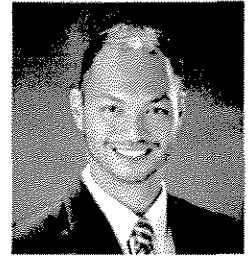




Senator Michael F.Q. San Nicolas

Chairman - Committee on Finance & Taxation,
General Government Operations, and Youth Development
I Mina'trentai Tres Na Liheslaturan Guåhan | 33rd Guam Legislature



MAR 17 2015

The Honorable Judith T. Won Pat, Ed.D.
Speaker
I Mina'trentai Tres na Liheslaturan Guåhan
155 Hesler Place
Hagåtña, Guam 96910

VIA: The Honorable Rory J. Respicio
Chairman
Committee on Rules, Federal, Foreign & Micronesian Affairs,
Human & Natural Resources, Election Reform, and Capitol District

RE: Committee Report on Bill No. 46-33 (COR), As Amended by the Committee

Dear Speaker Won Pat,

Håfa adai! Transmitted herewith is the Committee Report on Bill No. 46-33 (COR), As Amended by the Committee - "AN ACT TO ADD A NEW § 6235 TO ARTICLE 2 OF CHAPTER 6, 4 GCA, RELATIVE TO PROVIDING A PAY INCENTIVE TO GOVERNMENT OF GUAM LINE AGENCY'S, THE OFFICE OF PUBLIC ACCOUNTABILITY, AND THE GUAM DEPARTMENT OF EDUCATION EMPLOYEES WHO HAVE OBTAINED CERTIFIED PUBLIC ACCOUNTANT, CERTIFIED GOVERNMENT FINANCIAL MANAGEMENT, CERTIFIED FRAUD EXAMINER, AND CERTIFIED INTERNAL AUDITOR CERTIFICATIONS PURSUANT TO RECOGNIZED NATIONAL STANDARDS TO PRESERVE THE GOVERNMENT OF GUAM'S ABILITY TO RECRUIT AND RETAIN SUCH PROFESSIONALS."

Committee votes are as follows:

- 3 TO DO PASS
- _____ TO NOT PASS
- 5 TO REPORT OUT ONLY
- _____ TO ABSTAIN
- _____ TO PLACE IN INACTIVE FILE

Respectfully,

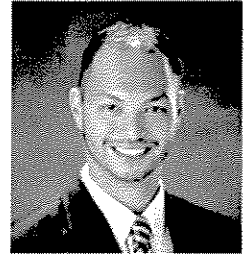
MICHAEL F.Q. SAN NICOLAS

2015 MAR 17 PM 5:35



Senator Michael F.Q. San Nicolas

Chairman - Committee on Finance & Taxation,
General Government Operations, and Youth Development
I Mina'trentai Tres Na Liheslaturan Guåhan | 33rd Guam Legislature



COMMITTEE REPORT

Bill No. 46-33 (COR)

As Amended by the Committee

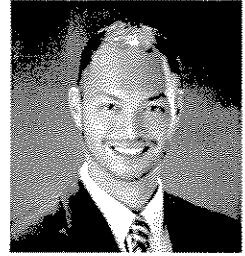
Introduced by Dennis G. Rodriguez, Jr.

“AN ACT TO ADD A NEW § 6235 TO ARTICLE 2 OF CHAPTER 6, 4 GCA, RELATIVE TO PROVIDING A PAY INCENTIVE TO GOVERNMENT OF GUAM LINE AGENCY’S, THE OFFICE OF PUBLIC ACCOUNTABILITY , AND THE GUAM DEPARTMENT OF EDUCATION EMPLOYEES WHO HAVE OBTAINED CERTIFIED PUBLIC ACCOUNTANT, CERTIFIED GOVERNMENT FINANCIAL MANAGEMENT, CERTIFIED FRAUD EXAMINER, AND CERTIFIED INTERNAL AUDITOR CERTIFICATIONS PURSUANT TO RECOGNIZED NATIONAL STANDARDS TO PRESERVE THE GOVERNMENT OF GUAM’S ABILITY TO RECRUIT AND RETAIN SUCH PROFESSIONALS.”



Senator Michael F.Q. San Nicolas

Chairman - Committee on Finance & Taxation,
General Government Operations, and Youth Development
I Mina'trentai Tres Na Liheslaturan Guåhan | 33rd Guam Legislature



MAR 17 2015

MEMORANDUM

TO: All Members
Committee on Finance & Taxation, General
Government Operations, and Youth Development

RE: **Committee Report on Bill No. 46-33 (COR), as Amended by the Committee**

Håfa adai! Transmitted herewith is the Committee Report on Bill No. 46-33 (COR), As Amended by the Committee – “AN ACT TO ADD A NEW § 6235 TO ARTICLE 2 OF CHAPTER 6, 4 GCA, RELATIVE TO PROVIDING A PAY INCENTIVE TO GOVERNMENT OF GUAM LINE AGENCY’S, THE OFFICE OF PUBLIC ACCOUNTABILITY , AND THE GUAM DEPARTMENT OF EDUCATION EMPLOYEES WHO HAVE OBTAINED CERTIFIED PUBLIC ACCOUNTANT, CERTIFIED GOVERNMENT FINANCIAL MANAGEMENT, CERTIFIED FRAUD EXAMINER, AND CERTIFIED INTERNAL AUDITOR CERTIFICATIONS PURSUANT TO RECOGNIZED NATIONAL STANDARDS TO PRESERVE THE GOVERNMENT OF GUAM’S ABILITY TO RECRUIT AND RETAIN SUCH PROFESSIONALS.”

This report includes the following:

- Vote Sheet
- Report Digest
- Copy of Bill No. 46-33 (COR), as Introduced
- Copy of Bill No. 46-33 (COR), as Amended
- Public Hearing Sign-in Sheet
- Written Testimonies
- Fiscal Note Request
- Copy of COR Referral of Bill No. 46-33 (COR)
- Notices of Public Hearing
- Copy of the Public Hearing Agenda

Please take the appropriate action on the attached vote sheet. Your attention to this matter is greatly appreciated. Should you have any questions or concerns, please do not hesitate to contact my office.

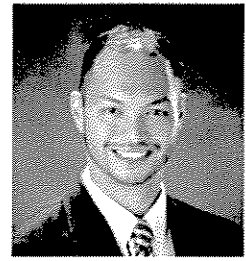
Respectfully,


MICHAEL F.Q. SAN NICOLAS



Senator Michael F.Q. San Nicolas

Chairman - Committee on Finance & Taxation,
 General Government Operations, and Youth Development
 | *Mina'trentai Tres Na Liheslaturan Guåhan* | 33rd Guam Legislature



COMMITTEE VOTE SHEET

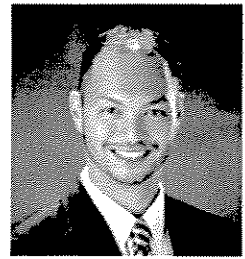
Bill No. 46-33 (COR), as amended by the Committee – “AN ACT TO ADD A NEW § 6235 TO ARTICLE 2 OF CHAPTER 6, 4 GCA, RELATIVE TO PROVIDING A PAY INCENTIVE TO GOVERNMENT OF GUAM LINE AGENCY’S, THE OFFICE OF PUBLIC ACCOUNTABILITY , AND THE GUAM DEPARTMENT OF EDUCATION EMPLOYEES WHO HAVE OBTAINED CERTIFIED PUBLIC ACCOUNTANT, CERTIFIED GOVERNMENT FINANCIAL MANAGEMENT, CERTIFIED FRAUD EXAMINER, AND CERTIFIED INTERNAL AUDITOR CERTIFICATIONS PURSUANT TO RECOGNIZED NATIONAL STANDARDS TO PRESERVE THE GOVERNMENT OF GUAM’S ABILITY TO RECRUIT AND RETAIN SUCH PROFESSIONALS.”

	SIGNATURE	TO DO PASS	TO NOT PASS	TO REPORT OUT ONLY	TO ABSTAIN	TO PLACE IN INACTIVE FILE
Senator Michael F.Q. San Nicolas Chairman	<i>M.F.Q. San Nicolas</i>	✓				
Senator Mary C. Torres Vice Chairman	<i>M. Torres</i>			✓ 3/17/15		
Speaker Judith T. Won Pat, Ed.D. Member						
Vice Speaker Benjamin J.F. Cruz Member	<i>B. Cruz</i>			✓		
Senator Tina R. Muña Barnes Member						
Senator Rory J. Respicio Member						
Senator Thomas C. Ada Member	<i>T. Ada</i>			✓		
Senator Dennis G. Rodriguez, Jr. Member	<i>D. Rodriguez</i>	✓				
Senator Frank B. Aguon, Jr. Member	<i>F. Aguon</i>	✓				
Senator Nerissa B. Underwood, Ph.D. Member	<i>N. Underwood</i>			✓ 3/17/2015		
Senator James V. Espaldon Member	<i>J. Espaldon</i>			✓		



Senator Michael F.Q. San Nicolas

Chairman - Committee on Finance & Taxation,
General Government Operations, and Youth Development
I Mina'trentai Tres Na Liheslaturan Guåhan | 33rd Guam Legislature



COMMITTEE REPORT DIGEST

I. OVERVIEW

Bill No. 46-33 (COR) was introduced on February 27, 2015, by Senator Dennis G. Rodriguez, Jr. The bill was subsequently referred by the Committee on Rules to the Committee on Finance & Taxation, General Government Operations, and Youth Development on February 27, 2015.

The Committee on Finance & Taxation, General Government Operations, and Youth Development held a public hearing on March 12, 2015, in *I Liheslatura's* Public Hearing Room. Among the items on the hearing agenda was Bill No. 46-33 (COR). The hearing convened at 10:01 a.m. and was recessed at 11:57 a.m. The hearing reconvened at 2:03 p.m. and was adjourned at 5:35 p.m.

Public Notice Requirements

Public Hearing notices were disseminated via electronic mail to all senators and all main media broadcasting outlets on March 5, 2015, and again on March 9, 2015. Notice was also posted on *I Liheslatura's* website beginning on March 5, 2015.

Senators Present

Senator Michael F.Q. San Nicolas, Committee Chairman
Senator Mary C. Torres, Committee Vice Chairwoman
Senator Thomas C. Ada, Committee Member
Vice Speaker Benjamin J.F. Cruz, Committee Member
Senator Dennis G. Rodriguez, Jr., Committee Member
Senator Frank B. Aguon, Jr., Committee Member
Senator Nerissa B. Underwood, Ph.D., Committee Member
Senator James V. Espaldon, Committee Member
Senator V. Anthony Ada
Senator Tommy A. Morrison
Senator Frank F. Blas, Jr.

Oral Testimony

Zeny Nace, University of Guam
Yuka Hechanova, Office of Public Accountability
Rodalyn Guerrero, Office of Public Accountability
Kathrine Kakigi, Department of Administration

Written Testimony

Zeny Nace, University of Guam
Yuka Hechanova, Office of Public Accountability
Rodalyn Guerrero, Office of Public Accountability

Kathrine Kakigi, Department of Administration
The Honorable Doris Brooks, Public Auditor, Office of Public Accountability
Jennifer Claros

Mary Grace Edrosa and Michael Cabral, Department of Administration
Anita Arile

Armilynn Lujan, Jennifer Claros, Kimberly Orsini, Adelia San Nicolas, John Camacho, Jr., Viola Cruz, and Andrew Quinata, Department of Administration

Ron McNinch

Rachel Field, Association of Government Accountants

II. TESTIMONY & DISCUSSION

Chairman Michael San Nicolas: That brings us to Bill 46-33. This bill was introduced by Senator Rodriguez and I will yield to him for his opening statement.

Senator Dennis Rodriguez: Thank you very much Mr. Chairman. Thank you also again for hearing this bill right away. Bill 46 Mr. Chairman really seeks to fairly compensate the many accounting auditing budget and management professionals working for our Government of Guam line agencies, Office of Public Accountability, Department of Education, and also as we were after this was introduced, I realized that also we need to include the University of Guam who follows the DOA compensation structure. I've always said our government and private sector employees are really the best and the brightest and so what this does here is ensure that we give them incentives and once they obtain these certifications that their paid appropriately and so this bill moves this concept forward and I'm happy that we're able to do that as a policy maker that something we want to do for our people our private sector employees. As a father it's something as having a daughter who is her first year college and something we also want to make sure they strive for, that they have higher education when they go out and get training to enhance their skills, they want to be compensated for it and so this is what this bill does and I'm asking my colleagues to support me so that we can fairly compensate our public sector employees who do have this type of certification. Thank you, Mr. Chair.

Chairman San Nicolas: Thank you Senator, we're just waiting on the sign-in sheet.

Zeny Asuncion Nace: Good afternoon honorable chairman, Senator Rodriguez, Honorable Senators. My name is Zeny Asuncion Nace for the record and I speak as an employee for both the faculty and non faculty section of the University of Guam. If I may interject, my colleague professor Ron McNinch has submitted through email his testimony on behalf of Bill 46 as well as a certified fraud examiner. I'm here to give testimony in support of Bill 46 I am a USCPA and I got certified in the state of California. I'm also licensed to practice here on Guam, I'm a certified government financial manager, I'm also certified fraud examiner and a certified forensic accountant. I'm the controller of the University of Guam and I oversee among other things, the intricate compliance requirements of over 400 federal grants from various federal funding agencies. I also oversee the implementation of the university's financial management plan that controls our budget based on the strict cash availability and UOG prides itself with balancing our budget based on allotment received from DOA and sometimes they don't make due for that month or for the following month, but we have to put in our foot forward to say, "no you cannot

expense this to the many deans that come after me” and then it becomes it extremely difficult to control these expenses especially during tough times and especially when we have payroll at stake. Just so you know I received all these certifications before I joined the University of Guam. So I’m just saying that my staff can also achieve these certifications if they want to because I have a lot of very capable staff that can qualify for this certification well the question is as they come to me and say Ms. Zenny If I get certified will it give me more job or give me more money? So it’s kind of lose lose situation. On the faculty side I teach BA-403 which is “Auditing Theory” to graduating accounting major students. I also teach 2 of the 4 parts of the CPA examination review course and we partner with the Guam Board of Accountancy and a long with fellow CPA’s both current and past employees of the university we act as facilitators to students wishing to sit down for the CPA examination. In CPA we provide quality instructions to prepare the students for competitive positions in both Government and private sectors. So you can see the university financial professionals really provide two folds of accountability and sustainability assistance to the government of Guam. One as an employees assures accountability and the other as educators and facilitators that provide quality education to students who are future entrepreneurs and leaders of the Government of Guam. Like you senator. Lastly I’d like to thank Senator Dennis Rodriguez for sponsoring this and who set aside his precious time yesterday, thank you for that, to receive and discuss the university input as an educational institution in relation to demerit of including UOG as a recipient of this bill. Thank you very much in advance for supporting this, Si Yu’os Ma’ase for your support.

Chairman San Nicolas: Thank you, Zeny. Next we have Yuka Hechanova.

Yuka Hechanova: Good Afternoon senators, Thank you for allowing me to testify today to support Bill 46-33. I’m Yuka Hechanova, the Deputy Public Auditor, I’m also a licensed certified Public Accountant, a certified Internal Auditor, a certified Government Financial Manager, a certified Auditing Professional, and Charter Global Management Account. I pursued these certifications to gain industry recognition for attaining subject matter expertise. I’m required to maintain these certifications annually through continuing professional education courses. These courses keep me updated on industry trends, changes in governing policy and best practices. A certified professional adds creditably at a level of professionalism to be accounting and auditing offices in an agency. Unfortunately the current pay levels at Government Line Agencies, the OPA and Guam DOE do not attract and retain certified professionals. There is no incentive for pursuing these certifications beyond personal professionalism. Passing this bill would incentivize existing accounting professionals within the effected agencies. It would also address a significant flaw in the position description for the Chief Auditor at OPA. Although there are other Chief Auditors in the Government of Guam, only the OPA Chief Auditor is required to be a CPA. This position is compensated like other chief auditors in Government agencies who are not required to be CPA’s. It is discouraging and extremely difficult to recruit certified professionals with this kind of compensation disparity. Passing this bill will also encourage certified professionals to consider a career with Government Line Agencies, the OPA or Guam DOE as well as retain the few who continue their government accounting and auditing careers. Again I support passage of Bill 46-33 and thank you today for your time and attention.

Chairman San Nicolas: Thank you very much Yuka. Rodalyn.

Rodalyn Gerardo: Good afternoon senators. Today I will be providing 2 testimonies. The first one will be on behalf of Public Auditor Doris Flores Brooks, she extends her apologize for not being here, she developed a head cold from this morning. I guess hearing she was here all morning. She again extends her apologize but I will read her testimony. (reads testimony on behalf of Public Auditor Doris Brooks).

Dear Senator San Nicolas and committee members. First of all I wish to thank Senator Dennis Rodriguez and Rory Respicio for introducing this bill, which recognize the needs to adequately compensate professionally certified accountants and auditors within the Office of Public Accountability, Department of Education, and the Government of Guam Line Agencies. My name is Rodalyn Mae A. Gerardo, a Chief Auditor with OPA, the current Pacific Rim Region Vice-President for the Association of Government Accountants and a former President of the AGA Guam Chapter. Obtaining and maintaining professional certifications is not an easy task as it requires time, dedication and monetary investment in one's personal development and ongoing training. With the support and encouragement of my family, Public auditor Doris Flores Brooks and my supervisors and peers, I pursued and successfully obtained the professional certifications of certified Public Accountant, certified Government Financial Manager, certified Internal Auditor, certified Government Auditing Professional, and Chartered Global Management Accountant. For all twelve years I have been with OPA I have been paid in compliance with the former hay study pay plan and now the general pay plan of the 2014 competitive wage act. As Chief Auditor at OPA for the past 6 years I received no incentive pay for obtaining and maintaining my professional certifications. In addition, I wish to point out that my position as Chief Auditor at OPA is unique and that is the only Chief Auditor position within Gov. Guam that is required to be a CPA. Yet, no additional compensation has afforded the incumbent. Please refer to the attached classification specification obtained on the DOA website, so I'll provide this later on. Professionals certifications such as a CPA, CJFM, CIA, and CFE of the personnel employed at OPA add credibility to the office and its work products. As the most senior employee at OPA other than the Public Auditor and as the Public Auditor herself has made known at various forums, I can attest that our office continues to have difficulties in attracting and retaining staff, let alone professionally certified individuals. As the CJFM is the premiere certification of AGA I am glad that it is one of the fore certification being recognized for this incentive pay. The financial impact of this bill should be minimal and that there are currently only a handful of individuals who are professionally certified as CPA, CJFM, CIA, and CFE within Gov. Guam line agencies OPA and GDOE. So on my testimony I list there are 6 individuals that identify, not by name, just the agency they work for and the certifications that they hold. In closing for the reasons stated above I believe that the passage and enactment of this bill will help entice more accountants and auditors to obtain their certifications as well as attract and retain such individuals for OPA and other key areas within Gov. Guam. Therefore I would like to request the committee's full support of this bill.

Chairman San Nicolas: Thank you Rodalyn. And lastly, we have Kathrine who has been with us all day.

Kathrine Kakigi: Good evening senators, unfortunately I was too busy thinking about my confirmation I forgot my testimony so I'm going to read it off my phone. Hafa Adai Senator San Nicolas and members of the 33rd Guam Legislature, I am representing Division of Accounts of

DOE, I am the financial manager the head of the accounting department who handles over 3,000 employees as well as over \$300,000,000 federal grants as well as over 600 grants and accounting for over 2 billion dollars. The Division of Accounts DOE has fallen through the years to the cycle of hiring and losing professional staff to autonomous agencies and the private sector for a more lucrative opportunities and higher compensation packages. The hiring process is very time consuming from beginning to end. The gap between the employees resignation dates and by the time the recruitment process is done, ranges between 3-6 months. And for the candidates that we eventually hire after investing so many hours of training they eventually leave us to other agencies for a more lucrative compensation. We cannot fault these individuals because it's very difficult to compete with their offers and I like to stress that we do receive management audit findings and for emphasizing the need for Division of Accounts to hire qualified additional professional staff to effectively manage and perform the additional responsibilities and mandates of the division. Employing quality staff enables us to continue obtaining clean audits and earning national awards such as the "Kaefer". However we are in danger regressing from our excellent standards by losing quality employees who are deterred by both our below national average salary levels for certified professionals and our less attracted compensation packages compared to what autonomous agencies and private sectors offer. We highly encourage our current employees to pursue a certifications and the reason being is because for example a CPA, right now to be a licensed CPA you need at least 150 credits, additionally you are required to meet the minimum amount continued professional education which Gov. Guam can realize the benefits of that through training with regards to Gaspees, OMB's circlers, and Gap. The reason why it's very important is because by complying with Gaspee and Gap as well as OMB circulars we're able to have cleaner audits. One thing the public does not know about it is, when our audits really determines how much federal grants we compete for with regards to discretionary grants and I for a fact can attest to that because when I go to the 8-4 meetings which is represented by the Department of Interior, I did question about that and they said yes with regards to an allocating discretionary grants to cleaner the audits the more money your government will be awarded. Another important thing I wanted to mention was when I was blessed to be involved with a standard in pores rating presentation. I am proud to say when we had our first clean audit I asked him when does this back in 2007, I asked one of the rating advisors the one that actually determines on what our rating should be. I go, would the clean audit help us with regards to rating. He says absolutely. Of course I'm sure you guys are all intelligent you know what that means when we have better ratings we save millions of dollars in interests spent. What I wanted to reiterate as a thought of representing my division I wanted to relate to the importance of having quality staff. I lost the only other CPA to an autonomous agency because of higher wages, there's no incentive right now for my staff to pursue certifications I am the only certified Public Accountant and now with that there's no one else certified in the other professional certification only me. And it's sad to say that because there's really no incentive for anyone to apply I mean, based on the applicants that I have interviewed, I really don't get the best and the brightest. So I humbly request for your assistance, I know how important for the Government to continue to receive clean audits as well as to maximize federal grants. Thank you so much for your time.

Chairman San Nicolas: Thank you very much, Senator Rodriguez do you have any questions? Any of my Colleagues? Vice Speaker Cruz and then Senator Morrison.

Vice Speaker Benjamin Cruz: Thank you very much Kathy. I was hoping you weren't going to testify because at the DOA your probably our number 3 are you not? Besides controlled you're like one of the top 3 or 4 people.

Ms. Kakigi: With regards to overseeing accounting. Yes.

Vice Speaker Cruz: But as I look at the competitive wage act, an Accountant III gets pay grade in. That's the III. The II was M and I was K for accountant. For auditor I it's K, for II it's M, and again the highest for III is N.

Ms. Kakigi: Correct.

Vice Speaker Cruz: But then I also look at administrative services officers and I see that Administrative service and benefits supervisor is N.

Ms. Kakigi: Yes.

Vice Speaker Cruz: And so in a department how was it that the DOA allowed that to happen and then I go to HR and the HR Assistant is starts at "M" the Manager goes to "N" and the Administer jumps to "P". I'm just saying, what was that you guys presented I mean with all the certifications you have, all that you've been able to justify to standard in pore. All that you've been able to justify to DOA and all of the federal grants. How was it possible that you could not convince HR to convince hay to give you group a much higher salary.

Ms. Kakigi: Sir, with regards to how the final outcome for the pay grades, I was not involved. Like I said I'm in charge of accounting, we did our best to justify our pay status and it really it's like an independent study because with regards HR and accounting we're really independent and we maintain our integrity, I don't try to call Shane, hey Shane can you please highly consider trying to give us the highest pay grade possible. I really, I respect HR. I respect that they do the right thing.

Vice Speaker Cruz: Well if they did the right thing, then we don't have to be here, because they determine the right thing is an Auditor III is "M" And accountant III is "N"

Ms. Kakigi: That's correct.

Vice Speaker Cruz: What additional, I mean I'd may have a lot of greed but that doesn't give me any HR experience or hay consulting expertise to take it to "P". I'm trying to figure out how with all of you I mean probably the 4 most brilliant women in Government right now and not be able to convince anyone in the Hay group to give you guys "P."

Ms. Kakigi: I understand sir.

Chairman San Nicolas: Senator Morrison. Okay I do have a couple of questions just to make sure clear some things up. My first is and I'm looking here at how we're going to determine the pay adjustment and so for CPA's they're going to get a 15% increase and then for everything

else it's going to be a 10% increase and that I have a couple of questions with respect to that. My first is a CPA is a CPA right? So if you're a CPA making \$80,000 or if you're a CPA \$40,000 why is one CPA going to get a 15% of \$80,000 and another CPA going to get a 15% of \$40,000. Shouldn't the CPA designation provide for an equal benefit for everyone on CPA not based on the salaries they're earning? And so my question is, should we go with the percentage increase? Or should we go with a flat dollar increase adjusted for inflation or something like that?

Ms. Hechanova: The 15% is the number because I think you could be a CPA and be in a management or depending on the position you're at. Not every Accountant I for example will be a CPA not like an Accountant III. We have CPA's all over the place but then they'll be in different levels of their fields, so that's why I think the 15% would be appropriate. From what I'm interpreting from your question all CPA's get paid the exact same.

Chairman San Nicolas: The intent of the bill is to provide for an additional compensation for the certification and so we're not trying to do is provide uneven levels of compensation for the same certification, so for example, someone that's making \$100,000 at the 15% increase with a CPA, they will make \$115,000 vs. someone that is making \$60,000 of the 15% increase making \$69,000. So it's a \$9000 increase vs. a \$15,000 increase but they're but CPA's you see, so I'm trying to make sure that we have parity in the legislation and so it's probably going to have to be flat dollar vs. percentage in order to have the kind of equity. The other concern that I had was, is it cumulative... for example 15% for CPA plus if you have CIA another 10%?

Ms. Hechanova: No, it's not.

Chairman San Nicolas: But perhaps if we go with a flat dollar it can be, because the more certifications you have the more qualified you are and the more hurdles you have to clear in order to maintain those. So perhaps we can make it flat dollar and we can make it cumulative that we not only have equity across the board for everybody that who has certification but we incentivize people getting as many certifications as possible because that is the intent. Otherwise I might as well just get one certification and forget about the other 2 and you guys mentioned that you have like 4, 5. I'll work with the sponsor on the legislation and we'll see if probably come up with a flat dollar cumulative amount. I'm going to of course request, just like every other salary request would it be okay if it was October 1st, that way we can make sure that it's factored into our fiscal year budget.

Ms. Hechanova: Yes.

Ms. Nace: I participated in this bill and thanks to my colleagues for mentioning to me. Funding senator where does that come from?

Chairman San Nicolas: Which one?

Ms. Nace: Funding, because I was thinking out loud and I'll probably get in trouble for this but If you're a CPA I was thinking because we're partner with Guam Board of Accountancy maybe they can subsidize a portion of that and give us a certain amount of money to subsidize.

Chairman San Nicolas: I'll leave that to the budget chair to figure out what he wants to say.

Vice Speaker Cruz: You guys gave \$100,000 to the university... (inaudible)

Ms. Nace: It was \$1 million. But the \$1 million is earmarked for off-island instructors to come and teach.

Vice Speaker Cruz: I understand I'm just saying.

Ms. Nace: Maybe I need to go off-island apply for that and come back.

Chairman San Nicolas: I appreciate the question and the budget chair will figure out where the appropriate funding mechanism will come from for the amounts, but we will need to work more closely so that way we have an appropriate flat dollar amount will work with each certification. So again we'll work with the budget chair to work on those numbers.

III. FINDINGS AND RECOMMENDATIONS

The Committee on Finance & Taxation, General Government Operations, and Youth Development hereby reports out Bill No. 46-33 (COR), as amended by the Committee, with the recommendation TO REPORT OUT.

I MINA'TRENTAI TRES NA LIHESLATURAN GUÅHAN
2015 (FIRST) Regular Session

Bill No. 46 -33 (COR)

Introduced by:

D.G. RODRIGUEZ, JR. 

R. J. Respicio 

AN ACT TO ADD A NEW § 6235 TO ARTICLE 2 OF CHAPTER 6, 4 GCA, RELATIVE TO PROVIDING A PAY INCENTIVE TO GOVERNMENT OF GUAM LINE AGENCY'S, THE OFFICE OF PUBLIC ACCOUNTABILITY , AND THE GUAM DEPARTMENT OF EDUCATION EMPLOYEES WHO HAVE OBTAINED CERTIFIED PUBLIC ACCOUNTANT, CERTIFIED GOVERNMENT FINANCIAL MANAGEMENT, CERTIFIED FRAUD EXAMINER, AND CERTIFIED INTERNAL AUDITOR CERTIFICATIONS PURSUANT TO RECOGNIZED NATIONAL STANDARDS TO PRESERVE THE GOVERNMENT OF GUAM'S ABILITY TO RECRUIT AND RETAIN SUCH PROFESSIONALS.

2015 OCT 27 AM 10:36 

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. Legislative Findings and Intent. The government is at a juncture where the financial accounting, auditing, budgeting, and management professionals are needed to ensure that the government's finances, as a whole, are sustainable. *I Liheslaturan Guåhan* recognizes that the government's line agencies, the Office of Public Accountability, and the Guam Department of Education have difficulties attracting and retaining certified financial professionals. *I Liheslaturan Guåhan* would like to equitably compensate the many accounting, auditing, budget, and management professionals working for the line agencies of the government of Guam, the Office of Public Accountability, and the Guam Department of Education by

1 recognizing that their certified skills are vital to ensuring that the People of Guam
2 receive efficient, transparent and honest fiscal operations from their government.

3 The respective profession's certifications of Certified Public Accountant (CPA),
4 Certified Government Financial Manager (CGFM), Certified Fraud Examiner (CFE),
5 and Certified Internal Auditor (CIA), are recognized as marks of excellence in the
6 accounting profession and persons holding those certifications, are in high demand by
7 the public and private sectors. *I Liheslaturan Guåhan* also finds that the line agencies
8 of the government of Guam must retain the qualified CPA's, CGFMs, CFEs, and
9 CIAs it has, and must encourage accounting, auditing, budgeting, and management
10 professionals to obtain such certifications.

11 It is the intent of *I Liheslaturan Guåhan* provide the incentive to advance and
12 retain the needed financial expertise within the government of Guam.

13 **Section 2.** A new § 6235 is hereby *added* to Article 2 of Chapter 6, Title 4,
14 Guam Code Annotated, to read:

15 **“§ 6235. Certification Pay Differential for Certified Public Accountant,**
16 **Certified Government Financial Manager, Certified Fraud Examiner, and**
17 **Certified Financial Auditor.**

18 The Director of the Department of Administration shall ensure the following
19 classified and/or unclassified accounting, auditing, budgeting, and management
20 professional positions within government of Guam line agencies, the Office of Public
21 Accountability , and the Guam Department of Education *shall* be given incentive pay
22 compensation as provided pursuant to this this section, to include but not limited to, as
23 follows:

24 POSITION COMPENSATION

25 Certified Public Accountant (CPA)

1 Certified Government Financial Manager (CGFM),
2 Certified Fraud Examiner (CFE)
3 Certified Internal Auditor (CIA)

4 (a) Definitions, as used in this Section.

5 (1) *Board* means the Guam Board of Accountancy.

6 (2) *Accounting, Auditing, Budgeting, and Management Professional*
7 means any employee in the government line agencies who are essential for the
8 delivery, maintenance, and preparation of the financial statement and fiscal
9 management of the government.

10 (3) *Known-Promotional-Potential (KPP)* means an upward career
11 mobility in a series of positions within an organization without competition, and
12 where at an earlier date an employee was selected under a competitive
13 examination.

14 (4) *Certified Public Accountant (CPA)* means anyone who has passed the
15 United States of America's national CPA exam and is licensed and practicing
16 on Guam or who has reciprocity with the Guam Board of Accountancy.

17 (5) *Certified Professional* means anyone who:

18 (i) Have passed a nationally recognized exam;

19 (ii) Is duly certified to practice in their related field;

20 (iii) Is required to comply with the authorizing board in regards to
21 continuing professional education; and

22 (iv) Is required to comply with ethical and other professional standards.

1 (b) Recognition of the Professional Accounting Associations on Accounting
2 Certification and Leadership. The following are the nationally recognized
3 professional certification organizations for the respective professions:

4 (1) The American Institute of Certified Public Accountants (AICPA) is
5 the world's largest association representing the accounting profession. The
6 AICPA sets forth the Certified Public Accountant (CPA) examination
7 requirements and monitoring, ethical standards, and auditing standards for the
8 CPAs licensed to practice within the United States and its territories;

9 (2) The Association of Government Accountants (AGA) is the
10 organization that establishes the criteria for the Certified Government Financial
11 Manager (CGFM) exam and the ethical standards that CGFMs must adhere to;

12 (3) The Association of Certified Fraud Examiners (ACFE) is the largest
13 anti-fraud organization and the organization that establishes the requirements of
14 the Certified Fraud Examiners (CFE) examination; and

15 (4) The Institute of Internal Auditors (IIA) is the largest global
16 association of internal auditors and set the examination requirements for the
17 Certified Internal Auditor (CIA) designation.

18 The AICPA, AGA, ACFE, and IIA are the premier accounting and auditing
19 organizations and shall be recognized by *I Maga'lahañ Guåhan* and *I Liheslaturan*
20 *Guåhan* as the professional organizations that establish the rigorous examination
21 requirements of their perspective certifications for the accounting, government
22 finance, anti-fraud, and internal audit fields.

23 (c) Certification Pay Differential; Established.

24 (1) All government of Guam line agency, the Office of Public
25 Accountability, and the Guam Department of Education employees who have

1 obtained a nationally recognized certification as a Certified Public Accountant
2 (CPA), or a Certified Government Financial Manager (CGFM), or a Certified
3 Fraud Examiner (CFE), or a Certified Internal Auditor (CIA), *shall* be entitled
4 to receive a certification pay differential. The Guam licensed and practicing
5 CPA shall be eligible to receive a fifteen percent (15%) increase. The CGFM,
6 CFE, and CIA, which are nationally recognized but not required to be Guam
7 licensed and practicing professionals, shall be eligible to receive a ten percent
8 (10%) increase.

9 (2) The Director of Administration shall implement a certification pay
10 differential for all the CPA, CGFM, CFE, and CIA, who are active and
11 practicing in their area of certification. Accounting, Auditing, Budgeting and
12 Management professionals who have a national or Guam Board certification,
13 *shall* be entitled to the minimum certification pay differential, calculated at the
14 rates above added to the base pay to rectify an inequity in certification pay.

15 (d) Developmental Promotions ('KPP') Designation. Government of Guam
16 line agencies who recruit professional in accounting, auditing, budgeting, or
17 management shall be authorized to hire such professionals as "known-promotional-
18 potential' on CPA, CGFM CIA, or CFE certifications, as provided in the Government
19 of Guam Personnel Rules and Regulations and Operations Procedure Manual. A
20 qualified employee shall be entitled to one initial certification pay increase based on
21 Section 6235.2(a), at minimum, not to exceed 15% of base pay.

22 (e) Implementation. The provisions of this Section *shall* be implemented upon
23 enactment, and subject to the availability of funds of the employee's agency or
24 department's funds. The Director of Administration shall transmit a status report

1 every quarter after the enactment of this Act, and upon implementation of the
2 provisions within this Act.”

3 **Section 3. Severability.** If any provisions of this Act or its application to any
4 person or circumstance is found to be invalid or contrary to law, such invalidity shall
5 *not* affect other provisions or applications of this Act which can be given effect
6 without the invalid provisions or applications, and to this end the provisions of this
7 Act are severable.

I MINA'TRENTAI TRES NA LIHESLATURAN GUÅHAN
2015 (FIRST) Regular Session

Bill No. 46-33 (COR)

As Amended by the Committee on Finance & Taxation,
General Government Operations, and Youth Development

Introduced by:

D.G. RODRIGUEZ, JR.
R. J. Respicio

**AN ACT TO ADD A NEW § 6235 TO ARTICLE 2 OF
CHAPTER 6, 4 GCA, RELATIVE TO PROVIDING A PAY
INCENTIVE TO GOVERNMENT OF GUAM LINE
AGENCY'S, THE OFFICE OF PUBLIC ACCOUNTABILITY ,
AND THE GUAM DEPARTMENT OF EDUCATION
EMPLOYEES WHO HAVE OBTAINED CERTIFIED PUBLIC
ACCOUNTANT, CERTIFIED GOVERNMENT FINANCIAL
MANAGEMENT, CERTIFIED FRAUD EXAMINER, AND
CERTIFIED INTERNAL AUDITOR CERTIFICATIONS
PURSUANT TO RECOGNIZED NATIONAL STANDARDS TO
PRESERVE THE GOVERNMENT OF GUAM'S ABILITY TO
RECRUIT AND RETAIN SUCH PROFESSIONALS.**

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

2 **Section 1. Legislative Findings and Intent.** The government is at a juncture
3 where ~~the~~ financial accounting, auditing, budgeting, and management professionals
4 are needed to ensure that the government's finances, ~~as a whole~~, are sustainable. *I*
5 *Liheslaturan Guåhan* recognizes that the government's line agencies, the Office of
6 Public Accountability, and the Guam Department of Education have difficulties
7 attracting and retaining certified financial professionals. *I Liheslaturan Guåhan*
8 would like to equitably compensate the many accounting, auditing, budget, and
9 management professionals working for the line agencies of the government of Guam,
10 the Office of Public Accountability, and the Guam Department of Education by

1 recognizing that their certified skills are vital to ensuring that the People of Guam
2 receive efficient, transparent, and honest fiscal operations from their government.

3 The respective profession's certifications of Certified Public Accountant (CPA),
4 Certified Government Financial Manager (CGFM), Certified Fraud Examiner (CFE),
5 and Certified Internal Auditor (CIA), are recognized as marks of excellence in the
6 accounting profession, and persons holding those certifications, are in high demand by
7 the public and private sectors. *I Liheslaturan Guåhan* also finds that the line agencies
8 of the government of Guam must retain the qualified CPA's, CGFMs, CFEs, and
9 CIAs it ~~has, and~~ must encourage accounting, auditing, budgeting, and management
10 professionals to obtain such certifications.

11 It is the intent of *I Liheslaturan Guåhan* to provide an ~~the~~ incentive to advance
12 and retain the needed financial expertise within the government of Guam. CPAs are,
13 on average, paid ten to fifteen percent (10-15%) more than non-CPAs in equivalent
14 positions. Other certifications have similar effects upon compensation in the private
15 sector. To provide for uniformity in the additional compensation provided to CPAs,
16 CGFMs, CFEs, and CIAs, certifications shall have an equal pay differential regardless
17 of position based upon certification, with the CPA credential adding six thousand nine
18 hundred eighty-three dollars (\$6,983) in annual compensation, and the CGFM, CFE,
19 and CIA credential adding four thousand six hundred fifty-five dollars (\$4,655) in
20 annual compensation. These are fifteen (15) and ten (10) percent, respectively, of
21 total annual compensation of an Auditor I in the government of Guam hired at Step 1.

22 **Section 2.** A new § 6235 is hereby *added* to Article 2 of Chapter 6, Title 4,
23 Guam Code Annotated, to read:

24 **“§ 6235. Certification Pay Differential for Certified Public**
25 **Accountant, Certified Government Financial Manager, Certified Fraud**
26 **Examiner, and Certified Financial Auditor.**

1 The Director of the Department of Administration shall ensure the
2 following classified and/or unclassified accounting, auditing, budgeting, and
3 management professional positions within government of Guam line agencies,
4 the Office of Public Accountability , and the Guam Department of Education
5 *shall* be given incentive pay compensation as provided pursuant to this this
6 section, to include ~~but not limited to~~, as follows:

7 POSITION COMPENSATION

8 Certified Public Accountant (CPA)

9 Certified Government Financial Manager (CGFM),

10 Certified Fraud Examiner (CFE)

11 Certified Internal Auditor (CIA)

12 (a) Definitions, as used in this Section.

13 (1) *Board* means the Guam Board of Accountancy.

14 (2) *Accounting, Auditing, Budgeting, and Management*
15 *Professional* means any employee in the government line agencies, the
16 Office of Public Accountability, or the Guam Department of Education
17 who are essential for the delivery, maintenance, and preparation of the
18 financial statements and fiscal management of the government.

19 (3) *Known-Promotional-Potential (KPP)* means an upward career
20 mobility in a series of positions within an organization without
21 competition, and where at an earlier date an employee was selected under
22 a competitive examination.

23 (4) *Certified Public Accountant (CPA)* means anyone who has
24 passed the United States of America's national CPA exam and is licensed
25 and practicing on Guam or who has reciprocity with the Guam Board of
26 Accountancy.

1 (5) *Certified Professional* means anyone who:

2 (i) has ~~Have~~ passed a nationally recognized exam;

3 (ii) is duly certified to practice in their related field;

4 (iii) is required to comply with the authorizing board in
5 regards to continuing professional education; and

6 (iv) is required to comply with ethical and other professional
7 standards.

8 (b) Recognition of the Professional Accounting Associations on
9 Accounting Certification and Leadership. The following are the nationally
10 recognized professional certification organizations for the respective
11 professions:

12 (1) The American Institute of Certified Public Accountants
13 (AICPA) is the world's largest association representing the accounting
14 profession. The AICPA sets forth the Certified Public Accountant (CPA)
15 examination requirements and monitoring, ethical standards, and auditing
16 standards for the CPAs licensed to practice within the United States and
17 its territories;

18 (2) The Association of Government Accountants (AGA) is the
19 organization that establishes the criteria for the Certified Government
20 Financial Manager (CGFM) exam and the ethical standards that CGFMs
21 must adhere to;

22 (3) The Association of Certified Fraud Examiners (ACFE) is the
23 largest anti-fraud organization and the organization that establishes the
24 requirements of the Certified Fraud Examiners (CFE) examination; and

1 (4) The Institute of Internal Auditors (IIA) is the largest global
2 association of internal auditors and set the examination requirements for
3 the Certified Internal Auditor (CIA) designation.

4 The AICPA, AGA, ACFE, and IIA are the premier accounting and
5 auditing organizations and shall be recognized by *I Maga'lahen Guåhan* and *I*
6 *Liheslaturan Guåhan* as the professional organizations that establish the
7 rigorous examination requirements of their respective perspective certifications
8 for the accounting, government finance, anti-fraud, and internal audit fields.

9 (c) Certification Pay Differential; Established.

10 (1) All government of Guam line agency, the Office of Public
11 Accountability, and the Guam Department of Education employees who
12 have obtained a nationally-recognized certification as a Certified Public
13 Accountant (CPA), ~~or a~~ Certified Government Financial Manager
14 (CGFM), ~~or a~~ Certified Fraud Examiner (CFE), or a Certified Internal
15 Auditor (CIA), *shall* be entitled to receive a certification pay differential.
16 A The Guam licensed and practicing CPA shall be eligible to receive an
17 additional six thousand nine hundred eighty-three dollars (\$6,983) in
18 annual compensation paid on a prorated basis for each pay period fifteen
19 percent (15%) increase. The CGFM, CFE, and CIA, which are nationally
20 recognized but not required to be Guam licensed and practicing
21 professionals, shall be eligible to receive an additional four thousand six
22 hundred fifty-five dollars (\$4,655) in annual compensation for each such
23 certification paid on a prorated basis for each pay period ten percent
24 (10%) increase. The pay differential shall not be used in any calculation
25 of the rate of pay with respect to overtime and shall not be considered

1 pay or compensation in any calculation of enhanced compensation
2 otherwise provided by law.

3 (2) The Director of Administration shall implement a certification
4 pay differential for all the CPA, CGFM, CFE, and CIA, who are active
5 and practicing in their area of certification. Accounting, Auditing,
6 Budgeting and Management professionals who have a national or Guam
7 Board certification, *shall* be entitled to the ~~minimum~~ certification pay
8 differential provided in item (1) of this subsection, ~~calculated at the rates~~
9 ~~above added to the base pay to rectify an inequity in certification pay.~~

10 (d) Developmental Promotions ('KPP') Designation. Government of
11 Guam line agencies who recruit professional in accounting, auditing, budgeting,
12 or management shall be authorized to hire such professionals as "known-
13 promotional-potential' on the basis of CPA, CGFM CIA, or CFE certifications,
14 as provided in the Government of Guam Personnel Rules and Regulations and
15 Operations Procedure Manual. A qualified employee shall be entitled to the
16 pay differential provided in one initial certification pay increase based on
17 Section 6235 (c) :2(a), at minimum, not to exceed 15% of base pay.

18 (e) Implementation. ~~The provisions of this Section shall be implemented~~
19 ~~upon enactment, and subject to the availability of funds of the employee's~~
20 ~~agency or department's funds.~~ The Director of Administration shall transmit a
21 status report to the Speaker of I Liheslaturan Guåhan every quarter after the
22 enactment of this Act, and upon implementation of the provisions within this
23 Act."

24 **Section 3. Effective Date.** The provisions of this Act shall be effective on
25 October 1st, 2015.

1 **Section 4. Severability.** If any provisions of this Act or its application to any
2 person or circumstance is found to be invalid or contrary to law, such invalidity shall
3 *not* affect other provisions or applications of this Act which can be given effect
4 without the invalid provisions or applications, and to this end the provisions of this
5 Act are severable.



I Mina'Trentai Tres na Liheslaturan Guåhan
SENATOR MICHAEL F.Q. SAN NICOLAS

Committee on Finance & Taxation,
 General Government Operations, and Youth Development

March 12, 2015

Bill No. 46-33 (COR), introduced by D.G. Rodriguez, Jr.: AN ACT TO ADD A NEW § 6235 TO ARTICLE 2 OF CHAPTER 6, 4 GCA, RELATIVE TO PROVIDING A PAY INCENTIVE TO GOVERNMENT OF GUAM LINE AGENCY'S, THE OFFICE OF THE PUBLIC ACCOUNTABILITY, AND THE GUAM DEPARTMENT OF EDUCATION EMPLOYEES WHO HAVE OBTAINED CERTIFIED PUBLIC ACCOUNTANT, CERTIFIED GOVERNMENT FINANCIAL MANAGEMENT, CERTIFIED FRAUD EXAMINER, AND CERTIFIED INTERNAL AUDITOR CERTIFICATIONS PURSUANT TO RECOGNIZED NATIONAL STANDARDS TO PRESERVE THE GOVERNMENT OF GUAM'S ABILITY TO RECRUIT AND RETAIN SUCH PROFESSIONALS.

NAME (Please print)	AGENCY/ ORGANIZATION	CONTACT NUMBER	ORAL TESTIMONY	WRITTEN TESTIMONY	IN FAVOR	NOT IN FAVOR
Zemy Nace	University of Guam	735 2942	✓	✓	✓	
Yuka Hechanova	OPA	475-0390 x210	✓	✓	✓	
RODALYN GERARDO	OPA	475-0390 x 204	✓	✓	✓	
DORIS FLORES BROOKS	OPA	475-0390 x 204	✓	✓	✓	
Kathrin Katigi	DDA	475-1211	✓	✓	✓	

Good afternoon, Honorable Chairman and senators.

My name is Zeny Asuncion-Nace, and I speak as an employee for both the faculty and non-faculty section of the University of Guam. I am here to give testimony in support of Bill 46. I am a US CPA certified in the State of California, licensed to practice in Guam, a Certified Government Financial Manager, a Certified Fraud Examiner, and a Certified Forensic Accountant. I am the Comptroller of UOG and I oversee, among other things, the intricate compliance requirements of over 400 Federal Grant awards from various Federal granting agencies. I also oversee the implementation of the University's Financial Management Plan that controls our budget based on strict cash availability. UOG prides itself with balancing its budget based on allotment received-though during tough times; it becomes extremely difficult to do so.

On the faculty side, I teach BA403 –Auditing Theory to graduating Accounting Major students. I also teach 2 of the 4 parts of the CPA examination review course partnering with the Guam Board of Accountancy. Along with fellow CPAs, both current and past employees of the University, we act as facilitators to students wishing to sit down for the CPA examinations. As CPAs, we provide quality instructions to prepare the students for competitive positions in both government and private markets.

So as you can see, the University professionals really provide 2 fold sustainability assistance to the government of Guam. One, as employees that ensure financial accountability, and the other as educators and facilitators that provide quality education to students who are the future entrepreneurs and leaders of the government of Guam.

Lastly, I wish to thank Senator Dennis Rodriguez, who set aside his precious time yesterday, to receive and discuss the university input as an educational institution in relation to the merit of including UOG as a recipient of this bill.

March 12, 2015

Honorable Michael F. Q. San Nicolas
Senator, 33rd Guam Legislature
Chairman, Committee on Finance & Taxation, General Government Operations and Youth Development
155 Hesler Place
Hagatna, Guam 96910

Re: Bill No. 46-33 relative to providing pay incentive to government of Guam line agencies, the Office of Public Accountability, and Guam Department of Education employees certified as CPAs, CGFMs, CFEs, and CIAs

Dear Senator San Nicolas and Committee Members:

Thank you for allowing me to testify today to support Bill 46-33. I am Yuka Hechanova, the Deputy Public Auditor. I am also a licensed Certified Public Accountant (2004), a Certified Internal Auditor (2005), a Certified Government Financial Manager (2007), a Certified Government Auditing Professional (2008), and a Chartered Global Management Accountant (2013). I pursued these certifications to gain industry recognition for attaining subject matter expertise.

I am required to maintain these certifications annually through continuing professional education courses. These courses keep me updated on industry trends, changes in governing policy and best practices.

A certified professional adds credibility and a level of professionalism to the accounting and auditing offices in an agency. Unfortunately, the current pay levels at government line agencies, the OPA, and Guam DOE do not attract and retain certified professionals. There is no incentive for pursuing these certifications beyond personal professionalism.

Passing this bill would incentivize existing accounting professionals within the affected agencies. It would also address a significant flaw in the position description for the Chief Auditor at OPA. Although there are other Chief Auditors in the government of Guam, only the OPA Chief Auditor is required to be a CPA. This position is compensated like other Chief Auditors in government agencies who are not required to be CPAs. It is discouraging and extremely difficult to recruit certified professionals with this kind of compensation disparity.

Passing this bill will also encourage certified professionals to consider a career with government line agencies, the OPA, or Guam DOE, as well as retain the few who continue their government accounting and auditing careers.

Again, I support passage of Bill 46-33 and thank you for your time and attention today.



Yuka Hechanova, CPA, CIA, CGFM, CGAP, CGMA
Deputy Public Auditor

March 12, 2015

Honorable Michael F.Q. San Nicolas
Senator, 33rd Guam Legislature
Chairman, Committee on Finance & Taxation, General Government Operations and Youth
Development
155 Hesler Place
Hagatna, GU 96910

Re: Bill No. 46-33 Relative to Providing Pay Incentive to Government of Guam Line Agencies, the Office of Public Accountability, and the Guam Department of Education Employees...

Dear Senator San Nicolas and Committee Members:

First of all, I wish to thank Senators Dennis Rodriguez and Rory Respicio for introducing this bill, which recognizes the need to adequately compensate professionally certified accountants and auditors within the Office of Public Accountability (OPA), Department of Education (GDOE), and the Government of Guam (GovGuam) line agencies.

My name is Rodalyn May A. Gerardo, a Chief Auditor with OPA, the current Pacific Rim Regional Vice President (RVP) for the Association of Government Accountants (AGA), and a former President of the AGA Guam Chapter.

Obtaining and maintaining professional certifications is not an easy task as it requires time, dedication, and monetary investment in one's personal development and ongoing training. With the support and encouragement of my family, Public Auditor Doris Flores Brooks, and my supervisors and peers, I pursued and successfully obtained the professional certifications of Certified Public Accountant (CPA), Certified Government Financial Manager (CGFM), Certified Internal Auditor (CIA), Certified Government Auditing Professional (CGAP), and Chartered Global Management Accountant (CGMA).

For all 12 years I have been with OPA, I have been paid in compliance with the former Hay Study pay plan and now the General Pay Plan of the 2014 Competitive Wage Act. As Chief Auditor at OPA for the past six years, I received no incentive pay for obtaining and maintaining my professional certifications. In addition, I wish to point out that my position as Chief Auditor at OPA is unique in that it is the only Chief Auditor position within GovGuam that is required to be a CPA, yet no additional compensation is afforded the incumbent. Please refer to the attached classification specification obtained from the Department of Administration (DOA) website at <http://hr.doa.guam.gov/wp-content/uploads/2013/10/CLASSIFICATION%20&%20PAY/Class%20Specifications/CHIEF%20AQUATIC%20-%20CHIEF%20CADASTRE.pdf>.

Professional certifications, such as the CPA, CGFM, CIA, and CFE, of the personnel employed at OPA add credibility to the office and its work products. As the most senior employee at OPA other than the Public Auditor and as the Public Auditor herself has made known in various

forums, I can attest that our office continues to have difficulties in attracting and retaining staff, let alone professionally certified individuals.

As the CGFM is the premier certification of AGA, I am glad that it is one of the four certifications being recognized for the incentive pay.

The financial impact of this bill should be minimal in that there are currently only a handful of individuals who are professionally certified as CPAs, CGFMs, CIAs, and CFEs within the GovGuam line agencies, OPA, and GDOE as follows.

Agency	Certifications Held
DOA	CPA
OPA	CPA, CGFM, CIA
OPA	CPA, CGFM, CIA
OPA	CPA, CGFM
OPA	CGFM
GDOE	CPA, CGFM
GDOE	CGFM

In closing, for the reasons stated above, I believe that the passage and enactment of this bill will help entice more accountants and auditors to obtain their certifications, as well as attract and retain such individuals to OPA and other key areas within GovGuam. Therefore, I would like to request the committee's full support of this bill.

Sincerely,



Rodalyn May A. Gerardo, CIA, CGFM, CPA, CGAP, CGMA
Chief Auditor, OPA
Pacific Rim RVP, AGA

CHIEF AUDITOR

NATURE OF WORK IN THIS CLASS

Administers the audit programs and activities of the Internal Audit Division, Bureau of Budget and Management Research; or under the Internal Audit Section, Guam Power Authority; or under the Internal Audit Section, Guam Memorial Hospital Authority; the Office of the Public Auditor, and the Department of Education.

ILLUSTRATIVE EXAMPLES OF WORK *(These examples do not list all the duties which may be assigned; any one position may not include all the duties listed.)*

Administers the internal audit program of the Bureau of Budget and Management Research, or of an autonomous department/agency auditing function, or of the Office of the Public Auditor, and the Department of Education.

Develops audit program policies, procedures, and guidelines; evaluates operational effectiveness and recommends and implements appropriate changes to improve effectiveness.

Analyzes and makes recommendations for improvement of internal controls, accounting systems, and practices and for more efficient management of government funds and programs.

Conducts exit conferences with responsible official of departments/agencies to discuss audit findings, conclusions, and recommendations.

Coordinates audit activities with the Federal Comptroller's Office; reviews and makes comments and recommendations on audit findings.

Prepares and justifies budget estimates; administers agency policies for personnel training and safety; and performs other administrative functions.

Performs related duties as required.

MINIMUM KNOWLEDGE, ABILITIES AND SKILLS

Knowledge of the principles, practices, and techniques of accounting and auditing.

Knowledge of the basic principles, practices, and techniques of public administration.

Knowledge of the principles and practices of electronic data processing.

Ability to supervise the work of others.

Ability to administer management and fiscal audit programs.

Ability to analyze and interpret audit findings and supporting financial statements and documents, and make recommendations to improve internal controls, accounting systems, and practices.

Ability to make work decisions in accordance with program guidelines.

Ability to interpret and apply pertinent laws, rules and regulations, and other program guidelines.

MINIMUM KNOWLEDGE, ABILITIES AND SKILLS (Con't)

Ability to evaluate operational effectiveness and recommend and implement changes in policies, procedures, and other program guidelines to improve effectiveness.

Ability to work effectively with employees and the public.

Ability to communicate effectively.

Ability to maintain records and prepare audit reports.

Skill in internal auditing techniques and practices.

MINIMUM EXPERIENCE AND TRAINING

A One (1) year of experience as an Auditor III or equivalent work, and graduation from a recognized or accredited college or university with a Bachelor's degree in Accounting or related field, including or supplemented by twenty-four (24) semester hours of accounting/auditing courses; or

B Any equivalent combination of experience and training beyond the Bachelor's degree which provides the minimum knowledge, abilities, and skills.

NECESSARY SPECIAL QUALIFICATIONS

Applicants under consideration for the Office of the Public Auditor must possess a Certified Public Accountant certificate from a state or U.S. territory.


ESTABLISHED: JULY 1980

AMENDED: JANUARY 2001

PAY GRADE: O STEP 1: \$33,811 - STEP 10: \$50,717

HAY EVALUATION:	KNOW HOW:	E13	264
	PROBLEM SOLVING:	E3 (38%)	100
	ACCOUNTABILITY:	E2C	<u>115</u>
			479

This standard revises and supercedes the standard established JULY 1980 and amended NOVEMBER 1986, FEBRUARY 1989, and NOVEMBER 1997.



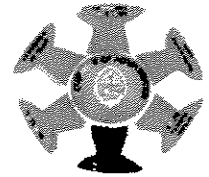
LUIS R. BAZA
Executive Director
Civil Service Commission



Eddie Baza Calvo
Governor
Ray Tenorio
Lieutenant Governor

Department of Administration
(DIPATTAMENTON ATEMENSTRASION)
DIRECTOR'S OFFICE
(UFISINAN DIREKTOT)

Post Office Box 884 Hagatña, Guam 96932
Tel: (671) 475-1101/1250 Fax: (671) 477-6788



Anthony C. Blaz
Acting Director
Alfred F. Duenas
Deputy Director

March 12, 2015

The Honorable F.Q. San Nicolas
Chairperson, Committee on Finance & Taxation,
General Government Operations and Youth Development
I Mina Trental Tres Na Liheslaturan Guahan
155 Hesler Place
Hagatña, Guam 96910

TESTIMONY IN FAVOR OF BILL NO. 46-33 (COR)

"An act to add a new § 6235 to Article 2 of Chapter 6, 4 GCA, relative to providing a pay incentive to Government of Guam line agencies, the Office of Public Accountability, and the Guam Department of Education employees who have obtained Certified Public Accountant, Certified Government Financial Management, Certified Fraud Examiner, and Certified Internal Auditor Certifications pursuant to recognized national standards to preserve the Government of Guam's ability to recruit and retain such professionals".

Håfa Adai Senator San Nicolas and Members of the Thirty-Third Guam Legislature:

Buenas yan Hafa Adal! We wish to thank you for your introduction of Bill No. 46-33. We fully support the intent and passage of this Bill.

The Division of Accounts, Department of Administration, has through the years fallen victim to the cycle of hiring and losing professional staff to autonomous agencies and the private sector for more lucrative opportunities and higher compensation packages.

The hiring process in itself is very time consuming from the start to the end. The gap between the employee's resignation date and the time the recruitment process is completed ranges between three to six months.

For the candidates that we do hire, we invest many hours to train them in our operation processes, policies and procedures, only to lose them to other agencies or private entities. The generation of candidates (younger demographic) and economic conditions drives the need to seek better wages and opportunities. We cannot fault these individuals since it is very difficult for us to compete with the other offers.

My frustration and concerns in trying to attract and retain quality staff has an effect on the outcome of our audits. Management audit findings have also emphasized the need for the Division of Accounts to hire additional professional staff in order to effectively manage and perform the fiduciary responsibilities and mandates of the division.

I Mina Trentai Tres Na Liheslaturan Guahan
Testimony in Support of Bill No. 46-33 (COR)
March 12, 2015
Page 2 of 2.

Employing quality staff enables us to continue in the path of obtaining clean audits and earning national awards such as the "Certificate of Achievement in Excellence of Financial Reporting". The job market we compete with doesn't enable us to do so. We are hindered by below national average levels for competitive salaries for certified professionals. Through the years we have lost many quality employees to autonomous agencies and the private sector who offer a more attractive compensation package.

We highly encourage our current employees to further their education and obtain professional certifications. For example, in order to be CPA, you need 150 credit hours. To retain any type of certification requires employees to earn a minimum amount of continuing professional education (CPE) credits. The benefits from CPE training are invaluable and are available at national organizations. These trainings provide updates and changes to accounting standards under GASB, GAAP and OMB Federal Circulars. An example would be the recent Grant Management Super Circular Training. Compliance in this circular is vital as we have over 600 federal grants amounting close to \$300 million dollars for GovGuam.

Non-compliance of these OMB circulars will result in questioned costs and agencies having to pay back the federal government. DOA accounting must ensure compliance with GASBs and GAAP. Otherwise, non-compliance may lead to qualified audit opinions, and subsequently resulting in lower bond ratings leading to higher interest rates. These higher interest rates will cause the Government of Guam to pay more for repayment of these bonds. Additionally, when competing for discretionary grants, audits play a major factor in the allocation of funds. Cleaner audits mean more monies for GovGuam.

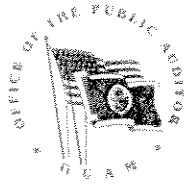
We are seeking your assistance to ensure that our Government realizes the maximum benefit that it deserves by employing the best staff we could in GovGuam.

We wish to thank the Members of the Committee for recognizing the need to address this matter. The enactment of this Bill will further improve the accountability and process in which we maintain and uphold the integrity and sustainability of certified professionals for a more efficient and effective government.

Thank you for allowing us the opportunity to provide testimony in support of Bill No. 46-33 (COR).

Senseramente,


KATHRINE B. KAKIGI
DOA Financial Manager



OFFICE OF THE PUBLIC AUDITOR
Doris Flores Brooks, CPA, CGFM
Public Auditor

March 12, 2015

Honorable Michael F.Q. San Nicolas
Senator 33rd Guam Legislature
Chairman, Committee on Finance & Taxation, General Government Operations and
Youth Development
Hagatna, Guam

Re: Bill No. 46-33 ...RELATIVE TO PROVIDING INCENTIVE PAY TO
EMPLOYEES WHO HAVE OBTAINED CERTIFIED PUBLIC ACCOUNTANT,
CERTIFIED GOVERNMENT FINANCIAL MANAGEMNET, CERTIFIED FRAUD
EXAMINER, AND CERTIFIED INTERNAL AUDITOR CERTIFICATIONS ...

Hafa Adai Senator San Nicolas and Committee Members:

We wish to applaud the main sponsors of Bill 46, Senators Dennis Rodriguez and Rory Respicio, for recognizing that auditors and accountants should be properly compensated for the professional rigor they must go through and maintain annually to attain and retain their certifications. Since January of 1989, with the passage of P.L. 19-52, government attorneys have enjoyed a pay scale that recognizes their certification but CPAs and other accounting professionals have not been similarly compensated.

There are within the GovGuam agencies 13 CPAs and 15 CGFMs; at UOG there are two CFEs. OPA has three CPAs and four CGFMs. We also have one auditor who passed two of the three-part exam for CGFM and one who is studying for the CFE. There are five individuals who hold more than one of these certifications.

With such a small number of government employees with these professional certifications, the financial impact to the government is minimal in comparison to the added benefit the government enjoys from having professionals with these credentials in its employ. What I hope this bill will do is incentivize more government employees to become professionally certified in auditing or accounting.

For clarification I ask if I, a CPA and CGFM who is an elected official and department head would have my salary adjusted when this bill becomes law?

We urge the committee's full support of this measure.

Thank you and Senseramente,

Doris Flores Brooks, CPA, CGFM
Public Auditor

Jennifer A. Claros
128 Lily Ct. Latte Hgts.
Mangilao, GU 96913

March 6, 2015

Sen. Michael FQ San Nicolas
Chairman, Committee on Finance and Taxation, General
Government Operations and Youth Development
155 Hesler Place, Suite 203
Hagåtña, Guam 96910

Re: Testimony in support of Bill No. 46-33

Hafa Adai Senator San Nicolas,

I would like to express my support of Bill No. 46-33 legislation Relative to Providing Pay Incentive to Government of Guam Line Agency's, the Office of Public Accountability, and the Guam Department of Education Employees who have obtained Certified Public Accountant, Certified Government Financial Management, Certified Fraud Examiner, and Certified Internal Auditor Certifications pursuant to Recognized National Standards to preserve the Government of Guam's ability to recruit and retain such professionals.

I am currently an employee of a line agency and feel that such recognition for certifications achieved would provide a greater incentive for me to further my studies in both accounting and financial management in order to obtain the listed certifications. This would enable me to apply an advanced level of education to my job duties. In addition, the pay incentive will encourage me and other colleagues who may one day obtain a CPA or CGFM certification to remain employed with the line agency. The autonomous agencies currently provide a more attractive compensation package but Bill No. 46-33 passage would provide an increase in compensation commensurate with the autonomous agency compensation package.

Thank you for your time and your consideration in support of Bill No. 46-33.

Sincerely,



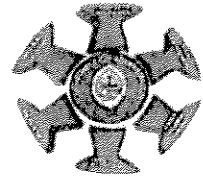
Jennifer A. Claros



Eddie Baza Calvo
Governor
Roy Tenorio
Lieutenant Governor

Department of Administration
(DIPATTAMENTON ATEMENSTRASION)
DIVISION OF ACCOUNTS
(DIBISION KUENTA)

Ste 707, ITC Bldg., 590 S. Marine Drive, Tamuning
Post Office Box 884 Hagåtña, Guam 96932
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Anthony C. Blaz
Acting Director
Alfred F. Duenas
Deputy Director

March 6, 2015

The Honorable Michael F.Q. San Nicolas
I Mina' trentai Tres Na Liheslaturan Guahan
Chairman, Committee on Finance & Taxation,
General Government Operations and Youth Development
DNA Bldg, Suite 407
238 Archbishop Flores Street
Hagåtña, Guam 96910

Re: Testimony Bill 46-33

Buenas yan Håfa Adai Senator San Nicolas,

We would first like to thank *I Liheslaturan Guðhan* for the opportunity to provide comments on Bill 46-33.

AN ACT TO ADD A NEW § 6235 TO ARTICLE 2 OF CHAPTER 6, 4 GCA, RELATIVE TO PROVIDING A PAY INCENTIVE TO GOVERNMENT OF GUAM LINE AGENCY'S THE OFFICE OF PUBLIC ACCOUNTABILITY, AND THE GUAM DEPARTMENT OF EDUCATION EMPLOYEES WHO HAVE OBTAINED CERTIFIED PUBLIC ACCOUNTANT, CERTIFIED GOVERNMENT FINANCIAL MANAGEMENT, CERTIFIED FRAUD EXAMINER, AND CERTIFIED INTERNAL AUDITOR CERTIFICATIONS PURSUANT TO RECOGNIZED NATIONAL STANDARDS TO PRESERVE THE GOVERNMENT OF GUAM'S ABILITY TO RECRUIT AND RETAIN SUCH PROFESSIONALS.

This testimony represents the unified opinion of the General Accounting Supervisors of the Department of Administration, Division of Accounts. **We fully support the passing of Bill 46-33.**

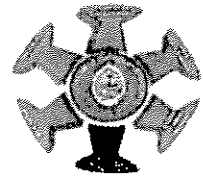
The Central Accounting Act (Public Law 13-096) established the Division of Accounts as the central financial division overseeing all accounting, internal controls, and financial reporting for the entire government. General Accounting Supervisors of the Division of Accounts provide the direction and carry out the directive for the processing and reporting of a considerable amount of financial information for the government as a whole as opposed to the workload of accountants and GAS' from autonomous agencies.



Eddie Baza Calvo
Governor
Ray Tenorio
Lieutenant Governor

Department of Administration
(DIPATTAMENTON ATEMENSTRASION)
DIVISION OF ACCOUNTS
(DIBISION KUENTA)

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Tel: (671) 475-1260/1169 Fax: (671) 472-8483



Anthony C. Blaz
Acting Director
Alfred F. Duenas
Deputy Director

DOA oversees:

- 223 governmental funds
- Process invoices for 46 agencies and semi autonomous agencies
- 5367 general ledger accounts
- 3085 revenue accounts
- 8,101 appropriation accounts
- 75 checking and savings accounts and 70 bond bank accounts.

Autonomous agencies do not come close to this volume of work and the issues and situations they encounter are mostly isolated to the agency itself providing more control and manageability as opposed to DOA which needs to work with 46 individual agencies to resolve respective issues. Despite the obvious disparity in workload DOA can proudly present eight (8) years of consecutive unqualified audits and crossing another milestone in Guam's financial history as well as that of the insular areas by presenting the first CAFR report for FY 2012. Deserving more recognition is the fact that our very first attempt at producing a CAFR also yielded the "Certification of Excellence in Financial Reporting Award".

It is disheartening to know that people maintaining fewer accounts and deal with less bureaucracy in terms of decision making make considerably more money than DOA personnel even at the full implementation of the Competitive wage act of 2014. The members of the DOA team feel abandoned by the leaders of this government. The workload alone should merit at least equal compensation with GAS and other accounting, budgeting, auditing and management positions from the autonomous agencies.

The certifications in Bill 46-33 must be earned and are difficult to achieve but we welcome the opportunity to improve ourselves as professionals as well as the opportunity to earn the right to be worthy of the financial compensation so freely awarded to our counterparts employed with the autonomous government agencies.

Please pass Bill 46-33.

Senseramente,

Mary Grace Edrosa
General Accounting Supervisor
Division of Accounts

Michael Cabral
General Accounting Supervisor
Division of Accounts



Senator Michael San Nicolas <senatorsannicolas@gmail.com>

Testimony for BILL 46-33

Nita Lin <anahita666@gmail.com>

Mon, Mar 9, 2015 at 10:48 AM

To: Senator Michael San Nicolas <senatorsannicolas@gmail.com>

Cc: senatorrodriguez@gmail.com, "roryforguam@mail.com" <roryforguam@mail.com>, senatorunderwood@guamlegislature.org, marycamachotorres@gmail.com, frank.blasjr@gmail.com, brantforguam@gmail.com, tommy@senatormorrison.com, aguon4guam@gmail.com, speaker@judiwonpat.com, senator@senatorbjcruz.com

March 9, 2015

The Honorable Michael F.Q. San Nicolas

Senator, *I Mina' trentai Tres Na Liheslaturan Guåhan*

Chairman, Committee on Finance & Taxation, General

Government Operations, and Youth Development

DNA Building, Suite 407

238 Archbishop Flores Street

Hagatña, Guam 96910

RE: Bill 46-33 (COR)

Buenas yan Håfa Adai Senator San Nicolas and Members of the Committee,

I would like to thank *I Liheslaturan Guåhan* for the opportunity to provide testimony on Bill 46-33 (COR) which will grant the line agencies, Office of Public Accountability (OPA) and the Guam Department of Education (GDOE) the ability to retain and recruit certified professionals in the fields of accounting, auditing, budgeting and management.

My testimony will seem lengthy, but it should paint a clear picture of my stance on this very important bill. When I became employed by the Government of Guam in February 1994, I was hired as an Accounting Clerk in the Division of Accounts at the Department of Administration. Despite the fact that I was previously employed as the Assistant Bookkeeper – the 2nd position below the Accounting Officer – at the Navy Exchange, Guam, my qualifications only matched those of the lowest accounting position in the Government of Guam. I thought, perhaps it was because of my lack of degree that I failed to qualify for a higher position, so I “sucked it up”.

Then, as the months went by, I listened and observed how the government operates. It seemed to revolve around timing and require maneuvers to get to a position of "comfort". In 1995, at the advice of my then-administrator Mr. John DeNorcey, I enrolled into the Supplemental Education Program (SEP) of the Government of Guam. The program allowed me to attend the Guam Community College to continue my pursuit for an Associate's Degree in Accounting. Sadly, the SEP was discontinued and I was once again, left without a degree.

It took me nearly five (5) years to get past the Accounting Clerk title, to become an Accounting Technician. But in my heart, I was still unsatisfied and so I began planning to pursue a degree to further my career. In 2002, after eight (8) years of longing for recognition and hope of being deemed a "Known Promotional Potential (KPP)", I finally enrolled at the University of Guam (UOG), thanks to the Pell Grant and Direct Loans. By 2008, I graduated with a Bachelor of Science in Public Administration.

Immediately after graduation, I was fortunate to be selected to participate in the inaugural cohort of the *Executive Leadership Development Program* sponsored by the Department of Interior's Office of Insular Affairs and administered by the Graduate School, USA. By September 2009, I graduated from this intense program with greater confidence and determination to accomplish goals. One goal was to obtain my Master's degree in Public Administration. I immediately re-enrolled at the UOG in January 2010 and graduated by May 2011 with my Master's in Public Administration. One of my most prestigious classmates was the newly elected Lieutenant Governor, Ray Tenorio.

Today, obtaining a Master's degree is becoming quite "common place". In fact, a March 1, 2015 Forbes Magazine article titled *60% Of College Grads Can't Find Work in Their Field. Is A Management Degree The Answer?* mentions in paragraph four (regarding job competition) "that is probably why a new trend is emerging among U.S. universities to partially combat 'Generation Jobless': specialized, accelerated Masters in Management (or MiM) programs that take less time than conventional MBAs, cost less, and allow students to break through a cluttered job market in order to join their chosen field faster." This trend has created more competition for middle to top paying jobs not only in the government, but also in the private industry.

In our government, although the Competitive Wage Act of 2014 was implemented, there still remains disparity in salaries when the autonomous agencies were allowed to follow a specialized "Certified, Technical and Professional (CTP)" Position schedule using the 15th market percentile and a minimum of Step 4 for entry levels. Guam Power Authority was the first to implement the CTP on January 6, 2009. Guam Waterworks Authority, Guam International Airport Authority, Port Authority of Guam and other non-line agencies soon adopted the CTP scale thereafter. This made working for the Executive branch line agencies a last option for those seeking to work for our government. This has also made me attempt to obtain employment with these agencies.

As a single parent with obligations typically managed by a two-income household, I feel it is time for the line agencies – including the OPA and GDOE – to recognize individuals who show true determination and self-growth. Individuals who have invested and obtained certifications in their respective careers. Nurses are rewarded for obtaining certifications. It is time for professionals in the accounting, auditing, budgeting and managerial fields to be recognized as well. Self-investment is not cheap, but it is – and should be – rewarding.

This is why I am currently studying to obtain the Certified Government Financial Manager (CGFM) designation. As a current member of the Association of Government Accountants (AGA), I am able to utilize review guides and practice quizzes to prepare me for the three (3) part examination. Afterwards, I will be pursuing the Certified Fraud Examiner (CFE) from the Association of Certified Fraud Examiners (ACFE). The CFE is a very elite certification due to its level of difficulty. Guam alone has only 4 CFEs in the government, while about 2 or 3 are employed elsewhere. More CFEs will soon be needed in today's age because of the use of sophisticated technology to commit fraud.

I apologize for my lengthy testimony, but I needed to show how far I have come in continuing my self-growth and professional development for the Government of Guam. As it stands today, I have NO CERTIFICATIONS to gain from. But, I have FAITH that upon obtaining a certification, my efforts will be recognized and just rewards will be in place, not only for myself, but for all who truly go above and beyond their minimum qualifications. I pray that you, my senators, support and approve Bill 46-33 to encourage individuals to challenge themselves and continue instilling professionalism and integrity in the Government of Guam's line agencies.

Thank you for the opportunity to present testimony on Bill 46-33 (COR). *Si Yu'os Ma'asse.*

Senseramente,

/ s /

ANITA L. M. ARILE

cc: Senators, 33rd Guam Legislature

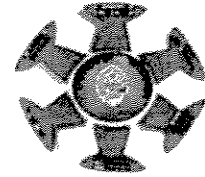
—
Remember to L.A.U.G.H. — Love, Acceptance, Understanding, Gratitude and Honesty...Hugs, 'Nita Lin



Eddie Baza Calvo
Governor
Ray Tenorio
Lieutenant Governor

Department of Administration
(DIPATTAMENTON ATEMENSTRASION)
DIRECTOR'S OFFICE
(UFISINAN DIREKTOT)

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Anthony C. Blaz
Acting Director
Alfred F. Duenas
Deputy Director

March 11, 2015

The Honorable F.Q. San Nicolas
Chairperson, Committee on Finance & Taxation,
General Government Operations and Youth Development
I MinaⁿTrentai Tres Na Liheslaturan Guahan
155 Hester Place
Hagatña, Guam 96910

TESTIMONY IN FAVOR OF BILL NO. 46-33 (COR)

"An act to add a new § 6235 to Article 2 of Chapter 6, 4 GCA, relative to providing a pay incentive to Government of Guam line agencies, the Office of Public Accountability, and the Guam Department of Education employees who have obtained Certified Public Accountant, Certified Government Financial Management, Certified Fraud Examiner, and Certified Internal Auditor Certifications pursuant to recognized national standards to preserve the Government of Guam's ability to recruit and retain such professionals".

Håfa Adai Senator San Nicolas and Members of the Thirty-Third Guam Legislature:

We wish to thank you for your introduction of Bill No. 46-33. We fully support the intent and passage of this Bill.

First and foremost, the Department of Administration Accountants are excited to be providing testimony on Bill 46-33 and want to express its sincerest appreciation to I Liheslaturan Guahan for allowing us to provide input. We believe Bill 46-33 will transcend government accounting operations of line agencies, Office of Public Accountability (OPA), and the Guam Department of Education (GDOE), by paving the way for a higher retention rate, creation of a larger pool of certified accounting professionals for recruitment, and the desire for improvement within internal operations.

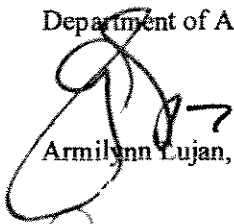
We also believe Bill No. 46-33 will motivate accounting professionals to achieve professional growth by pursuing certification as a Certified Public Accountant (CPA), Certified Government Financial Manager (CGFM), Certified Fraud Examiner (CFE) and Certified Internal Auditor (CIA). The Certified Public Accountant will be eligible for a 15% increase, and the CGFM, CFE or CIA will be eligible for a 10% increase. This certification will create a broader base market of certified accounting professionals. The incentive will also facilitate competition for government accounting professions, thus allowing the government more bargaining power in maximizing the potential of human resources. With Bill No. 46-33 implemented not only will line agencies be able to attract the best and brightest minds, but ultimately it will pave the way for a higher retention rate which creates a strong cohesive body of knowledge within government accounting. An additional benefit of Bill 46-33 is it will instill the desire for improvement within the current operations of government. Now employees see a financial incentive to gain from certifications and will be further motivated.

Furthermore, we believe Bill No. 46-33 will foster open and effective competition for recruitment amongst certified accounting professionals and allow for a higher retention rate of certified accounting professionals. This bill will be proof that good governance awards constituents for the hard work put into earning accounting certifications. Ultimately the people of Guam will reap the benefits of a strong cohesive body of knowledge within government accounting.

The Department of Administration, Accountants urge and hope Bill No. 46-33 is passed for it provides an ~~incentive for skills enrichment, a higher retention rate, and a larger recruitment base of certified~~ accounting professionals.

Si Yu'os Ma'ase!

Department of Administration, Division of Accounts' Accountants:



Armilynn Lujan,



Jennifer Claros

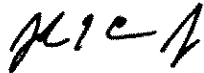


Kimberly Orsini,

Andrew Quinata



Adelia San Nicolas



John P. Camacho, Jr.



Viola L.G. Cruz



Senator Michael San Nicolas <senatorsannicolas@gmail.com>

Fwd: Support for Bill 46 Related to Certifications

Dennis Rodriguez, Jr. <senatordrodriguez@gmail.com>

Thu, Mar 12, 2015 at 8:32 AM

To: Senator Michael San Nicolas <senatorsannicolas@gmail.com>

Hafa Adai!

Forwarded as testimony for Bill 46-33. Thank you!

----- Forwarded message -----

From: **Ron McNinch** <govguam@gmail.com>

Date: Thu, Mar 12, 2015 at 7:31 AM

Subject: Support for Bill 46 Related to Certifications

To: "Dennis Rodriguez, Jr." <senatordrodriguez@gmail.com>, "Rory J. Respicio" <roxyforguam@gmail.com>

Cc: Anita Enriquez <abe@uguam.uog.edu>, "A.T. Santos" <annette.santos@gmail.com>, "Asuncion-Nace (Zeny)" <znace@uguam.uog.edu>

Dear Senator Rodriguez and Senator Respicio,

My name is Ron McNinch and I am a professor at the University of Guam. Among the topics I teach are fraud examination, public finance, policy evaluation, business law and government budgeting.

I also help students to prepare for CFE, CGFM and portions of the CPA exam.

Bill 46 would provide incentives to government employees to attain professional credentials and I am in support of it. It will help our students in a number of ways also and place a direct value on the attainment of professional credentials.

Sincerely, Ron McNinch
Division Chair, SBPA-PALS

—
Ron McNinch, PhD, SPHR, CFE
671- 488-8889

Ridentem dicere verum quid vetat. - Horace

—
Senator Dennis G. Rodriguez, Jr.
Chairman, Committee on Health, Economic Development,
Homeland Security and Senior Citizens

I Mina'trentai Tres Na Libeslaturan Guahan

33rd Guam Legislature

176 Sereno Avenue Suite 107

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*Advancing Government
Accountability*

**Association of Government
Accountants**

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Rachel Field, PMBA

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rachelfield87@gmail.com

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joy.bulatao@gmail.com

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CGFM
Immediate Past President
doreenc@guam.uog.edu

Jason Katigbak, CPA, CIA,

CFE, CGMA
Past President
jason.katigbak@gmail.com



March 12, 2015

Honorable Michael F. Q. San Nicolas
Senator, 33rd Guam Legislature
Ste. 407 DNA Building
238 Archbishop Flores Street
Hagatna, Guam 96910

Re: Testimony in Support of Bill 46-33

Hafa Adai Mr. Chairman,

On behalf of the Association of Government Accountants (AGA) Guam Chapter, thank you for the opportunity to provide testimony in support of the intent of Bill 46-33, An Act Relative to Providing a Pay Incentive to Government of Guam Line Agency's, the Office of Public Accountability, and the Guam Department of Education Employees who have Obtained Certified Public Accountant, Certified Government Financial Manager, Certified Fraud Examiner, and Certified Internal Auditor Certifications Pursuant to Recognized National Standards to Preserve the Government of Guam's Ability to Recruit and Retain Such Professionals.

The AGA Guam Chapter is a member-driven not-for-profit organization made up of nearly 200 professionals working in government accounting, finance, budget, and management positions as well as in the private sector and in academia on Guam. The AGA Guam Chapter is a part of the larger AGA organization headquartered in Alexandria, Virginia that includes members totaling almost 15,000 nationwide. AGA is the premier association for advancing government accountability.

The Certified Government Financial Manager (CGFM) professional certification is administered by the AGA and recognizes the unique skills and special knowledge required of today's government financial managers. Such a certification covers governmental accounting, auditing, financial reporting, internal controls, and budgeting at the federal, state, and local levels. To earn the CGFM, candidates must apply for the CGFM Program and meet requirements to include Ethics, Education, Examinations, and Experience. Once certified, CGFMs must maintain continued education through earning Continuing Professional Education hours.

Currently, there are over 8,000 CGFMs nationwide, of which 25 are members of the AGA Guam Chapter. Most if not all the CGFMs on Guam are working for government of Guam agencies such as the Office of Public Accountability, the Guam Department of Education, the University of Guam, the Guam Power Authority, the Department of Administration, the Guam Housing and Urban Renewal Authority, and the Guam Legislature Office of Finance and Budget as well as private sector employers in our community.

Bill 46-33 identifies and recognizes the CGFM professional certification, and as such, the AGA Guam Chapter supports the intent of the bill and the endeavor of the author in highlighting the importance and significance of this certification to all those that hold it and all those that continue to pursue it.

Thank you for the opportunity to testify on Bill 46-33.

Sincerely,

A handwritten signature in cursive script that reads "Rachel Field".

Rachel Field
President
Program Year 2014-2015



COMMITTEE ON RULES

I Mina'trentai Tres na Liheslaturan Guåhan • The 33rd Guam Legislature

155 Hesler Place, Hagåtña, Guam 96910 • www.guamlegislature.com

E-mail: roryforguam@gmail.com • Tel: (671)472-7679 • Fax: (671)472-3547

Senator

Rory J. Respicio

CHAIRPERSON

MAJORITY LEADER

Senator

Thomas C. Ada

VICE CHAIRPERSON

ASSISTANT MAJORITY LEADER

Speaker

Judith T.P. Won Pat, Ed.D.

Member

Vice-Speaker

Benjamin J.F. Cruz

Member

Legislative Secretary

Tina Rose Muna Barnes

Member

Senator

Dennis G. Rodriguez, Jr.

Member

Senator

Frank Blas Aguon, Jr.

Member

Senator

Michael F.Q. San Nicolas

Member

Senator

Nerissa Bretania Underwood

Member

V. Anthony Ada

MINORITY LEADER

Mary C. Torres

MINORITY MEMBER

Certification of Waiver of Fiscal Note Requirement

This is to certify that the Committee on Rules submitted to the Bureau of Budget and Management Research (BBMR) a request for a fiscal note, or applicable waiver, on **Bill No. 46-33 (COR) – D. G. Rodriguez, Jr., R. J. Respicio, "AN ACT TO ADD A NEW § 6235 TO ARTICLE 2 OF CHAPTER 6, 4 GCA, RELATIVE TO PROVIDING A PAY INCENTIVE TO GOVERNMENT OF GUAM LINE AGENCY'S, THE OFFICE OF PUBLIC ACCOUNTABILITY, AND THE GUAM DEPARTMENT OF EDUCATION EMPLOYEES WHO HAVE OBTAINED CERTIFIED PUBLIC ACCOUNTANT, CERTIFIED GOVERNMENT FINANCIAL MANAGEMENT, CERTIFIED FRAUD EXAMINER, AND CERTIFIED INTERNAL AUDITOR CERTIFICATIONS PURSUANT TO RECOGNIZED NATIONAL STANDARDS TO PRESERVE THE GOVERNMENT OF GUAM'S ABILITY TO RECRUIT AND RETAIN SUCH PROFESSIONALS."**– on March 3, 2015. COR hereby certifies that BBMR confirmed receipt of this request March 3, 2015 at 2:45 P.M.

COR further certifies that a response to this request was not received. **Therefore, pursuant to 2 GCA §9105, the requirement for a fiscal note, or waiver thereof, on Bill 46-33 (COR) to be included in the committee report on said bill, is hereby waived.**

Certified by:

Senator Rory J. Respicio

Chairperson, Committee on Rules

March 17, 2015

Date



COMMITTEE ON RULES

I Mina'trentai Tres na Liheslaturan Guåhan • The 33rd Guam Legislature

155 Hesler Place, Hagåtña, Guam 96910 • www.guamlegislature.com

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Senator
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CHAIRPERSON
MAJORITY LEADER

Senator
Thomas C. Ada
VICE CHAIRPERSON
ASSISTANT MAJORITY LEADER

Speaker
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Member

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MINORITY LEADER

Mary C. Torres
MINORITY MEMBER

March 4, 2015

VIA E-MAIL

joey.calvo@bbmr.guam.gov

Jose S. Calvo
Acting Director
Bureau of Budget & Management Research
P.O. Box 2950
Hagåtña, Guam 96910

RE: Request for Fiscal Notes– Bill Nos. 45-33(COR) through 50-33(COR)

Hafa Adai Mr. Calvo:

Transmitted herewith is a listing of *I Mina'trentai Tres Na Liheslaturan Guåhan's* most recently introduced bills. Pursuant to 2 GCA §9103, I respectfully request the preparation of fiscal notes for the referenced bills.

Si Yu'os ma'åse' for your attention to this matter.

Very Truly Yours,

Senator Rory J. Respicio
Chairperson of the Committee on Rules

Attachment (1)

Cc: Clerk of the Legislature

Bill Nos.	Sponsor	Title
45-33 (COR)	D. G. Rodriguez, Jr.	AN ACT TO ADOPT THE RULES AND REGULATIONS GOVERNING THE ISSUANCE OF HEALTH CERTIFICATES, BY AMENDING ARTICLE 4 OF DIVISION 1, TITLE 26, GUAM ADMINISTRATIVE RULES AND REGULATIONS.
46-33 (COR)	D. G. Rodriguez, Jr. R. J. Respicio	AN ACT TO ADD A NEW § 6235 TO ARTICLE 2 OF CHAPTER 6, 4 GCA, RELATIVE TO PROVIDING A PAY INCENTIVE TO GOVERNMENT OF GUAM LINE AGENCY'S, THE OFFICE OF PUBLIC ACCOUNTABILITY , AND THE GUAM DEPARTMENT OF EDUCATION EMPLOYEES WHO HAVE OBTAINED CERTIFIED PUBLIC ACCOUNTANT, CERTIFIED GOVERNMENT FINANCIAL MANAGEMENT, CERTIFIED FRAUD EXAMINER, AND CERTIFIED INTERNAL AUDITOR CERTIFICATIONS PURSUANT TO RECOGNIZED NATIONAL STANDARDS TO PRESERVE THE GOVERNMENT OF GUAM'S ABILITY TO RECRUIT AND RETAIN SUCH PROFESSIONALS.
47-33 (COR)	Michael F.Q. San Nicolas	AN ACT TO ESTABLISH FINANCIAL EDUCATION CURRICULUM WITHIN THE DEPARTMENT OF EDUCATION BY <i>ADDING A NEW</i> §4110 TO CHAPTER 4 OF DIVISION 2, TITLE 17, GUAM CODE ANNOTATED.
48-33 (COR)	D. G. Rodriguez, Jr Rory J. Respicio J. V. Espaldon	AN ACT TO EXPAND THE DEPARTMENT OF PUBLIC HEALTH AND SOCIAL SERVICES DIVISION OF SENIOR CITIZENS PROVISION OF SENIOR CITIZEN CENTER SERVICES THROUGH THE OPERATION OF A NEW MACHECHE SENIOR CITIZEN CENTER BY REPROGRAMMING AND REALLOCATING THE SUM OFFIFTY THOUSAND NINE HUNDRED DOLLARS (\$50,900.00) FROM THE FY-2015 BUDGET ACT FOR EXECUTIVE BRANCH OPERATIONS (P.L. 32-181).
49-33 (COR)	FRANK B. AGUON, JR.	AN ACT TO APPROPRIATE THE SUM OF NINE THOUSAND NINE HUNDRED THIRTY DOLLARS AND SIXTY-SIX CENTS (\$9,930.66) FROM THE UNOBLIGATED BALANCE OF FUNDS PURSUANT TO PUBLIC LAW 32-225 TO THE GUAM POLICE DEPARTMENT TO PURCHASE HANDHELD PORTABLE RADIOS AND ACCESSORIES FOR LAW ENFORCEMENT OFFICERS.
50-33 (COR)	R. J. Respicio	AN ACT TO AMEND §8121 OF CHAPTER 8 OF TITLE 4 OF THE GUAM CODE ANNOTATED RELATIVE TO THE ANNUITY PAYMENTS OF CERTIFIED, REGISTERED OR LICENSED HEALTHCARE PROFESSIONAL, OR ANCILLARY SERVICE PERSONNEL EMPLOYED BY THE JUDICIARY OF GUAM.



COMMITTEE ON RULES

I Mina'trentai Tres na Liheslaturan Guåhan • The 33rd Guam Legislature

155 Hesler Place, Hagåtña, Guam 96910 • www.guamlegislature.com

E-mail: roryforguam@gmail.com • Tel: (671)472-7679 • Fax: (671)472-3547

Senator
Rory J. Respicio
CHAIRPERSON
MAJORITY LEADER

Senator
Thomas C. Ada
VICE CHAIRPERSON
ASSISTANT MAJORITY LEADER

Speaker
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Member

Vice-Speaker
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Member

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Senator
Dennis G. Rodriguez, Jr.
Member

Senator
Frank Blas Aguon, Jr.
Member

Senator
Michael F.Q. San Nicolas
Member

Senator
Nerissa Bretania Underwood
Member

V. Anthony Ada
MINORITY LEADER

Mary C. Torres
MINORITY MEMBER

February 27, 2015

MEMORANDUM

To: **Rennae Meno**
Clerk of the Legislature

Attorney Therese M. Terlaje
Legislative Legal Counsel

From: **Senator Rory J. Respicio**
Chairperson, Committee on Rules

Subject: **Referral of Bill No. 46-33(COR)**

As the Chairperson of the Committee on Rules, I am forwarding my referral of **Bill No. 46-33(COR)**.

Please ensure that the subject bill is referred, in my name, to the respective committee, as shown on the attachment. I also request that the same be forwarded to all members of *I Mina'trentai Tres Na Liheslaturan Guåhan*.

Should you have any questions, please feel free to contact our office at 472-7679.

Si Yu'os Ma'åse!

Attachment

I Mina'Trentai Tres Na Liheslaturan Received
Bill Log Sheet

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	FISCAL NOTES
46-33 (COR)	D. G. Rodriguez, Jr Rory J. Respicio	AN ACT TO ADD A NEW § 6235 TO ARTICLE 2 OF CHAPTER 6, 4 GCA, RELATIVE TO PROVIDING A PAY INCENTIVE TO GOVERNMENT OF GUAM LINE AGENCY'S, THE OFFICE OF PUBLIC ACCOUNTABILITY, AND THE GUAM DEPARTMENT OF EDUCATION EMPLOYEES WHO HAVE OBTAINED CERTIFIED PUBLIC ACCOUNTANT, CERTIFIED GOVERNMENT FINANCIAL MANAGEMENT, CERTIFIED FRAUD EXAMINER, AND CERTIFIED INTERNAL AUDITOR CERTIFICATIONS PURSUANT TO RECOGNIZED NATIONAL STANDARDS TO PRESERVE THE GOVERNMENT OF GUAM'S ABILITY TO RECRUIT AND RETAIN SUCH PROFESSIONALS.	02/27/15 10:36 a.m.	02/27/15	Committee on Finance & Taxation, General Governmental, Operations and Youth Development			



Senator Michael San Nicolas <senatorsannicolas@gmail.com>

First Public Notice - March 12, 2015 Legislative Hearings

Senator Michael San Nicolas <senatorsannicolas@gmail.com>

Thu, Mar 5, 2015 at 1:53 PM

To: Senator Michael San Nicolas <senatorsannicolas@gmail.com>

Bcc: mvariety <mvariety@pticom.com>, Sabrina Salas Matanane <hottips@kuam.com>, Sorensen <news@spbgum.com>, aperez@gpagwa.com, Duane George <dmgeorge@guampdn.com>, Frank Whitman <editor@mvguam.com>, Gerry Partido <gerry@mvguam.com>, gmmsinc@guam.net, Jason Salas <jason@kuam.com>, Kelly Cho <kcn.kelly@gmail.com>, Korean News <koreannews@guam.net>, KPRG <kprg@guam.net>, PDN Lifestyle <life@guampdn.com>, mabuhaynews@yahoo.com, Masako Watanabe <mwatanabe@guampdn.com>, K57 <news@k57.com>, Patti Arroyo <parroyo@k57.com>, Ray Gibson <rgibson@k57.com>, Sabrina Salas Matanane <sabrina@kuam.com>, Steve Limtiaco <slimtiaco@guampdn.com>, sports@mvguam.com, tcoffman@k57.com, dcrisost@guam.gannett.com, weavert@pstripes.osd.mil, Pacific Daily News <news@guampdn.com>, Bruce Hill <hill.bruce@abc.net.au>, Bruce Hill <pacificjournalist@gmail.com>, parroyo@spbgum.com, Clynt Ridgell <clynt@spbgum.com>, mcpherson.kathryn@abc.net.au, communications@guam.gov, phnotice@guamlegislature.org, jalerta1 <alerta.jermaine@gmail.com>, Matthew Baza <baza.matthew@gmail.com>, Delisa Kloppenburg <delisakloppenburg@gmail.com>, Louella Losinio <louella@mvguam.com>, david@mvguam.com, John Paul Manuel <jpmanuel@gmail.com>, Speaker Judi Won Pat <speaker@judiwonpat.com>, Vice Speaker Benjamin Cruz <senadotbjcruz@aol.com>, Senator Tina Muña Barnes <senator@tinamunabarnes.com>, Senator Rory Respicio <roryforguam@gmail.com>, "Dennis Rodriguez, Jr." <senatordrodriguez@gmail.com>, Senator Tom Ada <office@senatorada.org>, Senator Tony Ada <tony@tonyada.com>, Brant McCreadie <brantforguam@gmail.com>, Senator Brant McCreadie <senatorbrantmccreadie@gmail.com>, "Senator Frank Aguon, Jr." <aguon4guam@gmail.com>, Senator Tommy Morrison <tommy@senatormorrison.com>, "Mayor Paul M. McDonald" <mayor.mcdonald671@gmail.com>, agatmayoroffice@hotmail.com, asanmainamayoroffice@yahoo.com, bmomayor@teleguam.net, bmovmayor@teleguam.net, Jessie Gogue <ocp.mayor@gmail.com>, MELISSA SAVARES <melissa.savares@gmail.com>, peter_daigo@hotmail.com, hagatnamayor@hotmail.com, Doris Lujan <mayordorisfloreslujan@gmail.com>, nblas_mangilaomayor@yahoo.com, vicemayor_allan.ungacta@yahoo.com, mayoremestc@yahoo.com, mtm_mayors_office@yahoo.com, pitimayor@yahoo.com, Robert Hofmann <guammayor@gmail.com>, rudy iriarte <rudyiriarte@gmail.com>, talofomayor@gmail.com, "Mayor Louise C. Rivera" <mayorlcrivera.tatuha@gmail.com>, "Vice Mayor Ken C. Santos" <vicemayorksantos.tatuha@gmail.com>, Umatac Mayor <umatacmo@gmail.com>, koner.r@gmail.com, arleen81@gmail.com, kenjoead@yahoo.com, anghet@hotmail.com, Ken Quintanilla <kenq@kuam.com>, Dale Alvarez <daleealvarez@gmail.com>, Responsible Guam <responsibleguam@gmail.com>, Regine Biscoe Lee <regineb.lee@gmail.com>, Chuck Ada <chuck.ada@guamairport.net>, peterroy@guamairport.net, lorilee.crisostomo@bsp.guam.gov, doagridr@yahoo.com, eduardo.ordonez@clb.guam.gov, cgarcia@investguam.com, Eric Palacios <eric.palacios@epa.guam.gov>, kpangelinan@visitguam.org, ndenight@visitguam.org, jbrown@portguam.com, david.camacho@dlim.guam.gov, Michael Duenas <mjduenas@ghura.org>, martin.benavente@ghc.guam.gov, alfredo.antolin@dol.guam.gov, joseph.cameron@hrra.guam.gov, adonis.mendiola@dya.guam.gov, jose.sanagustin@doc.guam.gov, pedro.leonguerrero@cqa.guam.gov, joey.sannicolas@gfd.guam.gov, fred.bordallo@gpd.guam.gov, chief@gpd.guam.gov, jim.mcdonald@ghs.guam.gov, benito.servino@disid.guam.gov, james.gillan@dphss.guam.gov, Leo Casil <leo.casil@dphss.guam.gov>, joseph.verga@gmha.org, john.rios@bbmr.guam.gov, benita.manglona@doa.guam.gov, anthony.blaz@doa.guam.gov, "John P. Camacho" <john.camacho@revtax.guam.gov>, "Marie M. Benito" <marie.benito@revtax.guam.gov>, john.unpingco@gvao.guam.gov, jonfernandez@gdoe.net, Mary Okada <mary.okada@guamcc.edu>, raunderwood@uguam.uog.edu, AG Law <law@guamag.org>, rey.vega@mail.dmhsa.guam.gov, Julian Janssen <julian.c.janssen@gmail.com>, Gerry Partido <gerrypartido@gmail.com>, eddiecalvo@yahoo.com, Ray Tenorio <ray.tenorio@guam.gov>, mstajeron <mstajeron@investguam.com>, tsantos <tsantos@investguam.com>, frank <frank@mvguam.com>, T'Nelta Mori <tmori2222@gmail.com>, Joshua Tenorio <jtenorio@guamcourts.org>, Valerie Cruz <vcruz@guamcourts.org>, josh.tyquiengco@visitguam.org, Barrigada MayorsOffice <bmoadmin@teleguam.net>, Cheryl Chargualaf <cherylchargualaf1993@gmail.com>, Rikki Orsini <orsini.rikki@gmail.com>, ambrosio.constantino@ghs.guam.gov, Diana Sojo <yigomayorsoffice@gmail.com>, editor@saipantribune.com, jpsablan@guampdn.com, "Sablan, Jerick P" <jpsablan@guam.gannett.com>, isa <isa@kuam.com>, "Raymundo, Shawn" <sraymundo@guam.gannett.com>, Senator Mary Camacho Torres <marycamachotorres@gmail.com>, Senator Jim Espaldon <jespaldonesq@gmail.com>, "Senator Frank Blas, Jr." <frank.blasjr@gmail.com>, Senator Nerissa Bretania Underwood <senatorunderwood@guamlegislature.org>, Vejoh

Torres <vejohntorres@gmail.com>, Oyaol Ngirairiki <oya@guam.gov>, Julius Santos <julius.santos@guam.gov>, franklin.ariola@guam.gov, sixtoquintanilla <sixtoquintanilla@gmail.com>

FIRST PUBLIC NOTICE

FOR IMMEDIATE RELEASE

March 5, 2015

In accordance with the Open Government Law, relative to notices for public meetings, please be advised that Senator Michael F.Q. San Nicolas, Chairman of the Committee on Finance & Taxation, General Government Operations, and Youth Development, will be convening legislative hearings on **Thursday, March 12, 2015**, in *I Liheslaturan Guåhan's* Public Hearing Room at the following times and on the following items:

10:00 a.m.

Bill No. 3-33 (LS), introduced by T.A. Morrison, R.J. Respicio, and B.T. McCreddie, as corrected by the Primary Sponsor: AN ACT TO AMEND §5204(D) OF ARTICLE 2 OF CHAPTER 5, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO AUTHORIZING THE PROCUREMENT OF SPORTS EQUIPMENT AND SUPPLIES FOR YOUTH AND COMMUNITY SPORTS PROGRAMS.

Bill No. 9-33 (COR), introduced by D.G. Rodriguez, Jr.: AN ACT TO ADOPT THE RULES AND REGULATIONS RELATIVE TO RESPONSIBLE ALCOHOL SERVER/SELLER TRAINING PROGRAMS, BY *AMENDING* CHAPTER 2- ALCOHOLIC BEVERAGE CONTROL BOARD, OF TITLE 3, GUAM ADMINISTRATIVE RULES AND REGULATIONS – BUSINESS REGULATIONS.

Bill No. 31-33 (COR), introduced by B.J.F. Cruz: AN ACT TO AMEND § 26120 OF CHAPTER 26 OF TITLE 11 OF THE GUAM CODE ANNOTATED; RELATIVE TO THE INSPECTION OF TAX RETURNS AND OTHER INFORMATION REQUIRED TO BE FILED OF FURNISHED BY THE TAXPAYER.

Bill No. 38-33 (LS), introduced by M.F.Q. San Nicolas: AN ACT TO MODERNIZE THE BUSINESS ENVIRONMENT BY ADOPTING THE UNIFORM ELECTRONIC TRANSACTIONS ACT (UETA); BY *ADDING A NEW* CHAPTER 91 TO DIVISION 3, TITLE 18, GUAM CODE ANNOTATED.

2:00 p.m.

Bill No. 7-33 (COR) , introduced by D.G. Rodriguez, Jr.: AN ACT TO PROVIDE FOR A HAZARDOUS PAY DIFFERENTIAL FOR EMPLOYEES OF THE GUAM BEHAVIORAL HEALTH AND WELLNESS CENTER IN UNSAFE OR DANGEROUS HAZARDOUS DUTY WORKING CONDITIONS, BY ADDING A NEW §86112 TO CHAPTER 86, TITLE 10, GUAM CODE ANNOTATED.

Bill No. 11-33 (COR), introduced by D.G Rodriguez, Jr.: AN ACT TO PROVIDE FOR HEALTHCARE PROFESSIONAL PAY PLAN CATEGORY IN THE GOVERNMENT OF GUAM COMPETITIVE WAGE ACT OF 2014, AND REINSTATE THE PRIOR PAY PLAN RATE FOR THESE POSITIONS, AND MANDATE A REASSESSMENT OF HEALTHCARE PROFESSIONALS SALARY RANGES SO AS TO BE COMPETITIVE BASED UPON NATIONAL STANDARDS.

Bill No. 27-33 (COR), introduced by F.B. Aguon, Jr.: AN ACT RELATIVE TO RECOGNIZING THAT PUBLIC EMPLOYEES WITH SUPERIOR RATINGS IN FISCAL YEAR 2002 WERE NOT COMPENSATED FOR MERITORIOUS PERFORMANCE IN ACCORDANCE WITH PROVISIONS CONTAINED IN §6203, TITLE 4, GUAM CODE ANNOTATED; AUTHORIZING THE APPLICATION OF THE MERIT BONUS PROGRAM FOR FISCAL YEAR 2002; AND PROVIDING FOR SUCH PAYMENTS.

Bill No. 46-33 (COR), introduced by D.G. Rodriguez, Jr.: AN ACT TO ADD A NEW § 6235 TO ARTICLE 2 OF CHAPTER 6, 4 GCA, RELATIVE TO PROVIDING A PAY INCENTIVE TO GOVERNMENT OF GUAM LINE AGENCY'S, THE OFFICE OF THE PUBLIC ACCOUNTABILITY, AND THE GUAM DEPARTMENT OF EDUCATION EMPLOYEES WHO HAVE OBTAINED CERTIFIED PUBLIC ACCOUNTANT, CERTIFIED GOVERNMENT FINANCIAL MANAGEMENT, CERTIFIED FRAUD EXAMINER, AND CERTIFIED INTERNAL AUDITOR CERTIFICATIONS PURSUANT TO RECOGNIZED NATIONAL STANDARDS TO PRESERVE THE GOVERNMENT OF GUAM'S ABILITY TO RECRUIT AND RETAIN SUCH PROFESSIONALS.

Nomination of ANTHONY C. BLAZ

Position: Director, Department of Administration

Nomination of BEN ANTHONY B. REYES

Position: Member, Cockpit License Board


Nomination of KATHRINE B. KAKIGI

Position: Classified Government of Guam Employee Member, Banking and Insurance Board


If written testimonies are to be presented for the items listed above, copies should be delivered prior to the hearing date. Testimonies should be addressed to Senator Michael F.Q. San Nicolas and will be accepted via hand delivery to our office at the DNA Building, Suite 407, 238 Archbishop Flores Street, Hagatna, Guam; at the mail room at the Main Legislature Building at 155 Hesler Place, Hagatna, Guam 96910; or via email to senatorsannicolas@gmail.com. In compliance with the Americans with Disabilities Act, individuals requiring special accommodations or services should contact the Office of Senator Michael F.Q. San Nicolas at (671) 472-6453 or by sending an email to senatorsannicolas@gmail.com.


###


11 attachments


 **Bill No. 3-33 (LS) TAM corrected.pdf**
12K


Bill No. 7-33 (COR) - DGR.pdf


-  **60K**


-  **Bill No. 9-33 (COR) - DGR.pdf**
433K


-  **Bill No. 11-33 (COR) - DGR.pdf**
73K


-  **Bill No. 27-33 (COR) - FBA.pdf**
70K


-  **Bill No. 31-33 (COR) - BJFC.pdf**
36K

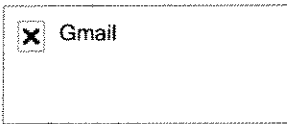
-  **Bill No. 38-33 (LS) - MFQSN.pdf**
439K

-  **Bill No. 46-33 (COR) - DGR.pdf**
158K

-  **Anthony Blaz - DOA Dir.pdf**
299K

-  **Ben Reyes - Cockpit License Board.pdf**
294K

-  **Kathrine B. Kakigi - Banking and Insurance Board.pdf**
1053K



Senator Michael San Nicolas <senatorsannicolas@gmail.com>

Second Public Notice - March 12, 2015 Legislative Hearings

Senator Michael San Nicolas <senatorsannicolas@gmail.com>

Mon, Mar 9, 2015 at 3:32 PM

To: Senator Michael San Nicolas <senatorsannicolas@gmail.com>

Bcc: mvariety <mvariety@pticom.com>, Sabrina Salas Matanane <hottips@kuam.com>, Sorensen <news@spbguam.com>, aperez@gpagwa.com, Duane George <dmgeorge@guampdn.com>, Frank Whitman <editor@mvguam.com>, Gerry Partido <gerry@mvguam.com>, gmmsinc@guam.net, Jason Salas <jason@kuam.com>, Kelly Cho <kcn.kelly@gmail.com>, Korean News <koreannews@guam.net>, KPRG <kprg@guam.net>, PDN Lifestyle <life@guampdn.com>, mabuhaynews@yahoo.com, Masako Watanabe <mwatanabe@guampdn.com>, K57 <news@k57.com>, Patti Arroyo <parroyo@k57.com>, Ray Gibson <rgibson@k57.com>, Sabrina Salas Matanane <sabrina@kuam.com>, Steve Limtiaco <slimtiaco@guampdn.com>, sports@mvguam.com, tcoffman@k57.com, dcrisost@guam.gannett.com, weavert@pstripes.osd.mil, Pacific Daily News <news@guampdn.com>, Bruce Hill <hill.bruce@abc.net.au>, Bruce Hill <pacificjournalist@gmail.com>, parroyo@spbguam.com, Clynt Ridgell <clynt@spbguam.com>, mcpherson.kathryn@abc.net.au, communications@guam.gov, phnotice@guamlegislature.org, jalerta1 <alerta.jermaine@gmail.com>, Matthew Baza <baza.matthew@gmail.com>, Delisa Kloppenburg <delisakloppenburg@gmail.com>, Louella Losinio <louella@mvguam.com>, david@mvguam.com, John Paul Manuel <jpmanuel@gmail.com>, Speaker Judi Won Pat <speaker@judiwonpat.com>, Vice Speaker Benjamin Cruz <senadotbjcruz@aol.com>, Senator Tina Muña Bames <senator@tinamunabarnes.com>, Senator Rory Respicio <roryforguam@gmail.com>, "Dennis Rodriguez, Jr." <senatordrodriguez@gmail.com>, Senator Tom Ada <office@senatorada.org>, Senator Tony Ada <tony@tonyada.com>, Brant McCreadie <brantforguam@gmail.com>, Senator Brant McCreadie <senatorbrantmccreadie@gmail.com>, "Senator Frank Aguon, Jr." <aguon4guam@gmail.com>, Senator Tommy Morrison <tommy@senatormorrison.com>, "Mayor Paul M. McDonald" <mayor.mcdonald671@gmail.com>, agatmayorsoffice@hotmail.com, asanmainamayorsoffice@yahoo.com, bmomayor@teleguam.net, bmovmayor@teleguam.net, Jessy Gogue <ocp.mayor@gmail.com>, MELISSA SAVARES <melissa.savares@gmail.com>, peter_daigo@hotmail.com, hagatnamayor@hotmail.com, Doris Lujan <mayordorisfloreslujan@gmail.com>, nblas_mangilaomayor@yahoo.com, vicemayor_allan.ungacta@yahoo.com, mayorernestc@yahoo.com, mtm_mayors_office@yahoo.com, pitimayor@yahoo.com, Robert Hofmann <guammayor@gmail.com>, rudy iriarte <rudyiriarte@gmail.com>, talofofomayor@gmail.com, "Mayor Louise C. Rivera" <mayoricrivera.tatuha@gmail.com>, "Vice Mayor Ken C. Santos" <vicemayorksantos.tatuha@gmail.com>, Umatac Mayor <umatacmo@gmail.com>, koner.r@gmail.com, arleen81@gmail.com, kenjoeada@yahoo.com, anghet@hotmail.com, Ken Quintanilla <kenq@kuam.com>, Dale Alvarez <daleealvarez@gmail.com>, Responsible Guam <responsibleguam@gmail.com>, Regine Biscoe Lee <regineb.lee@gmail.com>, Chuck Ada <chuck.ada@guamairport.net>, peterroy@guamairport.net, lorilee.crisostomo@bsp.guam.gov, doagridir@yahoo.com, eduardo.ordonez@clb.guam.gov, cgarcia@investguam.com, Eric Palacios <eric.palacios@epa.guam.gov>, ndenight@visitguam.org, jbrown@portguam.com, david.camacho@dln.guam.gov, Michael Duenas <mjduenas@ghura.org>, martin.benavente@ghc.guam.gov, alfredo.antolin@dol.guam.gov, joseph.cameron@hrra.guam.gov, adonis.mendiola@dya.guam.gov, jose.sanagustin@doc.guam.gov, pedro.leonguerrero@cqa.guam.gov, joey.sannicolas@gfd.guam.gov, fred.bordallo@gpd.guam.gov, chief@gpd.guam.gov, jim.mcdonald@ghs.guam.gov, benito.servino@disid.guam.gov, james.gillan@dphss.guam.gov, Leo Casil <leo.casil@dphss.guam.gov>, joseph.verga@gmha.org, benita.manglona@doa.guam.gov, anthony.blaz@doa.guam.gov, "John P. Camacho" <john.camacho@revtax.guam.gov>, "Marie M. Benito" <marie.benito@revtax.guam.gov>, john.unpingco@gvao.guam.gov, jonfernandez@gdoe.net, Mary Okada <mary.okada@guamcc.edu>, raunderwood@uguam.uog.edu, AG Law <law@guamag.org>, rey.vega@mail.dmhsa.guam.gov, Julian Janssen <julian.c.janssen@gmail.com>, Gerry Partido <gerrypartido@gmail.com>, eddiecalvo@yahoo.com, Ray Tenorio <ray.tenorio@guam.gov>, mstaijeron <mstaijeron@investguam.com>, tsantos <tsantos@investguam.com>, frank <frank@mvguam.com>, T'Nelta Mori <tmori2222@gmail.com>, Joshua Tenorio <jtenorio@guamcourts.org>, Valerie Cruz <vcruz@guamcourts.org>, josh.tyquiengco@visitguam.org, Barrigada MayorsOffice <bmoadmin@teleguam.net>, Cheryl Chargualaf <cherylchargualaf1993@gmail.com>, Rikki Orsini <orsini.rikki@gmail.com>, ambrosio.constantino@ghs.guam.gov, Diana Sojo <yigomayorsoffice@gmail.com>, editor@saipantribune.com, jpsablan@guampdn.com, "Sablan, Jerick P" <jpsablan@guam.gannett.com>, isa <isa@kuam.com>, "Raymundo, Shawn"

<srayment@guam.gannett.com>, Senator Mary Camacho Torres <marycamachotorres@gmail.com>, Senator Jim Espaldon <jespaldonesq@gmail.com>, "Senator Frank Blas, Jr." <frank.blasjr@gmail.com>, Senator Nerissa Bretania Underwood <senatorunderwood@guamlegislature.org>, Vejohn Torres <vejohntrorres@gmail.com>, Oyaol Ngirairikl <oya@guam.gov>, Julius Santos <julius.santos@guam.gov>, franklin.arriola@guam.gov, sixtoquintanilla <sixtoquintanilla@gmail.com>, Anthony Blaz <tblaz58@gmail.com>, Ben Reyes <benr@paylessmarkets.com>, kathrine.kakigi@doa.guam.gov

SECOND PUBLIC NOTICE

FOR IMMEDIATE RELEASE

March 9, 2015

In accordance with the Open Government Law, relative to notices for public meetings, please be advised that Senator Michael F.Q. San Nicolas, Chairman of the Committee on Finance & Taxation, General Government Operations, and Youth Development, will be convening legislative hearings on **Thursday, March 12, 2015**, in / *Liheslaturan Guåhan's* Public Hearing Room at the following times and on the following items:

10:00 a.m.

Bill No. 3-33 (LS), introduced by T.A. Morrison, R.J. Respicio, and B.T. McCreddie, as corrected by the Primary Sponsor: AN ACT TO AMEND §5204(D) OF ARTICLE 2 OF CHAPTER 5, TITLE 11, GUAM CODE ANNOTATED, RELATIVE TO AUTHORIZING THE PROCUREMENT OF SPORTS EQUIPMENT AND SUPPLIES FOR YOUTH AND COMMUNITY SPORTS PROGRAMS.

Bill No. 9-33 (COR), introduced by D.G. Rodriguez, Jr.: AN ACT TO ADOPT THE RULES AND REGULATIONS RELATIVE TO RESPONSIBLE ALCOHOL SERVER/SELLER TRAINING PROGRAMS, BY AMENDING CHAPTER 2- ALCOHOLIC BEVERAGE CONTROL BOARD, OF TITLE 3, GUAM ADMINISTRATIVE RULES AND REGULATIONS – BUSINESS REGULATIONS.

Bill No. 31-33 (COR), introduced by B.J.F. Cruz: AN ACT TO AMEND § 26120 OF CHAPTER 26 OF TITLE 11 OF THE GUAM CODE ANNOTATED; RELATIVE TO THE INSPECTION OF TAX RETURNS AND OTHER INFORMATION REQUIRED TO BE FILED OF FURNISHED BY THE TAXPAYER.

Bill No. 38-33 (LS), introduced by M.F.Q. San Nicolas: AN ACT TO MODERNIZE THE BUSINESS ENVIRONMENT BY ADOPTING THE UNIFORM ELECTRONIC TRANSACTIONS ACT (UETA); BY ADDING A NEW CHAPTER 91 TO DIVISION 3, TITLE 18, GUAM CODE ANNOTATED.

2:00 p.m.

Bill No. 7-33 (COR) , introduced by D.G. Rodriguez, Jr.: AN ACT TO PROVIDE FOR A HAZARDOUS PAY DIFFERENTIAL FOR EMPLOYEES OF THE GUAM BEHAVIORAL

HEALTH AND WELLNESS CENTER IN UNSAFE OR DANGEROUS HAZARDOUS DUTY WORKING CONDITIONS, BY ADDING A NEW §86112 TO CHAPTER 86, TITLE 10, GUAM CODE ANNOTATED.

Bill No. 11-33 (COR), introduced by D.G Rodriguez, Jr.: AN ACT TO PROVIDE FOR HEALTHCARE PROFESSIONAL PAY PLAN CATEGORY IN THE GOVERNMENT OF GUAM COMPETITIVE WAGE ACT OF 2014, AND REINSTATE THE PRIOR PAY PLAN RATE FOR THESE POSITIONS, AND MANDATE A REASSESSMENT OF HEALTHCARE PROFESSIONALS SALARY RANGES SO AS TO BE COMPETITIVE BASED UPON NATIONAL STANDARDS.

Bill No. 27-33 (COR), introduced by F.B. Aguon, Jr.: AN ACT RELATIVE TO RECOGNIZING THAT PUBLIC EMPLOYEES WITH SUPERIOR RATINGS IN FISCAL YEAR 2002 WERE NOT COMPENSATED FOR MERITORIOUS PERFORMANCE IN ACCORDANCE WITH PROVISIONS CONTAINED IN §6203, TITLE 4, GUAM CODE ANNOTATED; AUTHORIZING THE APPLICATION OF THE MERIT BONUS PROGRAM FOR FISCAL YEAR 2002; AND PROVIDING FOR SUCH PAYMENTS.

Bill No. 46-33 (COR), introduced by D.G. Rodriguez, Jr.: AN ACT TO ADD A NEW § 6235 TO ARTICLE 2 OF CHAPTER 6, 4 GCA, RELATIVE TO PROVIDING A PAY INCENTIVE TO GOVERNMENT OF GUAM LINE AGENCY'S, THE OFFICE OF THE PUBLIC ACCOUNTABILITY, AND THE GUAM DEPARTMENT OF EDUCATION EMPLOYEES WHO HAVE OBTAINED CERTIFIED PUBLIC ACCOUNTANT, CERTIFIED GOVERNMENT FINANCIAL MANAGEMENT, CERTIFIED FRAUD EXAMINER, AND CERTIFIED INTERNAL AUDITOR CERTIFICATIONS PURSUANT TO RECOGNIZED NATIONAL STANDARDS TO PRESERVE THE GOVERNMENT OF GUAM'S ABILITY TO RECRUIT AND RETAIN SUCH PROFESSIONALS.

Nomination of ANTHONY C. BLAZ

Position: Director, Department of Administration

Nomination of BEN ANTHONY B. REYES

Position: Member, Cockpit License Board












Nomination of KATHRINE B. KAKIGI

Position: Classified Government of Guam Employee Member, Banking and Insurance Board

If written testimonies are to be presented for the items listed above, copies should be delivered prior to the hearing date. Testimonies should be addressed to Senator Michael F.Q. San Nicolas and will be accepted via hand delivery to our office at the DNA Building, Suite 407, 238 Archbishop Flores Street, Hagatna, Guam; at the mail room at the Main Legislature Building at 155 Hesler Place, Hagatna, Guam 96910; or via email to senatorsannicolas@gmail.com. In compliance with the Americans with Disabilities Act, individuals requiring special accommodations or services should contact the Office of Senator Michael F.Q. San Nicolas at (671) 472-6453 or by sending an email to senatorsannicolas@gmail.com.

###

11 attachments

-  **Bill No. 3-33 (LS) TAM corrected.pdf**
12K
-  **Bill No. 7-33 (COR) - DGR.pdf**
60K
-  **Bill No. 9-33 (COR) - DGR.pdf**
433K
-  **Bill No. 11-33 (COR) - DGR.pdf**
73K
-  **Bill No. 27-33 (COR) - FBA.pdf**
70K
-  **Bill No. 31-33 (COR) - BJFC.pdf**
36K
-  **Bill No. 38-33 (LS) - MFQSN.pdf**
439K
-  **Bill No. 46-33 (COR) - DGR.pdf**
158K
-  **Anthony Blaz - DOA Dir.pdf**
299K
-  **Ben Reyes - Cockpit License Board.pdf**
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-  **Kathrine B. Kakigi - Banking and Insurance Board.pdf**
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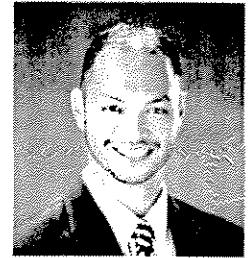
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Senator Michael F.Q. San Nicolas

Chairman - Committee on Finance & Taxation,
General Government Operations, and Youth Development
I Mima'trentai Tres Na Liheslaturan Guåhan | 33rd Guam Legislature



Legislative Hearing
Thursday, March 12, 2015
2:00 p.m.
Public Hearing Room
I Liheslaturan Guåhan

AGENDA

- I. Call to Order
- II. Opening Remarks/Announcements
- III. Items for Public Consideration

Bill No. 7-33 (COR) , introduced by **D.G. Rodriguez, Jr.**: AN ACT TO PROVIDE FOR A HAZARDOUS PAY DIFFERENTIAL FOR EMPLOYEES OF THE GUAM BEHAVIORAL HEALTH AND WELLNESS CENTER IN UNSAFE OR DANGEROUS HAZARDOUS DUTY WORKING CONDITIONS, BY ADDING A NEW §86112 TO CHAPTER 86, TITLE 10, GUAM CODE ANNOTATED.

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Nomination of ANTHONY C. BLAZ
Position: Director, Department of Administration

Nomination of BEN ANTHONY B. REYES
Position: Member, Cockpit License Board

Nomination of KATHRINE B. KAKIGI
Position: Classified Government of Guam Employee Member, Banking and Insurance Board

- IV. Closing Remarks
- V. Adjournment