



**Refer to
Legislative Secretary**

**CARL T.C. GUTIERREZ
GOVERNOR OF GUAM**

JUN 09 1999

The Honorable Antonio R. Unpingco
Speaker
I Mina'Bente Singko na Liheslaturan Guåhan
Twenty-Fifth Guam Legislature
Guam Legislature Temporary Building
155 Hesler Street
Hagåtña, Guam 96910

OFFICE OF THE LEGISLATIVE SECRETARY
ACKNOWLEDGMENT RECEIPT

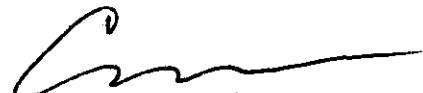
Received By: _____
Time: _____
Date: _____

Dear Speaker Unpingco:


Enclosed please find Substitute Bill No. 189 (COR), "AN ACT TO REPEAL §§1901, 1904 AND 1905; TO REPEAL AND REENACT §§1902, 1903, 1906 AND 1911; TO ADD §§1903.1 AND 1914-1920; ALL OF CHAPTER 19 OF TITLE 1 OF THE GUAM CODE ANNOTATED, RELATIVE TO PROVIDING FOR AN INDEPENDENT, ELECTED PUBLIC AUDITOR TO INCREASE ACCOUNTABILITY IN THE GOVERNMENT OF GUAM", which I have signed into law today as **Public Law No. 25-42**.

Although I am supportive of the measure in concept, I would suggest that the Liheslaturan Guåhan revisit this legislation to refine the language further. For example, the new §1919 provides for Surprise/Unannounced Audits. However, the section does not address the confidentiality of nonpublic documents or what constitutes a reasonable time for the surrender of such records by the agency under audit.

Very truly yours,


Carl T. C. Gutierrez
I Maga'Lahen Guåhan
Governor of Guam

OFFICE OF THE LEGISLATIVE SECRETARY
ACKNOWLEDGMENT RECEIPT

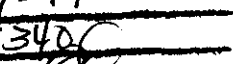
Received By: 
Time: 10:10
Date: 6/10/99

Attachment: copy attached for signed bill or overridden bill
original attached for vetoed bill

cc: The Honorable Joanne M. S. Brown
Legislative Secretary

00282


**Office of the Speaker
ANTONIO R. UNPINGCO**

Date: 6-9-99
Time: 1340
Rec'd by: 
Print Name: Kabene

MINA'BENTE SINGKO NA LIHESLATURAN GUAHAN
1999 (FIRST) Regular Session

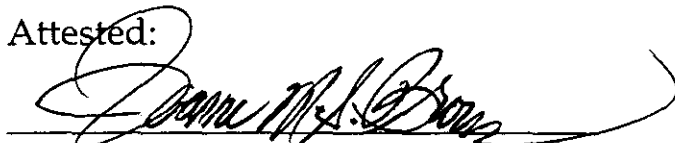
CERTIFICATION OF PASSAGE OF AN ACT TO I MAGA'LAHEN GUAHAN

This is to certify that Substitute Bill No. 189 (COR), "AN ACT TO *REPEAL* §§1901, 1904 AND 1905; TO *REPEAL AND REENACT* §§1902, 1903, 1906 AND 1911; TO *ADD* §§1903.1 AND 1914-1920; ALL OF CHAPTER 19 OF TITLE 1 OF THE GUAM CODE ANNOTATED, RELATIVE TO PROVIDING FOR AN INDEPENDENT, ELECTED PUBLIC AUDITOR TO INCREASE ACCOUNTABILITY IN THE GOVERNMENT OF GUAM," was on the 24th day of May, 1999, duly and regularly passed.




ANTONIO R. UNPINGCO
Speaker

Attested:



JOANNE M.S. BROWN
Senator and Legislative Secretary

This Act was received by *I Maga'lahen Guahan* this 28th day of May, 1999,
at 11:15 o'clock 9.M.



Assistant Staff Officer
Maga'lahi's Office

APPROVED:



CARL T. C. GUTIERREZ
I Maga'lahen Guahan

Date: 6-9-99

Public Law No. 25-42

MINA'BENTE SINGKO NA LIHESLATURAN GUÅHAN
1999 (FIRST) Regular Session

Bill No. 189 (COR)

As substituted on the Floor
and amended.

Introduced by:

Mark Forbes
E. B. Calvo
S. A. Sanchez, II
A.C. Lamorena, V
L. F. Kasperbauer
K. S. Moylan
A. R. Unpingco
F. B. Aguon, Jr.
E. C. Bermudes
A. C. Blaz
J. M.S. Brown
M. G. Camacho
C. A. Leon Guerrero
V. C. Pangelinan
J. C. Salas

AN ACT TO REPEAL §§1901, 1904 AND 1905; TO REPEAL AND REENACT §§1902, 1903, 1906 AND 1911; TO ADD §§1903.1 AND 1914-1920; ALL OF CHAPTER 19 OF TITLE 1 OF THE GUAM CODE ANNOTATED, RELATIVE TO PROVIDING FOR AN INDEPENDENT, ELECTED PUBLIC AUDITOR TO INCREASE ACCOUNTABILITY IN THE GOVERNMENT OF GUAM.

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

2 **Section 1.** Section 1903 of Chapter 19 of Title 1 of the Guam Code
3 Annotated is hereby *repealed and reenacted* to read as follows:

4 **"Section 1903. Public Auditor Election.** The Public Auditor
5 shall be elected by the voters of Guam in a general election occurring at
6 the same time as the general election for Mayors. The Public Auditor
7 shall serve a term of four (4) years. The Public Auditor is a non-partisan
8 office. No candidate for the position of Public Auditor shall declare a
9 political party affiliation. No candidate for the office of Public Auditor
10 shall seek the endorsement or receive directly or indirectly financial or
11 material support from a political party. Any violation of the
12 aforementioned shall constitute the Guam Election Commission to
13 invalidate the candidacy of the individual for Public Auditor.
14 Candidates for Public Auditor shall be subject to the same campaign
15 and personal financial reporting requirements as applied to candidates
16 for *I Maga'lahaen Guåhan*, as well as all laws pertaining to campaign
17 contributions. No person shall serve more than two (2) consecutive
18 terms as Public Auditor. No nominating petition shall be required of a
19 candidate for Public Auditor. A candidate for the position of Public
20 Auditor shall file candidacy with the Guam Election Commission in the
21 manner similar to a candidate for *I Maga'lahaen Guåhan*, *except* as is not
22 consistent with this Chapter. There shall be no primary election for the
23 position of Public Auditor. All qualified candidates complying with the
24 provisions of this Chapter shall be placed on the general election ballot.

1 In the general election, the candidate receiving the most votes, subject to
2 the qualifications established by this Chapter, shall be certified by the
3 Guam Election Commission as having won election to the position of
4 Public Auditor."

5 **Section 2.** Section 1903.1 is hereby *added* to Chapter 19 of Title 1 of the
6 Guam Code Annotated to read as follows:

7 "Section 1903.1. **First Election.** The first election for the
8 position of Public Auditor shall occur at the general election that shall
9 take place in November of the year 2000. The Public Auditor elected at
10 such time shall be sworn into office on the first Monday of the following
11 January. The appointed Public Auditor currently holding the office
12 shall continue to serve as Public Auditor until the swearing into office of
13 the Public Auditor elected to office pursuant to this Section, *unless*
14 removed from office pursuant to the provisions of this Chapter."

15 **Section 3.** Section 1902 of Chapter 19 of Title 1 of the Guam Code
16 Annotated is hereby *repealed and reenacted* to read as follows:

17 "Section 1902. **Vacancy.** Whenever a vacancy shall occur in
18 the Office of Public Auditor, and when there is more than eight (8)
19 months remaining in the term of the Public Auditor at the time the
20 vacancy shall occur, the Guam Election Commission shall conduct a
21 special election no more than ninety (90) days after such vacancy has
22 occurred. Such person elected in the special election shall serve the
23 balance of the term, until such time as a new Public Auditor is elected
24 and sworn into office. Should a vacancy in the Office of Public Auditor

1 occur with exactly eight (8) months or less remaining in the balance of
2 the Public Auditor's term, *I Maga'lahaen Guåhan* shall appoint a qualified
3 individual to fill the balance of the term, *subject* to the advice and
4 consent of *I Liheslaturan Guåhan* and the provisions of §1901 of this
5 Chapter."

6 **Section 4. Previous Retention Election, Candidacy.** Section 1904
7 of Chapter 19 of Title 1 of the Guam Code Annotated is hereby *repealed*.

8 **Section 5. Previous Retention Election, Partisanship.** Section 1905
9 of Chapter 19 of Title 1 of the Guam Code Annotated is hereby *repealed*.

10 **Section 6.** Section 1906 of Chapter 19 of Title 1 of the Guam Code
11 Annotated is hereby *repealed and reenacted* to read as follows:

12 "Section 1906. **Qualifications.** The Public Auditor shall be a
13 citizen of the United States and a resident of Guam for the five (5) years
14 preceding his or her election, and shall *not* have been convicted of a
15 felony or suspended in any U.S. or non-U.S. jurisdiction by an ethics
16 board overseeing the certified public accountant or attorney, as the case
17 may be. The Public Auditor must either:

- 18 1. be a certified public accountant, *or*
- 19 2. be an attorney at law, *or*
- 20 3. have at least five (5) years of experience in the establishment
21 or enactment of government budgets."

22 **Section 7.** Section 1911 of Chapter 19 of Title 1 of the Guam Code
23 Annotated is hereby *repealed and reenacted* to read as follows:

24 "Section 1911. **Budget and Exemption from BBMR Control.**

1 The Office of the Public Auditor shall receive an annual budget equaling
2 at a minimum one-quarter of a percent (.25%) of the budget of the
3 government of Guam. In calculating the budget of the government of
4 Guam for these purposes, all funds budgeted to operate Guam's public
5 school system shall be included, as shall subsidies to autonomous
6 agencies from the General Fund and all locally-generated funds
7 normally subject to appropriation. Government revenues collected in
8 fees and charges normally *not* appropriated by *I Liheslaturan Guåhan* and
9 used by autonomous agencies shall *not* be included in determining this
10 amount, nor shall Federal grants and similar Federal funding be
11 included. The budget of the Public Auditor is *not* subject to the
12 allotment process or the control of the Bureau of Budget and
13 Management Research, nor shall *I Maga'lahaen Guåhan* impound or
14 transfer funds appropriated to the Public Auditor. The Public Auditor
15 shall receive from the Department of Administration, or its successor, an
16 amount totaling no less than one twelfth (1/12) of its budget on the first
17 day of every month of the fiscal year until such budget has been
18 exhausted. On a month where more than two (2) pay periods shall
19 occur, the Department of Administration shall release such funds
20 required for the purpose of meeting the operational needs of the Public
21 Auditor for that month, provided a sufficient balance of the
22 appropriation remains."

23 **Section 8.** Section 1914 is hereby *added* to Chapter 19 of Title 1 of the
24 Guam Code Annotated to read as follows:

1 **"Section 1914.** The Office of the Public Auditor is responsible
2 for the conduct of program evaluation and review of compliance by
3 various government programs with performance standards established
4 by *I Liheslaturan Guåhan*. The Public Auditor shall perform any audit of
5 either the financial or programmatic nature, either by resolution of *I*
6 *Liheslaturan Guåhan* or as otherwise provided in this Chapter."

7 **Section 9.** Section 1915 is hereby *added* to Chapter 19 of Title 1 of the
8 Guam Code Annotated to read as follows:

9 **"Section 1915.** The Public Auditor shall submit to *I Liheslaturan*
10 *Guåhan* on a continuous basis recommendations with respect to altering
11 and amending the performance standards assigned to any government
12 of Guam program, as well as recommendations with respect to
13 procedures for evaluation compliance with or achievement of
14 performance standards. Upon enactment of a law implementing a
15 program and performance-based budget for the entire government of
16 Guam, the Office of the Public Auditor shall implement a continuous
17 program of evaluation and justification review of all government of
18 Guam agencies and shall submit a report of evaluation and justification
19 review findings and recommendations to the Speaker of *I Liheslaturan*
20 *Guåhan*, *I Maga'Lahen Guåhan*, the head of the agency that was the
21 subject of the review, and the head of any agency that is substantially
22 affected by the findings and recommendations. Every agency,
23 department and program of the government of Guam must be reviewed

1 at least once annually, and a report must be made to *I Liheslaturan*
2 *Guåhan* at least four (4) months prior to the end of a fiscal year."

3 **Section 10.** Section 1916 is hereby *added* to Chapter 19 of Title 1 of
4 the Guam Code Annotated to read as follows:

5 **"Section 1916. Duties and Responsibilities with Respect to**
6 **Program Evaluation.** The Public Auditor shall conduct program
7 evaluation and justification reviews and other related duties as
8 prescribed by law. As part of these analyses the Public Auditor shall
9 perform or contract for the performance of agency evaluation and
10 justification reviews. The Public Auditor may adopt and enforce
11 reasonable rules necessary to facilitate the studies, reviews and reports
12 authorized by this Chapter."

13 **Section 11.** Section 1917 is hereby *added* to Chapter 19 of Title 1 of
14 the Guam Code Annotated to read as follows:

15 **"Section 1917. Program Evaluation and Justification Review.**
16 *'Agency'* as contained in this Chapter shall mean government of Guam
17 line agencies; autonomous or semi-autonomous, boards, bureaus and
18 commissions. *'Programs'* are programs defined by law as such, under
19 the purview of agencies. Every government agency shall be subject to a
20 program evaluation and justification review by the Public Auditor.
21 Each agency shall offer its complete cooperation to the Public Auditor
22 so that such review may be accomplished.

23 Every department head, agency head or head of a program in the
24 government of Guam must maintain records in a manner consistent

1 with the easy evaluation of program results and compliance with
2 performance standards established by *I Liheslaturan Guåhan*. Every
3 department, agency or program head in the government of Guam shall
4 comply with recommendations made to them by the Public Auditor
5 with respect to proper record keeping to facilitate the purposes of this
6 Chapter. A review of each program must include at a minimum the
7 following:

8 (1) the identifiable cost of each program;

9 (2) the specific purpose of each program, as well as the
10 specific public benefit derived therefrom, as well as a reiteration of
11 the performance standards established by law for that program;

12 (3) compliance with achieving the outputs and outcomes
13 associated with each program;

14 (4) an explanation of circumstances contributing to the
15 government agency's ability to achieve, not achieve or exceed its
16 projected outputs and outcomes associated with each program;
17 *and*

18 (5) alternative courses of action that would result in
19 administration of the same program in a more efficient or effective
20 manner. The courses of action to be considered must include, but
21 are not limited to:

22 (a) whether the program could be organized in a
23 more efficient and effective manner, whether the program
24 mission, goals, or objectives should be redefined, or, when
25 the agency cannot demonstrate that its efforts have had a

1 positive effect, whether the program should be reduced in
2 size or eliminated;

3 (b) whether the program could be administered
4 more efficiently or effectively to avoid duplication of
5 activities and ensure that activities are adequately
6 coordinated;

7 (c) whether the program could be performed more
8 efficiently or more effectively by another unit of the
9 government or a private entity, or whether a program
10 performed by a private entity could be performed more
11 efficiently and effectively by a government agency;

12 (d) when compared to costs, whether effectiveness
13 warrants elimination of the program, or, if the program
14 serves a limited interest, whether it should be redesigned to
15 require users to finance program costs (Whether the cost to
16 administer the program exceeds license and other fee
17 revenues paid by those being regulated.); *and*

18 (e) whether other changes could improve the
19 efficiency and effectiveness of the program and the
20 consequences of discontinuing such program. If any
21 discontinuation is recommended, such recommendation
22 must be accompanied by a description of alternatives to
23 implement such recommendation, including an
24 implementation schedule for discontinuation and
25 recommended procedures for assisting employees affected

1 by the discontinuation. Determination as to public policy,
2 which may include recommendations as to whether it would
3 be sound public policy to continue or discontinue funding
4 the program, either in whole or in part, in the existing
5 manner. Whether the information reported has relevance
6 and utility for the evaluation of each program. Whether
7 agency management has established control systems
8 sufficient to ensure that performance data are maintained
9 and supported by agency records and accurately presented
10 in agency performance reports."

11 **Section 12.** Section 1918 is hereby *added* to Chapter 19 of Title 1 of
12 the Guam Code Annotated to read as follows:

13 "Section 1918. *I Liheslaturan Guåhan* intends that the program
14 evaluation and justification review procedure be designed to assess the
15 efficiency, effectiveness, and long-term implications of current or
16 alternative government policies, and that the procedure results in
17 recommendations for the improvement of such policies and
18 government. To that end, whenever possible, all reports submitted
19 must include an identification of the estimated financial consequences,
20 including any potential savings, that could be realized if the
21 recommendations or alternative courses of action were implemented."

22 **Section 13.** Section 1919 is hereby *added* to Chapter 19 of Title 1 of
23 the Guam Code Annotated to read as follows:

1 **"Section 1919. Surprise/Unannounced Audits.** The Public
2 Auditor has the authority to conduct surprise/unannounced audits."of
3 any government of Guam agency at the Public Auditor's discretion, and
4 all agencies shall surrender such records as are determined necessary
5 for the conduct of the surprise/unannounced audits."

6 **Section 14.** Section 1920 is hereby *added* to Chapter 19 of Title 1 of
7 the Guam Code Annotated to read as follows:

8 **"Section 1920. Publication of Audits.** Upon the completion of
9 any audit done pursuant to this Act, the Public Auditor shall provide a
10 copy of the audit to all news media on Guam, as well as publish the
11 audit on the Internet and make the Internet address of each audit
12 publicly known."

13 **Section 15.** Sections 8 - 14 of this Act are effective upon the first
14 election of the Public Auditor pursuant to this Act.

15 **Section 16.** Section 1901 of Chapter 19 of Title 1 of the Guam Code
16 Annotated is hereby *repealed*.

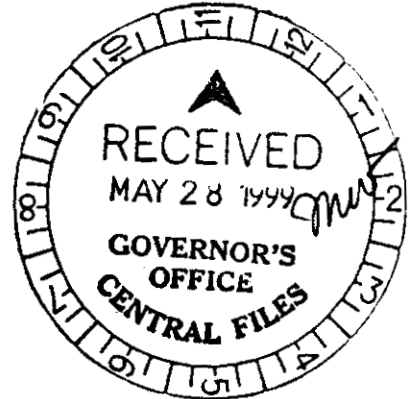
17 **Section 17. Severability.** *If* any provision of this Act or its
18 application to any person or circumstance is found to be invalid or contrary to
19 law, such invalidity shall *not* affect other provisions or applications of this Act
20 which can be given effect without the invalid provisions or application, and to
21 this end the provisions of this Act are severable.



MINA' BENTE SINGKO NA LIHESLATURAN GUÅHAN
TWENTY-FIFTH GUAM LEGISLATURE
155 Hesler Street, Hagåtña, Guam 96910

May 27, 1999

The Honorable Carl T.C. Gutierrez
I Maga'lahen Guåhan
Ufisinan I Maga'lahi
Hagåtña, Guam 96910



Dear *Maga'lahi* Gutierrez:

Transmitted herewith are Bill No. 70 (COR) and Substitute Bill Nos. 52 (COR), 57 (COR) and ~~189~~ (COR) which were passed by *I Mina'Bente Singko Na Liheslaturan Guåhan* on May 24, 1999.

Sincerely,


JOANNE M.S. BROWN
Senator and Legislative Secretary

Enclosure (4)

MINA'BENTE SINGKO NA LIHESLATURAN GUAHAN
1999 (FIRST) Regular Session

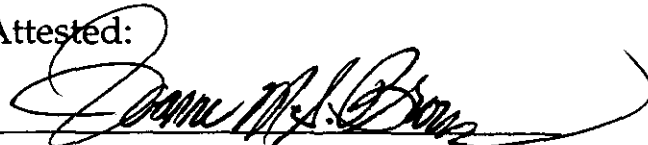
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ANTONIO R. UNPINGCO
Speaker

Attested:



JOANNE M.S. BROWN
Senator and Legislative Secretary

.....

This Act was received by I Maga'lahen Guahan this 28th day of May, 1999,
at 11:15 o'clock 9 .M.



Assistant Staff Officer
Maga'lahi's Office

APPROVED:

CARL T. C. GUTIERREZ
I Maga'lahen Guahan

Date: _____

Public Law No. _____

MINA'BENTE SINGKO NA LIHESLATURAN GUAHAN
1999 (FIRST) Regular Session

CERTIFICATION OF PASSAGE OF AN ACT TO I MAGA'LAHEN GUAHAN

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Attested:

JOANNE M.S. BROWN
Senator and Legislative Secretary

.....
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at _____ o'clock _____M.

APPROVED:

CARL T. C. GUTIERREZ
I Maga'lahen Guahan

Date: _____

Public Law No. _____



Assistant Staff Officer
Maga'lahi's Office

Office of the Speaker
ANTONIO R. UNPINGCO
Date: 5-27-99
Time: 0910
Rec'd by: [Signature]
Print name: Charlene

MINA'BENTE SINGKO NA LIHESLATURAN GUÅHAN
1999 (FIRST) Regular Session

Bill No. 189 (COR)

As substituted on the Floor
and amended.

Introduced by:

Mark Forbes
E. B. Calvo
S. A. Sanchez, II
A.C. Lamorena, V
L. F. Kasperbauer
K. S. Moylan
A. R. Unpingco
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AN ACT TO REPEAL §§1901, 1904 AND 1905; TO REPEAL AND REENACT §§1902, 1903, 1906 AND 1911; TO ADD §§1903.1 AND 1914-1920; ALL OF CHAPTER 19 OF TITLE 1 OF THE GUAM CODE ANNOTATED, RELATIVE TO PROVIDING FOR AN INDEPENDENT, ELECTED PUBLIC AUDITOR TO INCREASE ACCOUNTABILITY IN THE GOVERNMENT OF GUAM.

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

2 **Section 1.** Section 1903 of Chapter 19 of Title 1 of the Guam Code
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4 **"Section 1903. Public Auditor Election.** The Public Auditor
5 shall be elected by the voters of Guam in a general election occurring at
6 the same time as the general election for Mayors. The Public Auditor
7 shall serve a term of four (4) years. The Public Auditor is a non-partisan
8 office. No candidate for the position of Public Auditor shall declare a
9 political party affiliation. No candidate for the office of Public Auditor
10 shall seek the endorsement or receive directly or indirectly financial or
11 material support from a political party. Any violation of the
12 aforementioned shall constitute the Guam Election Commission to
13 invalidate the candidacy of the individual for Public Auditor.
14 Candidates for Public Auditor shall be subject to the same campaign
15 and personal financial reporting requirements as applied to candidates
16 for *I Maga'lahaen Guåhan*, as well as all laws pertaining to campaign
17 contributions. No person shall serve more than two (2) consecutive
18 terms as Public Auditor. No nominating petition shall be required of a
19 candidate for Public Auditor. A candidate for the position of Public
20 Auditor shall file candidacy with the Guam Election Commission in the
21 manner similar to a candidate for *I Maga'lahaen Guåhan*, *except* as is not
22 consistent with this Chapter. There shall be no primary election for the
23 position of Public Auditor. All qualified candidates complying with the
24 provisions of this Chapter shall be placed on the general election ballot.

1 In the general election, the candidate receiving the most votes, subject to
2 the qualifications established by this Chapter, shall be certified by the
3 Guam Election Commission as having won election to the position of
4 Public Auditor.”

5 **Section 2.** Section 1903.1 is hereby *added* to Chapter 19 of Title 1 of the
6 Guam Code Annotated to read as follows:

7 **“Section 1903.1. First Election.** The first election for the
8 position of Public Auditor shall occur at the general election that shall
9 take place in November of the year 2000. The Public Auditor elected at
10 such time shall be sworn into office on the first Monday of the following
11 January. The appointed Public Auditor currently holding the office
12 shall continue to serve as Public Auditor until the swearing into office of
13 the Public Auditor elected to office pursuant to this Section, *unless*
14 removed from office pursuant to the provisions of this Chapter.”

15 **Section 3.** Section 1902 of Chapter 19 of Title 1 of the Guam Code
16 Annotated is hereby *repealed and reenacted* to read as follows:

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18 the Office of Public Auditor, and when there is more than eight (8)
19 months remaining in the term of the Public Auditor at the time the
20 vacancy shall occur, the Guam Election Commission shall conduct a
21 special election no more than ninety (90) days after such vacancy has
22 occurred. Such person elected in the special election shall serve the
23 balance of the term, until such time as a new Public Auditor is elected
24 and sworn into office. Should a vacancy in the Office of Public Auditor

1 occur with exactly eight (8) months or less remaining in the balance of
2 the Public Auditor's term, *I Maga'lahañ Guåhan* shall appoint a qualified
3 individual to fill the balance of the term, *subject* to the advice and
4 consent of *I Liheslaturan Guåhan* and the provisions of §1901 of this
5 Chapter."

6 **Section 4. Previous Retention Election, Candidacy.** Section 1904
7 of Chapter 19 of Title 1 of the Guam Code Annotated is hereby *repealed*.

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16 board overseeing the certified public accountant or attorney, as the case
17 may be. The Public Auditor must either:

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12 allotment process or the control of the Bureau of Budget and
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19 occur, the Department of Administration shall release such funds
20 required for the purpose of meeting the operational needs of the Public
21 Auditor for that month, provided a sufficient balance of the
22 appropriation remains."

23 **Section 8.** Section 1914 is hereby *added* to Chapter 19 of Title 1 of the
24 Guam Code Annotated to read as follows:

1 **"Section 1914.** The Office of the Public Auditor is responsible
2 for the conduct of program evaluation and review of compliance by
3 various government programs with performance standards established
4 by *I Liheslaturan Guåhan*. The Public Auditor shall perform any audit of
5 either the financial or programmatic nature, either by resolution of *I*
6 *Liheslaturan Guåhan* or as otherwise provided in this Chapter."

7 **Section 9.** Section 1915 is hereby *added* to Chapter 19 of Title 1 of the
8 Guam Code Annotated to read as follows:

9 **"Section 1915.** The Public Auditor shall submit to *I Liheslaturan*
10 *Guåhan* on a continuous basis recommendations with respect to altering
11 and amending the performance standards assigned to any government
12 of Guam program, as well as recommendations with respect to
13 procedures for evaluation compliance with or achievement of
14 performance standards. Upon enactment of a law implementing a
15 program and performance-based budget for the entire government of
16 Guam, the Office of the Public Auditor shall implement a continuous
17 program of evaluation and justification review of all government of
18 Guam agencies and shall submit a report of evaluation and justification
19 review findings and recommendations to the Speaker of *I Liheslaturan*
20 *Guåhan*, *I Maga'Lahen Guåhan*, the head of the agency that was the
21 subject of the review, and the head of any agency that is substantially
22 affected by the findings and recommendations. Every agency,
23 department and program of the government of Guam must be reviewed

1 at least once annually, and a report must be made to *I Liheslaturan*
2 *Guåhan* at least four (4) months prior to the end of a fiscal year."

3 **Section 10.** Section 1916 is hereby *added* to Chapter 19 of Title 1 of
4 the Guam Code Annotated to read as follows:

5 **"Section 1916. Duties and Responsibilities with Respect to**
6 **Program Evaluation.** The Public Auditor shall conduct program
7 evaluation and justification reviews and other related duties as
8 prescribed by law. As part of these analyses the Public Auditor shall
9 perform or contract for the performance of agency evaluation and
10 justification reviews. The Public Auditor may adopt and enforce
11 reasonable rules necessary to facilitate the studies, reviews and reports
12 authorized by this Chapter."

13 **Section 11.** Section 1917 is hereby *added* to Chapter 19 of Title 1 of
14 the Guam Code Annotated to read as follows:

15 **"Section 1917. Program Evaluation and Justification Review.**
16 *'Agency'* as contained in this Chapter shall mean government of Guam
17 line agencies; autonomous or semi-autonomous, boards, bureaus and
18 commissions. *'Programs'* are programs defined by law as such, under
19 the purview of agencies. Every government agency shall be subject to a
20 program evaluation and justification review by the Public Auditor.
21 Each agency shall offer its complete cooperation to the Public Auditor
22 so that such review may be accomplished.

23 Every department head, agency head or head of a program in the
24 government of Guam must maintain records in a manner consistent

1 with the easy evaluation of program results and compliance with
2 performance standards established by *I Liheslaturan Guåhan*. Every
3 department, agency or program head in the government of Guam shall
4 comply with recommendations made to them by the Public Auditor
5 with respect to proper record keeping to facilitate the purposes of this
6 Chapter. A review of each program must include at a minimum the
7 following:

8 (1) the identifiable cost of each program;

9 (2) the specific purpose of each program, as well as the
10 specific public benefit derived therefrom, as well as a reiteration of
11 the performance standards established by law for that program;

12 (3) compliance with achieving the outputs and outcomes
13 associated with each program;

14 (4) an explanation of circumstances contributing to the
15 government agency's ability to achieve, not achieve or exceed its
16 projected outputs and outcomes associated with each program;
17 *and*

18 (5) alternative courses of action that would result in
19 administration of the same program in a more efficient or effective
20 manner. The courses of action to be considered must include, but
21 are not limited to:

22 (a) whether the program could be organized in a
23 more efficient and effective manner, whether the program
24 mission, goals, or objectives should be redefined, or, when
25 the agency cannot demonstrate that its efforts have had a

1 positive effect, whether the program should be reduced in
2 size or eliminated;

3 (b) whether the program could be administered
4 more efficiently or effectively to avoid duplication of
5 activities and ensure that activities are adequately
6 coordinated;

7 (c) whether the program could be performed more
8 efficiently or more effectively by another unit of the
9 government or a private entity, or whether a program
10 performed by a private entity could be performed more
11 efficiently and effectively by a government agency;

12 (d) when compared to costs, whether effectiveness
13 warrants elimination of the program, or, if the program
14 serves a limited interest, whether it should be redesigned to
15 require users to finance program costs (Whether the cost to
16 administer the program exceeds license and other fee
17 revenues paid by those being regulated.); *and*

18 (e) whether other changes could improve the
19 efficiency and effectiveness of the program and the
20 consequences of discontinuing such program. If any
21 discontinuation is recommended, such recommendation
22 must be accompanied by a description of alternatives to
23 implement such recommendation, including an
24 implementation schedule for discontinuation and
25 recommended procedures for assisting employees affected

1 by the discontinuation. Determination as to public policy,
2 which may include recommendations as to whether it would
3 be sound public policy to continue or discontinue funding
4 the program, either in whole or in part, in the existing
5 manner. Whether the information reported has relevance
6 and utility for the evaluation of each program. Whether
7 agency management has established control systems
8 sufficient to ensure that performance data are maintained
9 and supported by agency records and accurately presented
10 in agency performance reports."

11 **Section 12.** Section 1918 is hereby *added* to Chapter 19 of Title 1 of
12 the Guam Code Annotated to read as follows:

13 **"Section 1918.** *I Liheslaturan Guåhan* intends that the program
14 evaluation and justification review procedure be designed to assess the
15 efficiency, effectiveness, and long-term implications of current or
16 alternative government policies, and that the procedure results in
17 recommendations for the improvement of such policies and
18 government. To that end, whenever possible, all reports submitted
19 must include an identification of the estimated financial consequences,
20 including any potential savings, that could be realized if the
21 recommendations or alternative courses of action were implemented."

22 **Section 13.** Section 1919 is hereby *added* to Chapter 19 of Title 1 of
23 the Guam Code Annotated to read as follows:

1 **"Section 1919. Surprise/Unannounced Audits.** The Public
2 Auditor has the authority to conduct surprise/unannounced audits."of
3 any government of Guam agency at the Public Auditor's discretion, and
4 all agencies shall surrender such records as are determined necessary
5 for the conduct of the surprise/unannounced audits."

6 **Section 14.** Section 1920 is hereby *added* to Chapter 19 of Title 1 of
7 the Guam Code Annotated to read as follows:

8 **"Section 1920. Publication of Audits.** Upon the completion of
9 any audit done pursuant to this Act, the Public Auditor shall provide a
10 copy of the audit to all news media on Guam, as well as publish the
11 audit on the Internet and make the Internet address of each audit
12 publicly known."

13 **Section 15.** Sections 8 - 14 of this Act are effective upon the first
14 election of the Public Auditor pursuant to this Act.

15 **Section 16.** Section 1901 of Chapter 19 of Title 1 of the Guam Code
16 Annotated is hereby *repealed*.

17 **Section 17. Severability.** *If* any provision of this Act or its
18 application to any person or circumstance is found to be invalid or contrary to
19 law, such invalidity shall *not* affect other provisions or applications of this Act
20 which can be given effect without the invalid provisions or application, and to
21 this end the provisions of this Act are severable.

6

I MINA' BENTE SINGKO NA LIHESLATURAN GUAHAN

1999 (FIRST) Regular Session

Date: 5/24/99

VOTING SHEET

5 Bill No. 189 (COR)

Resolution No. _____

Question: _____

NAME	YEAS	NAYS	NOT VOTING/ ABSTAINED	OUT DURING ROLL CALL	ABSENT ROLL CALL
AGUON, Frank B., Jr.					✓
BERMUDES, Eulogio C.					✓
BLAZ, Anthony C.	✓				
BROWN, Joanne M.S.	✓				
CALVO, Eduardo B.	✓				
CAMACHO, Marcel G.	✓				
FORBES, Mark	✓				
KASPERBAUER, Lawrence F.	✓				
LAMORENA, Alberto C., V	✓				
LEON GUERRERO, Carlotta A.	✓				
MOYLAN, Kaleo Scott	✓				
PANGELINAN, Vicente C.	✓				
SALAS, John C.	✓				
SANCHEZ, Simon A., II	✓				
UNPINGCO, Antonio R.	✓				

TOTAL

13 0 0 0 2

CERTIFIED TRUE AND CORRECT:

Clerk of the Legislature

* 3 Passes = No vote
EA = Excused Absence



MINA' BENTE SINGKO NA LIHESLATURAN GUÅHAN
Kumitean Areklamento, Refotman Gubetnamento Siha, Inetnon di Nuebu, yan Asunton Fidirat

*Senadot Mark Forbes, Gehilu
Kabisiyon Mayuråt*

MAY 21 1999

Speaker Antonio R. Unpingco
I Mina' Bente Singko Na Liheslaturan Guåhan
155 Hesler Street
Hagåtña, Guam 96910

Dear Mr. Speaker:

The Committee on Rules, Government Reform, Reorganization and Federal Affairs, to which Bill No. 189 was referred, wishes to report its findings and recommendations **TO DO PASS BILL NO. 189**, "An Act to Provide for an Independent Elected Public Auditor to Increase Accountability in the Government of Guam."

The voting record is as follows:

TO PASS

8

NOT TO PASS

ABSTAIN

TO PLACE IN INACTIVE FILE

Copies of the Committee Report and other pertinent documents are attached. Thank you and si Yu'os ma'ase for your attention to this matter.


MARK FORBES

Attachments



MINA' BENTE SINGKO NA LIHESLATURAN GUÅHAN
Kumitean Areklamento, Refotman Gubetnamento Siha, Inetnon di Nuebu, yan Asunton Fidirat

*Senadot Mark Forbes, Gehilu
Kabisiyon Mayuråt*

MEMORANDUM

TO: Committee Members

FR: Chairman

SUBJECT: Committee Report- Bill No. 189, "An Act to Provide for an Independent Elected Public Auditor to Increase Accountability in the Government of Guam."

Transmitted herewith for your information and action is the report on Bill No. 189, from the Committee on Rules, Government Reform, Reorganization and Federal Affairs.

This memorandum is accompanied by the following:

1. Committee Voting Sheet
2. Committee Report
3. Bill No. 189
4. Public Hearing Sign-in Sheet
5. Notice of Public Hearing

Please take the appropriate action on the attached voting sheet. Your attention and cooperation in this matter is greatly appreciated.

Should you have any questions regarding the report or accompanying documents, please do not hesitate to contact me.

Thank you and si Yu'os ma'ase.

- MARK FORBES

Attachments

Committee on Rules, Government Reform, Reorganization and Federal Affairs
I Mina' Bente Singko Na Liheslaturan Guåhan

Voting Record

Bill No. 189, "An Act to Provide for an Independent Elected Public Auditor to Increase Accountability in the Government of Guam."

	<u>TO PASS</u>	<u>NOT TO PASS</u>	<u>ABSTAIN</u>	<u>INACTIVE FILE</u>
MARK FORBES, Chairman	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
EDDE B. CALVO, Vice-Chairman	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ANTHONY C. BLAZ, Member	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
JOANNE M. S. BROWN, Member	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
MARCEL G. CAMACHO, Member	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
LAWRENCE F. KASPERBAUER, Member	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ALBERTO A. C. LAMORENA V., Member	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CARLOTTA A. LEON GUERRERO, Member	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
KALEO S. MOYLAN, Member	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
JOHN C. SALAS, Member	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SIMON A SANCHEZ, II, Member	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ANTONIO R. UNPINGCO, Member	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
FRANK B. AGUON, JR., Member	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ELOY G. BERMUDES, Member	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
VICENTE C. PANGELINAN, Member	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

I Mina' Bente Singko Na Liheslaturan Guåhan

**Committee On Rules,
Government Reform, Reorganization & Federal Affairs
Senator Mark Forbes, Chairman**

Committee Report

on

Bill No. 189,

**“An Act to Provide for an Independent Elected Public Auditor to
Increase Accountability in the Government of Guam.”**

I. OVERVIEW

The Committee on Rules, Government Reform, Reorganization and Federal Affairs held a public hearing on Friday, May 14, 1999 at 11:00 a.m. at I Liheslaturan Guahan. Public notice of the hearing was announced in the May 12, 13, and 14, 1999 issues of the Pacific Daily News.

Senators present were:

Senator Mark Forbes, Chairman
Senator Eddie Calvo, Member

Providing written testimony:

Mr. Robert Cruz, Public Auditor (attached)

II. SUMMARY OF TESTIMONY

Mr. Robert Cruz, Public Auditor, testified before the Committee **against** Bill No. 189. He said he opposes the bill because it removes the requirements that the public auditor be either a CPA or have a law degree. He added that the public auditor already goes through a retention election, and stressed that any public auditor would need adequate funding to meet his mandate.

III. FINDINGS AND RECOMMENDATION

The Committee on Rules, Government Reform, Reorganization and Federal Affairs finds that Bill No. 189, will go a long way toward providing the thorough accountability this government needs to run smoothly, to make the best use of taxpayer dollars, and to ensure the greatest openness to the public. The bill will ensure that public funds are accounted for, that the performance of agencies are measured and accounted for, and that the performance of the public auditor is accountable to the people through an open election. This bill will also ensure that the hands of the public auditor are not tied by a lack of funds.

Accordingly, the Committee on Rules, Government Reform, Reorganization and Federal Affairs, to which Bill No. 189 was referred does hereby submit its findings and recommendations to I Mina' Bente Singko Na Liheslaturan Guahan **TO DO PASS BILL NO. 189**, "An Act to Provide for an Independent Elected Public Auditor to Increase Accountability in the Government of Guam."



OFFICE OF THE PUBLIC AUDITOR
UFISINAN I ADITOT PUPBLEKO
GOVERNMENT OF GUAM
P.O. BOX 23667, GMF, Barrigada, Guam 96921
(1208 East Sunset Boulevard, Tiyan)
(671) 475-0393/0394/0395 - FAX: (671) 472-7951

ROBERT G.P. CRUZ
PUBLIC AUDITOR

May 14, 1999

Honorable Mark Forbes, Chairman
Committee on Rules, Government
Reform, Reorganization and
Federal Affairs
Mina'Bente Singko Na
Liheslaturan Guahan
155 Hesler Street
Hagatna, Guam 96910

Re: Removal of Professional
Requirements for Public
Auditor

Dear Senator Forbes:

This to to provide testimony on Bill No. 189, which would remove the professional requirements for the next Public Auditor, and provide for an election for my successor.

I oppose Bill No. 189. It is identical to legislation you sponsored in the last Legislature. We submitted testimony opposing that legislation. It is obvious that you are going ahead with consideration of Bill No. 189 despite my input. You have already scheduled this bill for discussion at your session next week despite the fact that you had not had a public hearing on Bill No. 189, nor had a Rules Committee vote on the bill's passage.

Having an election of the Public Auditor is not the basic issue, I believe, as I would be subject to a retention election if I wished to seek another term. The public would have an opportunity to vote on my retention already. The issue is obviously the power of the Governor to appoint my successor. It appears to be a foregone conclusion that you do not wish to have the Governor make this decision, hence the fast track to passage of this measure. The notice of hearing on this measure appeared in the Pacific Daily News on same day as the session agenda for May 17, 1999 which included Bill No. 189. Please note for the record, anyway, my opposition to Bill No. 189, for the same reasons provided the last time you raised the issue.

I have consistently opposed legislation which reduced the independence of the Office of the Public Auditor. I oppose the idea of making the Public Auditor an arm of the Legislature. Yet, I have offered suggestions on how to implement such a move, if that is the desire of our lawmakers. Enclosed is a copy of a letter which I submitted to my oversight chairman, Senator Kaleo Moylan, spelling out the statutory scheme in other Pacific Island governments and those States which have Legislative Auditors.

Similarly, I would recommend that the Rules Committee consider obtaining the laws of those States which provide

So,

I do not intend to seek another appointment as Public Auditor. If the next Public Auditor is to be independent he must have financial independence. It is unfortunate that the Legislature has chosen not to provide a separate line item appropriation for our Office for Fiscal Year 1999. Rather, we were lumped together with the Executive Branch appropriation. Thus, the Governor has the control over the release of our funds each month. I completely agree with the concept contained in Bill No. 189 that our Public Auditor must have a guaranteed source of funding. Since I was first appointed, I sought a budget mechanism similar to that of the CNMI, where a percentage of total revenues is made available directly for fund the Office of the Public Auditor. I have sought funding at a level that would provide a staff of 11 since my appointment, at a level of approximately \$2 million. That amount is not out of line, considering the size of our government, the lack of internal auditors in our largest departments such as the Department of Education, and the absence of an independent audit agency in the history of our Government. Title 1, Chapter 19 requires our office to conduct annual financial and management audits of each agency. Yet the funding and staffing permitted our agency has never been up to the level needed or requested.

I have had as few as one staff auditor to conduct audits. At this time, I have a tiny, but dedicated and experienced staff of four auditors. They include former staff of the defunct Territorial Auditor's office, a former Deloitte Touche senior auditor, (who has also served as controller of the Port Authority and the Department of Education), a senior auditor from the Bureau of Budget and Management Research's Internal Audit Division, and one Private Secretary who is the sole executive and administrative support in the office.

While past appropriations have been sufficient to contract the critical Single Audit, that funding has been eliminated with the method by which the Fiscal Year 1999 budget was appropriated. I would note that since April 1, 1999, no funds have been released to our agency except that provided for wages and benefits. I strongly urge that the current public law be amended to provide for the mandatory release of funds, as is done for the Judicial and Legislative branches.

I would recommend that if Bill No. 189 is going to be passed, that there be some amendments made by the Rules Committee. First, the professional requirement of either a certified public accountant or a lawyer be reinstated. The requirement ensures a minimum of professionalism in how the office is conducted. As a professional, an attorney or a CPA is subject to certain professional standards. The power of the Public Auditor's Office (properly funded and staffed) can be awesome. The individual holding this position must be judicious in his actions. Audit procedures are painstakingly detailed. Auditors require continuous training to meet government auditing standards. Removing the professional requirement makes the office more like the defunct Office of the Suruhanu. I am not aware of any Pacific Island Public Auditor who is not required to have

the CPA credential. The two best Pacific Island government auditors have had both a law degree and a CPA (Wendell Harwell the American Samoa Territorial Auditor and Leo LaMotte, CNMI Public Auditor).

If the professional qualification is not restored, a salary for the Public Auditor needs to be specified in Bill No. 189. The original salary level for my position was set by the Civil Service Commission based upon the professional requirement of a CPA or admission to the Guam Bar and five years experience.

There will probably be many interested in running for the position of Public Auditor if professional requirements are eliminated. Would retirees be permitted to retain their annuities as well as their salary as Public Auditor as Senators and the Governor and Lieutenant Governor are permitted? This question will certainly come up from potential candidates who are retired, or eligible to retire.

About one-third of State Auditors are elected officials. Copies of their enabling legislation might be reviewed by the Rules Committee for possible improvements to Bill No. 189. I have obtained a summary from the National Association of State Auditors, Comptrollers and Treasurers which is enclosed for your information and possible use.

In summary, I oppose Bill No. 189. It removes the requirement of a professional qualification for the Public Auditor. The position should not be seen as one to merely keep the Governor in check. It should also have authority to audit the Legislative and Judicial branches as well. And it should have the financial independence to get the job done.

As I have offered my oversight Chairmen Senators Moylan and Blaz, let me offer to you my assistance to work with you to create the best possible amendments to Title I, Chapter 19. I would like my successor to have the tools he needs to meet the statutory requirements placed upon him or her.

Sincerely,

Bob ✓

cc: All Senators

ROBERT G.P. CRUZ



OFFICE OF THE PUBLIC AUDITOR
UFISINAN I ADITOT PUPBLEKO
GOVERNMENT OF GUAM
P.O. BOX 23667, GMF, Barrigada, Guam 96921
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(671) 475-0393/0394/0395 - FAX: (671) 472-7951

ROBERT G.P. CRUZ
PUBLIC AUDITOR

Honorable Kaleo S. Moylan
Chairman, Committee on Housing,
General Government Services and
Foreign Affairs
Mina'Bente Singko Na
Liheslaturan Guahan
Suite 16B
777 Route 4
Sinajana, Guam 96926

March 17, 1999

Re: Amendment of Public Auditor Law

Dear Mr. Chairman:

This is to follow up on our discussion during the budget hearing on our agency on March 12, 1999. As additional information on our agency's history, let me provide the following:

1. Most Pacific Island governments affiliated with the United States have independent Public Auditor offices. These include the CNMI, Republic of Palau and Federated States of Micronesia. In the American Samoa Government the title is Territorial Auditor. In the Republic of the Marshall Islands the term used is Auditor General.
2. Two other island governments have both an independent auditor and a Legislative Auditor, the State of Hawaii and the Virgin Islands. So do Minnesota and North Dakota.
3. Guam has had a Legislative Auditor previously, called the Territorial Auditor. It was staffed with approximately 13 individuals. It was abolished by the 16th Guam Legislature as a cost reduction effort at the same time that the Research and Planning Bureau was eliminated.
4. The Public Auditor law (Title I, Section 19) was the first attempt at creating an independent auditor's office that would audit all three branches of government. The Organic Act was amended to permit the creation of this independent office. After the passage of the law, it took two years to appoint the Commission on Public Auditor, and recommend three nominees to the Governor. Governor Ada appointed me for a six year term, which expires in the year 2000.

5. I do not anticipate seeking another term of office. I have sufficient service to retire and look forward to returning to the active practice of law. However, if I did wish to be reappointed, I would be subject to a retention election in 2000, similar to how judges must go through a retention vote.

6. If I retire at the end of my term next year, Governor Gutierrez would receive nominations from the Commission on Public Auditor, appoint my successor, who would be subject to the confirmation process before your committee.

7. As I stated during the budget hearing, I am willing to work with you and your Committee to draft a workable statute to improve upon the existing one. Changing the office to a Legislative auditor will have to be done with care. My term of office cannot be infringed upon and I would seek to nullify any statute that sought to change my independence during my term.

8. There are any number of ways the office can be made more independent (guaranteed revenues, election) or placed under the control of the Legislature (audit workplan approval). There are statutory models that can be obtained from any of the above States or Pacific Island governments.

9. The transition needs to be planned carefully. It would have to take into effect my staff (who are all classified, permanent employees, except my Private Secretary). It would need to continue any obligations such as the critical Single Audit contract in effect at the time.

In conclusion, it is my desire that the Office of the Public Auditor become more independent rather than lose its independence by becoming a Legislative Auditor. However, I would like to work closely with you to ensure a smooth a transition as possible if it is the desire to the Legislature to do so.

Sincerely,


ROBERT G.P. CRUZ

NASACT
2401 Regency Road, Suite 302
Lexington, Kentucky 40503



Fax Cover Sheet

DATE:	September 22, 1998	TIME:	9:16 AM
TO:	Bob Cruz	FAX:	(671) 472-7951
FROM:	Kinney Poynter NASACT	PHONE:	(606) 276-1147
		FAX:	(606) 278-0507
RE:	Elected State Auditors		

Number of pages including cover sheet: 13

Message

Bob – to answer your inquiry about elected state auditors, I am enclosing Table 2 from the 1996 version of *Auditing in the States*. As you can see, 18 state auditors are elected by the voters. These are DE, IA, KY, MA, MN, MS, MO, NE, NM, NY, NC, ND, OH, OK, PA, UT, VT, and WA. We are getting ready to update the book this fall, but this particular information will not change. At least, I'm not aware of any auditors that are now being elected that were not elected before.

Phone numbers for the principals in each of these offices is in your NASACT directory. I've also enclosed a listing for your convenience. I'm sure any of these principals would be happy to talk to you.

Hope this helps and if you need additional information, just let me know. You can email

Table 2 (continued)
Selection of Agency Head, Term of Office, and Succession
 (Part I: B,C,D)

State Agency	Method of Selection of Agency Head	Term of Office	Date of First Service	Current Term Ends	Consecutive Years in Office	Succession
Indiana State Examiner	Appointed by the Governor	4 years	3/89	2/97	7	Y, I
Iowa Auditor of State	Elected by the citizens; general election	4 years	1/79	12/98	16	Y, I
Kansas Legislative Post Auditor	Appointed by Legislative Post Audit Committee (h)	L(h)	11/91	N/A	4	N/A
Kentucky Auditor of Public Accounts	Elected by the citizens (i)	4 years	1/96	12/99	Less than one	Y, T
Louisiana Legislative Auditor	Appointed by the Legislature(j)	L	8/89	Until resignation or removal	6	N/A
Maine State Auditor	Appointed by the Legislature(k)	4 years	12/76	12/96	8.5	Y, T(k1)
Maryland Legislative Auditor	Appointed by the Director, Department of Fiscal Services(l)	I	1/87	N/A	9	N/A
Massachusetts State Auditor	Statewide election by voters every four years	4 years	1/87	1/99	9	Y, T
Michigan Auditor General	By the Legislature(m)	8 years	11/85	11/97	6	Y, I
Minnesota Legislative Auditor	Appointed by the Legislative Audit Commission	6 years	11/83	11/95	12	Y, I
State Auditor	Elected by citizens; statewide election	4 years	1/95	1/99	1st term	Y, I
Mississippi State Auditor	Elected by the citizens	4 years	1/92	1/96(n)	4	Y, I
Executive Director	Elected by the Joint Legislative Committee(o)	I	1978		17	Y, no set term
Missouri State Auditor	Elected by citizens in a statewide general election	4 years	7/84(p)	1/99	11 years, 2 months	Y, I
Montana Legislative Auditor	Appointed by the Legislative Audit Committee(q)	2 years	8/85	6/96	10	Y, I
Nebraska Auditor of Public Accounts	Elected by the citizens	4 years	1/91	1/99	5	Y, T
Nevada Legislative Auditor	Appointed by the Legislature(r)	I	6/90	N/A	5	N/A

Table 2 (continued)
 Selection of Agency Head, Term of Office, and Succession
 (Part I: B,C,D)

State/Agency	Method of Selection of Agency Head	Term of Office	Date of First Service	Current Term Ends	Consecutive Years in Office	Succession
New Hampshire Legislative Budget Assistant	Appointed by the Legislature. Nomination followed by a vote. Simple majority needed to win.	2 years	9/83	12/96	12	Y, I
New Jersey State Auditor	Appointed by the Legislature(s)	5 years (s)	3/90	3/95	5	N/A
New Mexico State Auditor	Elected by the citizens(t)	4 years	1/1/91	12/98	5	Y, T
New York State Comptroller	Elected by the citizens(u)	4 years	(u)	12/98	2+	Y, I
North Carolina State Auditor	Elected by the citizens	4 years	1/93	1/97	3	Y, I
North Dakota State Auditor	Elected by the citizens(v)	4 years	11/72	12/96	23	Y, I
Ohio Auditor of State	Elected by the citizens	4 years	1/95	1/99	1	Y, T
Oklahoma State Auditor and Inspector	Elected by the citizens in a statewide election	4 years	1/83	1/99	13	Y, I
Oregon State Auditor	Appointed by elected Secretary of State(w)	I	3/93	I	2	Y, I
Pennsylvania Executive Director	Appointed by Legislative Budget and Finance Committee(x)	(x)	12/88	N/A	7	N/A-no term specified
Auditor General	Elected by the citizens(y)	4 years	11/88	1/97	7	Y, T
Rhode Island Auditor General	Appointed by Legislature. Majority vote of 5 person Joint Committee on Legislative Services.	I	11/94	N/A	1	N/A
South Carolina State Auditor	Appointed by the State Budget and Control Board	I	1978	N/A	17	Y, I
South Dakota Auditor General	Appointed by the Legislature(z)	8 years	11/83	1/99	12	Y, I
Tennessee Comptroller of the Treasury	Elected by the General Assembly(aa)	2 years	1/55	1/97	41	Y, I
Texas State Auditor	Appointed by Legislative	I, O(bb)	4/85	I	10.5	N/A(bb1)

	Audit Committee(bb)					
Utah State Auditor	Elected by the citizens	4 years	7/95(cc)	'96	less than one	Y, three terms
Auditor General	Appointed by the Legislature(dd)	6 years	2/84	1/96	12	Y, I
Vermont Auditor of Accounts	Elected by the citizens; biennial election	2 years	1/93	1/97	4	Y, I

I - 8 Auditing in the States: A Summary

	Assembly					
Washington State Auditor	Elected by the citizens	4 years	1/93	1/97	2	Y, I
Legislative Auditor	Majority vote of 16 member committee; no formal established procedure	I	3/86	N/A	10	N/A
West Virginia Legislative Auditor	Appointed by the Joint Committee on Government and Finance	J	11/93	N/A	2	N/A
Wisconsin State Auditor	Appointed by the Legislature. Appointed by the Leadership Committee of the Legislature.	I, L	1979	N/A	16	
Wyoming Director	Appointed by Governor, Secretary of State, and State Treasurer and confirmed by the Senate	6 years	4/95	2001	Less than one	Y, I

Key:

Y Yes
N No
N/A Not Applicable

I Indefinite number of terms
J Serves at pleasure of the Joint Committee on Government and Finance
L Serves at pleasure of the Legislature
O Other
T Two consecutive terms

- (a) Appointed by Legislative Joint Auditing Committee subject to confirmation by a majority of the General Assembly.
- (b) A bicameral committee (the Joint Legislative Audit Committee) submits a listing of three qualified candidates to the Governor. Governor selects from the list of 3.
- (b1) May not be reappointed if removed for cause.
- (c) There are two Auditors of Public Accounts, not of the same political party, who are appointed by the Legislature to staggered four-year terms.
- (d) Appointed by Joint Legislative Auditing Committee; confirmed by Senate and House.
- (e) The State Auditor is elected by the House of Representatives and confirmed by the Senate. Term of office continues until a successor is elected. The Governor may appoint an interim State Auditor should the office be vacated between sessions of the General Assembly.
- (f) Director of Legislative Services appointed by Legislative Council. The Director then appoints various supervisors including Audit Supervisor. Serves at the pleasure of Director of Legislative Services.
- (g) Legislative Audit Commission makes recommendation. Appointment by joint resolution of Senate and House of Representatives adopted by a 3/5ths majority.
- (h) Appointed by the Legislative Post Audit Committee, a 10-member, bipartisan legislative committee. Serves at the pleasure of the Legislative Post Audit Committee.

Table 2 (continued)
Selection of Agency Head, Term of Office, and Succession
 (Part I: B,C,D)

Key (cont.)

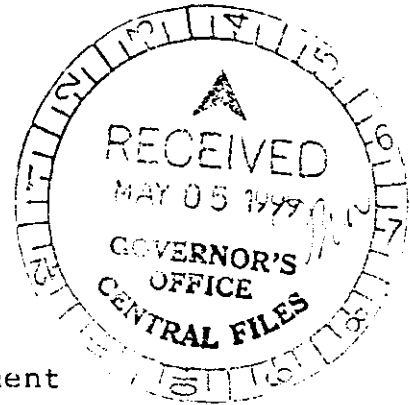
- (i) The election shall be held on the first Tuesday after the first Monday in November every four years.
- (j) Appointed by majority vote of both Houses; removal by 2/3 vote of both Houses.
- (k) Every four years an election is held by the Legislature in joint House/Senate convention
- (k1) Restriction on succession is two terms or any portion thereof.
- (l) Appointed by the Director, Department of Fiscal Services with approval of the President of the State Senate and Speaker of the House of Delegates of the General Assembly.
- (m) Nominated by Joint Legislative Committee, approved by majority vote of Legislature.
- (n) Reelected for four more years on 11/7/95.
- (o) The Joint Committee selects a Director based on its own criteria.
- (p) Appointed in July 1984, elected in November 1986 and subsequently reelected in November 1990 and 1994.
- (q) Majority vote of 12 member audit committee.
- (r) Appointed by Legislative Commission made up of six Assemblymen and six Senators.
- (s) The name and credentials of each applicant or prospective nominee shall be submitted to the Chairman of the Legislative Service Commission. The names of applicants and prospective nominees found to be qualified shall be reported to the President of the Senate and the Speaker of the General Assembly for appropriate communication to the members of the Senate and General Assembly at or before the convening of a joint meeting for the appointment of a State Auditor. Term of office is 5 years or until a successor is appointed.
- (t) Statewide officials are elected every 4 years.
- (u) Same statewide election as for Governor and Attorney General. Appointed 5/1/93 and elected to four year term 11/94.
- (v) Candidates need to be nominated by a political party or file petitions to get on the primary ballot. The top two candidates are placed on the November ballot.
- (w) National search, selected by committee with representatives from Legislature, Executive Branch, State Board of Accountancy, local government auditors, and Secretary of State.
- (x) The officers choose a candidate and then recommend the candidate to the Committee for approval. Serves at the pleasure of the Committee.
- (y) Popular election every four years.
- (z) Appointed by a concurrent resolution of the two Houses of the Legislature.
- (aa) Special joint session of both houses of Tennessee General Assembly meets prior to regular biennial session to elect the Comptroller of the Treasury.
- (bb) The State Auditor is appointed by the Legislative Audit Committee, a joint standing committee of the Texas Legislature. Committee action is taken by majority vote. Upon appointing a State Auditor, the Committee must execute a written declaration of the person appointed and file the declaration with the Texas Secretary of State. Serves at the pleasure of the Legislative Audit Committee.
- (bb1) Succession not addressed in the statute, but no legal reason why he could not succeed himself/herself.
- (cc) Appointed by Governor to complete the term after the previous state auditor was appointed to the GASB Board.
- (dd) The candidate is nominated by the Management Committee, then he/she is voted on by the House and the Senate.
- (ee) The Joint Legislative Audit and Review Commission interviews and places the candidate's name forward for election by the joint vote of the two Houses of the General Assembly.
- (ff) There are restrictions on succession - can be removed for cause.



OFFICE OF THE PUBLIC AUDITOR
UFISINAN I ADITOT PUPBLEKO
GOVERNMENT OF GUAM
P.O. BOX 23667, GMF, Barrigada, Guam 96921
(1208 East Sunset Boulevard, Tiyan)
(671) 475-0393/0394/0395 - FAX: (671) 472-7951

ROBERT G.P. CRUZ
PUBLIC AUDITOR

May 5, 1999



Honorable Carl T.C. Gutierrez
Governor of Guam
Ricardo J. Bordallo Complex
P.O. Box 2950
Hagatna, Guam 96932

Re: Monthly Allotment

Dear Governor Gutierrez:

This is to request an increase in our monthly allotment release for the remainder of Fiscal Year 1999. For the month of April our agency received only funding for personnel and benefits. No other amounts were released for fixed expenses. Nor were we given a written allotment schedule for the quarter.

We need \$31,300 to cover rent, utilities, maintenance, and an additional amount to cover the Single Audit engagement. The Single Audit has been contracted to Deloitte & Touche for \$295,000. Thus \$24,500 needs to be released each month for the balance of the fiscal year to cover this critical audit. Federal grants, bond issuers and covenants require audited financial statements of the Government of Guam.

The above total \$58,000 per month. This would permit personnel wages, benefits and the above to be covered. Your consideration is requested to increase our allotment as needed to allow us to cover these expenses.

Sincerely,

ROBERT G.P. CRUZ

cc: Director, BBMR
Senator Moylan

OPA File



MINA' BENTE SINGKO NA LIHESLATURAN GUÅHAN
Kumitean Areklamento, Refotman Gubetnamento Siha, Inetnon di Nuebu, yan Asunton Fidirat

*Senadot Mark Forbes, Gehilu
Kabisiyon Mayuråt*

MAY 1 1 1999

MEMORANDUM

TO: Chairman
Committee on Rules, Government Reform, Reorganization
and Federal Affairs

FROM: Chairman ~~XXXX~~
Committee on Rules, Government Reform, Reorganization
and Federal Affairs

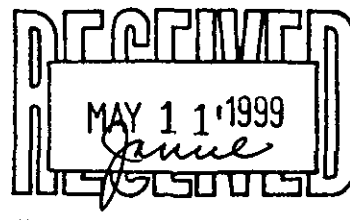
SUBJECT: Principal Referral – Bill No. 189

The above bill is referred to your Committee as the Principal Committee. In accordance with Section 6.04.05. of the Standing Rules, your Committee "shall be the Committee to perform the public hearing and have the authority to amend or substitute the bill, as well as report the bill out to the Body." It is recommended that you schedule a public hearing at your earliest convenience.

Thank you for your attention to this matter.

MARK FORBES

Attachment



APR 1 1999

**MINA'BENTE SINGKO NA LIHESLATURAN GUAHAN
1999 (FIRST) Regular Session**

Bill No. 189 (COR)

Introduced by:

Mark Forbes 

**AN ACT TO PROVIDE FOR AN INDEPENDENT
ELECTED PUBLIC AUDITOR TO INCREASE
ACCOUNTABILITY IN THE GOVERNMENT OF
GUAM.**

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

2 **Section 1.** §1903., Title 1, Guam Code Annotated is repealed and
3 reenacted to read:

4 "§1903. **Public Auditor. Election.** The Public Auditor shall be
5 elected by the voters of Guam in a general election occurring at the same
6 time as the general election for Mayors. The Public Auditor shall serve
7 a term of four (4) years. The Public Auditor is a non-partisan office. No
8 candidate for the position of Public Auditor shall declare a political
9 party affiliation. No political party shall support, endorse or oppose the
10 candidacy of any person for the position of Public Auditor. Candidates
11 for Public Auditor shall be subject to the same campaign and personal
12 financial reporting requirements as apply to candidates for Governor, as

1 well as all laws pertaining to campaign contributions. No person shall
2 serve more than three (3) consecutive terms as Public Auditor. No
3 nominating petition shall be required of a candidate for Public Auditor.
4 A candidate for the position of Public Auditor shall file candidacy with
5 the Guam Election Commission in the manner similar to a candidate for
6 Governor, except as is not consistent with this Chapter. There shall be
7 no primary election for the position of Public Auditor. All qualified
8 candidates complying with the provisions of this Chapter shall be
9 placed on the general election ballot. In the general election, the
10 candidate receiving the most votes, subject to the qualifications
11 established by this Chapter, shall be certified by the Guam Election
12 Commission as having won election to the position of Public Auditor.”

13 **Section 2.** A new §1903.1. is added to Title 1, Guam Code Annotated to
14 read:

15 “§1903.1. **First Election.** The first election for the position of
16 Public Auditor shall occur at the general election that shall take place in
17 November of the year 2000. The Public Auditor elected at such time
18 shall be sworn into office on the first Monday of the following January.
19 The appointed Public Auditor currently holding the office shall
20 continue to serve as Public Auditor until the swearing into office of the
21 Public Auditor elected to office pursuant to this section, unless removed
22 from office pursuant to the provisions of this Chapter.”

23 **Section 3.** §1902. is repealed and reenacted read:

1 **"§1902. Vacancy.** Whenever a vacancy shall occur in the office of
2 Public Auditor, and when there is more than eight (8) months remaining
3 in the term of the Public Auditor at the time the vacancy shall occur, the
4 Guam Election Commission shall conduct a special election no more
5 than ninety (90) days after such vacancy has occurred. Such person
6 elected in the special election shall serve the balance of the term, until
7 such time as a new Public Auditor is elected and sworn into office.
8 Should a vacancy in the office of Public Auditor occur with exactly eight
9 (8) months or less remaining in the balance of the Public Auditors term,
10 the Governor shall appoint a qualified individual to fill the balance of
11 the term, subject to the advice and consent of the Legislature and the
12 provisions of §1901 of this Chapter."

13 **Section 4. Previous Retention Election, Candidacy.** §1904, Title 1,
14 Guam Code Annotated is repealed.

15 **Section 5. Previous Retention Election, Partisanship.** §1905, Title 1,
16 Guam Code Annotated is repealed.

17 **Section 6.** §1906, Title 1, Guam Code Annotated is repealed and
18 reenacted to read:

19 **"§1906. Qualifications.** The Public Auditor shall be a citizen of
20 the United States and a resident of Guam for the five (5) years preceding
21 his or her election, and shall not have been convicted of a felony."

22 **Section 7.** §1911, Title 1, Guam Code Annotated is repealed and
23 reenacted to read:

1 **"§1911. Budget and Exemption from BBMR Control.** The office
2 of the Public Auditor shall receive an annual budget equaling one
3 quarter of a percent (.25%) of the budget of the government of Guam. In
4 calculating the budget of the government of Guam for these purposes,
5 all funds budgeted to operate Guam's Public School system shall be
6 included, as shall subsidies to autonomous agencies from the General
7 Fund and all locally-generated funds normally subject to appropriation.
8 Government revenues collected in fees and charges normally not
9 appropriated by the Legislature and used by autonomous agencies, nor
10 shall federal grants and similar federal funding be included. The
11 budget of the Public Auditor is not subject to the allotment process or
12 the control of the Bureau of Budget and Management Research, nor
13 shall the Governor impound or transfer funds appropriated to the
14 Public Auditor. The Public Auditor shall receive from the Department
15 of Administration, or its successor, an amount totaling no less than one
16 twelfth (1/12) of its budget on the first day of every month of the fiscal
17 until such budget has been exhausted. On a month where more than
18 two (2) pay periods shall occur, the Department of Administration shall
19 release such funds required for the purpose of meeting the operational
20 needs of the Public Auditor for that month, provided a sufficient
21 balance of the appropriation remains."

22 **Section 8. Severability.** If any provision of this Act or its application to
23 any person or circumstance is found to be invalid or contrary to law, such
24 invalidity shall not affect other provisions or applications of this Act which

- 1 can be given effect without the invalid provisions or application, and to this
- 2 end the provisions of this Act are severable.

AMENDED NOTICE OF COMPLETION
HIROKI ICHIOKA, whose mailing address is c/o LaNir LTD., PACIFIC GROUP, 1328 Pale San Yviores Road, Tumon, Guam 96931, hereinafter referred to as the "Owner", owns the leasehold in the "Property": Lot No. 5076-2-1NEW-2, Tumon, Guam. The Contractor, NORTH AMERICAN CONSTRUCTION CORPORATION, whose mailing address is 302 West Soledad Avenue, Hagatna, Guam 96910, on February 1, 1999 has completed the construction of a residential unit on said property. Dated this 29th day of April. Owner: /s/ Hiroki Ichioka HIROKI ICHIOKA D#11565 AN/JDOCS.APR-99 F#3874.4

GUAM, U.S.A.)
CITY OF HAGATNA)
On this 29 day of April, 1999, before me the undersigned notary, personally appeared HIROKI ICHIOKA, the person whose name is signed on the preceding or attached document and acknowledged to me that he signed it voluntarily for its stated purpose. IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the date last above written. /s/ Cynthia T. Guerrero Notary Public CYNTHIA T. GUERRERO NOTARY PUBLIC In and for the Territory of Guam, U.S.A. My Commission expires: Aug. 20, 2000 Suite 400, GCIC Building 414 West Soledad Avenue, Agaña, Guam 96910

NOTICE OF COMPLETION
NOTICE IS HEREBY GIVEN THAT CHUCK BOGGS, OWNER OF THE PROPERTY DESCRIBED, WHOSE ADDRESS IS (ARE) SEE BELOW, CAUSED CONSTRUCTION TO BE EFFECTED ON THE SAID PROPERTY, THE CONTRACT FOR DOING WHICH HERETOFORE MADE WITH PACIFIC RIM CONSTRUCTION MANAGEMENT GROUP, INC. AS CONTRACTOR, ON THE 4TH DAY OF MAY 1999, THAT THE SAID WORK ON SAID 1 STORY, SINGLE FAMILY RESIDENTIAL STRUCTURE WAS ACTUALLY COMPLETED ON THE 13 DAY OF DECEMBER 1998. THAT THE NATURE OF THE TITLE TO THE PROPERTY OF THE OWNER(S) IS THE FOLLOWING: FEE SIMPLE; THAT THE PROPERTY REFERRED TO, ON WHICH THE 1 STORY, SINGLE FAMILY RESIDENTIAL STRUCTURE IS SITUATED, IS DESCRIBED AS FOLLOWS: LOT NUMBER: 10 TRACT 1529 MUNICIPALITY: DEDEDO CERTIFICATE OF TITLE NUMBER: 510865

DATED THE 4TH DAY OF MAY, 1999
OWNER: /s/ CHUCK BOGGS
TERRITORY OF GUAM, I (WE) CHUCK BOGGS BEING DULY SWORN, DEPOSE(S) AND SAYS THAT HE (THEY) IS (ARE) THE OWNER(S) OF THE DESCRIBED PREMISES; THAT HE (THEY) HAS (HAVE) READ THE FOREGOING NOTICE AND KNOW(S) THE CONTENTS HEREOF. AND THE SAME IS TRUE.
OWNER: /s/ Chuck Boggs CHUCK BOGGS
TERRITORY OF GUAM, CITY OF AGANA
SUBSCRIBED AND SWORN TO BEFORE ME THIS 4TH DAY OF MAY 1999.
MY COMMISSION EXPIRES: /s/ Donna M. Chirel NOTARY PUBLIC In and for Guam, U.S.A. My Commission Expires: October 14, 2001 P.O. Box 27383, Borigada, Guam 96921

IN THE SUPERIOR COURT OF GUAM
IN THE MATTER OF THE ESTATE OF ANA RIOS ZAMORA, Deceased.
PROBATE CASE NO. PRO028-99

RE-NOTICE OF HEARING FOR PETITION FOR LETTERS OF ADMINISTRATION WITH THE WILL ANNEXED
Notice is hereby given that ANTONIO J.G. ZAMORA, has filed herein his petition praying for letters of administration with the will annexed upon the estate of ANA RIOS ZAMORA, decedent, and that on MAY 20 1999, at the hour of 10:00 A.M., of said day in the courtroom of the Superior Court of Guam, Hagatna, Guam, has been set for the hearing of said petition and all persons interested are hereby notified to appear at the time and place set for said hearing and show cause if any they have why the petition should not be granted. Reference is hereby made to the said petition for further particulars.
DATED: MAR. 19, 1999
ALFREDO BORLAS CLERK, SUPERIOR COURT OF GUAM.
Josefina L. Aquino Clerk

To Advertise call 475-6333

GSA GENERAL SERVICE AGENCY
Department of Defense Education Contract Office
P.O. Box 24853, JMF 96921 475-06460651
BID INVITATION
Bid No.: GSA/DOD 001-99
For: School Collateral Equipment - F.O. Sanchez & Machananao Elementary School
Date: May 21, 1999 Time: 10:00 A.M.
Place: DODECO Office; 406 East Sunset Blvd. Tiyan
INTERESTED PARTY MAY PICK UP BID FORMS/SPECIFICATIONS AT SAID PLACE
/s/ FERDERICO Q. SANTIAGO Chief Procurement Officer, Acting

AMENDED NOTICE OF SALE UNDER MORTGAGE (Freehold)
NOTICE IS HEREBY GIVEN, pursuant to Section 2922 of the Civil Code of Guam, as codified by 18 G.C.A. §36113, that the Mortgage executed and delivered by MARTIN D.A. MANUELA, as Mortgagor to BANK OF HAWAII, as Mortgagee, dated April 10, 1996, and recorded on April 12, 1996, with the Department of Land Management, Office of the Recorder, as Instrument No. 514488, will be foreclosed pursuant to a power of sale contained in the Mortgage by sale of the premises encumbered by such Mortgage, without necessity as hereinafter described, to the highest bidder at public auction of the Mayor's Office, Dededo, Guam, on May 11, 1999, at 11:00 a.m., on May 11, 1999, to satisfy the amount due on such Mortgage on the day of sale. The terms of the sale are strictly cash, certified or cashier's check.
The premises that are described in the Mortgage and that will be sold in entirety or in sufficient part to satisfy the Mortgage are as follows:
PARCEL NO. 1 (First Mortgage)
Lot No. 3412-1-2-2, (Subdivision of Lot Number 3412-1-2-2, Municipality of Chalan Pago/Orma, formerly of Government of Guam, Estate Number 7142, Sublot 2, as said lot is marked and designated on Drawing Number CC-407 (7) of L.M. Check Number 230714, as described in that Re-Subdivision Survey Map, dated March 15, 1994, of the Department of Land Management, Government of Guam, Survey Division under SPMA NUMBER 1935.
AREA: 1.828 Square Meters
CERTIFICATE OF TITLE: 104709
PARCEL NO. 2 (Second Mortgage)
Lot No. 3, Block Number, Lot Number 1946, Municipality of Chalan Pago/Orma, formerly of Government of Guam, Estate Number 3953, Sublot 2, as said lot is marked and designated on Drawing Number CC 79115, as L.M. Check Number 235779, as described in that Subdivision of Land 1946, dated April 11, 1979, and recorded May 30, 1979 in the Department of Land Management, Government of Guam, under Document Number 302778.
AREA: 2.474 Square Meters
CERTIFICATE OF TITLE NO: 20724
TOGETHER with buildings, structures and improvements thereon and to be placed or erected thereon.
The undersigned are attorneys for the lawful owner of such Mortgage and the Note secured thereby. The Mortgages have attached in the performance of the terms and conditions of the Note and Mortgage, and BANK OF HAWAII claims all of the principal in the sum of ONE HUNDRED EIGHTY EIGHT THOUSAND THREE HUNDRED FIFTY FIVE AND 53/100 DOLLARS (\$188,255.53), and interest in the sum of FORTY-THREE THOUSAND THREE HUNDRED NINE AND 41/100 DOLLARS (\$43,309.66), as of April 11, 1999, and late charges to be paid on the Mortgage, plus interest accrued at the floating rate of one and three-quarters percent (1 3/4%) per annum above the Bank of Hawaii Base Rate after April 11, 1999, together with costs of sale and attorney fees.
The undersigned reserves the right to withdraw this notice, to reject any bid or to accept only the highest bid, and to postpone the sale from time to time.
This Notice of Sale Under Mortgage is made for purposes of collecting a debt and any other matter authorized by the undersigned and will be for no other purpose.
DATED the 16th day of April, 1999.
CAROLYN HALL
/s/ MEREDITH SAYRE
46th Fl. Bank of Hawaii Bldg.
Post Office Box 86
Hagatna, Guam 96932
Attorneys for Bank of Hawaii GUAM, U.S.A.
Municipality of Hagatna
On this 16th day of April, 1999, before me, a notary public in and for Guam, U.S.A., personally appeared MEREDITH SAYRE, known to me to be the person whose name is subscribed to the foregoing AMENDED NOTICE OF SALE UNDER MORTGAGE, and acknowledged to me that she signed it voluntarily for its stated purpose as attorney for BANK OF HAWAII. IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year above written.
/s/ WHESSA M. RIOS NOTARY PUBLIC In and for the Territory of Guam, U.S.A. My Commission expires: Aug. 13, 2001 P.O. Box 86, Agaña, Guam 96932

NOTICE OF SALE UNDER MORTGAGE
NOTICE IS HEREBY GIVEN, pursuant to Section 2922 of the Civil Code of Guam, as codified by 18 G.C.A. §36113, that the Mortgage executed and delivered by PEDRO C. LEON GUERRERO and JOSEFINA S. LEON GUERRERO, whose mailing address is P.O. Box 24138, Guam, Main Territory, Guam 96921, "Mortgagors" to BANK OF GUAM, Mortgagee, whose mailing address is 111 Chalan Santa Paga, Hagatna, Guam 96910, which Mortgage was executed on September 28, 1988 and recorded with the Department of Land Management, Government of Guam, under Document No. 404441 on September 30, 1988, will be FORECLOSED pursuant to a POWER OF SALE contained in the above Mortgage. The proceeds of the sale below will be sold WITHOUT WARRANTY BEING GIVEN, as hereinafter described, to the highest bidder at public auction, at the Barrigada Mayor's Office, Barrigada, Guam at 3:00 p.m. on May 19, 1999, to satisfy the amount due on such mortgage on the day of sale. Terms of sale are strictly cash or as otherwise deemed acceptable by Seller.
The premises that are described in such Mortgage and that will be sold to satisfy the Mortgage are as follows:
PROPERTY DESCRIPTION
Lot No. 1092-1-1, Barrigada, Guam, Estate No. 15928, as said lot is marked and designated on Drawing No. 1211167 B, as "said lot is marked and designated on Drawing No. 1211167 B, as recorded in the Department of Land Management, Government of Guam, on August 5, 1968 under Document No. 84972.
AREA: 1451 square meters, more or less.
The foregoing parcel, or real property is registered land, (as registered in the register) of Fedor Cruz Leon Guerrero & Josefine Soles Leon Guerrero, IN FEE SIMPLE, under Certificate of Title No. 22462.
Together with buildings, improvements, tenements, rights, easements, privileges and appurtenances to the same belonging or appertaining or held or enjoyed herewith, including the reversion, remainder, rents, issues and profits thereof, all of the estate, right, title and interest of the Mortgagors, both of law and in equity, then and thereon.
The undersigned is the attorney for the lawful owner of such mortgage and the note secured hereby. The Mortgagors have defaulted in performance of the terms and conditions of the note and mortgage, and the principal sum due is TWENTY SIX THOUSAND FIVE HUNDRED (\$26,500.00); plus accrued interest as of April 30, 1999, of TWENTY SIX THOUSAND TWO HUNDRED THIRTY FIVE (\$26,235.00); plus one year claim interest of TWENTY SIX DOLLARS AND 50/100 (\$26.50) with May 1, 1999, to the date of payment of sale, together with costs of sale and attorney's fees due and owing.
The undersigned reserves the right to withdraw this Notice, to reject any bid or to accept the highest bid, and to postpone the sale from time to time.
Dated: This 13th day of April, 1999.
BERNARD O'CONNOR & MAHNI
/s/ MICHAEL J. BERMAN
Attorney for Bank of Guam
GUAM, U.S.A.
CITY OF HAGATNA
ON THIS 15th day of April, 1999, before me, a Notary Public, in and for the Territory of Guam, personally appeared MICHAEL J. BERMAN, of the Law Office of Bernard O'Connor & Mahni, known to me to be one of the attorneys for BANK OF GUAM, whose name is subscribed to the foregoing NOTICE OF SALE UNDER MORTGAGE, and acknowledged to me that he executed the same on his free and voluntary act and deed on behalf of said corporation for the uses and purposes therein set forth. IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year first above written.
/s/ MARY JO P. PABLO NOTARY PUBLIC In and for Guam U.S.A. My Commission Expires: May 15, 2000 P.O. Box 521 Hagatna, Guam 96932

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NOTICE OF COMPLETION
Mr. & Mrs. Christopher & Cecile Gombar
P.O. Box 8092
Tamuning, Guam 96931
The "OWNER" Own in fee simple the following property Lot No. 7024-4-9B-R5 Yigo, Guam.
The Contractor: ROLAND CONSTRUCTION COMPANY on January 21, 1999, has completed construction of a Three Bedroom Residential House on said property. Dated: May 10, 1999
OWNERS: Christopher D. Gombar & Cecile P. Gombar

NOTICE OF SALE UNDER MORTGAGE
NOTICE IS HEREBY GIVEN pursuant to § 2932 of the Civil Code of Guam as codified by 18 G.C.A. §36113 that the mortgage executed and delivered by PRIMITIVO I. RAMIREZ and ROSALINDA B. RAMIREZ, Mortgagors, to P.D. HEMALAN, Mortgagee, dated April 30, 1996, and filed for record on May 6, 1996, in the Office of the Recorder, Territory of Guam, under Instrument No. 345285, will be FORECLOSED pursuant to a POWER OF SALE contained in the above Mortgage and that will be sold to satisfy the Mortgage as follows:
PROPERTY DESCRIPTION
Lot No. 12, Tract No. 1, Unit No. 162, Dededo, Guam, as said lot is marked and designated on Drawing No. LC67160, as recorded in the Department of Land Management, Government of Guam, under Document No. 84972.
Area: 638.5 Square Meters
Lot Certificate of Title No. 21658
Together with buildings, improvements, tenements, rights, easements, privileges and appurtenances to the same belonging or appertaining or held or enjoyed herewith, including the reversion, remainder, rents, issues and profits thereof, all of the estate, right, title and interest of the Mortgagors, both of law and in equity, then and thereon.
The undersigned is the attorney for the lawful owner of such mortgage and the note secured thereby. The Mortgagors have defaulted in performance of the terms and conditions of the note and mortgage, and the principal sum due is TWENTY SIX THOUSAND FIVE HUNDRED (\$26,500.00); plus accrued interest as of April 30, 1999, of TWENTY SIX THOUSAND TWO HUNDRED THIRTY FIVE (\$26,235.00); plus one year claim interest of TWENTY SIX DOLLARS AND 50/100 (\$26.50) with May 1, 1999, to the date of payment of sale, together with costs of sale and attorney's fees due and owing.
The undersigned reserves the right to withdraw this Notice, to reject any bid or to accept the highest bid, and to postpone the sale from time to time.
Dated: April 28th, 1999
Law Offices of Bronze & Tang
A Professional Corporation
By: /s/ Jacques G. Bronze
JACQUES G. BRONZE
Attorney for P.D. Hemalan
Guam.
CITY OF AGANA
ON THIS 28TH day of April, 1999, before me, a Notary Public, in and for Guam, personally appeared JACQUES G. BRONZE, of the Law Office of Bronze & Tang, known to me to be one of the attorneys for P.D. HEMALAN, whose name is subscribed to the foregoing NOTICE OF SALE UNDER MORTGAGE, and acknowledged to me that he executed the same as his free and voluntary act and deed on behalf of said corporation for the uses and purposes therein set forth. IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year first above written.
/s/ Monica M. Rios
Notary Public
MONICA M. RIOS
NOTARY PUBLIC
In and for GUAM U.S.A.
My Commission Expires: May 10, 2003
P.O. Box 26215 GME, Guam 96921

Notice of Public Hearing
Senator Mark Forbes, Chairman
Committee on Rules, Government Reform, Reorganization and Federal Affairs
Friday, May 14, 1999 10:00 A.M.
AGENDA
• Bill 189 "An act to provide for an independent elected Public Auditor to increase accountability in the government of Guam."
• Bill 190 "An act to increase accountability of the actions of government officials by revising and implementing the Guam Ethics Commission."
• Bill 202 "An act to appropriate \$195,000 from the Executive Branch lump sum appropriation to fund the court-ordered gubernatorial runoff election."
Hearing will take place in the Conference Room
Office of Senator Mark Forbes
I Libeslaturan Guåhan
155 Hesler Street Hagatna, Guam
The Public is Invited to Participate
Individuals requiring special accommodations, auxiliary aids or services are asked to contact the Office of Senator Forbes at 472-3512.

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Senator Mark Forbes, Chairman
Committee on Rules, Government Reform, Reorganization and Federal Affairs
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The Public is Invited to Participate
Individuals requiring special accommodations, auxiliary aids or services are asked to contact the Office of Senator Forbes at 472-3512.

GOVERNMENT MEETINGS

CIVIL SERVICE COMMISSION BOARD: 5:30 p.m. May 13, CSC conference room, 490 Chalan Palasyo, Agaña Heights. Adverse action appeal of Jesse Toves vs. GHURA, motion hearing, dismissal; adverse action appeal of Margarita Perez vs. GHURA, motion hearing, dismissal; general business; executive session. For more information, call 475-1300/01.

ELECTION COMMISSION BOARD OF DIRECTORS: Noon May 13, commission's conference room, Suite 200, GCIC Building, Hagåtña. Agenda copies available at commission's office. Public invited. Those with disabilities who need special accommodations, etc., should call 477-9791.

GVB BOARD OF DIRECTORS: 4 p.m. May 13, GVB main conference room, Tumon. Those with disabilities who need special accommodations, etc., should call 646-5278/9.

EDUCATOR CORPS COUNCIL: Monthly meeting noon May 13, Mr. Reyes' office, DOE, Hagåtña. Those with disabilities who need special accommodations, etc., should call Terry Perez at 735-2470/1.

MANGILAO MUNICIPAL PLANNING COUNCIL AND MANGILAO IMPROVEMENT ORGANIZATION: Meeting, 7 p.m. May 13, Senior Citizens Building, Mangilao. All those interested in assisting with luncheon for American Samoan athletes invited.

GTA BOARD OF DIRECTORS: 6 p.m. May 13, GTA conference room, Up-

per Tumon. Those with disabilities who need special accommodations, etc., should call 479-8607.

BOARD OF NURSE EXAMINERS: 5:30 p.m. May 13, board conference room, 1302 E. Sunset Blvd., Tiyán. Those with disabilities who need special accommodations, etc., should call Roma Basa at 475-0251/2.

MEMORIAL DAY EXECUTIVE PLANNING COMMITTEE: 10 a.m. TAG (Maj. Gen. Paulino's) conference room, first floor, Building 7, Tiyán, next to DPR. For more information, call Vicky Laganse at 475-4224.

MERIZO MUNICIPAL PLANNING COUNCIL: Regular monthly meeting, 7 p.m. May 13, Merizo community center. All members urged to attend.

COMMISSION: Rescheduled quarterly meeting, 10 a.m. May 14, Commission on Licensure's conference room, 1302 E. Sunset Blvd., Tiyán. For more information, call Viki Quinatanilla at 735-7303.

PORT AUTHORITY OF GUAM BOARD OF DIRECTORS: 10 a.m. May 14, board conference room, Cabras Island, Piti. Agenda copies available. For accommodations, call Simeon Delos Santos at 477-5931, ext. 430, or page 720-6056.

COMMISSION ON DECOLONIZATION'S STATEHOOD TASK FORCE: 6:30 p.m. May 14, 623 E. Sunset Blvd., Tiyán. For more information, call 475-9222.

COMMITTEE ON RULES, GOVERNMENT REFORM, REORGANIZATION

AND FEDERAL AFFAIRS: Public hearing postponed from 10 a.m. to 11 a.m. May 14, Sen. Mark Forbes' conference room, 1 Liheslaturan Guahan, Hagåtña. Bills 189, 190, 202. For more information, call 472-3407/08.


GEPA BOARD OF DIRECTORS: May 12 meeting rescheduled for 5 p.m. May 18, GEPA main office conference room, 15-6101 Mariner Ave., Tiyán. Agenda copies available by calling Lisa Santos at 475-1658/9. Public invited. For accommodations, call the above telephone number.

BOARD OF EXAMINERS FOR DENTISTRY: 6:30 p.m. May 19, Onward Beach Resort's Caravel Pasta House, Tamuning. Agenda copies available at 1304 E. Sunset Blvd., Tiyán. For more information, call 475-0251/2.


MAYORS COUNCIL OF GUAM: Special meeting, 10 a.m. (each third Wednesday) May 19, council's conference room, RJB complex, Adelup. For more information, call Melva Dela Pena at 477-6886.

HOUSING CORPORATION AND RENTAL CORPORATION BOARD: 10 a.m. May 19, Building 6-500 E. Sunset Blvd., Tiyán. For more information, call 475-4927/8.

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GOVERNMENT MEETINGS

EMERGENCY MEDICAL SERVICES COMMISSION: Rescheduled quarterly meeting, 10 a.m. May 14, Commission on Licensure's conference room, 1302 E. Sunset Blvd., Tiyan. For more information, call Vikki Quintanilla at 735-7303.

PORT AUTHORITY OF GUAM BOARD OF DIRECTORS: 10 a.m. May 14, board conference room, Cobras Island, Piti. Agenda copies available. Those with disabilities who need special accommodations, etc., should call Simeon Delos Santos at 477-5931, ext. 430 or page 720-6056.

COMMISSION ON DECOLONIZATION'S STATEHOOD TASK FORCE: 6:30 p.m. May 14, 623 E. Sunset Blvd., Tiyan. For more information, call 475-9222.

COMMITTEE ON RULES, GOVERNMENT REFORM, REORGANIZATION AND FEDERAL AFFAIRS: Public hearing postponed from 10 a.m. to 11 a.m. May 14, Sen. Mark Forbes' conference room, 1 Liheslaturan Guahan, Hagåtña. Bills 189, 190, 202. For more information, call 472-3407/08.

GEPA BOARD OF DIRECTORS: May 12 meeting rescheduled for 5 p.m. May 18, GEPA main office conference room, 15-6101 Mariner Ave., Tiyan. Agenda copies available by calling Lisa Santos at 475-1658/9. Public invited. Those with disabilities who need special accommodations, etc., should call the above telephone number.

CIVIL SERVICE COMMISSION BOARD: 5:30 p.m. May 18, 490 Chalan Palasyo, Agaña Heights. Adverse action appeal of James A. Santos vs. Retirement Fund, dismissal, motion hearing; general business; executive session. For more information, call 475-1300/01.

GWA BOARD OF DIRECTORS: 6 p.m. May 19, Building 50, tower E. Sunset Blvd., Tiyan. PUC/GWA docket no. 99-002. Those with disabilities who need special accommodations, etc. should submit a request.

BOARD OF EXAMINERS FOR DENTISTRY: 6:30 p.m. May 19, Onward Beach Resort's Caravel Pasta House, Tamuning. Agenda copies available at 1304 E. Sunset Blvd., Tiyan. For more information, call 475-0251/2.

MAYORS COUNCIL OF GUAM: Special meeting, 10 a.m. (each third Wednesday) May 19, council's conference room, RJB complex, Adelup. For more information, call Melva Dela Pena at 477-6886.

HOUSING CORPORATION AND RENTAL CORPORATION BOARD: 10 a.m. May 19, Building 6-500 E. Sunset Blvd., Tiyan. For more information, call 475-4927/8.

KGTF-TV CHANNEL 12 BOARD OF TRUSTEES: 11:30 a.m. May 19, KGTF studio, Mangilao. Those with disabilities who need special accommodations, etc., should call Lorraine Hernandez at 734-2207. **MENTAL HEALTH PLANNING**

COUNCIL: 5:15 p.m. May 19, first floor conference room, Department of Mental Health and Substance Abuse, Tamuning. Those with disabilities who need special accommodations, etc., should call 647-5407.

HISTORIC PRESERVATION REVIEW BOARD: 4 p.m. May 19, Department of Parks and Recreation conference room, Building 13-8 (downstairs), Tiyan. Public invited.

COUNCIL ON YOUTH AFFAIRS: Noon May 19, DYA conference room, Building B, Mangilao. All members urged to attend. Those with disabilities who need special accommodations, etc., should call Al Wooten at 734-3911/5.

GCC BOARD OF TRUSTEES: Semi-monthly meeting, 6 p.m. May 19, president's office conference room, administration building, Mangilao. Agenda copies available by calling 735-5637. Those with disabilities who need special accommodations, etc., should call 735-5582/3 or TDD at 734-8324 or -5236.

PLANNING COUNCIL: 2 p.m. May 19, Governor's Upper Cabinet conference room, RJB complex, Adelup. For more information, call 472-9770/01.

REHABILITATION COUNCIL: 3 p.m. May 20, DVR conference room, Tiyan. Members urged to attend. Those with disabilities who need special accommodations, etc., should call 475-4637/8.

PHARMACY: 8 a.m., May 20, Health Professional Licensing office, 1302 E. Sunset Blvd., Tiyan. Agenda copies available at 1304 E. Sunset Blvd. Those with disabilities who need special accommodations, etc., should call 475-0251/2.

JUVENILE JUSTICE ADVISORY COMMITTEE: Noon May 20, DYA conference room, Building B, Mangilao. All members urged to attend. Those with disabilities who need special accommodations, etc., should call Al Wooten at 734-3911/5.

RETIREMENT FUND BOARD OF TRUSTEES: 5:30 p.m. May 20, Retirement Fund conference room, Maite. Those with disabilities who need special accommodations, etc., should call 475-8900/1.

CIVIL SERVICE COMMISSION BOARD: 5:30 p.m. May 20, 490 Chalan Palasyo, Agaña Heights. Adoption and approval of drug free workplace policy and procedures/ administrative manual for GMHA; adverse action appeal of Ernest J. Quenga vs. Department of Public Health and Social Services, dismissal, motion hearing; general business; executive session. For more information, call 475-1300/01.

BOARD OF ALLIED HEALTH EXAMINERS: Special meeting, noon May 21, Health Professional Licensing office, 1302 E. Sunset Blvd., Tiyan. Those with disabilities who need special accommodations, etc., should call 475-0251/2.

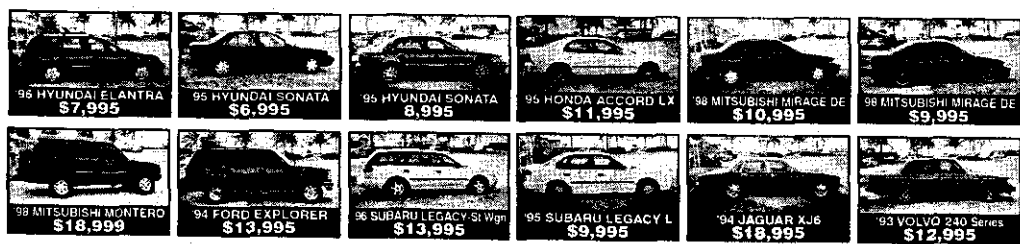
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