

GUAM

board of accountancy

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Suite 101, 335 South Marine Corps Drive, Tamuning, GU 96913

January 31, 2013

Honorable Tina Rose Muña Barnes
Legislative Secretary, 32nd Guam Legislature
155 Hesler St., Ste 101
Hagåtña, Guam 96910

32-13-86
Office of the Speaker
Judith T. Won Pat, Ed. D.
Date 2/1/13
Time 7:46
Received by [Signature]

Re: Guam Board of Accountancy Amended Rules

Dear Senator Barnes,

Pursuant to the requirements of Guam law under 5 G.C.A. § 9303(b), the Guam Board of Accountancy (GBA) submits the enclosed amendments to GBA's rules, as follows:

- 1) The original approved copy of the proposed amendments approved by the GBA Board at its regular Board meeting of December 20, 2012;
- 2) one duplicate copy of the approved amendments;
- 3) one copy of the entire record of the public hearing held at GBA's office on January 29, 2013, including a copy of the Notice of Hearing published in the PDN on January 14, 2013.

In keeping with the 90-day filing period, we anticipate these amendments taking effect as of May 1, 2013.

If you need any additional information, please call us at 671-647-0813 or email your request to: execdir@guamboa.org. Thank you.

Very truly yours,



D.N. Sanford
Executive Director

cc: Sen. J. T. Won Pat ✓
Sen. V.C. Pangelinan

0086

GUAM BOARD OF ACCOUNTANCY

AMENDMENTS TO ADMINISTRATIVE RULES AND REGULATIONS

The following amendments were approved and adopted by the Guam Board of Accountancy Board of Directors on:

December 20, 2012

Date of Adoption

May 1, 2013

EFFECTIVE DATE

John R. Onedera V.E. for John R. Onedera

John R. Onedera, CPA
Chairman

Dafne Shimizu

Dafne Shimizu, CPA
Asst. Secretary

THE GUAM BOARD OF ACCOUNTANCY ENACTS
THE FOLLOWING AMENDMENTS TO THE GUAM
BOARD OF ACCOUNTANCY ADMINISTRATIVE
RULES AND REGULATIONS PURSUANT TO TITLE
5 G.C.A. DIVISION 1, CHAPTER 9, ARTICLE 3,
CHAPTER 9, THE ADMINISTRATIVE
ADJUDICATION LAW.

1 **Section One.** The Guam Board of Accountancy has determined that
2 there are no additional expenditures required of applicants for licenses, the
3 public or the government by these amendments, ergo the annual economic
4 impact to the general public of these amendments does not require
5 submittal of an Economic Impact Statement pursuant to Title 5 G.C.A.
6 9301(i).

7 **Section Two.** Section 2105(a)(1) of Chapter 2 of Title 25 of the Guam
8 Administrative Rules, is hereby *amended* to read:

9 “(1) Applications for initial certificates and licenses, and for
10 renewal of licenses pursuant to the Act shall be made on a form
11 provided by the Board. Applications for renewal of licenses are due
12 annually no later than June 30th. Applications will not be considered
13 filed until the applicable fee prescribed in the Rules is received. *If* an
14 application for renewal is filed late, it shall also be accompanied by
15 the delinquency fee prescribed in the Rules.

1 Applications for renewal of licenses shall be accompanied by
2 evidence satisfactory to the Board that the applicant has complied
3 with the continuing professional education requirements under 22
4 GCA §35106 and of these Rules. During each three (3) year renewal
5 period after January 1, 2004, at least six (6) hours of ethics continuing
6 professional education shall be required. Failure to meet the license
7 renewal requirements by the deadlines set forth in these rules will
8 result in the license reverting to a delinquent status. Any delinquent
9 license that is not renewed to an active, inactive or retired status
10 within three (3) years will be cancelled.

11 Submission of an application for an initial certificate and license, or
12 for renewal of a license, shall constitute assurance of applicant's
13 personal compliance with all applicable Guam business and tax laws
14 and filing requirements, and assurance, to the best of applicant's
15 knowledge, that applicant owes no unpaid or delinquent tax
16 obligations. A list of all applicants for initial certificates and licenses,
17 and for renewal of licenses pursuant to the Act shall be submitted to
18 the Director of the Department of Revenue and Taxation for
19 verification of applicants' assurances regarding unpaid or delinquent
20 taxes. Any new or renewing licensee having been issued a valid
21 license and subsequently alleged to have a tax deficiency or
22 delinquency with the Department of Revenue and Taxation shall be
23 subject to disciplinary action by the Board in accordance with a

1 violation of 22 GCA §35109(a) if such alleged tax deficiency or
2 delinquency is determined by the Board to exist and to have been
3 known to licensee at the time of licensee's application for issuance or
4 renewal of such license.

**Guam Board of Accountancy
335 S. Marine Corps Dr., Ste 101
Tamuning, GU 96913**

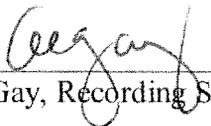
**Transcript of Public Hearing
Amendment to Guam Board of Accountancy
Rules and Regulations
Section 2105(a)(1) of Chapter 2 of Title 25**

January 29, 2013

On Tuesday, January 29, 2013, at 5:00 p.m., the Guam Board of Accountancy held a Public Hearing in the Conference Room of the Guam Board of Accountancy office located at 335 S. Marine Corps Dr., Suite 101, Tamuning. In attendance were Michele Santos, Assistant Executive Director and Arleen Gay, GBA Recording Secretary.

For the record, no one appeared to protest, give testimony or to submit comments on the proposed Amended Rules and Regulations. Notice of the public hearing was posted in the Guam Pacific Daily News on January 14, 2013, and the required five copies of the amendments were made available for examination. No one came to examine the proposed amendments.

The Public Hearing ended at 5:30 p.m.



Arleen E. Gay, Recording Secretary

NOTICE OF PUBLIC HEARING



GUAM
board of accountancy
335 South Marine Corps Drive Suite 101
Tamuning, GU 96913
TEL: 647-0813 • FAX: 647-0816

The Guam Board of Accountancy is conducting a public hearing on Tuesday, January 29, 2013 at 5:00 pm at the Guam Board of Accountancy Office located at 335 S. Marine Corps Dr. Suite 101, Tamuning, Guam on the amendments to the Guam Board of Accountancy Administrative Rules and Regulations, Section 2105(a)(1) of Chapter 2 of Title 25. Copies of the proposed Amendments may be examined at the Guam Board of Accountancy Office between the hours of 8 am to 5 pm. Monday through Friday. For further information please call 647-0813. Individuals requiring special accommodations, auxiliary aids or services, may contact Arleen Gay at 647-0813 ext 602.

/s/JOHN R. ONEDERA
Board Chairman

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Reference No. **2013-20**

The job offer is temporary and open to all qualified U.S. workers without regard to race, color, national origin, age, sex, citizenship and is open to U.S. workers with disabilities who are qualified, willing, able and available to perform the job. The offer is in compliance with Title II of the Genetics Information Nondiscrimination Act of 2008 (GINA).

Benefits: Round trip airfare for off-island hire, board and lodging provided @ \$115.38/week; local transportation to/from jobsite; Employer/employee - paid commercial medical insurance offered.

127 - CARPENTER WITH 2 YEARS EXPERIENCE.....\$13.56 PER HR.
Constructs, installs, and repair structures and fixtures of wood, plywood and wallboard using carpenter's hand and power tools and conforming to local building codes. Studies blueprints, sketches or building plans for information as to type of materials required. Selects specified type of lumber or other materials. Installs partitions and cabinet work.

72 - CEMENT MASON WITH 2 YEARS EXPERIENCE.....\$12.91 PER HR.
Smooths and finishes surfaces of poured concrete floors, walls, sidewalk or curbs to a specified texture, using hand tools or power tools, including floats, trowels, and screeds. Lays concrete blocks and mixes cement using shovel or cement mixing machine.

37 - REINFORCING METAL WORKER WITH 2 YEARS EXPERIENCE.....\$12.56 PER HR.
Positions and secures steel rods in concrete forms to reinforce concrete. Determines sizes, shapes and locations of reinforcing rods from blueprints, sketches, or oral instructions. Selects and places rods in forms spacing and fastening them together using wire and pliers.



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CAREER OPPORTUNITIES

A global Fortune 100 company is seeking qualified candidates to join our Guam team.

HVAC Systems Technician

- Loads system-level controller software.
- Performs basic commissioning and system diagnostics from system-level controllers to end devices (i.e. sensors, actuators, etc.) and completes all required commissioning documentation.
- Keeps management and JCI contractor or customer informed of job progress and issues.
- Calibrates systems requiring basic electronic test equipment.
- Completes assigned paperwork in timely fashion.
- Adheres to safety standards.
- Demonstrates technical aptitude. Basic computer skills required. Attention to detail. Good informing and listening skills.

HVAC Site Superintendent

- Oversees total construction effort (scope, budget and schedule).
- Supervises site activities.
- Submits regular progress updates for incorporating into master plan/schedule to provide variance analysis reporting.
- Resolves site conflicts.
- Works with Project Manager in managing risk.
- Ensures project document controls are in compliance.
- Ensures subcontractors readily understand expectations of the project.
- Ensures that subcontractors provide adequate staffing levels to meet the project.
- 3 years of direct project coordination and supervision experience.
- A high level of competency in written and verbal communication skills is required.

Submit resumes and inquiries via email to joseph.duenas@jci.com

VACANCY ANNOUNCEMENT NO. 13-01

United States District Court for the Northern Mariana Islands

CLERK OF COURT / PART-TIME MAGISTRATE JUDGE

Location: GARAPAN, SAIPAN, MP FULL-TIME, 4-Year Term

Compensated at Judicial Salary Plan JSP-16

OPENING: January 7, 2013 CLOSING DATE: January 25, 2013 at 3:30 pm

Position becomes available April 15, 2013.

Position Overview:

This is a position with combined duties located at the U.S. District Court, in Saipan, Northern Mariana Islands. As Clerk of Court, this position is responsible for managing court



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