

*I Mina'trentai Siette Na Liheslaturan Guåhan*  
**BILL STATUS**

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	FISCAL NOTES	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	NOTES
364-37 (COR)	Frank Blas, Jr. Joanne M. Brown Telo T. Taitague	AN ACT TO AMEND SECTION 1908 OF CHAPTER 19 TITLE 1 GUAM CODE ANNOTATED RELATIVE TO THE DUTIES OF THE PUBLIC AUDITOR WITH REGARD TO AUDITS ON NON-PROFIT AND NON-GOVERNMENTAL ORGANIZATIONS THAT RECEIVE FUNDING FROM ANY DEPARTMENT AND AGENCY OF THE GOVERNMENT OF GUAM.	10/17/24 2:36 p.m.						Referred Version 10/18/24


*I MINA'TRENTAI SIETTE NA LIHESLATURAN GUÅHAN*  
2024 (SECOND) Regular Session

**Bill No. 364-37 (COR)**

Introduced by:

Frank F. Blas Jr. 

Joanne M. Brown 

Telo T. Taitague 

**AN ACT TO AMEND SECTION 1908 OF CHAPTER 19 TITLE 1  
GUAM CODE ANNOTATED RELATIVE TO THE DUTIES OF THE  
PUBLIC AUDITOR WITH REGARD TO AUDITS ON NON-PROFIT  
AND NON-GOVERNMENTAL ORGANIZATIONS THAT RECEIVE  
FUNDING FROM ANY DEPARTMENT AND AGENCY OF THE  
GOVERNMENT OF GUAM.**

1 **BE IT ENACTED BY THE PEOPLE OF GUAM:**

2 **Section 1. Legislative Findings.** *I Liheslaturan Guåhan* finds that non-profit  
3 organizations and non-government organizations have availed themselves of the  
4 opportunity to receive funding from departments and agencies of the government of  
5 Guam. In almost every fiscal year budget Act that contained an appropriation for  
6 these organizations, the verbiage “Access by the overseeing department’s or  
7 agency’s duly authorized representative and government auditors to appropriate  
8 records for the purpose of audit and examination of books, documents, papers, and  
9 records of funds expended under the appropriation” is included in the Act. However,  
10 the law is ambiguous on any requirement that an audit actually be conducted with  
11 these organizations.

1 It is therefore the intent of *I Liheslatura* to provide the Public Auditor with the  
2 authority and discretion to conduct audits on all transactions and accounts of non-  
3 profit organizations and non-governmental organizations that receive funding from  
4 any government of Guam department or agency.

5 **Section 2. Section 1908 of Title 1 Guam Code Annotated, Chapter 19 is**  
6 **amended to read:**

7 **§1908. Public Audit.**

8 (a) The Public Auditor shall, annually, audit or cause to be conducted post-audits of  
9 all the transactions and accounts of all departments, offices, corporations,  
10 authorities, and agencies in all of the branches of the government of Guam.

11 (b) The Public Auditor may conduct or cause to be conducted such other audits or  
12 reviews, inclusive of all transactions and accounts of non-profit organizations and  
13 non-governmental organizations that have received cumulatively in excess of Two  
14 Hundred Thousand Dollars (\$200,000) in one or more Fiscal Years from any  
15 department or agency of the government of Guam as he or she deems necessary.

16 (1) With respect to the line departments of the executive, the legislative and  
17 the judicial branches, inclusive of any non-profit organizations and non-  
18 governmental organizations that have cumulatively received funds from any  
19 department or agency of the government of Guam, the Public Auditor may  
20 conduct the audit through his or her staff or may retain the services of an  
21 independent audit firm or organization, which audit shall be under the  
22 direction and supervision of the Public Auditor.

23 (2) With respect to corporations, authorities or agencies, including  
24 autonomous agencies and instrumentalities, which obtain independent audits,  
25 the Public Auditor shall make the selection of the auditing firm or organization

1 and the scope of the audit, the audits of such autonomous agencies or  
2 instrumentalities to be at the cost of the agencies or instrumentalities.

3 (c) In the event any entity of the United States government, such as the Inspector  
4 General, makes an audit of the government of Guam accounts and financial  
5 transactions, the Public Auditor need not cause another audit to be done for that  
6 particular year as long as the audit is made available to the Public Auditor.

7 **Section 3. Enactment.** This Act shall be effective upon enactment.

8 **Section 4. Severability.** If any provisions of this Act or its application to any  
9 person or circumstance is found to be invalid or contrary to law, such invalidity shall  
10 not affect other provisions or applications of this Act that can be given effect without  
11 the invalid provision or application, and to this end the provisions of this Act are  
12 severable.

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