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Committee on Public Accountability, Human Resources & the Guam Buildup

35th Guam Legislature
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Cc: <bjcruz@guamopa.com>, Michele Brillante <mbrillante@guamopa.com>

Hafa Adai!

Transmitted herewith is OPA Report No. 20-03, Government of Guam Public Safety Overtime. You may view and download the report in its entirety at www.opaguam.org.

Vincent Duenas

Auditor

Office of Public Accountability - Guam

Tel. (671) 475-0390 ext. 210

Fax (671) 472-7951

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Government of Guam
Public Safety Overtime

Analysis
October 2014 – September 2019

OPA Report No. 20-03
May 2020

Doc. No. 35GL-20-1823.*

Government of Guam
Public Safety Overtime

Analysis
October 2014 – September 2019

OPA Report No. 20-03
May 2020

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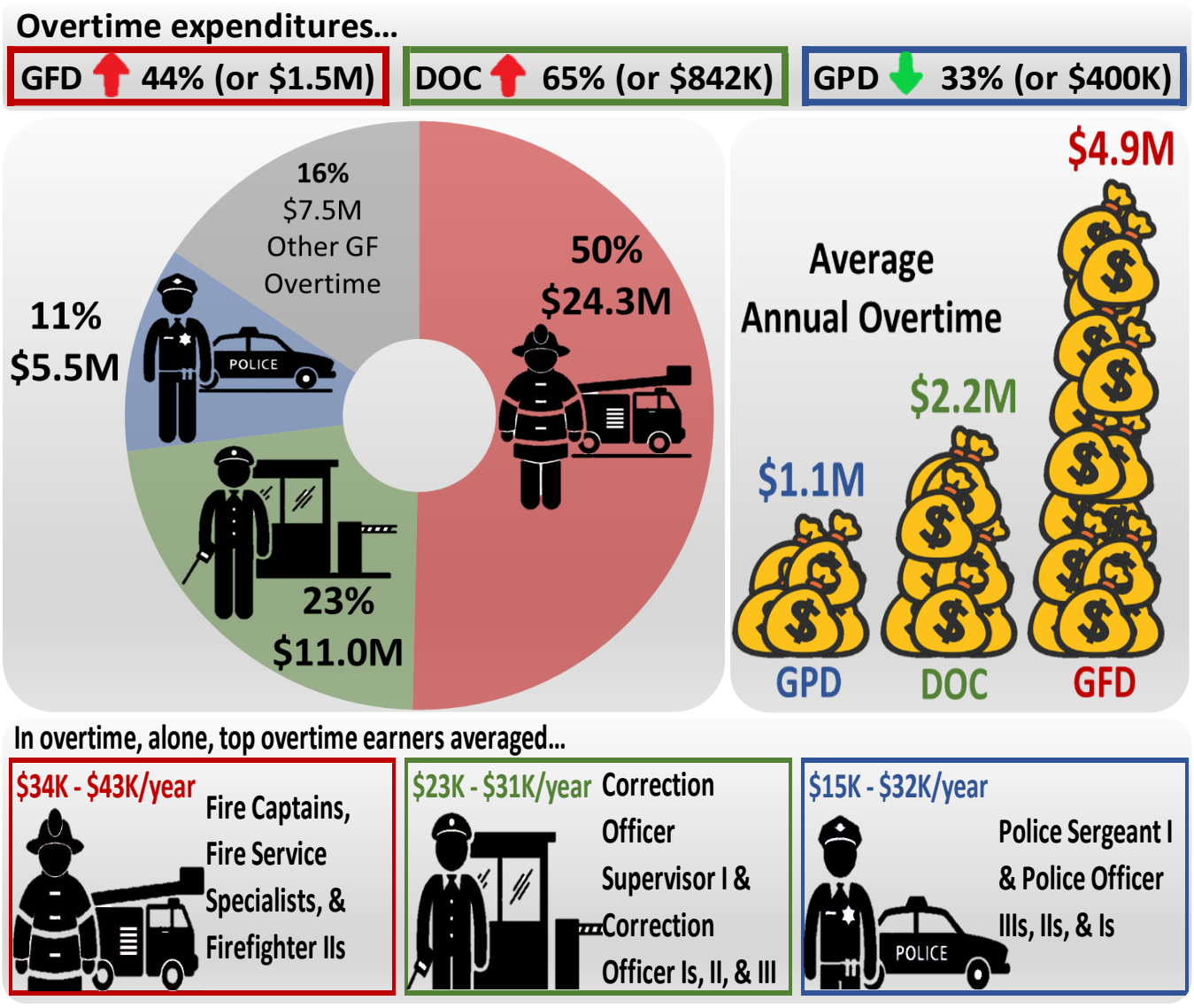
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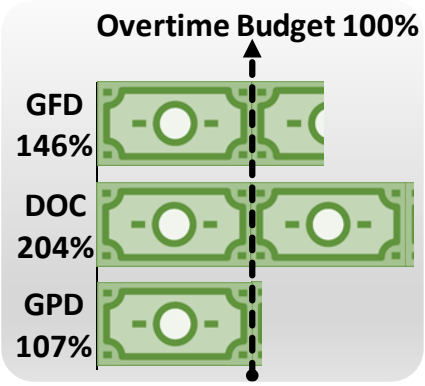
Executive Summary
Government of Guam Public Safety Overtime
OPA Report No. 20-03, May 2020

Our analysis of the Government of Guam's (GovGuam) public safety overtime identified that the Guam Fire Department[1] (GFD), Guam Police Department (GPD), and Department of Corrections (DOC) accounted for 84%, or an average of $8.2 million (M) a year (or $40.8M cumulatively) of General Fund (GF) overtime expenditures over five years from October 1, 2014, through September 30, 2019. The GF averaged $9.7M a year (or $48.4M cumulatively) of overtime expenditures during that period. Details of overtime spending from FY 2015 through FY 2019[2] for these public safety entities are as follows:



[1] Overtime pay for GFD firefighters applies to hours worked in excess of 106 hours per pay period. Because GFD firefighters operate on a 24-hour shift schedule for five days per pay period, they regularly receive 14 hours of overtime.
[2] Based on the Department of Administration's payroll data.

Doc. No. 35GL-20-1823.*



The overtime data provided by DOA and the Bureau of Budget and Management Research (BBMR) did not reconcile with each other, and as such, we did not compare the two data sets. We disclosed this as a scope limitation. Our analysis of BBMR's data identified that GFD, DOC, and GPD overspent their original overtime budget.

We also identified the inequitable treatment of reporting requirements and payment of overtime expenditures amongst GFD, DOC, and GPD. We also found that DOC and GPD were non-compliant with overtime reporting requirements, which imposed a $250 fine for each missed or untimely report.

Inequitable Treatment of Overtime

We identified the inequitable treatment of public safety entities where one entity (GFD) is compensated timely for overtime hours incurred, while two other entities (DOC and GPD) are compelled to wait for their overtime compensation. In some cases, DOC and GPD officers received overtime compensation years after they worked the overtime. Furthermore, despite incurring half of the GF's overall overtime expenditures during our review period, GFD was not required to provide regular overtime reports to the Guam Legislature. However, DOC and GPD were required annually by budget law to submit regular reports on their overtime expenditures.

Non-Compliance of Reporting Requirements

DOC and GPD were required to submit either a monthly or quarterly overtime report, depending on the budget law, to the Guam Legislature. For each overtime report's missed deadline, the entity was required to pay a $250 fine to be deposited into the Guam Department of Education's (GDOE) Interscholastic Sports Program. DOC failed to submit ten monthly or quarterly reports and 11 reports were late. GPD failed to submit two monthly or quarterly reports and three reports were late. We confirmed with DOA and GDOE that fines were not deposited into the Interscholastic Sports Program.

Conclusion and Recommendation

Our analysis revealed that GFD, DOC, and GPD, combined, accounted for 84% of all GF overtime expenditures. Over five years, GFD's and DOC's overtime expenditures increased by 44% and 65%, respectively, while GPD decreased by 33%. In addition to their annual salary, the top earners of overtime pay at GFD averaged $34K to $43K annually; at DOC averaged $23K to $31K annually; and at GPD averaged $15K and $32K annually. The starting salary for an entry-level public safety officer is less than $30K annually. Furthermore, all three spent more than their original overtime budget: GFD by 146%; DOC by 204%; and GPD by 107%.

To ensure fairness, equity, and transparency amongst the public safety agencies', we recommended the following: (1) BBMR, DOA, GPD, and DOC, ensure overtime payouts are done equitably and timely amongst the public safety agencies; (2) the Guam Legislature require GFD be subjected to the same overtime reporting requirements imposed on DOC and GPD; and (3) DOC, GPD, and the Guam Legislature verify and certify the timely and non-timely submissions of their monthly or quarterly overtime reports.

Benjamin J.F. Cruz
Public Auditor

Introduction

This report presents the results of our analysis of the Government of Guam's (GovGuam) Public Safety Overtime from fiscal year (FY) 2015 through FY 2019, or October 1, 2014 through September 30, 2019. The Office of Public Accountability (OPA) initiated this analysis as part of its annual audit plan.

The objectives of our analysis were to determine:

1. The increase or decrease of each public safety entity's (PSE) overtime compensation over five years; and
2. The top earners of overtime compensation over five years.

Our analysis focused on the overtime compensation of PSEs funded by the General Fund (GF). The objectives, scope, methodology, and prior audit coverage are detailed in Appendices 1 and 2.

Background

Overtime pay is compensation for work hours officially ordered or permitted in excess of the maximum number an employee may work without additional compensation. As a general standard, in line with Title 22 Guam Code Annotated (GCA) Chapter 3 §3107(a), 40 hours in any workweek is the maximum number of hours an employee may work without receiving overtime pay. However, different measures apply to public safety officers or employees.

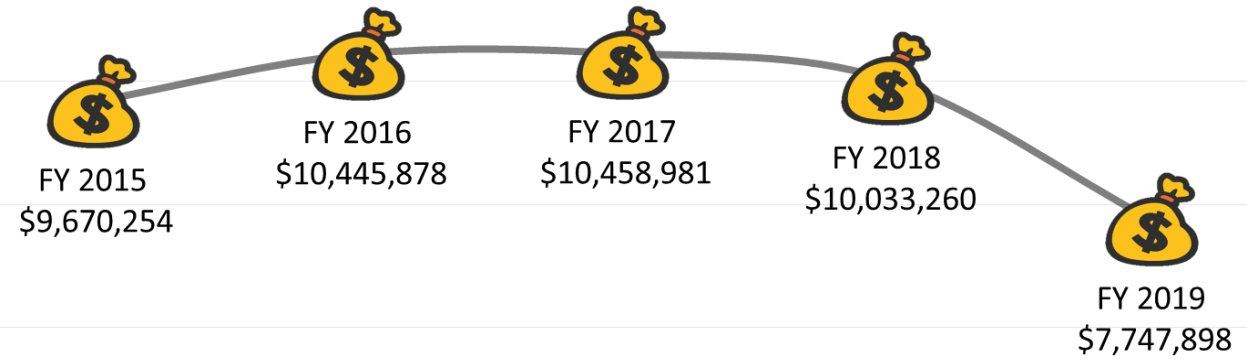
Based on 4 GCA §6219(a), overtime pay for GFD firefighters applies to hours worked in excess of 106 hours per pay period. GCA makes no mention of any different threshold for public safety officers or employers. However, according to the Code of Federal Regulations (CFR) Title 29 §553.230(b) and §553.230(c), overtime pay for law enforcement officers (including security personnel in correctional institutions) applies to hours worked in excess of 43 hours in a workweek, or 86 hours in a 14-day work period.

According to 4 GCA §4105(d)(3), and in line with federal regulations, overtime pay is calculated as 1.5 times regular hourly wage rate of the employee that incurred overtime. However, certain types of employees and specific positions are exempt from overtime pay.

General Fund Averaged $9.7M a Year on GovGuam Overtime

The GF averaged $9.7 million (M) a year (or $48.4M cumulatively) on GovGuam overtime, based on GovGuam's audited financial statements from FY 2015 through FY 2018 and unaudited figures for FY 2019. GF overtime costs decreased by 29% [or $1.9M] from FY 2015 through FY 2019. See Figure 1 for GF overtime pay.

Figure 1: General Fund Overtime Pay



Source: GovGuam Financial Audits (FY 2015 through FY 2018), Unaudited Figures (FY 2019)

Public Safety Entities (PSE) Funded by the General Fund

Based on the data provided by the Department of Administration's (DOA) Payroll Accounting and Services Branch (Payroll Branch), the following GovGuam entities had public safety positions funded by the GF:

1. Guam Fire Department (GFD)
2. Department of Corrections (DOC)
3. Guam Police Department (GPD)
4. Customs and Quarantine Agency (CQA)
5. Department of Youth Affairs (DYA)
6. Department of Agriculture (AGR)

We acknowledge there are public safety positions within the Guam International Airport Authority (GIAA), Judiciary of Guam, Port Authority of Guam, and other GovGuam agencies. GFD, DOC, and GPD were the top PSEs with the most GF overtime; therefore, we focused our analysis on these three PSEs.

- Controls and extinguishes damaging/dangerous fires.
- Removes likely causes of fires.
- Enforces laws on the prevention or spreading of fires.
- Operates emergency medical and rescue services on land and sea.
- Operates and maintains Emergency 911 telephone system

GFD

- Protects public from the destructive action of law offenders through control and rehabilitation.
- Provides staff services for the Judiciary of Guam, the Parole Board, probation officers, and interested agencies of the Executive Branch.

DOC

- Enforces all criminal laws.
- Arrests law violators.
- Conducts searches and seizures appropriately.
- Enforces highway safety.
- Protects life and property.
- Prevents crime and preserves the peace.

GPD

Results of Analysis

Our analysis of GovGuam's public safety overtime identified that the GFD, GPD, and DOC accounted for 84%, or an average of $8.2M a year (or $40.8M cumulatively) of GF overtime expenditures over five years from October 1, 2014 through September 30, 2019. The GF averaged $9.7M a year (or $48.4M cumulatively) of overtime expenditures during that period. Details of overtime spending from FY 2015 through FY 2019 for these public safety entities are as follows:

- **Guam Fire Department**: Over five years, GFD overtime expenditures increased by 44%, or by $1.5M. Fire Captains, Fire Service Specialists, and Firefighter IIs were the top earners of overtime pay at GFD, averaging between $34 thousand (K) and $43K a year in overtime. GFD accounted for 50%, or $24.3M, of all GF overtime expenditures.

- **Department of Corrections**: Over five years, DOC overtime expenditures increased by 65% or $842K. A Correction Officer Supervisor I, Correction Officer III, Correction Officer II, and several Correction Officer Is were the top earners of overtime pay at DOC, averaging between $23K and $31K a year in overtime. DOC accounted for 23%, or $11M, of all GF overtime expenditures.

- **Guam Police Department**: Over five years, GPD overtime expenditures decreased by 33% or $400K. A Police Sergeant I and several Police Officer IIIs, Police Officer IIs, and Police Officer Is were the top earners of overtime pay at GPD, averaging between $15K and $32K a year in overtime. GPD accounted for 11%, or $5.5M, of all GF overtime expenditures

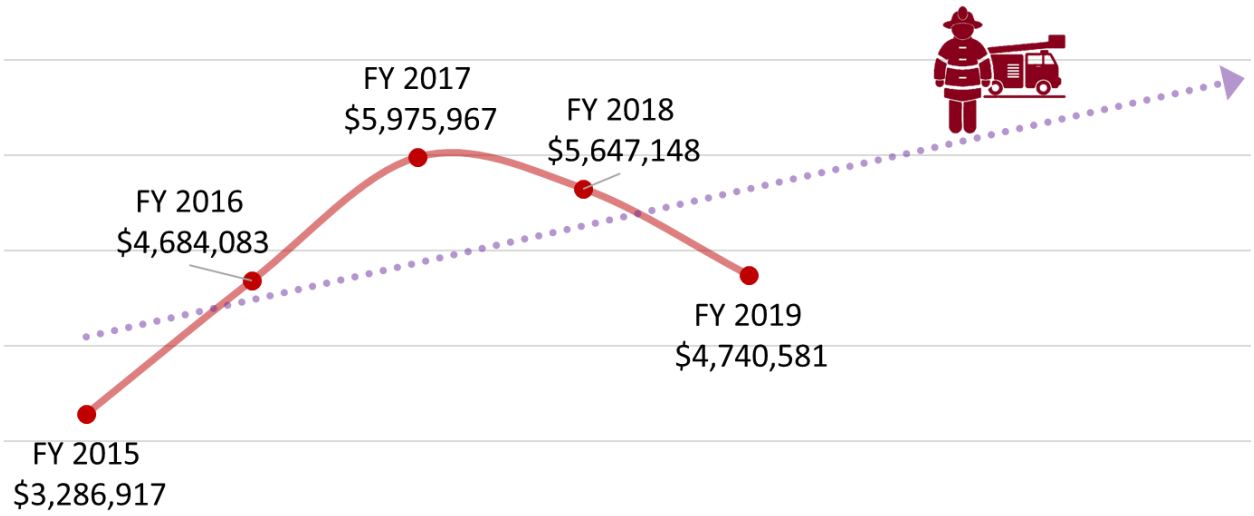
Our analysis also identified that from FY 2015 through FY 2019:

- Overtime data provided by DOA and the Bureau of Budget and Management Research (BBMR) did not reconcile with each other, which we disclosed as a scope limitation. The information used in this analysis was to identify general trends in public safety overtime and the two data sets were not compared against each other.
- GFD, DOC, and GPD overspent their original overtime budget, according to BBMR data: (1) GFD spent 146% of its original overtime budget; (2) DOC spent 204% of its original overtime budget; and (3) GPD spent 107% of its original overtime budget.
- There was inequitable treatment in the reporting requirements and payment of overtime expenditures amongst GFD, DOC, and GPD.
- DOC and GPD were non-compliant with overtime reporting requirements, which imposed a $250 fine for each missed or untimely report.

GFD's Overtime Expenditure Increased by 44% or $1.5M

Over five years, GFD's overtime expenditure increased by 44% (or $1.5M). From FY 2015 through FY 2017, GFD's overtime had an upward momentum until it slowed down in FY 2018 and further decreased in FY 2019. The dashed line in Figure 2 shows the trajectory of GFD's overtime based on the overtime paid over the last five years.

Figure 2: GFD's Overtime Trend



Source: OPA Analysis of DOA Payroll Data

The number of GFD employees that availed of overtime averaged 227 employees annually between FY 2015 and 2019. See Table 1 for details.

Table 1: GFD Overtime Earners

FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Average
255	237	214	204	224	227

Source: DOA Payroll Data

GFD's Top Overtime Earners: Fire Captains, Fire Service Specialists, & Firefighter IIs

Fire Captains, Fire Service Specialists, and Firefighter IIs were the top earners of overtime pay at GFD, averaging annual overtime between $34K and $43K from FY 2015 through FY 2019. For at least three of the last five years, the top ten earners were receiving more than $30K a year in overtime pay. See Table 2 for details on GFD's top earners of overtime pay. Overtime pay exceeding $30K in a fiscal year is marked with a red flag.

Table 2: GFD's Top Earners of Overtime Pay

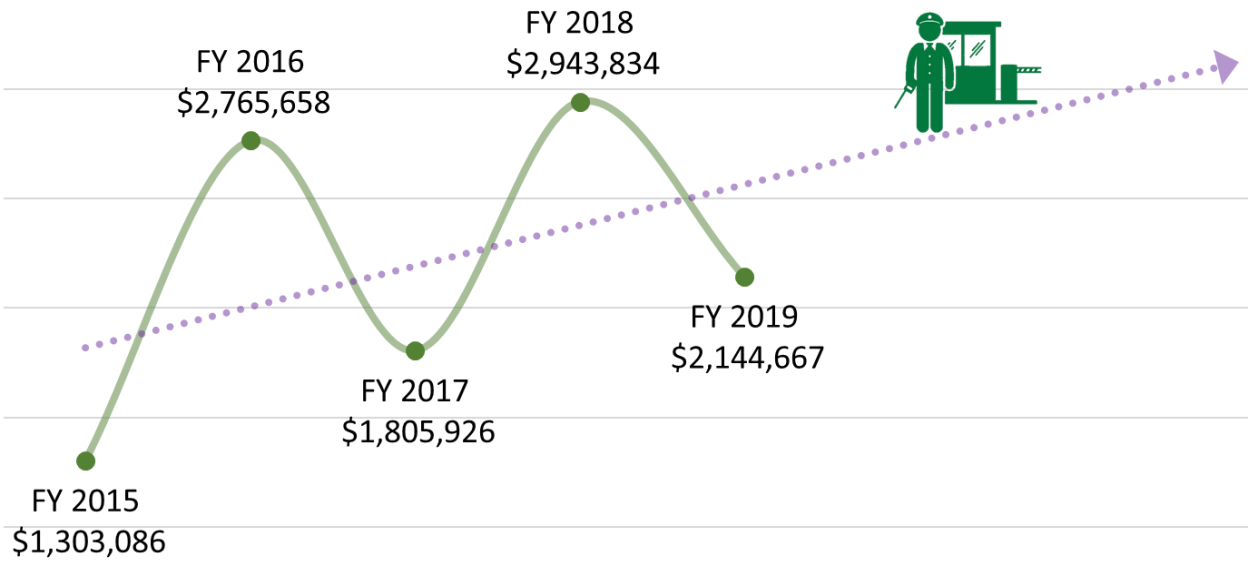
	Position Title	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Average
1.	Fire Captain	$19,269	$25,482	▶$50,502	▶$56,073	▶$63,392	$42,943
2.	Fire Service Specialist	$25,986	▶$39,709	▶$67,091	▶$44,586	▶$31,311	$41,736
3.	Firefighter II	$20,394	▶$39,561	▶$49,229	▶$54,711	▶$44,370	$41,653
4.	Fire Service Specialist	$15,213	▶$30,616	▶$52,017	▶$49,345	▶$46,717	$38,782
5.	Fire Service Specialist	$21,076	▶$31,736	▶$53,049	▶$39,615	▶$47,865	$38,668
6.	Fire Captain	$19,055	▶$33,296	▶$70,533	▶$54,783	$12,638	$38,061
7.	Firefighter II	$15,556	$26,493	▶$40,446	▶$43,317	▶$46,249	$34,412
8.	Firefighter II	$14,917	$22,238	▶$35,659	▶$53,679	▶$44,824	$34,263
9.	Firefighter II	$15,949	$26,295	▶$42,491	▶$42,927	▶$41,951	$33,923
10.	Firefighter II	$16,914	$26,813	▶$42,333	▶$44,511	▶$38,156	$33,746

Source: DOA Payroll Data

DOC's Overtime Expenditure Increased by 65% or $842K

DOC's overtime expenditure increased by 65% (or $842K) over five years. From FY 2015 through FY 2019, DOC's overtime experienced upswings every other year. The dashed line in Figure 3 shows the trajectory of DOC's overtime based on the overtime paid over the last five years.

Figure 3: DOC's Overtime Trend



Source: OPA Analysis of DOA Payroll Data

The number of DOC employees that availed of overtime averaged 193 employees annually between FY 2015 and 2019. See Table 3 for details.

Table 3: DOC Overtime Earners

FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Average
187	188	214	201	173	193

Source: DOA Payroll Data

As mentioned earlier, DOC's overtime is paid upon the availability of funds. Because of insufficient funding, overtime payments for DOC are usually late and paid out in separate checks when funding becomes available. Funding is made available when BBMR approves the allocation of such funds to pay for overtime.

DOC's Top Overtime Earners: Correction Officer Is, Correction Officer II, Correction Officer III, & Correction Officer Supervisor I

A Correction Officer Supervisor I, Correction Officer III, Correction Officer II, and several Correction Officer Is were DOC's top earners of overtime pay, averaging overtime between $23K and $31K per year from FY 2015 through FY 2019. For at least one of the last five years, the top ten earners were receiving more than $30K a year in overtime pay. See Table 4 for details on

DOC's top earners of overtime. Overtime pay exceeding $30Kin a fiscal year is marked with a red flag.

Table 4: DOC's Top Earners of Overtime Pay

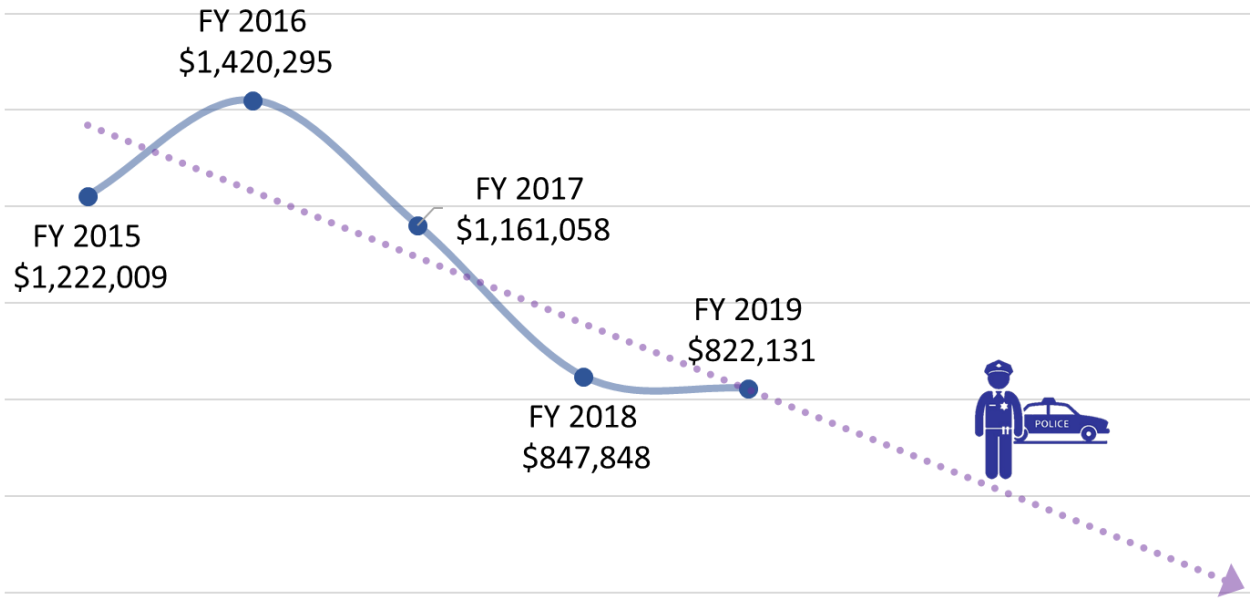
	Position Title	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Average
1.	Correction Officer I	$19,549	▶$33,183	$21,174	▶$41,170	▶$42,266	$31,468
2.	Correction Officer III	$13,349	$25,650	$18,406	▶$48,107	▶$38,470	$28,796
3.	Correction Officer Supvr I	$16,317	$27,933	$11,488	▶$46,397	▶$30,919	$26,611
4.	Correction Officer I	$4,122	$23,080	$16,913	▶$50,632	▶$37,441	$26,437
5.	Correction Officer I	$8,382	▶$32,098	$12,646	▶$37,070	▶$40,455	$26,130
6.	Correction Officer I	$10,597	$22,749	$20,320	▶$46,616	▶$30,328	$26,122
7.	Correction Officer II	$18,902	$25,094	$26,796	▶$36,173	$23,142	$26,021
8.	Correction Officer I	$12,032	$24,318	$18,227	▶$43,330	$27,736	$25,129
9.	Correction Officer I	$6,707	$4,008	$28,275	▶$46,355	▶$35,248	$24,119
10.	Correction Officer I	$12,712	$24,941	$9,649	▶$37,249	▶$32,458	$23,402

Source: DOA Payroll Data

GPD's Overtime Expenditure Decreased by 33% or $400K

GPD was the only PSE with overtime expenditures that decreased over five years. GPD's overtime decreased by 33% (or $400K) from FY 2015 through FY 2019. Except for the increase in FY 2016, GPD has maintained a downward momentum in overtime. The dashed line in Figure 4 shows the trajectory of GPD's overtime based on the overtime paid over the last five years.

Figure 4: GPD's Overtime Trend



Source: OPA Analysis of DOA Payroll Data

The number of GPD employees that availed of overtime averaged 272 employees annually between FY 2015 and 2019. See Table 5 for details.

Table 5: GPD Overtime Earners

FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Average
301	288	257	261	254	272

Source: DOA Payroll Data

As with DOC, overtime payments for GPD are usually late because of insufficient funding. Funding is made available upon BBMR's allocation of such funds to pay for overtime.

GPD's Top Overtime Earners: Police Sergeant I, Police Officer IIIs, Police Officer IIs, & Police Officer Is

A Police Sergeant I and several Police Officer IIIs, Police Officer IIs, and Police Officer Is were the top earners of overtime pay at GPD, averaging between $15K and $32K a year in overtime. Only six of the top ten earners, in the last five years, received more than $30K of overtime in a year. See Table 6 for details on GPD's top earners of overtime pay. Overtime pay exceeding $30K in a fiscal year is marked with a red flag.

Table 6: GPD's Top Earners of Overtime Pay

	Position Title	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Average
1.	Police Officer III	$23,293	▶$41,402	▶$52,510	$27,125	$9,216	$30,709
2.	Police Officer I	$20,104	▶$33,367	▶$35,235	$6,905		$23,903
3.	Police Officer III	$11,406	$24,484	$18,685	$17,423	$16,539	$17,707
4.	Police Officer II	$3,542	▶$41,910	▶$38,345	$4,388		$22,046
5.	Police Officer II	$15,736	$24,730	▶$37,280	$6,084		$20,957
6.	Police Officer II	$10,057	$25,710	$16,333	$12,566	$8,855	$14,704
7.	Police Officer III	▶$41,667	$13,036	$5,111	$5,370		$16,296
8.	Police Officer I	$7,007	$20,987	$29,525	$7,141		$16,165
9.	Police Sergeant I		$20,068	▶$44,163			$32,116
10.	Police Officer I	$10,957	$24,485	$25,357	$3,100		$15,975

Source: DOA Payroll Data

Inequitable Treatment in Overtime Payments

Furthermore, GFD's overtime is paid when incurred and therefore, timely. This is inconsistent with the untimely payments of DOC and GPD's overtime pay. According to DOA's Payroll Supervisor, GFD's overtime is paid biweekly, because their work scheduling guarantees at least 14 hours of overtime every pay period. However, DOC and GPD employees are paid their overtime only when funds are made available to pay for the overtime. To ensure fairness and equity, we recommend BBMR, DOA, GPD, and DOC ensure overtime payments are done equitably and timely amongst the public safety entities.

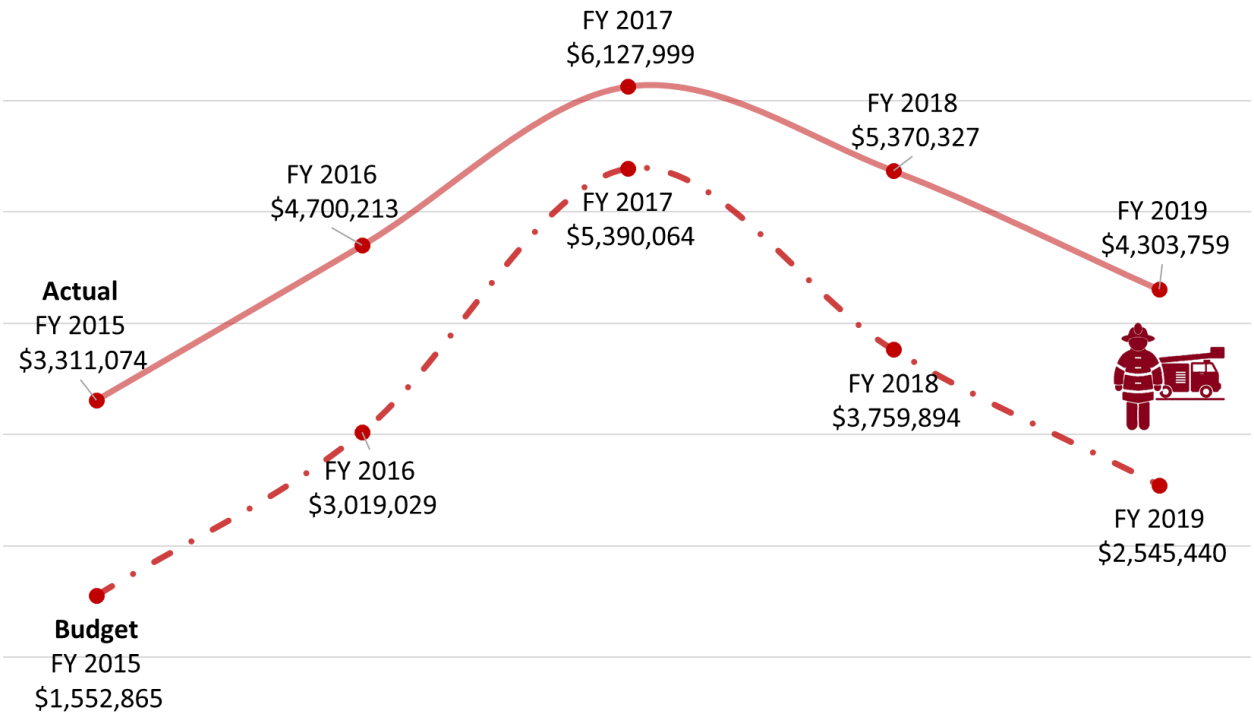
Other Matters

Although not directly related to our objectives, we looked into how GFD, DOC, and GPD's overtime expenditures compared to their overtime budgets, as well as their overtime reporting requirements.

GFD Spent 146% of its Original Overtime Budget

Based on BBMR's data, GF appropriations from FY 2015 through FY 2019 budgeted about $3.3M a year to GFD's overtime. The lowest overtime budget given to GFD in the last five years was $1.6M in FY 2015, and the highest was $5.4M in FY 2017. With GFD's actual overtime about $4.8M a year, the GF was spending 46% (or $1.5M) more a year than what was authorized. See Figure 5 for how GFD's actual overtime stands against its overtime budget.

Figure 5: GFD's Overtime Budget to Actual Overtime

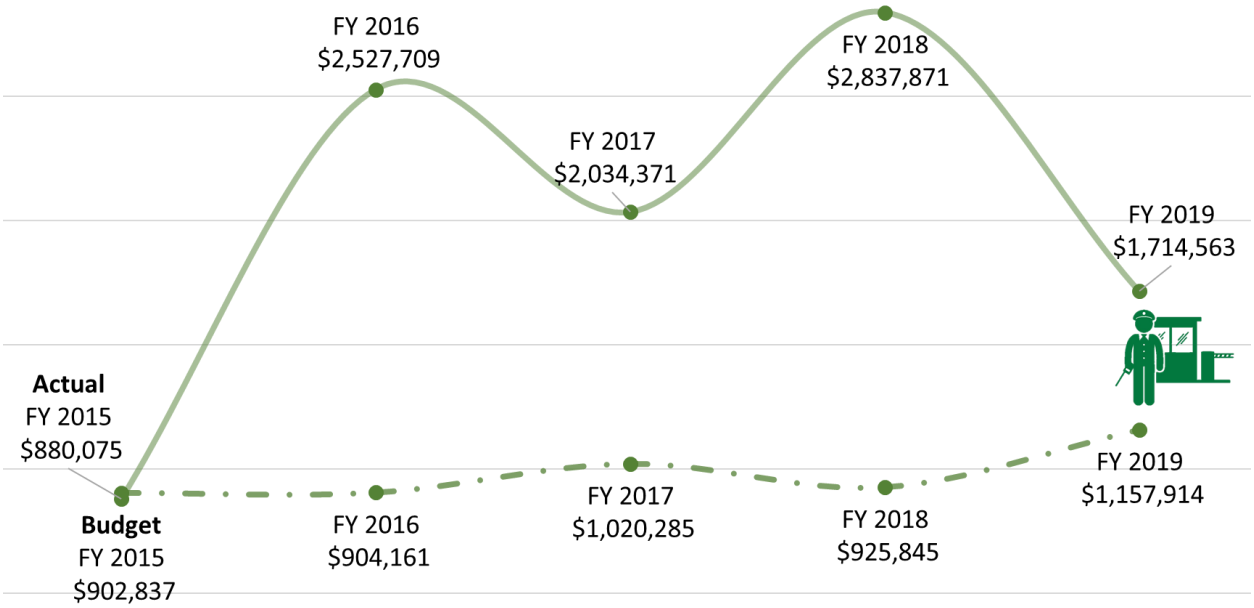


Source: BBMR's General Fund Overtime Budget to Actual Data

DOC Spent 204% of its Original Overtime Budget

Based on BBMR's data, DOC overtime was budgeted about $982K a year from the GF appropriations from FY 2015 through FY 2019. The highest budget given for DOC's overtime was $1.2M in FY 2019. With DOC's actual overtime about $2.0M a year, the GF was spending 104% (or $1.0M) more a year than was originally authorized. See Figure 6 for how DOC's actual overtime stands against its overtime budget.

Figure 6: DOC's Overtime Budget to Actual Overtime

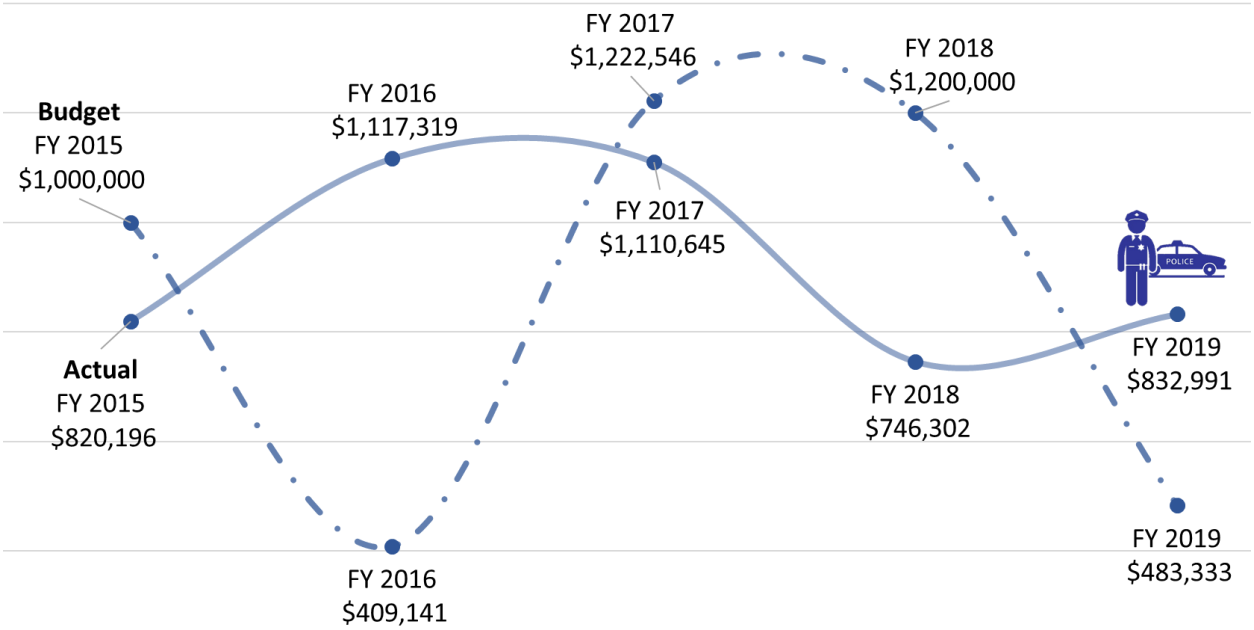


Source: BBMR's General Fund Overtime Budget to Actual Data

GPD Spent 107% of its Original Overtime Budget

Based on BBMR's data, GPD's overtime was budgeted about $863K a year from GF appropriations from FY 2015 through FY 2019. The most overtime GPD was budgeted was $1.2M in FY 2017. With GPD's actual overtime about $925K a year, the GF spent 7% (or $62K) more a year than what was authorized. See Figure 7 for how GPD's actual overtime stands against its overtime budget.

Figure 7: GPD's Overtime Budget to Actual Overtime



Source: BBMR's General Fund Overtime Budget to Actual Data

Inequitable Treatment in Reporting Overtime Expenditures
Despite having exceeded its overtime budget and being the top user of public safety overtime the past five years, GFD's overtime expenditures are treated inequitably with DOC and GPD. Since Public Law (P.L.) 33-66 (or FY 2016 Budget Act), the Guam Legislature mandated that GPD and DOC submit overtime reports detailing the amount of overtime owed to each employee (by name) by division. However, the Guam Legislature has not required the same of GFD.

We recommend the Guam Legislature require GFD be subjected to the same overtime reporting requirements imposed on DOC and GPD.

DOC and GPD's Non-Compliance with Reporting Requirements
DOC and GPD were required to submit either a monthly or quarterly overtime report, depending on the budget law, to the Guam Legislature. The failure to submit an overtime report timely subjected the entity to a $250 fine for each missed deadline that was to be deposited into the Guam Department of Education's (GDOE) Interscholastic Sports Program. DOC failed to submit ten monthly or quarterly reports and 11 reports were late. GPD failed to submit two monthly or quarterly reports and three reports were late. We confirmed with DOA and GDOE that fines were not deposited into the Interscholastic Sports Program.

DOC's Overtime Reports
As previously mentioned, DOC was mandated to submit detailed overtime reports to the Guam Legislature since the FY 2016 Budget Act. These reports were to be submitted to the Speaker of the Guam Legislature no later than 20 days after the regulated period – whether it was monthly or quarterly. We found that DOC was noncompliant for several submissions. Six months of FY 2016 and all FY 2017 quarters could not be found on the Guam Legislature's website. In line with the Budget Acts of FY 2016 through FY 2019, the DOC Director should have been fined $250 per missed deadline. Each fine was to be deposited into the GDOE Interscholastic Sports Program. However, DOC made no payments to the Interscholastic Sports Program, according to DOA's General Accounting Supervisor. DOC submitted all required detailed reports for only FY 2018 and FY 2019. See Table 7 for details on overtime report submissions to the Speaker.

Table 7: DOC's Submissions of Overtime Reports

Fiscal Year	Frequency	Period End	Date Submitted	Submitted	Timely Submitted	$250 Fine Paid
FY 2016	Monthly	Oct-15	No Submission	✗	✗	✗
FY 2016	Monthly	Nov-15	No Submission	✗	✗	✗
FY 2016	Monthly	Dec-15	No Submission	✗	✗	✗
FY 2016	Monthly	Jan-16	No Submission	✗	✗	✗
FY 2016	Monthly	Feb-16	3/31/2016	✓	✗	✗
FY 2016	Monthly	Mar-16	No Submission	✗	✗	✗
FY 2016	Monthly	Apr-16	6/29/2016	✓	✗	✗
FY 2016	Monthly	May-16	6/29/2016	✓	✗	✗
FY 2016	Monthly	Jun-16	7/19/2016	✓	✓	⊘
FY 2016	Monthly	Jul-16	9/7/2016	✓	✗	✗

Fiscal Year	Frequency	Period End	Date Submitted	Submitted	Timely Submitted	$250 Fine Paid
FY 2016	Monthly	Aug-16	9/7/2016	✓	✓	⊘
FY 2016	Monthly	Sep-16	No Submission	✗	✗	✗
FY 2017	Quarterly	Dec-16	No Submission	✗	✗	✗
FY 2017	Quarterly	Mar-17	No Submission	✗	✗	✗
FY 2017	Quarterly	Jun-17	No Submission	✗	✗	✗
FY 2017	Quarterly	Sep-17	No Submission	✗	✗	✗
FY 2018	Quarterly	Dec-17	4/16/2018	✓	✗	✗
FY 2018	Quarterly	Mar-18	7/24/2018	✓	✗	✗
FY 2018	Quarterly	Jun-18	10/15/2018	✓	✗	✗
FY 2018	Quarterly	Sep-18	10/15/2018	✓	✓	⊘
FY 2019	Quarterly	Dec-18	4/22/2019	✓	✗	✗
FY 2019	Quarterly	Mar-19	7/24/2019	✓	✗	✗
FY 2019	Quarterly	Jun-19	10/22/2019	✓	✗	✗
FY 2019	Quarterly	Sep-19	10/22/2019	✓	✗	✗

Source: Guam Legislature Archives
⊘ = Not Applicable

GPD's Overtime Reports

GPD was mandated to submit detailed overtime reports to the Guam Legislature since the FY 2016 Budget Act. Also mentioned was these reports were to be submitted to the Speaker no later than 20 days after the regulated period – whether monthly or quarterly. We found that GPD was generally compliant except for two missing quarters and several late submissions. In line with the Budget Acts, the Chief of Police should have been fined $250 per missed deadline. However, GPD made no payments to the Interscholastic Sports Program, according to DOA's General Accounting Supervisor. See Table 8 for details on overtime report submissions to the Speaker.

Table 8: GPD's Submissions of Overtime Reports

Fiscal Year	Frequency	Period End	Date Submitted	Submitted	Timely Submitted	$250 Fine Paid
FY 2016	Monthly	Oct-15	11/17/2015	✓	✓	⊘
FY 2016	Monthly	Nov-15	12/15/2015	✓	✓	⊘
FY 2016	Monthly	Dec-15	1/19/2016	✓	✓	⊘
FY 2016	Monthly	Jan-16	2/15/2016	✓	✓	⊘
FY 2016	Monthly	Feb-16	3/11/2016	✓	✓	⊘
FY 2016	Monthly	Mar-16	4/13/2016	✓	✓	⊘
FY 2016	Monthly	Apr-16	5/11/2016	✓	✓	⊘
FY 2016	Monthly	May-16	6/14/2016	✓	✓	⊘
FY 2016	Monthly	Jun-16	7/19/2016	✓	✓	⊘
FY 2016	Monthly	Jul-16	8/16/2016	✓	✓	⊘
FY 2016	Monthly	Aug-16	9/14/2016	✓	✓	⊘
FY 2016	Monthly	Sep-16	10/13/2016	✓	✓	⊘
FY 2017	Quarterly	Dec-16	1/20/2017	✓	✓	⊘

Fiscal Year	Frequency	Period End	Date Submitted	Submitted	Timely Submitted	$250 Fine Paid
FY 2017	Quarterly	Mar-17	4/19/2017	✓	✓	⊘
FY 2017	Quarterly	Jun-17	No Submission	✗	✗	✗
FY 2017	Quarterly	Sep-17	10/18/2017	✓	✓	⊘
FY 2018	Quarterly	Dec-17	1/19/2018	✓	✓	⊘
FY 2018	Quarterly	Mar-18	4/19/2018	✓	✓	⊘
FY 2018	Quarterly	Jun-18	10/19/2018	✓	✗	✗
FY 2018	Quarterly	Sep-18	10/19/2018	✓	✓	⊘
FY 2019	Quarterly	Dec-18	No Submission	✗	✗	✗
FY 2019	Quarterly	Mar-19	4/22/2019	✓	✗	✗
FY 2019	Quarterly	Jun-19	7/17/2019	✓	✓	⊘
FY 2019	Quarterly	Sep-19	10/21/2019	✓	✗	✗

Source: Guam Legislature Archives

⊘ = Not Applicable

We recommend DOC, GPD, and the Guam Legislature verify and certify the timely and non-timely submissions of their monthly or quarterly overtime reports. Should their certification identify non-compliance, with the untimely or non-submission of overtime reports, fines will be imposed and monies should be deposited to the Interscholastic Sports Program.

Conclusion and Recommendations

Our analysis revealed that three public safety entities accounted for 84% of all GF overtime expenditures: GFD (50%), DOC (23%), and GPD (11%). Over five years, GFD's and DOC's overtime expenditures increased by 44% and 65%, respectively, while GPD's decreased by 33%. In addition to their annual salary, the top earners of overtime pay at GFD averaged $34K to $43K annually; at DOC averaged $23K to $31K annually; and at GPD averaged $15K to $32K annually. The starting salary for an entry-level public safety officer is less than $30K annually.

GFD spent 146% of its original overtime budget, while DOC spent 204% and GPD spent 107% of their respective original overtime budgets.

To ensure fairness, equity, and transparency among the public safety agencies on overtime reporting and payment, we made three recommendations to GFD, DOC, GPD, DOA, BBMR, and the Guam Legislature:

- **Bureau of Budget and Management Research, Department of Administration, Guam Police Department, Department of Corrections, and**
  - Ensure overtime payouts are done equitably and timely amongst the public safety agencies;

- **Guam Legislature**
  - Require GFD be subjected to the same overtime reporting requirements imposed on DOC and GPD;

- **Department of Corrections, Guam Police Department, and Guam Legislature**
  - Verify and certify the timely and non-timely submissions of their monthly or quarterly overtime reports.

Classification of Monetary Amounts

	Finding Description	Questioned Costs	Potential Savings	Unrealized Revenues	Other Financial Impacts	Total Financial Impacts
1.	GFD's Overtime Expenditure Increased By 44% or $1.5M	$ -	$ -	$ -	$ -	$ -
2.	GFD's Top Overtime Earners: Fire Captains, Fire Service Specialists, & Firefighter IIs	$ -	$ -	$ -	$ -	$ -
3.	DOC's Overtime Expenditure Increased By 65% or $842K	$ -	$ -	$ -	$ -	$ -
4.	DOC's Top Overtime Earners: Correction Officer Is, Correction Officer II, Correction Officer III, & Correction Officer Supervisor I	$ -	$ -	$ -	$ -	$ -
5.	GPD's Overtime Expenditure Decreased By 33% or $400K	$ -	$ -	$ -	$ -	$ -
6.	GPD's Top Overtime Earners: Police Sergeant I, Police Officer IIIs, Police Officer IIs & Police Officer Is	$ -	$ -	$ -	$ -	$ -
7.	Inequitable Payment of Overtime	$ -	$ -	$ -	$ -	$ -
8.	GFD Spent 146% of its Original Overtime Budget	$ -	$ -	$ -	$ -	$ -
9.	DOC Spent 204% of its Original Overtime Budget	$ -	$ -	$ -	$ -	$ -
10.	GPD Spent 107% of its Original Overtime Budget	$ -	$ -	$ -	$ -	$ -
11.	Inconsistent Treatment of Reporting Overtime Expenditures	$ -	$ -	$ -	$ -	$ -
12.	DOC and GPD's Non-Compliance with Reporting Requirements	$ -	$ -	$ -	$ -	$ -
	Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Management Response and OPA Reply

In April 2020, a draft report of the Government of Guam Public Safety Overtime Analysis was transmitted to the Fire Chief of GFD, Director of DOC, Chief of Police of GPD, and Director of DOA for their official response. Management responses were submitted to OPA in May 2020.

The Fire Chief concurred with the findings and recommendations of the draft report. The Fire Chief also explained whenever there is an increase in overtime it is a result of personnel being recalled for duty on their regular day off to augment the critical manpower shortages to meet manning standards.

The DOC Director responded with an explanation of the submission of overtime reports to the Guam Legislature. They stated they would do their due diligence with the timely submission of these mandated requirements.

The Chief of Police responded that staff members would ensure overtime data is channeled to the GPD Administrative Services Officer in a timely manner to assist in the expedient completion of reports.

The DOA Director stated it is the policy and goal of DOA that all overtime is paid equitably and timely. Public safety agencies were encouraged and reminded to submit overtime records to DOA/Accounting Payroll Branch for prompt payment.

See Appendices 3, 4, 5, and 6 for the management responses.

The legislation creating OPA requires agencies to prepare a corrective action plan to implement audit recommendations, to document the progress in implementing the audit recommendations, and to endeavor to have implementation completed no late than the beginning of the next fiscal year. Accordingly, we will contact the Legislature to provide target dates and title of the official(s) responsible for implementing the recommendations.

We appreciate the cooperation shown by the Department of Administration, Bureau of Budget and Management Research, Guam Fire Department, Department of Corrections, Guam Police Department, and the Guam Legislature during this analysis.

OFFICE OF PUBLIC ACCOUNTABILITY



Benjamin J.F. Cruz
Public Auditor

Appendix 1:
Objective, Scope, & Methodology

The objectives of our analysis were to determine:

1. The increase or decrease of each public safety entity's (PSE) overtime compensation over five years; and
2. The top earners of overtime compensation over five years.

The scope of our analysis focused on the overtime compensation of GFD, DOC, and GPD funded by the GF from FY 2015 through FY 2019, or October 1, 2014 through September 30, 2019.

Scope Limitation

Overtime data provided by DOA and BBMR did not reconcile with each other. However, the information was used to identify general trends in public safety overtime and the two data sets were not compared against each other.

Methodology

To accomplish our objectives, we performed the following:

- Identified and reviewed applicable laws, rules and regulations, policies, and procedures.
- Identified and reviewed relevant prior audits and other official publications.
- Identified and reviewed relevant OPA hotline tips and citizen concerns.
- Met with officials of DOA, GFD, DOC, and GPD to gain an understanding.
- Analyzed the overtime figures found in GovGuam's financial audits.
- Analyzed DOA's payroll data on the overtime paid out to GFD, DOC, and GPD.
- Analyzed the budget to actual overtime figures provided by BBMR.
- Tested compliance with overtime reporting requirements that were to be submitted to the Guam Legislature.

We conducted this analysis in accordance with Generally Accepted Government Auditing Standards issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the engagement to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our objectives.

OPA Performance Audits

Report No. 13-05 | GovGuam Wide Personnel Costs Analysis | December 2013 – GFD, GPD, and DOC were among the top agencies with the largest average salaries in FY 2012, despite employing only 7%, collectively, of the government workforce as of FY 2012. Not all employees who were compensated over $100K in FY 2012 had a base salary of at least $100K. To be compensated over $100K, several employees received other pay (i.e. overtime, night differential pay, holiday pay, certification pay, etc.). GFD had 25 firefighters who earned an excess of $100K a year. GFD management's discretion to routinely schedule 14 hours of overtime every two weeks, contributed to firefighters receiving significantly more pay compared to GPD and DOC. Excluding benefits, the average salaries of public safety agencies in FY 2012 were as follows:

- GFD – $76.5K for 289 employees
- GPD – $51K for 372 employees
- DOC – $49.2K for 224 employees

Report No. 11-06 | GFD Non-Productive Pay on Leave & Other Compensation | August 2011 – Even while on leave for an entire pay period, GFD firefighters were paid non-productive hours in whatever number of hours supplemented the firefighter's leave hours to total 120 hours. These payments resulted in questioned costs of $347K. In August 2011, then-Attorney General concluded that "firefighters must actually work overtime hours in order to receive overtime pay. Since firefighters on leave are not on duty and therefore are not actually working, they are not entitled to overtime pay while on leave. As a result, firefighters on leave for an entire pay period should be compensated for 106 hours at their straight (regular) pay rate." GIAA employed separate uniformed law enforcement and firefighting divisions on a 24/7 basis. GIAA's Aircraft Rescue and Fire Fighting (ARFF) division scheduled personnel with four days of 24-hour shifts [96 hours] and one day of a 10-hour shift [10 hours], and are compensated at 106 hours (106 = 96 + 10), in compliance with the FLSA. According to GIAA, overtime is scheduled at management's discretion and not a routine entitlement.

Report No. 10-08 | GFD Payroll and Special Payments | November 2011 – A former GFD chief, who served in both an acting and confirmed capacity from January 2003 through December 2005, was improperly paid $54K in overtime, despite the following:

- Being prohibited by law to receive overtime as a department head;
- Justifications including a chief's standard managerial duties and responsibilities (i.e., attendance of meetings, preparation of the budget, and review of policies and procedure); and
- Making claims to overtime almost two years after it was incurred and a month before the former chief resigned from his position.
- DOA Payroll Technicians had the autonomy to process and approve timesheets and special payment requests.

Report No. 09-04 | DOC Overtime and Hazardous Pay | July 2009 – Although DOC implemented overtime caps by rank in January 2008, 76 corrections officers and guards exceeded the overtime caps for their respective ranks between January and September 2008. Within 7½ months of FY 2009, DOC paid $897K in overtime to 191 employees. Nearly 90% (or $795K) was incurred by only five DOC positions, because supervisors approved overtime for only a select few, resulting in overtime caps exceeded by those selected.

Report No. 08-10 | GovGuam Wide Overtime Audit | December 2008 – From FY 2003 through FY 2008 (six years), the GF spent $40M in overtime compensations, for which 88% (or $35M) was collectively incurred by GPD, GFD, and DOC. About $6M in annual overtime was incurred by GPD, GFD, and DOC. GPD's overtime justifications were more detailed and had more narrative (citing the case and investigations numbers). DOC's overtime justifications were general with little narrative (citing "awaiting relief" as the common reason for overtime).

Because GFD firefighters were scheduled 24-hour shifts for five days per pay period, they regularly received 14 hours of overtime.

GovGuam Financial Audits

The following is a summary of GovGuam's overtime cost from FY 2015 through FY 2018[3]:

	FY 2015	FY 2016	FY 2017	FY 2018	Average
General Fund	$9,670,254	$10,445,878	$10,458,981	$10,033,260	$10,152,093
Federal Grants	$418,425	$450,162	$476,302	$373,177	$429,517
Other Governmental Funds	$657,354	$1,625,341	$1,255,003	$1,801,829	$1,334,882
Grand Total	$10,746,033	$12,521,381	$12,190,286	$12,208,266	$11,916,492

Source: GovGuam Financial Audit Reports on OPA website (www.opaguam.org)

In the FY 2015 management letter, the independent financial auditor commented on DOA's acceptance of department timesheets that were preapproved before the payroll period-end date. Relative to overtime, no other findings or matters were reported in GovGuam's FY 2013 through FY 2017 financial audit reports, single audit reports, or management letter reports.

[3] GovGuam's audited financial statements for FY 2019 were not available as of report date.

Appendix 3:
DOA Management Response

EDWARD M. BIRN
Director (Direktot)
EDITH C. PANGELINAN
Deputy Director (Sigundo Direktot)

DEPARTMENT OF ADMINISTRATION
DIPATTAMENTON ATMENESTRASION
DIRECTOR'S OFFICE
(Ufisinan Direktot)
Telephone (*Telifon*): (671) 475-1101/1250 • Fax (*Faks*): (671) 477-6788

LOURDES A. LEON GUERRERO
Governor (Maga'hâga)
JOSHUA F. TENORIO
Lt. Governor (Sigundo Maga'lâhi)

May 4, 2020

Mr. Benjamin J.F. Cruz
Public Auditor
Office of Public Accountability
Suite 401 DNA Building
238 Archbishop Flores Street
Hagatna, Guam 96910

Draft Report: Government of Guam Public Safety Overtime

Dear Mr. Cruz:

Thank you for sending a draft report entitled Government of Guam Public Safety Overtime – Analysis October 2014 through September 2019.

It is the policy and goal of the Department of Administration that all overtime is paid equitably and timely. Public Safety agencies are encouraged and reminded to submit overtime records to the DOA/Accounting Payroll Branch for prompt payment.

Department of Administration thanks the Office of Public Accountability for the opportunity to respond to the above report.

Senseramente,

EDWARD M. BIRN
Director

Copy: Chief of Police
Director, Department of Correction
Administration, Deputy Director
Administration, Financial Manager
Administration, Chief Payroll Officer

590 South Marine Corps Drive, ITC Building, Suite 224, Tamuning, Guam • P. O. Box 884, Hagåtña, Guam 96932

Appendix 4:
GFD Management Response

DIPÅTTAMENTON GUÅFI GUÅHAN
GUAM FIRE DEPARTMENT
*Professionalism * Respect * Integrity * Dedication * Empathy*

Lourdes A. Leon Guerrero
Maga'håga

Joshua F. Tenorio
Sigundo Maga'låhi

Daniel C. Stone
Atkåden Guåfi

Joey C. San Nicolas
Sigundo Atkåden Guåfi

May 13, 2020

Mr. Benjamin J.F. Cruz
Public Auditor
Office of Public Accountability
Suite 401 DNA Bldg.
238 Archbishop Flores Street
Hagatna, Guam

Ref: Response
Draft Report – Government of Guam Public Safety Overtime

Hafa Adai Mr. Cruz,

After reviewing your office's analysis of the Government of Guam's Public Safety Overtime, I concur with the findings and recommendations of the draft report, with the following comments.

Whenever there is an increase in GFD's Overtime expenditures, it is as a result of personnel being recalled in for duty from their regular day off, to augment critical manpower shortages and to meet minimum manning standards. These shortages occur when personnel end their service to the government, either through retirement, resignation and/or termination and the positions vacated are not immediately filled.

Furthermore, shortages of personnel are further aggravated when personnel who are members of a Military Guard/Reserve component, are placed on active duty status or when personnel are on leave of absence, either for illness or other emergency reasons.

Relative to the Guam Legislature requiring GFD being subjected to the same overtime reporting requirements imposed on the Department of Corrections and Guam Police Department, the Guam Fire Department concurs with your office's recommendation and will be in compliance.

Should you require additional information or comments, please do not hesitate to contact me via email at daniel.stone@gfd.guam.gov or via telephone at 642-3321.

DANIEL C. STONE
Fire Chief
Guam Fire Department

Suite 1001 DNA Building • 238 Archbishop Flores Street • Hagåtña, Guam 96910
Phone: (671) 642-3454 • Fax: (671) 642-2012
Mailing Address: P.O. Box 2950, Hagåtña, Guam 96932

Appendix 5:
DOC Management Response

LOURDES A. LEON GUERRERO
GOVERNOR

JOSHUA F. TENORIO
LIEUTENANT GOVERNOR

DEPARTMENT OF CORRECTIONS
DEPATTAMENTON MANGNGURIHI
GOVERNMENT OF GUAM

P.O. BOX 3236 HAGATNA, GUAM 96932
#1 MASHBURN LANE DAIRY ROAD, MANGILAO, GUAM 96913
TELEPHONE NO.: (671)735-5170/5176
FAX NO.: (671)734-4051
WEBSITE: WWW.DOC.GUAM.GOV

JOSEPH S. CARBULLIDO
ACTING DIRECTOR

ROBERT D. CAMACHO
DEPUTY DIRECTOR

Reply to:
DOC2020-05-127

May 8, 2020

Benjamin J.F. Cruz
Public Auditor
Office of Public Accountability
Suite 401 DNA Building
238 Archbishop Flores Street
Hagatna, Guam 96910

Subject: **Response**
Reference: **Draft Report – Government of Guam Public Safety Overtime**

The Department of Corrections is providing an official response to your April 23, 2020 letter with regard to your recommendation for the Department to verify and certify the timely and non-timely submissions of the monthly or quarterly overtime reports.

Table 3: DOC's Submissions of Overtime Reports.

1. The table details monthly reports for the months of October 2016 to January 2016 was not submitted. The Department of Corrections responded to the Vice Speaker of the 33rd Guam Legislature via Freedom of Information Act (FOIA) and provided overtime reports for the period October 2015 to January 2016. The report was received on March 8, 2016. Copies are attached.
2. For the non-timely submissions, we are unable to locate our copy of the cover memorandum on file for the months of March 2016 and September 2016 and the FY2017 quarterly reports for December 2016, March 2017, June 2017, and September 2017. Attached are the overtime reports for the months listed above.

The Department of Corrections will do its due diligence in complying with the timely submissions of these mandated requirements.

Should you have any further questions or need additional information, please don't hesitate to contact our office at 735-5170. *Si Yu'os Ma'ase.*

JOSEPH S. CARBULLIDO
Acting Director

Attachments

GUAM POLICE DEPARTMENT
DIPÅTTAMENTON POLISIAN GUAHAN
Government of Guam

LOURDES A. LEON GUERRERO
Governor of Guam

JOSHUA F. TENORIO
Lieutenant Governor

Bldg. 13-16A Mariner Avenue, Tiyan, Guam 96913-1616
P.O. Box 23909 Barrigada, Guam 96921-3909
Telephone: (671) 475-8473 (Switchboard);(671) 475-8508 / 8509 / 8512
Fax: (671) 472-3222

STEPHEN C. IGNACIO
Chief of Police

May 7, 2020

Benjamin J.F. Cruz
Public Auditor
Guam Office of Public Accountability
Suite 401 DNA Building
238 Archbishop Flores Street
Hagatna, Guam 93910
www.opaguam.org

Dear Mr. Cruz:

The following is a corrective action plan addressing the findings included in the Government of Guam Public Safety Overtime Analysis, October 1, 2014 through September 30, 2019:

1) GPD failed to submit two monthly or quarterly reports, and three reports were late.
2) Fines were not deposited into the Interscholastic Sports Program

Criteria:
In accordance with mandates since the FY2016 Budget Act, GPD must submit detailed Overtime Reports to the Guam Legislature. Reports are to submitted to the Speaker no later than 20 days after the regulated period – whether monthly or quarterly.

Recommendation:
Verify and certify the timely and non-timely submission of their monthly or quarterly overtime reports.

Response:
The Guam Police Department has communicated this finding to Senior Staff and the GPD Administrative Services Officer (ASO) who prepares the report for review and submission. Staff members will ensure overtime data is channeled to the GPD ASO in a timely manner to assist in the expedient completion of reports.

Corrective Action Plan:
Name and job title of responsible personnel:

Virginia Manglona
Administrative Services Officer
Guam Police Department

Mr. Benjamin J.F. Cruz
Public Auditor
Guam Office of Public Accountability
Subject: Auditee Response Letter
Date: May 07, 2020
Page 2 of 2

Specific corrective procedures to be performed:

1) Individual overtime justification forms will be required to be submitted on a weekly basis
2) Division heads are responsible for the timely submission of approved overtime justification forms to the GPD ASO for compilement.
3) The GPD ASO will complete the report and submit to the Speaker no later than 20 days after the regulated period.

Date for performance of corrective action:

Performance date of this corrective action is ongoing at this time and will continue through the next Fiscal Year.

STEPHEN C. IGNACIO
Chief of Police
Guam Police Department

Appendix 7:

Status of Audit Recommendations

No.	Addressee	Audit Recommendation	Status	Action Required
1.	Bureau of Budget and Management Research Department of Administration Guam Police Department Department of Corrections	Ensure overtime payouts are done equitably and timely amongst the public safety agencies.	OPEN	Prepare corrective action plan. Document progress. Implement no later than the start of FY 2021.
2.	Guam Legislature	Require the Guam Fire Department be subjected to the same overtime reporting requirements imposed on the Department of Corrections and Guam Police Department.	OPEN	Prepare corrective action plan. Document progress. Implement no later than the start of FY 2021.
3.	Department of Corrections Guam Police Department Guam Legislature	Verify and certify the timely and non-timely submissions of their monthly or quarterly overtime reports.	OPEN	Prepare corrective action plan. Document progress. Implement no later than the start of FY 2021.

Government of Guam
Public Safety Overtime
Report No. 20-03, May 2020

ACKNOWLEDGEMENTS

Key contributions to this report were made by:
Michele Brillante, Auditor-In-Charge
Vincent Duenas, Audit Supervisor
Benjamin J.F. Cruz, Public Auditor

MISSION STATEMENT

To ensure public trust and good governance in the Government of Guam, we conduct audits and administer procurement appeals, with objectivity, professionalism, and accountability.

VISION

The Government of Guam is a model for good governance with OPA leading by example as a model robust audit office.

CORE VALUES

Objectivity: To have an independent and impartial mind.
Professionalism: To adhere to ethical and professional standards.
Accountability: To be responsible and transparent in our actions.

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- **Visit our website at www.opaguam.org**
- **Call our office at 475-0390**
- **Fax our office at 472-7951**
- **Visit us at Suite 401, DNA Building in Hagåtña**

All information will be held in strict confidence.