

# **Guam Department of Education Financial Supervisory Commission (EFSC)**

October 24, 2019 Meeting  
Guam Department of Education Superintendent's Conference Room, Building A  
Tiyan, Guam  
3:00pm to 4:00pm

## **AGENDA**

- I. Call to Order
- II. Review and approval of minutes (5 minutes)
  - a. August 29, 2019 Meeting
  - b. September 19, 2019 Meeting
- III. Old Business (30 minutes)
  - a. DOE Cash Update Report
  - b. Reconciliation of Cash Disbursements
  - c. BBMR Appropriation/Allotment Status Report
  - d. Accounts Payable Aging
  - e. EFSC Scope of Authority, Duties and Responsibilities
- IV. FY 2019 Financial Status Designation for the month ended (20 minutes)
  - a. August 2019
  - b. FY 2020 12-Month Operations Plan
- V. New Business (5 minutes)
  - a. Next meeting Date and Time
- VI. Adjourn

## **November 2019**

Sun	Mon	Tues	Wed	Thurs	Fri	Sat
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## **EFSC Scope of Authority, Duties and Responsibilities**

1. Make recommendations on policies and practices related to the presentation and preparation of the operating budget request; a. BBMR Budget Circular
  - a. Guidelines and SOPs for FY2020
2. Make recommendations on budget request priorities;
  - a. Budget Digest for each school with their schedules/decision package
3. Review and approve a fiscal year twelve (12)-month Expenditure Operations Plan based on the appropriation of local funds and expected funds from other sources by September 25 for the next Fiscal Year;
  - a. 12-month expenditure plan for FY2020
  - b. Provide a sample for each school division
4. Review and approve a fiscal year twelve (12)-month Human Resources Management Plan by September 25 for the next Fiscal Year, inclusive of merit increases, promotions and hiring that directly supports the plan outlined in (3) of this Subsection;
  - a. Staffing pattern and provide a summary with the vacancies, FTEs, merit, promotions
5. Review GDOE internal hiring policies, procedures and controls and make recommendations to the Superintendent of Education;
  - a. SOP from HR which is similar to DOA
6. Develop financial performance indicators that produce a monthly financial status designation as outlined in Subsection (d) of this Section;
  - a. FSD report
7. Review GDOE financial reports for conformity with annual budget objectives;
  - a. FSD report
8. Monitor expenditures that materially exceed (or will exceed on an annualized basis) the approved budget amount for any given expense category;
  - a. FSD report
9. Review and approve all contracts/expenditures in excess of One Million Dollars (\$1,000,000) prior to issuance of purchase orders and bid awards to verify fund expenditures conform to the plan outlined in (3) of this Subsection;
  - a. Provide a list and nature of each contract that is in process or upcoming
10. Monitor all contracts and renewal dates for food service, school maintenance, office reproduction equipment, solid waste disposal and telecommunication;
  - a. Summary of all the existing contracts just pertaining to what was listed including: what type of service, amount, effective date, and renewal date
11. Develop a needs assessment of the GDOE Accounting Department and recommend a training plan to the Superintendent of Education;
  - a. SOPs, Provide Accounting Division - Budget Digest Decision Package
12. Review GDOE internal accounting procedures and controls and make recommendations to the Superintendent of Education; and
  - a. SOPs
13. Review all information technology purchases and upgrades related to the financial management of GDOE and provide recommendations to the Superintendent of Education.
  - a. Purchase order, original contract, and maintenance renewal contract for MUNIS