



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

33-16-1697  
Office of the Speaker  
Judith T. Won Pat, Ed.D

Date: 6/10/16  
Time: 4:03 PM  
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June 10, 2016

Honorable Edward J.B. Calvo  
Governor  
Office of the Governor  
P.O. Box 2950  
Hagatna, Guam 96932

Honorable Judith T. Won Pat, Ed.D.  
Speaker  
I Mina'Trentai Tres Na Liheslaturan Guåhan  
155 Hesler Place  
Hagatna, Guam 96910

Dear Governor Calvo and Speaker Won Pat:

Hafa Adai! During the course of our audit of the Offices of the Governor and Lt. Governor's Employees' Pay Adjustments, we found the Compiler of Laws added the following note to Title 4 of the Guam Code Annotated (GCA) § 6201 Compensation Schedule:

2014 NOTE: P.L. 32-068:XI:2 (Sept. 11, 2013) (FY2014 Annual Appropriations Act), Government of Guam Competitive Wage Act of 2014, provided for funding and implementation of the Government-wide Position Classification, Compensation and Benefits Study, and required transmittal of a final, implementable plan to the Guam Legislature. The Department of Administration (DOA) submitted a plan on January 15, 2014, which included exhibits setting forth a General Pay Plan, Nurse Pay Plan, Educator Pay Plan, Attorney Pay Plan, and Executive Pay Plan. The Guam Legislature passed Bill 268-32 (COR) which amended the plan submitted by DOA. The Governor vetoed this bill and proceeded with implementation of the DOA plan, for employees in executive branch line agencies, effective January 26, 2014. At the time of implementation by DOA, none of the existing statutes in this chapter had been amended or repealed. The Judicial Council of Guam implemented the new pay plans for Judiciary of Guam employees pursuant to Judicial Council Resolution JC14-016 (July 17, 2014), subsequent to the the (sic) amendment to Judicial Council authority effectuated by P.L. 32-166 (June 24, 2014). The DOA plan was designated by the Guam Legislature as Doc 32GL-14-1170, and is available on the Guam Legislature website...

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Based on our discussion with the Compiler of Laws, Geraldine Cepeda, none of the existing statutes in this section have been amended or repealed. Specifically, the old Hay Study has not been repealed and therefore the Competitive Wage Act of 2014 as implemented by the Governor, and effective January 26, 2014, is only referenced in the notes and has not been codified.

We refer the above matter to your attention should further action be warranted.

*Senseramente,*

  
Doris Flores Brooks, CPA, CGFM  
Public Auditor

Cc: All Senators

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