



Guam Department of Education Overtime Payments

INVESTIGATIVE AUDIT
March 2020 through September 2022

OPA Report No. 23-04
April 2023





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Executive Summary
Guam Department of Education Overtime Payments
OPA Report No. 23-04, April 2023

The Office of Public Accountability (OPA) uncovered significant internal control deficiencies in overtime (OT) payments primarily awarded to employees from the Federal Programs Division (FPD) of the Guam Department of Education (GDOE) from March 2020 to September 2022. These deficiencies led to OT payments to ineligible employees and raised serious concerns about the approval processes and OT payments at GDOE. As a result, we questioned **\$640,055** in OT payments made to ineligible employees and improper certification of funds, all of which were supposed to be reimbursed by federal funding for the COVID-19 response. However, because of the nature of the improprieties, reimbursement from the U.S. Department of Education (USDOE) was not requested.

The internal control deficiencies identified in our audit include:

- FPD employees incurred OT hours almost a year prior to submitting plans and receiving approval for overtime worked;
- Payments of OT from local funds shorted local appropriations;
- Exempt employees received OT;
- The disparity in OT payments between essential workers and administrative support; and
- Improper payments occurred due to an unauthorized certifier of funds.

The OPA commenced its audit in response to the findings by independent auditors that “Program payroll expenditures, documentation was not sufficient to substantiate that the cost was allowable under the Program...” The finding in GDOE’s FY 2021 Single Audit tested three payroll expenditures and questioned \$17,131 in OT costs for two employees that were exempt from receiving overtime pay. Independent auditors noted “The total of overtime paid to potentially exempt employees during Fiscal Year (FY) 2021 is estimated to be \$1,511,984.”

Despite these conditions, management, including the previous Superintendent and previous Deputy Superintendent were aware of these issues as far back as July 2020, given that employees alerted them through inter-office memorandums, which included recitations of local law, rules, regulations, and GDOE’s Standard Operating Procedures (SOPs). Additionally, GDOE’s Internal Audit Office had conducted a risk assessment of GDOE overtime payments in May 2022, prior to the previous Superintendent’s resignation.

GDOE Receives Significant Federal Funding to Respond to COVID-19

With significant business closures and concerns over the economy, GDOE found relief with an influx of federal awards from the USDOE. USDOE was awarded \$41.5 million (M) from the Education Stabilization Fund-State Education Agency (ESF I-SEA) in May 2020 to address the immediate safety needs of students and employees and support the shift to distance learning. In January 2021, USDOE awarded a second round of funding, referred to as the ESF II-SEA, totaling \$110.6M to ensure the continued safety of students and employees and to prepare for the transition of the reopening of schools for face-to-face learning. Finally, in March 2021, USDOE awarded \$286.9M from the American Rescue Plan to continue support for a safe return to in-person instruction.

FPD Employees Incurred Overtime Hours Without Plan or Approval

From the onset of the grants being awarded, our audit found that in May 2020, the FPD, Curriculum and Instructional Improvement (C&II) staff, and School Climate, Culture, and Engagement (SCCE) project staff incurred overtime hours. However, it was not until April 2021 that the C&II and FPD submitted plans for the overtime worked. For 11 months, these employees incurred overtime without a plan or approval from the Superintendent.

In September 2021, the former Superintendent approved the plans and established a limit “*such that no employee shall be able to earn more than 30% of their annual salary in any calendar year, except with specific authorization by the Superintendent.*” Within two weeks of the former Superintendent’s approval, the Payroll Office began processing special check runs for overtime for work done over a year ago with no plan or prior approval. The FPD also submitted an overtime plan for Fiscal Year 2022 to continue their extended work hours on the ESF and ARP grant activities.

Payment of Overtime from Local Funds Shorted Local Appropriations

In FY 2022, GDOE paid \$640,055 in overtime to 59 GDOE employees, with a majority of them from the FPD. Although the overtime plans stated that federal account numbers were to fund these payments, personnel costs of employees funded by USDOE grants are paid on a reimbursement basis. Appropriations to the General Fund operations initially pay for the costs. After that, GDOE would seek reimbursement from the Third Party Fiduciary Agent (TPFA).

However, since overtime was paid, appropriations from other approved budget categories were used and shorted until reimbursements were received. The overtime payments were processed as special check runs and were charged to the ESF II-SEA grant and a corresponding accounts receivable was recorded for reimbursement. As of the date of this report, overtime costs remain as a receivable, pending reimbursement. We recommend that the GDOE seek recovery of the local funds that were paid for ineligible overtime.

Exempt Employees Received Overtime

Our audit found that of the 59 GDOE employees that received overtime, 46 were ineligible and 13 were eligible to receive overtime as per the Department of Administration’s Circular No. 2019-018. This includes a classifications listing of exempt positions and restricts payments of OT and compensatory time off for employees occupying certain positions. Payments to the ineligible employees totaled \$628,904, or 98%, of the total payments.

The exempt positions on DOA’s list included the Federal Programs Administrator (1), Program Coordinator II (2), Program Coordinator III (10), Program Coordinator IV (13), Administrative Officer (5), Social Worker III (8), Accountant I (1), Accountant III (1), Payroll Supervisor (1), School Program Consultant (1), Accounting Technician Supervisor (1), Chief Payroll Officer (1), and Social Service Supervisor I (1).

The Federal Programs Administrator was one of the ineligible employees that received OT and was part of the approval process. Based on the OT plans submitted by FPD, the Federal Programs Administrator:

- Was the requestor for the OT for the FPD;

- Was the signatory for compliance with federal grants;
- Signed on the line for certifying funds through a stamp stating “Certified for Allowable Use of Federal Funds”; and
- Was the approver for a signature block on the bottom of the page.

There was a lack of segregation of duties as one person signed for four different approvals. The Federal Programs Administrator received the highest amount in OT and benefits and accounted for 12% of the total OT and benefits paid out.

Misinterpretation of USDOE Guidance on Use of ESF for Overtime

In May 2020, GDOE sent several questions and requests for clarification to USDOE regarding the use of the ESF-SEA. GDOE specifically asked about personnel costs, if it is allowable for ESF-SEA funds to be utilized to compensate employees that qualify for OT and hazardous/differential pay and if they could be utilized to retroactively compensate employees that have performed the overtime and hazardous/differential services.

In their May 16, 2020 response, USDOE stated *“It is allowable to use ESF-SEA funds to compensate employees for work, as long as the work was related to preventing, preparing for, or responding to COVID-19. Overtime and hazardous/differential pay would be allowable to the extent that it is “reasonable for the services rendered and conforms to the established written policy of the non-Federal entity consistently applied to both Federal and non-Federal activities.” See the Uniform Guidance at 2 CFR § 200.430(a)(1).”*

Additionally, in March 2021, the USDOE Office of Elementary and Secondary Education, ESF Program Office provided the following guidance to GDOE:

“[ED] believes that this [overtime, night differential and holiday compensation to employees who are exempt from the overtime provisions] is a use of funds that could be allowable. However, it would be up to GDOE to determine whether these employees may receive this compensation in light of the FLSA exemption [...] the Uniform Guidance provides that the compensation for individual employees must be ‘reasonable for services rendered and conform to the established written policy of the non-Federal entity consistently applied to both Federal and non-Federal activities.’ 2 CFR 200.430(a). [...] the proposed compensation must conform to GDOE’s established written policy as applied to both Federal and non-Federal activities.”

Disparity in OT Payments Between Essential Workers and Administrative Support

With the onset of the COVID-19 pandemic and the necessity for essential workers to work in support of the public health emergency, the Governor of Guam created a differential pay policy through Executive Order (E.O.) 2020-08. This E.O. created the following three categories:

- **Category 1:** 25% pay differential to essential employees, in the course of their duties, are in direct contact or close physical proximity to a population infected with or may be reasonably suspected to be infected with COVID-19. Such positions may include public safety/law enforcement, health care providers, and other positions performing essential critical mission duties.
- **Category 2:** 15% pay differential to essential employees, in the course of their duties, may incidentally come into contact with or close physical proximity to a population infected with or may be reasonably suspected to be infected with COVID-19. These employees may

be providing humanitarian services or direct public assistance to the public.

- **Category 3:** 10% pay differential to essential employees whose positions do not allow them to telework *and* are mandated to perform their job duties at physical worksites pre-determined by their agency heads, required by the government's response to COVID-19.

In OPA Report No. 21-01, *Government of Guam COVID-19 Payroll Expenses*, we identified certain GDOE employees availed of the Governor's differential pay policy. These essential workers included nurses assisting with the public health response, school resource officers assisting with quarantine operations, social workers assisting with contact tracing, and staff members assisting with the Grab and Go Food Program at school distribution sites. In comparison to OT payments received by the FPD, which is calculated at the rate of 1 and ½ times the regular rate of pay for each hour, there appears to be a disparity in compensation between essential workers and administrative support.

Utilization of Overtime Appears Excessive

GDOE finds it imperative to control the unauthorized use of overtime. GDOE's Personnel Rules and Regulations Section 907.402 describes overtime as a tool to be used in cases of emergency or when it is in the best interest of GDOE. While it is the duty of division heads to maintain internal controls, it is the Superintendent who holds the ultimate authority for the manner in which OT is authorized.

Based on the labor cost distribution report for the 45 employees listed in the overtime plans, the overtime hours charged per week for certain employees appear excessive. For example:

- Employee No. 5405 worked 58.5 hours of overtime in one week. It is the highest number of hours in the labor cost distribution report.
- Employee No. 8901 had an average of 30+ hours per week for eight consecutive weeks. In other words, this employee worked for about 12 hours every day for six days in a week.
- 16 employees charged 20 hours or more of overtime per week in more than one instance.

Improper Payments Occurred Due to Unauthorized Certifier of Funds

A significant concern highlighted in our audit is the apparent breakdown of internal controls, specifically with processing disbursement requests that were signed by an unauthorized certifier of funds. Guam law requires a Certifying Officer, who has been granted an appropriate delegation of authority, to be responsible for determining and certifying the legality of the disbursement of public funds. However, based on our review of the timesheets and our interviews with GDOE's former and current Certifying Officers, no such appointed certifying officer certified the availability of funds.

Instead, a certification for "allowable use" of funds was made by the Federal Programs Administrator who received, requested, and approved OT payments for compliance. A conflict of interest exists when the beneficiary of the payment is also part of the approval process. Segregation of duties was rendered ineffective when a document containing one signature for four different roles went through the disbursement process.

As a result, payments were disbursed to employees via special payroll check runs. Per Guam law, a disbursing officer is responsible for disbursing funds only upon, and in accordance with duly certified vouchers, examining vouchers as necessary to ensure that they are in the proper form,

duly certified and approved and correctly computed based on the facts certified. The noncompliance may result in a dismissal and personal liability of the employee or officer responsible for the payments. We questioned the remaining \$14 thousand (K) in overtime payments due to the improper payments occurring due to the unauthorized certifier of funds.

Our audit discovered a meeting with the Federal Programs Division and the TPFA in June 2020 discussed “improvements to the procurement process within Guam Department of Education (GDOE). During this meeting, flow charts were provided to open our discussion and illustrate strategies that can be applied to improve GDOE’s procurement process.” Through an inquiry by an Accountant in the Finance & Administration Division in April 2021, it was uncovered the TPFA removed the FAD from the requisition approval process, thus resulting in a breakdown of internal controls. Certifying Officers are assigned to the FAD.

Response and Corrective Action to Single Audit Finding

In May 2022, the OPA released the FY 2021 Single Audit Report conducted by Deloitte and Touche. Among the findings identified in the report, was Finding No. 2021-004 which questioned \$17,131 in allowable costs/cost principles directly related to two employees that were exempt from receiving overtime. Two of three transactions tested showed that (aggregating \$2,581 of \$4.9M in total Program payroll expenditures) documentation was insufficient to substantiate the cost was allowable under the Program. GDOE did not effectively monitor transactions for compliance with applicable costs/cost principles requirements.

In their response, GDOE agreed to the finding and, as part of their plan of action, they were to confer with USDOE to determine whether such expenditures could be reimbursed. Upon USDOE’s determination, GDOE will implement the necessary corrective actions.

Conclusion and Recommendations

With significant internal control deficiencies identified in our audit of the OT payments received primarily by employees of the FPD, we concluded the following:

- The accumulation of overtime hours without a plan or approval from the Superintendent was premature;
- A receivable is still outstanding for the OT payments and shorted local appropriations;
- 46 exempt employees ineligible to receive OT received over \$628K in payments;
- A disparity in OT payments and differential pay between essential workers and administrative support; and
- Improper payments occurred due to an unauthorized certifier of funds resulted in questioned costs of \$11K.

To address these findings, we recommend to GDOE the following:

1. Adhere to local law and comply with GDOE Personnel Rules and Regulations and Standard Operating Procedures.
2. Seek the recovery of local funds paid to ineligible exempt employees and payments given to eligible employees whose timesheets were improperly certified.
3. Examine removing the Federal Programs Administrator from oversight and management of federal grants as outlined in Title 5 Guam Code Annotated (GCA) § 22306.

Due to the sensitivity of this matter, a copy of this report will be forwarded to the Office of the Attorney General for review and disposition on potential fraud and abuse by the FPD and its management and the potential recovery of OT compensation awarded to ineligible employees and eligible employees whose timesheets were improperly certified.



Benjamin J.F. Cruz
Public Auditor

Introduction

This report represents the results of our investigative audit examining overtime payments primarily received by employees of the Federal Programs Division (FPD) at the Guam Department of Education (GDOE) from March 2020 to September 2022. This audit was conducted in response to Finding No. 2021-004 of GDOE's fiscal year (FY) 2021 Single Audit Report that questioned \$17,131 in overtime paid to exempt employees, as well as citizen concerns brought to the Office of Public Accountability (OPA).

The objectives of our investigative audit were to determine GDOE's (1) compliance with applicable laws, rules, and regulations with respect to the overtime payments; and (2) response and corrective action plan to Finding No. 2021-004 of the FY 2021 Single Audit Report.

The objective, scope, and methodology are detailed in [Appendix 1](#), while prior audit coverage are detailed in [Appendix 2](#).

Background

On March 14, 2020, the Governor of Guam issued Executive Order 2020-03 declaring a State of Emergency for Guam after former President Donald J. Trump declared the COVID-19 outbreak a National Emergency. Subsequently, on March 27, 2020, President Trump approved Guam's request for a Presidential Disaster Declaration for Guam [FEMA-4495-DR-GU], rendering the island eligible for federal grants and funding assistance in response to the pandemic.

GDOE Receives Significant Federal Funding to Respond to COVID-19

With significant business closures and concerns over the economy, GDOE found relief with an influx of federal awards from the U.S. Department of Education (USDOE). USDOE was awarded \$41.5 million (M) from the Education Stabilization Fund-State Education Agency (ESF I-SEA) in May 2020 to address the immediate safety needs of students and employees and support the shift to distance learning. In January 2021, USDOE awarded a second round of funding, referred to as the ESF II-SEA, with a \$110.6M award to ensure the continued safety of students and employees and to prepare for the transition of the reopening of schools for face-to-face learning. Finally, in April 2021, USDOE awarded \$286.9M from the American Rescue Plan (ARP-OA-SEA) to continue support for a safe return to in-person instruction.

Timeline of Events

- May 2020 – GDOE asked USDOE questions and clarification for the Outlying Areas State Educational Agency (ESF I-SEA) grant.
 - GDOE received the ESF I-SEA grant.
- July 2020 – GDOE received the Education Stabilization Fund-Governor sub-grant.
- January 2021 – GDOE received the ESF II-SEA grant.
- March 2021 – USDOE provided guidance to GDOE.
- April to August 2021 – The FPD and Curriculum & Instructional Improvement (C&II) submitted requests for the approval of overtime, night differential, and holiday compensation plans to the Office of the Superintendent.
 - Note: Overtime work was performed from May 2020 to September 2021. No

overtime plans were readily available for four employees.

- September 2021 - The Superintendent approved the requests and established a limit of no more than 30% of the employee's annual salary in any calendar year, except as authorized by the Superintendent.
 - The Superintendent approved the exemption to the 30% threshold for three employees.
 - A fourth employee issued a memorandum to the Superintendent to request for an exception to the 30% limit.
- October 2021 – GDOE received the ARP-OA-SEA grant.
 - The FPD submitted an additional request for the approval of overtime and night differential plans to the Office of the Superintendent. The request was for overtime from October 2021 to September 2022.
 - The Superintendent approved the request on the condition that the overtime pay would be capped at 30% of the employee's annual salary in a calendar year, unless otherwise authorized. A separate authorization was needed for the period beginning October 1, 2021.
- December 2021 – The Superintendent approved the fourth employee's request for an exception to the 30% limit.

Results of Investigative Audit

The Office of Public Accountability (OPA) uncovered significant internal control deficiencies in overtime payments primarily awarded to employees from the Federal Programs Division (FPD) of the Guam Department of Education (GDOE) from March 2020 to September 2022. These deficiencies led to overtime (OT) payments to ineligible employees and raised serious concerns about the approval processes and payments for overtime at GDOE. As a result, we questioned **\$640,055** in OT payments to ineligible employees and improper certification of funds, all of which were supposed to be reimbursed by federal funding for the COVID-19 response. However, because of the nature of the improprieties, reimbursement from the U.S. Department of Education (USDOE) was not requested.

The internal control deficiencies identified in our audit include:

- FPD employees incurred OT hours almost a year prior to submitting plans and receiving approval for overtime worked;
- Payments of OT from local funds shorted local appropriations;
- Exempt employees received OT;
- The disparity in OT payments between essential workers and administrative support; and
- Improper payments occurred due to an unauthorized certifier of funds.

The OPA commenced its audit in response to the findings by independent auditors that “...documentation was not sufficient to substantiate that the cost was allowable under the Program.” The finding in GDOE’s Fiscal Year (FY) 2021 Single Audit tested three payroll expenditures and questioned \$17,131 in overtime costs to two employees who were exempt from receiving overtime pay. Independent auditors noted, “The total of overtime paid to potentially exempt employees during FY 2021 is estimated to be \$1,511,984.”

Despite these conditions, management, including the previous Superintendent and previous Deputy Superintendent were aware of these issues as far back as July 2020, given that employees alerted them through an inter-office memorandum, which included recitations of local law, rules, regulations, and GDOE’s Standard Operating Procedures (SOPs). Additionally, GDOE’s Internal Audit Office conducted a risk assessment of GDOE overtime payments in May 2022, prior to the previous Superintendent’s resignation.

FPD Employees Incurred Overtime Hours Without Plan or Approval

From the onset of the grants being awarded, our audit found that in May 2020, the FPD, Curriculum and Instructional Improvement (C&I) staff, and School Climate, Culture, and Engagement (SCCE) project staff incurred overtime hours. However, it was not until April 2021 that C&I and FPD submitted plans for the overtime worked. For 11 months, these employees incurred overtime without a plan or approval from the Superintendent.

In September 2021, the former Superintendent approved the plans and established a limit “*such that no employee shall be able to earn more than 30% of their annual salary in any calendar year, except with specific authorization by the Superintendent.*” Within two weeks of the former

Superintendent's approval, the Payroll Office began processing special check runs for overtime work done over a year ago with no plan or prior approval. The FPD also submitted an overtime plan for Fiscal Year 2022 to continue their extended work hours on the ESF and ARP grant activities.

Payment of Overtime from Local Funds Shorted Local Appropriations

GDOE's Personnel Rules and Regulations Section 907.404 states that employees are not to work overtime unless they received the Superintendent's certification that overtime pay was available. This rule is further supported by Title 4 of the Guam Code Annotated (GCA) § 6221.1(a), which requires prompt payment of overtime to eligible employees. However, documentation of such certification was not available at this time.

Pursuant to Executive Order (E.O.) 87-02, the FPD and C&II submitted plans to request approval for overtime work from May 2020 to September 2021. However, the plans were submitted after the period requested in April, May, and August 2021.

Based on OT plans available, the Federal Programs Administrator certified the "allowable use" of ESF I-SEA, ESF II-SEA, and ARP-OA-SEA to pay for OT. The OT plans stated federal account numbers to fund the payments. However, personnel costs of employees funded by USDOE grants are paid on a reimbursement basis. Appropriations to the General Fund operations initially pay for the costs. Thereafter, GDOE would seek reimbursement from the Third Party Fiduciary Agent (TPFA). Certification of availability of funds should have been made for local funds by GDOE's Certifying Officers and for federal funds by the TPFA, but instead were made by the Federal Programs Administrator. See [Appendix 3](#) for the Inter-Office Memorandum from Certifying Officers.

Despite the payroll reimbursement process, the Superintendent approved FPD and C&II's overtime plans in September 2021. The Superintendent's after-the-fact approval was applied retroactively to overtime work beginning in May 2020. USDOE's guidance was clear in that compensation must conform to GDOE's established written policy as applied to both Federal and non-Federal activities. The FPD and C&II should have obtained the Superintendent's approval of their overtime plans, with the proper certification of funds, before allowing their employees to work overtime.

Additionally, GDOE SOP 1500-006 Payroll Processing states that the Deputy of Finance and Administrative Services (DFAS) must approve special check runs. The overtime payments were processed as special check runs and were charged to the ESF II-SEA grant and a corresponding accounts receivable was recorded for reimbursement. As of the date of this report, OT costs remain as a receivable pending reimbursement. We recommend that the GDOE seek recovery of the local funds that were paid for ineligible overtime.

Exempt Employees Received Overtime

Title 22 GCA § 3107(a) states that no employer shall employ any employee in excess of 40 hours a week, unless such employee receives compensation for employment in excess of such weekly hours, at a rate not less than 1.5 times their regular rate of pay. However, § 3108(b) states that the provision of § 3107 ***shall not apply*** with respect to any employee who is employed in a bona fide executive, administrative, and professional capacity.

Additionally, E.O. 2005-28 prohibited certain employees from receiving OT pay or compensatory time for working more than 40 hours per week. The employees were those who: (1) work in non-autonomous departments and agencies, and (2) occupy positions listed in Attachment I of the order. The positions were defined as bona fide administrative, executive, and/or professional positions of the Government of Guam (GovGuam). The Department of Administration (DOA) was ordered to provide guidance through a departmental circular to assist the heads of departments and agencies in the implementation and application of the exemption procedures based on the Federal guidelines. See [Appendix 4](#) and [Appendix 5](#) for the Applicable Laws, Rules and Regulations, and Standard Operating Procedures and Executive Orders.

Further, in June 2019, the DOA Director issued Circular 2019-018 to all Line Agency and Department Heads. The circular stated that exemptions of positions in the executive, administrative, professional, and other categories restrict payments of overtime and compensatory time off for employees occupying these positions. The list of all exempt positions in the line agencies of GovGuam's executive branch was attached to the circular and includes the following positions:

- Accountants I, II, and III
- Accounting Technician Supervisor
- Administrative Officer
- Chief Payroll Officer
- Federal Programs Administrator
- Payroll Supervisor
- Program Coordinators I, II, III, and IV
- Social Service Supervisors I and II
- Social Workers I, II, and III

DOA determined the status of each position listed based on the Fair Labor Standards Act (FLSA) guidelines (e.g. salary and job duties tests). See [Appendix 6](#) for DOA Circular 2019-018.

The GDOE Personnel Rules and Regulations Section 907.400 allows overtime for covered classified employees. Covered employees include those classes of positions that are “not” in the executive, administrative, and professional categories, as determined by the Civil Service Commission in accordance with the FLSA. In order for an exemption to the overtime requirements to be applied, an employee's specific job duties and salary must meet all the requirements of the U.S. Department of Labor's (DOL) regulations.

GDOE paid \$640K of overtime to 59 employees as a special payroll check runs from October 8, 2021, to March 4, 2022. As a result, payments to the top five employees were **\$279,440**, or 44% of the total payment. See Table 1 for a summary of the top five OT payments.

Table 1: Summary of Top 5 Overtime Payments

Employee No.	Position Title	Total Overtime Hours (From May 2020 to Nov. 2021)	Overtime Pay	Benefits	Subtotal	% of Total
1. 5405	Federal Programs Administrator	767.5	\$ 60,451	\$ 17,766	\$ 78,217	12%
2. 8901	Program Coordinator IV	1,123.0	\$ 68,297	\$ 990	\$ 69,287	11%
3. 6022	Program Coordinator IV	841.0	\$ 64,822	\$ 941	\$ 65,763	10%
4. 5468	Program Coordinator IV	452.0	\$ 32,716	\$ 474	\$ 33,190	5%
5. 5818	Program Coordinator IV	453.5	\$ 32,510	\$ 472	\$ 32,982	5%
Subtotal		3,637.0	\$ 258,796	\$ 20,644	\$279,440	44%
Other 54 Employees		5,045.0 ¹	\$ 347,425	\$ 13,191	\$ 360,616	56%
Total		8,682.0	\$606,221	\$ 33,835	\$640,056	100%

Of the 59 employees that received OT payments, 46 were ineligible and 13 were eligible based on DOA Circular 2019-018. Payments to the ineligible employees totaled \$628,904, or 98% of the total payments. See Table 2 for a summary of eligibility status.¹

Table 2: Summary of Eligibility Status

Position Titles	Employee Count	Overtime Pay	Benefits	Subtotal
Program Coordinator IV	13	\$ 375,760	\$ 5,449	\$ 381,209
Federal Programs Administrator	1	\$ 60,451	\$ 17,766	\$ 78,217
Program Coordinator III	10	\$ 74,067	\$ 1,074	\$ 75,141
Administrative Officer	5	\$ 55,182	\$ 7,581	\$ 62,763
Social Worker III	8	\$ 13,192	\$ 1,062	\$ 14,255
Program Coordinator II	2	\$ 3,211	\$ 47	\$ 3,257
Accountant III	1	\$ 2,939	\$ 43	\$ 2,981
Payroll Supervisor	1	\$ 2,691	\$ 39	\$ 2,730

¹ Overtime hours of 19 out of the 54 remaining employees were not readily available.

Position Titles	Employee Count	Overtime Pay	Benefits	Subtotal
School Program Consultant	1	\$ 2,629	\$ 38	\$ 2,667
Accounting Technician Supervisor	1	\$ 1,769	\$ 527	\$ 2,296
Chief Payroll Officer	1	\$ 1,625	\$ 24	\$ 1,649
Social Service Supervisor I	1	\$ 958	\$ 14	\$ 971
Accountant I	1	\$ 757	\$ 11	\$ 767
Subtotal Ineligible	46	\$ 595,230	\$ 33,674	\$ 628,904
Subtotal Eligible	13	\$ 10,992	\$ 159	\$ 11,151
Total	59	\$ 606,221	\$ 33,833	\$ 640,055

The Federal Programs Administrator was one of the ineligible employees that received OT. From our review of the records, it appears the incumbent was part of the approval process. Based on the OT plans submitted by FPD, the Federal Program Administrator:

- Was the requestor for the OT for the FPD;
- Was the signatory for compliance with federal grants;
- Signed on the line for certifying funds through a stamp stating “Certified for Allowable Use of Federal Funds”; and
- Was the approver for a signature block on the bottom of the page.

There was a lack of segregation of duties as one person signed for four different approvals. The Federal Programs Administrator received the highest amount in OT and benefits and accounted for 12% of the total OT and benefits paid out. See Figure 1 for a sample approval section for FPD’s OT plans.

Figure 1: Sample Approval Section for FPD Overtime Plans

*The bottom of the page was cut off.

Additionally, on September 2, 2016, the Acting Superintendent at the time issued a memorandum to Deputy Superintendent's, Division Heads, and School Principals on OT for Exempt Status Employees. E.O. 2005-28 stipulated that GovGuam employees who occupied positions identified as administrative, executive and/or professional are **not** authorized to receive overtime pay or compensatory time for working more than 40 hours per week. In the memo, included were references to and attachments of E.O. 2005-28 and 95-11. See Figure 2 for an excerpt of the Acting Superintendent's Memorandum.

Figure 2: Excerpt of Acting Superintendent's Memorandum from September 2, 2016

Buenas and Hafa Adai! Executive Order 2005-28 stipulates that employees who occupy positions that are identified as administrative, executive and/or professional positions of the Government of Guam are not authorized to receive overtime pay or compensatory time for working more than forty (40) hours per week. Attached for your reference is the executive order along with the list of positions titles that fall under the category of exempt status.

Should you have any questions or need further clarification, please contact me at your convenience. Thank you.

Attachment:

- Executive Order 2005
- Executive Order 95-11
- Executive Order 95-11 Attachment

Misinterpretation of USDOE Guidance on Use of ESF for Overtime

In May 2020, GDOE sent several questions and requests for clarification to USDOE regarding the use of the ESF-SEA. GDOE specifically asked about personnel costs, if it is allowable for ESF-SEA funds to be utilized to compensate employees that qualify for overtime and hazardous/differential pay, and if they could be utilized to retroactively compensate employees that have performed the overtime and hazardous/differential services.

In their May 16, 2020 response, USDOE stated *“It is allowable to use ESF-SEA funds to compensate employees for work, as long as the work was related to preventing, preparing for, or responding to COVID-19. Overtime and hazardous/differential pay would be allowable to the extent that it is “reasonable for the services rendered and conforms to the established written policy of the non-Federal entity consistently applied to both Federal and non-Federal activities.” See the Uniform Guidance at 2 CFR § 200.430(a)(1).”*

Additionally, in March 2021, the USDOE Office of Elementary and Secondary Education, ESF Program Office provided the following guidance to GDOE:

“[ED] believes that this [overtime, night differential and holiday compensation to employees who are exempt from the overtime provisions] is a use of funds that could be allowable. However, it would be up to GDOE to determine whether these employees may receive this compensation in light of the FLSA exemption [...] the Uniform Guidance provides that the compensation for individual employees must be ‘reasonable for services rendered and conform to the established

written policy of the non-Federal entity consistently applied to both Federal and non-Federal activities.’ 2 CFR 200.430(a) (1). [...] the proposed compensation must conform to GDOE’s established written policy as applied to both Federal and non-Federal activities.”

Based on USDOE’s guidance, GDOE would need to determine whether the employees may receive OT compensation in light of the FLSA exemption. However, the Superintendent’s discretion and authority should align with both federal and local law and regulations.

Disparity in OT Payments between Essential Workers and Administrative Support

In April 2020, through E.O. 2020-08, the Governor ordered the DOA Director, or equivalent in the case of autonomous and semi-autonomous agencies, to implement a COVID-19 response differential pay policy. The policy was for employees working in support of the public health emergency and in areas necessary to eliminate or reduce immediate threats to life, public health, or safety whose work could expose them to COVID-19. The policy was to include:

- **Category 1:** 25% pay differential to essential employees, in the course of their duties, are in direct contact or close physical proximity to a population infected with or may be reasonably suspected to be infected with COVID-19. Such positions may include public safety/law enforcement, health care providers, and other positions performing essential critical mission duties.
- **Category 2:** 15% pay differential to essential employees, in the course of their duties, may incidentally come into contact with or close physical proximity to a population infected with or may be reasonably suspected to be infected with COVID-19. These employees may be providing humanitarian services or direct public assistance to the public.
- **Category 3:** 10% pay differential to essential employees whose positions do not allow them to telework *and* are mandated to perform their job duties at physical worksites pre-determined by their agency heads, required by the government’s response to COVID-19.

The DOA Director, or equivalent in the case of autonomous and semi-autonomous agencies, shall determine which employees are essential and must report as directed.

In May 2020, the Office of the Attorney General of Guam (OAG) issued an opinion memorandum to a Senator in the Guam Legislature regarding the applicability of the double pay provision in DOA Personnel Rules and Regulations Rule 8.406 to COVID-19 public health emergency. Under Rule 8.406 (Rule), an employee is entitled to receive double pay or compensatory leave credits when (1) the Governor has declared a state of emergency; (2) the facility that the employee works at is closed; and (3) the employee is still required to report to work in order to provide essential services. The first condition was met but the second and third conditions are still to be determined by the appointing authority.

The OAG recognized that the application of the rule during a public health emergency could lead to unintended and illogical inequities among employees in different agencies. For example, frontline healthcare workers could not receive special emergency compensation under the rule, but administrative support workers might. The Attorney General stated, “*The potential for such disparate and unequal treatment under the rule [...] would be a travesty of the highest degree.*”

The Attorney General further opined that amending the rule is a matter of policy most appropriate for the Legislature. The Organic Act expressly authorizes the Legislature to set the compensation of all GovGuam employees. However, the Governor established the COVID-19 differential pay and GDOE provided the pay to employees who provided a direct response to the public health emergency.

OPA Report No. 21-01, *Government of Guam COVID-19 Payroll Expenses*, identified the inequities amongst all Government of Guam agencies and the application of certain pay provisions for employees responding to the national emergency.

GDOE employees experienced unintended inequities which could be seen in the OT incurred by GDOE employees who provided direct response (e.g., school nurses, school resource officers, and school principals) and those who provided administrative support to GDOE. OT (excluding benefits) paid to the direct responders totaled \$334,266 for 84 employees. Meanwhile, OT (excluding benefits) paid to administrative support totaled \$606,221 for 59 employees.

Those providing direct response instead received COVID-19 differential pay in line with E.O. 2020-08. The COVID-19 differential pay (excluding benefits) paid to the 84 employees totaled \$601,881. The differential pay is less than the overtime earned by administrative support. In comparison to OT payments received by the FPD, which is calculated at the rate of 1 and ½ times the regular rate of pay for each hour, there appears to be a disparity in compensation between essential workers and administrative support.

Utilization of Overtime Appears to be Excessive

The GDOE Personnel Rules and Regulations Section 907.402 states that it is important to control unauthorized OT. The Superintendent is responsible for how OT work is authorized. Each Division Head is responsible for internal controls.

The Society for Human Resource Management (SHRM)² states that there are limits how beneficial the use of OT can be to employers and employees. High OT especially for an extended period, has several potential drawbacks, such as creating an OT-dependent workforce. Therefore, it is important to monitor both overall averages and individual OT hours. If the average OT at a facility exceeds 10 hours a week, employers should determine whether to continue and evaluate the need to hire additional staff.

Based on the labor cost distribution report for the 45 employees listed in the OT plans, OT hours charged per week for certain employees appeared excessive. For example:

- Employee No. 5405 worked 58.5 hours of OT in one week. It is the highest number of hours in the labor cost distribution report.
- Employee No. 8901 had an average of 30+ hours per week for eight consecutive weeks. In other words, this employee worked for about 12 hours every day for six days a week.
- 16 employees charged 20 hours or more of OT per week in more than one instance.

² Society for Human Resource Management. (n.d.). *Using overtime effectively*.
<https://www.shrm.org/resourcesandtools/tools-and-samples/toolkits/pages/usingovertimeeffectively.aspx>

There appears to be no monitoring or limiting of employees' OT to ensure of their well-being and maintain a consistent performance of quality over time.

In September 2021, the Superintendent established a limit of no more than 30% of the employee's annual salary in any calendar year except as authorized by the Superintendent. The Superintendent identified three employees needing to submit justification for exceeding the 30% cap. Two and a half weeks later, the Superintendent approved the three employees (i.e., EINs 5405, 8901, and 15799) that exceeded the limit. As of this date, the justification was not readily available.

Additionally, two days after the Superintendent identified three employees over the 30% cap, a fourth employee requested the Superintendent for an exemption to the cap as "discussed." The Superintendent approved the request in December 2021. There appears to be no monitoring in place to track employees at the time of the Superintendent's approval of the OT plans.

Based on the labor cost distribution report for the 46 employees listed in the OT plans, only three employees exceeded the 30% threshold. The three were also the highest earners of OT among the employees. See Table 3 for the application of the 30% threshold.

Table 3: Application of the 30% Threshold³

Employee No.	Position Title	Year	Overtime Pay (Calendar Year)	Annual Salary (Fiscal Year)	Overtime % of Salary
1. 5405	Federal Programs Administrator	2020	\$ 19,145	\$ 83,029	23%
		2021	\$ 41,306	\$ 85,663	48%
Subtotal			\$ 60,451	\$168,692	36%
2. 8901	Program Coordinator IV	2020	\$ 25,556	\$ 62,371	41%
		2021	\$ 42,741	\$ 64,350	66%
Subtotal			\$ 68,297	\$126,721	54%
3. 6022	Program Coordinator IV	2020	\$ 24,699	\$ 66,392	37%
		2021	\$ 40,123	\$ 68,498	59%
Subtotal			\$ 64,822	\$134,890	48%
4. 15799	Program Coordinator III	2020	\$ 7,358	\$ 37,100	20%
		2021	\$ 16,427	\$ 45,014	36%
Subtotal			\$ 23,785	\$ 82,114	29%
Total Employees Identified to be Over the 30% Threshold			\$217,355	\$512,417	42%

³ It is important to note that the 30% threshold is on a calendar year basis. The GDOE staffing patterns and pay period endings are reported on a fiscal year basis with FY 2020 taken from the second quarter report and FY 2021 taken from the fourth quarter report.

In October 2021, the FPD submitted its OT plan from October 2021 to September 2022. The amounts requested for OT were maximized at the 30% threshold, or for 416 hours per employee included in the listing. A week later, the Superintendent approved the plan and required a separate authorization for exceeding the 30% cap for periods beginning October 1, 2021.

Additionally, it was discovered that other divisions performed OT work before securing funding sources. As there is no authorized level for Central Division OT in FY 2022, other budget categories will be shorted once more and may need to be covered by federal reimbursements. OT being utilized for a long duration and consistently by few employees reflects a lack of planning, monitoring, and mismanagement of human resources. OT is a tool that can easily be abused. Hence, controls are in place to reduce the risk of such abuse and to protect employers from liabilities and employees from burnout.

Improper Payments Occurred Due to an Unauthorized Certifier of Funds

A significant concern highlighted in this investigative audit is the apparent breakdown of internal controls. An example of such a breakdown is the processing of disbursement requests from an unauthorized certifier of funds. Guam law requires that a Certifying Officer, who has been granted an appropriate delegation of authority, to be responsible for determining and certifying the legality of the disbursement of public funds. At the time of this reporting, no such officer certified the availability of funds.

A certification for “allowable use” of funds was made by the Federal Programs Administrator, who received, requested, and approved overtime payments for compliance. A conflict of interest exists when the beneficiary of the payment is also part of the approval process. Segregation of duties was rendered ineffective when a document containing one signature for four different roles went through the disbursement process.

Payments were disbursed to ineligible employees through special payroll check runs. Per Guam law, a disbursing officer is responsible for disbursing funds only upon, and in accordance with duly certified vouchers, examining vouchers as necessary to ensure that they are in the proper form, duly certified and approved, and correctly computed based on the facts certified.

Our audit discovered a meeting with the Federal Programs Division and the TPFAs in June 2020 discussed “improvements to the procurement process within Guam Department of Education (GDOE). During this meeting, flow charts were provided to open our discussion and illustrate strategies that can be applied to improve GDOE’s procurement process.” Through an inquiry by an Accountant in the Finance & Administration Division in April 2021, it was uncovered the TPFAs removed the FAD from the requisition approval process, thus resulting in a breakdown of internal controls. Certifying Officers are assigned to the FAD. A formal engagement is needed to identify if this was the cause for the payment going through the process.

OT payments to ineligible employees do not comply with the FLSA and local laws. As GDOE used local funds, these payments are subject to local laws such as 4 GCA Chapter 14 for Accountability of Disbursing and Certifying Officers. Noncompliance may result in a dismissal and personal liability of the employee or officer responsible for the payments.

The payment of \$11,151 for the remaining 13 employees that were eligible was questioned due to

the improper certification of funds. Reports by external auditors are publicly available, placing OT payments under the scrutiny of the legislative oversight and the public and affecting considerations of future local appropriations. USDOE may review these OT payments during their on-site validation of the Reconsideration Evaluation Plan and may adversely affect GDOE's progress in addressing its high-risk grantee designation.

To address these findings, we recommend GDOE management adhere to local law and comply with their own Personnel Rules and Regulations and SOPs. Additionally, we recommend GDOE seek the recovery of the local funds that were paid to ineligible exempt employees for overtime and examine removing the Federal Programs Administrator from oversight and management of federal grants as outlined in 5 GCA § 22306⁴. Due to the sensitivity of this matter, a copy of this report will be forwarded to the Office of the Attorney General for review and disposition on potential fraud and abuse by the Federal Programs Division and its management and the potential repayment of OT payments for ineligible employees and eligible employees whose timesheets were improperly certified.

Response and Corrective Action to Single Audit Finding

In May 2022, the OPA released the FY 2021 Single Audit Report conducted by Deloitte and Touche. Among the findings identified in the report was Finding No. 2021-004, which questioned \$17,131 in allowable costs/cost principles directly related to two employees exempt from receiving overtime. Two of three transactions tested showed that (aggregating \$2,581 of \$4.9M in total Program payroll expenditures) documentation was insufficient to substantiate the cost was allowable under the Program. GDOE did not effectively monitor transactions for compliance with applicable costs/cost principles requirements.

In their response, GDOE agreed to the finding and, as part of their plan of action, they were to confer with USDOE to determine whether such expenditures could be reimbursed. Upon USDOE's determination, GDOE will implement the necessary corrective actions.

GDOE's Internal Audit Office conducted a risk assessment in May 2022 on overtime expenditures to confirm reasonableness and proper processing. Their risk assessment also found internal control deficiencies, overtime payments to ineligible employees, and the absence of certification of funds for overtime payments. Our investigative audit corroborated their risk assessment.

⁴ Based on 5 GCA § 22306, Penalty for Noncompliance, *"The administration of authorized Federal programs shall be in full compliance with all applicable laws, rules and regulations governing the program. Noncompliance requirements by officials or employees of the government of Guam shall be cause for dismissal. Expenditure of public funds in violation of laws, rules, regulations, or guidelines established for the program shall void the appropriation for the program and the amount expended in violation shall be due and payable to the government of Guam by the officer or employee responsible for the act."*

Conclusion and Recommendations

Local fund appropriations from another budget category were shorted to pay for the OT and are pending reimbursement from the Third Party Fiduciary Agent. Retroactive approvals, lack of monitoring of the utilization of OT, lack of segregation of duties, and lack of OT plans increased GDOE's risk for improper payments. Of the 59 employees that received OT payments, 46 were ineligible under the Fair Labor Standards Act and Department of Administration Circular 2019-018 while the remaining 13 were certified by an unauthorized certifier of funds.

The review was limited to the documentation submitted and did not examine the entire payment process. As such, further review is needed to identify causes for corrective actions and potential liability for repayment of local funds.

With significant internal control deficiencies identified in our audit of the OT payments that primarily benefitted employees of the FPD, we concluded the following:

- The accumulation of OT hours without a plan or approval from the Superintendent was premature;
- A receivable is still outstanding for the OT payments and shorted local appropriations;
- 46 exempt employees ineligible to receive overtime received over \$629K in payments;
- A disparity in OT payments and differential pay between essential workers and administrative support; and
- Improper payments occurred due to an unauthorized certifier of funds resulting in questioned costs of \$11K.

To address the findings in our report, we recommended the following to GDOE:

1. Adhere to local law and comply with GDOE Personnel Rules and Regulations and Standard Operating Procedures.
2. Seek the recovery of local funds paid to ineligible exempt employees and payments given to eligible employees whose timesheets were improperly certified.
3. Examine removing the Federal Programs Administrator from oversight and management of federal grants as outlined in 5 GCA § 22306.

Due to the sensitivity of this matter, a copy of this report will be forwarded to the Office of the Attorney General for review and disposition on potential fraud and abuse by the FPD and its management and the potential recovery of overtime compensation awarded to ineligible exempt employees and eligible employees whose timesheets were improperly certified.

Classification of Monetary Amounts

Finding Area	Questioned Costs	Total
FPD Employees Incurred Overtime Hours Without Plan or Approval	\$ -	\$ -
Payment of Overtime from Local Funds Shorted Local Appropriations	\$ -	\$ -
Exempt Employees Received Overtime	\$ 628,904	\$ 628,904
Misinterpretation of USDOE Guidance on Use of ESF for Overtime	\$ -	\$ -
Disparity in OT Payments Between Essential Workers and Administrative Support	\$ -	\$ -
Utilization of Overtime Appears to be Excessive	\$ -	\$ -
Improper Payments Occurred Due to an Unauthorized Certifier of Funds	\$ 11,151	\$ 11,151
Response and Corrective Action to Single Audit Finding	\$ -	\$ -
Total	\$ 640,055	\$ 640,055

Management Response and OPA Reply

On February 22, 2023, our office transmitted a draft report to GDOE's Acting Superintendent. An exit conference was held on March 7, 2023, to discuss the audit findings, recommendations, and concerns. We provided an updated final report on March 15, 2023, and requested their official management response.

On April 7, 2023, GDOE submitted an official response agreeing with the findings in our audit report.

GDOE Response: On behalf of GDOE as Acting Superintendent of Education, I concur with the findings in the draft report of the OPA's investigative audit of GDOE Overtime Payments and will work with GDOE management and the Guam Education Board to implement the corrective action plan.

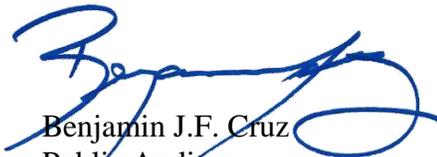
OPA Reply: We will follow up with the recommendations at the beginning of the next fiscal year.

See [Appendix 7](#) for GDOE's management response.

The legislation creating the Office of Public Accountability requires agencies to prepare a corrective action plan to implement audit recommendations, to document the progress of the recommendation, and to endeavor to complete the implementation of the recommendations no later than the beginning of the next fiscal year. Accordingly, we will contact GDOE to provide the target date and title of the official(s) responsible for implementing the recommendations.

We greatly appreciate the cooperation and assistance given to us by the staff and management of GDOE for this audit.

OFFICE OF PUBLIC ACCOUNTABILITY



Benjamin J.F. Cruz
Public Auditor

Appendix 1:**Objective, Scope, & Methodology**

The objectives of our investigative audit were to determine the Guam Department of Education's (1) compliance with applicable laws, rules, and regulations with respect to the overtime payments; and (2) response and corrective action plan to Finding No. 2021-004 of the Fiscal Year 2021 Single Audit Report.

The scope of our investigative audit included a review of GDOE's overtime payments, personnel rules and regulations, policies and procedures, and other relevant documents between March 1, 2020, to September 30, 2022. Our review was performed at GDOE's Central Office in Tiyan, Guam and the Office of Public Accountability in Hagåtña, Guam.

Methodology

The investigative audit methodology included gaining an understanding of the policies, procedures, and applicable laws and regulations regarding GDOE's overtime payments. We interviewed the former Acting Superintendent, Acting Superintendent, General Accounting Supervisor, Chief Payroll Officer, Certifying Officers, and Internal Audit Office.

We determined that 59 employees in GDOE received overtime payments during our scope period. We compared the list of exempt positions identified in DOA's Circular 2019-018 with the list of position titles of employees that received overtime payments to determine if these payments were appropriate.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Internal control weaknesses were identified and are discussed in the Results of Investigative Audit section of the report.

Appendix 2:**Prior Audit Coverage**

We reviewed the following prior audits of the Guam Department of Education's overtime payments:

Office of Public Accountability

OPA Report No. 21-01, *Government of Guam COVID-19 Payroll Expenses*, was issued in January 2021 and covered March 14, 2020 through May 11, 2020.

We found that between March 14, 2020 and May 11, 2020, there was a difference in the use of legal authority for the compensation of [Government of Guam (GovGuam)] employees during the state of emergency declared in March 2020. Two autonomous agencies utilized the double pay provision, while 45 autonomous, semi-autonomous, and line agencies utilized the E.O. 2020-08 Differential Pay Policy. Although there was a COVID-19 budget of \$29.2M, not all GovGuam agencies were paid out of the COVID-19 Relief Fund for payroll expenses.

We questioned the double pay given to [Guam Waterworks Authority (GWA)] and [Guam Power Authority (GPA)] employees. GPA's Authority Policy on a Pandemic Influenza Preparedness and Response Plan stated that personnel teleworking shall be compensated at their regular pay and essential personnel on duty would earn regular pay and overtime on hours beyond the 40-hour workweek. GPA did not follow their policy. Therefore, we questioned the \$1.5M double pay compensated to employees during this period. GWA's interpretation of Rule 8.406 conflicted with E.O. 2020-08. GWA employees were not paid the differential because of ongoing numerous legal and legislative discussions. As a result, we questioned the \$1.0M double pay compensated to GWA employees.

We recommend that the [Office of the Attorney General]:

- (1) Review the circumstances surrounding the application of the double pay provision for the GPA and GWA and determine if reimbursement is necessary for employees that received the double pay; and
- (2) Review the circumstances surrounding the application of the compensatory leave credits for the GWA and determine if reimbursement is necessary for employees that received this benefit.
- (3) Review the application of elected and appointed officials receiving COVID-related compensation and determine if reimbursement is necessary for employees that received these payments.

Deloitte & Touche Single Audit Report

GDOE's FY 2021 Single Audit Reports identified Finding No. 2021-004, which questioned \$17,131 in allowable costs/cost principles directly related to two employees that were exempt from receiving overtime. Two of three transactions were tested, aggregating \$2,581 of \$4.9M in total Program payroll expenditures, documentation was not sufficient to substantiate the cost was allowable under the Program. GDOE did not effectively monitor transactions for compliance with applicable costs/cost principles requirements.

Inter-Office Memorandum from Certifying Officers



Superintendent of Education

FINANCIAL AFFAIRS DEPARTMENT OF EDUCATION

www.gdoe.net
500 Mariner Avenue
Barrigada, Guam 96913
Telephone: (671) 300-1575 • Fax: (671) 472-5001
Email: [REDACTED]



Deputy Superintendent of Finance
and Administrative Services

July 22, 2020

INTER-OFFICE MEMORANDUM

TO: Superintendent
VIA: Deputy Superintendent of Financial Administrative Services
FROM: Certifying Officers
SUBJECT: Certification of Funds - Requests

In response to the following:

GDOE Personnel Administrator’s July 7, 2020 email query to advise of any changes in process with regard to “certification of funds” for federally funded activities under the department’s Consolidated Grant; a query prompted by the certification of funds signatory block sections in personnel actions having been crossed out by Federal Programs Administrator, sometimes with a written notation ... “what are you certifying?”; AND

FPO Administrator having stamped ‘Certified for Allowable Use of Federal Funds’ and affixed his signature in the “certification of funds” signatory block sections, reserved for the department’s Certifying Officer, on federally funded personnel actions dated July 16, 2020 to the present -

Certifying Officers respectfully submits and offers the following:

1. These referenced FPO actions is a deviation from GDOE’s established Operating Procedures and do not adhere to the procedural and prescribed signatories and approvals for ‘compliance’ under Section IV. Procedures and Section V. Workflows of SOP Request to Fill Position(s) for Recruitment - 800-006 and SOP Salary Increments & Detailed Differential Pay - 800-010;
2. These referenced FPO actions represents a similarly recurring deviation from GDOE’s established Operating Procedures for the ‘certification of funds’, wherein in each recurrent instance to date, has resulted in **no change** as directed by the Superintendent in the processing of federally funded activities and financial transactions, inclusive of personnel actions;
3. These referenced FPO actions encroach upon the Superintendent’s sole and vested authority (Chapter 3 of Title 17 GCA) and precludes Certifying Officers (Chapter 14 of Title 4 GCA; Chapter 22 of Title 5 GCA), in their designated capacity by and on behalf of the Superintendent, from performing their statutory duties and responsibilities; and as a consequence, nullifies the financial activity and transaction.

BACKGROUND - Certifying Officers serve the department by virtue of the Superintendent’s authority pursuant to Chapter 3 of Title 17 GCA, Chapter 14 of Title 4 GCA, and Chapter 22 of Title 5 GCA. It is this

Inter-Office Memorandum from Certifying Officers

INTER-OFFICE MEMORANDUM

July 23, 2020

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statutory authority that blankets the 'certification of funds' in all aspects of the department's financial activities and transactions, and constitutes the promulgated prescription ascribed to the 'Certifying Officer' in the department's established Standard Operating Procedures.

Certifying Officers have a duty to determine and certify the legality of disbursements encompassing:

- a. Existence and correctness of the facts stated in the certificate or voucher or supporting papers,
- b. The legality of the proposed payment under the appropriation or funds involved,
- c. The correctness of the computations on the voucher.

The FPO approval for 'compliance' serves as material evidence for Certifying Officers that speaks to the legality and correctness for the request. The separate and sequential order of approvals:

→ FPO Compliance → Certifying Officer Certification of Funds → Superintendent Approving Authority

is purposeful and compulsory to fulfill the statutory duties and responsibilities of Certifying Officers.

Certifying Officers also looks to GPSS 08-0717 on the subject of 'Authority of Guam Offices and Officials Relative to Management and Administration of USDOE – Funded Programs,' as reaffirming the Superintendent is the Chief Executive Officer of the department responsible for administering federal funds/programs and reaffirming the Superintendent serves as the department's approving authority for the expenditure of funds.

While the referenced FPO action represent a similar and recurring deviation of standard operating procedures affecting personnel actions, FPO has also taken similar actions on procurement requests. In each documented and recurrent instance, Certifying Officers can only surmise the motivating premise for the referenced FPO actions and similar actions taken to date, is the absence or lack of FPO operating procedures for its approvals for 'compliance.' However, Certifying Officers would assert FPO's annexation and encroachment of Certifying Officers statutory duties cannot be used to either eliminate or substitute for FPO's compliance responsibilities under the Consolidated Grant for Outlying Areas.

Chronology and Outcomes of Recurring Instances/Events

On or about May 2, 2019 a meeting was conducted by the Superintendent on the subject of 'Internal Controls' and included the presence of the following individuals and representatives: GDOE Attorneys' III and IV, Chief Auditor, FAS Deputy Superintendent, Federal Programs Administrator, State Officers, Supply Management Administrator, Buyer Supervisor, and Certifying Officer. Certifying Officers were informed by then FAS Deputy Superintendent the meeting was prompted by concerns over FPO actions having caused a backlog in procurements for contractual services funded by the Consolidated Grant for Outlying Areas. FPO had reverted to deviating from established operating procedures (SOP Competitive Sealed Bidding – Invitation for Bid – 200-027 and SOP Competitive Selection Procedures for Services – Request for Proposals (RFP) – 200-031) by qualifying its signature for approvals for 'compliance' on procurement documentation for contractual services with the notation 'allowable activity non-compliant due to lack of certification of funds.' Supply Management Administrator and GDOE Attorneys had determined this was an unacceptable approval for 'compliance' and such, precluded them from moving forward in processing the requests.

Superintendent began the meeting by asking participants to discuss how the backlog could be resolved. FPO Administrator stated the qualified approval for compliance was provided because they are unable to certify the availability of funds; the sequential order/workflow in internal controls/established operating

Inter-Office Memorandum from Certifying Officers

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procedures consigns FPO to approve for 'compliance' before Certifying Officers approve the certification of funds. FPO Administrator stated they should be the last approver so they can see the certification of funds. FAS Deputy Superintendent repudiated internal controls/established operating procedures provide multiple opportunities *and* notifications for FPO to validate available funding in every stage of processing requests – from requisition entry, contract tracking, to the issuance of a purchase order. Further, FPO permissions in the MUNIS system provide untethered access to view and monitor account balances from budget entries, transfers, requisitions, encumbrances, and expenditures.

Supply Management Administrator agreed the SOP provides multiple opportunities for FPO review and approvals even with the routing of documentation processing accessible as attachments within Munis Procurement Module. Procurement staff collaborate and are guided by Attorneys on procurements and contractual agreements. Attorney III stated FPO approvals for documentation processing for 'compliance' which become a permanent record in the procurement jacket must be unqualified and resolute – it's either compliant or it's not – to withstand the mandated Attorney General review and approval. At this point, Attorney IV joined the meeting.

FPO Administrator responded designating FPO Administrator Certifying Officer for the Consolidated Grant funding appears to be the best solution to resolve the issue. At this point in the meeting, FAS Deputy Superintendent and FPO Administrator were excused to attend a scheduled exit interview/meeting with independent auditors and Superintendent continued the meeting asking the remaining participants for their input.

Certifying Officer stated they, in order to approve certification of funds, also require and are held to the very same standard expressed by Attorney III for FPO approvals for 'compliance' – it's either compliant or it's not – and referred to research on the topic provided by FAS Deputy Superintendent (see Appendix II). Superintendent asked what happens to the requests, does the processing just stop? Certifying Officers responded no, we all inform the FAS Deputy of Finance and whether its HR, Payroll, or Procurement we all work together to reach out to Program Managers, the State Officers, and the TPFA to find out what may be the problem, if any. It's a painful and exhausting process where too often, we end up re-typing the personnel actions, restarting the procurement documentation, and even routing the documentation more than once to ensure the requests adhere to established operating procedures before certifying the funds and placing it before the Superintendent signature and approval.

Attorney IV strongly recommended against making the FPO Administrator a Certifying Officer for CG funding and stated he would elaborate his concerns privately to the Superintendent. Certifying Officer agreed as that would create a second set of procedures exclusively for CG funding and questioned whether in doing so, would that even stand up to internal controls and audits? Superintendent asked Supply Management Administrator whether they had anything to add to the discussion to which she responded while it seems we keep coming back to the same issue for 'compliance' she would be grateful and would abide by the Superintendent's intercession and guidance to address the backlog. The Superintendent adjourned the meeting and that he would further discuss the matter with FAS Deputy Superintendent and FPO Administrator. At some point thereafter, Supply Management was able to clear backlog of procurements and FPO resumed its approvals for 'compliance' in accordance with established operating procedures.

Similarly, on or about February 16, 2018 (see Appendix II), the FPO deviated from established operating procedures when it pronounced a change to the ascribed sequential order/workflow of signatories and approvals. Project Managers and Project Coordinators were informed all requests requiring certification of funds were to be transmitted to Certifying Officers *prior* to submission to the FPO; and that all requests

Inter-Office Memorandum from Certifying Officers

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submitted to FPO *without* funding certification would be returned and approval for compliance withheld. On or about February 22, 2018 FPO explained the change was necessary citing transactions for a Memorandum of Understanding were incorrectly processed and constituted a potential repeat Single Audit Finding. FPO Administrator asserted, "I will sign for allow ability for not for compliance since I do not know whether funds are available. I do not want to be held responsible for funding that are mis-identified." Then FAS Deputy Superintendent informed Certifying Officers of the Superintendent's directive to comply with established operating procedures until a discussion could be held on the subject MOU.

In a May 8, 2018 Memorandum to the Superintendent (see APPENDIX III), then FAS Deputy Superintendent provided a thorough review on the correctness of the subject MOU. She determined changing the sequence of approvers as FPO claimed would not have addressed the issues raised by this transaction. Her Memorandum concluded and recommended the existing standard operating procedures be followed.

CONCLUSION

Based on the statutory nature and implications contained in this reporting, Certifying Officers have a duty and responsibility to ascertain whether FPO referenced actions have been authorized and deemed permissible by the Superintendent, and to request for a Superintendent directive as to how we must now proceed.

Respectfully,

[Redacted Signature]

Dated: 07.23.20

MANAGEMENT ANALYST III

[Redacted Signature]

Dated: 7/23/2020

MANAGEMENT ANALYST III

[Redacted Signature]

Dated: 07.23.20

MANAGEMENT ANALYST I

Applicable Laws, Rules and Regulations, and Standard Operating Procedures

Interest on Late Overtime Payments

Title 4 of the Guam Code Annotated (GCA) § 6221 states that any overtime not paid to an employee within 15 working days after a request for payment is submitted shall earn interest at the rate of 10% per annum from the date due until the date paid the employee at the same time he receives his payment for overtime.

Cause of Action for Overtime

Title 4 GCA § 6221.1(a) states that it is the intent of the Legislature that all overtime which has been approved be promptly paid. Therefore, any employee who is entitled to overtime may bring action in the Superior Court against the Government of Guam (GovGuam) for payment of all back pay due as a result of overtime, in addition to other remedies allowed at law or equity.

Further, § 6221.1(b) states that 10 or more employees similarly situated may initiate and bring a class action on behalf of all employees similarly situated. In such case, the Court shall set reasonable attorney's fees upon conclusion of the case in an amount not to exceed 10% of the recovery, to be paid by GovGuam if the employees prevail.

Penalty of Noncompliance

Title 5 GCA § 22306 [states that the administration of authorized Federal programs shall be in full compliance with all applicable laws, rules and regulations governing the program. Noncompliance requirements by GovGuam officials or employees shall be cause for dismissal. Expenditure of public funds in violation of laws, rules, regulations, or guidelines established for the program shall void the appropriation for the program and the amount expended in violation shall be due and payable to GovGuam by the officer or employee responsible for the act.]

Maximum Hours; Split Shifts, and Exemptions

Title 22 GCA § 3107(a) states that no employer shall employ any employee in excess of 40 hours a week, unless such employee receives compensation for employment in excess of such weekly hours, at a rate not less than 1.5 times their regular rate of pay. However, § 3108(b) states that the provision of § 3107 shall not apply with respect to any employee who is employed in a bona fide executive, administrative, and professional capacity.

Applicable Laws, Rules and Regulations, and Standard Operating Procedures

Accountability of Disbursing and Certifying Officers

Title 4 GCA § 14104 states that a Certifying Officer is responsible for determining and certifying legality of the disbursement of public funds and does not have physical possession of the funds. A Disbursing Officer disburses funds and renders accounts in accordance with laws and regulations governing disbursement of public funds and has physical possession or control of the funds. Improper payment means a disbursement of public funds by a disbursing officer or subordinate that is found by an appropriate authority to be illegal, improper or incorrect. Improper payments result from fraud, forgery, alteration of vouchers, improper certifications and other improper practices. Relief is an administrative decision made by GovGuam officers authorized by law to make such a decision that absolves the officer from liability for a loss.

Title 4 GCA § 14107 states that upon approval by the Director of the Department of Administration, an employee can be designated as a Certifying Officer. To designate Certifying Officers, the approving official must have filed a Delegation of Authority form with the Treasurer of Guam. Designations are valid for two years from the effective date unless revoked earlier.

Title 4 GCA § 14109 states that a Certifying Officer is not liable unless an improper payment has been made on the basis of the certified voucher. Liability arises automatically at the moment of the improper payment. A Certifying Officer shall be required to make restitution to GovGuam for any illegal, improper or incorrect payment resulting from any false, inaccurate or misleading certificates made by the Certifying Officer, as well as for any payment prohibited by law or which did not represent a legal obligation under the appropriation of funds involved.

Guam Department of Education Personnel Rules and Regulations

The Guam Department of Education Personnel Rules and Regulations Chapter 7 sets forth the standard for hours of work, wages, overtime compensation, compensating time-off in lieu of overtime pay, observance of holidays and a system under which the pay of certain employees shall be adjusted for certain hours, days or conditions of work. The provisions are required to be in compliance with the FLSA.

Section 907.200

Once a supervisor allows the employee to work, or “knows” that the employee is working, then the employee must be compensated.

Applicable Laws, Rules and Regulations, and Standard Operating Procedures

Section 907.400

Upon the occurrence of overtime work, covered classified employees are entitled to receive overtime compensation calculated at the rate of 1 and ½ times the regular rate of pay for each hour or portion of the hour of overtime worked. Covered employees include those classes of positions that are **not** in the executive, administrative, and professional categories, as determined by the Civil Service Commission in accordance with the FLSA.

Section 907.402

Overtime work may be authorized by the Superintendent in cases of emergency or when in the best interest of the GDOE. The Superintendent shall hold hours worked by employees to GDOE's established 40-hour workweek standard, except in those cases where excessive hours of work are necessary because of weather conditions, seasonal activities, or emergencies. The Superintendent is responsible for the manner in which overtime work is authorized. It is important to control unauthorized overtime. Each Division Head is responsible for internal controls.

Section 907.404

Consistent with 4 GCA § 4105(e), no person shall be required to work overtime unless the employee has received certification by the Superintendent that funds for overtime pay are available.

GDOE Standard Operating Procedures 1500-006

In September 2014, the GDOE Payroll Office implemented SOP 1500-006 Payroll Processing.

- The Superintendent is responsible for the final approval of release of payroll funds.
- The Deputy Superintendent of Finance and Administrative Services (DFAS) or Comptroller is responsible for drawing funds to pay payroll and overall fiscal status of payroll.
- The Accounting Office (Financial Affairs) is responsible for processing payment to payroll vendors and maintaining accounts.
- The Payroll Office is responsible for verification of payroll data entered and physical processing of payroll checks and direct deposits, and processing of all payroll procedures.

Special runs are performed for reasons including late documents returning regarding leave sharing, off-island leave, back-in conversions, etc. The DFAS must approve special check runs.

Appendix 5:**Executive Orders**

Executive Order 86-7

In April 1986, the Governor of Guam ordered all government agencies and sub-divisions thereof, to assure compliance in executing the management of their employees in accordance with current laws, rules, and regulations consistent with the Fair Labor Standards Act (FLSA), as amended. It shall be the responsibility of management personnel of each department to assure such compliance. The order created a FLSA Compliance Task Force chaired by the Department of Administration (DOA) Director, co-chaired by the Guam Department of Labor (DOL) Director, and encompassed various departments to include the Guam Department of Education and the Civil Service Commission. The task force was to develop appropriate standards that will assure compliance to the FLSA. The DOA Director is responsible for training and conducting employee orientations on the FLSA.

Executive Order 87-2

In January 1987, the Governor ordered for executive agencies to minimize the scheduling of employees which may result in accrual of overtime and night differential pay. Payment for overtime and night differential shall be made only if claims are documented and presented within two weeks of work. Each executive agency shall adopt an overtime plan for approval of Bureau of Budget Management and Research. Overtime should be a management tool of last resort.

Executive Order 95-11

In April 1995, the Governor ordered that employees whose position titles were listed in the attachment to the executive order and those in the executive level are defined as administrative, executive, or professional positions of the Government of Guam. These employees shall not receive overtime pay or compensatory time for working more than 40 hours per week. The Guam DOL shall establish the positions that are ineligible to receive such benefit.

Executive Order 2005-08

In July 2005, the Governor designated bona fide executive, administrative and professional positions to be exempted from the minimum wage and overtime provisions of the FLSA. This executive order reestablished to declare employees occupying exempt positions ineligible to be compensated for overtime hours or compensatory time worked, and directed immediate implementation.

DOA Circular 2019-018



██████████ Governor (Maga'ähge)
 ██████████ Lt. Governor (Sigundo Maga'ähge)

██████████
 Director (Direktor)

██████████
 Deputy Director (Sigundo Direktor)

DIRECTOR'S OFFICE (Uñsinan Direktor)

JUN 21 2019

DEPARTMENT OF ADMINISTRATION ORGANIZATIONAL CIRCULAR NO.: 2019-018

To: All Line Agency and Department Heads
 From: Director, Department of Administration
 Subject: Fair Labor Standards Act (FLSA)
 RE: Classification Listing of Exempt Positions

Buenas yan Häfa Adai! The U.S. Department of Labor has compiled provisions for the designation of exempt positions in the executive, administrative, professional and other categories. The exemption of these positions restricts payments of overtime and compensatory time off for employees occupying those positions. The list of all exempt positions in the line agencies of the Executive Branch of the government of Guam is included as an attachment to this Circular.

To qualify for exemption, employees must meet all three tests requirements:

- Salary Level
- Salary Basis
- Job Duties.

The first test requires that the salary level must not be less than \$455 per week per 29 CFR § 541.600 of the Fair Labor Standards Act. The second test, salary basis, requires that an employee regularly receive, each pay period and on a weekly or less frequent basis, a "predetermined amount" of compensation that cannot be reduced because of variations in the quality or quantity of work performed based on 29 CFR § 541.602. The third test requires that employees must meet the criteria outlined in one of the following four exemptions (executive, administrative, professional, and computer) in order to meet the "duties" test and be considered exempt.

1. Executive Exemption

- The employee's primary duty must be managing the enterprise, or managing a customarily recognized department or subdivision of the enterprise;
- The employee must regularly supervise and direct the work of at least two or more other full-time employee or their equivalent; and
- The employee must have the authority to hire and fire other employees, or the employee's suggestions and recommendations as to the hiring, firing, advancement, promotion or any other change of status of other employees must be given particular weight.

DOA Circular 2019-018**2. Administrative Exemption**

- The employee must have the primary duty of performing office or non-manual work directly related to the management or general business operations of the employer or the employer's customers; and
- The employee's primary duty must require the exercise of discretion and independent judgment on significant matters.

3. Professional Exemption**A. Learned Professional Exemption**

- The employee must primarily perform work that requires knowledge of an advanced type in a field of science or learning; work is mostly intellectual and that requires the consistent exercise of discretion and judgment
- The advanced knowledge must be customarily acquired by a prolonged course of specialized intellectual instruction

B. Creative Professional Exemption

- The employee must primarily perform work that requires invention, imagination, originality, or talent in a recognized artistic or creative field; work in fields such as music, writing, acting and graphic arts.

4. Computer Exemption

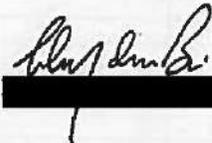
- The employee must primarily perform work in the area of computer systems analysis, computer programming, or computer software engineering
- The employee's primary duty must consist of using systems analysis techniques and procedures to determine hardware, software, or system-functional specifications; designing, developing, documenting, analyzing, creating, testing or modifying computer systems or programs based on and related to user or system design specifications; designing, documenting, testing, creating, or modifying computer programs related to machine operating systems; or a combination of the above duties requiring the same level of skills.

The above definitions are taken out of the U.S. Department of Labor Final Rule on 29 CFR 541. Our office has determined the status of each position based on these FLSA guidelines; please be guided accordingly.

The attached list of positions may not be all inclusive. Our office has provided the different factors used to determine the status of these positions as guidelines for your own positions. If there is a need to have a position assessed or re-assessed, you may request, in writing, from our Human Resources Division to conduct a review. This list is subject to change.

It is also noted that the U.S. Department of Labor has proposed a rule change to the FLSA in regards to the determination of entitlement to overtime for employees. Once a final decision is made; and should the rule be amended, our office will re-assess positions and issue a new list with any changes implemented. You can find more information on the proposed rule change at the Department of Labor website at www.dol.gov/newsroom.

Should you have any questions or concerns, please contact our Classification and Pay Branch at 475-1265/1131/1201/1219. *Dangkolo na Agradesimiento!*



Attachment

DOA Circular 2019-018

CLASSIFICATION LISTING OF EXEMPT POSITIONS WITHIN THE LINE DEPARTMENTS AND AGENCIES

CLASS CODE	POSITION TITLE	PAYGRADE	FLSA STATUS
4.438	911 EMERGENCY MEDICAL DISPATCHER	I	EXEMPT
4.439	911 EMERGENCY MEDICAL DISPATCHER SUPERVISOR	J	EXEMPT
2.33	ACCOUNTANT I	L	EXEMPT
2.331	ACCOUNTANT II	M	EXEMPT
2.332	ACCOUNTANT III	N	EXEMPT
2.325	ACCOUNTING TECHNICIAN SUPERVISOR	K	EXEMPT
41.081	ADJUTANT GENERAL	E-U	EXEMPT
2.831	ADMINISTRATIVE COUNSEL (CSC)	R	EXEMPT
41.013	ADMINISTRATIVE DIRECTOR (CHAMORRO LAND TRUST)	E-P	EXEMPT
2.01	ADMINISTRATIVE OFFICER	L	EXEMPT
2.505	ADMINISTRATIVE SERVICES AND BENEFITS SUPERVISOR	N	EXEMPT
2.03	ADMINISTRATIVE SERVICES OFFICER	N	EXEMPT
41.041	ADMINISTRATOR (GEP)	E-S	EXEMPT
1.456	ADMINISTRATOR, CENTRAL PURCHASING (GSA)	M	EXEMPT
1.454	ADMINISTRATOR, CONTROL DIVISION (GSA)	M	EXEMPT
6.32	ADMINISTRATOR, OFFICE OF CIVIL DEFENSE (PUBLIC LAW 24-298)	R	EXEMPT
1.455	ADMINISTRATOR, OPERATIONS DIVISION (GSA)	M	EXEMPT
7.149	AGRICULTURAL DEVELOPMENT CHIEF	O	EXEMPT
7.125	AGRICULTURAL DIVISION CHIEF	Q	EXEMPT
13.003	AGRICULTURAL EXPERIMENT STATION MANAGER	M	EXEMPT
7.146	AGRICULTURAL MANAGEMENT SPECIALIST I	J	EXEMPT
7.147	AGRICULTURAL MANAGEMENT SPECIALIST II	J	EXEMPT
7.148	AGRICULTURAL MANAGEMENT SPECIALIST III	K	EXEMPT
9.437	AGRICULTURAL TECHNICIAN SUPERVISOR	I	EXEMPT
7.12	AGRICULTURIST I	K	EXEMPT
7.121	AGRICULTURIST II	M	EXEMPT
7.122	AGRICULTURIST III	N	EXEMPT
6.16	AIR & LAND PROGRAMS ADMINISTRATOR	R	EXEMPT
20.005	ALIEN LABOR AND PROCESSING CERTIFICATION ADVISER	J	EXEMPT
6.322	ANTI-TERRORISM PROGRAM MANAGER	R	EXEMPT
7.155	ARCHAEOLOGIST	N	EXEMPT
7.134	ASSISTANT CHIEF AQUATICS AND WILDLIFE RESOURCES	R	EXEMPT
4.237	ASSISTANT CHIEF OF CUSTOMS & QUARANTINE	OL04	EXEMPT
1.458	ASSISTANT CHIEF PROCUREMENT OFFICER (GSA)	O	EXEMPT
2.731	ASSISTANT ECONOMIST	K	EXEMPT
4.436	ASSISTANT FIRE CHIEF	PL04	EXEMPT
41.069	ASSISTANT GENERAL MANAGER	E-P	EXEMPT
41.055	ASSISTANT GENERAL MANAGER	E-R	EXEMPT
3.64	ASSISTANT PARKS ADMINISTRATOR	O	EXEMPT
2.567	ASSISTANT PERSONNEL SERVICES ADMINISTRATOR (DOA)	R	EXEMPT
3.635	ASSISTANT RECREATION ADMINISTRATOR	M	EXEMPT
10.925	ASSISTANT SCHOOL BUS OPERATIONS SUPERINTENDENT	O	EXEMPT
1.45	ASSISTANT SUPPLY MANAGEMENT ADMINISTRATOR (AUTONOMOUS)	M	EXEMPT
2.315	ASSISTANT TREASURER OF GUAM	O	EXEMPT
3.024	ASSISTANT VETERANS AFFAIRS ADMINISTRATOR	L	EXEMPT
20.01	ASSOCIATE ECONOMIC PLANNER	N	EXEMPT
2.732	ASSOCIATE ECONOMIST	L	EXEMPT
2.825	ATTORNEY I	ATTY-1	EXEMPT
2.826	ATTORNEY II	ATTY-2	EXEMPT
2.827	ATTORNEY III	ATTY-3	EXEMPT
2.828	ATTORNEY IV	ATTY-4	EXEMPT
2.83	ATTORNEY V	ATTY-5	EXEMPT
8.325	AUDIOLOGIST	M	EXEMPT
8.326	AUDIOLOGIST SUPERVISOR	N	EXEMPT
2.36	AUDITOR I	L	EXEMPT
2.361	AUDITOR II	M	EXEMPT
2.362	AUDITOR III	N	EXEMPT

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CLASSIFICATION LISTING OF EXEMPT POSITIONS WITHIN THE LINE DEPARTMENTS AND AGENCIES

7.13	BIOLOGIST I	L	EXEMPT
7.131	BIOLOGIST II	M	EXEMPT
7.132	BIOLOGIST III	N	EXEMPT
7.133	BIOLOGIST IV	O	EXEMPT
4.32	BOARD INVESTIGATOR	N	EXEMPT
7.118	BOTANIST	R	EXEMPT
2.04	BUDGET & MANAGEMENT ANALYST I	K	EXEMPT
2.041	BUDGET & MANAGEMENT ANALYST II	M	EXEMPT
2.042	BUDGET & MANAGEMENT ANALYST III	N	EXEMPT
2.043	BUDGET & MANAGEMENT ANALYST IV	O	EXEMPT
2.005	BUDGET ANALYST	M	EXEMPT
2.045	BUDGET AND MANAGEMENT ADMINISTRATOR	P	EXEMPT
2.044	BUDGET AND MANAGEMENT ANALYST SUPERVISOR	Q	EXEMPT
6.255	BUILDING INSPECTION/PERMITS ADMINISTRATOR	Q	EXEMPT
6.245	BUILDING INSPECTOR SUPERVISOR	L	EXEMPT
10.972	BUILDING MAINTENANCE MANAGER	M	EXEMPT
10.971	BUILDING MAINTENANCE SUPERINTENDENT	M	EXEMPT
1.143	BUSINESS OFFICE MANAGER	M	EXEMPT
2.406	BUSINESS TAX SERVICE SUPERVISOR	K	EXEMPT
1.448	BUYER SUPERVISOR I	J	EXEMPT
1.449	BUYER SUPERVISOR II	L	EXEMPT
9.16	CAFETERIA MANAGER	K	EXEMPT
10.954	CAPITAL IMPROVEMENT PROGRAM ADMINISTRATOR	N	EXEMPT
6.258	CAPITAL IMPROVEMENTS PROJECTS COORDINATOR	N	EXEMPT
20.015	CARE COORDINATOR	N	EXEMPT
6.223	CARTOGRAPHIC SUPERVISOR	L	EXEMPT
3.49	CHAMORRO LANGUAGE AND CULTURE SPECIALIST	N	EXEMPT
2.142	CHAMORRO VILLAGE MANAGER	N	EXEMPT
3.102	CHEMICAL DEPENDENCY TREATMENT SPECIALIST I	L	EXEMPT
3.103	CHEMICAL DEPENDENCY TREATMENT SPECIALIST II	M	EXEMPT
3.105	CHEMICAL DEPENDENCY TREATMENT SPECIALIST III	N	EXEMPT
7.23	CHEMIST I	K	EXEMPT
7.231	CHEMIST II	M	EXEMPT
7.232	CHEMIST III	N	EXEMPT
7.135	CHIEF AQUATICS AND WILDLIFE RESOURCES	S	EXEMPT
2.365	CHIEF AUDITOR	P	EXEMPT
6.25	CHIEF BUILDING INSPECTOR	P	EXEMPT
7.328	CHIEF CRIMINALIST	O	EXEMPT
2.738	CHIEF ECONOMIST	Q	EXEMPT
6.267	CHIEF ENGINEER	S	EXEMPT
6.175	CHIEF ENVIRONMENTAL PUBLIC HEALTH OFFICER	S	EXEMPT
3.081	CHIEF HUMAN SERVICES ADMINISTRATOR	S	EXEMPT
41.015	CHIEF MEDICAL EXAMINER	E-U(V)	EXEMPT
2.032	CHIEF OF ADMINISTRATION	N	EXEMPT
6.235	CHIEF OF CADASTRE	Q	EXEMPT
4.238	CHIEF OF CUSTOMS & QUARANTINE (DEPUTY DIRECTOR)	QLO4	EXEMPT
2.136	CHIEF OF OPERATIONS (PUBLIC WORKS/PUAG)	S	EXEMPT
41.054	CHIEF OF POLICE	E-V	EXEMPT
3.039	CHIEF OF PUBLIC WELFARE INVESTIGATION	O	EXEMPT
4.523	CHIEF OF SECURITY	NLO4	EXEMPT
3.035	CHIEF PAROLE OFFICER	PLO4	EXEMPT
0.429	CHIEF PAYROLL OFFICER	O	EXEMPT
7.226	CHIEF PHARMACIST	Q	EXEMPT
6.325	CHIEF PLANNER	Q	EXEMPT
1.459	CHIEF PROCUREMENT OFFICER (GSA)	T	EXEMPT
8.415	CHIEF PUBLIC HEALTH DENTAL OFFICER	S	EXEMPT
2.14	CHIEF PUBLIC HEALTH OFFICER	T	EXEMPT
41.099	CHIEF TECHNOLOGY OFFICER	E-V	EXEMPT

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CLASSIFICATION LISTING OF EXEMPT POSITIONS WITHIN THE LINE DEPARTMENTS AND AGENCIES

3.056	CHILD SUPPORT ENFORCEMENT SUPERVISOR	L	EXEMPT
8.229	CHILDRENS HOME TRAINING ADMINISTRATOR	N	EXEMPT
1.15	CIVIL DEFENSE OFFICER	L	EXEMPT
3.238	CLAIMS INVESTIGATOR	J	EXEMPT
3.057	CLAIMS PROCESSING & UTILIZATION REVIEW OFFICER	M	EXEMPT
3.092	CLINICAL ADMINISTRATOR	S	EXEMPT
6.331	COASTAL PROGRAM ADMINISTRATOR	P	EXEMPT
2.147	COMMISSION COORDINATOR	M	EXEMPT
41.097	COMMISSIONER OF BANKING AND INSURANCE	E-W	EXEMPT
8.14	COMMUNICABLE DISEASE CONTROL COORDINATOR I	L	EXEMPT
8.141	COMMUNICABLE DISEASE CONTROL COORDINATOR II	N	EXEMPT
8.142	COMMUNICABLE DISEASE CONTROL COORDINATOR III (SUPERVISOR)	O	EXEMPT
8.143	COMMUNICABLE DISEASE CONTROL PROGRAM ADMINISTRATOR	Q	EXEMPT
8.195	COMMUNITY HEALTH & NURSING SERVICES ADMINISTRATOR	N-R	EXEMPT
8.194	COMMUNITY HEALTH & NURSING SERVICES ASSISTANT ADMINISTRATOR	N-Q	EXEMPT
3.082	COMMUNITY HEALTH CENTER -CHIEF EXECUTIVE OFFICER	R	EXEMPT
8.18	COMMUNITY HEALTH NURSE I	N-L	EXEMPT
8.181	COMMUNITY HEALTH NURSE II	N-M	EXEMPT
8.19	COMMUNITY HEALTH NURSE SUPERVISOR I	N-N	EXEMPT
8.191	COMMUNITY HEALTH NURSE SUPERVISOR II	N-O	EXEMPT
8.215	COMMUNITY NUTRITIONIST I	M	EXEMPT
8.216	COMMUNITY NUTRITIONIST II	N	EXEMPT
2.21	COMPLIANCE INSPECTION SUPERVISOR	KL04	EXEMPT
0.53	COMPUTER OPERATIONS ADMINISTRATOR (DOA)	M	EXEMPT
0.521	COMPUTER OPERATIONS SUPERVISOR	L	EXEMPT
2.635	COMPUTER SYSTEMS ADMINISTRATOR	P	EXEMPT
2.621	COMPUTER SYSTEMS ANALYST I	K	EXEMPT
2.622	COMPUTER SYSTEMS ANALYST II	M	EXEMPT
10.803	COMPUTER TECHNICIAN SUPERVISOR	L	EXEMPT
4.225	CONSERVATION CAPTAIN	NL04	EXEMPT
4.224	CONSERVATION LIEUTENANT	NL04	EXEMPT
4.222	CONSERVATION OFFICER III	KL04	EXEMPT
4.223	CONSERVATION SERGEANT	LL04	EXEMPT
6.205	CONSTRUCTION INSPECTOR I	J	EXEMPT
6.206	CONSTRUCTION INSPECTOR II	K	EXEMPT
6.209	CONSTRUCTION INSPECTOR III	L	EXEMPT
2.118	CONSUMER ADVOCATE ADMINISTRATOR	L	EXEMPT
4.208	CONTRACTORS LICENSE DEPUTY REGISTRAR	N	EXEMPT
4.206	CONTRACTORS LICENSE INVESTIGATION SUPERVISOR	K	EXEMPT
2.372	CONTROLLER (DOA)	R	EXEMPT
4.535	CORRECTION OFFICER SUPERVISOR I	KL04	EXEMPT
4.536	CORRECTION OFFICER SUPERVISOR II	LL04	EXEMPT
4.54	CORRECTIONAL FACILITY ASSISTANT SUPERINTENDENT	NL04	EXEMPT
4.541	CORRECTIONS FACILITY SUPERINTENDENT	PL04	EXEMPT
3.048	CORRECTIONS SOCIAL WORK ADMINISTRATOR	Q	EXEMPT
3.041	CORRECTIONS SOCIAL WORKER I	L	EXEMPT
3.042	CORRECTIONS SOCIAL WORKER II	M	EXEMPT
3.043	CORRECTIONS SOCIAL WORKER III	N	EXEMPT
3.047	CORRECTIONS SOCIAL WORKER SUPERVISOR	O	EXEMPT
7.323	CRIME ANALYST	L	EXEMPT
2.442	CRIMINAL INVESTIGATION SUPERVISOR	OL04	EXEMPT
7.325	CRIMINALIST I	K	EXEMPT
7.326	CRIMINALIST II	L	EXEMPT
7.327	CRIMINALIST III	N	EXEMPT
3.104	CRISIS HOTLINE COUNSELING SUPERVISOR	N	EXEMPT
3.1	CRISIS HOTLINE COUNSELOR I	K	EXEMPT
3.101	CRISIS HOTLINE COUNSELOR II	L	EXEMPT
2.037	CUSTOMER SERVICE MANAGER	M	EXEMPT

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CLASSIFICATION LISTING OF EXEMPT POSITIONS WITHIN THE LINE DEPARTMENTS AND AGENCIES

1.118	CUSTOMER SERVICE SUPERVISOR	J	EXEMPT
4.235	CUSTOMS & QUARANTINE OFFICER SUPERVISOR	ML04	EXEMPT
4.229	CUSTOMS & QUARANTINE OFFICER TRAINEE	FL04	EXEMPT
7.254	CYTOTECHNOLOGIST	Q	EXEMPT
2.63	DATA PROCESSING MANAGER (AUTONOMOUS AGENCY)	Q	EXEMPT
2.636	DATA PROCESSING MANAGER (DOA)	R	EXEMPT
2.625	DATA PROCESSING SUPERVISOR	N	EXEMPT
2.635	DATA PROCESSING SYSTEM ADMINISTRATOR	O	EXEMPT
8.41	DENTAL OFFICER I	P	EXEMPT
8.411	DENTAL OFFICER II	Q	EXEMPT
41.04	DEPUTY ADMINISTRATOR (GEPa)	E-R	EXEMPT
20.025	DEPUTY CHIEF OF POLICE	E-S	EXEMPT
1.239	DEPUTY CIVIL REGISTRAR	O	EXEMPT
2.45	DEPUTY COMMISSIONER OF REVENUE & TAXATION	T	EXEMPT
41.001	DEPUTY DIRECTOR (AGRICULTURE)	E-P	EXEMPT
41.004	DEPUTY DIRECTOR (AHRD)	E-Q	EXEMPT
41.006	DEPUTY DIRECTOR (ANCESTRAL LANDS COMMISSION)	E-N	EXEMPT
41.008	DEPUTY DIRECTOR (BBMR)	E-U	EXEMPT
41.012	DEPUTY DIRECTOR (CAHA)	E-N	EXEMPT
41.014	DEPUTY DIRECTOR (CHAMORRO LAND TRUST)		EXEMPT
41.019	DEPUTY DIRECTOR (CORRECTIONS)	E-U	EXEMPT
41.025	DEPUTY DIRECTOR (DLM)	E-S	EXEMPT
41.026	DEPUTY DIRECTOR (DOA)	E-U	EXEMPT
41.028	DEPUTY DIRECTOR (DPW)	E-U	EXEMPT
41.031	DEPUTY DIRECTOR (DYA)	E-R	EXEMPT
41.079	DEPUTY DIRECTOR (GBHWC)	E-S	EXEMPT
41.074	DEPUTY DIRECTOR (LABOR)	E-R	EXEMPT
41.077	DEPUTY DIRECTOR (LIBRARY)	E-P	EXEMPT
41.082	DEPUTY DIRECTOR (PARKS AND RECREATION)	E-S	EXEMPT
41.085	DEPUTY DIRECTOR (PHSS)	E-T	EXEMPT
41.094	DEPUTY DIRECTOR (REVENUE AND TAXATION)	E-U	EXEMPT
41.057	DEPUTY EXECUTIVE DIRECTOR (GUAM ELECTION COMMISSION)	E-O	EXEMPT
2.371	DEPUTY FINANCIAL MANAGER - DEPARTMENT OF ADMINISTRATION	T	EXEMPT
4.437	DEPUTY FIRE CHIEF	SL04	EXEMPT
3.34	DEVELOPMENTAL DISABILITIES ADMINISTRATOR	O	EXEMPT
3.339	DEVELOPMENTAL DISABILITY PROGRAM SPECIALIST	L	EXEMPT
41.002	DIRECTOR (AGRICULTURE)	E-R	EXEMPT
41.003	DIRECTOR (AHRD)	E-S	EXEMPT
41.005	DIRECTOR (ANCESTRAL LANDS COMMISSION)	E-Q	EXEMPT
41.007	DIRECTOR (BBMR)	E-W	EXEMPT
41.009	DIRECTOR (BOSP)	E-T	EXEMPT
41.011	DIRECTOR (CAHA)	E-P	EXEMPT
41.016	DIRECTOR (COMMISSION ON PERSONS WITH DISABILITIES)		EXEMPT
41.018	DIRECTOR (CORRECTIONS)	E-V	EXEMPT
41.021	DIRECTOR (CUSTOMS)	E-T	EXEMPT
41.023	DIRECTOR (DISID)	E-T	EXEMPT
41.024	DIRECTOR (DLM)	E-U	EXEMPT
41.027	DIRECTOR (DOA)	E-W	EXEMPT
41.029	DIRECTOR (DPW)	E-V	EXEMPT
41.03	DIRECTOR (DYA)	E-S	EXEMPT
41.08	DIRECTOR (GBHWC)	E-U	EXEMPT
41.06	DIRECTOR (GUAM ENERGY OFFICE)	E-Q	EXEMPT
41.073	DIRECTOR (LABOR)	E-T	EXEMPT
41.076	DIRECTOR (LIBRARY)	E-S	EXEMPT
41.083	DIRECTOR (PARKS AND RECREATION)	E-T	EXEMPT
41.084	DIRECTOR (PHSS)	E-U	EXEMPT
41.093	DIRECTOR (REVENUE AND TAXATION)	E-W	EXEMPT
3.328	DISABILITY CLAIMS PROGRAM COORDINATOR	M	EXEMPT

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2.46	DISCLOSURE OFFICER	P	EXEMPT
2.506	DRUG-FREE WORKPLACE PROGRAM COORDINATOR	K	EXEMPT
4.44	E911 ADMINISTRATOR	M	EXEMPT
20.027	ECONOMIC PLANNING ANALYST	K	EXEMPT
3.414	EDUCATION CERTIFICATION OFFICER	N	EXEMPT
2.412	ELECTRONIC DATA PROCESSING SUPERVISOR (TAX)	M	EXEMPT
10.757	ELECTRONICS TECHNICIAN SUPERVISOR	K	EXEMPT
3.095	ELIGIBILITY SPECIALIST SUPERVISOR	K	EXEMPT
2.135	EMERGENCY MEDICAL SERVICES ADMINISTRATOR	P	EXEMPT
2.585	EMPLOYEE DEVELOPMENT SPECIALIST I	J	EXEMPT
2.586	EMPLOYEE DEVELOPMENT SPECIALIST II	L	EXEMPT
2.587	EMPLOYEE DEVELOPMENT SPECIALIST III	N	EXEMPT
2.547	EMPLOYEE MANAGEMENT RELATIONS OFFICER I (DOA)	M	EXEMPT
2.548	EMPLOYEE MANAGEMENT RELATIONS OFFICER II (DOA)	O	EXEMPT
3.225	EMPLOYER RELATIONS REPRESENTATIVE	L	EXEMPT
3.215	EMPLOYMENT COUNSELOR	L	EXEMPT
3.235	EMPLOYMENT DEVELOPMENT SUPERVISOR	M	EXEMPT
3.245	EMPLOYMENT PROGRAM ADMINISTRATOR	N	EXEMPT
20.029	ENERGY PROGRAM ADMINISTRATOR	N	EXEMPT
6.26	ENGINEER I	L	EXEMPT
6.261	ENGINEER II	N	EXEMPT
6.262	ENGINEER III	O	EXEMPT
6.264	ENGINEER SUPERVISOR	P	EXEMPT
7.17	ENTOMOLOGIST	PL04	EXEMPT
6.156	ENVIRONMENTAL HEALTH SPECIALIST ADMINISTRATOR	Q	EXEMPT
6.15	ENVIRONMENTAL HEALTH SPECIALIST I	L	EXEMPT
6.151	ENVIRONMENTAL HEALTH SPECIALIST II	M	EXEMPT
6.152	ENVIRONMENTAL HEALTH SPECIALIST III	N	EXEMPT
6.155	ENVIRONMENTAL HEALTH SPECIALIST SUPERVISOR	O	EXEMPT
6.143	ENVIRONMENTAL INSPECTOR SUPERVISOR	J	EXEMPT
	ENVIRONMENTAL MONITORING SERVICES ADMINISTRATOR - GUAM		
7.249	ENVIRONMENTAL PROTECTION AGENCY	P	EXEMPT
20.03	ENVIRONMENTAL PLANNER	N	EXEMPT
6.174	ENVIRONMENTAL PUBLIC HEALTH OFFICER ADMINISTRATOR	R	EXEMPT
6.17	ENVIRONMENTAL PUBLIC HEALTH OFFICER I	L	EXEMPT
6.171	ENVIRONMENTAL PUBLIC HEALTH OFFICER II	M	EXEMPT
6.172	ENVIRONMENTAL PUBLIC HEALTH OFFICER III	N	EXEMPT
6.173	ENVIRONMENTAL PUBLIC HEALTH OFFICER SUPERVISOR	P	EXEMPT
2.53	EQUAL EMPLOYMENT OPPORTUNITY OFFICER	O	EXEMPT
2.525	EQUAL EMPLOYMENT OPPORTUNITY SPECIALIST	Q	EXEMPT
9.527	EQUIPMENT OPERATOR SUPERVISOR	K	EXEMPT
	EXECUTIVE BOARD ADMINISTRATOR - PROFESSIONAL ENGINEERS, ARCHITECTS, AND LAND SURVEYORS (PEALS) BOARD		
2.031	EXECUTIVE DIRECTOR (PEALS) BOARD	O	EXEMPT
41.01	EXECUTIVE DIRECTOR (BWA)	E-O	EXEMPT
41.02	EXECUTIVE DIRECTOR (CSC)	E-S	EXEMPT
41.032	EXECUTIVE DIRECTOR (GCEC)	E-P	EXEMPT
41.033	EXECUTIVE DIRECTOR (GDDC)	E-P	EXEMPT
41.058	EXECUTIVE DIRECTOR (GUAM ELECTION COMMISSION)	E-P	EXEMPT
41.065	EXECUTIVE DIRECTOR (HAGATNA RESTORATION)	E-O	EXEMPT
41.056	EXECUTIVE MANAGER (GRTA)	E-T	EXEMPT
41.017	EXECUTIVE SECRETARY REGISTRAR (CONTRACTOR'S LICENSE BOARD)	E-Q	EXEMPT
3.247	FAIR EMPLOYMENT PRACTICE OFFICER	N	EXEMPT
3.247	FAIR EMPLOYMENT PRACTICE OFFICER	Q	EXEMPT
2.105	FAMILY SUPPORT GROUP COORDINATOR (DEPARTMENT OF MILITARY AFFAIRS)	N	EXEMPT
2.185	FEDERAL PROGRAMS ADMINISTRATOR	Q	EXEMPT
2.124	FEDERAL PROGRAMS EXAMINER I	K	EXEMPT
2.125	FEDERAL PROGRAMS EXAMINER II	M	EXEMPT
9.546	FIELD OPERATIONS BUS SUPERVISOR	K	EXEMPT

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5.206	FILM SUPERVISOR	H	EXEMPT
2.37	FINANCIAL MANAGER (DOA)	U	EXEMPT
7.332	FINGERPRINT SPECIALIST	L	EXEMPT
7.333	FINGERPRINT SUPERVISOR	M	EXEMPT
4.435	FIRE BATTALION CHIEF	OL04	EXEMPT
4.434	FIRE CAPTAIN	ML04	EXEMPT
41.042	FIRE CHIEF (GFD)	E-U	EXEMPT
7.14	FORESTER I	K	EXEMPT
7.141	FORESTER II	L	EXEMPT
7.142	FORESTER III	N	EXEMPT
7.145	FORESTRY DIVISION CHIEF	Q	EXEMPT
2.335	GENERAL ACCOUNTING SUPERVISOR	P	EXEMPT
41.07	GENERAL MANAGER (KGTF)	E-Q	EXEMPT
4.132	GOSH ADMINISTRATOR	O	EXEMPT
	GUAM ARCHIVIST (ATMENESTRADOT/DOR SAGAN RIKUETDO)	L	EXEMPT
7.158	GUAM HISTORIC PRESERVATION OFFICER	Q	EXEMPT
	GUAM MUSEUM ADMINISTRATOR	R	EXEMPT
3.022	GUAM VETERANS CEMETERY ADMINISTRATION OFFICER	N	EXEMPT
4.506	GUARD SUPERVISOR	FL04	EXEMPT
6.319	HAZARD MITIGATION OFFICER (CIVIL DEFENSE/GUAM EMERGENCY SERVICES OFFICE)	O	EXEMPT
3.089	HEALING HEARTS PROGRAM MANAGER (DEPARTMENT OF MENTAL HEALTH & SUBSTANCE ABUSE)	N	EXEMPT
8.233	HEALTH EDUCATION ADMINISTRATOR	N	EXEMPT
8.23	HEALTH EDUCATOR I	I	EXEMPT
8.231	HEALTH EDUCATOR II	J	EXEMPT
8.232	HEALTH EDUCATOR III	L	EXEMPT
6.34	HEALTH PLANNING & DEVELOPMENT ADMINISTRATOR - DEPARTMENT of INTEGRATED SERVICES for INDIVIDUALS with DISABILITIES (DISID)	O	EXEMPT
8.158	HEALTH PROFESSIONAL LICENSING ADMINISTRATOR	N	EXEMPT
2.139	HEALTH SERVICES ADMINISTRATOR	R	EXEMPT
2.139	HEALTH SERVICES ADMINISTRATOR	P	EXEMPT
8.33	HEARING THERAPIST	L	EXEMPT
10.941	HIGHWAY MAINTENANCE SUPERINTENDENT	O	EXEMPT
3.512	HISTORIAN	M	EXEMPT
3.517	HISTORIC ARCHITECT	N	EXEMPT
7.16	HISTORIC PRESERVATION SPECIALIST I	J	EXEMPT
7.161	HISTORIC PRESERVATION SPECIALIST II	L	EXEMPT
7.162	HISTORIC PRESERVATION SPECIALIST III	M	EXEMPT
8.227	HOME EDUCATOR I	L	EXEMPT
8.228	HOME EDUCATOR II	L	EXEMPT
10.901	HOUSEKEEPING AND LAUNDRY SUPERINTENDENT	J	EXEMPT
2.13	HOUSING MANAGEMENT ADMINISTRATOR	M	EXEMPT
3.08	HUMAN SERVICES PROGRAM ADMINISTRATOR	R	EXEMPT
2.411	INCOME TAX PROCESSING SUPERVISOR	M	EXEMPT
2.127	INDEPENDENT MONITORING UNIT ADMINISTRATOR	N	EXEMPT
4.137	INDUSTRIAL HYGIENIST	N	EXEMPT
4.232	INTERNAL INVESTIGATION AGENT	KLD4	EXEMPT
2.11	INVASIVE SPECIES COORDINATOR	O	EXEMPT
2.647	JUNIOR APPLICATIONS PROGRAMMER	M	EXEMPT
2.73	JUNIOR ECONOMIST	J	EXEMPT
2.624	JUNIOR SYSTEMS PROGRAMMER	M	EXEMPT
3.214	LABOR LAW ENFORCEMENT SUPERVISOR	L	EXEMPT
7.245	LABORATORY SERVICES SUPERVISOR	N	EXEMPT
7.243	LABORATORY TECHNICIAN SUPERVISOR	L	EXEMPT
1.237	LAND ABTRACTOR III	L	EXEMPT
1.228	LAND AGENT SUPERVISOR	N	EXEMPT
1.23	LAND MANAGEMENT ADMINISTRATOR	O	EXEMPT

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1.24	LAND MAP RESEARCH SUPERVISOR	N	EXEMPT
9.229	LAUNDRY MANAGER	F	EXEMPT
8.332	LEARNING DISABILITY THERAPIST	K	EXEMPT
2.834	LEGAL ADVISOR	P	EXEMPT
2.833	LEGAL COUNSEL (GOVERNOR'S OFFICE)	Q	EXEMPT
3.54	LIBRARIAN I	K	EXEMPT
3.541	LIBRARIAN II	M	EXEMPT
3.542	LIBRARIAN III	N	EXEMPT
2.203	LICENSE SUPERVISOR (REVENUE & TAXATION)	K	EXEMPT
7.127	LIVESTOCK SPECIALIST I	J	EXEMPT
7.128	LIVESTOCK SPECIALIST II	L	EXEMPT
7.129	LIVESTOCK SPECIALIST III	M	EXEMPT
7.201	MAMMOGRAPHY TECHNOLOGIST	M	EXEMPT
2.02	MANAGEMENT ANALYST I	K	EXEMPT
2.021	MANAGEMENT ANALYST II	M	EXEMPT
2.022	MANAGEMENT ANALYST III	N	EXEMPT
2.023	MANAGEMENT ANALYST IV	O	EXEMPT
2.66	MANAGEMENT INFORMATION SYSTEMS (MIS) COORDINATOR	N	EXEMPT
10.734	MARINE TECHNICIAN IV	L	EXEMPT
3.06	MEDICAID ADMINISTRATOR	N	EXEMPT
3.059	MEDICAID SPECIALIST	M	EXEMPT
8.243	MEDICAL DIRECTOR	V	EXEMPT
2.133	MEDICAL HEALTH RECORDS SUPERVISOR (HOSPITAL AND MENTAL HEALTH)	N	EXEMPT
7.253	MEDICAL LABORATORY TECHNICIAN IV	J	EXEMPT
3.51	MEDICAL RECORDS LIBRARIAN	M	EXEMPT
20.037	MEDICAL REFERRAL ADMINISTRATIVE ASSISTANT	L	EXEMPT
7.255	MEDICAL TECHNOLOGIST I	K	EXEMPT
7.256	MEDICAL TECHNOLOGIST II	M	EXEMPT
7.257	MEDICAL TECHNOLOGIST SUPERVISOR	N	EXEMPT
3.242	MEDICAL UTILIZATION SPECIALIST	M	EXEMPT
2.137	MEDICAL/HEALTH RECORD ADMINISTRATOR	N	EXEMPT
3.083	MENTAL HEALTH & SUBSTANCE ABUSE TRAINING COORDINATOR	L	EXEMPT
3.084	MENTAL HEALTH & SUBSTANCE ABUSE TRAINING OFFICER	M	EXEMPT
3.09	MENTAL HEALTH ADMINISTRATOR	O	EXEMPT
3.122	MENTAL HEALTH PSYCHOLOGIST	R	EXEMPT
8.36	MENTAL HEALTH RECREATION THERAPY COORDINATOR	K	EXEMPT
3.107	MENTAL HEALTH RESIDENTIAL TREATMENT PROGRAM MANAGER	P	EXEMPT
7.22	MICROBIOLOGIST I	L	EXEMPT
7.221	MICROBIOLOGIST II	M	EXEMPT
7.222	MICROBIOLOGIST III	N	EXEMPT
7.248	MONITORING LABORATORY SERVICES ADMINISTRATOR	O	EXEMPT
20.04	MOTOR CARRIER SAFETY COORDINATOR (SUPERVISOR)	K	EXEMPT
1.577	MOTOR VEHICLE PROGRAMS ADMINISTRATOR	P	EXEMPT
10.717	MULTI MEDIA TECHNICIAN SUPERVISOR	J	EXEMPT
3.52	MUSEUM ARCHIVIST	O	EXEMPT
3.515	MUSEUM CURATOR	Q	EXEMPT
7.266	NUCLEAR MEDICINE TECHNOLOGIST	M	EXEMPT
8.819	NURSE ANESTHETIST (CRNA)	N-O	EXEMPT
8.188	NURSE MIDWIFE	N-O	EXEMPT
8.186	NURSE PRACTITIONER	N-P	EXEMPT
8.21	NUTRITION ASSISTANT II	I	EXEMPT
3.22	OCCUPATIONAL ANALYST	L	EXEMPT
8.324	OCCUPATIONAL THERAPIST ASSISTANT	J	EXEMPT
8.322	OCCUPATIONAL THERAPIST I	L	EXEMPT
8.323	OCCUPATIONAL THERAPIST II	M	EXEMPT
4.13	OSHA ADMINISTRATOR	P	EXEMPT
3.641	PARKS ADMINISTRATOR	P	EXEMPT
10.905	PARKS MAINTENANCE SUPERINTENDENT	M	EXEMPT

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3.03	PAROLE OFFICER I	KL04	EXEMPT
3.031	PAROLE OFFICER II	LL04	EXEMPT
3.032	PAROLE OFFICER III	NL04	EXEMPT
7.275	PATHOLOGIST ASSISTANT	M	EXEMPT
0.423	PAYROLL SUPERVISOR	N	EXEMPT
2.575	PERSONNEL MANAGEMENT ADMINISTRATOR	Q	EXEMPT
2.57	PERSONNEL MANAGEMENT ANALYST I	K	EXEMPT
2.571	PERSONNEL MANAGEMENT ANALYST II	M	EXEMPT
2.572	PERSONNEL MANAGEMENT ANALYST III	N	EXEMPT
2.54	PERSONNEL OFFICER	M	EXEMPT
2.559	PERSONNEL SERVICES ADMINISTRATOR (AUTONOMOUS AGENCY)	R	EXEMPT
2.568	PERSONNEL SERVICES ADMINISTRATOR (DEPARTMENT OF ADMINISTRATION)	T	EXEMPT
2.535	PERSONNEL SPECIALIST I	L	EXEMPT
2.536	PERSONNEL SPECIALIST II	M	EXEMPT
2.537	PERSONNEL SPECIALIST III	N	EXEMPT
2.538	PERSONNEL SPECIALIST IV	O	EXEMPT
7.225	PHARMACIST	O	EXEMPT
8.328	PHYSICAL THERAPIST I	L	EXEMPT
8.329	PHYSICAL THERAPIST II	M	EXEMPT
8.421	PHYSICIAN SPECIALIST (BOARD CERTIFIED)	BC	EXEMPT
8.42	PHYSICIAN SPECIALIST (BOARD ELIGIBLE)	BE	EXEMPT
6.315	PLANNER I	K	EXEMPT
6.316	PLANNER II	M	EXEMPT
6.317	PLANNER III	N	EXEMPT
6.318	PLANNER IV	O	EXEMPT
6.326	PLINANEHAN PRUGRAMA (PROGRAM PLANNER) (CHAMORRO LANGUAGE COMMISSION)	M	EXEMPT
4.418	POLICE CAPTAIN	OL04	EXEMPT
4.42	POLICE COLONEL	SL04	EXEMPT
4.417	POLICE LIEUTENANT	NL04	EXEMPT
4.419	POLICE MAJOR	QL04	EXEMPT
4.414	POLICE SERGEANT I	LL04	EXEMPT
4.415	POLICE SERGEANT II	ML04	EXEMPT
41.071	PRESIDENT (MAS GE' HILO)	E-T	EXEMPT
5.216	PRODUCER DIRECTOR	K	EXEMPT
2.12	PROGRAM COORDINATOR I	K	EXEMPT
2.121	PROGRAM COORDINATOR II	M	EXEMPT
2.122	PROGRAM COORDINATOR III	N	EXEMPT
2.123	PROGRAM COORDINATOR IV	O	EXEMPT
2.148	PROGRAM DIRECTOR	P	EXEMPT
2.64	PROGRAMMER ANALYST I	L	EXEMPT
2.641	PROGRAMMER ANALYST II	M	EXEMPT
2.642	PROGRAMMER ANALYST SUPERVISOR	O	EXEMPT
2.642	PROGRAMMER ANALYST SUPERVISOR (UNCLASSIFIED)	O	EXEMPT
20.045	PROJECT DIRECTOR	O	EXEMPT
1.428	PROPERTY AND SUPPLY MANAGEMENT OFFICER (DOC)	N	EXEMPT
1.208	PROPERTY TAX APPRAISAL SUPERVISOR	L	EXEMPT
1.203	PROPERTY TAX ASSESSMENT SUPERVISOR	M	EXEMPT
8.151	PSYCHIATRIC NURSE I	N-M	EXEMPT
8.152	PSYCHIATRIC NURSE II	N-N	EXEMPT
8.153	PSYCHIATRIC NURSE III	N-O	EXEMPT
8.154	PSYCHIATRIC NURSE SUPERVISOR	N-P	EXEMPT
8.155	PSYCHIATRIC NURSING ADMINISTRATOR	N-Q	EXEMPT
3.071	PSYCHIATRIC SOCIAL SERVICE ADMINISTRATOR	R	EXEMPT
3.066	PSYCHIATRIC SOCIAL WORKER I	N	EXEMPT
3.067	PSYCHIATRIC SOCIAL WORKER II	O	EXEMPT
3.069	PSYCHIATRIC SOCIAL WORKER SUPERVISOR	P	EXEMPT
3.12	PSYCHOLOGIST	Q	EXEMPT

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3.46	PSYCHOMETRIST	Q	EXEMPT
2.138	PUBLIC HEALTH ADMINISTRATOR	N	EXEMPT
7.26	PUBLIC HEALTH LABORATORY ADMINISTRATOR	P	EXEMPT
8.218	PUBLIC HEALTH NUTRITION ADMINISTRATOR	Q	EXEMPT
8.217	PUBLIC HEALTH NUTRITION SPECIALIST	O	EXEMPT
2.52	PUBLIC INFORMATION OFFICER	M	EXEMPT
3.038	PUBLIC WELFARE INVESTIGATION SUPERVISOR	M	EXEMPT
3.036	PUBLIC WELFARE INVESTIGATOR I	K	EXEMPT
3.037	PUBLIC WELFARE INVESTIGATOR II	L	EXEMPT
3.099	QUALITY CONTROL SUPERVISOR	M	EXEMPT
8.17	QUALITY IMPROVEMENT COORDINATOR	N	EXEMPT
2.034	QUARTERMASTER (DEPARTMENT OF MILITARY AFFAIRS)	O	EXEMPT
7.265	RADIOLOGIC TECHNOLOGIST	J	EXEMPT
1.21	REAL PROPERTY TAX ADMINISTRATOR	P	EXEMPT
2.017	RECORDS MANAGEMENT OFFICER (DOA)	J	EXEMPT
3.636	RECREATION ADMINISTRATOR	N	EXEMPT
3.629	RECREATION SUPERVISOR	I	EXEMPT
2.23	REGULATORY EXAMINER I	K	EXEMPT
2.231	REGULATORY EXAMINER II	M	EXEMPT
2.235	REGULATORY EXAMINER SUPERVISOR	N	EXEMPT
2.237	REGULATORY PROGRAMS ADMINISTRATOR	Q	EXEMPT
2.436	RESEARCH & APPEALS ADMINISTRATOR	P	EXEMPT
2.435	RESEARCH & APPEALS OFFICER	O	EXEMPT
2.723	RESEARCH AND STATISTICS ADMINISTRATOR	O	EXEMPT
2.72	RESEARCH AND STATISTICS ANALYST I	K	EXEMPT
2.721	RESEARCH AND STATISTICS ANALYST II	M	EXEMPT
2.523	RESOURCE INFORMATION AND EDUCATION OFFICER	L	EXEMPT
8.353	RESPIRATORY THERAPIST I	K	EXEMPT
8.354	RESPIRATORY THERAPIST II	M	EXEMPT
2.42	REVENUE AGENT I	J	EXEMPT
2.421	REVENUE AGENT II	L	EXEMPT
2.422	REVENUE AGENT III	M	EXEMPT
2.423	REVENUE AGENT IV	N	EXEMPT
2.416	REVENUE OFFICER III	K	EXEMPT
6.225	RIGHT OF WAY SUPERVISOR	M	EXEMPT
4.115	SAFETY ADMINISTRATOR	N	EXEMPT
4.125	SAFETY INSPECTOR SUPERVISOR	K	EXEMPT
9.545	SCHOOL BUS DRIVER SUPERVISOR	J	EXEMPT
10.927	SCHOOL BUS OPERATIONS SUPERINTENDENT	P	EXEMPT
3.44	SCHOOL PROGRAM CONSULTANT (EDUCATIONAL COMPUTER TECHNOLOGY)	ED-7	EXEMPT
4.521	SECURITY GUARD SUPERVISOR	GLO4	EXEMPT
3.063	SENIOR CITIZENS ADMINISTRATOR	S	EXEMPT
3.062	SENIOR CITIZENS ASSISTANT ADMINISTRATOR	R	EXEMPT
2.733	SENIOR ECONOMIST	N	EXEMPT
2.641	SENIOR PROGRAMMER ANALYST (UNCLASSIFIED)	M	EXEMPT
3.337	SMALL BUSINESS ADMINISTRATOR	N	EXEMPT
20.047	SOCIAL MARKETING/COMMUNICATION MANAGER	M	EXEMPT
3.02	SOCIAL SERVICE LICENSING OFFICER	M	EXEMPT
3.077	SOCIAL SERVICE SUPERVISOR I	O	EXEMPT
3.078	SOCIAL SERVICE SUPERVISOR II	P	EXEMPT
3.073	SOCIAL WORKER I	L	EXEMPT
3.074	SOCIAL WORKER II	M	EXEMPT
3.075	SOCIAL WORKER III	N	EXEMPT
20.048	SPECIAL ASSISTANT TO THE DIRECTOR	N	EXEMPT
20.049	SPECIAL ASSISTANT TO THE DIRECTOR	L	EXEMPT
20.05	SPECIAL ASSISTANT TO THE DIRECTOR -CIP	L	EXEMPT
2.145	SPECIAL PROJECT COORDINATOR (UNCLASSIFIED)	N	EXEMPT
8.335	SPEECH/LANGUAGE CLINICIAN	L	EXEMPT

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8.336	SPEECH/LANGUAGE PATHOLOGIST	N	EXEMPT
8.34	SPEECH/LANGUAGE PATHOLOGIST SUPERVISOR	O	EXEMPT
2.623	STANDARD CONTROLLER (COMPUTER SYSTEMS)	N	EXEMPT
7.156	STATE ARCHAEOLOGIST	P	EXEMPT
5.214	STUDIO SUPERVISOR	J	EXEMPT
3.085	SUBSTANCE ABUSE PROGRAM SPECIALIST	M	EXEMPT
3.086	SUBSTANCE ABUSE PROGRAM SUPERVISOR	O	EXEMPT
1.451	SUPPLY MANAGEMENT ADMINISTRATOR	N	EXEMPT
1.421	SUPPLY SUPERVISOR	I	EXEMPT
	SUPPORT SERVICES ADMINISTRATOR -DEPARTMENT OF INTEGRATED SERVICES for		
3.355	INDIVIDUALS with DISABILITIES (DISID)	Q	EXEMPT
1.441	SURPLUS PROPERTY DISTRIBUTION SUPERVISOR	J	EXEMPT
1.443	SURPLUS PROPERTY MANAGEMENT ADMINISTRATOR	M	EXEMPT
3.011	SURVEY SUPERVISOR	G	EXEMPT
6.23	SURVEYOR (REGISTERED)	O	EXEMPT
6.231	SURVEYOR SUPERVISOR	P	EXEMPT
2.622	SYSTEM ANALYST	L	EXEMPT
2.645	SYSTEMS AND PROGRAMMING ADMINISTRATOR	O	EXEMPT
2.624	SYSTEMS PROGRAMMER	N	EXEMPT
2.633	SYSTEMS SUPPORT ADMINISTRATOR	M	EXEMPT
2.445	TAX ACCOUNTING TECHNICIAN III	J	EXEMPT
2.446	TAX ACCOUNTING TECHNICIAN SUPERVISOR	M	EXEMPT
2.417	TAX COLLECTION SUPERVISOR	M	EXEMPT
2.448	TAX ENFORCEMENT PROGRAM ADMINISTRATOR	P	EXEMPT
2.425	TAX EXAMINATION SUPERVISOR	O	EXEMPT
2.439	TAX INVESTIGATOR ASSISTANT	KLO4	EXEMPT
2.44	TAX INVESTIGATOR I	MLO4	EXEMPT
2.441	TAX INVESTIGATOR II	NLO4	EXEMPT
	TAXPAYER ADVOCATE	N	EXEMPT
2.413	TAXPAYER SERVICES ADMINISTRATOR	P	EXEMPT
10.96	TELEVISION CHIEF ENGINEER	L	EXEMPT
5.218	TELEVISION OPERATIONS MANAGER	N	EXEMPT
8.408	TERRITORIAL EPIDEMIOLOGIST	S	EXEMPT
7.165	TERRITORIAL HYDROGEOLOGIST	R	EXEMPT
4.572	TERRITORIAL PARK PATROL OFFICER SUPERVISOR	JLO4	EXEMPT
4.574	TERRITORIAL PARK PATROL SUPERINTENDENT	MLO4	EXEMPT
	TERRITORIAL PRINCIPAL TAX ATTORNEY		EXEMPT
1.16	TERRITORIAL REGISTRAR	K	EXEMPT
2.58	TEST DEVELOPMENT AND VALIDATION SPECIALIST I	K	EXEMPT
2.581	TEST DEVELOPMENT AND VALIDATION SPECIALIST II	L	EXEMPT
2.582	TEST DEVELOPMENT AND VALIDATION SPECIALIST III	N	EXEMPT
2.583	TEST DEVELOPMENT AND VALIDATION SUPERVISOR	O	EXEMPT
	TRAINING AND DEVELOPMENT ADMINISTRATOR (DEPARTMENT OF		
2.59	ADMINISTRATION)	P	EXEMPT
10.937	TRANSPORTATION MAINTENANCE SUPERINTENDENT	O	EXEMPT
10.991	TRANSPORTATION SUPERVISOR	M	EXEMPT
2.316	TREASURER OF GUAM	R	EXEMPT
0.418	TREASURY CASHIER SUPERVISOR	I	EXEMPT
7.264	ULTRASOUND TECHNOLOGIST	M	EXEMPT
8.172	UTILIZATION REVIEW COORDINATOR	N	EXEMPT
1.554	VEHICLE REGISTRATION SUPERVISOR	L	EXEMPT
3.025	VETERAN AFFAIRS ADMINISTRATOR	L	EXEMPT
8.405	VETERINARIAN	T	EXEMPT
41.072	VICE PRESIDENT (SEGUNDO MAS GE' HILO)	E-5	EXEMPT
3.001	VICTIM ADVOCATE	K	EXEMPT
3.002	VICTIM-WITNESS SUPERVISOR	L	EXEMPT
3.35	VOCATIONAL REHABILITATION ADMINISTRATOR	Q	EXEMPT
3.33	VOCATIONAL REHABILITATION COUNSELOR (LEVEL I)	K	EXEMPT

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3.331	VOCATIONAL REHABILITATION COUNSELOR (LEVEL II)	L	EXEMPT
3.332	VOCATIONAL REHABILITATION COUNSELOR (LEVEL III)	N	EXEMPT
3.333	VOCATIONAL REHABILITATION COUNSELOR (LEVEL IV)	N	EXEMPT
3.336	VOCATIONAL REHABILITATION COUNSELOR SUPERVISOR	P	EXEMPT
3.315	VOCATIONAL REHABILITATION WORKER	J	EXEMPT
2.145	VOLUNTEER SERVICES COORDINATOR	L	EXEMPT
1.435	WAREHOUSE SUPERVISOR I	J	EXEMPT
1.436	WAREHOUSE SUPERVISOR II	L	EXEMPT
1.437	WAREHOUSE SUPERVISOR III (DOA)	M	EXEMPT
2.217	WEIGHTS & MEASURES INSPECTION SUPERVISOR	L	EXEMPT
3.239	WORKER'S COMPENSATION EXAMINER II	L	EXEMPT
3.24	WORKER'S COMPENSATION EXAMINER SUPERVISOR	M	EXEMPT
7.217	X-RAY TECHNICIAN SUPERVISOR	J	EXEMPT
3.711	YOUTH COMMUNITY SERVICES SUPERVISOR	L	EXEMPT
3.721	YOUTH CORRECTIONS SUPERINTENDENT	NLD4	EXEMPT
3.715	YOUTH DEVELOPMENT ADMINISTRATOR	P	EXEMPT
3.723	YOUTH REHABILITATION ADMINISTRATOR	P	EXEMPT

Appendix 7:

GDOE Management Response



DEPARTMENT OF EDUCATION OFFICE OF THE SUPERINTENDENT

www.gdoe.net
501 Mariner Road, Barrigada Guam 96913
Telephone: (671)475-0457 or 300-1547/1536 • Fax: (671)472-5003



Judith T. Won Pat, Ed.D.
Acting Superintendent of Education

April 7, 2023

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

Hafa Adai Public Auditor Cruz,

On behalf of the Guam Department of Education as Acting Superintendent of Education, I concur with the findings in the draft report of the Office of Public Accountability (OPA)'s investigative audit of GDOE Overtime Payments, and will work with GDOE management and the Guam Education Board to implement the following corrective action plan:

- GDOE acknowledges that the OPA intends to forward its report to the Attorney General for review and disposition on potential fraud and abuse by the Federal Programs Division and its management. As recommended by the OPA, GDOE will take appropriate action regarding the Federal Programs Administrator based on the findings in the report.
- As recommended by the OPA, GDOE will seek recovery of local funds that were paid to ineligible exempt employees for overtime. GDOE will continue to work with the OPA as well as the Attorney General to examine the appropriate measures required of GDOE for the recovery of lost funds.
- GDOE will improve internal control and oversight over the expenditure of federal grants. GDOE certifying officers have been reinstated to review federally funded expenditures, including overtime plans, for the availability of funds. GDOE will also work with its information systems division (FSAIS) to restrict the processing of overtime to exempt employees in its payroll system. Additionally, the GDOE Internal Audit Office will provide regular monitoring of federal grants and report the status and any identified concerns to the Superintendent and the Guam Education Board.

GDOE appreciates the work and effort of the OPA in completing this investigative audit. We are available to meet to discuss the implementation of this corrective action plan and any further measures required of GDOE.

Sincerely,

Judith T. Won Pat, Ed.D.
Acting Superintendent of Education

RECEIVED
OFFICE OF PUBLIC ACCOUNTABILITY
BY: Vince D.
DATE: 4/7/2023
TIME: 9:30 ✓

Appendix 8:**Status of Audit Recommendations**

No.	Addressee	Audit Recommendation	Status	Action Required
1.	GDOE Management	Adhere to local law and comply with Personnel Rules and Regulations and Standard Operating Procedures.	OPEN	Submit a corrective action plan. Implement no later than the beginning of the next fiscal year.
2.	GDOE Management	Seek the recovery of local funds paid to ineligible exempt employees and payments given to eligible employees whose timesheets were improperly certified.	OPEN	Submit a corrective action plan. Implement no later than the beginning of the next fiscal year.
3.	GDOE Management	Examine removing the Federal Programs Administrator from oversight and management of federal grants as outlined in 5 GCA § 22306.	OPEN	Submit a corrective action plan. Implement no later than the beginning of the next fiscal year.

GUAM DEPARTMENT OF EDUCATION OVERTIME PAYMENTS Report No. 23-04, April 2023

ACKNOWLEDGEMENTS

Key contributions to this report were made by:

Kayleen Concepcion, Accountability Auditor
Vincent Duenas, Supervising Accountability Auditor
Benjamin J.F. Cruz, Public Auditor

Internal Audit Office, Guam Department of Education
Deloitte & Touche LLP

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.

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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
- Or visit us at Suite 401 DNA Building in Hagåtña

All information will be held in strict confidence.



Office of Public Accountability
Email: admin@guamopa.com
Tel: 671.475.0390
Fax: 671.472.7951
Hotline: 47AUDIT (472.8348)

