



OFFICE OF PUBLIC ACCOUNTABILITY  
Doris Flores Brooks, CPA, CGFM  
Public Auditor

MEMORANDUM

July 7, 2017

To: All Line Agencies, Autonomous Agencies, the Mayors' Council of Guam, the Judiciary of Guam and *I Liheslaturan Guahan*

From: Doris Flores Brooks, CPA, CGFM  
Public Auditor

RE: Periodic Audit of Government of Guam Agencies' Standard Operating Procedures Pursuant to Public Law 34-05

*Deb. / Benny*  
*Please handle*  
*Deb - Need copy of your SOP*  
*7/12/17*

Hafa Adai!

Pursuant to the Government Efficiency Act of 2017 (P.L. 34-05), the Office of Public Accountability (OPA) shall at any time cause each Government of Guam agency's Standard Operating Procedures (SOPs) to be reviewed for adequacy, effectiveness, and efficiency as part of each agency's audit scope. OPA intends to begin conducting such SOP reviews in the first quarter of 2018, to give agencies ample time to create, review, modify, and implement their SOPs.

For your convenience and for guidance in preparing your SOPs, attached herein is the law and Senator Esteves' Fact Sheet on the Government Efficiency Act of 2017.

In addition, P.L. 34-05 also requires the SOPs to be posted in the agency's respective website for public view.

Should you have any questions, please contact Rodalyn Gerardo at 475-0390 ext.204 or [rgerardo@guamopa.com](mailto:rgerardo@guamopa.com).

Senseramente,

Doris Flores Brooks, CPA, CGFM  
Public Auditor

Attachments

RECEIVED BY  
7/12/17  
475-0390  
787



**I Minu Trentai Koutro Na Liteshataram**  
**BILL STATUS**

SESSION	TITLE	DATE INTRODUCED	DATE REFERRED	DATE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES	NOTES
14-34 (COR)	Fernando Barzans Esteves Therese M. Terfaje	2/01/17 9:46 a.m.	2/7/17	Committee on Culture and Justice	3/28/17 10:00 a.m.	4/17/17 4:19 p.m.	Fiscal Note Request 2/7/17  Fiscal Note 2/21/17	
	SESSION DATE 4/24/17	DATE PASSED 4/27/17	DATE AND TIME TRANSMITTED 4/28/17 6:02 p.m. At amended on the floor.	CHIEF DATE 5/10/17	PUBLIC LAW Public Law No. 34-05	DATE SIGNED 5/10/2017		Received: 5/13/17 Mess. and Comm. Doc. No. 34GL 17-0511



EDDIE BAZA CALVO  
Governor

RAY TENORIO  
Lieutenant Governor

*Office of the Governor of Guam*

MAY 12 2017

Honorable Benjamin J.F. Cruz  
Speaker  
*I Mina'trentai Kuåttro Na Liheslaturan Guåhan*  
Guam Congress Building  
163 Chalan Santo Papa  
Hagåtña, Guam 96910

GLA 34-17-571  
Speaker Benjamin J.F. Cruz

Time: 5:05 PM  
Received By:

Dear Mr. Speaker:

Transmitted herewith is Bill No. 14-34 (COR), "AN ACT TO ADD A NEW § 1923 TO CHAPTER 19 OF TITLE 1, GUAM CODE ANNOTATED, RELATIVE TO ALLOWING THE PERIODIC AUDIT OF EACH GOVERNMENT OF GUAM AGENCY'S STANDARD OPERATING PROCEDURES AND REQUIRING SUCH PROCEDURES TO BE POSTED ON EACH AGENCY'S WEBSITE," which was signed into law on May 10, 2017, as Public Law 34-05.

2017 MAY 15 AM 8:17 KC

*Senseramente,*

RAY TENORIO  
*I Magsa'lahen Guåhan, para pa'go*  
Acting Governor of Guam

0511


*I MINA'TRENTAI KUATTRO NA LIHESLATURAN GUÅHAN*  
2017 (FIRST) Regular Session

CERTIFICATION OF PASSAGE OF AN ACT TO I MAGA'LÅHEN GUÅHAN


This is to certify that Bill No. 14-34 (COR), "AN ACT TO ADD A NEW § 1923 TO CHAPTER 19 OF TITLE 1, GUAM CODE ANNOTATED, RELATIVE TO ALLOWING THE PERIODIC AUDIT OF EACH GOVERNMENT OF GUAM AGENCY'S STANDARD OPERATING PROCEDURES AND REQUIRING SUCH PROCEDURES TO BE POSTED ON EACH AGENCY'S WEBSITE," was on the 27<sup>th</sup> day of April 2017, duly and regularly passed.

  
Benjamin J.F. Cruz  
Speaker


Attested:

  
Régine Biscoe Lee  
Legislative Secretary

This Act was received by *I Maga'låhen Guåhan* this 28 day of APRIL,  
2017, at 6:02 o'clock P.M.

POI J RECHUNK #735  
  
Assistant Staff Officer  
*Maga'låhi's Office*

APPROVED:

  
RAYMOND S. TENCIO  
Acting Governor of Guam

Date: APR 28 2017

Public Law No. 34-05

*I MINA'TRENTAI KUATTRO NA LIHESLATURAN GUÅHAN*  
2017 (FIRST) Regular Session

**Bill No. 14-34 (COR)**

As amended on the Floor.

Introduced by:

Fernando Barcinas Esteves

Therese M. Terlaje

Thomas C. Ada

FRANK B. AGUON, JR.

William M. Castro

B.J.F. Cruz

James V. Espaldon

Régine Biscoe Lee

Tommy Morrison

Louise B. Muña

Telena Cruz Nelson

Dennis G. Rodriguez, Jr.

Joe S. San Agustin

Michael F.Q. San Nicolas

Mary Camacho Torres

**AN ACT TO ADD A NEW § 1923 TO CHAPTER 19 OF  
TITLE 1, GUAM CODE ANNOTATED, RELATIVE TO  
ALLOWING THE PERIODIC AUDIT OF EACH  
GOVERNMENT OF GUAM AGENCY'S STANDARD  
OPERATING PROCEDURES AND REQUIRING SUCH  
PROCEDURES TO BE POSTED ON EACH AGENCY'S  
WEBSITE.**

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

2 **Section 1. Short Title.** This Act *shall* be known and may be cited as the

3 "Government Efficiency Act of 2017."

1           Section 2. A new § 1923 is *added* to Chapter 19 of Title 1, Guam Code  
2 Annotated, to read:

3           “§ 1923.    **Periodic Audit or Review of Each Government of**  
4           **Guam Agency’s Standard Operating Procedures.**

5           The Office of Public Accountability *shall* at any time cause each  
6 government of Guam agency’s *Standard Operating Procedures* (SOPs) to be  
7 reviewed for adequacy, effectiveness, and efficiency as part of each agency’s  
8 audit scope. For purposes of this Section, SOPs are written formal instructions  
9 intended to document operational functions and how to perform routine  
10 activities. SOPs *shall* include how the agency performs certain actions  
11 necessary in carrying out government policies within the agency’s scope of  
12 jurisdiction, and specific actions authorized in the agency’s enabling act. Such  
13 SOPs *shall* be posted on each agency’s website for public view. Agencies may  
14 omit from their respective websites field operations or sensitive information  
15 that if disclosed may cause physical harm to government personnel or citizens,  
16 may interfere with law enforcement operations or investigations, or may  
17 weaken information systems security.”

