



OFFICE OF PUBLIC ACCOUNTABILITY  
Doris Flores Brooks, CPA, CGFM  
Public Auditor

July 19, 2012

The Honorable Benjamin J.F. Cruz  
Vice Speaker, 31<sup>st</sup> Guam Legislature  
155 Hesler Place  
Hagatna, Guam 96910

Re: Status of Qualifying Certificate Program Audit

Dear Vice Speaker Cruz:

This is a follow up of our telephone conversation of July 18 in reference to your May 7 and July 17 request for an audit of the Qualifying Certificate Program. I want to reassure you that we have every intention of conducting this audit. Your July 17<sup>th</sup> letter provided further illumination as to the need for such an audit. FYI, your request has raised the concern we do a similar audit that of Gross Receipts Tax exemptions. I would like to discuss this matter with you.

As we discussed, the main reason for the delay is due to limited staff resources. We have gone from a complement of six senior auditors to just four at the start of the calendar year. The loss of the two senior auditors was primarily due to higher compensation offered by autonomous agencies.

The strong cadre of four are conducting audits that are in various stages of development. As soon as one of these audits is completed the QC audit will begin.

To partly address the chronic staff shortage problem, during our budget hearing I requested that OPA auditors be authorized overtime. According to the Department of Administration Human Resources Division, OPA auditors are considered "exempt" personnel not entitled to overtime. However, other professional personnel such as nurses and public safety personnel are not considered exempt and authorized overtime. During the budget deliberations I ask for your support to allow overtime for OPA auditors. As Public Auditor, OPA has been frugal with its appropriations and would use overtime sparingly to increase slightly working hours and productivity.

Senseramente

  
Doris Flores Brooks