



## OFFICE OF PUBLIC ACCOUNTABILITY

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June 30, 2022

Honorable Joe S. San Agustin  
Chairman, Committee on General Government Operations, Appropriations and Housing  
Guam Congress Building  
163 Chalan Santo Papa  
Hagåtña, Guam 96910

**Subject: Bill No. 302-36 (COR) Testimony**

Dear Senator San Agustin and Committee Members,

The Office of Public Accountability (OPA) submits this testimony in support of Bill Number 302-36 (COR), introduced by Senator Joanne Brown and co-sponsored by Senator Telo T. Taitague, with some suggested changes to the format and language in the bill as introduced.

Bill No. 302-36 seeks to address the statutory obligation for the OPA to be *independent of the executive, legislative, and judicial branches*. Our independence assures accountability and efficient, effective management throughout the government of Guam, and the principle of independence is paramount according to the Generally Accepted Government Auditing Standards (GAGAS) and International Standards of Supreme Audit Institutions (ISSAI). Our independence should not be compromised and is supported by continuous training to maintain a professional and competent staff to carry out our mandates.

Independence is realized and exercised in different ways, and this Bill proposes to address independence in several ways. In **Section 2**, the Bill proposes to address independence as it relates to the way we address the preparation and payment of Financial Audits. Currently, the practice is that the OPA oversees procurement and the selection of the external auditor who conducts the Audit. The current practice has the audited agency paying the invoices submitted by the audit firm, fostering an impaired relationship between the agency and the external auditor. This practice creates a potential risk that an agency could persuade the external auditor to issue an undeserved favorable audit opinion for the mere fact that the agency is who pays the external auditor. I am concerned about the possibility of an Enron scenario occurring on Guam.

To prevent that from happening, Section 2 proposes to have the OPA handle the payment of invoices using funds the agencies have deposited into a special Trust Account created for the purpose of paying Audit invoices. The Agencies would deposit into this account an amount equal to the contracted cost. The external auditor would submit their invoices to the OPA, and the OPA would determine if the work product meets the contract terms and if the invoice merits payment. This new arrangement makes the OPA the oversight contractor and the payer and the agencies the subject of the Audit.

This policy proposal is similar to our neighbors in the Commonwealth of the Northern Marianas Islands (CNMI), where their public corporations and autonomous agencies are required to pay

*“not less than the greater of one percent (1%) of each agency’s total operations budget from sources other than legislative appropriations or pursuant to any other formula upon which the Public Auditor and the agency may agree.” (1 CMC, 7831(b))*

Independence can also be impacted by the budget provided to the OPA. Many of you can recall, when the Mueller Report was being discussed in Congress, an Acting Attorney General suggested that the way to mute Mr. Mueller was “to starve his operation by not providing it a budget.” I believe that the OPA should be able to issue Audits without fear that any of its Findings or Recommendations could be retaliated upon by the Legislature refusing to provide the OPA with a reasonable budget or the Executive withholding budgeted funds. **Section 3** proposes to mandate that the OPA receive a budget equal to 0.25% of the General Fund. Again, this draws on the example from the CNMI, where their OPA receives a guaranteed annual budget that is not subject to transfer authority or appropriation by its legislature. The Bill also mandates that the Director of the Department of Administration (DOA) timely release 1/12 of the appropriated sum every month.

The language in Section 3 of this bill proposes that each year, at least 0.25% of the annual General Fund revenues be appropriated to the OPA. I will leave it to this body to decide if the appropriation level should be 0.25% of the annual *gross* General Fund revenues (similar to the calculation for the annual Provision for Tax Refund Payments) or 25% of the total General Fund revenues available for appropriation.

In the event appropriations are decreased and the 0.25% set aside revenues is not enough to sustain the OPA’s operations, we also recommend amending the bill that adds a provision for a guaranteed annual budget of \$1.75 million (M) as a safety measure to ensure the continuity of operations. This is also similar to the CNMI’s OPA where *“the Secretary of Finance is required to withhold one percent of all amounts appropriated by Commonwealth Law for all Government agencies’ operations and activities as well as for all capital improvement projects (except the Legislature), and in no event, no less than \$1,000,000.” (1 CMC, 7831(a))*

If passed into law, our office could absorb the cost of the long-awaited implementation of the Leading Edge Compensation Study, completed in 2014. As I have testified during our budget hearing in May, at least ten of our employees have left the OPA to pursue higher-paying positions elsewhere. Many of them have received double-digit increases in salary at their new positions—positions for which a minimum certification or a master’s degree is not required, unlike the requirement for an Accountability Auditor (AA) III position with the OPA. Several of them previously held supervisory and managerial-level responsibilities in our office. Of the 14 staff on board today, only three of them have more than ten years of auditing experience, one has a little over five years of experience, and the others have fewer than two years of experience. The loss of my AA II and III within the past year has severely impacted my office operations. My AA IIIs are stretched thin, overseeing teams of new Auditors who are writing their first audits and being the only ones qualified to do the Quality Assurance Reviews of completed audits, while also performing a myriad of other managerial and administrative duties. Though we successfully issued the Financial Audits, many of our Performance Audits are severely delayed.

I want to thank the authors for the authority granted in **Section 4**. I know that many of you wanted to authorize the OPA to establish a legal division to prosecute enforcement of our Findings and Recommendations. The authors understood my apprehension at creating a whole new division within the OPA. I thank them for recognizing that we should move incrementally and for understanding that the independence of the office had to be recognized and firmly established first. I also thank them for recognizing that we have to first bolster and build up the core mandate of the Office of Public Accountability. By providing the funds and foundation to hire a cadre of properly compensated Accountability Auditors the office will continue to produce Performance Audits that promote accountability and efficient operation in all government agencies, and I believe that the authorization granted in Section 4 is a perfectly measured first step.

**Section 5** seeks to further strengthen our office's ability to attract and retain qualified, professional staff, by establishing a salary scale that would be helpful to bring some parity with the autonomous and semi-autonomous agencies that continue to offer higher salary levels for positions not unique to those agencies but common throughout the government of Guam and at a *lower* salary scale. An updated salary scale policy based on the highest salary paid by those agencies for comparable education, certification, training, and experience is needed for OPA to attract, preserve, and sustain professional staff. The Bill directs the Public Auditor to meet with the DOA Director and together, design a salary scale that would provide parity. Though I appreciate the power, it would be hypocritical of me to promulgate a salary scale that was not scientifically and empirically based. Such a salary study would take time to complete. Time is of the essence, and I cannot afford to lose any of my Accountability Auditors III or my lone Accountability Auditor II to another autonomous agency. I hope that while the DOA Director and I conduct an empirical study, this Legislature will mandate the immediate implementation of the Leading Edge Study as it was originally issued in 2014. I realize that it is eight years old, but if I could just offer my senior auditors a small increase now, I could assure them that I am working on a study that would provide them the increased salary they truly deserve.


We agree with the proposed effective dates in **Section 6**.

Once again, thank you, Chairman San Agustin and your Committee, and thank you to Senators Brown and Taitague for introducing this bill.

If the provisions of this bill are not passed into law, we run the risk of not maintaining absolute independence at the OPA with what could potentially be a staff of only Accountability Auditor Is and less experienced employees.

Should you have any questions or comments, please feel free to contact me directly.

Si Yu'os ma'åse',



Benjamin I.F. Cruz  
Public Auditor

1           **Section 2. § 1908(b)(2) of Chapter 19, Title 1, Guam Code Annotated is**  
2 ***amended to read:***

3                   “(2) With respect to corporations, authorities or agencies,  
4 including autonomous agencies and instrumentalities, which obtain  
5 independent audits, the Public Auditor shall make the selection of the  
6 auditing firm or organization and the scope of the audit, the audits of  
7 such autonomous agencies or instrumentalities to be at the cost of the  
8 agencies or instrumentalities. Autonomous agencies or  
9 instrumentalities shall deposit an amount equal to the cost of their  
10 respective audits to an account created by the Department of  
11 Administration. Said funds shall not be subject to legislative  
12 appropriation or transfer authority by *I Maga'hågan Guåhan*. The  
13 Public Auditor is authorized to administer and expend said funds for  
14 the purpose of funding the annual audits of respective agencies,  
15 pursuant to dates set forth by the Public Auditor.”

1           **Section 3. A new § 1911 is hereby *added* to Chapter 19 of Title 1, Guam**  
2 **Code Annotated, to read:**

3           “§ 1911. Budget and Exemption from BBMR Management of  
4 Allotments. The Office of Public Accountability (OPA) shall receive a continuing  
5 annual budget equal to, at minimum, one-quarter of one percent (0.25%) of the  
6 annual **total General Fund gross revenues** of the government of Guam. *I Maga'hågan*  
7 *Guåhan* shall not impound nor transfer funds appropriated to the OPA.

8           The Department of Administration (DOA) shall release no less than one-  
9 twelfth (1/12) of the OPA budget on the first day of every month of each fiscal year.  
10 When more than two (2) pay periods occur in one month, the DOA shall release  
11 funds required for the purpose of meeting the operational needs of the OPA for such  
12 month.

13           The budget of the OPA shall be exempt from management of allotments, as  
14 generally provided in 5 GCA § 1303.”

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15 generally provided in 5 GCA § 1303.”

<b>PROPOSED BUDGET TO OPA - Bill No. 302-36 (COR), Section 3</b>	<b>FY 2023</b>			
	<b>EBR</b>	<b>FY 2022</b>	<b>FY 2021</b>	<b>FY 2020</b>
TOTAL GENERAL FUND REVENUE	\$ 695,772,429	\$ 706,866,659	\$ 774,697,305	\$ 803,641,533
PROJECTED @ 0.25% OF TOTAL GENERAL FUND REVENUE	\$ 1,739,431	\$ 1,767,167	\$ 1,936,743	\$ 2,009,104
	<b>FY 2023</b>			
	<b>EBR</b>	<b>FY 2022</b>	<b>FY 2021</b>	<b>FY 2020</b>
TOTAL GENERAL FUND REVENUE AVAILABLE FOR APPROPRIATION	\$ 695,772,429	\$ 623,577,126	\$ 630,111,951	\$ 645,038,669
PROJECTED @ 0.25% OF TOTAL GENERAL FUND REVENUE AVAILABLE FOR APPROPRIATION	\$ 1,739,431	\$ 1,558,943	\$ 1,575,280	\$ 1,612,597

## APPENDIX A - PROPOSED PAY SCALE

<u>Old Title</u>	<u>New Title</u>	<u>Duties</u>	<u>Pay Grade</u>	<u>Pay Range</u>	<u>Qualifications</u>
Public Auditor	<b>Public Auditor</b>	Public Auditor	(Elected)	Equivalent to Superior Court Judge	-
Deputy Public	<b>Deputy Public Auditor</b>	Deputy	(Unclassified)	Executive Pay Plan	-
Chief Auditor	<b>Assistant Deputy Accountability Auditor</b>	Operations Manager	U	\$81,522 - \$143,682	Master's degree plus CPA <u>OR</u> Master's degree plus two other certifications <u>OR</u> Law degree plus one certification; <b>AND</b> 12 yrs. experience (of which 4 yrs. are in supervisory capacity)
Chief Auditor	<b>Accountability Director</b>	Assistant Operations Manager	T	\$76,188 - \$134,281	Bachelor's degree w/ CPA plus one other certification <u>OR</u> Master's degree plus CPA <u>OR</u> Law degree plus CPA; <b>AND</b> 11 yrs. experience (of which 3 yrs. are in supervisory capacity)
MA IV/ Auditor III	<b>Managing Accountability Auditor</b>	Audit Manager	S	\$70,873 - \$124,913	Bachelor's degree plus two certifications <u>OR</u> Master's degree plus one certification <u>OR</u> Law degree plus one certification <b>AND</b> 10 yrs. experience (of which 2 yrs. of supervisory capacity)
MA IV/ Auditor III	<b>Supervising Accountability Auditor</b>	Audit Supervisor	R	\$65,623 - \$115,661	Bachelor's degree plus one certification <u>OR</u> Master's degree; <b>AND</b> 8 yrs. experience
Auditor III/ MA III	<b>Accountability Auditor III</b>	Auditor in Charge	P	\$55,488 - \$97,798	Bachelor's degree plus one certification <u>OR</u> Master's degree; <b>AND</b> 6 yrs. experience
Auditor II/ MA II	<b>Accountability Auditor II</b>	Staff Auditor	N	\$45,014 - \$79,338	Bachelor's degree <b>AND</b> 4 yrs. experience
Auditor I/ MA I	<b>Accountability Auditor I</b>	Staff Auditor	M	\$40,762 - \$71,844	Bachelor's degree <b>AND</b> 2 yrs. experience
None	<b>Accountability Auditor Intern</b>	Trainee	K	\$33,911 - \$59,768	Bachelor's degree <b>AND</b> Passage of Pre-screening test (no experience)



1           **Section 4. A new § 1925 is hereby *added* to Chapter 19 of Title 1, Guam**  
2 **Code Annotated, to read:**

3           **“§ 1925. Memorandum of Agreement between the Office of Public**  
4 **Accountability and the Office of the Attorney General for Legal Services,**  
5 **Authorized.**

6           The Office of Public Accountability (OPA) is authorized to enter into a  
7 Memorandum of Agreement with the Office of the Attorney General (OAG) to  
8 provide legal assistance to the Public Auditor.

9           The cost of such legal services shall be at the expense of the (OPA). The  
10 Memorandum of Agreement shall include, among other provisions, the recruitment  
11 of one (1) Assistant Attorney General; one (1) Legal Secretary, and one (1)  
12 Investigator whose collective primary responsibility shall be to provide legal  
13 services to the OPA.”

1           **Section 5. A new § 6235(d)(6) is *added* to Chapter 6 of Title 4, Guam**  
2 **Code Annotated, to read:**

3           “(6) The Director of Administration, in collaboration with the Public  
4 Auditor, shall establish a salary scale for the professional staff of the Office  
5 of Public Accountability (OPA). The OPA salary scale shall be commensurate  
6 with the highest salary paid by Executive Branch agencies, autonomous  
7 agencies, and semiautonomous agencies and shall require comparable  
8 education, certification, training, and experience for each position.

9           OPA Professional staff shall receive a ten percent (10%) pay  
10 differential in addition to the certification pay provided for under Subsection  
11 (d)(2) of this Subsection. The additional ten percent (10%) is forfeited upon  
12 an employee’s transfer to any agency, instrumentality, or entity, within the  
13 government of Guam.”

# SALARY COMPARISON STUDY

## AUDITOR I

POSITION	AGENCY	BASE SALARY	OPA*	VARIANCE \$	VARIANCE %
Accountant I	PAG	52,090	37,100	14,990	40.40%
	GPA	50,319	37,100	13,219	35.63%
	GWA	49,821	37,100	12,721	34.29%
	GIAA	39,842	37,100	2,742	7.39%
	UOG	33,911	37,100	(3,189)	-8.60%
Auditor I	GPA	50,319	37,100	13,219	35.63%
	GIAA	39,842	37,100	2,742	7.39%
Utility Auditor I	GPA	50,319	37,100	13,219	35.63%
Management Analyst I	GPA	38,934	37,100	1,834	4.94%
	GWA	38,934	37,100	1,834	4.94%
	GIAA	35,299	37,100	(1,801)	-4.85%

[\\*DOA General Pay Plan - OPA Auditor I Base Salary: \\$37,100](#)

## COMPARISON W/ LEADING EDGE CONSULTING GROUP OPA WAGE STRUCTURE COMPETITIVE ANALYSIS (2014)

POSITION	AGENCY	BASE SALARY	LE OPA*	VARIANCE \$	VARIANCE %
Accountability Auditor Intern	N/A	-	33,911	-	-
Accountant I	PAG	52,090	40,762	11,328	27.79%
	GPA	50,319	40,762	9,557	23.45%
	GWA	49,821	40,762	9,059	22.22%
	GIAA	39,842	40,762	(920)	-2.26%
	UOG	33,911	40,762	(6,851)	-16.81%
Auditor I	GPA	50,319	40,762	9,557	23.45%
	GIAA	39,842	40,762	(920)	-2.26%
Utility Auditor I	GPA	50,319	40,762	9,557	23.45%
Management Analyst I	GPA	38,934	40,762	(1,828)	-4.48%
	GWA	38,934	40,762	(1,828)	-4.48%
	GIAA	35,299	40,762	(5,463)	-13.40%

[\\*OPA Compensation Study 2014 - Accountability Auditor Intern \(\\$33,911 - \\$59,768\)](#)

[\\*OPA Compensation Study 2014 - Accountability Auditor I \(\\$40,762 - \\$71,844\)](#)

[GIAA CTP Listing](#)

[GPA Implementation Ranges](#)

[GWA Implementation Ranges](#)

PAG 25th Percentile Benchmark Positions - provided to OPA

[UOG Classification Specifications](#)

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# SALARY COMPARISON STUDY

## AUDITOR II

POSITION	AGENCY	BASE SALARY	OPA *	VARIANCE \$	VARIANCE %
Accountant II	PAG	64,341	40,762	23,579	57.85%
	GIAA	62,660	40,762	21,898	53.72%
	GPA	62,109	40,762	21,347	52.37%
	GWA	62,109	40,762	21,347	52.37%
	GIAA	51,779	40,762	11,017	27.03%
	UOG	45,014	40,762	4,252	10.43%
	UOG	37,100	40,762	(3,662)	-8.98%
Auditor II	GPA	62,109	40,762	21,347	52.37%
	GIAA	51,779	40,762	11,017	27.03%
Utility Auditor II	GPA	62,109	40,762	21,347	52.37%
Management Analyst II	GPA	50,319	40,762	9,557	23.45%
	GWA	49,821	40,762	9,059	22.22%
	GIAA	41,875	40,762	1,113	2.73%

[\\*DOA General Pay Plan - OPA Auditor II Base Salary: \\$40,762](#)

## COMPARISON W/ LEADING EDGE CONSULTING GROUP OPA WAGE STRUCTURE COMPETITIVE ANALYSIS (2014)

POSITION	AGENCY	BASE SALARY	LE OPA *	VARIANCE \$	VARIANCE %
Accountant II	PAG	64,341	45,014	19,327	42.94%
	GIAA	62,660	45,014	17,646	39.20%
	GPA	62,109	45,014	17,095	37.98%
	GWA	62,109	45,014	17,095	37.98%
	GIAA	51,779	45,014	6,765	15.03%
	UOG	45,014	45,014	-	0.00%
	UOG	37,100	45,014	(7,914)	-17.58%
Auditor II	GPA	62,109	45,014	17,095	37.98%
	GIAA	51,779	45,014	6,765	15.03%
Utility Auditor II	GPA	62,109	45,014	17,095	37.98%
Management Analyst II	GPA	50,319	45,014	5,305	11.79%
	GWA	49,821	45,014	4,807	10.68%
	GIAA	41,875	45,014	(3,139)	-6.97%

[\\*OPA Compensation Study 2014 - Accountability Auditor II \(\\$45,014 - \\$79,338\)](#)

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[GWA Implementation Ranges](#)

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# SALARY COMPARISON STUDY

## AUDITOR III

POSITION	AGENCY	BASE SALARY	OPA*	VARIANCE \$	VARIANCE %
Accountant III	GPA	75,619	49,897	25,722	51.55%
	GWA	74,870	49,897	24,973	50.05%
	PAG	77,331	49,897	27,434	54.98%
Auditor III	GIAA	62,660	49,897	12,763	25.58%
	GPA	75,619	49,897	25,722	51.55%
Utility Auditor III	GPA	75,619	49,897	25,722	51.55%
Management Analyst III	GPA	62,109	49,897	12,212	24.47%
	GWA	62,109	49,897	12,212	24.47%
	GIAA	51,779	49,897	1,882	3.77%

[\\*DOA General Pay Plan - OPA Auditor III Base Salary: \\$49,897](#)

## COMPARISON W/ LEADING EDGE CONSULTING GROUP OPA WAGE STRUCTURE COMPETITIVE ANALYSIS (2014)

POSITION	AGENCY	BASE SALARY	LE OPA*	VARIANCE \$	VARIANCE %
Accountant III	GPA	75,619	55,488	20,131	36.28%
	GWA	74,870	55,488	19,382	34.93%
	PAG	77,331	55,488	21,843	39.37%
Auditor III	GIAA	62,660	55,488	7,172	12.93%
	GPA	75,619	55,488	20,131	36.28%
Utility Auditor III	GPA	75,619	55,488	20,131	36.28%
Management Analyst III	GPA	62,109	55,488	6,621	11.93%
	GWA	62,109	55,488	6,621	11.93%
	GIAA	51,779	55,488	(3,709)	-6.68%

[\\*OPA Compensation Study 2014 - Accountability Auditor III \(\\$55,488 - \\$97,798\)](#)

[GIAA CTP Listing](#)

[GPA Implementation Ranges](#)

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# SALARY COMPARISON STUDY

## SUPERVISOR

POSITION	AGENCY	BASE SALARY	OPA*	VARIANCE \$	VARIANCE %
Budget and Management Analyst Supervisor	GIAA	79,037	60,482	18,555	30.68%
General Accounting Supervisor	PAG	86,774	60,482	26,292	43.47%
	GIAA	71,432	60,482	10,950	18.10%
Utility General Accounting Supervisor	GWA	83,958	60,482	23,476	38.81%
Internal Auditor	GPA	83,958	60,482	23,476	38.81%
	GWA	83,126	60,482	22,644	37.44%
Management Analyst IV	GPA	75,619	60,482	15,137	25.03%
	GWA	74,870	60,482	14,388	23.79%
	GIAA	62,660	60,482	2,178	3.60%
Revenue Protection Field Investigator	GWA	60,886	60,482	404	0.67%
Revenue Protection Utility Analyst	GPA	75,619	60,482	15,137	25.03%
Revenue Protection Utility Investigator	GPA	61,495	60,482	1,013	1.67%
Risk Analyst	GPA	61,495	60,482	1,013	1.67%
Risk Officer	UOG	76,287	60,482	15,805	26.13%

\*DOA General Pay Plan - OPA Supervising Accountability Auditor Base Salary: \$60,482

## COMPARISON W/ LEADING EDGE CONSULTING GROUP OPA WAGE STRUCTURE COMPETITIVE ANALYSIS (2014)

POSITION	AGENCY	BASE SALARY	LE OPA	VARIANCE \$	VARIANCE %
Budget and Management Analyst Supervisor	GIAA	79,037	65,623 <sup>1</sup>	13,414	20.44%
General Accounting Supervisor	PAG	86,774	65,623 <sup>1</sup>	21,151	32.23%
	GIAA	71,432	65,623 <sup>1</sup>	5,809	8.85%
Utility General Accounting Supervisor	GWA	83,958	65,623 <sup>1</sup>	18,335	27.94%
Internal Auditor	GPA	83,958	65,623 <sup>1</sup>	18,335	27.94%
	GWA	83,126	65,623 <sup>1</sup>	17,503	26.67%
Management Analyst IV	GPA	75,619	65,623 <sup>1</sup>	9,996	15.23%
	GWA	74,870	65,623 <sup>1</sup>	9,247	14.09%
	GIAA	62,660	65,623 <sup>1</sup>	(2,963)	-4.52%
Revenue Protection Field Investigator	GWA	60,886	65,623 <sup>1</sup>	(4,737)	-7.22%
Revenue Protection Utility Analyst	GPA	75,619	65,623 <sup>1</sup>	9,996	15.23%
Revenue Protection Utility Investigator	GPA	61,495	65,623 <sup>1</sup>	(4,128)	-6.29%
Risk Analyst	GPA	61,495	65,623 <sup>1</sup>	(4,128)	-6.29%
Risk Officer	UOG	76,287	65,623 <sup>1</sup>	10,664	16.25%
Managing Accountability Auditor <sup>2</sup>	N/A	-	70,873 <sup>2</sup>	-	-
Accountability Director <sup>3</sup>	N/A	-	76,188 <sup>3</sup>	-	-
Assistant Deputy Accountability Auditor <sup>4</sup>	N/A	-	81,522 <sup>4</sup>	-	-

<sup>1</sup>OPA Compensation Study 2014: Supervising Accountability Auditor (\$65,623 - \$115,661)

<sup>2</sup>OPA Compensation Study 2014: Managing Accountability Auditor (\$70,873 - \$124,913)

<sup>3</sup>OPA Compensation Study 2014: Accountability Director (\$76,188 - \$134,281)

<sup>4</sup>OPA Compensation Study 2014: Assistant Deputy Accountability Auditor (\$81,522 - \$143,682)

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