

**1 GCA GENERAL PROVISIONS**  
**CH. 19 OFFICE OF PUBLIC ACCOUNTABILITY**

**CHAPTER 19**  
**OFFICE OF PUBLIC ACCOUNTABILITY**

**SOURCE:** This entire Chapter was adopted by P.L. 21-122 (July 20, 1992) and amended by later legislation as noted.

**2009 NOTE:** Public Law 30-027 (June 16, 2009) changed the title of the Office from the Office of the Public Auditor to the Office of Public Accountability.

- § 1900. Office of Public Accountability.
- § 1901. Commission to Recommend Nominees. [Repealed]
- § 1902. Vacancy.
- § 1903. Public Auditor Election.
- § 1903.1. First Election.
- § 1903.2. Transition for a Public Auditor-Elect.
- § 1904. Certification of Name Upon Declaration; Law Applicable to Election. [Repealed]
- § 1905. Election and Office of Public Accountability to be Nonpartisan
- § 1906. Qualifications.
- § 1907. Deputies and Staff.
- § 1908. Public Audit.
- § 1909. Duties of Public Auditor.
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- § 1911. Budget and Exemption from BBMR Control. [Repealed]
- § 1912. Executive, Legislative and Judicial branches to Implement Financial Recommendations of the Audits Prepared and Transmitted by the Public Auditor.
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**§ 1900. Office of Public Accountability.**

There is an instrumentality of the government of Guam, independent of the executive, legislative and judicial branches, known as the *Office of Public Accountability*.

**SOURCE:** Added by P.L. 21-122 (July 20, 1992). Amended by P.L. 30-027:2 (June 16, 2009).

**CROSS-REFERENCE:** Section 2 of P.L. 21-122 repealed what was 2 GCA §11101, *Legislative Audit*.

**§ 1901. Commission to Recommend Nominees.** [Repealed]

**SOURCE:** § 1901 repealed by P.L. 25-42:16, as part of an Act to provide for an elected Public Auditor.

**§ 1902. Vacancy.**

Whenever a vacancy shall occur in the Office of Public Accountability, and when there is more than six (6) months remaining in the term of the Public Auditor at the time the vacancy shall occur, the Guam Election Commission shall conduct a special election no more than ninety (90) days after such vacancy has occurred. Such person elected in the special election shall serve the balance of the term, until such time as a new Public Auditor is elected and sworn into office. Should a vacancy in the Office of Public Accountability occur with exactly six (6) months or less remaining in the balance of the Public Auditor's term, *I Maga'lahañ Guåhan* shall appoint a qualified individual to fill the balance of the term, subject to the advice and consent of *I Liheslaturan Guåhan*.

**SOURCE:** § 1902 repealed/reenacted by P.L. 25-42:3. Amended by P.L. 28-128:2 (June 27, 2006).

**NOTE:** Reference to Office of Public Auditor changed to Office of Public Accountability pursuant to P.L. 30-027:2 (June 16, 2009).

**§ 1903. Public Auditor Election.**

The Public Auditor shall be elected by the voters of Guam in a General Election occurring at the same time as the General Election for Mayors. The Public Auditor shall serve a term of four (4) years. The Public Auditor is a non-partisan office. No candidate for the position of Public Auditor shall declare a political party affiliation. No candidate for the Office of Public Accountability shall seek the endorsement or receive directly or indirectly financial or material support from a political party. Any violation of the

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aforementioned shall cause the Guam Election Commission to invalidate the candidacy of the individual for Public Auditor. Candidates for Public Auditor shall be subject to the same campaign and personal financial reporting requirements as applied to candidates for *I Maga'lahañ Guåhan*, as well as all laws pertaining to campaign contributions. No nominating petition shall be required of a candidate for Public Auditor. A candidate for the position of Public Auditor shall file his candidacy with the Guam Election Commission in the manner similar to a candidate for *I Maga'lahañ Guåhan*, except as is not consistent with this Chapter. All qualified candidates complying with the provisions of this Chapter shall be placed on a separate ballot for the Office of Public Accountability to be cast at the Primary Election. The two candidates who receive the most votes in the Primary Election shall be certified accordingly by the Election Commission and placed on a separate ballot for the General Election. In the General Election, the candidate receiving the most votes, subject to the qualifications established by this Chapter, shall be certified by the Guam Election Commission as having won election to the position of Public Auditor.

**SOURCE:** § 1903 repealed/reenacted by P.L. 25-42:1. Repealed and reenacted by P.L.28-068:IV:102 (Sept. 30, 2005). Amended by P.L. 28-128:3 (June 27, 2006).

**NOTE:** Reference to Office of Public Auditor changed to Office of Public Accountability pursuant to P.L. 30-027:2 (June 16, 2009).

**§ 1903.1. First Election.**

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

**SOURCE:** Added by P.L. 25-42:2.

**§1903.2. Transition for a Public Auditor-Elect.**

For the period following the certification of the election and the swearing-in of the Public Auditor-elect, the incumbent Public Auditor, should he *or* she not be the successful candidate in that election, *shall* assist the Public Auditor-elect in the preparation of his *or* her new duties. During

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this transition period, the incumbent Public Auditor *shall* assist the Public Auditor-elect in acquainting the latter with the operations of the Office of Public Accountability and all necessary functions that come with holding the office. The incumbent Public Auditor *shall* provide all documents at the request of the Public Auditor-elect necessary for the preparation of Public Auditor-elect in assuming office. The Public Auditor-elect, should he *or* she deem necessary, is authorized to appoint a Committee which *shall* be of assistance during the transition period between election and assumption of office. No funds *shall* be appropriated for the purposes of transition. Should an incumbent Public Auditor not be successful in an election, all property, equipment, and documents belonging to the Office *shall* not be removed by the exiting Public Auditor.

**SOURCE:** Added by P.L. 29-031:2 (Oct. 25, 2007).

**NOTE:** Reference to Office of Public Auditor changed to Office of Public Accountability pursuant to P.L. 30-027:2 (June 16, 2009).

**§ 1904. Certification of Name Upon Declaration; Law Applicable to Election. [Repealed]**

**SOURCE:** § 1904 repealed by P.L. 25-42:4.

**§ 1905. Election and Office of Public Accountability to be Nonpartisan.**

**SOURCE:** § 1905 repealed by P.L. 25-42:5.

**NOTE:** Reference to Office of Public Auditor changed to Office of Public Accountability pursuant to P.L. 30-027:2 (June 16, 2009).

**§ 1906. Qualifications.**

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

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

**SOURCE:** § 1906 repealed/reenacted by P.L. 25-42:06.

**§ 1907. Public Auditor and Staff, Compensation of.**

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(a) The annual compensation of the Public Auditor shall be One Hundred Thousand Dollars (\$100,000) and shall *not* be diminished during the Public Auditor's term of office.

(b) The salaries of the staff of the Public Auditor shall be fixed by the Director of Administration in accordance with the methodology recommended by the Hay Study adopted by *I Liheslatura* and effective October 1, 1991.

**SOURCE:** Amended by P.L. 27-005:IV:12 (eff.2/28/2003); P.L. 28-068:IV:63 (eff. 10/1/2005).

**NOTE:** P.L. 28-068:IV:42 & 47 (Sept. 30, 2005), purports to transfer the duties herein to the Director of Administration effective January 1, 2006. However, PL 28-068:IV:63 provides that the effective date is October 1, 2005.

**§ 1908. Public Audit.**

The Public Auditor shall, annually, audit or cause to be conducted postaudits of all the transactions and accounts of all departments, offices, corporations, authorities, and agencies in all of the branches of the government of Guam. The Public Auditor may conduct or cause to be conducted such other audits or reviews as he or she deems necessary. With respect to the line departments of the executive, the legislative and the judicial branches, the Public Auditor may conduct the audit through his or her staff or may retain the services of an independent audit firm or organization, which audit shall be under the direction and supervision of the Public Auditor. With respect to corporations, authorities or agencies, including autonomous agencies and instrumentalities, which obtain independent audits, the Public Auditor shall make the selection of the auditing firm or organization and the scope of the audit, the audits of such autonomous agencies or instrumentalities to be at the cost of the agencies or instrumentalities. In the event any entity of the United States government, such as the Inspector General, makes an audit of the government of Guam accounts and financial transactions, the Public Auditor need not cause another audit to be done for that particular year as long as the audit is made available to the Public Auditor.

**§ 1909. Duties of Public Auditor.**

The Public Auditor shall have the following powers and duties:

(a) To direct and supervise all financial and management audits conducted pursuant to § 1908 of this Chapter so that annual audits are completed for the prior fiscal year no later than June 30.

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(b) To settle, in accordance with law and administrative regulations, the accounts of Disbursing Officers and Certifying Officers who are accountable for the proper payment of vouchers certified and presented to them for payment and for cash and related assets in their custody and control. This authority shall not extend to the collection of income taxes; however, once the taxes are collected, the authority shall extend to the disbursement or transfer of such revenues. This authority shall not be construed so as to repeal any provision of the Government Claims Act.

(c) To communicate directly with any person or with any department, officer or person having official relations with the office in any matter relating to the expenditures of government funds and property or to the settlement thereof.

(d) To conduct public hearings, to subpoena witnesses, to conduct depositions, to administer oaths, to require the production of any books, records or documents in the exercise of the powers of the Public Auditor in the carrying out of the Public Auditor's duties under this Chapter and other laws of Guam. In doing any of the activities in this subsection, the Public Auditor may, at his discretion, utilize the services of the Attorney General or an attorney in private practice.

(e) To carry out other duties and powers as may be designated to the Office of Public Accountability by law.

(f) To submit annual reports to the Governor and the Legislature within ninety (90) days after the close of each government fiscal year, such reports to include recommendations for necessary legislation to improve and to protect the integrity of the financial transactions and condition of the government.

(g) To make rules and regulations, subject to the provisions of the Administrative Adjudication Law, as may be necessary to carry out the duties and powers of the Office.

(h) To report to the Attorney General of Guam for prosecution of violations of law regarding violations coming to the Public Auditor's attention, where such violations pertain to the expenditures of funds and property of the government of Guam, including its autonomous agencies and instrumentalities, including those pertaining to trust funds held by the government of Guam; or for such other civil or criminal action as the Attorney General may determine.

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(i) Subject to the availability of funds provided by annual appropriation by the Legislature, to employ such necessary staff to carry out the functions and responsibility of the office.

(j) Provide copies of all audits to the Director of Administration, the Director of the Bureau of Budget and Management Research, to the Chairperson of the Committee on Rules of the Legislature, and to the Controller of the Superior Court of Guam. Copies of all audits shall also be available to members of the public.

(k) Shall hear and decide all appeals of decisions that arise under 5 GCA § 5425(c), as provided for by 5 GCA § 5425(e).

**SOURCE:** Subsection (k) added by P.L. 28-068:IV:64 (Sept. 30, 2005).

**§ 1909.1. Confidentiality of Investigations.**

(a) Except pursuant to a subpoena issued by a court of competent jurisdiction for good cause shown, or the powers afforded *1 Liheslaturan Guåhan* [the Legislature] under Legislative Investigative Powers, 2 GCA Chapter 3, the Public Auditor shall not be required to disclose any working papers. For the purposes of this Section, '*working papers*' means the notes, internal memoranda and records of work performed by the Public Auditor on audits and other investigations made pursuant to this Chapter, including any and all project evidence collected and developed by the Public Auditor.

(b) Information received by the Public Auditor alleging criminal activity or alleging wrongful use of government funds or property is privileged. Neither the Public Auditor nor any person employed by the Public Auditor shall disclose the identity of the person providing that information, unless such failure to disclose infringes upon the Constitutional rights of the accused. Nor shall the Public Auditor, nor any person employed by the Public Auditor, be required to produce any records, documentary evidence, opinions or decisions relative to such privileged communication or information:

(i) in connection with any criminal case, criminal proceeding or any administrative hearing of whatever nature, or

(ii) by way of any discovery procedure.

(c) Any person arrested or charged with a criminal offense may petition the Court for an in camera inspection of the records of a privileged communication or information received by the Public Auditor, and which is material to the criminal charge brought against the person. The petition

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shall allege facts showing that such records would: (i) provide evidence favorable to the accused; (ii) be relative to the issue of guilt; and (iii) cause a deprivation of a constitutional right if such communication or information is not disclosed. If on the basis of such criteria, the Court determines that the person is entitled to all or any part of such records, it may order its production and disclosure to the degree necessary, protecting to the extent possible, the identity of the person who has informed the Public Auditor of such matter.

(d) Disclosure of a privileged communication or privileged information in violation of this Section shall be a felony of the third degree.

**SOURCE:** Added by P.L. 26-76:58.

**§ 1910. Removal of Public Auditor.**

(a) Recall. The Public Auditor may be removed from office in the same manner as that provided by the Organic Act for the removal of the Governor. In determining the number of signatures on the Petition for Recall, and in determining whether enough votes are cast for recall, the numbers shall be the same as if the Governor were the officer being recalled.

(b) Removal. The Governor may remove the Public Auditor for conviction of a felony or any crime involving moral turpitude, willful misconduct in office, persistent failure to perform the duties of the office, or for any disability which renders the Public Auditor unable to perform his or her duties for a period greater than six (6) months, but the Auditor may retire under disability retirement if eligible under the laws of the Government of Guam Retirement Fund. The Public Auditor may appeal such removal to the Superior Court of Guam, but shall not perform Auditor duties pending the outcome of such appeal. The Superior Court of Guam may sustain the Governor's action, or reinstate the Public Auditor, in which latter event, the Public Auditor shall be awarded all back pay and benefits.

**§ 1911. Budget and Exemption from BBMR Control. [Repealed]**

**SOURCE:** § 1911 repealed/reenacted by P.L. 25-42:07.12. Repealed by P.L. 26-01:IV:1.

**§ 1912. Executive, Legislative and Judicial branches to Implement Financial Recommendations of the Audits Prepared and Transmitted by the Public Auditor.**

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The Governor, the Committee on Rules of the Legislature, and the Presiding Judge of the Superior Court of Guam:

(a) shall prepare corrective action plans, as contemplated by “Government Auditing Standards” promulgated by the General Accounting Office; and

(b) shall document the progress in implementing the recommendations of the audits prepared and transmitted to them by the Public Auditor; and

(c) shall endeavor to have implementation completed no later than the beginning of the next fiscal year.

If implementation is determined not to be feasible by the Governor, the Committee on Rules of the Legislature, or the Presiding Judge of the Superior Court of Guam, the reasons therefor shall be communicated in writing to the Public Auditor, who shall then either concur with non-implementation, or take action under § 1913 of this Chapter.

**§ 1913. Implementation of Recommendation.**

In the event the Governor, the Committee on Rules of the Legislature, or the Presiding Judge of the Superior Court of Guam:

(a) fails to implement the required corrective action plan; or

(b) fails to provide a satisfactory explanation as to why such recommendations have not been implemented to the Public Auditor; or

(c) the Public Auditor has not concurred with the non-implementation on account of the provided explanation; the Public Auditor may file in the Superior Court of Guam an action for a Writ of Mandate to force the implementation of the recommendations and the attendant corrective action plan.

Nothing in this Section shall dilute any authority granted by law or rule to the Governor, the Committee on Rules of the Legislature, or the Presiding Judge of the Superior Court of Guam, to exercise their managerial authority in their respective branches of government.

**§ 1914. Program Evaluation & Compliance Review.**

The Office of Public Accountability is responsible for the conduct of program evaluation and review of compliance by various government programs with performance standards established by *I Liheslaturan Guåhan*. The Public Auditor shall perform any audit of either the financial

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or programmatic nature, either by resolution of *I Liheslaturan Guåhan* or as otherwise provided in this Chapter.

**SOURCE:** § 1914 added by P.L. 25:42-08.

**§ 1915. Reports to the Legislature.**

The Public Auditor shall submit to *I Liheslaturan Guåhan* on a continuous basis recommendations with respect to altering and amending the performance standards assigned to any government of Guam program, as well as recommendations with respect to procedures for evaluation compliance with or achievement of performance standards. Upon enactment of a law implementing a program and performance-based budget for the entire government of Guam, the Office of Public Accountability shall implement a continuous program of evaluation and justification review of all government of Guam agencies and shall submit a report of evaluation and justification review findings and recommendations to the Speaker of *I Liheslaturan Guåhan*, *I Maga'Lahen Guåhan*, the head of the agency that was the subject of the review, and the head of any agency that is substantially affected by the findings and recommendations. Every agency, department and program of the government of Guam must be reviewed at least once annually, and a report must be made to *I Liheslaturan Guåhan* at least four (4) months prior to the end of a fiscal year.

**SOURCE:** § 1915 added by P.L. 25:42-09.

**§ 1916. Duties and Responsibilities with Respect to Program Evaluation.**

The Public Auditor shall conduct program evaluation and justification reviews and other related duties as prescribed by law. As part of these analyses the Public Auditor shall perform or contract for the performance of agency evaluation and justification reviews. The Public Auditor may adopt and enforce reasonable rules necessary to facilitate the studies, reviews and reports authorized by this Chapter.

**SOURCE:** § 1916 added by P.L. 25:42:10.

**§ 1917. Program Evaluation and Justification Review.**

*Agency* as contained in this Chapter shall mean government of Guam line agencies; autonomous or semi-autonomous, boards, bureaus and commissions. *Programs* are programs defined by law as such, under the purview of agencies. Every government agency shall be subject to a program evaluation and justification review by the Public Auditor. Each

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agency shall offer its complete cooperation to the Public Auditor so that such review may be accomplished.

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

- (1) the identifiable cost of each program;
- (2) the specific purpose of each program, as well as the specific public benefit derived therefrom, as well as a reiteration of the performance standards established by law for that program;
- (3) compliance with achieving the outputs and outcomes associated with each program;
- (4) an explanation of circumstances contributing to the government agency's ability to achieve, not achieve or exceed its projected outputs and outcomes associated with each program; *and*
- (5) alternative courses of action that would result in administration of the same program in a more efficient or effective manner. The courses of action to be considered must include, but are not limited to:
  - (a) whether the program could be organized in a more efficient and effective manner, whether the program mission, goals, or objectives should be redefined, or, when the agency cannot demonstrate that its efforts have had a positive effect, whether the program should be reduced in size or eliminated;
  - (b) whether the program could be administered more efficiently or effectively to avoid duplication of activities and ensure that activities are adequately coordinated;
  - (c) whether the program could be performed more efficiently or more effectively by another unit of the government or a private entity, or whether a program performed by a private entity could be performed more efficiently and effectively by a government agency;

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

(e) whether other changes could improve the efficiency and effectiveness of the program and the consequences of discontinuing such program. If any discontinuation is recommended, such recommendation must be accompanied by a description of alternatives to implement such recommendation, including an implementation schedule for discontinuation and recommended procedures for assisting employees affected by the discontinuation. Determination as to public policy, which may include recommendations as to whether it would be sound public policy to continue or discontinue funding the program, either in whole or in part, in the existing manner. Whether the information reported has relevance and utility for the evaluation of each program. Whether agency management has established control systems sufficient to ensure that performance data are maintained and supported by agency records and accurately presented in agency performance reports.

**SOURCE:** § 1917 added by P.L. 25-42:11.

**§ 1918. Financial Impact Statement Required.**

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

**SOURCE:** § 1918 added by P.L. 25:42-12.

**§ 1919. Surprise/Unannounced Audits.**

The Public Auditor has the authority to conduct surprise/unannounced audits of any government of Guam agency at the Public Auditor's

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discretion, and all agencies shall surrender such records as are determined necessary for the conduct of the surprise/unannounced audits.

**SOURCE:** § 1919 added by P.L. 25-42:13.

**§ 1920. Publication of Audits.**

Upon the completion of any audit done pursuant to this Act, the Public Auditor shall provide a copy of the audit to all news media on Guam, as well as publish the audit on the Internet and make the Internet address of each audit publicly known.

**SOURCE:** § 1920 added by P.L. 25:42:14.

**NOTE:** Section 15 states that “Sections 8 - 14 [ §§ 1914 – 1920 of this Chapter] of this Act will become effective upon the first election of the Public Auditor pursuant to this Act (P.L. 25:42). The remaining portions of the Act amend the law immediately in order to set up the machinery to the election of the Auditor to take place in the Year 2000.

**§ 1921. Supervision of Audits in Autonomous Agencies and Grantees, Manpower Audits.**

The Public Auditor is specifically authorized to supervise audits, or at the Public Auditor’s discretion, perform audits, of autonomous agencies and instrumentalities of the government of Guam, inclusive of, but *not limited to*, the Guam Visitors Bureau (GVB), the Guam Economic Development Authority (GEDA), the Port Authority of Guam (PAG), the A.B. Won Pat International Airport Authority, Guam (WPIAA), the University of Guam (UOG), the Guam Community College (GCC), the Guam Memorial Hospital (GMHA), the Guam Housing Corporation (GHC), the Guam Housing and Urban Renewal Authority (GHURA), the Guam Power Authority (GPA), the Guam Waterworks Authority (GWA), the Guam Telephone Authority (GTA), the Government of Guam Retirement Fund (GGRF), and the Guam Solid Waste Authority (GSWA).

The Public Auditor is authorized to supervise audits of all funds in excess of Three Hundred Thousand Dollars (\$300,000.00) for a single fiscal year from the government of Guam that are given in grant or subsidy to non-profit or profit-making groups, inclusive of GVB. The Public Auditor is authorized to audit the hiring practices, manpower levels and staffing patterns of all departments, agencies and bureaus of the Executive Branch of the government of Guam, and to determine and report to *I Maga’lahen Guåhan* [Governor], *I Liheslaturan Guåhan* [Legislature] and the Public Utilities Commission (*PUC*), as appropriate, on the necessity and

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applicability of employment levels and categories to the department or agency's purpose and function, as well as draw comparisons with similar entities located elsewhere.

**SOURCE:** Added by P.L. 26-76:59. Amended by P.L. 31-020:12 (Apr. 18, 2011) effective 90 days from date of enactment pursuant to P.L. 31-20:13.

**§ 1922. The “Citizen-Centric Report.”**

(a) *Timeline for Submission.* No later than sixty (60) calendar days after the independent audit report for a government entity has been released by the Office of Public Accountability for each fiscal year, every director, administrator, president or head of a government of Guam agency, including line agencies, autonomous and semi-autonomous agencies, public corporations, the Guam Mayor's Council, the Courts of the Judiciary of Guam and *I Liheslaturan Guåhan*, shall submit to the Public Auditor of Guam and the Speaker of *I Liheslaturan Guåhan*, in electronic format (via .pdf e-mail attachment), a “Citizen-Centric Report.” The same shall be posted on the entity's website.

(b) *Content Guidelines.* Said report should be in the most current format proffered by the Association of Government Accountants (AGA), and currently suggested as follows:

(1) Page one (1) of the “Citizen-Centric Report” should include a brief table of contents, and shall contain information about the entity, including, but *not* limited to, the entity's vision statement, strategic goals, operational structure, and demographics.

(2) Page two (2) of the “Citizen-Centric Report” should reflect a performance report based on a summary of the entity's key missions and/or services and possible outcome measures.

(3) Page three (3) of the “Citizen-Centric Report” should provide a clear snapshot of financial data as it relates to the performance report presented in page two (2). This portion of the report should address the entity's cost for services provided and by what means those costs were covered.

(4) Page four (4) of the “Citizen-Centric Report” should present the entity's forecast of future challenges and economic outlook.

Miscellaneous information, including, but *not* limited to, information sources, entity contact information, and feedback options, may be included in sections throughout the report.

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Additional details regarding the content guidelines for the compilation of a “Citizen-Centric Report” can be found in Appendix “A,” attached herein.

(c) *Design Guidelines.* The design of a “Citizen-Centric Report” is just as important as the content. A report will only be effective if it is read and referenced; thus, it should be visually appealing. The AGA, the birthplace of the “Citizen-Centric Report” initiative, has created guidelines for the design of “Citizen-Centric Reports,” to include suggestions for design considerations of *visual appeal and readability, physical layout, colors, images and graphics, and type and fonts.* The AGA also provides suggestions for publishing software and report distribution.

Additional details regarding the design guidelines for the compilation of a “Citizen-Centric Report” can be found in Appendix “B,” attached herein.

**SOURCE:** Added by P.L. 30-127:2 (Apr. 2, 2010), as an uncodified permanent law, effective, Jan. 1, 2010, pursuant to P.L. 30-127:3. Codified by Compiler pursuant to P.L. 30-127:4.

**NOTE:** The appendices are available in P.L. 30-127.

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