



OFFICE OF THE PUBLIC AUDITOR

April 17, 2007

MEMORANDUM

To: Heads of Executive Departments and Agencies
Autonomous Entities
Judiciary of Guam
Public Corporations
Boards and Commissions

From: Doris Flores Brooks, Public Auditor 

Subject: Reporting Requirements Pursuant to Public Laws 28-149 and 28-150

As part of our efforts to improve the reporting process as required by the FY 2007 Budget Act (P.L. 28-149 and 28-150), the Office of the Public Auditor has prepared the attached guidance to aid government entities in fulfilling their reporting requirements.

Should you have any questions about the guidance, please contact Lourdes R. Perez at 475-0390, ext. 210 or Paul Gentry at ext. 203.