



## EXECUTIVE SUMMARY

### Office of Public Accountability's Status of Legislative Mandates OPA Report No. 17-01, January 2017

During the past 16 years, from January 2001 to September 2016, 90 public laws with 173 separate mandates have expanded the Office of Public Accountability's (OPA) primary duties and responsibilities. Of the 173 mandates:

- 45 required OPA to conduct audits;
- 1 required OPA to hear and decide procurement appeals;
- 63 required OPA to provide oversight, approve, or conduct a specific activity;
- 10 required OPA to be a member of a committee, group, or task force; and
- 54 required various Government of Guam (GovGuam) agencies to submit reports and other information to OPA.

Of the 173 mandates, the most significant was Public Law (P.L.) 28-68, which transferred the responsibility to hear and decide all appeals of procurement decisions from the Procurement Appeals Board to OPA. From Fiscal Year (FY) 2006 to FY 2016, 147 procurement appeals were filed with OPA, an average of 15 appeals annually. This provides an expeditious review for vendors aggrieved by the procurement process. As such, OPA strives to resolve procurement appeals within 90 to 120 days after filing. Prior to P.L. 28-68, procurement appeals had to be decided in the Superior Court.

There are 153, or 88%, of the 173 mandates that have been closed, primarily because (1) the mandates were addressed by OPA, (2) the agencies submitted the required reports, (3) the mandates were not the best use of OPA's limited resources based on our professional judgment, or (4) the deadlines to submit the required audits or conduct the specific activities have lapsed.

Of the 119 mandates that require specific OPA action other than to receive reports or other information from another organization, five remain open because OPA is assessing the feasibility of fulfilling the mandates. See Table 1.

**Table 1: Status of Legislative Mandates**

	CLOSED	OPEN	Total
Conduct Audit	40	5	45
Procurement Appeal	1	0	1
Member	10	0	10
Other	63	0	63
<b>OPA-Specific Mandates, Subtotals</b>	<b>114</b>	<b>5</b>	<b>119</b>
Mandates that Require Agencies to Submit Reports or Other Information to OPA	39	15	54
<b>Grand Total</b>	<b>153</b>	<b>20</b>	<b>173</b>

### **Reports Required from GovGuam Agencies & Other Organizations**

Of the 54 mandates requiring GovGuam agencies and other organizations to submit reports and other information to OPA, 39 have been closed and 15 remain open. The recurring nature of many of the reporting requirements resulted in 306 instances requiring various GovGuam agencies to submit reports and other information to OPA. Of these 306 instances, 120 were complied with, 44 were partially complied with, 132 were not complied with, and 10 are not yet due. See Table 2 for the status of agencies' compliance.

**Table 2: GovGuam Agencies' Compliance with Reporting Requirements**

<b>Compliance</b>	<b>Partial Compliance</b>	<b>Non-Compliance</b>	<b>Not Yet Due</b>	<b>Total</b>
120	44	132	10	<b>306</b>

The top five non-compliant agencies were the (1) Veterans Affairs Office, (2) Department of Education, (3) Department of Parks and Recreation, (4) Office of the Governor, and (5) Guam Board of Accountancy.

### **Additional OPA Audit Mandates**

Of the 45 audit mandates, 40 have been closed. The five remaining open audit mandates are being assessed as to their feasibility, which include the audits of the First Generation Trust Fund and the Police Patrol Vehicle and Equipment Revolving Fund.

### **OPA Oversight, Approval, or Report Submissions**

All 63 mandates that require OPA to either provide oversight, approve, submit a report or perform another task have been addressed.

### **OPA Membership Mandates**

All 10 mandates that require the Public Auditor or her representative to become a member of a group have been closed.

### **Conclusion**

In the 16 years since the elected Public Auditor took office, 173 additional mandates have been enacted expanding OPA's role and responsibility. We have addressed 88% or 153 mandates. While we recognize the Legislature's prerogative to expand OPA and other government agencies' roles and responsibilities, many mandates are difficult to address without funding. Despite this, OPA strives to address as many mandates with our limited resources. Accordingly, the Public Auditor and her management team continue to assess the risks and exercise professional judgment when prioritizing which mandates to address.

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