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.	10/14/26	Committee on Finance and Government Operations.	Request: 10/14/26 10/26/26			

COMMITTEE ON RULES

Vice Speaker V. Anthony Ada, Chairperson
I Mina'trentai Ocho Na Liheslaturan Guåhan
38th Guam Legislature

October 26, 2026

To: **Rennae V. C. Meno**
Clerk of the Legislature

From: **Vice Speaker V. Anthony Ada**
Chairperson, Committee on Rules

Subject: **Fiscal Note for Bill No. 367-38 (LS)**

Håfa Adai!

Find the attached, Fiscal Note for the following bill:

Bill No. 367-38 (LS).

I also request that the same be sent to the respective Chairperson of the Standing Committee, to which this bill has been referred. Kindly copy the same to Management Information Services (MIS) for posting on our website.

Bureau of Budget & Management Research
Fiscal Note of Bill No. 367-38 (LS)

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

Department/Agency Appropriation Information		
Dept./Agency Affected: Guam Department of Education (GDOE)	**Dept./Agency Head:** Judith T. Won Pat Ed.D., Superintendent	
Department's General Fund (GF) appropriation(s) to date: P.L. 38-136: Operations ($230,851,101); School Maintenance & Repairs ($15,000,000); Chamoru Studies ($513,824); Menstrual Hygiene Products ($25,000); Textbooks re-appropriated to the UOG Press ($280,000); and High School Graduation ($39,000)		246,708,925
Department's Other Fund (Specify) appropriation(s) to date: Guam Educational Facilities Fund ($10,954,752); Public School Library Resources Fund ($790,635); Healthy Futures Fund ($891,754); School Lunch/Child Nutritional Meal Reimbursement Fund ($12,504,000); Limited Gaming Fund ($345,503)		25,486,644
		272,195,569

Fund Source Information of Proposed Appropriation	General Fund:	(Special Fund): 1/	Total:
FY 2026 Unreserved Fund Balance		$0	$0
FY 2027 Adopted Revenues	$0	$0	$0
FY 2027 Appro. (P.L. 38-136)	$0	$0	$0
Sub-total:	$0	$0	$0
Less appropriation in Bill	$0	$0	$0
Total:	$0	$0	$0

Estimated Fiscal Impact of Bill	One Full Fiscal Year	For Remainder of FY 2027 (if applicable)	FY 2028	FY 2029	FY 2030	FY 2031
General Fund	$0	1/	1/	1/	1/	1/
Special Fund	$0	1/	1/	1/	1/	1/
Total	$0	1/	1/	1/	1/	1/

1. **Does the bill contain "revenue generating" provisions?** / / Yes / X / No
   If Yes, see attachment 1/
2. **Is amount appropriated adequate to fund the intent of the appropriation?** / X / N/A / / Yes / / No
   If no, what is the additional amount required? $ _____ / X / N/A
3. **Does the Bill establish a new program/agency?** / / Yes / X / No
   If yes, will the program duplicate existing programs/agencies? / X / N/A / / Yes / / No
   Is there a federal mandate to establish the program/agency? / / Yes / X / No
4. **Will the enactment of this Bill require new physical facilities?** / / Yes / X / No
5. **Was Fiscal Note coordinated with the affected dept/agency? If no, indicate reason:** / X / Yes / / No
   / X / Requested agency comments not received by due date / / Other:

Analyst: _____ **Date:** 10/25/26 **Director:** _____ **Date:** OCT 26 2026
William P. Taitingfong, Acting BMA Supvr. **Lester L. Carlson, Jr., Director**

Footnotes:
1/ See attached comments on Bill No. 367-38 (LS).

BUREAU OF BUDGET AND MANAGEMENT RESEARCH
COMMENTS ON BILL NO. 367-38 (LS)

The proposed Bill No. 367-38 (LS) is an act to bring equity to auditor positions in the Guam Department of Education (GDOE) to be known as the Educator Auditor Equity Act.

According to the legislative intent of Bill No. 367-38 (LS), the intent is to advance the compensation policies established in 4 GCA § 6301 by ensuring that auditors employed within the GDOE who conduct audits in accordance with Generally Accepted Government Auditing Standards (GAGAS) shall have their salaries adjusted to correspond with the appropriate compensation level applicable to similarly situated auditor positions within the Government of Guam. In determining the appropriate compensation level, consideration shall be given to the auditor's classification, professional qualifications, certifications, duties, roles, responsibilities, experience, and the professional standards applicable to the performance of government audit work, including GAGAS.

The Bureau had sought comments on the financial impact of the proposed Bill 367-38 (LS) from the GDOE on October 14, 2026 with a follow-up request on October 19, 2026. The Bureau has not received any official comments from the GDOE as of the date of this fiscal note.

The Bureau does anticipate Bill 367-38 (LS) to pose an inherent financial impact, as it is designed to adjust compensation structures to bring equity to auditor positions within the GDOE. Bringing "equity" to auditor roles inevitably shifts personnel costs or alters pay grades for current and future GDOE audit employees.

It should be noted that 4 GCA §6205.1 relative to Recruitment Above-Step for the Department of Education currently provides the Superintendent of Education to petition the Guam Education Policy Board for recruitment at a higher step not to exceed Step 10, because of recruitment difficulty or exceptional qualifications for professional education positions.

Until such time the GDOE determines the number of auditors in its employ that conducts audits in accordance with GAGAS and the appropriate compensation level applicable to similar auditor positions with the Government of Guam, the Bureau is unable to determine the approximate fiscal impact at this time. However, provides the following cost impact should the GDOE Internal Audit Office auditor salaries are adjusted on a percentage basis.

According to the FY2027 Proposed Staffing Pattern of the GDOE's FY2027 Proposed Budget, there are currently a total of six (6) positions under the Internal Audit Office. These positions are composed of 2 Auditor III(s), 2 Auditor IV(s), 1 Chief Auditor, and 1 Management Analyst III. The total personnel cost for the Internal Audit Section is $559,443.48. See the staff breakdown as follows:

GDOE Internal Audit Staff

No.	Position No.	Position Title	Grade /Step	Salary	Benefits	Total
1	108102	Auditor III	ED3--16	$71,642.40	$37,904.53	$109,546.93
2	107509	Auditor III	ED3-6	$52,111.00	$25,146.58	$77,257.58
3	112376	Auditor IV	ED3-16	$71,642.40	$33,640.03	$105,282.43
4	108524	Auditor IV	ED3-4	$48,375.00	$21,099.51	$69,474.51
5	108061	Chief Auditor	ED4-13	$70,126.00	$40,342.01	$110,468.01
6	111411	Mgmt. Analyst III	ED4-9	$61,890.00	$25,524.02	$87,414.02
Total				**$375,786.80**	**$183,656.68**	**$559,443.48**

Source: GDOE FY2027 Proposed Budget - FY2027 Proposed Staffing Pattern

Based on the total salary of $375,786.80, a percentage increase in compensation and/or salary adjustment will increase the personnel salary cost for the GDOE Internal Audit Office by the following estimates: 5% ($18,789.39), 10% ($37,578.78), 15% ($56,368.17), and 20% ($75,157.66). Such salary increases, if enacted, will also cause corresponding increases in personnel benefits costs in terms of the retirement and medicare contribution rates.