

I MINA'TRENTA NA LIHESLATURAN GUÁHAN
2010 (SECOND) Regular Session

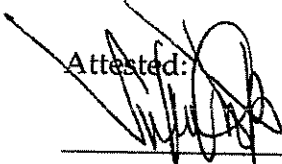
CERTIFICATION OF PASSAGE OF AN ACT TO I MAGA'LAHEN GUÁHAN

This is to certify that Substitute Bill No. 263-30 (COR), "AN ACT RELATIVE TO ADOPTING THE ASSOCIATION OF GOVERNMENT ACCOUNTANTS' "CITIZEN-CENTRIC REPORT" INITIATIVE," was on the 19th day of March, 2010, duly and regularly passed.



Judith T. Won Pat, Ed. D.
Speaker

Attested:



Tina Rose Muña Barnes
Legislative Secretary

This Act was received by I Maga'lahaen Guáhan this 22nd day of March 2010, at
2:15 o'clock P.M.



Assistant Staff Officer
Maga'lahaen's Office

APPROVED:



FELIX P. CAMACHO
I Maga'lahaen Guáhan

Date: APR 02 2010

Public Law No. P.L. 30-127

I MINA'TRENTA NA LIHESLATURAN GUÅHAN
2009 (FIRST) Regular Session

Bill No. 263-30 (COR)

As substituted by the Committee on Labor,
the Public Structure, Public Libraries, & Technology,
and amended.

Introduced by:

Judith P. Guthertz, DPA
R. J. Respicio
Judith T. Won Pat, Ed.D.
T. C. Ada
F. B. Aguon, Jr.
F. F. Blas, Jr.
E. J.B. Calvo
B. J.F. Cruz
J. V. Espaldon
T. R. Muña Barnes
Adolpho B. Palacios, Sr.
v. c. pangelinan
Telo Taitague
Ray Tenorio

**AN ACT RELATIVE TO ADOPTING THE
ASSOCIATION OF GOVERNMENT ACCOUNTANTS'
"CITIZEN-CENTRIC REPORT" INITIATIVE.**

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

2 **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds
3 that the foundation of democracy is based on governments being answerable to
4 their citizenry and, as such, having a responsibility to provide information
5 regarding government operations, most notably in regards to how taxpayer dollars
6 are spent.

1 *I Liheslatura* further finds that governments should provide such information
2 in an easily understandable and accessible manner. Financial reports are often too
3 lengthy and too technical for the average person to understand and even more so,
4 when discussing the enormous amounts of money spent by various governments
5 each year.

6 Studies by the Association of Government Accountants (AGA) on the
7 effectiveness of government fiscal reporting have shown that taxpayers feel they
8 are entitled to transparent financial management information, and that their
9 governments have an obligation to provide such information. Unfortunately,
10 surveyed citizens also feel that their governments are failing to meet their reporting
11 needs, and that poor performance has created a problem of trust between citizens
12 and their government.

13 Governments need new and innovative means of communicating to
14 overcome these challenges, and the AGA “Citizen-Centric Report” initiative is
15 designed to help remedy this.

16 Therefore, it is the intent of *I Liheslaturan Guåhan* to adopt this initiative as
17 an attempt to ensure that our government provides more readily available and
18 understandable financial data to the people of Guam.

19 **Section 2. The “Citizen-Centric Report.”**

20 (a) *Timeline for Submission.* No later than sixty (60) calendar days after
21 the independent audit report for a government entity has been released by the
22 Office of Public Accountability for each fiscal year, every director, administrator,
23 president or head of a government of Guam agency, including line agencies,
24 autonomous and semi-autonomous agencies, public corporations, the Guam
25 Mayor’s Council, the Courts of the Judiciary of Guam and *I Liheslaturan Guåhan*,
26 shall submit to the Public Auditor of Guam and the Speaker of *I Liheslaturan*

1 *Guðhan*, in electronic format (via .pdf e-mail attachment), a “Citizen-Centric
2 Report.” The same *shall* be posted on the entity’s website.

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

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

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

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

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

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

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

24 (c) *Design Guidelines.* The design of a “Citizen-Centric Report” is just as
25 important as the content. A report will only be effective if it is read and
26 referenced; thus, it should be visually appealing. The AGA, the birthplace of the

1 "Citizen-Centric Report" initiative, has created guidelines for the design of
2 "Citizen-Centric Reports," to include suggestions for design considerations of
3 *visual appeal and readability, physical layout, colors, images and graphics*, and
4 *type and fonts*. The AGA also provides suggestions for publishing software and
5 report distribution.

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

8 **Section 3. Effective Date.** This Act *shall* be effective retroactive to
9 January 1, 2010.

10 **Section 4. Codification of Provision.** The Compiler of Laws *shall*
11 incorporate the provisions contained in the aforementioned sections into the
12 appropriate codes of the Guam Code Annotated.