



EDDIE BAZA CALVO
Governor
RAY TENORIO
Lieutenant Governor

Office of the Governor of Guam

October 14, 2016

GOVERNOR'S DIRECTIVE NO: 2016-02

To: Executive Branch Department and Agency Heads

From: Governor of Guam *EC*

Subject: Change in Audit Dates

Effective 2017, all annual audits for your agency or department must be completed by April 30. This move is to accommodate external reporting requirements.

Thank you for your cooperation.

Christine W. Balato
CHRISTINE W. BALATO