



OFFICE OF THE PUBLIC AUDITOR
Doris Flores Brooks, CPA, CQFM
Public Auditor

2009 SEP 25 AM 9:24

Office of the Speaker
Judith T. Won, Pat. Ed. D.

September 24, 2009

Date: 9/24/09
Time:
Received by:

RECEIVED

MEMORANDUM

Handwritten signature: *David C. Mero*
CFO
9/24/09 1:30

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

From: Doris Flores Brooks, Public Auditor *DFB*

Subject: Notification of FY 2009 4th Quarter Reporting Requirements Pursuant to Public Law 29-113

This memorandum is being issued to notify you that the Office of Public Accountability is required by law to provide notice to all directors of their responsibilities pursuant to Public Law (P.L.) 29-113, the *FY 2009 Budget Act*, passed in September 2008.

Please submit a "nil" report if you believe one or more of the reporting requirements are not applicable to your entity.

We also recommend the posting of the transmittal letter(s) with the receipt acknowledgement from the Speaker's office, as well as a copy of the electronic submission, on your website.

For your convenience, we have enclosed your department/agency's reporting requirements. Please review these as well as the *FY 2009 Budget Act* to ensure that you are aware of all your 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 Llewelyn Terlaje at ext. 217 or lterlaje@guamopa.org, or Jerrick Hernandez at ext. 202 or jhernandez@guamopa.org.

30-09-1136
Office of the Speaker
Judith T. Won, Pat. Ed. D.
Date: Sept 24 2009
Time: 1:40 PM
Received by: *[Signature]*

1147

General Reporting Requirements

FY 2009 4th Quarter

To comply, each entity must (1) provide an electronic format of the report to all Senators (CD, diskette, and/or e-mail); (2) post the report on the website; and (3) submit one hard copy of said report to the Speaker of I Liheslaturan Guahan.

Public Law	Requirement from Law	Due Date
<p>29-113, Chapter VII, Section 2</p>	<p>Reporting Requirements. No later than thirty (30) days after the end of every fiscal of FY 2009, every director, administrator or head of a government of Guam agency, including, line agencies, autonomous and semiautonomous agencies, public corporations, the President of the Mayors Council of Guam, and the Administrator of the Courts of 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.</p> <p>This and every reporting requirement imposed by this Act shall be subject to the following if any or all of the following requirements are not met: (1) providing an electronic format of the report to all Senators; (2) posting the report on the website; and (3) one hard copy of said report to the Speaker of I Liheslatura.</p> <p>(b) The director 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 2009 for failing to comply with any reporting requirements mandated by this Act. Copies of any personnel actions evidencing said salary reductions shall be provided to the Speaker of I Liheslatura and the Public Auditor and posted on the agency's website. Beginning with the first quarter of Fiscal Year 2009, the Public Auditor shall notify all directors of their responsibility under this Section at least three (3) days before the end of each quarter. The Public Auditor shall prepare a memorandum attesting to a failure to comply that caused a salary reduction pursuant hereto for placement in each of the aforementioned officials' respective personnel files.</p> <p>For the purposes of this Section, 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 Gum, the President of Guam Community College, the General. Manager of the Guam Educational Telecommunications Corporation, the Director of the Guam Public Library System, the Executive Director of the Mayors Council of Guam, the Executive Director of I Liheslaturan Guhan and the Administrator of the Courts of Guam. Any official who undergoes a reduction in salary pursuant hereto and who is transferred to a position in another department, agency, or instrumentality of the government of Guam that has a greater gross salary per pay period, shall not be paid a salary greater than the reduced salary resulting from the application of this Section for the remainder of Fiscal Year 2009.</p>	<p>4th Quarter- 10/31/2009</p>

<p>29-113, Chapter VII, Section 24</p>	<p>Reporting Staffing Pattern. (a) Staffing Pattern. No later than thirty (30) days after the end of each quarter of Fiscal Year 2009, every director, administrator or head of a government of Guam agency, including line agencies, semiautonomous agencies, public corporations, the President of the Mayors Council of Guam, and the Administrator of the Courts of the Judiciary of Guam, shall submit to the Speaker of I Liheslaturan Guahan and post on the agency website a current staffing pattern in the format of the Executive Branch FY 2009 Budget Call, as of the previous quarter's ending. Said staffing pattern shall include, at a minimum, the name of every current employee and his position title, salary, increment costs and benefit costs, as well as the funding source for his salary and benefits. (b) Electronic Data. In addition to the written document required by Subsection (a) hereof, reports shall be submitted in electronic format (including, but not limited to, diskettes, CD, andfor email) to the Speaker of I Liheslaturan Guahan.</p>	<p>4th Quarter- 10/31/2009</p>
<p>29-113, Chapter VI, Section 26</p>	<p>Federal Funding Reports. All government of Guam entities receiving Federal Funds shall submit to I Liheslaturan Guahan, and post on its website, the following quarterly reports: (a) staffing patterns of all federally-funded positions; and (b) all payments and obligations of disallowed costs. Said report shall itemize the payments of disallowed costs, to include grant title, amount paid, and source of funding.</p>	<p>4th Quarter- 10/31/2009</p>
<p>29-113, Chapter VII, Section 6</p>	<p>Reporting Requirements for Non-Profit Organizations.All non-profit organizations that receive funds pursuant to this Act shall maintain financial records that accurately account for said funds and shall provide a budgetary breakdown by object category to the department or agency that oversees the appropriation. The non-profit organization shall also provide to said department: (a) A quarterly report describing its activities during the reporting period and the results it achieved no later than twenty (20) days after the end of each quarter; (b) Notification of all procurement of equipment and services of Five Thousand Dollars (\$5,000) or more prior to awarding the contract therefore; (c) Access to the overseeing department or agency's duly authorized representative, and Government of Guam auditors, to appropriate records for the purpose of audit and examination of books, documents, papers and records of funds expended under the appropriation; (d) Submission of a detailed inventory listing of each year's purchases, as certified by its certifying officer; (e) A Final Report to the overseeing department or agency for submission to I Liheslaturan Guahan containing a full disclosure of all expenditures of funds appropriated by this Act no later than November 15, 2009. The overseeing department or agency shall post the same on its website; and (f) Non-compliance with these reporting requirements will subject the non-profit organization to a three percent (3%) reduction of its appropriation(s) and the overseeing agency's contract with the organization shall so provide.</p>	<p>11/15/2009</p>
<p>29-113, Chapter VII, Section 20</p>	<p>Prior Years Obligations. Appropriations made in this Act may be expended for the payment of prior years' obligations. I Maga'lahaen Guahan shall deliver notice to the Speaker of I Liheslaturan Guahan of each such proposed expenditure no less than forty-five (45) days before the expenditure. The Office of the Attorney General, the Mayors' Council of Guam, the Office of the Public Auditor, and the Judiciary of Guam shall deliver notice to the Speaker of I Liheslaturan Guahan of each proposed expenditure as mandated in this Section. The expenditure will be effective if no action is taken by I Liheslaturan Guahan. Disapproval of any proposed expenditure by I Liheslatura shall be exempt from 2 GCA § 2103. At the end of each quarter, each department shall report to I Liheslatura, and post on its website, all payments of the previous quarter's prior year(s) obligations by payee, date of payment, amount of payment, purpose of the expenditure and the reason for non-payment in the prior year.</p> <p>The 'no less than forty-five (45) days' requirement in this Section shall not apply to payments of prior years' obligations in the Medically Indigent Program and the Medicaid Program.</p>	<p>4th Quarter- 9/30/2009</p>

4th Quarter FY 2009 Notification of Reporting Requirements Pursuant to P.L. 29-113 provided to the following:

Entity - (FY 2009 4th Quarter)	Special Reporting Notice*
1 Board of Professional Engineers, Architects, and Land Surveyors (PEALS)	
2 Bureau of Budget and Management Research	✓
3 Bureau of Statistics and Plans	
4 Chamorro Land Trust Commission	
5 Civil Service Commission	
6 Commission on Decolonization	
7 Customs and Quarantine	
8 Department of Administration	✓
9 Department of Agriculture	
10 Department of Chamorro Affairs	
11 Department of Corrections	
12 Department of Education	✓
13 Department of Integrated Services for Individuals with Disabilities	✓
14 Department of Labor	
15 Department of Land Management	
16 Department of Mental Health and Substance Abuse	✓
17 Department of Military Affairs	
18 Department of Parks and Recreation	✓
19 Department of Public Health and Social Services	✓
20 Department of Public Works	✓
21 Department of Revenue and Taxation	✓
22 Department of Youth Affairs	
23 Government of Guam Retirement Fund	✓
24 Guam Ancestral Lands Commission	
25 Guam Board of Accountancy	
26 Guam Commission of Educator Certification	
27 Guam Community College	✓
28 Guam Contractors License Board	
29 Council on Arts and Humanities Agency	
30 Guam Economic Development Authority	✓
31 Guam Election Commission	
32 Guam Energy Office	
33 Guam Environmental Protection Agency	
34 Guam Fire Department	
35 Guam Housing and Urban Renewal Authority	✓
36 Guam Housing Corporation	✓
37 Guam International Airport Authority	✓

4th Quarter FY 2009 Notification of Reporting Requirements Pursuant to P.L. 29-113 provided to the following:

Entity - (FY 2009 4th Quarter)	Special Reporting Notice*
38 Guam Medical Referral Office	✓
39 Guam Memorial Hospital Authority	✓
40 Guam Police Department	
41 Guam Power Authority	✓
42 Guam Preservation Trust	✓
43 Guam Public Library System	
44 Guam State Clearinghouse	
45 Guam Visitors Bureau	✓
46 Guam Waterworks Authority	✓
47 Hagatna Restoration and Redevelopment Authority	
48 Judiciary of Guam	
49 Mayors Council of Guam	✓
50 Office of Public Accountability	
51 Office of the Adequate Education Suruhanu	
52 Office of the Attorney General	
53 Office of the Chief Medical Examiner	
54 Office of the Governor	✓
55 PBS Guam	✓
56 Port Authority of Guam	✓
57 Public Defender Service Corporation	
58 Public Utility Commission	
59 University of Guam	✓
60 Veterans Affairs Office	
<i>60 Total Entities</i>	<i>26</i>