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