

I Mina'trentai Ocho Na Liheslaturan Guåhan
BILL STATUS

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	FISCAL NOTES	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	NOTES
367-38 (LS)	Chris Barnett Sabina Flores Perez	AN ACT TO BRING EQUITY TO AUDITOR POSITIONS IN THE GUAM DEPARTMENT OF EDUCATION TO BE KNOWN AS THE EDUCATION AUDITOR EQUITY ACT.	10/9/26 4:11 p.m.						

I MINA'TRENTAI OCHO NA LIHESLATURAN GUÅHAN
2026 (SECOND) Regular Session

Bill No. 367-38 (LS)

Introduced by:

Chris Barnett 
Sabina F Perez 

**AN ACT TO BRING EQUITY TO AUDITOR POSITIONS
IN THE GUAM DEPARTMENT OF EDUCATION TO BE
KNOWN AS THE EDUCATION AUDITOR EQUITY ACT.**

BE IT ENACTED BY THE PEOPLE OF GUAM:

Section 1. *I Liheslaturan Guåhan* finds that professional auditors performing governmental audit work for the Government of Guam may be employed by various line agencies, autonomous agencies, and other government entities, and that such auditors may be compensated under different classification systems, compensation schedules, and pay plans depending upon the agency or entity by which they are employed.

I Liheslaturan Guåhan further finds that differences in applicable pay plans and compensation structures among Government of Guam agencies and entities have resulted in disparities in compensation among auditors who perform governmental audit work in accordance with Generally Accepted Government Auditing Standards (GAGAS), notwithstanding similarities in professional qualifications, duties, roles, responsibilities, experience, and the standards applicable to their work.

1 *I Liheslaturan Guåhan* recognizes that auditors performing governmental
2 audit work may be subject to different compensation structures based upon the
3 organizational structure, statutory authority, classification system, or pay plan
4 applicable to their employing agency or entity. Accordingly, similarly situated
5 auditors performing substantially comparable governmental audit functions may
6 receive different compensation solely because they are employed by different
7 Government of Guam agencies or entities.

8 *I Liheslaturan Guåhan* recognizes that Title 4 Guam Code Annotated § 6301
9 establishes the compensation policy of the Government of Guam and provides that
10 employee compensation shall be based upon internal equity and external
11 competitiveness. Section 6301 further provides that compensation shall, to the extent
12 practical, be targeted at appropriate labor-market levels; that all aspects of
13 compensation, including base salaries and pay differentials, shall be considered as
14 part of the total compensation package; and that compensation shall be consistent
15 and uniformly administered throughout the Government of Guam.

16 Therefore, it is the intent of *I Liheslaturan Guåhan* to advance the
17 compensation policies established in 4 GCA § 6301 by ensuring that auditors
18 employed within the Guam Department of Education (GDOE) who conduct audits
19 in accordance with GAGAS are compensated equitably with similarly situated
20 auditor positions within the Government of Guam, based upon comparable
21 professional qualifications, duties, roles, responsibilities, and requirements under
22 GAGAS.

23 **Section 2. GDOE GAGAS Auditor Compensation.** Notwithstanding any
24 other provision of law, and consistent with the compensation policy established
25 pursuant to 4 GCA § 6301, auditors employed within the Guam Department of
26 Education who conduct audits in accordance with Generally Accepted Government
27 Auditing Standards (GAGAS) shall have their salaries adjusted to correspond with

1 the appropriate compensation level applicable to similarly situated auditor positions
2 within the Government of Guam. In determining the appropriate compensation level,
3 consideration shall be given to the auditor's classification, professional
4 qualifications, certifications, duties, roles, responsibilities, experience, and the
5 professional standards applicable to the performance of governmental audit work,
6 including GAGAS. The compensation level shall be established in a manner that
7 promotes internal equity and external competitiveness and provides for consistent
8 and uniform administration of compensation among similarly situated governmental
9 audit positions, consistent with 4 GCA § 6301. Such salary adjustments shall remain
10 in effect until such time as the new Market Premium Pay Plan is established,
11 adopted, and implemented.

12 **Section 3. Effective Date.** This act shall be effective upon enactment