



# Office of the Attorney General of Guam

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July 25, 2017

Honorable Benjamin J.F. Cruz

*Speaker I Mina'Trentai Kuatro Na Liheslaturan Guahan*

Guam Congress Building

Hagåtña, Guam 96910

*Hafa Adai Speaker Cruz:*

I am in receipt of your letter regarding certification pay granted to one of my employees pursuant to P.L. 33-18.

First off, allow me to speak on behalf of said employee. His name is Mr. Thomas Q. Paulino. He is a graduate of the University of Guam with a Bachelor's Degree in Advanced Accounting received in 2006, and a Master's of Science in Accounting received from Walden University in 2012. He holds the following certifications: Certified Public Accountant (CPA) since 2008, Certified Government Financial Manager (CGFM), Certified Government Auditing Professional (CGAP), and Chartered Global Management Accountant (CGMA). He holds the position of General Accounting Supervisor. He is an outstanding government of Guam employee, deserving of only the highest praise for his integrity, experience and professionalism.

Upon assuming Office, we discussed the critical need for building the administrative infrastructure for the elected Office of the Attorney General. The two critical areas of need were financial management and human resources. Mr. Paulino was recruited from the Guam Economic Development Authority to our Office in the Spring of 2016 to meet the needs for a financial manager to assist in the operation of the agency's \$15-16 Million Dollar annual budget, with an additional \$7M in federal revenues. At the time of his recruitment, P.L. 33-18 was in place.

Public Law 33-18 was enacted by the Guam Legislature to afford recruitment and incentive pay because of recruitment difficulties in hiring and maintaining experienced government accountants. You are correct that the Office of the Attorney General was not specifically named among the various listed agencies, but it could not have been the intent of the Legislature to discriminate as to benefits for executive branch government accountants simply based on where they might be recruited or work. I doubt the Office of the Attorney General would have been contemplated because we generally hire lawyers, not accountants. But this does not imply exclusion. At the time Mr. Paulino was recruited P.L. 33-18 allowed for multiple certification benefits in my opinion.

There was certainly no intent to engage in any false representation to the Committee during our Budget Oversight. It was a personnel matter that had been under review since early March of this year between the Department of Administration and our Office at the time you inquired. I did not respond as directly as you may have wanted as the employee had not yet been notified of my decision, and the consequences of suffering a loss in pay as a result of the new law.

I continue to support accountant certification pay. Contrary to your understanding, the job standards for a General Accounting Supervisor does not require that the applicant be a Certified Public Accountant (CPA). It is, however, one of the three factors that can be considered towards qualification. I concur with the extra non-base pay as an incentive to keep accountants in government service. The executive agencies have no way to compete with the autonomous agencies who can pay their accountants far greater salaries than even the non-base pay can compete with. The purpose of the accountant certification pay is important to maintain.

The law is no longer ambiguous as to non-base pay for government accountants who attain various certifications. Your disagreement with my opinion relative to the interpretation of P.L. 33-18 is respected. Legal opinions can differ.

Respectfully,

A handwritten signature in black ink, appearing to read 'E. Barrett-Anderson', with a large, stylized flourish at the end.

**ELIZABETH BARRETT-ANDERSON**  
Attorney General

Cc: Honorable Vice Speaker Therese M. Terlaje  
Director Department of Administration