

Guam Department of Education

Comprehensive Corrective Action Plan Quarterly Progress Report

For the Period Beginning October 1, 2014 and Ending December 31, 2014

Presented to the U.S. Department of Education in Fulfillment of the Federal Fiscal Year 2014 Special Conditions

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Reports and Report Format

As stated in the approved Comprehensive Corrective Action Plan (CCAP), the Special Conditions require GDOE to provide quarterly reports to the US Department of Education (ED) on the Guam Department of Education's (GDOE) progress in implementing measures required under the CCAP. While the Special Conditions do not specify a particular format for the progress reports, it is anticipated that each report will, at a minimum, include the implementation status for each activity, highlight any risks associated with successful completion, and also identify any changes which would require modifying actions and/or timelines. Feedback regarding format and content is not only welcomed, but encouraged.

Executive Summary

A draft SOP which changes the local requirement for biweekly time distribution records from biweekly to biannually for employees who are charged to one federally funded activity is under review. Planning and testing for February upgrade to next version of Munis has begun. Commodity codes required on requisitions has been reduced from 9,000 to 1,000; further reductions can be made as open purchase orders are closed. Populating of the Munis fixed asset module was successful; training on the module is scheduled in January. The fixed asset listing on the system will be validated during the upcoming fixed asset inventory.

The GDOE Fiscal Year (FY) 2014 Financial and Single Audit was initiated in October 1, 2014. The IAO is coordinating with the Financial Affairs division, Third Party Fiduciary Agent, GDOE's external financial auditors, and the Office of Public Accountability (OPA) to complete the audit by April 2015. The IAO will be coordinating with the Supply Management Administrator and OPA to issue a Request for Proposal for GDOE's independent financial auditors to be issued by April 2015. Moreover, the IAO reports on GDOE's Management Internal Controls (MIC) Assessment, Non-Appropriated Funds (NAF) and Audit Assessment and CCAP, are substantially complete and will be submitted to the Superintendent for review in January and February 2015. Additionally, the IAO has hired an Auditor II from the OPA in December 2014 and has submitted its budget for an additional auditor to be hired in FY 2015.

GDOE and the TPFA are working on a transition team to ensure GDOE has the appropriate resources in place and staff are trained on critical tasks currently assumed by the TPFA.

Completion Risk Key:

Risk Level High – Deliverables / objectives will not be completed in a timely manner;

Risk Level Moderate – Deliverables / objectives may not be completed in a timely manner; and

Risk Level Low – Deliverables / objectives will be completed in a timely manner.

Employee Time Tracking

Required Actions and Activities	Status Report as of 12/31/2014	Next Steps / Comments
<p>ETT-1: GDOE will develop and implement effective policies and procedures that provide for an effective process for tracking and reporting time spent by all employees whose salaries are paid with US ED grant funds.</p> <p>ETT-2: Ensure that the salaries of employees who work under more than one Federal program and/or grants are properly allocated among those programs/grants, in accordance with accurate time distribution records.</p> <p>ETT-3: Research and implement an automated time collection system for federally funded employees.</p>	<p>Third Party Fiduciary Alvarez and Marsal and the Federal Programs Division have distributed a TDR in Excel format that includes drop down menus. The new form was designed in an attempt to decrease TDR errors and expedite payroll reimbursements.</p> <p>For those employees who work on one grant program, we have begun review of draft SOPs to move from a biweekly certification to semiannual certifications.</p> <p>The TPFA worked with the GDOE team to document the process from recruitment, starting with the grant application, through the hiring and tracking payroll expenditures and identified areas for potential to improve efficiencies, reduce internal control issues and improve communications.</p>	<p>Finalize SOPs to move from biweekly certification to semiannual certifications for employees that are fully charged to one program.</p> <p>Tyler Munis will be making agreed upon modifications to the electronic TDR (A-87). Final development is scheduled for 3/20/15.</p> <p>Federal Programs Manual will be updated to reflect new forms and procedures.</p> <p>Institutionalize training for new federally funded employees and at least annually for federally funded employees and their supervisors on the policies and procedures to properly track and report time for federally funded employees.</p> <p>Determine feasibility of having employees enter and certify their time sheets electronically.</p>
Implementation Deliverables	Completion Risks	Next Steps / Comments
<p>Written and approved SOPs, including training for applicable GDOE personnel, to ensure:</p> <ul style="list-style-type: none"> • accurate and up-to-date employee staffing lists based on notices of personnel actions (from Personnel Division and validated by FPD and LEA programs); • accurate and timely time distributions among funding sources for split-time employees, and proper allocation of salary costs among funding sources (from respective programs and validated by FPD and LEA programs); • accurate and properly executed time distribution reports and attendance records (from respective programs and validated by FPD and LEA programs); 	<p>System Risk – With the implementation of the Employment Self Service, FPD together with Payroll and Personnel will determine the validity of the employee tracking and reporting of time spent on US Education funded programs. Risk level – Low.</p> <p>Adaptation Risk – Speed with which all</p>	

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<ul style="list-style-type: none"> properly executed and timely semiannual certifications (from respective programs and validated by FPD and LEA programs); internal control checklists to ensure compliance with Circular A-87; and identification of a computer-based and accurate time and attendance system, with documentation of requirements to support implementation, training and administration (validated by FPD and LEA programs). 	<p>users adapt to the new system, associated technology and processes will impact efficacy of the new service. Additionally, technology being introduced to all federally funded employees will require training. Risk level – Low.</p>	
<p>Schedule Based upon Performance Plan</p>	<p>New Deliverables Completed</p>	<p>Responsible Person/Department</p>
<p>Electronic TDR dependent on MUNIS update; adoption 30 days after form has been vetted.</p>		<p>Ignacio Santos, Federal Programs Administrator Taling Taitano, Deputy Superintendent</p>

Financial Management Information System (FMIS)

Required Actions and Activities	Status Report as of 12/31/2014	Next Steps / Comments
FMIS-1: Detail design of a FMIS with processing functionality that complies with Generally Accepted Accounting Procedures, U. S. governmental accounting standards, and the Government Accounting Standards Board.	Completed	Completed
Implementation Deliverables	Completion Risks	
Detail system design specifications approved by GDOE Finance and Administration management.	Completed	
Schedule Based upon Performance Plan	New Deliverables Completed This Quarter	Responsible Person/Department
Completed		Taling Taitano, Deputy Superintendent

Financial Management Information System (FMIS)

Required Actions and Activities	Status Report as of 12/31/2014	Next Steps / Comments
<p>FMIS-2: Basic installation is now complete. The routine maintenance and enhancement will be reported in this section. Items completed this period and open enhancements appear in the columns to the right.</p> <p>Upgrade to version 10.5 estimated for February 2015.</p>	<p>Payroll Module</p> <ul style="list-style-type: none"> • Labor Cost Distribution report: Tyler Tech made corrections to the report runner, report is now functional. • Payroll employees participated in 3 half day trainings with Tyler in preparation for W-2 processing. <ul style="list-style-type: none"> ○ 12/5/14 & 12/6/14 Accumulator Review ○ 12/20/14 W-2 Processing <p>Procurement Module</p> <ul style="list-style-type: none"> • 88.4% of Commodity Codes were deleted, reducing the number of codes from 9,007 to 1,049. Another 9.6% or 866 will be deleted as soon as the open purchase orders that contain those codes are closed. • Bid Management: Testing showed that removing the requirement for Type 4 commodity code requirement prevents the requisition lines from populating in Bid Management, preventing the requisition from being processed with this module. <p>Financial Module</p> <ul style="list-style-type: none"> • GDOE performed a soft close of FY 2014 financials without issue. • Fixed Asset inventory data transfer was successfully completed 12/09/14 in the GDOE Munis live environment, importing a 	<p>Human Resources Module</p> <ul style="list-style-type: none"> ○ Staffing Pattern (custom form): Tyler Work Ticket to correct errors initially projected to be completed November 2014, as of December 2014, not completed. ○ Continue reviewing employee department and location codes to ensure they comply with the guidelines established. <p>Payroll Module</p> <ul style="list-style-type: none"> ○ A-87 (TDR) –estimated date of completion of development is 3/20/2015. ○ Review Payroll audit reports. <p>Procurement Module</p> <ul style="list-style-type: none"> ○ Continue to reduce the number of commodity codes as the open purchase orders that contain those codes are closed. Target number of commodity codes <185. ○ Survey of end users for their feedback regarding the reduction of commodity codes and removal of the type 4 commodity code requirements. ○ Bid Management: identify alternative ways to use the module without the type 4 commodity codes. Test the vendor notification function. ○ Vendor Self Service – education of vendors. ○ Contract Management Module: continue to add contract information the module in order to create an up-to-date contract database. <p>Financial Module</p> <ul style="list-style-type: none"> ○ Billing (scheduling pending) ○ Electronic reconciliation – covert remaining manual reconciliations to electronic (2 accounts) ○ Treasury Management (pending 100% bank account reconciliation with Munis Bank Reconciliation module) ○ Cash receipts procedures for the schools (pending SOP). ○ Salaries and Benefits projection module (scheduling pending) ○ Fixed assets – <ul style="list-style-type: none"> ○ Perform quarterly imports of TPFA and local fixed asset data into the GDOE Munis.

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	<p>total of 16,428 inventory items.</p> <p>Version Upgrade</p> <ul style="list-style-type: none"> • Upgrade to Munis v10.5 in Test environment completed November 12, 2014. <p>FMIS Team Meetings</p> <ul style="list-style-type: none"> • Conference calls are held every two weeks with Tyler Transition Manager to discuss pending projects and any concerns. 	<ul style="list-style-type: none"> ○ Train end users on how to access, review, and report their fixed asset inventory. <p>Version Upgrade</p> <ul style="list-style-type: none"> ○ Users will continue to test modules in Munis v10.5 in Test environment. Errors or issues will be reported to Tyler Technologies for resolution. ○ Upgrade to Munis v10.5 in Live environment scheduled for February 2015. <p>Disaster Recovery</p> <ul style="list-style-type: none"> ○ Test initially scheduled for December 2014, due to conflicts in Tyler’s scheduling, it was canceled. Test projected to be rescheduled for March 2015. <p>Tyler PULSE Solutions</p> <ul style="list-style-type: none"> ○ Research, test, and implement alerts requested by Administrators. ○ Continued analytical page development, including the modification to include prior year data for year to year comparisons. ○ Continue review of PULSE pages to identify desired modifications. ○ Roll out PULSE to Teachers. <p>FMIS Team Meetings</p> <ul style="list-style-type: none"> ○ Tyler Transition Manager has discussed plans to discontinue bi-weekly conference calls with GDOE. GDOE will continue to receive support from Tyler through various means provided by Tyler, examples, support tickets and go to assists (live online support).
Implementation Deliverables	Completion Risks	Next Steps / Comments
<p>FMIS-2 Continued: A secure, reliable and fully integrated FMIS that supports the financial management of US ED grant awards and complies with federal requirements. Detailed and up-to-date system and application documentation necessary to manage and sustain the FMIS and its applications on an ongoing basis. Sufficient qualified and trained accounting staff to manage all financial processing and reporting required by GDOE.</p>	<p>Enhancements to system tied to Tyler MUNIS upgrades. Risk Level – Low.</p>	
Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
<p>Next system upgrade to version 10.5 is projected for February 2015.</p>		<p>Jacqueline Mesa, Management Analyst IV</p>

Financial Management Information System (FMIS)

Required Actions and Activities	Status Report as of 12/31/2014	Next Steps / Comments
<p>FMIS-3: Continued activities of the Agent to oversee all US ED funds awarded to GDOE until a credible financial management system is implemented and fully operational, and GDOE has demonstrated that it can be accountable for US ED funds in accordance with all federal requirements.</p>	<p>TPFA continues to manage all federal grant funds from GDOE using an independent MUNIS system and separate bank accounts.</p> <p>GDOE procurement staff continues to use TPFA system for procurement processing. GDOE also provides accounts payable support.</p> <p>Weekly meetings with TPFA to coordinate activities and resolve any concerns. TPFA supporting audit by providing details as requested by auditors.</p> <p>PULSE reports continue to be used to update rosters needed for three way match of payroll.</p>	<p>Continued operation of the TPFA independent financial management system and bank accounts will continue.</p> <p>More detailed documentation of problems with three way match for payroll should assist in resolving issues. Training on TDRs for school administrators and project directors will be scheduled.</p> <p>Regular reports to ensure any outstanding receivables are resolved in a timely manner.</p> <p>GDOE and TPFA are looking into areas to transfer responsibilities to GDOE. For example, performing the three way match testing for personnel costs, and maintaining the fixed assets ledger.</p>
Implementation Deliverables	Completion Risks	<p>Work towards electronic transfer of data between GDOE and TPFA systems.</p>
<p>A stable and reliable financial information systems processing environment. US ED funds expended only for costs that are allowable under the respective grant programs. Allowable costs procured in accordance with applicable procurement requirements. Coordinated timing of US ED draws and reimbursements to ensure that payments to staff, vendors and providers are prompt and timely. Grant funds that are charged only for costs resulting from obligations that were properly made during the funds' period of availability, including any carryover period.</p>		
Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
<p>Continuing</p>	<p>Routine</p>	<p>Taling Taitano, Deputy Superintendent</p>

Required Actions and Activities	Status Report as of 12/31/2014	Next Steps / Comments
<p>FMIS-4: Moving to the next level and sustaining the progress that has been made to date. A program of END User Training and routine review of Standard Operating Procedures will be established.</p>	<p><u>Signed SOPs</u> Finance (1) - SOP # 200-022 Bank Reconciliation Budget (2) - SOP # 200-024 Budget Entry Process - SOP # 200-023 Budget Preparation Process-Local Appropriation</p> <p><u>SOPs in Management Review</u> Supply Management (6) -Competitive Sealed Bidding-IFBs -Competitive Sealed Bidding-IQBs -Competitive Selection Procedures for Services-RFPs -Competitive Multi-Step Sealed Bidding -Maintaining the Procurement Record -Emergency Procurement Finance (5) -Local Mileage Reimbursement -Accounts Payable & Cash Disbursement -Accounts Receivable -School Meals Collection -General Ledger Federal (1) -Time Distribution Report (TDR)</p> <p><u>SOPs in Staff Review</u> Supply Management (3) -Protest/Appeal Procedures -Request for Information Procedures</p>	<p>GDOE Project Manager will continue to oversee completion of SOPs. Review system SOPs with the department leads and their respective teams to confirm accuracy.</p> <p>Final sign-off and adoption of SOPs. SOPs will include both system and operational procedures.</p> <p><u>SOPs Pending Revisions/Creation</u> Supply Management (1) -Requisition Entry Finance (1) -Revenue Control and Management Policy Federal Programs (1) -Grant Procedure Manual</p>

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Required Actions and Activities	Status Report as of 12/31/2014	Next Steps / Comments
	<p>-Request for Purchase Order & Contract Modifications</p> <p><u>MUNIS End-User Trainings Conducted</u> Munis Training for Internal Audit Office(4 Attendees) Pulse and Employee Self Service (4 Attendees) Requisition Entry (57 Attendees) Account Inquiry & Munis Reports (20 Attendees)</p>	<p>Continuous Munis End User Training Related Activity</p> <ul style="list-style-type: none"> ○ Training during and around Spring, Summer and Christmas breaks ○ Conducting pre and post surveys to focus training and determine effectiveness ○ Conduct other Munis End User targeted surveys to determine how to structure future training and support.
Implementation Deliverables	Completion Risks	
<p>End Establish End User Training</p> <ul style="list-style-type: none"> • End user training need to be established on each school breaks with the school’s end users. • End User Training for Central Office personnel should be scheduled each quarter to ensure compliance and the proper use of the system. <p>Standard Operating Procedures.</p> <ul style="list-style-type: none"> • Official approval by department. 	<p>Continued Training – Low</p> <p>SOP Development - Moderate</p>	
Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
<p>SOPs updates and approvals are ongoing.</p>	<p>3 SOPs completed and approved by the Superintendent.</p>	<p>Jacqueline Mesa, Management Analyst IV</p>

Intergovernmental Agency Arrangements

Required Actions and Activities	Status Report as of 12/31/2014	Next Steps / Comments
<p>Intergovernmental Agency Procedure-1: GDOE will implement a SOP specific to sub-award arrangements between GDOE and other Public, Non-Profit & Other Institutions. The intent of the SOP is to provide clarification to each entity regarding the requirements and responsibilities for successful implementation of approved federally-funded programs and activities.</p>	<p>Initial SOP review has been completed by TPFA and suggestions were provided to the Federal Programs. Federal Programs is meeting weekly with TPFA to discuss progress. It has been determined that Federal Programs will complete a Federal Programs Manual which will encompass a number of SOPs.</p>	<p>Federal Programs Manual is in final draft form. Document will be routed through the DSFAS and TPFA for review and comment before a final copy is provided to Superintendent for approval.</p> <p>Once approved, communicate Federal Programs Manual to relevant Public, Non-Profit & Other Institutions so they comply with the requirements.</p>
<p>Implementation Deliverables</p>	<p>Completion Risks</p>	<p>At least annually, document monitoring activities. Provide technical assistance as necessary to resolve any concerns.</p> <p>Update Manual as necessary based on feedback from relevant Public, Non-Profit & Other Institutions and results of monitoring.</p>
<p>Written and approved SOP, including training for applicable GDOE personnel and sub-recipient/sub-grantees.</p>	<p>Adaptation Risk – acceptance by which all sub-recipients/sub-grantees adhere to the procedures is minimal. Risk level – Low.</p>	
<p>Schedule Based upon Performance Plan</p>	<p>New Deliverables Completed</p>	<p>Responsible Person/Department</p>
<p>To be finalized within 45 days after TDR and travel SOPs are finalized.</p>		<p>Ignacio Santos, Federal Programs Administrator</p>

Internal Controls and Procedures

Required Actions and Activities	Status Report as of 12/31/2014	Next Steps / Comments
<p>IC-1: Over the next two years, GDOE will develop and implement a credible financial management system. Management will ensure employees are properly trained on new system and trained on the new standard operating procedures as a result of the new FMIS. This will ensure the system would provide the correct amount of funds, in the correct accounts, in a consistent and timely manner. Credible financial management includes systems, policies and procedures that (1) provide access to reliable information when needed, (2) account appropriately for funds, (3) ensure timely deposits or draw down of funds, (4) ensure timely and accurate payments, (5) otherwise enable and support generally accepted government financial management and accounting standards and requirements.</p> <p>Additionally, the financial management system will record and account for all draws and expenditures of federal education funds</p>	<p>See FMIS Section for update on the FMIS and SOP status.</p> <p>Accounting and internal audit staff attended training sponsored by Association of Government Accountants on GASB updates as well as the new super circular.</p>	<p>See FMIS Section for next steps, comments.</p>
Implementation Deliverables	Completion Risks	
<p>IC-1: TPFA implemented the Tyler-MUNIS ERP financial management system effective December 2010. GDOE has implemented a Financial Management Information System (FMIS), which includes functionality to support all GDOE financial applications (April 2012).</p> <p>A credible financial management system designed and implemented to meet the EDGAR and other federal reporting requirements in terms of timeliness of funds management and reporting. Additionally, custom reports designed to capture federal grant activity.</p>	<p>Lack of adequate staff needed to continue forward momentum may stall progress.</p> <p>Risk: Medium/High</p>	
Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
<p>Ongoing –</p>		<p>Taling Taitano, DSFAS Jacqueline Mesa, FMIS</p>

Required Actions and Activities	Status Report as of 12/31/2014	Next Steps / Comments
<p>IC-2: GDOE Finance and Administration must demonstrate improved communication and cooperation to develop an integrated financial management system that meets the needs of the organization.</p>	<p>TPFA working with Federal Programs, Accounting, Payroll, Human Resources, Budget, Internal Audit, and Program Managers to map hiring process and develop new time and effort procedures.</p> <p>TPFA working with accounting, FSAIS, FMIS, and property management on integration of fixed asset systems.</p> <p>Meeting held with operational units to discuss year end, year beginning procedures to ensure timely closing and opening of the fiscal years. Review of account codes and work flows also performed to incorporate changes needed.</p> <p>Operational units invited to biweekly discussion of system concerns.</p>	<p>Continue collaboration with schools and divisions to address:</p> <ul style="list-style-type: none"> • Personnel and payroll issues; • Procurement, receiving, inventory, and payables issues; • Budgeting and reporting issues; • Cash receipts and account receivable issues; and • Non-Appropriated Funds. <p><u>Employee DD Enrollment and Vendor EFTs/ACH Registry</u> Continue to encourage GDOE employees and vendors to register for DD and EFTs/ACH payment options.</p>
Implementation Deliverables	Completion Risks	<p>Obtain or exceed goal of 75% of employees enrolled in DD and vendors registered for EFTs/ACH payment options by the end of 2014.</p> <p>At the end of December, 84.46% of employees paid were paid via direct deposit.</p> <p>Resolve errors/discrepancies within 24-hrs for employee and/or vendor information (i.e. if a vendor changes banks or other issues).</p>
<p>IC-2: Department-wide subcommittee structure focused on each of the issue areas. The structure will drive collaboration, which is also necessary to support FMIS implementation which supports GDOE-wide financial management. GDOE departments working together on a daily basis to address implementation, compliance and other activities. Efforts to include direct Internal Audit support of external independent auditors in conduct of single audits as required by the Single Audit Act.</p>	<p>Adaptation Risk – acceptance of direct deposit by employees. Risk level – Low Vendor EFTs/ACH. Risk level – Moderate.</p> <p>Although IAO consists of only two employees, the division continues to move forward and accomplish duties and responsibilities. Maintaining sufficient staffing levels within the BO and IAO continues to be a challenge with the loss of personnel due to either retirement or detailed appointments. Awaiting the approval for two requests to fill vacancy positions in AP. Risk: Medium/High</p>	
Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
Ongoing		Taling Taitano, DSFAS Jacqueline Mesa, FMIS

Internal Controls and Procedures

Required Actions and Activities	Status Report as of 12/31/2014	Next Steps / Comments
<p>IC-3: Reliance on the credible financial management system by other Guam agencies and single auditors as accurate system of record.</p>	<p>Monthly MUNIS reports continue to be provided to the Education Finance Supervisory Council (EFSC). The EFSC is made up of the Department of Administration, the Bureau of Budget & Management Research, the Office of Public Accountability and the Guam Legislature’s Office of Finance & Budget.</p> <p>The GDOE Fiscal Year (FY) 2014 Financial and Single Audit was initiated in October 1, 2014. The IAO is coordinating with the Financial Affairs division, Third Party Fiduciary Agent, GDOE’s external financial auditors, and the Office of Public Accountability (OPA) to complete GDOE’s FY 2014 Financial and Single Audit by March or April 2015.</p>	<p>Work with legislature to determine if GDOE will take over reports developed for review by EFSC. Results of the upcoming election may change make up and relationships in the EFSC.</p> <p>Regularly reconcile GDOE’s financial information with BBMR, DOA, and the TPFA to ensure information is accurate supports timely completion of audit.</p>
Implementation Deliverables	Completion Risks	
<p>A credible financial management system whose implementation is guided by Generally Accepted Accounting Procedures (GAAP) and supported by SOPs to ensure a system of internal controls over financial reporting that can be relied upon by external independent auditors for the purpose of expressing an opinion on the financial statements. Periodic examination and documentation of internal controls by internal audit staff to ensure that the controls are operating as intended without exception.</p> <p>Information management needs met by all users (e.g., custom reconciliation worksheet to support requirements and tracking of federal draw funds).</p>	<p>Medium to High based on staff’s time spent to identify and work out errors and deficiencies of the GASB 34 reporting module.</p> <p>Lack of manpower continues to hinder progress. Risk level – High.</p>	

Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
Ongoing support to be provided to EFSC.		Taling Taitano, DSFAS Franklin Cooper-Nurse, Chief Auditor

Internal Controls and Procedures

Required Actions and Activities	Status Report as of 12/31/2014	Next Steps / Comments
<p>IC-4: GDOE will develop a grant spending process that ensures that grant awards are based on specified program plans and spent on the programs in a timely manner. The grants system will be integrated with the FMIS.</p>	<p>Consolidated grant FFY'14 application submitted. Federal program staff have traveled to Washington DC as well as followed up regularly by phone and by email with USDE on the status of the application.</p> <p>GDOE received approval of its Pre-Award request so that payroll reimbursements can be processed prior to receiving the GAN.</p>	<p>Submitted and received approval of second Pre-Award request to cover critical positions and procurement.</p> <p>GDOE expects official GAN by the end of January 2015</p> <p>While waiting for grant approval, determine what efforts can be made to ensure timely expenditure of funds, e.g., begin recruitment efforts, prepare procurement plan and develop documents.</p>
Implementation Deliverables	Completion Risks	
<ul style="list-style-type: none"> • Program plans will serve as the basis for application disbursement; • Grant spending process will be supported by SOPs, internal control checklists, and training for all affected personnel; • Disbursements will tie to actions specified in program plans; • Funds will be expended for allowable purposes under the statutes; and • No funds will be lost due to lapsing obligation periods. • Legal review has been added to MUNIS approval workflow to help ensure smooth procurement process. 	<p>Delay in the issuance of the GAN as well as attachment T related approvals may delay hiring and procurement activities. Risk level – High.</p>	<p>After submission of the grant application:</p> <ul style="list-style-type: none"> • Establish accounts with the budget identified in the grant application for the various object classes in preparation for when the GAN is issued and avoid delays in obligating funds. • Hold a training workshop when the GAN is awarded explaining the requirements such as: <ul style="list-style-type: none"> ○ Procurement of goods and services ○ Hiring of employees to include TDR requirements or Semi-Annual Certification requirements. ○ Tracking funds / expenditures ○ Reporting requirements ○ Fixed Asset Accountability • Monitor Requirements <ul style="list-style-type: none"> ○ How LEA is implementing their program; Are their guidelines of how a program is to operate

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		<ul style="list-style-type: none"> ○ What tools are used to track and collect data ○ Guidelines established for Program <ul style="list-style-type: none"> ▪ Assessment tools to measure or gauge progress ○ Challenges encountered and what efforts are being made to address these challenges <p>Follow up and follow through to avoid late liquidation request or lapse of federal funds.</p> <p>Start work on the FFY 15 application to ensure application is submitted on or before the deadline as well as reduce conditions contained in Attachment T.</p>
Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
Ongoing		Franklin Cooper-Nurse, Chief Auditor Ignacio Santos, Federal Programs Administrator

Internal Controls and Procedures

Required Actions and Activities	Status Report as of 12/31/2014	Next Steps / Comments
<p>IC-5: GDOE will reconstitute its IAO by developing an annual audit plan and hiring additional staff to conduct audit work, including the risk assessments (MIC, Audit Assessment, and CCAP), and coordinating GDOE's external audits (OPA's performance audits and the GDOE's independent financial auditors' financial and single audits, including NAF and resolution of prior audit findings).</p> <p>The Chief Auditor will update the MIC. The MIC consists of GDOE school administrators and division heads' risk assessment, the IAO's own risk assessment, and conducting fieldwork to test the internal controls of identified high risk areas.</p> <p>Procedures and processes to ensure financial and single audit reports are issued within nine</p>	<p>The IAO has hired an Auditor II from the OPA in December 2014 and has submitted its budget for an additional auditor to be hired on FY 2015.</p> <p>The GDOE Fiscal Year (FY) 2014 Financial and Single Audit was initiated in October 1, 2014. The IAO is coordinating with the Financial Affairs division, Third Party Fiduciary Agent, GDOE's external financial auditors, and the Office of Public Accountability (OPA) to complete GDOE's FY 2014 Financial and Single Audit by April 2015.</p>	<p>Meetings were held with the Superintendent to discuss GDOE's FY 2015 Budget proposal, including the IAO's budget request, on November 26 and December 24, 2014.</p> <p>Meetings were held with the IAO, Financial Affairs division, and GDOE's external financial auditors since October 1, 2014. An audit request listing from the external financial auditors were provided and a meeting will be held on January 7, 2015 to discuss updates on the listing. The IAO will be coordinating</p>

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<p>months after the end of each fiscal year as required by the Single Audit Act, as amended.</p>	<p>The IAO will be submitting reports on GDOE’s Management Internal Controls (MIC) Assessment, Non-Appropriated Funds (NAF) and Audit Assessment and CCAP, to the Superintendent for review by January or February 2015. for the upcoming iLearn Academy Charter School.</p> <p>The IAO’s website and hotline will be launched by January or February 2015. The website will contain the IAO’s annual audit plan and GDOE’s external audit reports.</p> <p>Through GDOE and the University of Guam School of Business and Public Administration’s Internship program, the IAO has staffed an intern during the Intercession (from December 2014 to January 2015).</p>	<p>with the Supply Management Administrator and OPA to issue a Request for Proposal for GDOE’s independent financial auditors to be issued by April 2015.</p> <p>Based on the 106 MIC Assessments provided by 37 divisions and schools, there were nine high risk divisions and schools. The IAO has identified 35 divisions and schools that has yet to submit a MIC Assessment. The IAO completed and submitted its MIC report by January 9, 2015. Soon after, the IAO will submit its NAF and Audit Assessment and CCAP report.</p> <p>Procedures for a hotline have been developed and will be submitted to the Superintendent by the end of January 2015.</p>
<p>Implementation Deliverables</p>	<p>Completion Risks</p>	
<p>GDOE FY 2014 Financial and Single Audit reports, MIC Assessment Report, NAF Report, Audit Assessment and CCAP report</p>	<p>Success will hinge on successful staffing of the IAO. Proposed salary increases at the OPA pay make it difficult to recruit and retain staff. Risk level – High.</p>	
<p>Schedule Based upon Performance Plan</p>	<p>New Deliverables Completed</p>	<p>Responsible Person/Department</p>
<p>GDOE Fiscal Year (FY) 2014 Financial and Single Audit to be completed by April 2015.</p> <p>GDOE’s Management Internal Controls (MIC) Assessment, Non-Appropriated Funds (NAF) and Audit Assessment and CCAP, to be submitted to the Superintendent for review by January or February 2015.</p>	<p>Auditor II transfer from OPA</p>	<p>Franklin Cooper-Nurse, Chief Auditor</p>

Required Actions and Activities	Status Report as of 12/31/2014	Next Steps / Comments
IC-6: GDOE will develop reconciliation procedures to address audit finding 2013-004, reconciliation between federal expenditures and SEFA and audit finding 2013-005, reconciliation between general ledger and SEFA	SOP # 200-017 –Month End and Year End Closing Policy signed by Superintendent.	Conduct training on SOP to ensure staff understand procedures.
Implementation Deliverables	Completion Risks	Validate that reconciliations have been performed for FY14 audit.
Standard Operating Procedures and related training. No repeat findings.	Lack of adequate staff. Risk level – High.	
Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
December 31, 2014	Reconciliation documents	Franklin Cooper-Nurse, Chief Auditor Lourdes Perez, Comptroller

Procurement

Required Actions and Activities	Status Report as of 12/31/2014	Next Steps / Comments
<p>P-1: GDOE will develop and implement effective procurement policies and procedures that ensure:</p> <ul style="list-style-type: none"> • Delivery of ordered supply items within specified timeframes for correct type of supply from selected vendor; • Delivery of supplies and equipment, tagged and entered into a property management system, to schools within three days of receipt; and • Recording of when items are ordered, when orders arrive and are entered into the financial management system, and when they are delivered. 	<p>Six (6) SOP's have gone through the review process as Procurement has had to revamp some of the existing SOP's due to changes in the process and policies. A few SOP's had to be created as the department did not have any SOP's for a particular process within the procurement office.</p> <p>Training on requisition entry is constantly on going. As each fiscal year comes and goes training is provided for all end users having to input into the Munis system.</p> <p>Reductions in the number of Commodity Codes have been addressed.</p> <p>To prepare for the Munis upgrade to v10.5, staff is training in test environment to review how the upgrade will affect the procurement module.</p> <p>The SOP on Sole Source Procurement has been signed and approved by the Superintendent. The Supply Management Administrator provided training to procurement staff in an effort to prevent further audit findings in this area.</p>	<p>Review and update of procurement SOPs ongoing. Updates are in process based on initial reviews by management.</p> <p>Next step is to create an internal processing procedure.</p> <ol style="list-style-type: none"> 1. Establish timelines for requisition turnaround and hold buyers accountable for meeting these targets. 2. Develop contract listing to track expiration and renewal dates. <p>Schedule regular staff (procurement) meetings on updates and status regarding procurement issues or pending program activities that need to be address.</p>
Implementation Deliverables	Completion Risks	<p>Training with end users on procurement issues scheduled with legal team on January 23, 2015.</p>
<p>Written policies and procedures to ensure that US ED funds are used only for allowable costs, including costs that are necessary, reasonable, and allocable to the respective grants as required by OMB Circular A-87, and that are procured in accordance with applicable procurement requirements in 34 CFR §§ 80.36(b)-(j).</p>	<p>System Risk – Delayed implementation of the new FMIS and its processes will impact the verification, monitoring and reporting capabilities. Risk level – Low.</p> <p>Adaptation Risk – Speed with which all users adapt to the new system, associated technology and processes will impact efficacy of the new FMIS. Risk level – Low to Medium.</p> <p>Technology being introduced to Receiving Warehouse where users will require training.</p>	
Schedule Based upon Performance Plan	New Deliverables Completed This Quarter	Responsible Person/Department
February, 2015 for finalization of SOPs	<p>Standard Operating Procedures “SOP’s” has gone through the initial review. The Supply Management Administrator added additional information to the six (6) SOP’s that had gone through the initial review. Out of the eleven (11) SOP’s initially reported one (1) has been removed: Pre-Bid Conference/Site Visit as this process is mentioned in the Competitive Sealed</p>	<p>Carmen Taitano - Supply Management Administrator</p>

	Bidding – Indefinite Quantity Bid, Multi-Step Bidding, Invitation for Bid and Competitive Selection Procedures for Services –Request for Proposal.	
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Procurement

Required Actions and Activities	Status Report as of 12/31/2014	Next Steps / Comments
<p>P-2: Implement reporting system that will track requisitions and open Purchase Orders. The system will reflect when items are ordered, when orders arrive and are logged into the system, and when they are delivered to the proper location.</p>	<p>Adjustments made to workflow at the beginning of the fiscal year to reflect current staffing and improve communications and accountability.</p> <p>Review of Munis and PULSE reports is ongoing to determine usefulness in reporting and tracking of procurement activities.</p> <p>Developed Gatekeeper system to review workflow and monitor status of requisitions.</p>	<p>Continue to monitor adjustments made to the workflow and requisition distribution to ensure changes have improved efficiencies.</p> <p>Continuous monitoring of assigned requisitions to ensure requisitions are turned around in a timely manner.</p>
Implementation Deliverables	Completion Risks	<p>Refresher training for end user receiving processes in MUNIS system must reiterate attachment of appropriate receiving documents. Identify procurement staff who can take over the regularly scheduled training of end users.</p> <p>Supply Management Administrator to identify system content, as well as Tyler online user-community and knowledge base, for available report development capabilities. Research is ongoing in conjunction with resolution of adaptation of TPFAs reports. The GDOE Munis can run its own reports similar to TPFAs and they are as follows: Requisition in Progress, Requisitions in Progress Summary, Requisition in Progress including account data, PO receiving.</p> <p>GDOE to resolve with Tyler adaptation of TPFAs MUNIS reports to track requisitions/POs, including aging reports. GDOE Munis has the capability to run reports and is being utilized to run the stoplight reports for both Federally funded programs and locally funded programs.</p>
<p>Monthly summary of completed purchases and procurement actions; Established process for routine review of federally funded requisitions and purchase orders.</p>	<p>System Risk – Delayed implementation of the new FMIS and its processes will impact the verification, monitoring and reporting capabilities. Risk level – Low.</p> <p>Adaptation Risk – Speed with which all users adapt to the new system, associated technology and processes will impact efficacy of the new FMIS. Risk level – Low to Medium. Technology being introduced to Receiving Warehouse where users will require training.</p>	

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		Refine PULSE reports pertaining to purchasing. Develop contract listing to track expiration and renewal dates. Still a work in progress.
Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
July 2015	Training on requisition entry is constantly on going. As each fiscal year comes and goes training is provided for all end users having to input into the Munis system.	Carmen Taitano - Supply Management Administrator

Procurement

Required Actions and Activities	Status Report as of 12/31/2014	Next Steps / Comments
P-3: Improve departmental procurement processes beyond those responsibilities directly related to the modules of the Financial Management Information System (FMIS).	Biweekly meetings to review status of outstanding procurement ongoing. The New Fiscal year has started, a weekly meeting on outstanding procurements will be done between DS Finance & Administrative Services and the Supply Management Administrator. Procurement checklist updated for procurements that require AG review.	Update Desk-Top Procedures and policies as process is refined. Develop comprehensive policy and procedures manual based on approved SOPs. Working with Legal office to resolve which set of procurement regulations (2GAR or GDOE's as issued in 1994) apply to GDOE Procurement activities.
Implementation Deliverables	Completion Risks	
Development and publication of procurement policies and procedures, and external verification of compliance with SOPs.	Lead attorney is exiting Department; recruitment of attorney and additional buyer ongoing. It has been recommended that the department hire an additional buyer and a contract manager. Risk Level – High.	Further research ongoing of training systems and certification for procurement staff. Additional training is a necessity for the procurement office. Assessing funding for augmentation of procurement staff with additional buyers and a contract manager. With legal department, review vendor protests to determine how procedures may be improved to mitigate or prevent future protests. Session scheduled on January 23, 2015 to discuss.

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Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
<p>Six (6) SOP's have gone through the review process as Procurement had to revamp some of the existing SOP's due to changes in the process and policies. A few SOP's had to be created as the department did not have any SOP's for a particular process within the procurement office. February 2015</p>	<p>GCC Training – Most of the key players within Procurement have completed all Modules.</p>	<p>Carmen Taitano - Supply Management Administrator</p>

Required Actions and Activities	Status Report as of 12/31/2014	Next Steps / Comments
<p>PM-1: GDOE will develop and implement effective property management policies and procedures that ensure compliance with Federal regulations, to include tagging and tracking of inventory and prompt delivery of property purchased with federal funds to the appropriate location, so that items may be used for the purpose for which they were purchased.</p>	<p>Property Management (PMO) and Receiving Warehouse (RW) staff are increasing their computer literacy and skill level after training in beginner level Excel and Munis Fixed Assets Module, conducted by TPFA in Dec2014 and Jan2015. Continued utilization and training will reinforce and increase their skill level.</p> <p>RW staff are skilled in receiving orders in the Munis Purchase Order Receiving program, bringing RW and Accounting closer in communication and cooperation.</p> <p>The fixed asset transfer of TPFA and GDOE fixed assets to the GDOE Live environment was completed on December 12, 2014. This achievement allows all Munis users to view a single fixed asset listing for a particular location code, where previously there were multiple Excel lists for each location.</p> <p>Internal Audit, Accounting and Receiving Warehouse are continuing to develop policies and assign responsibilities regarding the documenting, monitoring and reporting of capital assets maintenance.</p> <p>Interviews conducted to fill two vacancies and add three new positions for the Property Management Office. Documents circulating to effectuate hiring of four applicants and re-announce position for remaining slot. . Three hires are intended for the physical inventory function, and two hires are intended for the survey/disposal function.</p> <p>Pre-inventory refresher training for school administrators, division heads and property liaisons conducted in November, 2014.</p>	<p>Identify resources for new staff, e.g., computer systems, vehicles.</p> <p>Additional computer training opportunities being sought to elevate skill level for Warehouse and Property staff.</p> <p>Resolution of missing assets is ongoing.</p> <p>New hires will be trained, guided and monitored in the BMI scanning systems and GDOE MUNIS Fixed Assets Module.</p> <p>Development of policies and procedures to monitor the maintenance of capital assets is ongoing. Inclusion of the Facilities and Maintenance and FSAIS in this discussion is vital.</p> <p>Recruitment for vacant storekeeper needs to be initiated.</p> <p>Annual physical inventory scheduled to begin February 10 and conclude on May 14, 2015.</p>

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Implementation Deliverables	Completion Risks	
<p>Replace all local DOE property tags with type and make identical to those currently in use by TPFA for federally purchased assets; result is the removal of probable convergence of numbers in MUNIS system. Written Property Management SOPs. Comprehensive physical inventory resulting in detailed fixed asset ledger and ability to perform depreciation expense accurately and efficiently.</p>	<p>System Risk – Delayed implementation of the new FMIS and its processes will impact the verification, monitoring and reporting capabilities. Risk level – Low.</p> <p>Adaptation Risk – Speed with which all users adapt to the new system, associated technology and processes will impact efficacy of the new FMIS. Risk level – Low to Medium. Technology being introduced to Receiving Warehouse where users will require training.</p> <p>Lack of manpower continues to hinder progress. Risk level – High.</p>	
Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
<p>July 31, 2015.</p> <p>Training – basic computer skills, fixed assets module and BMI systems – ongoing.</p>	<p>Fixed Asset Training Fixed Asset SOP for Property Management / Warehouse</p>	<p>Marc Pido - Program Coordinator III</p>

Property Management

Required Actions and Activities	Status Report as of 12/31/2014	Next Steps / Comments
<p>PM-2: GDOE's inventory policy will include an established procedure for replacement or reimbursement of any items in the inventory that cannot be located, consistent with federal regulations.</p>	<p>Internal Audit, Accounting and Property Management continue to meet weekly to further develop and unify policies and procedures relating to financial liability for property that is lost, damaged, destroyed or stolen.</p>	<p>Development ongoing for policies and responsibilities relating to financial liability for government property that is lost, damaged, destroyed or stolen will be updated. The section should include accounting procedures for lost, damaged, destroyed or stolen property, how to determine responsibility and the amount of financial liability to those found responsible. Methods of inquiry, research and investigation into the causes of the lost, damaged, destroyed or stolen government property will also be discussed.</p>
Implementation Deliverables	Completion Risks	<p>Several versions of personal responsibility forms have been developed and are in use. However, standards for attaching signed personal responsibility forms to the employee personnel record need to be developed. Development of an SOP to follow.</p> <p>Amendment being drafted for the Fixed Assets SOP to include procedures for verification on a quarterly basis of fixed asset inventory by school administrators and division heads or their designated fixed asset custodians. Having gone Live with the GDOE Fixed Asset Module on December 12 facilitates the development of these procedures.</p>
<p>Written lost and stolen item policy which would serve as the basis for any reimbursement. Training programs for principals, assistant principals, and administrative personnel at the school level to increase awareness and ownership of the policies and improve safeguarding of assets.</p>	<p>System Risk – Delayed implementation of the new FMIS and its processes will impact the verification, monitoring and reporting capabilities. Risk level – Low.</p> <p>Adaptation Risk – Speed with which all users adapt to the new system, associated technology and processes will impact efficacy of the new FMIS. Risk level – Low to Medium. Technology being introduced to Receiving Warehouse where users will require training.</p> <p>Lack of manpower continues to hinder progress. Risk level – High.</p>	
Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
<p>July 2015</p>		<p>Marc Pido - Program Coordinator III</p>

Required Actions and Activities	Status Report as of 12/31/2014	Next Steps / Comments
<p>PM-3: The inventory policy and management system will ensure that Property Management, Procurement, Finance and Administration, Schools and School Administration act as an integrated team on procurement issues.</p>	<p>The fixed asset transfer of TPFA and GDOE fixed assets to the GDOE Live environment was completed on December 12, 2014. This achievement allows all Munis users to view a single fixed asset listing for a particular location code, where previously there were multiple Excel lists for each location.</p>	<p>Basic training to view and print individual site assets was conducted by TPFA and Property Management Office PMO Jan. 5 – 8 for GDOE school principals, division heads and property liaisons. It was strongly noted and gladly received that now TPFA, PMO, Accounting and each site will be viewing the same asset list. Also stressed was PMO will be the sole adjuster of any fixed asset record.</p>
Implementation Deliverables	Completion Risks	<p>Accounting will develop SOP to ensure appropriate capitalization related to CIPs are made timely and that coordination with Program staff is done at least quarterly to ensure all fixed assets are captured, including those related to CIPs and related installation or engineering costs.</p> <p>Workflow procedures being developed for adjusting fixed asset records in Munis.</p>
<p>Inventory policies adopted by GDOE will reflect coordination and review of established policies from GDOE Property Management and Procurement.</p>	<p>System Risk – Issues with FMIS and its processes will impact the verification, monitoring and reporting capabilities. Risk level – Low.</p> <p>Adaptation Risk – Speed with which all users adapt to the system, associated technology and processes will impact efficacy of the FMIS. Risk level – Low to Medium. Technology being introduced to Receiving Warehouse where users will require training.</p> <p>Lack of manpower continues to hinder progress. Risk level – High.</p>	
Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
<p>Ongoing for other matters</p>	<p>Fixed Asset SOP</p>	<p>Marc Pido - Program Coordinator III Lourdes Perez - Comptroller</p>

Required Actions and Activities	Status Report as of 12/31/2014	Next Steps / Comments
<p>PM-4: GDOE will ensure that US ED is reimbursed, as appropriate and consistent with federal regulations, when equipment damage results from inappropriate use.</p>	<p>Guidance sought from US ED during their visit in July 2014. The GDOE recommended implementing activities to resolve PM-2 is more appropriate to achieving grant objectives than reimbursing US ED. Awaiting response.</p>	<p>GDOE recommends removal of PM-4 by next quarter's submission of this CCAP.</p>
Implementation Deliverables	Completion Risks	
<p>Additional training to ensure front line leadership (i.e., principals and other administrators) is aware of and responsible for supporting Property Management policies and procedures as well as for the proper level of oversight related to the management of property purchased with federal funds.</p>	<p>Lack of manpower continues to hinder progress. Risk level – High.</p>	
Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
<p>See comments above</p>		<p>Marc Pido - Program Coordinator III</p>

Property Management

Required Actions and Activities	Status Report as of 12/31/2014	Next Steps / Comments
<p>PM-5: Corrective Action pursuant to Finding No. 10-02 contained in the program determination letter (PDL) from the Office of Special Education regarding Audit Control Number 09-10-110764 for the Audit Period October 1, 2009 - September 30, 2010.</p>	<p>The fixed asset transfer of TPFA and GDOE fixed assets to the GDOE Live environment was completed on December 12, 2014. The fixed assets data was reconciled between PMO and Accounting prior to the upload and going Live with the Fixed Assets module.</p>	<p>With the update of the fixed asset SOPs, training of fixed asset liaisons, and the upload of the fixed asset module, GDOE can better establish responsibility for the custody of fixed assets.</p> <p>At the end of this physical inventory, documentation of the reconciliation will be captured. As evidence that staff aren't in compliance develops, corrective action will be taken.</p>
Implementation Deliverables	Completion Risks	<p>The annual physical inventory is scheduled to begin in February and end in May 2015.</p>
<p>Per Finding No. 10-02:</p> <ul style="list-style-type: none"> Evidence that GDOE has a uniform definition of "fixed assets" that is utilized consistently across GDOE central office managers and school sites; Evidence that GDOE has developed enforcement actions that are reasonably designed to enforce established procedures and address noncompliance identified at the school or division level; Evidence that it has performed the reconciliation of fixed asset data as between the property management and financial management systems; and Further examples of documents and records used in the property management process, including fixed assets reports generated from the automated fixed assets system, that contain all details required for accurate management of the property, including, but not limited to, acquisition date, acquisition cost, and the source of funds used to acquire the property. 	<p>System Risk – Delayed implementation of the new FMIS and its processes will impact the verification, monitoring and reporting capabilities. Risk level – Low.</p> <p>Adaptation Risk – Speed with which all users adapt to the new system, associated technology and processes will impact efficacy of the new FMIS. Risk level – Low to Medium. Technology being introduced to Receiving Warehouse where users will require training.</p> <p>Lack of manpower continues to hinder progress. Risk level – High.</p>	
Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
<p>July 2015</p>	<p>Upload of fixed asset data into GDOE Munis Fixed Asset SOP for Property Management / Warehouse Fixed Asset Training</p>	<p>Marc Pido - Program Coordinator III</p>