



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

March 28, 2017

Honorable Therese M. Terlaje
Vice Speaker and Chairwoman Committee on Culture and Justice
Guam Congress Building
163 Chalan Santo Papa
Hagatna, Guam 96910

Re: Bill 14-34 Government Efficiency Act of 2017

Hafa A dai Vice Speaker Terlaje and Committee Members:

We are in general support of the intent of Bill 14, which would be known as the "Government Efficiency Act of 2017". The bill as currently written, however, should be expanded to include among other things the Legislative Findings and Intent.

When Senator Esteves first announced Bill 14, he released it with a Fact Sheet: Government Efficiency Act of 2017 and Media Release. The Fact Sheet provided useful information that defined SOPs (standard operating procedures), what they are used for, etc. The Fact Sheet went on to explain different types of SOPs: Operations, Finance, Employing Staff, and Legal. The Fact Sheet was very helpful in providing guidance and clarifying the Legislative intent.

Similarly, in the Media Release, Senator Esteves stated that we use SOPs to ascertain metrics of government operation and performance standards and that it will spell out in black and white the duties and responsibilities of the different agencies, as well as how they go about executing them in their daily operations.

P.L. 30-127 relative to adopting the Association of Government Accountants' Citizen Centric Report (CCR) initiative provided much guidance on how to implement the CCR Initiative. Today, we see the majority of government agencies annually issuing their CCRs which are all posted on the OPA website, www.opaguam.org.

If most of the Fact Sheet and portions of the Media Release are included in the bill's Legislative Findings and Intent, the revised bill should provide sufficient guidance for agencies to implement the law and further enhance and update their SOPs.

More than 25 OPA audits have recommended for agencies to establish or improve SOPs. These recommendations include establishing SOPs for the following:

- To monitor contracts, security deposits, fee collections, and procurement at the Department of Parks and Recreation.

- The Liberation Day Committee should establish SOPs for all Liberation Day activities including audits and financial reporting.
- To monitor, control, and reconcile returned checks at the Department of Administration.
- To handle and account for finances at the Veterans Affairs Office.

This bill would give OPA the opportunity to determine how many agencies now have SOPs.

As noted, we are in support of Bill 14, with modification to include the Legislative Findings and Intent to provide some guidance on the bill's implementation.

Senseramente,

A handwritten signature in black ink, appearing to read 'Doris Brooks', written in a cursive style.

Doris Flores Brooks, CPA, CGFM
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