



OFFICE OF THE PUBLIC AUDITOR

March 26, 2008

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 Law 29-19

RECEIPT ACKNOWLEDGED

By: [Signature]
(Signature)

E. Jones
(Name)

6015-070
(Department)

Date: 3/26/08 Time: 1:30 hrs.

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 Law (P.L.) 29-19, the *FY 2008 Budget*, passed in September 2007.

Section 2 of Chapter VII of P.L. 29-19 states:

“No later than thirty (30) days after the end of every fiscal quarter of FY 2008, 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 Chapter shall be subject to the following if any or all of the following requirements are not met:

- (1) providing a written report;
- (2) providing an electronic format of the report; and
- (3) posting the report on the website. “

For your convenience, we have enclosed a list of your department/agency's respective reporting requirements. Please review these requirements as well as the *FY 2008 Budget Act* to ensure that there are no additional requirements. Failure to comply with any of the reporting requirements will result in a 20% salary reduction for you, your deputy and your Chief Financial Officer. You may also view the reporting requirements at our website, www.guamopa.org.

For questions on reporting requirements, please contact Franklin Cooper-Nurse at 475-0390 ext. 217 or fcoopernurse@guamopa.org, Vincent Duenas at ext. 218 or vduenas@guamopa.org, or Yuka Cabrera at ext. 203 or ycabrera@guamopa.org.