EDWARD M. BIRN
Director (Direktot)
RENA K. BORJA
Deputy Director (Sigundo Direktot)

DEPARTMENT OF ADMINISTRATION
DIPATTAMENTON ATMENESTRASION
DIRECTOR'S OFFICE
(Ufisinan Direktot)
Telephone (*Telifon*): (671) 475-1101/1250

LOURDES A. LEON GUERRERO
Governor (Maga'håga)
JOSHUA F. TENORIO
Lt. Governor (Sigundo Maga'låhi)

May 14, 2026

HRD NO.: 26-262

To: Personnel Services Administrator, Human Resources Division

From: Personnel Specialist IV, Classification and Pay Branch

Subject: Proposed Creation and Abolishment of Positions
RE: Assistant Chief Financial Officer (DOA)
Deputy Financial Manager, Controller (DOA)
Deputy Controller (Department of Administration)

Buenas yan Håfa Adai! This is to respectfully request your approval for the creation and establishment of classification specifications for the Assistant Chief Financial Officer (DOA) position in the classified service within the Division of Accounts, Department of Administration (DOA).

The creation is based on a request from the Chief Financial Officer and the Classification Branch's review of the duties and responsibilities currently being performed by the positions that exist on the current staffing pattern and are being utilized by the Division and are inherently DOA positions.

In addition to the proposed creation, this memorandum also requests to abolish the Deputy Financial Manager, Controller (DOA) and Deputy Controller (Department of Administration) positions. The head of the Division of Accounts was previously held by a Financial Manager, which has since been changed to the position title of Chief Financial Manager. However, the assistant's position was not addressed. To properly classify the position and to appropriately align the duties and responsibilities of the Division structurally and organizationally within the overall composition of DOA, we propose the creation and abolishment of the above-referenced positions for the division to effectively carry out its mission and goals.

Accordingly, the following is our recommended Hay Evaluation for the proposed position:

POSITION TITLE	KNOWHOW	PROBLEM SOLVING	ACCOUNTABILITY	TOTAL POINTS	PAY GRADE
Assistant Chief Financial Officer	**F II 3 460**	**F 4 50% 230**	**F 2 S 264**	**954**	**T**

Upon approval of this request, the proposal will be posted on the Department of Administration's website for a period of ten (10) working days, pursuant to 4 GCA §6303 (c)(2). Additionally, electronic copies will be provided to the various local media outlets to fulfill the transparency and disclosure requirements. After the 10-day period has expired, the proposed job specification will be sent to the Director of Administration and the Governor for final approval.

Your consideration of the above request is greatly appreciated. Should you have any questions, please do not hesitate to contact our Classification and Pay Branch at 475-1131/1174/1201. ***Dångkolo na Agradesimiento!***

ROSEZETTE NT SANTOS

Attachments

[X] APPROVED

[ ] DISAPPROVED

TONY C. AGUON, PSA
Human Resources Division

Date:

Revised: 06/07

Class Code _____

DEPARTMENT OF ADMINISTRATION
POSITION DESCRIPTION QUESTIONNAIRE

I. IDENTIFICATION

Official Position Title: ASSISTANT CHIEF FINANCIAL OFFICER

Official Position No.: _____

Job Location: ADMINISTRATON (Department/Agency) ACCOUNTS (Division) (Section/Unit)

Name: VACANT (Last) (First) (Middle Initial)

Pay Grade: TX ☒ Classified ☐ Unclassified ☐ Position Vacant

Supervisor: THERESA RIVERS (Name of Direct Supervisor) CHIEF FINANCIAL OFFICER (Title of Supervisor)

II. DESCRIPTION OF DUTIES

Duty NO. or % of Time	**ESSENTIAL FUNCTIONS:** Organize and list duties and responsibilities that **MUST** be performed. List duties in one of the formats below. (1) The daily work assignments, beginning with the first duty and ending with the last duty for the day. (2) Percentage of time and show % for each (total % equals 100%). (3) Order of importance, beginning with the most important. Mark (√ or X) one format only: ☐ (1), ☐ (2), ☒ (3)
1	Assists the Chief Financial Officer in advising and coordinating financial management matters for departments/agencies such as
	developing, consolidating, monetizing, and maintaining integrated accounting and financial management systems, improving
	quality of financial data and information standards, strengthening internal controls affecting financial operations and
	organizations.
2	Monitors the financial execution of the budget in relation to actual expenditures, incuding timely financial reports..
3	Oversees Investment of funds and supervises cash management activities for federal draw downs to ensure compliance with
	Cash Management Agreement and Federal Grant Guidelines
4	Reviews the Guam Financial Management Information System (GFMIS) to determine if functions comply with mandates outlined
	by public laws or executive orders.
5	Reviews Legislative-mandated Financial Reports (i.e CRER, SRF, Cash/Bond Balance Reports, including Quarterly/Annually Fina
	Statements
6	Reviews Monthly Revenues in collaboration with DRT to ensure correct and timely recording of Tax Revenues.
7	Reviews and provides recomendations on bills established through legislation that directly impacts the government financials.
8	Assist CFO with recruitment and selection of Accounting Personnel to carry out financial management functions.
9	Audit Coordinator with responsibilities of coordinating Division Audits, including the GovGuam Annual FS and UG Audit
10	Compiles required supplemental schedules and statistics for the Comprehensive Annual Financial Report for GovGuam.
	NON-ESSENTIAL OR ADDITIONAL FUNCTIONS: List duties and responsibilities not listed above that **may be** performed, as assigned.
1	Manages and supervises the accounting of financial statements for the bond funds and/or special revenue funds.
2	Assists GEDA in compiling required data to support issuance of new bonds
3	Perform other accounting Management duties as required and allocated by the Division and/or Department Head.

III. **CONTACTS:** Departments, agencies and individuals you deal with during the course of your daily activities.

A. Within your department / agency. Mark (X or √) one box:

☐ None ☐ Up to 15% of total working hours

☒ 15 – 50% of total working hours ☐ Over 50%

B. Outside your department / agency. Mark (X or √)

☐ None ☐ Up to 15% of total working hours

☒ 15 – 50% of total working hours ☐ Over 50%

IV. **SUPERVISION RECEIVED:** How closely is the employee's/jobholder's work reviewed by the direct supervisor? Mark (X or √) one correct response.

☐	Detailed and specific instructions / procedures received or followed for each assignment.
☐	General Supervision – Routine duties are performed with minimal supervision. Standard practices or procedures allow employee to function alone at routine work. Supervisor makes occasional check of work while in progress. Work is reviewed upon completion.
☐	Direction – Receives guidance about general objectives in most of the tasks and projects assigned; determines methods, work sequence, scheduling and how to achieve objectives of assignments; operates within policy guidelines. (Generally applicable to skilled professionals, supervisors and managers.)
☒	General Direction – Receives very general guidance about overall objectives; work is usually quite independent of others; operates within division or department policy guidelines, using independent judgment in achieving assigned objectives. (Generally applicable to managers / administrators in large and complex organizations and to department / agency heads and their first assistants.)

V. **SUPERVISION EXERCISED:** The employee/jobholder supervises other employees. List the number of employees supervised, their position titles, and a brief description of their responsibilities.

Number Supervised	Position Title	Description of Responsibilities
6	General Accounting Supervisors	Oversees section operations

VI. **EQUIPMENT:** List the equipment (pickup truck, welder, crane, etc.), office machines (word processor, calculator, copying machine, etc.), or any other machines, tools or devices that are used on a regular and continuing basis. Show what percentage of the regular workday is spent using each.

TOOLS / EQUIPMENT	PERCENT (%) OF TIME FOR EACH
Computer and Software Use	80%
Use of Office Equipment such as Printers, Photocopiers, Scanners and Shredders	10%
Use of Office Supplies such as Cutter, Markers, etc.	5%
Power Point Projector and software	5%

VII. JOB REQUIREMENTS

[ ] Mark (√ or X) here if jobholder is unable to complete this section. The direct supervisor will then complete this section for the jobholder.

A. MINIMUM QUALIFICATION REQUIREMENTS: List the minimum experience and training a qualified applicant must have before employment.

1. WORK EXPERIENCE: List the general, specialized and/or supervisory / management work experience needed and how much (in months and/or years). If none, mark (√ or X) "No work experience required."

[ ] No work experience is required.	
General:	
Specialized:	
Supervisor / Management:	
7 years of executive or administraitve experience with financial management responsibilities in a large	
public service org. or 8 years of experience as Controller or CFO General accounting and fiscal services	

If no work experience is required, list the knowledge, abilities and skills a qualified applicant needs before employment to perform the essential job functions.

2. FORMAL EDUCATION OR TRAINING:
Mark (√ or X) the **most** applicable education level required.

a. [ ] Below High School – Show Number of Years
b. [ ] High School Graduation / GED
c. [ ] Vocational / Technical School

Show specific training that is required by this position.

d. [X] Some College

Show number of [X] Semester Hours 24 or [ ] Quarter Hours _____.

Show specific courses required by the essential functions of this job.

Accounting and Auditing Subjects

e. College Degree (Show major area of study required.)

[ ] Associate's : _____
[X] Bachelor's: with 24 semester credit hours of accounting/auditing subjects
[X] Master's: accounting, finance, economic, business, or public administration
[ ] Beyond Masters: _____

3. **CRITICAL SKILLS / EXPERTISE:** List specialized skills or specialization needed to perform essential functions.
1. Knowledge of the principles and practices of accounting and accounting management
2. Knowledge of electronic data programming, equipment and systems analysis.
3. Knowledge of organizational planning, coordination, execution, strategic planning, resource allocation, and leadership techniques.
4. Ability to make decisions in accordance with program guidelines and requirements.
4. LICENSE, REGISTRATION OR CERTIFICATION: List possession of required license, professional registration/certification needed to perform essential functions.

B. MENTAL / VISUAL, PHYSICAL, AND ENVIRONMENTAL JOB REQUIREMENTS:

1. Mark (√ or X) the most appropriate physical requirement(s) for the job.

[X]	Sitting	The job requires the employee to sit in a comfortable position most of the time. The employee can move about.
[ ]	Sitting	Employee is required to sit for extended periods or time without being able to leave the work area.
[ ]	Sitting/Standing/Walking	The employee is required to sit, stand, walk most of the time.
[ ]	Climbing	Employee is required to climb ladders or scaffolding or to climb and work in overhead areas.
[ ]	Lifting	Employee is required to raise or lower objects from one level to another regularly.
[ ]	Pulling and/or Pushing	The job requires exerting force up to _____ pounds on a regular basis to move the object to or away from the employee.
[ ]	Carrying	The employee is required, on a regular basis, to carry objects in his or her arms or on the shoulder(s).
[ ]	Reaching	The employee is regularly required to use the hands and arms to reach for objects.
[ ]	Stooping and Crouching	The employee is regularly required to bend forward by bending at the waist or by bending legs and spine.
[ ]	Crawling	Employee is required to work in a confined space and/or to crawl and move about on his or her hands and knees.
[X]	Speaking	The job requires expressing ideas by the spoken word.
[X]	Listening	The job requires the perception of speech or the nature of sounds in the air.
[ ]	Other	Describe the requirement.

_____

_____

_____

2. Mark (√ or X) the most appropriate mental / visual requirement for the job.

[X]	General Intelligence (typical requirement for machine operators, office staff, etc.)
[ ]	Motor Coordination Skills (typical for automotive mechanic, painter, etc.)
[ ]	Coordination of Eyes, Hands, and Feet (typical for tractor trailer driver, fire fighter, line electrician, etc.)
[ ]	Verbal Intelligence (typical for counselors, customer service representatives, etc.)
[X]	Numerical Intelligence (typical for an accounting clerk, cargo checker, etc.)

[ ] Other:

_____

_____

_____

3. The job's most appropriate work environment and the weather exposure.

Show what percent of a typical workday is spent.
(Select one response only)

100 % Indoors in a comfortable temperature-controlled environment (for instance, in an office).

_____% Indoors in a non-temperature-controlled environment (such as an open garage, storerooms and warehouses, etc.)

_____% Outdoors exposed to changing weather conditions (for instance, rain, sun, wind, etc.)

_____% Outdoors but in an enclosed vehicle protected from extreme weather conditions.

4. Other physical working conditions

[ ] Mark (X or √) if none of the following is applicable.

Show what percent of a typical workday this position is exposed to:

_____% Air contamination (i.e., dust, fumes, smoke, toxic conditions, disagreeable odors).

_____% Vibration (i.e., operating jackhammer, impact wrench).

_____% Noise (Exposure at a level enough to cause bearing loss or fatigue).

_____% An improperly illuminated or awkward and confining work space.

_____% Working above ground level where the chance of falling exists (i.e., on ladders, rooftops, bucket trucks, scaffolding).

_____% Lifting or carrying items or objects. Describe item/object and weight:

_____

_____

_____% Heat. Describe source and degree of high temperature.

_____

_____

_____% Cold. Describe source and degree of cold temperature:

_____

_____

_____% Other hazards. Describe:

_____

_____

5. Describe the working conditions that are irregular or unusual for the job and show frequency of exposure.

[ ] Mark (X or √) if not applicable.

CONDITION	FREQUENCY OF EXPOSURE

C. Work Schedule/Hours – Mark (√ or X) the most appropriate work schedule/hours for the job.

[X]	Regular – Standard Eight (8) hours daily, Monday – Friday
[ ]	Irregular – Shift work – A 24-hour work operation.
[ ]	Regular / Irregular – Overtime hours with overtime pay entitlement State Purpose and Total Hours required per pay period: _____ _____
[ ]	Regular / Irregular – Overtime hours without overtime pay entitlement State Purpose and Total Hours required per pay period: _____ _____

The information given on this position is complete and correct.

_____ _____

Signature of Employee Date

VIII. SUPERVISOR'S REVIEW

IMPORTANT: This Block To Be Filled Out Only By The Direct Supervisor

a. (1) Has the employee correctly stated his or her official payroll position title?

☐ Yes ☐ No

(2) If not, what is the correct title? _____

b. (1) Are the employee's statements about the duties of his/her position and the supplementary information complete and accurate?

☐ Yes ☐ No

(2) If not, what additions, deletions or corrections should be made? (Refer to block and page)

_____

_____

_____

c. What positions under your supervision perform the same essential functions Give name and title:

Name Title

_____

_____

_____

d. Does this position require (mark one)

☐ Immediate supervision on a regular basis,

☐ Immediate supervision only for new/complex tasks, or

☒ Little immediate supervision.

e. Does the employee participate in (mark those appropriate) the

Formulation, Interpretation, and/or Application of Agency/Department policy. Give examples:

Is a complex professional accounting and fiscal management work. Which is responsible for budget and fiscal functions in large departments and agencies, federal grants.

f. The employee (mark one)

☒ Performs routine, well-defined tasks,

☐ Performs moderately complex tasks requiring moderate knowledge of Agency's/Department's work; or

☐ Performs complex tasks requiring extensive knowledge of Agency's/Department's work.

I certify to the accuracy of the description of duties, responsibilities and organizational relationships provided herein; further, that the position is necessary to carry out government functions for which I am responsible. This certification is made with the knowledge that this information is to be used for statutory purposes on the use of public funds. The false or misleading statement may constitute violations of such statutes or their implementing regulations.

THERESA RIVERS, — 05/06/2026

Signature of Immediate Supervisor — Date

EDWARD M. BIRN, Director — 5/14/26

Signature of Department/Agency Head — Date

IX. **Human Resources Office Review:**

Date: _____

Reviewed by: _____ _____
Position Title Name

Classification Correct: ☐ Yes ☐ No

If not, corrective action taken: (Attach copy of review made)

Approved by: _____ _____
Human Resources Manager Date