

Guam Department of Education

# Comprehensive Corrective Action Plan Quarterly Progress Report

For the Period Beginning September 1, 2013 and Ending November 30, 2013

Presented to the U.S. Department of Education in Fulfillment of the Federal Fiscal Year 2011 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**

Once the year-end close is complete and W-2s are processed, GDOE will transition from 9.4 to 9.4 with Enhancements. Tyler MUNIS will include enhancements previously dependent on the move to Version 10 in the Version 9.4 upgrade. The TPFA will likewise move to Version 9.4 so that the MUNIS systems are more compatible.

GDOE, with the assistance of the third party, has renewed efforts in finalizing the SOPs. Competing deadlines and staff turnover have delayed the process somewhat. The FY14 budget did not provide additional funding to staff critical positions. GDOE is making a concerted effort to identify alternate funding to fill staffing required to address areas in fixed assets, procurement and internal audit areas of the CCAP.

Preparation of the upcoming physical inventory has begun with development of proposed SOPs. These SOPs will be discussed with school administrators, division heads and property liaisons as we work together to prepare for the inventory. The mapping of the fixed assets to enable the transfer from the TPFA to the GDOE system was completed and the transfer was performed in the test environment. The errors that resulted from the transfer are being reviewed and resolved so that we can perform the transfer in the live environment.

Adjustments to the workflow to include legal as well as redistribute requisitions to better balance the workload were made before the new fiscal year was opened. The adjustments are being monitored to ensure requisitions are moving efficiently through the process. Updates to the procurement checklist were made based on guidance from the Office of the Attorney General. The procurement staff continues to participate in available training as well as provide training for end users in the Department.

TPFA has been working with key staff to develop a timeline and activities list that will provide a more detailed map towards the path off of high risk.

**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 11/30/2013	Next Steps / Comments
<p><b>ETT-1:</b> 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><b>ETT-2:</b> 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><b>ETT-3:</b> Research and implement an automated time collection system for federally funded employees.</p> <p>Continue to next page</p>	<p>The Federal Programs Division &amp; the Business Office reviewed and made suggested improvements to the Tyler MUNIS time distribution forms. The forms and system capability allow for increased user and reporting functionality and provide an efficient process for tracking and reporting time spent by employees whose salaries are paid with US Ed grant funds.</p> <p>The Tyler MUNIS system upgrade to version 9.4 with Enhancements is scheduled to take place in February 2014 after year end closing procedures. Once the update is complete the new time distribution forms will be utilized.</p> <p>Time entry into the MUNIS has been distributed from the payroll office to all schools and to all but one division.</p> <p>17 schools or divisions have begun to turn in timesheets and time distributions reports (TDRs) electronically, i.e., scanned documents, to the Payroll Division; 7 in pay period ending 11/16/13 and an additional 10 in pay period ending 11/30/13.</p> <p>Initial SOP review has been completed by TPFa and suggestions were provided to Federal Programs. Federal Programs is meeting weekly with TPFa to discuss</p>	<p>Finalize time distribution forms within Tyler MUNIS. Time distribution forms will be active once the scheduled system upgrade is completed in February 2014.</p> <p>Develop transition plan to move fully federally funded employees from biweekly certifications to semiannual certifications. The process will continue as status quo until the Tyler MUNIS system upgrade is completed.</p> <p>Budget has created a schema for assigning the account numbers for the local staff and is continuing this process for the federally funded staff.</p> <p>FSAIS will provide TDR test access to Senior State Officers. Testing should confirm the difference between employees who perform single versus multiple activities and should be reported correctly in the labor cost report. Awaiting response from Chief Payroll Officer to provide guidance/process of entering hours/projects.</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 these employees enter and certify their time sheets electronically.</p> <p>Expand electronic submission of timesheets and TDRs.</p>

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	<p>progress and it was determined that a Federal Programs Manual will be complete in place of individual SOPs.</p> <p>During training of federally funded positions prior to the beginning of the new school year, the importance and use of the Time Distribution Report was reviewed.</p>	<p>Attach TDRs to employee records using the TCM system.</p>
<b>Implementation Deliverables</b>	<b>Completion Risks</b>	<b>Next Steps / Comments</b>
<p>Written and approved SOPs, including training for applicable GDOE personnel, to ensure:</p> <ul style="list-style-type: none"> <li>• accurate and up-to-date employee staffing lists based on notices of personnel actions (from Personnel Division and validated by FPD and LEA programs);</li> <li>• 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);</li> <li>• accurate and properly executed time distribution reports and attendance records (from respective programs and validated by FPD and LEA programs);</li> <li>• properly executed and timely semiannual certifications (from respective programs and validated by FPD and LEA programs);</li> <li>• internal control checklists to ensure compliance with Circular A-87; and</li> <li>• 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).</li> </ul>	<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 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>	
<b>Schedule Based upon Performance Plan</b>	<b>New Deliverables Completed</b>	<b>Responsible Person/Department</b>
<p>February 28, 2014</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 11/30/2013	Next Steps / Comments
<b>FMIS-1:</b> 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 11/30/2013	Next Steps / Comments
<p><b>FMIS-2:</b> 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>Upgrades to the System                      Upgrade to version 9.4 with Enhancements</p>	<p>Human Resources Module:</p> <ul style="list-style-type: none"> <li>• Personnel Actions Form - Teleconference with Tyler Forms representative regarding the layout and data requested to be captured on the PAF;</li> <li>• Staffing Pattern - Currently resides in the MUNIS Train environment. Various areas are not reporting correct information due in part to current benefit code structure. Medical insurance benefit codes were restructured to allow for the isolation of the employer funded portion;</li> <li>• Employee Address Label Corrections - Tyler responded with instructions to make the address label changes without an enhancement request; and</li> <li>• Employee email address fields populated in Employee Master.</li> </ul> <p>Financial Module</p> <ul style="list-style-type: none"> <li>• Mapping of fixed asset codes in the TPFPA &amp; GDOE MUNIS systems completed. Fixed Asset Transfer was completed in GDOE's Test environment. GDOE noticed that a data error occurred during mapping and has</li> </ul>	<p>Human Resources Module</p> <ul style="list-style-type: none"> <li>• The following applications of the System still need execution:                             <ul style="list-style-type: none"> <li>○ Applicant Tracking; after upgrade, temporary environment will be dedicated to HR to build and test this function;</li> <li>○ Training Module; and</li> <li>○ Projections of salaries and benefits.</li> </ul> </li> <li>• Staffing Pattern (custom form): Restructure life insurance benefit codes and re-test SP.</li> <li>• Personnel Action Forms (custom form); HR is re-assessing the need for this custom form.</li> <li>• Review the functions of Department and Location codes to possibly increase efficiency in process and reporting.</li> </ul> <p>Payroll Module</p> <ul style="list-style-type: none"> <li>• Finalize Payroll Cost Reporting and TDR form (Custom form), and review Payroll Audit Reports.</li> <li>• Employee Self Service (INTERACTIVE access):                             <ul style="list-style-type: none"> <li>○ Training Module; and</li> <li>○ Employee Travel</li> </ul> </li> </ul> <p>Procurement Module</p> <ul style="list-style-type: none"> <li>• Populate contracts management module</li> <li>• Determine if feasible to use bid management module</li> </ul> <p>Financial Module</p> <ul style="list-style-type: none"> <li>• Billing</li> <li>• Other treasury related functions</li> <li>• Cash Receipts procedures for the schools</li> <li>• Fixed assets – review the Fixed Asset Transfer of TPFPA fixed asset data in GDOE MUNIS to confirm accuracy and completeness of data. Schedule for transfer into Live environment</li> </ul> <p>Tyler Content Manager</p> <ul style="list-style-type: none"> <li>• Establish user roles and permissions and roll-out TCM to pilot group.</li> </ul>

	<p>been working with MUNIS to reload into test environment.</p> <p>Tyler Content Manager (TCM)</p> <ul style="list-style-type: none"> <li>User data collected for pilot group.</li> </ul> <p>Version Upgrade:</p> <ul style="list-style-type: none"> <li>Upgrade environment was introduced to Business Office users and instructed to test</li> </ul>	<p>Upgrade to Version 9.4 with Enhancements</p> <ul style="list-style-type: none"> <li>Upgrade to version 9.4 with Enhancements is estimated to occur after closing of FY 2013, which should be completed in December, and after W-2s are completed in January 2014.</li> <li>GDOE enhancement requests (Accrued Leave, A-87 TDR, and Additional PAF Fields) will be available in this version.</li> </ul> <p>Tyler Pulse Solutions</p> <ul style="list-style-type: none"> <li>Continued analytical page development.</li> <li>Continue review of Pulse pages to identify desired modifications.</li> </ul>
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**Financial Management Information  
 System (FMIS)**

Implementation Deliverables	Completion Risks	Next Steps / Comments
<p><b>FMIS-2 Continued:</b> 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> <p>Central office is likely moving in November which may put some projects on hold until move is complete. Risk Level – Moderate.</p>	
Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
<p>Next system upgrade is projected for February of 2014, after year-end close and 2013 W-2 Processing. MUNIS version 9.4 with Enhancements will be installed at that time.</p>		<p>Jacqueline Mesa, Management Analyst IV</p>

**Financial Management Information System (FMIS)**

Required Actions and Activities	Status Report as of 11/30/2013	Next Steps / Comments
<p><b>FMIS-3:</b> 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 Budget Office trained in setting up budget on TPFA system and will assist in loading budgets once Consolidated Grant GAN is received. GDOE procurement staff continues to use TPFA system for procurement processing. GDOE also provides accounts payable support.</p> <p>Meeting held to discuss issues with payroll reimbursement.</p>	<p>Continued operation of the TPFA independent financial management system and bank accounts will continue.</p> <p>Biweekly meetings to coordinate activities and resolve any concerns. More detailed documentation of problems with three way match for payroll should assist in resolving issues.</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 3-way match testing for personnel costs, and maintaining the fixed assets ledger.</p>
Implementation Deliverables	Completion Risks	
<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>

**Financial Management Information System (FMIS)**

Required Actions and Activities	Status Report as of 11/30/2013	Next Steps / Comments
<p><b>FMIS-4:</b> 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>Key business office staff reviewed the pre-recorded year end closing webinar provided by Tyler Technologies and attended year end closing training via GoTo meeting with a Tyler consultant.</p> <p>Librarians participated in a two day requisition entry training.</p> <p>Regular meetings have been conducted and will continue to occur between the FMIS coordinator and all departments to understand challenges that each division may have in regards to implementing and using system modules.</p> <p>Continued biweekly meetings with MUNIS Transition Manager.</p>	<p>Go to Meeting scheduled to review W-2 year end processing to ensure smooth and timely issuance of W-2s.</p> <p>MUNIS refresher training for procurement staff on the procurement modules, including contracts and bid management, scheduled in December.</p> <p>Vendor Self Service – education of vendors.</p> <p>Add Pulse training to training suite offered throughout the year.</p> <p>Continue training over Christmas, Spring and Summer breaks; breakup into beginners and intermediate, staff and managers.</p> <p>Continue conducting pre and post training survey to focus training and determine effectiveness.</p> <p>Review system SOPs with the department leads. Leads then review with their respective teams to confirm accuracy.</p> <p>Final sign-off and adoption of SOPs. SOPs will include both system and operational procedures.</p>

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<b>Implementation Deliverables</b>	<b>Completion Risks</b>	
<p>End Establish End User Training</p> <ul style="list-style-type: none"> <li>• End user training need to be established on each school breaks with the school's end users.</li> <li>• End User Training for Central Office personnel should be scheduled each quarter to ensure compliance and the proper use of the system.</li> <li>• Go to Meetings with Tyler personnel should be established as needed.</li> </ul> <p>Standard Operating Procedures.</p> <ul style="list-style-type: none"> <li>• Official approval by department.</li> </ul>		
<b>Schedule Based upon Performance Plan</b>	<b>New Deliverables Completed</b>	<b>Responsible Person/Department</b>
<p>Schedule for most departments to have Superintendent's approval on SOPs is 12/31/2013.</p>		<p>Jacqueline Mesa, Management Analyst IV</p>

**Intergovernmental Agency Arrangements**

Required Actions and Activities	Status Report as of 11/30/2013	Next Steps / Comments
<p><b>Intergovernmental Agency Procedure-1:</b>                      GDOE will implement a SOP specific to sub-award arrangements between GDOE and other Public, Non-Profit &amp; 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 form and needs to be reviewed and approved internally.</p> <p>Communicate Federal Programs Manual to relevant Public, Non-Profit &amp; Other Institutions so they understand requirements.</p> <p>At least annually, document monitoring activities. Provide technical assistance as necessary to resolve any concerns.</p>
<p><b>Implementation Deliverables</b></p>	<p><b>Completion Risks</b></p>	<p>Update Manual as necessary based on feedback from relevant Public, Non-Profit &amp; 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><b>Schedule Based upon Performance Plan</b></p>	<p><b>New Deliverables Completed</b></p>	<p><b>Responsible Person/Department</b></p>
<p>December 31, 2013</p>		<p>Ignacio Santos, Federal Programs Administrator</p>

**Internal Controls and Procedures**

Required Actions and Activities	Status Report as of 11/30/2013	Next Steps / Comments
<p><b>IC-1:</b> 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>MUNIS training has been continuous for fiscal year 2013 whereby essential employees (both business office and at schools), have an understanding and usage of MUNIS in all educational programmatic aspects.</p> <p>Establishment, implementation and validation of all GDOE's Standard Operating Procedures continues to a primary focus and element in GDOE's removal from high risk. Continued guidance from the third party in the implementation of all SOPs and Internal Audit Office involvement in validating SOPs through MIC program is continually progressing.</p> <p>IAO have completed a 3 year Audit Plan for FY 14-16 in which audits have either been completed and/or ongoing such as in the areas of MUNIS NAF cash management, MIC Internal Controls, Charter Schools Audit and Fixed Assets in January 2014.</p> <p>Findings and recommendations in the Single Audit, USDA Food and Nutrition and OPA's Audit request have been completed.</p>	<p>Comptroller continues to develop a monthly schedule of reconciliations and financial statement closing to ensure audit can begin on or before January after the fiscal year end closing. GDOE staff will adhere to keeping to the adopted schedule to assure accountability exists.</p> <p>FMIS project director continues to develop reports that can be used by program managers and project directors to monitor and track expenditures and provide training on how to access these reports.</p> <p>Three year audit plan is complete.</p> <p>Interviewed two potential applicants vying for Chief Auditor position. Final decision is will be made by Superintendent. Third party A&amp; M suggested to expand IAO office.</p>
Implementation Deliverables	Completion Risks	
<p><b>IC-1:</b> 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>Procedures and processes to ensure that single audits are conducted, and audit reports issued within nine months after the end of each fiscal year as required by the Single</p>	<p>Lack of manpower continues to hinder progress. Chief Auditor was promoted to Comptroller leaving Internal Audit Unit to two staffers. Risk level – High.</p>	

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Audit Act, as amended. This will be incorporated into a Management Internal Controls (MIC) program, including a SOP detailing specific internal control objectives, and internal control audit programs and checklists for all GDOE functional areas, including accounting for and reconciling financial records for Department grant funds in accordance with Federal requirements.		
Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
December 2013	FMIS (Tyler MUNIS) was implemented (April 2012).	Al V. Erguiza, Acting Chief Auditor

**Internal Controls and Procedures**

Required Actions and Activities	Status Report as of 11/30/2013	Next Steps / Comments
<p><b>IC-2:</b> 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><b><u>Status of Employee Direct Deposit Program</u></b> As of 12/16/13 approximately 2,261 or 58% of the employees are utilizing direct deposit.</p> <p><b><u>Status of Vendor Registry (EFTs/ACH)</u></b> The Vendor Registry allows vendors access to GDOE’s MUNIS Vendor Self-Service module. By registering online, vendors can set up User ID &amp; password, submit general contact, and remittance information, view messages and links on home page, access documents to place a bid, check current and past purchase order detail, or create or update their profile. Vendors can search for bid requests based on commodity code, bid number or vendor-specific description, view summary and detail bid, PO, invoice and check information, like vendor direct deposit forms (EFTs/ACH) and catalogues, etc.</p> <p>As of 12/16/13, approximately 175 or 9.63% of vendors are being paid via ETFs/ACH. GDOE continues to experience funding constraints to make timely payments to vendors – this has been communicated and raised to the DOA.</p>	<p>Continued work in progress with subcommittee structure to address:</p> <ul style="list-style-type: none"> <li>• Personnel and payroll issues;</li> <li>• Procurement, receiving, inventory, and payables issues;</li> <li>• Budgeting and reporting issues;</li> <li>• Cash receipts and account receivable issues; and</li> <li>• Non-Appropriated Funds.</li> </ul> <p><b><u>Status of Vendor Registry (EFTs/ACH)</u></b> On-going progress continues with the Vendor Registry Program and the GDOE is encouraging vendors to enroll in direct deposit (EFTs/ACH) to receive payments online.</p> <p>Vendors are responsible for the completeness and accuracy of all information submitted on the registration form. Validation of vendor taxpayer information number (TIN) continues to ensure the invoice matches the TIN information on the EFT</p>

	<p><b><u>NAF</u></b>                  The MUNIS system continues to move forward and produce successful results in which all manual operations in NAF program have been removed. In the educational work environment, fundamental accounting operations are being automated and have disclosed success in the areas of cash management for all schools. The software program continues to establish NAF annual reports and transfer of funds online. The MUNIS system has enabled schools to develop solutions and identify opportunities at a greater efficiency and in a timely manner.</p> <p><b><u>UOG School of Business and Public Administration (SBPA) Internship Program</u></b>                  The UOG Internship program continues to deliver positive end results whereby potential future accountants and auditors are trained and assist with duties of the Internal Audit Office and Financial Affairs – Business Office (BO). The internship program is a success by offering UOG students the opportunity to gain practical public accounting and audit experience and earn university credits. Two student interns are anticipated to begin their internship during the Fall 2013 session (over the Christmas break).</p> <p>However, GDOE continues to be challenged with the ability to retain interns after post-graduation. Financial Affairs experienced a recent loss of an entry level Accountant (former intern) who transferred to another government agency in mid-November 2013. The announcement to fill this position closed in late November and interviews are expected to begin in mid-December.</p>	<p>registration form with the necessary banking information matches. If a vendor changes banks, bank accounts, or wants to discontinue receiving EFT payments they need to update their profile online.</p> <p><b><u>UOG SBPA Internship Program</u></b>                  GDOE would like to add other functional duties with Financial Affairs and Administrative Support to include a similar program for procurement.</p>
Implementation Deliverables	Completion Risks	
<p><b>IC-2:</b> 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</p>	<p>Adaptation Risk – acceptance of direct deposit by employees / vendors being paid via EFTs / ACH will take time. Risk level – Moderate.</p> <p>GDOE There needs to be a clear understanding with vendors that disbursements are warranted based on the availability of funds. Risk level – High.</p> <p>Lack of manpower continues to hinder progress in Internal Audit and Business</p>	

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Audit Act.	Offices. IAO still consist of two staffers. The BO continues to experience the loss of personnel due to retirement or other employment opportunities. Personnel in Accounting decreased from six to five employees with an entry level Accountant leaving for another government job and in Accounts Payable from seven to five with two Accounting Technicians retiring in May and September 2013. Risk Level - High	
<b>Schedule Based upon Performance Plan</b>	<b>New Deliverables Completed</b>	<b>Responsible Person/Department</b>
Ongoing	Direct Deposit Program initiated in December of 2012. Initiative to pay vendors by EFTs / initiated in April of 2012.	Al V. Erguiza, Acting Chief Auditor

Required Actions and Activities	Status Report as of 11/30/2013	Next Steps / Comments
<p><b>IC-3:</b> The GDOE will develop a credible financial management system which records and accounts for all draws and expenditures of federal education funds.</p>	<p>Various draft SOPs for AR and AP were submitted in late November and mid December 2013 and are currently under review by TPFAs. This process to request for reimbursement of USDOE funds is still a manual procedure. Substantial efforts are being made to ensure more timely reimbursements of claims as well as timely invoicing.</p> <p>In FY 2014, IAO continues to do cash management audits of the department's NAFs. The results have been successful as most GDOE schools were able to produce monthly financial reports for FY 2014 using MUNIS. The usage of MUNIS has demonstrated that it has strengthened the internal controls at the school level.</p> <p>As part of the audit plan for FY2014-16, IAO is continuously conducting various cash audits at the school level which will be ongoing thru the end of the fiscal year.</p>	<p>Work continues on developing and implementing standardized controls procedures for all key processes in the following areas: cost sharing, time and effort, and the implementation of a web-based reporting system to include training program to ensure compliance with federal regulations; reviewing key critical accounting policies over financial reporting and addressing issues that maybe identified as a significant deficiency or material weakness.</p> <p>Continue using MUNIS generated NAF reports to establish continuity with other reporting requirements.</p> <p>Creation of financial reports to mirror reports prepared by the TPFAs is under discussion with Tyler &amp; GDOE's FMIS Project Manager.</p> <p>Set timeline and designation of personnel for implementation of MUNIS Cash Management System to include disbursement and check reconciliation functions from Accounts Payable and Payroll; a separate file for recording bank account transactions, including pooled cash, an investments detail file, and a debt detail file; cash flow forecasting, etc.</p>
Implementation Deliverables	Completion Risks	
<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>Failure to implement effective controls and effective audit procedures will extend the requirement for the presence of a TPFAs. Risk level – Moderate.</p> <p>Lack of manpower in Internal Audit and Business Offices continues to hinder progress. Risk level – High.</p>	

Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
December 31, 2013	NAF cash management audit.	Al V. Erguiza, Acting Chief Auditor

**Internal Controls and Procedures**

Required Actions and Activities	Status Report as of 11/30/2013	Next Steps / Comments
<p><b>IC-4:</b> 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).</p> <p>GDOE has made significant efforts to perform year end closing for FY13 sooner than FY12 and resolve identified deficiencies within divisions affected and meet milestone set for completion of FY13 audit.</p>	<p>Continue to work with FMIS Project Manager and FSAIS to grant read-only FMIS access to relevant parties within other Guam agencies.</p> <p>Target completion of FY13 audit by April 2014.</p> <p>Continue to offer overview of new FMIS system to the Education Finance Supervisory Council.</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>A Management Internal Controls (MIC) program, including a SOP detailing specific internal control standards, which will ensure the operation of internal controls over financial reporting. In addition, the MIC will provide for the prevention or detection of financial misstatements on a timely basis and ensure GDOE's ability to initiate, authorize, record, process, and report financial data consistently and reliably.</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>As part of the USDOE special conditions, Internal Audit Office (IAO) has initiated MIC to all division heads, school principals and GDOE management. A confirmation questionnaire was sent out to all division managers, school principals and supervisors. A simple format of MIC SOP was established so that it is "user friendly." Various divisions have responded such as Headstart, Student Support and numerous elementary and secondary schools. The MIC is still work in progress but the responses have been positive.</p>	

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	<p>The MIC program still needs continuous support of the IAO to properly execute and drive the process. Emphasis needs to be placed on this program in order to prevent and detect misstatements and ensure financial data is reported as accurate as possible. The program will help to ensure employees are held accountable for their work. Risk Level – High.</p> <p>Lack of manpower continues to hinder progress. Risk level – High.</p>	
<b>Schedule Based upon Performance Plan</b>	<b>New Deliverables Completed</b>	<b>Responsible Person/Department</b>
December 2013		Al V. Erguiza, Acting Chief Auditor

Required Actions and Activities	Status Report as of 11/30/2013	Next Steps / Comments
<p><b>IC-5:</b> 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>Procurement meetings held biweekly to address critical procurements.</p> <p>TPFA provides monthly reports to keep program managers and project directors informed of program balances.</p> <p>New buyer hired 9/10/13 to replace vacant position; TPFA assisted with procurement efforts over third quarter.</p>	<p>IAO continues to work closely with all parties involved to address any grants management issues.</p> <p>Recruitment of two buyers in process. Recruitment of third attorney in process.</p> <p>Procurement management seeking additional opportunities for training on grant fund procurement.</p> <p>Procurement management should be involved sooner in the grant application process in order to anticipate and plan procurement.</p>
Implementation Deliverables	Completion Risks	
<ul style="list-style-type: none"> <li>• Program plans will serve as the basis for application disbursement;</li> <li>• Grant spending process will be supported by SOPs, internal control checklists, and training for all affected personnel;</li> <li>• Disbursements will tie to actions specified in program plans;</li> <li>• Funds will be expended for allowable purposes under the statutes; and</li> <li>• No funds will be lost due to lapsing obligation periods.</li> <li>• Legal review has been added to MUNIS approval workflow to help ensure smooth procurement process.</li> </ul>	<p>Procurement vacancies hinder ability of procurement to complete tasks. Required preapprovals by USDOE have added additional time to the procurement cycle. Additionally, lack of adequate pool of personnel may delay program implementation. Risk level – High.</p> <p>Lack of manpower continues to hinder progress. Risk level – High.</p>	
Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
December 2013		Al V. Erguiza, Acting Chief Auditor

**Procurement**

Required Actions and Activities	Status Report as of 11/30/2013	Next Steps / Comments
<p><b>P-1:</b> GDOE will develop and implement effective procurement policies and procedures that ensure:</p> <ul style="list-style-type: none"> <li>• Delivery of ordered supply items within specified timeframes for correct type of supply from selected vendor;</li> <li>• Delivery of supplies and equipment, tagged and entered into a property management system, to schools within three days of receipt; and</li> <li>• Recording of when items are ordered, when orders arrive and are entered into the financial management system, and when they are delivered.</li> </ul>	<p>Review and update of procurement SOPs ongoing.</p> <p>Performance benchmarks are also being developed and will be incorporated into workflow as described in the SOP.</p> <p>Entry of contracts into Contract Management Module is ongoing.</p>	<p>Major portions of the Procurement SOP will be finalized for review and approval by December 2013. The remaining SOPs will be completed by January 2014.</p> <p>Procurement Calendar will be refreshed and updated based on input from customers.</p> <p>Based on refresher training on bid and contract module, develop strategies on how to integrate into procurement processes.</p>
Implementation Deliverables	Completion Risks	
<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. 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
<p>January 2014 for finalization of SOPs</p>	<p>Procurement Calendar (though it will be refreshed and updated based on input from customers).</p>	<p>Marc Pido - Supply Management Administrator</p>

**Procurement**

Required Actions and Activities	Status Report as of 11/30/2013	Next Steps / Comments
<p><b>P-2:</b> 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 the distribution of requisitions based on volumes for each commodity code as well as to the workflow at the beginning of FY14. Legal review inserted into the requisition workflow to monitor progression of requisitions thru the process.</p> <p>Review of PULSE reports to determine usefulness in reporting and tracking of procurement activities.</p>	<p>Monitor adjustments made to the workflow and requisition distribution to ensure changes have improved efficiencies.</p> <p>Supply Management Administrator to identify system content, as well as Tyler online user-community and knowledge base, for available report development capabilities. Recommendations for changes to approval workflow by October 2013.</p>
Implementation Deliverables	Completion Risks	<p>Develop a Gatekeeper assignment within the Supply Management Office to assign individual requisitions to the proper workflow stream. For proper internal controls, receiving processes will be updated to include attachment of appropriate documents in the FMIS receiving records.</p> <p>Refine PULSE reports pertaining to purchasing.</p> <p>Create reports to track requisitions/POs, including aging reports.</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>	
Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
<p>February 2014</p>		<p>Marc Pido - Supply Management Administrator</p>

**Procurement**

Required Actions and Activities	Status Report as of 11/30/2013	Next Steps / Comments
<p><b>P-3:</b> Improve departmental procurement processes beyond those responsibilities directly related to the modules of the Financial Management Information System (FMIS).</p>	<p>Biweekly meetings to review status of outstanding procurement.</p> <p>As of Nov 30, 2013 procurement staff attended and participated in the following:</p> <ul style="list-style-type: none"> <li>• Government procurement training conducted by Guam Community College:                             <ul style="list-style-type: none"> <li>○ Mod I: Nov 18 – Dec 6</li> <li>○ Mod IV: Oct 4 – Oct 25;</li> </ul> </li> <li>• GDOE In-House Procurement Conference for Program Managers and Project Directors, Nov 7 and Nov 8; and</li> <li>• Governor’s Procurement Advisory Council meetings, held Sept. 13, 2012 &amp; Nov. 30, 2012.</li> </ul> <p>Procurement checklist updated for procurements that require AG review.</p>	<p>Update Desk Top Procedures as procedures and policies are adjusted.</p> <p>Develop comprehensive Policy and Procedures manual by February 2014 based on approved SOPs.</p> <p>Resolve which set of procurement regulations (2GAR or GDOE’s as issued in 1994) apply to GDOE Procurement activities.</p> <p>Explore training systems and certification for procurement staff.</p> <p>Augment procurement staff with additional buyers and a management analyst.</p>
Implementation Deliverables	Completion Risks	
<p>Development and publication of procurement policies and procedures, and external verification of compliance with SOPs.</p>	<p>Lack of manpower continues to hinder progress. Procurement is looking to hire an additional resource and it has been recommended that the department hire a contract manager. Risk Level – High.</p>	
Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
<p>February 2014</p>		<p>Marc Pido - Supply Management Administrator</p>

Required Actions and Activities	Status Report as of 11/30/2013	Next Steps / Comments
<p><b>PM-1:</b> 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>Initial SOP review has been completed by TPFA and suggestions were provided. Property Management team is meeting weekly with TPFA to discuss progress. Approval and sign-off is expected in December of 2013.</p> <p>Physical inventory audit for locally funded assets initiated this quarter and has been finalized in October 2013.</p> <p>Mapping for fixed asset codes in the TPFA and GDOE MUNIS systems have been completed. The fixed asset transfer to the GDOE test environment was completed with errors.</p> <p>Initial training in basic computer skills for the Warehouse and Property staff held on the following dates:</p> <ul style="list-style-type: none"> <li>• 9/16, 9/18, 9/21, 9/23, 9/28, 9/30; and</li> <li>• 11/4, 11/6, and 11/13.</li> </ul>	<p>Additional training on computer skills for Warehouse and Property staff will be scheduled.</p> <p>In December, reminders will be sent to school administrators and division heads that any missing assets concerns must be resolved.</p> <p>Continue assessment of readiness for additional training for Warehouse and Property personnel for Purchasing and Fixed Assets Module to increase staff ability to access asset information and reports.</p> <p>Finalize a formal Policy and Procedures Manual for Property Management by December 2013.</p> <p>Familiarization with BMI scanning systems and GDOE MUNIS also continues.</p> <p>Errors in the fixed asset transfer will be reviewed and addressed. Once this is completed, we will reschedule a retest of the transfer. Once the transfer is preformed successfully in the test environment, the transfer in the live environment will be scheduled.</p> <p>Fixed Assets Management Training held for GDOE and PNP school administrators, division heads and their property liaisons regarding thresholds and procedures from Dec 2 to 16. Included preparation for 2014 physical inventory to begin January 2014.</p>
<b>Implementation Deliverables</b>	<b>Completion Risks</b>	
<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>	

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	Lack of manpower continues to hinder progress. Risk level – High.	
<b>Schedule Based upon Performance Plan</b>	<b>New Deliverables Completed</b>	<b>Responsible Person/Department</b>
December 2013 for SOPS		Marc Pido - Supply Management Administrator

**Property Management**

<b>Required Actions and Activities</b>	<b>Status Report as of 11/30/2013</b>	<b>Next Steps / Comments</b>
<b>PM-2:</b> 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.	Initial SOP review has been completed by TPFAs and suggestions were provided. Draft incorporates procedures on replacement or reimbursement of inventory. Property Management team is meeting weekly with TPFAs to discuss progress. Approval and sign-off is expected in December of 2013.  GL account has been set up to receive reimbursements and to expend for replacement of laptops.	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.  Finalize SOP for replacement, reimbursement, and determination of responsibility will be reviewed and approved by February 2014. Consultation with USDE officials on this SOP will occur during the January 2014 technical assistance.
<b>Implementation Deliverables</b>	<b>Completion Risks</b>	Personal responsibility forms have been developed and are in use. However, standards for attaching signed personal responsibility forms to the employee personnel record will be developed by February 2014.  While the major SOPs guiding fixed asset inventory will be completed by December 2013, a procedure for verification on a quarterly basis of fixed asset inventory by school administrators and division heads or their designated fixed asset custodians will be added by January 2014.
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.	System Risk – Delayed implementation of the new FMIS and its processes will impact the verification, monitoring and reporting capabilities. Risk level – Low.  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.	

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	Lack of manpower continues to hinder progress. Risk level – High.	
<b>Schedule Based upon Performance Plan</b>	<b>New Deliverables Completed</b>	<b>Responsible Person/Department</b>
December 2013 for main Fixed Asset SOP; February 2014 for additional procedures		Marc Pido - Supply Management Administrator

**Property Management**

<b>Required Actions and Activities</b>	<b>Status Report as of 11/30/2013</b>	<b>Next Steps / Comments</b>
<b>PM-3:</b> 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.	Property liaisons have been identified by all schools and divisions.  Property team building continues as physical inventory has necessitated consistent communication between Property Management office and Property Liaison officers at schools and divisions.	While procurement and end-users are becoming more proficient with requisition entry and PO processing and monitoring, additional Fixed Asset Module training for Warehouse, Property, procurement, and accounting staff will be scheduled to ensure proper receiving, recording, and accounting of assets. End-user training to follow to allow visibility to location of asset and movement of assets.  A Policy and Procedures Manual will be developed for Property Management by December 2013.
<b>Implementation Deliverables</b>	<b>Completion Risks</b>	
Inventory policies adopted by GDOE will reflect coordination and review of established policies from GDOE Property Management and Procurement.	System Risk – Delayed implementation of the new FMIS and its processes will impact the verification, monitoring and reporting capabilities. Risk level – Low.  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.	Meetings with property liaisons officers and school administrators or division heads and the Property Management Office were held in early December to prepare for the upcoming physical inventory. The meeting was used to go thru the proposed fixed asset SOP before it is finalized.  GDOE Property Management staff will lead the 2014 Physical Inventory of both locally and USDOE grant funded assets beginning in January. An assessment of their performance will be made upon completion of reconciliation in July 2014. TPFA will monitor the progress and assist when needed.  Fixed asset accountant will be hired to assist in the reconciliation efforts.

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	Lack of manpower continues to hinder progress. Risk level – High.	
<b>Schedule Based upon Performance Plan</b>	<b>New Deliverables Completed</b>	<b>Responsible Person/Department</b>
December 2013 for SOP. Ongoing for other matters		Marc Pido - Supply Management Administrator

**Property Management**

<b>Required Actions and Activities</b>	<b>Status Report as of 11/30/2013</b>	<b>Next Steps / Comments</b>
<b>PM-4:</b> GDOE will ensure that US ED is reimbursed, as appropriate and consistent with federal regulations, when equipment damage results from inappropriate use.	Further guidance for this action / activity is being researched.	In addition to determining personal responsibility and financial liability, procedures and policies for reimbursing US ED will be researched and developed by February 2014. Consultation with USDE officials will occur during January technical assistance.
<b>Implementation Deliverables</b>	<b>Completion Risks</b>	
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.	Lack of manpower continues to hinder progress. Risk level – High.	SOP for replacement, reimbursement, and determination of responsibility for all fixed assets will be finalized and implemented by February 2014.  As discussed above, a review of the proposed SOPs were conducted with school administrators, division heads and their property liaisons conducted in Dec 2013.
<b>Schedule Based upon Performance Plan</b>	<b>New Deliverables Completed</b>	<b>Responsible Person/Department</b>
February 2014	Procurement Calendar developed and distributed in August 2013. Additions and refinement ongoing.	Marc Pido - Supply Management Administrator

Property Management

Required Actions and Activities	Status Report as of 11/30/2013	Next Steps / Comments
<p><b>PM-5:</b> 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>Calendar which includes fixed asset activities over the upcoming fiscal year has been developed and distributed.</p> <p>Performance benchmarks are also being developed. Preparation for 2014 physical inventory has begun.</p>	<p>Property Management performance benchmarks to be developed by March 2014.</p> <p>Property Management SOPs (including definition of “Fixed Assets”) targeted to be finalized and adopted December 2013.</p>
Implementation Deliverables	Completion Risks	<p>As discussed above, a review of the proposed SOPs were conducted with school administrators, division heads and their property liaisons conducted in Dec 2013.</p>
<p>Per Finding No. 10-02:</p> <ul style="list-style-type: none"> <li>• Evidence that GDOE has a uniform definition of "fixed assets" that is utilized consistently across GDOE central office managers and school sites;</li> <li>• 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;</li> <li>• Evidence that it has performed the reconciliation of fixed asset data as between the property management and financial management systems; and</li> <li>• 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.</li> </ul>	<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>December 2013 for main SOP; March 2014 for Performance Benchmarks</p>	<p>Procurement Calendar developed and distributed in August 2013. Additions and refinement ongoing.</p>	<p>Marc Pido - Supply Management Administrator</p>