA Report No. 22-07, Office of Public Accountability Status of Legislative Mandates. You may view it in its entirety at www.opaguam.org.

Saina Ma'âse'!

36GL-22-2904.pdf
2244K

Guam Legislature

Speaker Therese M. Terlaje <speaker@guamlegislature.org>

Transmittal: OPA Report No. 22-07, Office of Public Accountability Status of Legislative Mandates

Office of Public Accountability <admin@guamopa.com> Mon, Dec 19, 2022 at 11:32 AM
Cc: Benjamin Cruz <bjcruz@guamopa.com>, Vincent Duenas <vduenas@guamopa.com>, Mariella Cruz <mcruz@guamopa.com>, Thomas Eladio Battung <tbattung@guamopa.com>, Kyle Bungubung <kbungubung@guamopa.com>
Bcc: speaker@guamlegislature.org

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Saina Ma'åse'!

2 attachments

22-07 Transmittal Letter.pdf
108K

22-07.pdf
1489K

DOC NO. 36GL-22-2904
OFFICE OF THE SPEAKER
Therese M. Terlaje
Date: 12/19/2022
Time: 11:32 a.m.
Received: MCruz

COMMITTEE ON RULES
RECEIVED:
December 20, 2022
4:25 P.M.

December 19, 2022

Hafa Adai! Transmitted electronically is OPA Report 22-07, OPA's Status of Legislative Mandates.

During the past six years, 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:

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

There are 67 (or 85%) of the 79 mandates that have been closed, primarily because (1) the mandates were addressed by the OPA; (2) the agencies submitted the required reports; (3) the mandates were determined to be not the best use of the OPA's limited resources based on our professional judgment; (4) the deadlines to submit the required audits or conduct the specific activities have lapsed; or (5) the mandate was repealed by the Guam Legislature or became defunct. Seven mandates were determined to be not applicable, in the analysis because while the mandate was passed during the scope, the due date requirement is unable to determine compliance until a later date. For a breakdown of the OPA's legislative mandates status, see Table 1.

Table 1: Status of Legislative Mandates

	CLOSED	OPEN	N/A	Total
Conduct Audit	9	3	0	12
Member	1	0	0	1
Other	37	0	5	42
OPA-Specific Mandates, Subtotals	**47**	**3**	**5**	**55**
Mandates that Require Agencies to Submit Reports or Other Information to OPA	20	2	2	24
Grand Total	**67**	**5**	**7**	**79**

OPA Audit Mandates

Aside from 1 GCA §1908's requirement that the OPA is to conduct audits of all transactions and accounts of all departments, offices, corporations, authorities, and agencies in all branches of the GovGuam, various public laws during the past six years have required the OPA to conduct 12 specific audits of government activities.

Of the 12 audit mandates, nine have been addressed, and three remain open. In calendar year (CY) 2021, the OPA released nine performance audits, oversaw 28 financial audits, and adjudicated 15 procurement appeals. In addition to these, the Office was mandated to conduct as many as 21 additional audits within the year. The OPA struggles to allocate time, resources, and human resources to address many of these mandates. The OPA recommends that the Guam Legislature revisit these ongoing/periodic mandates, repeal those considered inactive and determine if those not addressed require attention.

Other OPA Mandates

The OPA serves as a watchdog or guardian to ensure the effective and efficient administration and management of public funds and programs. Aside from conducting audits, 42 mandates have expanded the OPA's roles and responsibilities from October 2016 to September 2022. Mandates include: providing oversight of audits, broadcasting meetings, developing standards, posting to our website, submitting reports, etc.

OPA Membership Mandates

There is one new OPA legislative mandate requiring the Public Auditor (or representative) to be a member of an organization, committee, etc. Public Law (PL) 35-29 requires the Public Auditor to take part in the Appeals Board for schools acknowledged as Charter Schools by the Guam Academy Charter Schools Council. As of October 2022, there are four Charter schools in Guam, 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. This mandate has been closed, as the Board is currently inactive. The Office reached out to the Guam Academy Charter Schools Council to see if there has been any activity but have not received a response as of the issuance of this report.

The status of OPA membership mandates prior to FY 2017 includes two closed and one open legislative mandate. Mandates that have been closed are PL 29-02 and 30-164, while PL 33-27 remains open. The closed mandates are due to the Public Auditor remaining as a member of the Special Economic Service (PL 29-02), and as far back as October 2016, representatives from the Office of Public Accountability attended the Guam Educational Financial Supervisory Committee meetings monthly (PL 30-164). As for PL 33-27, it remains open because the Public Auditor has not been made aware of any meetings or activities concerning the Guam Tax Commission. The Public Auditor remains an active member of all mandates requiring the OPA's membership.

Reports Required from GovGuam Agencies & Other Organizations

Of the 24 new mandates, 20 have been closed, two remain open, and two are not applicable to the timeline of this report. Nine of these mandates were periodic, while 14 were one-time instances—effective only during the calendar/fiscal year of when the public law was enacted. One mandate is ongoing or continuous.

As a result, the OPA has 40 total mandates to receive reports from GovGuam agencies and other organizations. In total, the overall compliance of various GovGuam agencies related to reporting requirements was: 96 (or 63%) instances of compliance and partial compliance, 49 (or 32%) instances of non-compliance, and eight (or 5%) instances that are not applicable. See Table 2 for the status of agencies' compliance.

Table 2: GovGuam Agencies' Compliance with Reporting Requirements [2001-2022]

Compliance	Partial Compliance	Non-Compliance	N/A	Total
69	27	49	8	**153**

The top two non-compliant agencies were: [1st] Department of Parks & Recreation and Guam Board of Accountancy; [2nd] Office of the Governor of Guam, the CHamoru Land Trust Commission, The Foundation for Public Education, and the Guam Department of Education. See Table 3.

Table 3: Instances of Non-Compliance from GovGuam Agencies [2001-2022]

	Agency	# of Non-Compliance Instances	# of Total Instances	# of Mandates
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T1	Guam Board of Accountancy	7	7	1
T2	Office of the Governor of Guam	6	6	1
T2	CHamoru Land Trust Commission	6	6	2
T2	The Foundation for Public Education	6	6	1
T2	Guam Department of Education	6	7	7
T3	Guahan Academy Charter School Council	4	4	1
T3	Veterans Affairs Office	4	18	1
T4	Guam Environmental Protection Agency	1	18	2
T4	Mayor's Council of Guam	1	7	1
T4	Office of Public Accountability	1	2	2
	Total	**49**		

Generally, GovGuam entities complied with the various mandates to prepare and submit reports to the OPA. With the many reporting requirements, we suggest the elimination of written report submissions by GovGuam agencies and limiting the reporting requirements to website posting at the agency level and email notifications to the required parties (i.e., Governor, Speaker, Public Auditor, etc.) with attachments. Providing financial information on websites is more efficient and effective in enhancing accountability and promoting transparency in the government. If the OPA is still required to hold oversight or manage these mandates, the Office recommends there be an incentive or way for agencies to comply. At the moment, there is no compelling reason for any other agency to submit these reports on time or at all.

Conclusion

In the six years since the OPA's last review of its legislative mandates, 79 additional mandates have been enacted, expanding the OPA's role and responsibility. The Office addressed 67, or 85%, of these mandates. While the Office recognizes the Legislature's prerogative to expand the OPA and other government agencies' roles and responsibilities, these mandates are difficult to address without time, staffing, and resources. Despite this, the OPA strives to address as many mandates given its current staff complement. Accordingly, the Public Auditor and his management team continue to assess risks and exercise professional judgment when prioritizing mandates to address.

For your convenience, you may also view and download the report in its entirety at www.opaguam.org. Should you want a physical copy of the report or have any questions, please contact Vincent Duenas, Audit Supervisor, at vduenas@guamopa.com.

Senseramente,

Benjamin J.F. Cruz
Public Auditor

OFFICE OF PUBLIC ACCOUNTABILITY
STATUS OF LEGISLATIVE MANDATES

COMPLIANCE AUDIT
October 2016 through September 2022
Fiscal Year (FY) 2017 - 2022

OPA Report No. 22-07
December 2022

Doc. No. 36GL-22-2904.*

Office of Public Accountability
Status of Legislative Mandates

Compliance Audit
October 1, 2016 through September 30, 2022

OPA Report No. 22-07
December 2022

Distribution via E-Mail:

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Lieutenant Governor of Guam
Speaker, 36th Guam Legislature
Senators, 36th Guam Legislature
Attorney General, Office of the Attorney General
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Guam Media

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EXECUTIVE SUMMARY
Office of Public Accountability's Status of Legislative Mandates
OPA Report No. 22-07, December 2022

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Benjamin J. F. Cruz
Public Auditor

Introduction

This report presents the results of the OPA's follow-up review of legislative mandates enacted from October 1, 2016 to September 30, 2022, which have expanded the Office of Public Accountability's (the OPA or the Office) roles and responsibilities. The objectives of the review were 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 relating to those requirements as of September 2022. This audit takes a holistic view of legislation expanding OPA's responsibilities and GovGuam agencies' compliance with related mandates.

The objectives, scope, methodology, and prior audit coverage are detailed in Appendices 1 and 2.

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 the 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 financial oversight responsibilities and audit activities, since October 2016, supplementary legislative mandates have been enacted requiring the OPA to (1) audit specific government-related activities; (2) become a member of certain oversight commissions and committees; (3) prepare and submit certain reports periodically; (4) receive various reports and other information from affected GovGuam agencies; and (5) fulfill miscellaneous duties (i.e., postings to a website, broadcasting meetings, and developing standards).

Results of Audit

During the past six years, from October 2016 to September 2022, 79 legislative mandates have expanded the OPA's primary duties and responsibilities. These additional mandates have increased the number of active legislative mandates to 120. Of these 79 mandates identified:

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

Of the 79 mandates, 67 (or 85%) have been closed primarily due to following five reasons:

(1) Mandates addressed by the OPA;
(2) Agencies submitted the required reports;
(3) Mandates were determined to be not the best use of the OPA's limited resources based on the Office's professional judgment;
(4) Deadlines to submit the required audits or conduct the specific activities have lapsed; or
(5) Mandate repealed by the Guam Legislature or became defunct.

In addition, seven mandates were determined to be not applicable in the analysis. While the mandate was passed during the scope, the due date requirement is unable to determine compliance until a later date. For a breakdown of the OPA's legislative mandates status, see Table 1.

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OPA Audit Mandates

Notwithstanding 1 GCA §1908 requiring the 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 during the past six years have also required the Office to conduct 12 specific audits of government activities.

Of the 12 audit mandates, nine are closed, and three remain open. See Table 2 for the three audit mandates that remain open. Given the OPA's limited resources, the Office is assessing the feasibility of conducting the audits.

Table 2: Open Audit Mandates

	P.L. #	DESCRIPTION	Status
1	35-102	School-Located Vaccination Program	OPEN
2	36-36	Customs Forfeiture Fund	OPEN
3	36-64	Opioid Recovery Trust Fund	OPEN

Of the 12 specific audit mandates, nine are closed, and three remain open. The nine closed audit mandates require continuous attention, with five mandates categorized as periodic and four mandates categorized as ongoing. The five mandates listed as periodic have to be conducted repeatedly (performed monthly, quarterly, annually, or biennially). In contrast, the four mandates listed as ongoing did not provide any timeline to complete and are continuously hanging, even when addressed. The three open audit mandates, categorized as periodic, remain unaddressed at the moment, given the Office's limited resources. The OPA is assessing the feasibility in performing all 12 of the specific audit mandates.

Of the nine closed audit mandates, five are periodic, and four are ongoing. Of the two categories, they are recurring mandates requiring continuous attention. The mandates categorized as periodic are determined to be those repeatedly conducted (performed monthly, quarterly, annually, or biennially). In contrast, ongoing mandates were not given a timeline to complete and are continuously hanging, even when addressed.

Periodic Audit Mandates That Have Been Closed

The OPA addressed the five periodic mandates during the audit scope. In four of the mandates, the OPA remained compliant; however, the Office could not address the remaining one mandate due to the lack of resources and workforce to conduct the audit. See Table 3.

Table 3: Periodic Audit Mandates That Were Closed

	P.L. #	DESCRIPTION
	Compliance	
1	34-98	Manpower Development Fund*
2	35-10	Guam Island Fair and Liberation Day Carnival
3	35-29	Academy Charter Schools*
4	35-86	Federal and Local Assistance Programs related to the COVID-19 Pandemic
	Non-Compliance	
5	35-63	Inmate Commissary

**Addressed through the annual financial audits*

Of the five periodic mandates, annual financial audits addressed two mandates conducted by outsourced independent Certified Public Accounting firms and are therefore closed. Furthermore, OPA conducted two audits internally, the Guam Island Fair and Liberation Day Carnival in OPA Report No. 20-07, and the Federal and Local Assistance Programs Related to the COVID-19 Pandemic with OPA Report Nos. 20-08, 21-02, and 21-04. The one remaining audit mandate could not be addressed, as it was determined that fulfilling the mandate would not be the best use of the OPA's limited resources to continue to conduct the recurring audit. Therefore, said mandates have been closed for its required time frame. OPA will revisit the mandate and discuss including the mandate in future audit work plans.

Ongoing Audit Mandates That Were Closed

OPA addressed four audit mandates, requiring audits to be conducted without a specific due date. OPA completed three of these mandates but did not address the remaining one mandate due to inactivity of the Guam Film Office Fund. See Table 4.

Table 4: Ongoing Audit Mandates That Were Closed

	P.L. #	DESCRIPTION
	Compliance	
1	34-05	GovGuam Standard Operating Procedures
2	34-108	Guam Ancestral Lands Commission Survey, Infrastructure, and Development Fund*
3	35-10	Mayors Council of Guam Revolving Fund
	Not applicable	
4	35-48	Guam Film Office Fund

**Addressed through the annual financial audits*

Remaining Audit Mandates

As codified in Guam statute, there are additional audit mandates requiring the OPA to complete an audit. Those addressed and contained in the database before FY 2017 include an additional 16 mandates. Of these 16 mandates, the OPA has continued to remain compliant or partially-compliant with six of these mandates. Due to the inability to allocate the OPA's resources for the project, two mandates remain unmet. Eight mandates are not applicable due to the following reasons: 1) no timetable or deadline given to complete mandate; 2) an audit is ongoing; 3) fund/program/operation/mandate was not implemented or is inactive; or 4) planned discussion for inclusion into the OPA's annual audit plan. As a result, this brings a total of 28 active audit mandates for the OPA, with seven of these mandates, at present, addressed through annual financial audits. See Table 5 for the listing of additional audit mandates.

Table 5: Additional Audit Mandates

	P.L. #	DESCRIPTION
	Compliance	
1	26-120	Guam Police Department Assets Forfeiture Fund*
2	28-68	CHamoru Land Trust Operation Fund*
3	30-05	Guam Regional Transit Authority Fund*
4	32-21	Mayor's Council of Guam Host Community Fund
5	32-205	Police Patrol Vehicle and Equipment Revolving Fund*
	Partial-Compliance	
6	33-07	First Generation Trust Fund Initiative*
	Non-Compliance	
7	28-68	Public Market Fund
8	32-23	Farmer's Cooperative Association of Guam
	Not applicable	
9	27-148	Guam Recycling Revolving Fund
10	30-68	Mayor's Municipal Planning Council
11	30-221	Guam Beverage Container Recycling Act
12	31-20	Municipal Recycling Proceeds Fund
13	31-131	Guam Public Library System "Café"
14	32-11	F.Q. Sanchez Elementary School Facility
15	32-60	Non-Profit Organizations
16	33-53	Ilocano Association of Guam

**Addressed through the annual financial audits*

In CY 2021, the OPA released nine performance audits, oversaw 28 financial audits, and adjudicated 15 procurement appeals. In addition to the nine performance audits, Guam statutes mandate the OPA to conduct as many as 21 additional audits within the year. The OPA scarcely manages to allocate time and resources to address many of these mandates. The Office recommends that the Guam Legislature revisit these periodic and ongoing mandates and repeal those considered inactive to determine if the mandates not addressed continue to require attention.

Other OPA Mandates

The OPA serves as a watchdog or guardian to ensure the effective administration and management of public funds and programs. Aside from conducting audits, 42 mandates have expanded the Office's roles and responsibilities from October 2016 to September 2022. Mandates include: providing oversight of audits, broadcasting meetings, developing standards, posting to the OPA's website, submitting reports, etc. Full descriptions of these mandates can be found in Appendix 4.

Of the 42 mandates, 37 (or 88%) have been closed, with the remaining five pending completion post-audit. See Table 6.

Table 6: Specific OPA Actions Required

	SPECIFIC ACTION REQUIRED	CLOSED	N/A
1	Broadcast Meeting	1	0
2	Develop Standards	1	0
3	Oversight	20	5
4	Post to Website	1	0
5	Submit Report	14	0
	Grand Total of Closed Mandates	**37**	**5**

See Appendix 4 for the list of these mandates and their statuses.

Highlighted below are some of the responsibilities given to the Office in addition to conducting audits discussed in the section titled Additional OPA Audit Mandates.

Oversight

There are 25 mandates requiring the OPA to provide oversight, ranging from supervision over various financial audits, observation of procurement processes, certification of funds, etc. Of the 25 mandates, 20 have been closed. Pursuant to 1 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 GovGuam. The Public Auditor may conduct the audit through the office's staff or may retain the services of an independent audit firm or organization, which audit shall be under the direction and supervision of the Public Auditor.

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

The OPA has supervised the annual financial audits of GovGuam, the Tourist Attraction Fund, and the Guam Highway Fund for several years; therefore, these mandates have been addressed.

PL 36-54 is the latest public law that added and repeated the following four oversight mandates to the Office:

Table 7: List of Closed Oversight Mandates

	P.L. #	DESCRIPTION
1	36-54	Government of Guam's Basic Financial Statements and Single Audit Report
2	36-54	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, 2021; and (b) a combined schedule of expenditures, encumbrances, and continuing appropriations by department, fund source, and object classification as of September 30, 2021.
3	36-54	Tourist Attraction Fund Financial Statement and Single Audit
4	36-54	Guam Highway Fund Financial Statement and Single Audit

These four mandates were carried over from the previous fiscal year's budget acts in PL 34-42, 34-116, 35-36, and 35-99, totaling 20 separate mandates and have been closed with the completion of the FY 2021 financial audits. These mandates have been re-authorized by PL 36-107. For FY 2022, the annual audit of the Healthy Futures Fund will replace the annual financial audit of the Guam Highway Fund, as a result of the bond covenants that previously required the financial audits concurrent with the repayment of the bond covenants, several years ago.

Further, an additional mandate was required, creating oversight and improving the independence of the OPA, in which the new mandate requires that autonomous agencies or instrumentalities of GovGuam shall deposit an amount equal to the cost of their respective audits into an account created by the Department of Administration to fund the annual audit pursuant to the date(s) set forth by the Public Auditor. The Public Auditor shall administer said funds and shall oversee the annual audit. The mandates under PL 36-107 were not applicable due to the scope of this report, and will be satisfied with the completion of the FY 2022 financial audits of GovGuam agencies occurring mid-FY 2023. See Table 8.

Table 8: List of Not Applicable Oversight Mandates

	P.L. #	DESCRIPTION
1	36-107	Government of Guam's Basic Financial Statements and Single Audit Report
2	36-107	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; and (b) a combined schedule of expenditures, encumbrances, and continuing appropriations by department, fund source, and object classification as of September 30, 2022.
3	36-107	Tourist Attraction Fund Financial Statement and Single Audit
4	36-107	GovGuam's Healthy Futures Fund Financial Statement and Single Audit
5	36-107	Administer Funds and Oversee Annual Audit of Autonomous Agencies or Instrumentalities of GovGuam

OPA Procurement Appeals

There was only one oversight mandate prior to FY 2017. PL 28-68, signed into law in September 2005, introduced a major change to the OPA's responsibilities 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 FY 2017 to FY 2022, there were a total of 61 procurement appeals filed with the OPA, an annual average of nine appeals. The appeals filed resulted in 22 decisions and 39 dismissals.

Of the 61 appeals, the top five agencies with the most appeals filed were the General Services Agency (12 appeals), Guam Power Authority (10 appeals), Guam Department of Education (6 appeals), Department of Public Works (5 appeals), and an equal amount from the University of Guam (4 appeals) and the Guam Community College (4 appeals). See Table 9 for the number of appeals filed per agency.

Table 9: Summary of Agencies with Procurement Appeals

	Purchasing Agency	Total # of Appeals		Purchasing Agency	Total # of Appeals
1	General Services Agency	14*	11	Office of the Governor	1
2	Guam Power Authority	10	12	Judiciary of Guam	1
3	Guam Department of Education	6	13	34th Guam Legislature	1
4	Department of Public Works	5	14	Guam Behavioral Health and Wellness Center	1
5	University of Guam	4	15	Guam Visitors Bureau	1
6	Guam Community College	4	16	Bureau of Statistics and Plans	1
7	Guam Memorial Hospital Authority	3	17	Guam Economic Development Authority	1
8	Department of Administration	3	18	Guahan Academy Charter School	1
9	Guam Housing and Urban Renewal Authority	2	19	Guam International Airport Authority	1
10	Guam Solid Waste Authority	1		**Total**	**61**

*Two appeals were filed in conjunction with the Department of Revenue and Taxation and Port Authority of Guam, respectively.

The 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.

Broadcast Meeting

A mandate expanding the OPA's responsibility of broadcasting public meetings has been closed. PL 36-34 states, "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."

The OPA does not conduct public meetings which meet the criteria as stated in PL 36-34. Although the Office engages in procurement appeals, these meetings are not made public due to the proprietary, confidential, and permitted/withheld information communicated during these meetings. Therefore, the OPA remains compliant with this mandate.

Develop Standards
Pursuant to PL 36-25, the Public Auditor shall develop standards for the Ethics in Government program until the Guam Ethics Commission is appointed and functioning, at which time the Commission shall assume authority to develop the standards. Should the Guam Ethics Commission not be empaneled for at least six consecutive months, the Public Auditor will still have the authority to develop standards for the ethics program until the Guam Ethics Commission is impaneled. This mandate was closed with the empanelment of the Guam Ethics Commission in May 2021 pursuant to PL 36-28.

Ethics Training
Additionally, PL 36-25 requires all GovGuam employees to attend the Ethics in Government program within the first six months of their employment. Employees are to take a refresher course in ethics once every four years. OPA Report Nos. 06-08 and 21-05 reviewed the compliance of GovGuam officials in attending the ethics in government program. This mandate has been addressed, as all OPA staff have completed the ethics in government program as of June 2022.

Postings to OPA Website
Pursuant to PL 34-05, Standard Operating Procedures (SOPs) shall be posted on each GovGuam agency's website for public view. This mandate has been addressed, as the OPA's SOPs are on its website.

Submit Report
There are 14 mandates that require the OPA to submit reports to the Speaker of the Guam Legislature, the Guam Ethics Commission, the Office of Finance and Budget, and/or the Public Auditor. All mandates have been addressed, with the OPA submitting required reports and/or documents. Of these mandates, two have been repeated in fiscal year budget acts: Off-Island Government Travel (Publicly Funded), totaling five times and Staffing Pattern, totaling five times. Listed in Table 10 are the 14 submit report mandates.

Table 10: Submit Report Mandates

			INSTANCES	
	P.L. #	**DESCRIPTION**	**C***	**PC***
1	34-35	Small Purchases Report	0	6
2	34-42	Projected Forecast Expenditure Report	0	1
3 4 5 6 7	34-42 34-116 35-36 35-99 36-54	Off-Island Government Travel (Publicly Funded)	5	0
8 9 10 11 12	34-42 34-116 35-36 35-99 36-54	Staffing Pattern	5	0
13	36-11	Procurement Training Compliance Report	1	0
14	36-25	Ethics Training Compliance Report	2	0
		Total	**13**	**7**

**C stands for "Compliance," and PC stands for "Partial-Compliance"*

The OPA has remained compliant and partially compliant for all listed mandates above. In all instances of report submissions, the Office has been compliant 13 times and partially-compliant seven times. Partial compliance was for the mandates regarding small purchases reports and projected forecast expenditure reports being submitted untimely.

Prior to FY 2017, there were three additional mandates that the OPA maintains compliance with as well. See Table 11 below.

Table 11: Additional Submit Report Mandates

			INSTANCES	
	P.L. #	DESCRIPTION	C*	PC*
1	25-06	FOIA Report	5	0
2	30-127	Citizen-Centric Report	6	0
3	33-185	Staffing Pattern	1	0
		Total	**12**	**0**

**C stands for "Compliance," and PC stands for "Partial-Compliance"*

The OPA has remained fully compliant for all instances above.

OPA Membership Mandates

There was one new OPA legislative mandate requiring the Public Auditor (or representative) to be a member of an organization, committee, etc. PL 35-29 required the Public Auditor to take part in the Appeals Board for schools acknowledged as Charter schools by the Guam Academy Charter Schools Council. As of October 2022, there are four Charter schools in Guam, 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. This mandate has been closed, as the Board is currently inactive. The Office has reached out to the Guam Academy Charter Schools Council to see if there has been any activity but have not received a response as of the issuance of this report. See Table 12 for a list of OPA membership mandates.

Table 12: OPA Membership Mandates

	P.L. #	DESCRIPTION
1	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.
	Prior to FY 2017	
2	29-02	Special Economic Service
3	30-164	Guam Department of Education Financial Supervisory Commission
4	33-27	Guam Tax Commission

The status of OPA membership mandates prior to FY 2017 includes two closed and one open. Mandates that have been closed are PL 29-02 and 30-164, while PL 33-27 remains open. The stated mandates closed are due to the Public Auditor remaining as a member of the Special Economic Service (PL 29-02), and as far back as October 2016, representatives from the Office of Public Accountability attended the monthly Guam Educational Financial Supervisory Commission meetings [PL 30-164]. As for PL 33-27, this mandate remains open, because the Public Auditor has not been made aware of any meetings or activities concerning this Commission. However, the

OPA requested additional information from the Guam Tax Commission. The Public Auditor remains an active member of all mandates requiring the OPA's membership.

See Appendix 5 for a full description of the four membership mandates.

Reports Required from GovGuam Agencies & Other Organizations

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. The number of these required reports has grown over time. Since October 2016, a total of 24 mandates have imposed reporting requirements on GovGuam entities. This has increased the number of active mandates for GovGuam agencies to submit reports and other information to the OPA to a total of 40. These reports included items such as the agencies' citizen-centric reports, monthly/quarterly expenditures, activities of Funds, financial statements, and other miscellaneous documents.

Of the 24 new mandates, 20 have been closed, two remain open, and two are not applicable to the timeline of this audit. Nine of these mandates were periodic, while 14 were one-time instances, effective only during the calendar/fiscal year of when the public law was enacted. One mandate is ongoing or continuous. The Office further analyzed the 24 mandates based on the GovGuam agencies' compliance with the mandates. See Appendix 6 for the list of these 24 mandates, their statuses, and whether the responsible agencies were in compliance with the mandates.

As for the reporting requirement overall compliance of various GovGuam agencies, there were eight instances of compliance, three instances of being partially compliant, 23 instances of non-compliance, and four instances that are not applicable, as two submissions are not yet due, and two mandated submissions require the possibility of conducting an audit to determine compliance. The instances of non-compliance were of a large margin, 61% of the total 38 instances. See Table 13 for the status of agencies' compliance.

Table 13: GovGuam Agencies' Compliance with Reporting Requirements [FY 2017 – 2022]

Compliance	Partial Compliance	Non-Compliance	N/A	Total
8	3	23	4	**38**

The top non-compliant agencies were the Department of Parks & Recreation, the CHamoru Land Trust Commission, and the Guam Department of Education. While the Department of Parks and Recreation has the highest total instances of non-compliance, they are also the agency that has the most mandates required of them. Compared to other agencies, there are others who have fewer mandates required of them to fulfill. See Table 14.

Table 14: Instances of Non-Compliance from GovGuam Agencies [FY 2017 – 2022]

	Agency	# of Non-Compliance Instances	# of Total Instances	# of Active Mandates
1	Department of Parks and Recreation	7	8	7
2	CHamoru Land Trust Commission	6	6	2
3	Guam Department of Education	5	6	6
4	Guahan Academy Charter School Council	4	4	1
5	Office of Public Accountability	1	2	2
	Total	**23**		

Below are some examples of what these mandates entail.

Procurement Training Compliance Reports

During the scope of the audit, the most significant reporting mandate passed was PL 36-11, giving the OPA the responsibility to receive and maintain Procurement Training Compliance Reports. These reports are to be submitted no later than thirty (30) days after the end of each fiscal year by every GovGuam agency. At a minimum, these reports should include the following information: list of employees by name, job title, procurement training module(s) completed, and date(s) of training completion. The OPA strives to ensure that GovGuam agencies meet the requirements for reporting as well as obtain the necessary procurement training modules pursuant to 5 GCA §5141.

Annual Report for Comprehensive Plan

Another mandate passed was PL 35-110, requiring GovGuam entities to submit annual reports, inclusive of an executive summary, to the OPA no later than January 30 of each year. These reports are to discuss entities and their progress in achieving the objectives and goals put forth in the *Guam Comprehensive Development Plan*. Afterward, the Office is to submit a compilation of the reports to the Guam Legislature and publish the complied report on its website by March 30 of each year. Currently, the OPA is in the process of determining the compliance for all GovGuam agencies, with a possible plan to perform a compliance audit.

Financial Reports

A majority of the mandates involved receiving various financial reports ranging from expenditures, operations, and funds. The frequency in which the OPA receives reports varies from monthly to quarterly and/or annually. Twenty-one mandates were passed from FY 2017 to FY 2022, adding to the many other required financial report mandates. Some of the mandates from prior years required GovGuam agencies to prepare and submit reports – such as the entities' staffing patterns, financial statements, and prior year obligations – to the OPA, the Governor, and the Speaker, as well as post the information on their respective websites on a quarterly basis.

Additional Receive Report Mandates

Prior to the scope of this audit, the OPA had other significant mandates that involved the following:

Citizen Centric Reports

PL 30-127, signed into law in April 2010, requires that all GovGuam entities submit a Citizen-Centric Report (CCR) to the OPA within 60 days after their respective financial audits have been released. While most GovGuam entities submitted their CCRs to the OPA and the Speaker of the

Legislature, as well as posted them on their respective websites, not all entities complied with the requirement. The OPA conducts an audit periodically to assess the compliance of all GovGuam agencies. Refer to OPA Report Nos. 17-07 and 21-07 for the entities' compliance with this mandate during the scope period.

Board Meeting Recordings

The minutes of every public agency's meeting shall be promptly and fairly recorded, shall be open to public inspection and shall include but not be limited to a record of all motions, proposals and resolutions offered, the results of any votes taken, and a record of individual votes in the event of roll call. To the extent that it may do so without violating 5 GCA §8103, an agency may also maintain a record of persons present at a meeting. These measures ensure transparency between the people of Guam and the public agencies which serve them. This law was added by PL 31-233, effective September 2012. The OPA continues to receive and post board meeting recordings on its website.

GovGuam Emergency Expenditures Reports

PL 27-06, signed into law in April 2003, requires the Governor of Guam to submit a report to the OPA of all expenditures authorized by emergency declaration within five days of such transactions. The Office of the Governor of Guam needs to provide and report these transactions to the OPA consistently. For example, in March 2020, the Governor of Guam issued Executive Order No. 2020-03, declaring a state of emergency to respond to the novel coronavirus. Departments and agencies were instructed to keep appropriate documentation on all emergency expenses authorized through the Executive Order for inspection by the Executive and Legislative Branches and by the Public Auditor. The Office does not have any records of receipt of any expenditure reports for such transactions during the state of emergency, outside of those involved in the OPA's COVID-19 related audits.

Overall Reporting Mandates of GovGuam Agencies

As a result, the OPA has 40 total mandates to receive reports from GovGuam agencies and other organizations. In total, the overall compliance of various GovGuam agencies related to reporting requirements was: 96 (or 63%) instances of compliance and partial compliance, 49 (or 32%) instances of non-compliance, and 8 (or 5%) instances that are not applicable. See Table 15 for the status of agencies' compliance.

Table 15: GovGuam Agencies' Compliance with Reporting Requirements [2001-2022]

Compliance	Partial Compliance	Non-Compliance	N/A	Total
69	27	49	8	**153**

The top two non-compliant agencies were: [1st] Department of Parks & Recreation and Guam Board of Accountancy; [2nd] Office of the Governor of Guam, the CHamoru Land Trust Commission, The Foundation for Public Education, and the Guam Department of Education. See Table 16.

Table 16: Instances of Non-Compliance from GovGuam Agencies [2001-2022]

	Agency	# of Non-Compliance Instances	# of Total Instances	# of Mandates
T1	Department of Parks and Recreation	7	16	9
T1	Guam Board of Accountancy	7	7	1
T2	Office of the Governor of Guam	6	6	1
T2	CHamoru Land Trust Commission	6	6	2
T2	The Foundation for Public Education	6	6	1
T2	Guam Department of Education	6	7	7
T3	Guahan Academy Charter School Council	4	4	1
T3	Veterans Affairs Office	4	18	1
T4	Guam Environmental Protection Agency	1	18	2
T4	Mayor's Council of Guam	1	7	1
T4	Office of Public Accountability	1	2	2
	Total	**49**		

Generally, GovGuam entities complied with the various mandates to prepare and submit reports to the OPA. With the many reporting requirements, the Office suggests the elimination of written report submissions by GovGuam agencies and limiting the reporting requirements to website posting at the agency level and email notifications to the required parties (i.e., Governor, Speaker, Public Auditor, etc.) with attachments. Providing financial information on websites is more efficient and effective in enhancing accountability and promoting transparency in the government. If the OPA is still required to hold oversight or manage these mandates, the OPA recommends that there be an incentive or way for agencies to comply. At the moment, there is no compelling reason for any other agency to submit these reports on time or at all.

Conclusion

A review of the legislative mandates imposed on the OPA from October 2016 to September 2022 revealed that the Office addressed many of the requirements to conduct audits, prepare and submit reports, perform other functions, and retain membership within various committees. In addition, GovGuam entities generally complied with the various mandates to prepare and 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. While the Office recognizes the Legislature's prerogative to expand the OPA and other government agencies' roles and responsibilities, these mandates are difficult to address without time, staffing, and resources. Despite this, the OPA strives to address as many mandates given its current staff complement. Accordingly, the Public Auditor and his management team continue to assess risks and exercise professional judgment when prioritizing mandates to address.

In addition, the following are recommended:

- The Guam Legislature revisits ongoing/periodic mandates and repeals those that are inactive, and determines if those that haven't been addressed require attention;
- The elimination of written report submissions by GovGuam agencies and limit the reporting requirements to website posting at the agency level and email notifications to the required parties (i.e., Governor, Speaker, Public Auditor, etc.) with attachments.
- If the OPA is still required to hold oversight or manage these mandates, the Office recommends that there be an incentive or way for agencies to comply. At the moment, there is no reason for any other agency to submit these reports on time or at all.

OFFICE OF PUBLIC ACCOUNTABILITY

Appendix 1:

Objectives, Scope, and Methodology

Objectives

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 2022.

Scope

The scope of our review is from October 2016 to September 2022.

Audit Methodology

Our review methodology included:

- 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;
- Notifying 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.

Appendix 2:

Prior Audit Coverage

This is the second comprehensive report of the legislative mandates imposed on OPA. The first report was released on January 2017.

Report No. 17-01: Office of Public Accountability's Status of Legislative Mandates

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.

Appendix 3:

OPA Audit Mandates

	P.L. #	Description	Organization	Status	Duration	OPA Audit #
	PRIOR TO FY 2017					
1	PL 26-120	The Public Auditor shall receive a year-end report, containing financial statements, of the Guam Police Department's Assets Forfeiture Fund. A review by the Public Auditor of the detailed Assets Forfeiture Fund report required of the Police Chief no later than 30 days after the end of each fiscal year and a triennial audited report to the Governor and Speaker is an integral component.	Guam Police Department	**CLOSED**	Periodic	Government-Wide Audit(s)
2	PL 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	**OPEN**	Ongoing	
3	PL 28-68	An Audit of the Public Market Fund administered by the President of CHamoru Affairs shall be conducted by the Public Auditor for regulatory compliance every two (2) years.	Department of CHamoru Affairs	**CLOSED**	Periodic	
4	PL 28-68	The CHamoru 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**	Ongoing	
5	PL 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	**CLOSED**	Periodic	Government-Wide Audit(s)
6	PL 30-68	The funds and activities generated in this Section [Mayors Empowered with Approving Authority] shall be subject to annual audit by the Office of Public Accountability.	Mayors Council of Guam	**OPEN**	Periodic	20-06

	P.L. #	Description	Organization	Status	Duration	OPA Audit #
7	PL 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**	Periodic	
8	PL 31-20	The Municipal Planning Council of each municipality shall administer the Municipal Recycling Proceeds Fund for its municipality which shall be subject to audits by the Public Auditor.	Guam Solid Waste Authority	**CLOSED**	Ongoing	
9	PL 31-131	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	**OPEN**	Periodic	
10	PL 32-011	The financial operations of the facility [F.Q. Sanchez Elementary School] shall be subject to audit/review by the Office of Public Accountability	Mayors Council of Guam	**OPEN**	Ongoing	
11	PL 32-021	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	**CLOSED**	Periodic	22-03
12	PL 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**	Periodic	
13	PL 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	**CLOSED**	Ongoing	

	P.L. #	Description	Organization	Status	Duration	OPA Audit #
14	PL 32-205	The Police Patrol Vehicle and Equipment Revolving Fund shall be subject to review and audit by the Office of Public Accountability, which shall provide I Maga'låhen Guåhan and the Speaker of I Liheslaturan Guåhan with a copy of any audited report.	Department of Administration	**CLOSED**	Ongoing	Government-Wide Audit(s)
15	PL 33-07	The Office of Public Accountability shall perform an annual audit of the First Generation Trust Fund and the compliance of the Guam Department of Education with the expenditures of such funds, in accordance with the administration and exclusive purposes of this Act. The Office of Public Accountability 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 Guåhan and to the Speaker of I Liheslaturan Guåhan.	Guam Department of Education	**CLOSED**	Periodic	GDOE Annual Financial Audit(s)
16	PL 33-23	Relative to the utilization of funds pursuant to this Act, the Ilocano Association of Guam shall be subject to an annual audit by the Office of Public Accountability so as to ensure the funds are being expended solely for the operations of the Senior Citizen Center within the Dededo Macheche Multi-Purpose Community Center.	Office of Public Accountability	**CLOSED**	Ongoing	
		FY 2017- 2022				
17	PL 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	**CLOSED**	Ongoing	21-08

	P.L. #	Description	Organization	Status	Duration	OPA Audit #
18	PL 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**	Periodic	Government-Wide Audit(s)
19	PL 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**	Ongoing	GALC Annual Financial Audit(s)
20	PL 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**	Periodic	20-07
21	PL 35-10	The Mayors Council of Guam Revolving Fund is subject to audit by the OPA.	Mayors Council of Guam	**CLOSED**	Ongoing	20-06
22	PL 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 Learning Academy Charter School	**CLOSED**	Periodic	Respective Guam Charter School Annual Financial Audit(s)

Appendix 3:

OPA Audit Mandates

	P.L. #	Description	Organization	Status	Duration	OPA Audit #
23	PL 35-48	The Guam Film Office Fund shall be subject to audits by the Office of Public Accountability.	Guam Educational Telecommunication Corporation	**CLOSED**	Ongoing	
24	PL 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**	Periodic	
25	PL 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**	Periodic	20-08 21-02 21-04
26	PL 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	**OPEN**	Periodic	
27	PL 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	**OPEN**	Periodic	
28	PL 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'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	**OPEN**	Periodic	

Appendix 4:

Other OPA Mandates

	P.L. #	Description	Organization	OPA Action Required	Duration	OPA Audit #
	PRIOR TO FY 2017					
1	PL 25-06	On or before February 1 of each year, each agency shall submit to the Attorney General of Guam a FOIA Report covering preceding fiscal year.	Office of Public Accountability	Submit Report	Periodic	
2	PL 26-68	"§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	Oversight	Ongoing	
3	PL 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	Submit Report	Periodic	
4	PL 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	Procurement Training	Ongoing	

	P.L. #	Description	Organization	OPA Action Required	Duration	OPA Audit #
5	PL 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	Public Auditor to Inspect Tax Return	Ongoing	
6	PL 33-185	No later than thirty (30) days after the end of each quarter of Fiscal Year 2017, 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 2017 Budget Call as of the previous quarter's ending.	Office of Public Accountability	Submit Report	One-Time	
		FY 2017- 2022				
7	PL 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	Post to Website	Ongoing	
8	PL 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	Submit Report	Periodic	

	P.L. #	Description	Organization	OPA Action Required	Duration	OPA Audit #
9	PL 34-42	The sum of $401,000 is appropriated from the General Fund to DOA for the FY 2017 Audit of the Government of Guam's General Purpose Financial Statement and Single Audit Report in FY 2018. The Public Auditor shall administer said funds and shall oversee the annual audit.	Department of Administration	Oversight	One-Time	
10	PL 34-42	The sum of $20,500 is appropriated from the Tourist Attraction Fund to DOA for the FY 2017 Audit of the Government of Guam's Tourist Attraction Fund Financial Statement and Single Audit Report in FY 2018. The Public Auditor shall administer said funds and shall oversee the annual audit.	Department of Administration	Oversight	One-Time	
11	PL 34-42	The sum of $18,500 is appropriated from the Guam Highway Fund to DOA for the FY 2017 Audit of the Government of Guam's Highway Fund Financial Statement and Single Audit Report in FY 2018. The Public Auditor shall administer said funds and shall oversee the annual audit.	Department of Administration	Oversight	One-Time	
12	PL 34-42	The OPA shall submit a written report and electronic Microsoft Excel file to the Speaker of the Guam Legislature and Office of Finance and Budget that contains nine months of actual expenditures and three months of projected expenditures for FY 2018 no later than July 20, 2018.	Office of Public Accountability	Submit Report	One-Time	
13	PL 34-42	The Public Auditor and Director of DOA shall ensure that the FY 2017 of the Government of Guam financial statements contains (a) a schedule of personnel count indicating the number of filled positions by department, fund source and amount expended as of September 30, 2017; and (b) a combined schedule of expenditure, encumbrances, and continuing appropriations by department, fund source and object classification as of September 30, 2017.	Office of Public Accountability	Oversight	One-Time	
14	PL 34-42	All off-island government travel that is publicly funded during Fiscal Year 2018 shall be reported quarterly to the Speaker of I Liheslaturan Guåhan. This Section shall apply to all government entities, and shall include the traveler and the source of funds.	Office of Public Accountability	Submit Report	One-Time	

	P.L. #	Description	Organization	OPA Action Required	Duration	OPA Audit #
15	PL 34-42	No later than thirty (30) days after the end of each quarter of Fiscal Year 2018, 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 2018 Budget Call as of the previous quarter's ending.	Office of Public Accountability	Submit Report	One-Time	
16	PL 34-116	The Public Auditor shall administer funds and oversee the annual audit of the Government of Guam's General Purpose Financial Statement and Single Audit Report.	Department of Administration	Oversight	One-Time	
17	PL 34-116	The Public Auditor shall administer funds and oversee the annual audit of the Government of Guam's Tourist Attraction Fund Financial Statement and Single Audit Report.	Department of Administration	Oversight	One-Time	
18	PL 34-116	The Public Auditor shall administer funds and oversee the annual audit of the Government of Guam's Highway Fund Financial Statement and Single Audit Report.	Department of Administration	Oversight	One-Time	
19	PL 34-116	Audited Financial Statements Supplementary Information. The Public Auditor and the Director of Administration shall ensure that the Fiscal Year 2018 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, 2018; and (b) a combined schedule of expenditures, encumbrances, and continuing appropriations by department, fund source, and object classification as of September 30, 2018.	Department of Administration	Oversight	One-Time	
20	PL 34-116	All off-island government travel that is publicly funded during Fiscal Year 2019 shall be reported quarterly to the Speaker of I Liheslaturan Guåhan.	Office of Public Accountability	Submit Report	One-Time	

	P.L. #	Description	Organization	OPA Action Required	Duration	OPA Audit #
21	PL 34-116	No later than thirty (30) days after the end of each quarter of Fiscal Year 2019, 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 2019 Budget Call as of the previous quarter's ending.	Office of Public Accountability	Submit Report	One-Time	
22	PL 35-36	The sum of Four Hundred Thirty-Nine Thousand Eight Hundred Dollars ($439,800) is appropriated from the General Fund to DOA for FY 2019 Audit of the Government of Guam's General Purpose Financial Statement and Single Audit Report. The Public Auditor *shall* administer said funds and *shall* oversee the annual audit.	Department of Administration	Oversight	One-Time	
23	PL 35-36	The sum of Twenty Thousand Five Hundred Dollars ($20,500) is appropriated from the Tourist Attraction Fund to DOA for the FY 2019 Audit of the Government of Guam's Tourist Attraction Fund Financial Statement and Single Audit Report in FY 2020. The Public Auditor *shall* administer said funds and *shall* oversee the annual audit.	Department of Administration	Oversight	One-Time	
24	PL 35-36	The sum of Eighteen Thousand Five Hundred Dollars ($18,500) is appropriated from the Guam Highway Fund to DOA for the FY 2019 Audit of the Government of Guam's Highway Fund Financial Statement and Single Audit Report in FY 2020. The Public Auditor *shall* administer said funds and *shall* oversee the annual audit.	Department of Administration	Oversight	One-Time	
25	PL 35-36	The Public Auditor shall ensure that the FY 2019 audit of the Government of Guam financial statements contain 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, 2019; and (b) a combined schedule of expenditures, encumbrances, and continuing appropriations by department, fund source, and object classification as of September 30, 2019.	Department of Administration	Oversight	One-Time	

	P.L. #	Description	Organization	OPA Action Required	Duration	OPA Audit #
26	PL 35-36	All off-island government travel that is publicly funded during Fiscal Year 2020 shall be reported quarterly to the Speaker of I Liheslaturan Guåhan.	Office of Public Accountability	Submit Report	One-Time	
27	PL 35-36	No later than thirty (30) days after the end of each quarter of Fiscal Year 2020, 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 2020 Budget Call as of the previous quarter's ending.	Office of Public Accountability	Submit Report	One-Time	
28	PL 35-99	The sum of Four Hundred Thirty-nine Thousand Eight Hundred Dollars ($439,800) is appropriated from the General Fund to DOA for the Fiscal Year 2021 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	Oversight	One-Time	
29	PL 35-99	The sum of Twenty Thousand Five Hundred Dollars ($20,500) is appropriated from the Tourist Attraction Fund to DOA for the Fiscal Year 2021 Audit of the Government of Guam's Tourist Attraction Fund Financial Statement and Single Audit Report in Fiscal Year 2021. The Public Auditor shall administer said funds and shall oversee the annual audit.	Department of Administration	Oversight	One-Time	
30	PL 35-99	The sum of Eighteen Thousand Five Hundred Dollars ($18,500) is appropriated from the Guam Highway Fund to DOA for the Fiscal Year 2021 Audit of the Government of Guam's Highway Fund Financial Statement and Single Audit Report in Fiscal Year 2021. The Public Auditor shall administer said funds and shall oversee the annual audit.	Department of Administration	Oversight	One-Time	
31	PL 35-99	The Public Auditor and the Director of Department of Administration shall ensure that the Fiscal Year 2021 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, 2020; and (b) a combined schedule of expenditures, encumbrances, and continuing appropriations by department, fund source, and object classification as of September 30, 2020.	Department of Administration	Oversight	One-Time	

	P.L. #	Description	Organization	OPA Action Required	Duration	OPA Audit #
32	PL 35-99	All off-island government travel that is publicly funded during Fiscal Year 2021 shall be reported quarterly to the Speaker of I Liheslaturan Guåhan.	Office of Public Accountability	Submit Report	One-Time	
33	PL 35-99	No later than thirty (30) days after the end of each quarter of Fiscal Year 2021, 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 2021 Budget Call as of the previous quarter's ending.	Office of Public Accountability	Submit Report	One-Time	
34	PL 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.	Office of Public Accountability	Submit Report	Periodic	
35	PL 36-25	The Public Auditor shall develop standards for the ethics program until the Guam Ethics Commission is appointed and functioning, at which time the Commission shall assume authority to develop the standards. Should the Guam Ethics Commission not be impaneled for at least six (6) consecutive months, the Public Auditor will still have the authority to develop standards for the ethics program until the Guam Ethics Commission is impaneled.	Government of Guam Wide	Develop Standards	One-Time	

	P.L. #	Description	Organization	OPA Action Required	Duration	OPA Audit #
36	PL 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	Submit Report	Periodic	
37	PL. 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	Broadcast Meeting	Ongoing	
38	PL. 36-54	The sum of Four Hundred Thirty-nine Thousand Eight Hundred Dollars ($439,800) 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	Oversight	One-Time	
39	PL. 36-54	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 2022. The Public Auditor shall administer said funds and shall oversee the annual audit.	Department of Administration	Oversight	One-Time	

	P.L. #	Description	Organization	OPA Action Required	Duration	OPA Audit #
40	PL 36-54	The sum of Eighteen Thousand Five Hundred Dollars ($18,500) is appropriated from the Guam Highway Fund to DOA for the Fiscal Year 2022 Audit of the Government of Guam's Highway Fund Financial Statement and Single Audit Report in Fiscal Year 2022. The Public Auditor shall administer said funds and shall oversee the annual audit.	Department of Administration	Oversight	One-Time	
41	PL 36-54	The Public Auditor and the Director of Department of Administration shall ensure that the Fiscal Year 2021 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, 2021; and (b) a combined schedule of expenditures, encumbrances, and continuing appropriations by department, fund source, and object classification as of September 30, 2021.	Department of Administration	Oversight	One-Time	
42	PL 36-54	No later than thirty (30) days after the end of each quarter of Fiscal Year 2022, 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 2022 Budget Call as of the previous quarter's ending.	Office of Public Accountability	Submit Report	One-Time	
43	PL 36-54	All off-island government travel that is publicly funded during Fiscal Year 2022 shall be reported quarterly to the Speaker of I Liheslaturan Guåhan.	Office of Public Accountability	Submit Report	One-Time	

	P.L. #	Description	Organization	OPA Action Required	Duration	OPA Audit #
44	PL 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	Oversight	One-Time	
45	PL 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	Oversight	One-Time	
46	PL 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	Oversight	One-Time	
47	PL 36-107	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	Oversight	Ongoing	
48	PL 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	Oversight	One-Time	

Appendix 5:

OPA Membership Mandates

Prior to FY 2017

1. Special Economic Service Work Group

P.L. 29-02 also requires the Public Auditor to be a member of the Special Economic Service Work Group which discusses and develops recommendations on economic policy, provides technical assistance to the Office of Finance and Budget, and shares information relative to the state of the economy.

2. Education Financial Supervisory Commission

P.L. 30-164, signed into law in July 2010, requires the Public Auditor or other representative to be a voting member of the Education Financial Supervisory Commission. From July 2010 through September 2022, OPA has complied with this mandate, which requires either the Public Auditor or a representative attend the Education Financial Supervisory Committee meeting.

3. Guam Tax Commission

P.L. 33-27, signed into law in May 2015, requires the Public Auditor to be an ex officio member in the Guam Tax Commission.

Mandates Passed from FY 2017 to FY 2022

4. Guam Academy Charter Schools Appeals Board

P.L. 35-29, signed into law in July 2019, requires the Public Auditor, or designee, to be a member on the Guam Academy Charter Schools Appeals Board. While there have been no engagements with the Appeals Board, the OPA has been in a compliance status regarding this legislative mandate.

Appendix 6:

GovGuam Agencies' Reporting Requirements

	P.L. #	Description	Organization	Status	Duration	C	PC	NC	N/A
	PRIOR TO FY 2017								
1	PL 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."	Office of the Governor	CLOSED	Ongoing			6	
2	PL 27-58	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	CLOSED	Periodic			7	
3	PL 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	CLOSED	Periodic	6			
4	PL 28-44	The Public Auditor is to receive an annual report detailing receipts, collections, and amounts of the Commercial Mobile Radio Service accounts and the Enhanced 911 Emergency System surcharges.	Public Utilities Commission	CLOSED	Periodic		1		
5	PL 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	CLOSED	Periodic	14		4	

	P.L. #	Description	Organization	Status	Duration	C	PC	NC	N/A
6	PL 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	CLOSED	Periodic			6	
7	PL 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 (Village) event to the Department of Revenue and Taxation, I Maga'låhen Guåhan, the Speaker of I Liheslatura, and the Office of Public Accountability	Mayors Council of Guam	OPEN	Periodic		3	1	3
8	PL 30-118	The Director shall comply with all existing reporting requirements by issuing a quarterly accounting of the Fund [DPW BUILDING AND DESIGN FEE] to I Maga'låhen Guåhan, I Liheslaturan Guåhan, and to the Office of Public Accountability.	Department of Public Works	CLOSED	Periodic	23			
9	PL 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	CLOSED	Periodic		5		
10	PL 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	CLOSED	Ongoing	6			

	P.L. #	Description	Organization	Status	Duration	C	PC	NC	N/A
11	PL 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 Espåña, 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	CLOSED	Periodic		5		
12	PL 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	OPEN	Periodic				1
13	PL 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	CLOSED	Periodic	12	2	1	

	P.L. #	Description	Organization	Status	Duration	C	PC	NC	N/A
14	PL 33-185	The sum of $400,166 shall be allocated from the Tourist Attraction Fund appropriation in Subsection to DPR for maintenance and repair of restroom facilities in public parks island-wide for Fiscal Year 2017. *No later than* thirty (30) days after the end every fiscal quarter, the Director of DPR shall submit a quarterly report to the Public Auditor and the Speaker of the Guam Legislature in a Microsoft Excel file and written report of the expenditures from this allocation, and post the same on the Department's website.	Department of Parks & Recreation	CLOSED	One-Time	4			
15	PL 33-185	The sum of $349,211 shall be allocated from the Tourist Attraction Fund appropriation in Subsection (t)(1) to DPR for maintenance of pool facilities for Fiscal Year 2017. These funds shall be used for the Northern Region Pool and Complex and the Hagåtña Pool. *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 the Guam Legislature in a Microsoft Excel file and written report of the expenditures from this allocation and post the same on the Department's website.	Department of Parks & Recreation	CLOSED	One-Time	4			
16	PL 33-185	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'låhen Guåhan, and the Office of Public Accountability, in a Microsoft Excel file and written report, of all local funds expended in Fiscal Year 2017 for federally funded programs.	Guam Department of Education	CLOSED	One-Time			1	
	FY 2017- 2022								
17	PL 34-42	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'låhen Guåhan, and the Office of Public Accountability, in a Microsoft Excel file and written report, of all local funds expended in FY 2018 for federally-funded programs.	Guam Department of Education	CLOSED	One-Time			1	

	P.L. #	Description	Organization	Status	Duration	C	PC	NC	N/A
18	PL 34-42	No later than 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 the Guam Legislature in a Microsoft Excel file and written report of the expenditures from the allocations in the **maintenance and repair of public restrooms** and post the same on the Department's website.	Department of Parks & Recreation	CLOSED	One-Time			1	
19	PL 34-42	No later than 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 the Guam Legislature in a Microsoft Excel file and written report of the expenditures from the allocations in the maintenance of pool facilities and post the same on the Department's website.	Department of Parks & Recreation	CLOSED	One-Time			1	
20	PL 34-116	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'låhen Guåhan, and the Office of Public Accountability, in a Microsoft Excel file and written report, of all local funds expended in Fiscal Year 2019 for federally-funded programs. The report shall contain the details of such expenditures by object class, the number of FTEs working in said programs, the amounts reimbursed by federal funds, and the amounts that have not or will not be reimbursed by federal funds. Said report shall cite the authority to expend local funds for federal programs, shall name the certifying office, and shall give the date of every expenditure.	Guam Department of Education	CLOSED	One-Time			1	

	P.L. #	Description	Organization	Status	Duration	C	PC	NC	N/A
21	PL 34-116	The sum of Five Hundred Forty-nine Thousand Three Hundred Seventy-seven Dollars ($549,377) is appropriated from the Tourist Attraction Fund to DPR for the maintenance and repair of restroom facilities in public parks island-wide and the maintenance of the Northern Region Pool and Complex and the Hagåtña Pool facilities for Fiscal Year 2019. 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 the Department's website.	Department of Parks & Recreation	CLOSED	One-Time			2	
22	PL 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	CLOSED	Periodic		3		
23	PL 34-142	§75A124c: The [CLTC] Administrative Director shall comply with all existing reporting requirements by submitting a quarterly report of the CHamoru Land Trust Survey and Infrastructure Fund Account to I Maga'låhen Guåhan, I Liheslaturan Guåhan, and the Office of Public Accountability.	CHamoru Land Trust Commission	CLOSED	Periodic			3	
24	PL 34-142	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	CLOSED	Periodic			3	

	P.L. #	Description	Organization	Status	Duration	C	PC	NC	N/A
25	PL 35-10	Within sixty (60) days of the conclusion of the Guam Island Fair and Liberation Day Carnival activities, the Department of Revenue and Taxation shall submit to the Governor and the Office of Public Accountability a report containing the following information as to the operation of all games of chance occurring at the Guam Island Fair and Liberation Day Carnival: (a) a number of licenses issued; (b) the names and addresses of each licensee; (c) the aggregate amount of license fees collected; (d) the name and address of all persons detected in violation of the laws or regulations; and (e) the total amount of business privilege taxes and other taxes collected.	Department of Revenue and Taxation	CLOSED	Periodic	1			
26	PL 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	CLOSED	Periodic			4	
27	PL 35-36	The Superintendent of GDOE shall submit a quarterly report within 30 days after each quarter to the Speaker of the Guam Legislature, the Governor of Guam, and the Office of Public Accountability, in a Microsoft Excel file and written report, of all local funds expended in FY 2020 for federally-funded programs. The report shall contain the details of such expenditures by object class, the number of FTEs working in said programs, the amounts reimbursed by federal funds, and the amounts that have not or will not be reimbursed by federal funds. The report shall cite the authority to expend local funds for federal programs, shall name the certifying office, and shall give the date of every expenditure.	Guam Department of Education	CLOSED	One-Time			1	

	P.L. #	Description	Organization	Status	Duration	C	PC	NC	N/A
28	PL 35-36	No later than 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 the Guam Legislature in a Microsoft Excel file and written report of the expenditures from the appropriation in this Subsection (t)(3) [Maintenance and Repair of Public Restrooms and Pool Facilities] and post the same on DPR's website.	Department of Parks & Recreation	CLOSED	One-Time			1	
29	PL 35-62	The Guam Basketball Confederation shall annually submit a detailed report of the expenses eligible for tax credits incurred to the Guam Legislature Speaker, the Public Auditor, and GEDA's Administrator.	Guam Basketball Confederation	CLOSED	One-Time	1			
30	PL 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	CLOSED	Periodic	5			
31	PL 35-99	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'hågan Guåhan, and the Office of Public Accountability, in a Microsoft Excel file and written report, of all local funds expended in Fiscal Year 2021 for federally-funded programs.	Guam Department of Education	CLOSED	One-Time			1	
32	PL 35-99	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	CLOSED	One-Time			1	

	P.L. #	Description	Organization	Status	Duration	C	PC	NC	N/A
33	PL 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	OPEN	Periodic				1
34	PL 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	CLOSED	Periodic			1	
35	PL 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	CLOSED	Periodic	1			

	P.L. #	Description	Organization	Status	Duration	C	PC	NC	N/A
36	PL 36-54	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'hågan Guåhan, and the Office of Public Accountability, in a Microsoft Excel file and written report, of all local funds expended in Fiscal Year 2022 for federally-funded programs.	Guam Department of Education	CLOSED	One-Time			1	
37	PL 36-54	No later than thirty (30) days after the end of every fiscal quarter, the Director of DPE 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	CLOSED	One-Time			1	
38	PL 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	OPEN	Ongoing				1

	P.L. #	Description	Organization	Status	Duration	C	PC	NC	N/A
39	PL 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'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	N/A	One-Time				1
40	PL 36-107	[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	N/A	One-Time				1
						69	27	49	8
					TOTAL	**153**			

Appendix 7:

Status of Audit Recommendations

No.	Addressee	Audit Recommendation	Status	Action Required
1.	Guam Legislature	Revisit ongoing/periodic mandates, repeal those considered inactive and determine if those not addressed require attention.	OPEN	Please provide target date and title of official(s) responsible for implementing the recommendation.
2.	Guam Legislature	Eliminate written report submissions by GovGuam agencies and limit the reporting requirements to website posting at the agency level and email notifications to the required parties (i.e., Governor, Speaker, Public Auditor, etc.) with attachments.	OPEN	Please provide target date and title of official(s) responsible for implementing the recommendation.
3.	Guam Legislature	Provide incentive for agencies to comply with reporting mandates.	OPEN	Please provide target date and title of official(s) responsible for implementing the recommendation.

OFFICE OF PUBLIC ACCOUNTABILITY
STATUS OF LEGISLATIVE MANDATES
Report No. 22-07, December 2022

ACKNOWLEDGEMENTS

Key contributions to this report were made by:
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MISSION STATEMENT

To ensure public trust and good governance in the Government of Guam, we conduct audits and administer procurement appeals with objectivity, professionalism and accountability.

VISION

The Government of Guam is a model for good governance with OPA leading by example as a model robust audit office.

CORE VALUES

Objectivity
To have an independent and impartial mind.

Professionalism
To adhere to ethical and professional standards.

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To be responsible and transparent in our actions.

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- Call our HOTLINE at 47AUDIT(472.8348)
- Visit our website at www.opaguam.org
- Call our office at 475.0390
- Fax our office at 472.7951
- Or visit us at Suite 401 DNA Building in Hagåtña

All information will be held in strict confidence.

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Doc. No. 36GL-22-2904.*