



OFFICE OF THE PUBLIC AUDITOR

September 18, 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: Notification of Reporting Requirements Pursuant to Public Laws 28-149, 28-150,
and 29-02

This memorandum is being issued to notify you that the Office of the Public Auditor is required by law to provide notice to all directors of their responsibilities pursuant to Public Laws (P.L.) 28-149 and 28-150, the *FY 2007 Budget*, passed in September 2006 and 29-02, the *Amended General Appropriations Act of 2007*, passed in May 2007.

Section 2 of Chapter VI of P.L. 28-150 states:

“No later than thirty (30) days after the end of every fiscal quarter of FY 2007, every director, administrator, or head of a government of Guam agency, including line agencies, autonomous and semi-autonomous agencies, public corporations, the President of the Mayors’ Council of Guam and the Judiciary of Guam, regardless of the source of the entity’s appropriations and revenue, shall submit to the Public Auditor of Guam and the Speaker of I Liheslaturan Guahan and post on the entity’s website, in written and electronic format (including, but not limited to, diskettes, CDs and email) a report making full disclosure of ALL funds under his or her purview and administration for the preceding quarter. Said report shall be in the form of financial statements or revenue and expenditure reports for every fund he administers, regardless of whether said fund is appropriated, non-appropriated, local or federal and regardless of the source of the funding. This and every reporting requirement imposed by this Act or any act pertaining to FY 2007 shall be subject to the following if any or all of the following requirements are not met:

- (a) providing a written report;
- (b) providing an electronic format of the report; and
- (c) posting the report on the website.

The director¹ of any government agency receiving Funds pursuant to this Act, regardless of the source of the agency's appropriations and revenue, *shall* have his gross salary per pay period and the gross salaries per pay period of his deputy and Chief Financial Officer reduced by twenty percent (20%), for the remainder of the Fiscal Year 2007, for failing to comply with any reporting requirements mandated by this Act and those reporting requirements contained in Section 2, Chapter II, Part VI of Public Law 28-149 and Section 2, Chapter VI of Public Law 28-150. Copies of the personnel action evidencing the salary reduction *shall* be provided to the Speaker of *I Liheslatura*, the Office of the Public Auditor, and posted on the department/agency website.”

We ask that you carefully review your agency's reporting requirements to ensure that there are no additional requirements. Failure to comply with any of the reporting requirements will result in a 20% salary reduction of your salary, your deputy and your Chief Financial Officer. The reduction will be effective for the third and fourth quarters of FY 2007. We suggest that you review OPA's report on compliance for the third quarter, which will be issued shortly, to determine whether your agency met all the reporting requirements and whether any penalties will be imposed for non-compliance.

In addition, the Bureau of Information Technology had developed standardized formats for the quarterly financial and staffing pattern reports specifically developed for executive line agencies; however, it will also be available to other agencies, boards, or commissions should they choose to use it. A list of position vacancies will need to be submitted along with the new staffing pattern report format.

Should you have any questions regarding the new format, please contact Jim Lacson at 475-1113 or jim.lacson@bit.guam.gov. For questions on reporting requirements, please contact please contact Lourdes R. Perez at 475-0390, ext. 210, Maripaz Perez at ext 208, or Franklin Cooper-Nurse at ext. 217.

¹ A director shall include the head of a department, agency, autonomous agency, semi-autonomous agency, or public corporation, including, but not limited to, the Superintendent of Education, the President of the University of Guam, the President of the Guam Community College, the General Manager of the Guam Educational Telecommunication Corporation, the Director of the Mayors' Council of Guam, the Executive Director of *I Liheslaturan* and the Administrator of the Courts of Guam.