



Office of the Public Auditor

Commonwealth of the Northern Mariana Islands

World Wide Web Address: <http://opacnmi.com>

2nd Floor J. E. Tenorio Building, Middle Road

Gualo Rai, Saipan, MP 96950

Mailing Address:

P.O. Box 1399

Saipan, MP 96950

E-mail Address:

mail@opacnmi.com

Phone: (670) 234-6481

Fax: (670) 234-7812

August 27, 1998

Dr. Joseph Kevin Villagomez
Secretary of Health
Department of Public Health
P.O. Box 409
Saipan, MP 96950

Dear Dr. Villagomez:

Subject: Final Letter Report - Audit of Time and Attendance of Employees of the Department of Public Health's Materiel Management Division Covering the Payroll Periods Ending March 14 and 28, 1998 (Report No. LT-98-09)

This final letter report presents the audit of time and attendance of employees of the Department of Public Health's Materiel Management Division (DPH-MMD) covering the payroll periods ending March 14 and 28, 1998. The objectives of the audit were to determine whether DPH-MMD (1) properly monitored the time and attendance of its employees, (2) accurately reported the time charges incurred by employees for computation of salaries, leave, and other benefits, and (3) employed adequate timekeeping practices and procedures to discourage employees from abusing government time.

During our unannounced inspection of time and attendance, we were able to confirm that DPH-MMD employees who timed-in were physically present at work. Our subsequent follow-up audit showed, however, that (1) the time charges of at least 7 employees were incorrectly summarized. For example, time charges of several employees who were supposed to be charged absent without leave (AWOL) and leave without pay (LWOP), were charged to annual leave (AL) and sick leave (SL). We also found (2) at least 12 employees who did not consistently time-in-and-out during the two payroll periods under review, and (3) at least 3 employees who were charged AL without supporting applications for leave. In addition, DPH-MMD (4) discontinued the use of sign-in and sign-out sheets to document the whereabouts of employees who leave the office during work hours. This occurred because (1) the timekeeper was apparently not familiar with several timekeeping requirements, and (2) DPH-MMD failed to strictly implement existing timekeeping practices to document daily time-in-and-out of employees. As a result, DPH-MMD employees were improperly compensated and granted undue personnel benefits.

We recommended that the Secretary of Health (1) require the timekeeper to adjust the exceptions noted by the audit. The timekeeper should also be required to strictly comply with timekeeping requirements and ensure that time charges are accurate, complete, and adequately supported. It may also be necessary to require that a supervisor other than the timekeeper review the STS for accuracy and completeness before submission to DOF for payroll processing, and (2) instruct the Medical Supply Officer (MSO) to require all DPH-MMD employees to consistently time-in-and-out using the time clock on a daily basis, including lunch breaks. Employees should also be reminded that anyone who repeatedly violates this requirement will be reprimanded. The MSO should also be required to implement the use of the sign-in sign-out log sheet instead of the white board to monitor the whereabouts of employees during working hours.

In his memorandum response dated July 16, 1998, the Secretary of Health generally agreed with the recommendations. He explained that the exceptions noted by the audit were due to “administrative oversight,” and that DPH-MMD officials and employees have already been directed to comply with timekeeping procedures recommended by OPA.

Based on his response, we consider Recommendation 1 as resolved and Recommendation 2 as closed and implemented. The additional information or action required to close Recommendation 1 is shown in Appendix B.

BACKGROUND

On March 26, 1998, the Office of the Public Auditor conducted an unannounced audit and inspection of time and attendance of employees of the Department of Public Health’s Materiel Management Division. The audit was conducted by OPA as part of its ongoing efforts to prevent and detect the waste and abuse of government time and resources.

Materiel Management Division



MMD Depot at Lower Base

The Department of Public Health’s Materiel Management Division (DPH-MMD) is located at Lower Base (near the Procurement and Supply Office) and is headed by a Medical Supply Officer (MSO). The Division had 17 employees at the time of the audit.

To document time and attendance, DPH-MMD employees are required to use the time clock to record their time-in-and-out during the day (including lunch breaks). The time cards, together with approved overtime requests and

applications for leave, are used by the time keeper as the basis for preparing the Summary Time Sheets (STS) submitted to the Department of Finance (DOF) for payroll processing.

OBJECTIVES, SCOPE, AND METHODOLOGY

The objectives of the audit were to determine whether DPH-MMD (1) properly monitored the time and attendance of its employees, (2) accurately reported the time charges incurred by employees for computation of salaries, leave, and other benefits, and (3) employed adequate timekeeping practices and procedures to discourage employees from abusing government time.

The scope of the audit covered the payroll periods ending March 14 and 28, 1998, which were the two payroll periods before and after OPA's unannounced inspection of time and attendance of DPH-MMD employees on March 26, 1998.

To accomplish our objective, we reviewed the time cards and verified whether employees who timed in were physically present during the date of inspection. We also examined payroll records, such as the STS and application for leave forms, to determine if the time charges per time cards were accurately reported. We also verified the actual time charges recorded and paid by DOF.

This performance audit was conducted at the DPH-MMD office in Lower Base and at the DOF office on Capitol Hill between March 26, 1998 and May 22, 1998. The audit was made, where applicable, in accordance with Government Auditing Standards issued by the Comptroller General of the United States. Accordingly, we included such tests of records and other auditing procedures as were considered necessary in the circumstances. We completed our field work on May 18, 1998.

As part of our audit, we obtained an understanding of management controls over timekeeping and payroll processing. We found control weaknesses in these areas which are discussed in the Findings and Recommendations section of this report. Our recommendations, if implemented, should improve management controls.

FINDINGS AND RECOMMENDATIONS

Employee Time Charges Were Incorrectly Summarized

Time and attendance of government employees should be properly monitored and documented to prevent the abuse of government time and resources. Employee time charges should be accurately reported to ensure proper computation of salaries and other benefits. During our inspection, we were able to confirm that DPH-MMD employees who timed-in were physically present at work. Our subsequent follow up audit showed, however, that (1) the time charges of at least 7 employees were incorrectly summarized. For example, time charges of several employees who were supposed to be charged absent without leave (AWOL) and leave without pay (LWOP), were charged to annual leave (AL) and sick leave (SL). We also found (2) at least 12 employees who did not consistently time-in-and-out during the two payroll periods under review, and (3) at least 3 employees who were charged AL without supporting applications for leave. In addition, DPH-MMD (4) discontinued the use of sign-in and sign-out sheets to document the whereabouts of employees who leave the office during work hours. This occurred because (1) the timekeeper was apparently not familiar with several timekeeping requirements, and (2) DPH-MMD failed

to strictly implement existing timekeeping practices to document daily time-in-and-out of employees. As a result, DPH-MMD employees were improperly compensated and granted undue personnel benefits.

Timekeeping

As provided under Part IV.B17 of the Personnel Service System Rules and Regulations (PSSRR), the standard work week commences on Monday at 7:30 a.m. and ends on the following Friday at 4:30 p.m. of each week. However, in an eight (8) hour work day, the employee is required to time out at 11:30 a.m. and time in at 12:30 p.m. for lunch unless a different lunch hour is designated by the supervisor or overtime is approved.

The Handbook for Timekeepers issued by the Office of Personnel Management contains detailed procedures for summarizing the actual time charges incurred by employees. The Handbook also enumerates the required supporting documentation to support these charges. This includes use of time cards and submission of applications for leave forms for the various types of leave used by government employees such as the following¹:

- Annual Leave (AL) - also called vacation leave, is granted for the purpose of rest and relaxation.
- Sick Leave (SL) - is granted whenever the employee is absent from duty because of illness or injury or because of quarantine of the family or residence.
- Leave Without Pay (LWOP) - is granted to permanent employees for the purpose of extending annual or sick leave. LWOP is also charged for tardiness of employees in reporting for work.
- Absent Without Leave (AWOL) - is charged against employees who are absent from duty without appropriate authorization, except in bona fide emergencies.

AL and SL accrue only in those pay periods where the employee is in pay status for the full 10 days (80 hours) of the pay period.

The Handbook also illustrates the method for filling out the time cards, leave forms, and STS as well as computation of time charges, including overtime pay and other special compensation pay. It is the duty and responsibility of timekeepers to comply with the procedures in the Handbook.

¹ Only the types of leave noted during the audit are explained. There are many other types of leave that can be used by government employees such as administrative, court, compassionate, military and maternity leave.

Inspection of Time and Attendance

On March 26, 1998, OPA conducted an unannounced inspection of time and attendance of DPH-MMD employees in Lower Base. Our inspection showed that all employees who timed-in per time cards were physically present, with most of them timing-in before 7:30 a.m. Our review of daily time entries in the time cards showed, however, that several employees failed to time-in-and-out during the previous days. We obtained copies of application for leave forms as well as the time cards for our subsequent follow up audit to determine if the time charges were accurately reported for payroll purposes.

Time Charges Incorrectly Summarized

In our follow up audit, we reviewed the DPH-MMD payroll for the periods ending March 14 and 28, 1998. Our audit showed that the time charges of at least 7 employees were incorrectly summarized as discussed below:

- Employee No. 102753 - The employee should have been charged 32 hours AWOL and 6 hours LWOP, but the STS showed only 4 hours LWOP.

The employee was on AL for 3 days (24 hours) and then failed to report for work for another 4 days (32 hours). His AL balance was only 18 hours, and therefore 6 hours of the 3 days AL should have been charged to LWOP. DOF records showed that the employee was correctly paid for 42 hours; however, the correct number of AWOL and LWOP hours must still be shown. The number of AWOL and LWOP hours extends the dates for annual salary increases. Furthermore, the AWOL hours can adversely affect an employee's performance evaluation.

- Employee No. 102898 - The employee was charged 2 hours of AL although he applied for only 1 hour.

The leave occurred on different dates and he should have been charged AWOL for 1 hour. Consequently, the employee was overpaid by \$8.41. His AL balance was also incorrect and should be decreased by 7 hours (8 hours of AL should not have accrued during the pay period, and 1 hour must be added back and charged to AWOL)².

- Employee No. 102761 - The employee was charged 56 hours of SL instead of 29 hours AL and 27 hours LWOP.

The employee took leave to accompany his daughter who was medically referred to an off-island hospital. Since the employee was not personally sick, he should have been charged AL for 29 hours (employee's only remaining AL balance) and LWOP for 27 hours. Consequently, the employee was overpaid by \$275.75. His AL balance was also incorrect and should be reduced to 0.

² AL accrues only in those pay periods where the employee is in pay status for the full 10 days (80 hours) of the pay period. For example, if an employee was AWOL or LWOP, then AL does not accrue.

- Employee No. 102755 - The employee was charged 9 hours of AL although he actually requested 1 hour AL and 8 hours SL. (Note: the employee has sufficient SL balance to cover more than 8 hours).

Consequently, the employee's AL and SL balances were incorrect and should be adjusted. AL hours should not be converted to SL hours. In addition to the restriction imposed by the purpose for which they are granted, AL hours are convertible to cash while SL hours are not.

- Employee No. 102763 - The employee was not paid 3 hours for regular time worked during a holiday because of an error in totaling the number of hours worked per Overtime form.

The employee was not paid the OT premium for work performed on a holiday. Consequently, the employee was underpaid by \$26.48.

- Employee No. 100236 - The employee was tardy (late for work) for three days. The cumulative number of minutes late for the three days totaled about 1 hour. The employee, however, was charged 2 hours AL (without a supporting application for leave form) and 1 hour LWOP.

Since total tardy time was only 1 hour, he should not have been charged AL for 2 hours³. Consequently, the employee's AL balance should be increased by 2 hours.

- Employee No. 102760 - The employee's time charges per STS and payroll records totaled only 72 hours, instead of the standard 80 hours.

The employee's time cards showed that she worked for a total of 62 regular hours (the remaining hours were charged to AL, SL and holiday hours). However, she was credited with only 54 regular hours. Consequently, the employee was underpaid by \$116.34.

The following table shows the details of our findings (i.e., differences between the time charges per DPH-MMD compared with audited figures).

³ The Handbook for Timekeepers provided that LWOP shall be used to cover the period of an employee's tardiness. At the end of each pay period, the timekeeper will charge the employee leave without pay for the accrued tardiness. The total number of minutes of tardiness will be rounded off to the nearest hour.

| Employee Number | Payroll Period | Payroll Type | Time Charge Per MMD | Per Audit | Over (Under) | Hourly Rate | Difference |
|-----------------|----------------|--------------|---------------------|-----------|--------------|-------------|------------|
| 102753 | 03/14/98 | REG | 16 | 16 | 0 | 14.542 | \$ 0.00 |
| | | AL | 18 | 18 | 0 | 14.542 | 0.00 |
| | | SL | 8 | 8 | 0 | 14.542 | 0.00 |
| | | LWOP | 4 | 6 | (2) | 0 | 0.00 |
| | | AWOL | 0 | 32 | (32) | 0 | 0.00 |
| | | | 46 | 80 | (34) | | 0.00 |
| 102898 | 03/14/98 | REG | 46 | 46 | 0 | 8.405 | 0.00 |
| | | AL | 2 | 1 | 1 | 8.405 | 8.41 |
| | | SL | 32 | 32 | 0 | 8.405 | 0.00 |
| | | AWOL | 0 | 1 | (1) | 0 | 0.00 |
| | | | 80 | 80 | 0 | | 8.41 |
| 102761 | 03/27/98 | REG | 16 | 16 | 0 | 10.213 | 0.00 |
| | | AL | 0 | 29 | (29) | 10.213 | (296.18) |
| | | SL | 56 | 0 | 56 | 10.213 | 571.93 |
| | | HOL | 8 | 8 | 0 | 10.213 | 0.00 |
| | | LWOP | 0 | 27 | (27) | 0 | 0.00 |
| | | | 80 | 80 | 0 | | 275.75 |
| 102755 | 03/27/98 | REG | 63 | 63 | 0 | 13.85 | 0.00 |
| | | AL | 9 | 1 | 8 | 13.85 | 110.80 |
| | | SL | 0 | 8 | (8) | 13.85 | (110.80) |
| | | HOL | 8 | 8 | 0 | 13.85 | 0.00 |
| | | | 80 | 80 | 0 | | 0.00 |
| 102763 | 03/27/98 | REG | 78 | 78 | 0 | 8.825 | 0.00 |
| | | HOL | 8 | 11 | (3) | 8.825 | (26.48) |
| | | OT | 6 | 6 | 0 | 13.238 | 0.00 |
| | | | 92 | 95 | (3) | | (26.48) |
| 100236 | 03/27/98 | REG | 61 | 63 | (2) | 8.51 | (17.02) |
| | | AL | 2 | 0 | 2 | 8.51 | 17.02 |
| | | SL | 8 | 8 | 0 | 8.51 | 0.00 |
| | | HOL | 8 | 8 | 0 | 8.51 | 0.00 |
| | | LWOP | 1 | 1 | 0 | 0 | 0.00 |
| | | | 80 | 80 | 0 | | 0.00 |
| 102760 | 03/27/98 | REG | 54 | 62 | (8) | 14.542 | (116.34) |
| | | AL | 2 | 2 | 0 | 14.542 | 0.00 |
| | | SL | 8 | 8 | 0 | 14.542 | 0.00 |
| | | HOL | 8 | 8 | 0 | 14.542 | 0.00 |
| | | | 72 | 80 | (8) | | (116.34) |

Table 1

Timekeeping Requirements Not Strictly Implemented

Our audit also showed at least 12 employees who did not consistently time-in-and-out during lunch breaks and at the end of the work day, and at least 3 employees who were granted AL without supporting application for leave forms. These employees are listed as follows:

Employee numbers of employees who did not consistently time-in-and-out

- | | | |
|-----------|-----------|------------|
| 1. 102754 | 5. 102942 | 9. 102751 |
| 2. 102757 | 6. 102755 | 10. 102760 |
| 3. 102750 | 7. 102763 | 11. 159624 |
| 4. 102761 | 8. 102654 | 12. 102748 |

Employee numbers of employees without leave forms

1. 159624
2. 102761
3. 100236

Use of Sign-in and Sign-out Logsheets Was Discontinued

During our inspection, we learned that DPH-MMD discontinued the use of the sign-in and sign-out log sheets which provide written documentation of the whereabouts of employees who leave the office during work hours. Instead, a white board hanging on the wall was used. We noted, however, that the information on the board was not updated because some employees who supposedly signed out were present during the inspection. Moreover, the information in the white board is erased from time to time and thus there is no permanent written documentation of the whereabouts of employees to support their time charges.

Cause and effect

These conditions occurred because the timekeeper was apparently not familiar with several timekeeping requirements and procedures. For example, the timekeeper was charging unaccounted hours per time cards to AL or SL without supporting documentation. Several obvious errors were also committed by the timekeeper. For example, the total time charges of several employees per STS were less than the normal 80 hours per pay period. Total hours per STS should at least total 80 hours. Otherwise, DOF will have no idea where to charge the unaccounted hours. The various exceptions noted indicate that the STS was not adequately reviewed for accuracy and completeness by a supervisor other than the timekeeper. Furthermore, the timekeeper and the supervisor signing the time sheet did not ensure that 80 hours of the pay period were accounted for each employee during the pay period. In addition, DPH-MMD failed to strictly implement existing timekeeping practices to document the daily attendance and whereabouts of employees during working hours.

As a result, DPH-MMD employees were incorrectly compensated and some were under-compensated and denied benefits to which they were entitled. The nature and number of exceptions we noted in our limited review of 17 employees over two pay periods was unusual and could be indicative of repeated errors occurring year round, resulting in misuse of substantial amounts of public funds for personnel costs.

Conclusion and Recommendations

Time charges of DPH-MMD employees were not accurately reported for payroll purposes. DPH-MMD also failed to strictly enforce existing timekeeping procedures to discourage employees from abusing government time. Accordingly, we recommend that the Secretary of Health:

1. Require the timekeeper to adjust the exceptions noted by the audit. The timekeeper should also be required to strictly comply with timekeeping requirements and ensure that time charges are accurate, complete, and adequately supported. It may also be necessary to require that a supervisor other than the timekeeper review the STS for accuracy and completeness before submission to DOF for payroll processing.
2. Instruct the Medical Supply Officer (MSO) to require all DPH-MMD employees to consistently time-in-and-out using the time clock on a daily basis, including lunch breaks. Employees should also be reminded that anyone who repeatedly violates this requirement will be reprimanded. The MSO should also be required to implement the use of the sign-in sign-out log sheet instead of the white board to monitor the whereabouts of employees during working hours.

DPH Response

In his memorandum response dated July 16, 1998 (Appendix A), the Secretary of Health generally agreed with the recommendations. For Recommendation 1, the Secretary explained that the exceptions noted by the audit were due to “administrative oversight.” He stated that the MSO will personally review the employee time cards before submission to the timekeeper. Additionally, the timekeeper was instructed not to process any time cards with discrepancies and to return such time cards to the MSO for corrective action. For Recommendation 2, the Secretary explained that DPH-MMD has an open lunch hour policy for emergency situations and employees occasionally contribute their lunch hour working without any complaints or compensation. However, all staff members have been directed to time-out during lunch, and should they need to work during lunch hour, applicable overtime compensation may be necessary. A directive was also issued by the MSO informing all staff members to time-in-and-out on a daily basis, including lunch breaks and to sign-in-and-out when leaving the office during work hours. The Secretary, however, questioned OPA whether it really wanted the hospital administration to close during lunch hours without flexibility.

OPA Comments

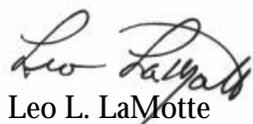
Based on the response we received from the Secretary of Health, we consider Recommendation 1 as resolved pending submission of additional information to close the recommendation as shown in **Appendix B**. Recommendation 2, however, is considered closed and implemented. With regards to the Secretary's question regarding closing of offices during lunch breaks without flexibility, the report stated (on page 4) that the PSSRR require employees to time out at 11:30 a.m. and time in at 12:30 p.m. for lunch, *unless a different lunch hour is designated by the supervisor* (Part IV.B17). Therefore, DPH-MMD may schedule staggered lunch breaks for employees to keep the office open during the normal lunch hour. The policy for staggered lunch breaks, however, should be adopted in writing by the MSO and approved by the DPH Secretary to prevent abuse.

* * *

Our office has implemented an audit recommendation tracking system. All audit recommendations will be included in the tracking system as open or resolved until we have received evidence that the recommendations have been implemented. An *open* recommendation is one where no action or plan of action has been made by the auditee (department or agency). A *resolved* recommendation is one in which the auditors are satisfied that the auditee cannot take immediate action, but has established a reasonable plan and time frame for action. A *closed* recommendation is one in which the auditee has taken sufficient action to meet the intent of the recommendation or we have withdrawn it.

Please provide to us the status of recommendation implementation within 30 days along with documentation showing the specific actions taken. If corrective actions will take longer than 30 days, please provide us additional information every 60 days until we notify you that the recommendation has been closed.

Sincerely,



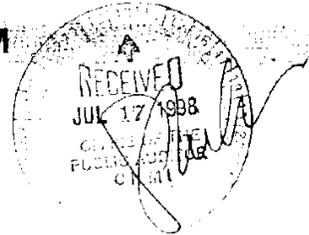
Leo L. LaMotte
Public Auditor, CNMI

cc: Governor
Lt. Governor
Eleventh CNMI Legislature (27 copies)
Attorney General
Secretary of Finance
Special Assistant for Management and Budget
Public Information Officer
Medical Supply Officer
Press



Commonwealth of the Northern Mariana Islands
Department of Public Health
Office of the Secretary

MEMORANDUM



To : Leo L. LaMotte, Public Auditor
From : Secretary of Health
Date : July 16, 1998
Subject : Draft Letter Report – Audit of Time And Attendance of Employees of Department of Public Health's Material Management Division Covering The Payroll Periods Ending March 14 and 28, 1998
Ref. No. : SEM798-112

This is in response to the findings and recommendations of the Public Auditor's Report dated June 2, 1998 subject as above:

1. Time Charges Incorrectly Summarized:

Several discrepancies disclosed by OPA were an administrative oversight. However, our Medical Supply Officer will personally review employees time cards before submission to the timekeeper to insure leave, LWOP, and AWOL charges are properly annotated and supported with applicable documentation.

Additionally, I instructed the timekeeper, Mr. Gil Muna not to process any time card submitted for any of MSO employees with discrepancies. The timecard must be returned to MSO for corrective action as applicable.

2. Twelve (12) employees who did not consistently time in and out during lunch breaks and at the end of the work day:

The logistical operation of the MSO processes approximately \$730,000 worth of supply transactions monthly with an average of approximately \$37,000 daily transaction. These transactions include but not limited to purchase orders, processing receipts, storage payments, and picking up and delivering supplies. Additionally, MSO is responsible for picking up inbound supplies at airfreight and shipping companies, weekly packing and crating oxygen cylinders for Rota and Tinian Health Centers, and the repair of government vehicles.

Commonwealth Health Center
P.O. Box 409 CK, Saipan, MP 96950
Telephone: (670) 234-8950 FAX: (670) 234-8930 or 234-8931
dphsec1@gt pacifica.net

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MSO is open lunch hour for emergency situations such as these. With limited assigned vehicles and time available during the day (depending on the workload), MSO employees occasionally contribute their lunch hour working without any complaints or compensation. However, based on the OPA findings and recommendations, MSO operations will be closed during lunch hours. All personnel staff have been directed to time out during lunch and should they need to work during lunch hour, applicable overtime compensation may be necessary.

3. Three employees without leave forms:

See paragraph1, section 1.

4. Sign in and out Logsheets:

MSO operations require close monitoring and accountability of assigned personnel to insure daily hospital support mission is not impaired. It has always been required by MSO that personnel staff properly logs out and carry radio prior to departing the Lowerbase storage facility. Audit requirements have been implemented as recommended (see attached supporting documents) and additional control measures are implemented to determine the employee's actual destination when delivering supplies to the hospital.

5. Conclusion and Recommendations

- A. To require the timekeeper to adjust the exceptions noted by the audit.
- B. To instruct the Medical Supply Officer (MSO) to require all MSO employees to consistently time in and out using the time clock on a daily basis, including lunch breaks. Audit requirements have been implemented as recommended (see attached supporting documents). However, does the hospital administration really want to close during lunch hours without flexibility?


Joseph K.P. Villagomez

Attachment

Commonwealth Health Center
P.O. Box 409 CK, Saipan, MP 96950
Telephone: (670) 234-8950 FAX: (670) 234-8930 or 234-8931
dphsec1@gtepacific.net



Commonwealth of the Northern Mariana Islands
Department of Public Health
Materiel Management Branch

MEMORANDUM

To : MSO Personnel
Date : May 27, 1998
From : Medical Supply Officer
Subject : Time Card and Attendance

This is to remind everyone of their personal responsibility to insure that they properly document their time card with time-in/time-out as applicable.

MSO employees are required to time-out and time-in during lunch hour (11:30 a.m. to 12:30 p.m.) failure to time out must be justified accordingly.

Additionally, if you have to leave your work place for official business, i.e., supply delivery, pick up cargo at Airport/Seaport, CHC admin errand, etc. you are required to sign-out in the sign-out log. All respective supervisors are required to closely monitor all their personnel at all times of their whereabouts. Those personnel leaving MSO Storage Facility for official business must always carry a radio. This will provide easy contact in case of an emergency or for any additional coordination/instruction for pick up and delivery of supplies and other related matters.

Reminder, Government work hours are 7:30-11:30 a.m. and 12:30-04:30 p.m., if you come to work late, employees will be charged LWOP and employees will be charged AWOL for leaving their work place without proper authorization. Leave of absent without prior approval will also be charged as awol, unless under emergency circumstances.

Failure to comply with above areas of interest may lead to imposition of adverse administrative actions, i.e., suspension or termination as applicable.

Your cooperation and compliance with the above requirements are appreciated.


JOSE A. ICHIHARA

STATUS OF RECOMMENDATIONS

| Recommendations | Agency to Act | Status | Agency Response/ Additional Information or Action Required |
|---|---------------|----------|--|
| <p>1. The Secretary of Health require the timekeeper to adjust the exceptions noted by the audit. The timekeeper should also be required to strictly comply with timekeeping requirements and ensure that time charges are accurate, complete, and adequately supported. It may also be necessary to require that a supervisor other than the timekeeper review the STS for accuracy and completeness before submission to DOF for payroll processing.</p> | DPH | Resolved | <p>The Secretary generally agreed with the recommendations. He explained that the exceptions noted by the audit were due to "administrative oversight." He stated that the MSO will personally review the employee time cards before submission to the timekeeper. Additionally, the timekeeper was instructed not to process any time cards with discrepancies and to return such time cards to the MSO for corrective action.</p> <p><i>Further Action Required</i></p> <p>The Secretary should submit a copy of the written documentation instructing the timekeeper to adjust the exceptions noted during the audit.</p> |
| <p>2. The Secretary of Health instruct the Medical Supply Officer (MSO) to require all DPH-MMD employees to consistently time-in-and-out using the time clock on a daily basis, including lunch breaks. Employees should also be reminded that anyone who repeatedly violates this requirement will be reprimanded. The MSO should also be required to implement the use of the sign-in sign-out log sheet instead of the white board to monitor the whereabouts of employees during working hours.</p> | DPH | Closed | |