

Guam Department of Education

Comprehensive Corrective Action Plan Quarterly Progress Report

For the Period Beginning July 1, 2016 and Ending September 30, 2016

Presented to the U.S. Department of Education in Fulfillment of the Federal Fiscal Year 2016 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

Reverification of the Time Distribution Report (TDR) workflows completed. Plans in place for SOP training and training of TPFA reimbursement procedures.

Tasks related to optimizing use of the Financial Management Information System are ongoing. Completed Personnel Action Pilot and adopted recommended workflows. Groundwork for the submission of electronic expense reimbursements and electronic leave requests laid and pilots to occur in last quarter of 2016. Initial work on review of the maintenance and fixed asset modules occurred in September.

The FY16 Audit engagement began in August. Recruitment of an additional auditor to complete the Internal Audit Office (IAO) team is in process. Gathering of data to audit plan was completed. Written guidance from USDOE on interagency agreements will assist in determining how to address one of the conditions cited in the FY15 single audit.

Updates on SOPs substantially complete. Training sessions on the SOPs should be substantially completed by the end of 2016.

All existing procurement staff and attorneys completed training at Guam Community College. Procurement continues to generate reports on requisitions and open purchase orders as well as conduct regular meetings with project directors and division heads. The pilot vendor evaluation program is ongoing and results will be evaluated.

The Inventory Management Officer and Property Control Officer (PCO) positions filled. However, one of the PCOs subsequently transferred out of the Division; recruitment to fill vacancy is ongoing. Evaluation of the 2016 physical inventory completed.

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 9/30/2016	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>1.O Re-Test Verification of Disadvantages 1.O.1 Verify Structure of Account (Budget/HR/Payroll) 1.O.2 Verify Structure of HR on staffing for 3-way match 1.O.3 Verify Structure of PR on single and multiple cost objective in PR system 1.O.4 Verify Structure of Employee Job Salary Report > Staffing vs. Employee Time Tracker > TDR</p> <p>1.R. Payroll Reimbursement Process 1.R.9 Excel Spreadsheet Training (focus on payroll reimbursement analysis spreadsheet creation and payroll report generation), ongoing 1.R.10 On-going monitoring until special conditions are reduced / eliminated</p> <p>Labor distribution reports provided 2 working days after pay day to TPFA and Federal Programs. Federal Programs provides initial analysis to TPFA. TPFA authorizes drawdowns of cleared salaries and issues error list for balance.</p> <p>GDOE PULSE reports continue to be used to update rosters needed for three way match of payroll.</p>	<p>1.O Re-Test Verification of Disadvantages 1.O.5 Revalidate TDR SOP process</p> <p>1.P Re-Edit TDR SOP incorporating A-87 (electronic TDR) 1.P.1 Finalize and re-edit work flow process and responsibilities incorporating A-87</p> <p>1.Q Training. 1.Q.1 Training and accessibility for program managers / project directors / federal program state. Conducted training for Program Managers and Project Directors</p> <p>1.R. Payroll Reimbursement Process. 1.R.1 Selection of staff member is paramount to completing any of the additional transition plan objectives involving payroll reimbursements. 1.R.2 Development of Training Manual 1.R.3 Training of USDOE Regulations including OMB Omni-Circular as related to payroll reimbursements for Federal grant activities. 1.R.4 Training on GDOE SOP No. 900-009 1.R.5 Training on Payroll Reimbursement Process, including the relationship between all GDOE Departments related to payroll 1.R.6 Training on Payroll Reimbursement analysis, including: 1) 3-way-match between PR documents, 2) spreadsheet and raw data analysis 1.R.7 Project Management training, including: 1) coordination of payroll documents from GDOE Departments (i.e. Federal Programs, Business Office, etc.), 2) scheduling; 3) error reporting</p>

Implementation Deliverables	Completion Risks	
<p>ETT-1 to ETT-3, Continued 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); • 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>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. Refer to FMIS Time and Effort.</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. Refer to FMIS Time and Effort.</p> <p>Federal program staff balancing competing priorities causing delays in completion. Risk Level – High.</p>	<p>1.R.8 MUNIS Training (i.e. MUNIS invoice entry; raw data report generation; etc.)</p> <p>1.R.9 Excel Spreadsheet Training (focus on payroll reimbursement analysis spreadsheet creation and payroll report generation), ongoing</p> <p>1.R.10 On-going monitoring until special conditions are reduced / eliminated</p> <p>Federal Programs, Accounting, and Payroll meeting to resolve payroll errors. As necessary, Federal Programs working with Project Directors to reprogram amounts to cover salaries and benefits.</p>
Schedule Based upon Performance Plan	New Deliverables Completed This Quarter	Responsible Person/Department
<p>Activity in the “Status Report as of 9/30/16” section reflects transition objectives / milestones that were completed or were in process during this CCAP quarter. Detail and commentary listed in the “Next Steps / Comment section” reflects objective / milestones listed in the Transition Plan that are planned to be worked on and completed in the subsequent CCAP quarter (October 1, 2016 thru December 31, 2016).</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 9/30/2016	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 9/30/2016	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>2.A Reporting 2.A.8 Periodic monitoring to be sure that schools are still receiving the system generated scheduled reports. Additional system generated reports will continue be scheduled to generate and deliver electronically on a monthly basis to the respective remaining accounts' fund managers as the needs are identified.</p> <p>2.C Staffing Pattern Report 2.C.2 Continuing to follow-up with MUNIS on requested changes</p> <p>2.G Employee Expense 2.G.3 Build and Test sample of Employee Expense in MUNIS and ESS temporary environment using checklist 2.G.4 Adjust settings and infrastructure as per test findings. Retest. 2.G.5 Meet with Management regarding Employee expense process, requirements as tested and Management's desired outcomes. 2.G.6 Build Employee Expense infrastructure in Live per updated checklist.</p> <p>2.M ESS (Employee Self Serve) Leave Request 2.M.4 Adjust setting and infrastructure as per test findings. Re-perform tests.</p> <p>2.N PA (Personnel Action) Pilot 2.N.5 Draft SOP updates if necessary.</p> <p>2.P Maintenance Survey Requests 2.P.1 Survey end users regarding Maintenance Service request process in MUNIS.</p>	<p>2.A Reporting—Continuous 2.A.8 Periodic monitoring to be sure that schools are still receiving the system generated scheduled reports. Additional system generated reports will continue be scheduled to generate and deliver electronically on a monthly basis to the respective remaining accounts' fund managers as the needs are identified.</p> <p>2.C Staffing Pattern Report 2.C.2 Continuing to follow-up with MUNIS on requested changes</p> <p>2.F Bid Management 2.F.1 POC meeting to review bid processing DTPs. 2.F.2 Test requisition conversion to bid in Temporary Environment.</p> <p>2.G Employee Expense 2.G.7 Create End User instructions (incorporate in DTPs) 2.G.8 Train Pilot users (next group of travelers) 2.G.9 Survey Pilot users on the use of the Employee Expense (In ESS) 2.G.10 Finalize and document process in SOP and End User Instructions 2.G.11 Train Principals, Division Heads, Program Managers, Program Coordinators on Employee Expense (In ESS) 2.G.12 Roll-out for Department wide use.</p> <p>2.L Grant Master / Project Master / Grant Manager 2.L.2 Create checklist of steps to be taken in MUNIS to set up the Module 2.L.3 Build and test Grant Master, Project Master, and Grant Manager in Temporary Environment using checklist</p> <p>2.M ESS (Employee Self Serve) Leave Request 2.M.5 Meet with Management to present ESS Leave Request. 2.M.6 Build ESS Leave Request in Live environment per updated checklist and Management feedback. 2.M.7 Create End User Instructions (Incorporate in DTPs) and propose adjustments to SOPs if necessary.</p>

Required Actions and Activities	Status Report as of 9/30/2016	Next Steps / Comments
<p>FMIS-2 Continued:</p>	<p>2.Q Fixed Assets 2.Q.1 Survey end users regarding Fixed Assets.</p> <p>2.S Transition 2.S.1 MUNIS system management / updates - TPFA is required to maintain control over the TPFA MUNIS system as long as a TPFA is mandated, ongoing.</p>	<p>2.M.8 Train End Users</p> <p>2.P Maintenance Survey Requests 2.P.2 POC meetings to review current process, documentation and needs 2.P.3 Research and identify possible MUNIS solutions to address needs and issues. 2.P.4 Test proposed actions in temporary environment 2.P.5 Present proposed solutions to Management. 2.P.6 Create or adjust existing End User Instructions (DTPs) and propose adjustments to SOPs if necessary. 2.P.7 Train End Users</p>
Implementation Deliverables	Completion Risk	
<p>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>Build and Roll-out of Modules by target dates dependent on the availability of the division staff per respective module, and the responsiveness of Tyler Technologies. Risk Level—Medium.</p>	<p>2.Q Fixed Assets 2.Q.2 POC meetings to review current process, documentation and needs 2.Q.3 Research and identify possible MUNIS solutions to address needs and issues. 2.Q.4 Test proposed actions in temporary environment 2.Q.5 Present proposed solutions to Management. 2.Q.6 Create or adjust existing End User Instructions (DTPs) and propose adjustments to SOPs if necessary. 2.Q.7 Train End Users</p> <p>2.S Transition 2.S.1 MUNIS system management / updates - TPFA is required to maintain control over the TPFA MUNIS system as long as a TPFA is mandated, ongoing.</p>
Schedule Based upon Performance Plan	New Deliverables Completed This Quarter	Responsible Person/Department
<p>Activity in the “Status Report as of 9/30/16” section reflects transition objectives / milestones that were completed or were in process during this CCAP quarter. Detail and commentary listed in the “Next Steps / Comment section” reflects objective / milestones listed in the Transition Plan that are planned to be worked on and completed in the subsequent CCAP quarter (October 1, 2016 thru December 31, 2016).</p>		<p>Jacqueline Mesa, Management Analyst IV</p>

Financial Management Information System (FMIS)

Required Actions and Activities	Status Report as of 9/30/2016	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>8.A Accounts Payable - Ongoing 8.A.2 Processing of checks and payment to vendors(federal). TPFA will manage process until special conditions are reduced or eliminated.</p> <p>8.B Reporting & Accountability - Ongoing 8.B.4 Transition of bank reconciliation (federal). TPFA will produce until special conditions are reduced / eliminated. 8.B.5 Transition Invoice by GL report – Involves reconciliation to federal bank accounts. TPFA will produce until special conditions are reduced / eliminated. 8.B.6 Transition A/P Invoice report - TPFA will produce until special conditions are reduced / eliminated. 8.B.7 Transition open PO report. GDOE Procurement now handling. TPFA will be monitoring until special conditions are reduced / eliminated.</p> <p>GDOE procurement staff continues to use TPFA system for procurement processing and issues open requisition and purchase order reports to end users. GDOE also provides accounts payable support.</p> <p>Weekly meetings with TPFA are held to coordinate activities and resolve any concerns. TPFA supporting audit by providing details as requested by auditors.</p> <p>GDOE 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>GDOE and TPFA are looking into areas to transfer responsibilities to GDOE. For example, performing the three way match testing for personnel costs.</p> <p>1.R Payroll Reimbursement Process 1.R.1 Selection of staff member is paramount to completing any of the additional transition plan objectives involving payroll reimbursements. 1.R.2 Development of Training Manual 1.R.3 Training of USDOE Regulations including OMB Omni-Circular as related to payroll reimbursements for Federal grant activities. 1.R.4 Training on GDOE SOP No. 900-009 1.R.5 Training on Payroll Reimbursement Process, including the relationship between all GDOE Departments related to payroll 1.R.6 Training on Payroll Reimbursement analysis, including: 1) 3-way-match between PR documents, 2) spreadsheet and raw data analysis 1.R.7 Project Management training, including: 1) coordination of payroll documents from GDOE Departments (i.e. Federal Programs, Business Office, etc.), 2) scheduling; 3) error reporting 1.R.8 MUNIS Training (i.e. MUNIS invoice entry; raw data report generation; etc.) 1.R.9 Excel Spreadsheet Training (focus on payroll reimbursement analysis spreadsheet creation and payroll report generation), ongoing 1.R.10 On-going monitoring until special conditions are reduced / eliminated</p>

Implementation Deliverables	Completion Risks	
<p>FMIS-3, Continued</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>		<p>4.F Procurement Transition –transition dates to be determined 4.F.1 TPFA removed from workflow (requisition to PO process). TPFA will be final approver until special conditions are reduced / eliminated. 4.F.2 Transition the conversion review from requisition to PO from TPFA to GDOE (federal). TPFA will continue to manage until special conditions are reduced / eliminated. 4.F.3 Transition PO issuance to GDOE procurement Office.</p> <p>8.A Accounts Payable - Ongoing 8.A.2 Processing of checks and payment to vendors(federal). TPFA will manage process until special conditions are reduced or eliminated.</p> <p>8.B Reporting & Accountability 8.B.1 Transition the grant status report from TPFA to GDOE accounting.</p> <p>Plan for migration of historical data on TPFA system to GDOE system upon TPFA exit.</p>
Schedule Based upon Performance Plan	New Deliverables Completed This Quarter	Responsible Person/Department
<p>Activity in the “Status Report as of 9/30/16” section reflects transition objectives / milestones that were completed or were in process during this CCAP quarter. Detail and commentary listed in the “Next Steps / Comment section” reflects objective / milestones listed in the Transition Plan that are planned to be worked on and completed in the subsequent CCAP quarter (October 1, 2016 thru December 31, 2016).</p>	<p>Routine</p>	<p>Taling Taitano, Deputy Superintendent</p>

Financial Management Information System (FMIS)

Required Actions and Activities	Status Report as of 9/30/2016	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>6.A SOP 200-016: Capital Assets Accounting and Reporting 6.A.2 Staff Training on SOP 6.A.3 Staff Acknowledgement Forms</p> <p>6.D SOP 200-022: Bank Reconciliation Procedures 6.D.2 Staff Training on SOP 6.D.3 Staff Acknowledgement Forms</p> <p>6.F SOP 200-029: Local Mileage Reimbursement 6.F.2 Staff Training on SOP 6.F.3 Staff Acknowledgement Forms</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 post surveys to focus training and determine effectiveness • Conduct other MUNIS End User targeted surveys to determine how to structure future training and support. <p>6.B SOP 200-017: Month End and Year End Closing Policy 6.B.2 Staff Training on SOP 6.B.3 Staff Acknowledgement Forms</p>
Implementation Deliverables	Completion Risks	<p>6.C SOP 200-021: Off-Island Travel Procedures 6.C.2 Staff Training on SOP 6.C.3 Staff Acknowledgement Forms</p> <p>6.E SOP 200-028: General Ledger Policy and Procedures 6.E.2 Staff Training on SOP 6.E.3 Staff Acknowledgement Forms</p> <p>6.G SOP 200-034: Accounts Payable and Cash Disbursement 6.G.2 Staff Training on SOP 6.G.3 Staff Acknowledgement Forms</p> <p>6.H SOP 200-039: Federal Grants Accounts Receivable 6.H.2 Staff Training on SOP 6.H.3 Staff Acknowledgement Forms</p> <p>6.I SOP 200-041: School Meals Collection 6.I.2 Staff Training on SOP 6.I.3 Staff Acknowledgement Forms</p>
<p>Establish End User Training Updated or new SOPs</p>	<p>Continued Training – Low SOP Development – High</p>	

Required Actions and Activities	Status Report as of 9/30/2016	Next Steps / Comments
<p>FMIS-4, Continued</p>		<p>6.J SOP 200-042: Revenue Control and Management Policy 6.J.2 Staff Training on SOP 6.J.3 Staff Acknowledgement Forms</p> <p>6.K SOP 200-015: Fixed Asset Management for Property Management Office and Central Receiving Warehouse 6.K.2 Staff Training on SOP 6.K.3 Staff Acknowledgement Forms</p> <p>6.L SOP 200-019: Fixed Asset Management for Schools and Divisions 6.L.2 Staff Training on SOP 6.L.3 Staff Acknowledgement Forms</p> <p>6.M SOP 200-018: Sole Source Procurement 6.M.2 Staff Training on SOP 6.M.3 Staff Acknowledgement Forms</p> <p>6.N SOP 200-020: Open Purchase Order Monitoring and Reporting 6.N.2 Staff Training on SOP 6.N.3 Staff Acknowledgement Forms</p> <p>6.O SOP 200-025: Procedures for Maintaining the Procurement File 6.O.2 Staff Training on SOP 6.O.3 Staff Acknowledgement Forms</p> <p>6.P SOP 200-026: Competitive Sealed Bidding - IQBs 6.P.2 Staff Training on SOP 6.P.3 Staff Acknowledgement Forms</p> <p>6.Q SOP 200-027: Competitive Sealed Bidding - IFBs 6.Q.2 Staff Training on SOP</p>

Required Actions and Activities	Status Report as of 9/30/2016	Next Steps / Comments
<p>FMIS-4, Continued</p>		<p>6.Q.3 Staff Acknowledgement Forms</p> <p>6.R SOP 200-030: Emergency Procurement 6.R.2 Staff Training on SOP 6.R.3 Staff Acknowledgement Forms</p> <p>6.S SOP 200-031: Competitive Selection Procedures for Services - RFPs 6.S.2 Staff Training on SOP 6.S.3 Staff Acknowledgement Forms</p> <p>6.T SOP 200-033: Competitive Multi-Step Sealed Bidding 6.T.2 Staff Training on SOP 6.T.3 Staff Acknowledgement Forms</p> <p>6.U SOP 200-036: Request for Information Procedures 6.U.2 Staff Training on SOP 6.U.3 Staff Acknowledgement Forms</p> <p>6.V SOP 200-037: Requisition Entry 6.V.2 Staff Training on SOP 6.V.3 Staff Acknowledgement Forms</p> <p>6.W SOP 200-040: Protest / Appeal Procedures 6.W.2 Staff Training on SOP 6.W.3 Staff Acknowledgement Forms</p> <p>6.X SOP 200-023: Budget Preparation Process – Local Appropriation 6.X.2 Staff Training on SOP 6.X.3 Staff Acknowledgement Forms</p> <p>6.Y SOP 200-023: Budget Preparation Process – Local Appropriation 6.Y.2 Staff Training on SOP</p>

Required Actions and Activities	Status Report as of 9/30/2016	Next Steps / Comments
FMIS-4, Continued		6.Y.3 Staff Acknowledgement Forms 6.Z SOP 800-006: Request to Fill Position(s) for Recruitment 6.Z.2 Staff Training on SOP 6.Z.3 Staff Acknowledgement Forms 6.AA SOP 800-007: Employee Name Change Request 6.AA.2 Staff Training on SOP 6.AA.3 Staff Acknowledgement Forms 6.AB SOP 800-008: Transfer and Voluntary Demotion 6.AB.2 Staff Training on SOP 6.AB.3 Staff Acknowledgement Forms 6.AC SOP 800-009: Reclassification of Teachers 6.AC.2 Staff Training on SOP 6.AC.3 Staff Acknowledgement Forms 6.AD SOP 800-010: Salary Increments and Detailed Differential Pay 6.AD.2 Staff Training on SOP 6.AD.3 Staff Acknowledgement Forms 6.AE SOP 900-020: Time Distribution Report 6.AE.4 Amendment to SOP 6.AE.5 Amendment to SOP Approved by Superintendent 6.AF SOP 900-: Grant Procedure Manual 6.AF.1 Adoption of SOP 6.AF.2 Staff Training on SOP 6.AH SOP 200-: SEFA Reconciliation 6.AH.1 Adoption of SOP 6.AH.2 Staff Training on SOP

Required Actions and Activities	Status Report as of 9/30/2016	Next Steps / Comments
FMIS-4, Continued		
Schedule Based upon Performance Plan	New Deliverables Completed This Quarter	Responsible Person/Department
<p>FMIS-4, Continued</p> <p>Activity in the “Status Report as of 9/30/16” section reflects transition objectives / milestones that were completed or were in process during this CCAP quarter. Detail and commentary listed in the “Next Steps / Comment section” reflects objective / milestones listed in the Transition Plan that are planned to be worked on and completed in the subsequent CCAP quarter (October 1, 2016 thru December 31, 2016).</p>	<p>Staff training on: SOP 200-16 Capital Assets Accounting and Reporting SOP 200-022: Bank Reconciliation Procedures SOP 200-029: Local Mileage Reimbursement</p>	<p>Jacqueline Mesa, Management Analyst IV Franklin Cooper-Nurse, Chief Auditor</p>

Intergovernmental Agency Arrangements

Required Actions and Activities	Status Report as of 9/30/2016	Next Steps / Comments
<p>Intergovernmental Agency Procedure-1 Guidance from USDOE’s Title V-A Program Office regarding Intergovernmental Agency indicates that Title V-A does not authorize sub-grants to other agencies.</p>	<p>Guidance from USDOE: Sub-Grantee is not authorized under Title V-A. However, GDOE has the authority to partner or collaborate through an existing Memorandum of Understanding (MOU) and/or Memorandum of Agreement (MOA) with Intergovernmental Agencies.</p> <p>Recent discussions with USDOE may change the way GDOE procures services from other GovGuam agencies based on FY15 audit finding.</p>	<p>Based on Guidance provided by USDOE Program Office, the Federal Programs Division shall include within the respective Project Application, Intergovernmental Agency partnerships, if applicable. Also within the Budget Narrative, a new Object Code shall be established, object code 231, “Other Agencies, Partnerships, Collaboration, Intergovernmental Agencies”.</p>
<p>Implementation Deliverables</p>	<p>Completion Risks</p>	<p>Recent audit findings indicate that USDOE will issue written guidance related to this issue.</p>
<p>Written Guidance provided by USDOE</p>	<p>Adaptation Risk – acceptance by which all partners are identified within the program application and subsequently approved within the Consolidated Grant Application by USDOE. Adherence 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 upon submission of respective Consolidated Grant Application and approved by USED OE’s Program Office.</p>		<p>Ignacio Santos, Federal Programs Administrator</p>

Internal Controls and Procedures

Required Actions and Activities	Status Report as of 9/30/2016	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>6.A SOP 200-016: Capital Assets Accounting and Reporting 6.A.2 Staff Training on SOP 6.A.3 Staff Acknowledgement Forms 6.A.5 Amendment to SOP Approved by Superintendent</p> <p>6.C SOP 200-021: Off-Island Travel Procedures 6.C.4 Amendment to SOP</p> <p>6.D SOP 200-022: Bank Reconciliation Procedures 6.D.2 Staff Training on SOP 6.D.3 Staff Acknowledgement Forms 6.D.5 Amendment to SOP Approved by Superintendent</p> <p>6.F SOP 200-029: Local Mileage Reimbursement 6.F.2 Staff Training on SOP 6.F.3 Staff Acknowledgement Forms 6.F.4 Amendment to SOP 6.F.5 Amendment to SOP Approved by Superintendent</p> <p>6.G SOP 200-034: Accounts Payable and Cash Disbursement 6.G.4 Amendment to SOP 6.G.5 Amendment to SOP Approved by Superintendent</p> <p>6.H SOP 200-039: Federal Grants Accounts Receivable 6.H.4 Amendment to SOP 6.H.5 Amendment to SOP Approved by Superintendent</p> <p>6.I SOP 200-041: School Meals Collection 6.I.4 Amendment to SOP</p>	<p>6.B SOP 200-017: Month End and Year End Closing Policy 6.B.2 Staff Training on SOP 6.B.3 Staff Acknowledgement Forms</p> <p>6.C SOP 200-021: Off-Island Travel Procedures 6.C.2 Staff Training on SOP 6.C.3 Staff Acknowledgement Forms 6.C.5 Amendment to SOP Approved by Superintendent</p> <p>6.E SOP 200-028: General Ledger Policy and Procedures 6.E.2 Staff Training on SOP 6.E.3 Staff Acknowledgement Forms</p> <p>6.G SOP 200-034: Accounts Payable and Cash Disbursement 6.G.2 Staff Training on SOP 6.G.3 Staff Acknowledgement Forms</p> <p>6.H SOP 200-039: Federal Grants Accounts Receivable 6.H.2 Staff Training on SOP 6.H.3 Staff Acknowledgement Forms</p> <p>6.I SOP 200-041: School Meals Collection 6.I.2 Staff Training on SOP 6.I.3 Staff Acknowledgement Forms 6.I.5 Amendment to SOP Approved by Superintendent 6.I.6 IAO Walkthrough of SOP 6.I.7 IAO Assessment of SOP 6.I.8 IAO Testing of SOP</p> <p>6.J SOP 200-042: Revenue Control and Management Policy 6.J.2 Staff Training on SOP 6.J.3 Staff Acknowledgement Forms</p>

Required Actions and Activities	Status Report as of 9/30/2016	Next Steps / Comments
<p>IC-1, Continued</p>	<p>6.K SOP 200-015: Fixed Asset Management for Property Management Office and Central Receiving Warehouse 6.K.4 Amendment to SOP</p> <p>6.M SOP 200-018: Sole Source Procurement 6.M.4 Amendment to SOP 6.M.5 Amendment to SOP Approved by Superintendent</p> <p>6.N SOP 200-020: Open Purchase Order Monitoring and Reporting 6.N.4 Amendment to SOP 6.N.5 Amendment to SOP Approved by Superintendent</p> <p>6.O SOP 200-025: Procedures for Maintaining the Procurement File 6.O.4 Amendment to SOP 6.O.5 Amendment to SOP Approved by Superintendent</p> <p>6.P SOP 200-026: Competitive Sealed Bidding - IQBs 6.P.4 Amendment to SOP 6.P.5 Amendment to SOP Approved by Superintendent</p> <p>6.Q SOP 200-027: Competitive Sealed Bidding - IFBs 6.Q.4 Amendment to SOP</p> <p>6.X SOP 200-023: Budget Preparation Process - Local Appropriation 6.X.4 Amendment to SOP</p> <p>6.AD SOP 800-010: Salary Increments and Detailed Differential Pay 6.AD.4 Amendment to SOP 6.AD.5 Amendment to SOP Approved by Superintendent</p> <p>6.AG SOP 1500-006: Payroll Processing</p>	<p>6.K SOP 200-015: Fixed Asset Management for Property Management Office and Central Receiving Warehouse 6.K.2 Staff Training on SOP 6.K.3 Staff Acknowledgement Forms 6.K.5 Amendment to SOP Approved by Superintendent</p> <p>6.L SOP 200-019: Fixed Asset Management for Schools and Divisions 6.L.2 Staff Training on SOP 6.L.3 Staff Acknowledgement Forms 6.L.6 IAO Walkthrough of SOP 6.L.7 IAO Assessment of SOP 6.L.6 IAO Walkthrough of SOP 6.L.7 IAO Assessment of SOP 6.L.8 IAO Testing of SOP</p> <p>6.M SOP 200-018: Sole Source Procurement 6.M.2 Staff Training on SOP 6.M.3 Staff Acknowledgement Forms</p> <p>6.N SOP 200-020: Open Purchase Order Monitoring and Reporting 6.N.2 Staff Training on SOP 6.N.3 Staff Acknowledgement Forms</p> <p>6.O SOP 200-025: Procedures for Maintaining the Procurement File 6.O.2 Staff Training on SOP 6.O.3 Staff Acknowledgement Forms</p> <p>6.P SOP 200-026: Competitive Sealed Bidding - IQBs 6.P.2 Staff Training on SOP 6.P.3 Staff Acknowledgement Forms</p> <p>6.Q SOP 200-027: Competitive Sealed Bidding - IFBs 6.Q.2 Staff Training on SOP 6.Q.3 Staff Acknowledgement Forms 6.Q.5 Amendment to SOP Approved by Superintendent</p>

Required Actions and Activities	Status Report as of 9/30/2016	Next Steps / Comments
<p>IC-1, Continued.</p>	<p>6.AG.4 Amendment to SOP</p>	<p>6.R SOP 200-030: Emergency Procurement 6.R.2 Staff Training on SOP 6.R.3 Staff Acknowledgement Forms 6.R.4 Amendment to SOP 6.R.5 Amendment to SOP Approved by Superintendent</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>Competing priorities may stall progress. Risk: Medium/High</p>	<p>6.S SOP 200-031: Competitive Selection Procedures for Services - RFPs 6.S.2 Staff Training on SOP 6.S.3 Staff Acknowledgement Forms 6.S.4 Amendment to SOP 6.S.5 Amendment to SOP Approved by Superintendent</p> <p>6.T SOP 200-033: Competitive Multi-Step Sealed Bidding 6.T.2 Staff Training on SOP 6.T.3 Staff Acknowledgement Forms 6.T.4 Amendment to SOP 6.T.5 Amendment to SOP Approved by Superintendent</p> <p>6.U SOP 200-036: Request for Information Procedures 6.U.2 Staff Training on SOP 6.U.3 Staff Acknowledgement Forms 6.U.4 Amendment to SOP 6.U.5 Amendment to SOP Approved by Superintendent</p> <p>6.V SOP 200-037: Requisition Entry 6.V.2 Staff Training on SOP 6.V.3 Staff Acknowledgement Forms 6.V.4 Amendment to SOP</p> <p>6.W SOP 200-040: Protest / Appeal Procedures 6.W.2 Staff Training on SOP 6.W.3 Staff Acknowledgement Forms 6.W.4 Amendment to SOP</p>

Required Actions and Activities	Status Report as of 9/30/2016	Next Steps / Comments
<p>IC-1, Continued.</p>		<p>6.X SOP 200-023: Budget Preparation Process – Local Appropriation 6.X.2 Staff Training on SOP 6.X.3 Staff Acknowledgement Forms 6.X.5 Amendment to SOP Approved by Superintendent</p> <p>6.Y SOP 200-023: Budget Preparation Process – Local Appropriation 6.Y.2 Staff Training on SOP 6.Y.3 Staff Acknowledgement Forms 6.Y.4 Amendment to SOP 6.Y.5 Amendment to SOP Approved by Superintendent</p> <p>6.Z SOP 800-006: Request to Fill Position(s) for Recruitment 6.Z.2 Staff Training on SOP 6.Z.3 Staff Acknowledgement Forms</p> <p>6.AA SOP 800-007: Employee Name Change Request 6.AA.2 Staff Training on SOP 6.AA.3 Staff Acknowledgement Forms</p> <p>6.AB SOP 800-008: Transfer and Voluntary Demotion 6.AB.2 Staff Training on SOP 6.AB.3 Staff Acknowledgement Forms</p> <p>6.AC SOP 800-009: Reclassification of Teachers 6.AC.2 Staff Training on SOP 6.AC.3 Staff Acknowledgement Forms</p> <p>6.AD SOP 800-010: Salary Increments and Detailed Differential Pay 6.AD.2 Staff Training on SOP 6.AD.3 Staff Acknowledgement Forms</p> <p>6.AE SOP 900-020: Time Distribution Report 6.AE.4 Amendment to SOP 6.AE.5 Amendment to SOP Approved by Superintendent</p>

Required Actions and Activities	Status Report as of 9/30/2016	Next Steps / Comments
<p>IC-1, Continued.</p>		<p>6.AF SOP 900-: Grant Procedure Manual 6.AF.1 Adoption of SOP 6.AF.2 Staff Training on SOP 6.AF.3 Staff Acknowledgement Forms</p> <p>6.AG SOP 1500-006: Payroll Processing 6.AG.5 Amendment to SOP Approved by Superintendent</p> <p>6.AH SOP 200-: SEFA Reconciliation 6.AH.1 Adoption of SOP 6.AH.2 Staff Training on SOP 6.AH.3 Staff Acknowledgement Forms</p> <p>Training of Schools on Non-Appropriated Funds module and SOP.</p>
Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
<p>Activity in the “Status Report as of 9/30/16” section reflects transition objectives / milestones that were completed or were in process during this CCAP quarter. Detail and commentary listed in the “Next Steps / Comment section” reflects objective / milestones listed in the Transition Plan that are planned to be worked on and completed in the subsequent CCAP quarter (October 1, 2016 thru December 31, 2016).</p>	<p>SOPs updated: SOP 200-016 Capital Asset Reporting SOP 200-022 Bank Reconciliation Procedures SOP 200-029 Local Mileage Reimbursement SOP 200-034 Accounts Payable and Cash Disbursement SOP 200-039 Federal Grants Accounts Receivable SOP 200-018 Sole Source Procurement SOP 200-020 Open Purchase Order Monitoring and Reporting SOP 200-025 Procedures for Maintaining the Procurement File SOP 200-026 Competitive Sealed Bidding - IQBs SOP 800-010 Salary Increments and Detailed Differential Pay</p> <p>SOP review determined no updates necessary: SOP 200-017 Month End and Year End Closing SOP 200-028 General Ledger Policy and Procedures</p>	<p>Taling Taitano, DSFAS Jacqueline Mesa, FMIS</p>

Required Actions and Activities	Status Report as of 9/30/2016	Next Steps / Comments
IC-1, Continued.	SOP 200-042 Revenue Control and Management Policy SOP 800-006 Request to Fill Position(s) for Recruitment SOP 800-007 Employee Name Change Request SOP 800-008 Transfer and Voluntary Demotion SOP 800-009 Reclassification of Teachers	

Internal Controls and Procedures

Required Actions and Activities	Status Report as of 9/30/2016	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>8.B Reporting and Accountability 8.B.1 Transition the grant status report from TPFA to GDOE financial affairs division 8.B.8 Management and completion of the CCAP report 8.B.9 Weekly management and completion of the transition plan</p> <p>Federal Programs continues to work with TPFA, Accounting, Payroll, Human Resources, Budget, Internal Audit, and Program Managers to ensure new time and effort procedures working as planned.</p> <p>Meetings held with project directors, accounting, budget, and human resources to discuss grant requirements for recent GANs.</p> <p>Regular transition plan meetings with TPFA, Federal Programs, Internal Audit, Procurement, Property Management, Financial Affairs, FMIS.</p> <p>Stakeholder satisfaction surveys ongoing for Human Resources and Procurement.</p>	<p>8.C Accounting / General Ledger 8.C.2 Transition entering of budget and budget amendments into TPFA system. Was transitioned to GDOE's budget office with TPFA doing final approval, until budget lead left the GDOE.</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>Benchmarks and stakeholder satisfaction surveys in process of adoption/development for all operational divisions.</p>
Implementation Deliverables	Completion Risks	
<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>Maintaining sufficient staffing levels within the Business Office and IAO continues to be a challenge with the retention of personnel due to resignations and competitive salaries at other GovGuam agencies. Will be submitting request for additional auditor in next quarter as well as fill accountant vacancy. Risk: Medium/High</p>	

Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
<p>IC-2 Continued.</p> <p>Activity in the “Status Report as of 9/30/16” section reflects transition objectives / milestones that were completed or were in process during this CCAP quarter. Detail and commentary listed in the “Next Steps / Comment section” reflects objective / milestones listed in the Transition Plan that are planned to be worked on and completed in the subsequent CCAP quarter (October 1, 2016 thru December 31, 2016).</p>	<p>Monthly Grant Status Reports issued by GDOE</p>	<p>Taling Taitano, DSFAS</p>

Internal Controls and Procedures

Required Actions and Activities	Status Report as of 9/30/2016	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>3.F Timely Completion of GDOE's Financial and Single Audit 3.F.4 Timely replies to audit requests, FY16 3.F.6 IAO to ensure implementation of corrective action plan, FY15</p> <p>This will be the fourth full fiscal year (FY16) audit on Tyler MUNIS.</p>	<p>Regularly reconcile GDOE’s financial information with BBMR, DOA, and the TPFA to ensure information is accurate and supports timely completion of audit.</p> <p>3.F Timely Completion of GDOE's Financial and Single Audit 3.F.3 Timely close accounting records, FY16 3.F.4 Timely replies to audit requests FY16 3.F.6 IAO to ensure implementation of corrective action plan, FY15</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>Low based on staff’s time spent to identify and work out errors and deficiencies of the GASB 34 reporting module. Risk level – Low.</p>	
Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
<p>Ongoing support provided to EFSC. Work with External Auditor on Audit.</p>	<p>FY15 GDOE Financial and Single Audits Report submitted to ESFC, ESFC Meeting Minutes.</p>	<p>Taling Taitano, DSFAS Franklin Cooper-Nurse, Chief Auditor</p>

Internal Controls and Procedures

Required Actions and Activities	Status Report as of 9/30/2016	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>GDOE has submitted the FFY16 Consolidated Grant application and is awaiting the GAN.</p> <p>Monthly grant status reports, requisition and purchase order reports issued so managers can track grant balances.</p> <p>Budget, Accounting, Payroll and Procurement meet with Project Directors to ensure that accounts are appropriately set up, budget loaded, and any large procurement planned.</p>	<p>Program managers are working to ensure that the FFY14 Consolidated Grant is closed out.</p> <p>Team is working to ensure FFY15 funds are timely expended.</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 has delayed hiring and procurement activities. Risk level – High.</p> <p>The delay in the issuance of the invitation to submit the Consolidated Grant application, change in USDOE staff, new electronic submission requirements, and resultant delays in issuance of GAN will likely affect GDOE’s ability to timely spend funds.</p>	
Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
Ongoing	Monthly Grant Status Reports, Requisition and Open Purchase Order Reports	Ignacio Santos, Federal Programs Administrator

Internal Controls and Procedures

Required Actions and Activities	Status Report as of 9/30/2016	Next Steps / Comments
<p>IC-5: GDOE will reconstitute its Internal Audit Office (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 months after the end of each fiscal year as required by the Single Audit Act, as amended.</p>	<p>3.A Rebuild Internal Audit Office 3.A.15 Create a budget for Auditor I 3.A.16 Obtain budget approval for Auditor I 3.A.17 Submit a completed Request to Fill form to HR</p> <p>IAO has been utilizing interns from UOG to aid in the completion of its audit duties and mandates. In September 2016, IAO lost an Auditor II or Auditor-in-Charge. IAO announced its Auditor I vacancies and is working with GDOE HR to fill positions on or before November 2016.</p> <p>3.C Develop a Three Year Audit Plan 3.C.1 Identify IAO's resources 3.C.2 Analyze available staff hours 3.C.3 Identify the audit universe 3.C.4 Incorporate risk assessments (i.e. MIC & Audit Ass.) 3.C.5 Review & research IAO's mandates 3.C.6 Incorporate CCAP, SOP, and NAF duties 3.C.7 Identify audit topics 3.C.8 Develop IAO's audit selection matrix 3.C.9 Use auditor judgment to select audit topics</p> <p>3.E SEFA Reconciliation 3.E.1 Business Office develop SOPs for SEFA Reconciliation 3.E.2 Business Office submits draft SOP to Deputy of Finance and Supt. for review and approval 3.E.3 Accounting staff to perform monthly reconciliations between General Ledger, SEFA, and Federal Expenditures 3.E.4 Comptroller reviews monthly report for completeness and accuracy 3.E.5 Comptroller provides monthly reconciliation to Deputy Sup. of Financial Affairs for review</p>	<p>3.A Rebuild Internal Audit Office 3.A.18 Work with HR on position announcement 3.A.19 Review applications of candidates 3.A.20 Interview & recommend best candidates to Superintendent. 3.A.21 Hire Auditor I 3.A.22 Train Auditor I for roles in IAO</p> <p>The Chief Auditor anticipates the hiring of an additional staff level auditor to complete the rebuild and re-establishment of the IAO. The hiring of an Auditor I will complete the CCAP and transition requirements under IC-5, 3.A. Based on audit standards, IAO will review its workflows and assess its resources to execute mandates, risk-based audits, advisories, and internal controls assessment.</p> <p>3.B Risk Assessment of GDOE 3.B.12 Compile MIC Assessments into a database 3.B.21 Provide tool & training to Division Managers/Administrator 3.B.22 Require Division Managers/Administrators to submit MIC 3.B.23 Follow-up non-submissions 3.B.24 Update MIC Report to include late submissions 3.B.25 Compile MIC Assessments into a database 3.B.26 Analyze results of MIC Assessment 3.B.27 Identify non-submissions and high-risk areas 3.B.28 Develop and submit MIC Assessment Report to Superintendent 3.B.29 IAO validates MIC Assessments of high-risk areas 3.B.30 IAO to determine necessary corrective actions</p> <p>IAO will conduct its second round of assessments commencing in November 2016 with completion by December 31, 2016. IAO will analyze the MIC assessments, identify non-submissions and high-risk areas, develop and submit the MIC Assessment report to the Superintendent, and validate any assessments of high risk to determine corrective action plans.</p>

Required Actions and Activities	Status Report as of 9/30/2016	Next Steps / Comments
<p>IC-5 Continued.</p>	<p>3.F Timely Completion of GDOE's Financial and Single Audit 3.F.4 Timely replies to audit requests, FY16 3.F.6 IAO to ensure implementation of corrective action plans, FY15</p> <p>In August 2016, GDOE external auditors Deloitte & Touche, LLP, engaged its Financial and Single Audits with GDOE.</p> <p>8.B. Reporting & Accountability 8.B.8 Management and completion of CCAP report 8.B.9 Weekly management and completion of the transition plan</p> <p>IAO assumed the quarterly reporting of GDOE's CCAP and weekly internal and bi-weekly reporting to USDOE of GDOE's Transition Plan in October 2016.</p>	<p>3.C Develop a Three Year Audit Plan 3.C.10 Create and submit a report to the Superintendent. 3.C.11 Obtain approval of Superintendent on the report 3.C.12 Present audit plan to DOE management 3.C.13 Per Superintendent, initiate the audits selected in the audit plan.</p> <p>IAO will submit and complete the update of its 2015 – 2017 Audit Plan. Changes to IAO's projects incorporates new hotline concerns, additional work streams, and re-prioritized projects.</p> <p>3.D Establish Internal Controls Framework (COSO) 3.D.2 Division/Program obtain approval of SOPs 3.D.6 Division/Program to amend SOPs accordingly 3.D.7 Division/Program to obtain approval on amended SOPs</p> <p>The last identified SOP, Grant Procedure Manual, should be completed in before the end of 2016. As appropriate, all other SOPs will have been amended before the end of the fiscal year.</p>
<p>Implementation Deliverables</p>	<p>Completion Risks</p>	<p>3.E SEFA Reconciliation</p>
<p>Updated MIC Assessment report, NAF draft reports</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.</p> <p>Lack of staffing and additional mandates. The IAO identified a net negative manpower hours vs. assigned tasks (CCAP and TPFA Transition Plan) and mandates (MIC, NAF, Charter Schools, and SOPs/Internal Controls) in its Audit Plan.</p> <p>Risk level – High.</p>	<p>3.E.6 Business Office provides a copy of the approved report to IAO 3.E.7 IAO periodically reviews the report to determine compliance</p> <p>3.F Timely Completion of GDOE's Financial and Single Audit 3.F.3 Timely close accounting records, FY16 3.F.4 Timely replies to audit requests, FY16 3.F.6 IAO to ensure implementation of corrective action plans, FY15</p> <p>IAO will coordinate the GDOE FY16 Financial and Single Audits</p> <p>6.I SOP 200-041: School Meals Collection 6.I.6 IAO Walkthrough of SOP 6.I.7 IAO Assessment of SOP 6.I.8 IAO Testing of SOP</p>

Required Actions and Activities	Status Report as of 9/30/2016	Next Steps / Comments
<p>IC-5, Continued.</p>		<p>6.L SOP 200-019: Fixed Asset Management for Schools and Divisions 6.L.6 IAO Walkthrough of SOP 6.L.7 IAO Assessment of SOP 6.L.8 IAO Testing of SOP 6.L.9 IAO Reporting of Testing Results</p> <p>6.AE.SOP 900-020: Time Distribution Report 6.AE.6 IAO Walkthrough of SOP 6.AE.7 IAO Assessment of SOP 6.AE.8 IAO Testing of SOP</p> <p>IAO has established an internal controls framework for assessment of GDOE’s internal control deficiencies. IAO’s assessment will utilize the Green Book COSO standards for the five control components. Assessments will be formally reported in all IAO reports. Reports will make recommendations to improve internal control deficiencies.</p> <p>8.B. Reporting & Accountability 8.B.8 Management and completion of CCAP report 8.B.9 Weekly management and completion of the transition plan</p> <p>IAO will assume the quarterly reporting of GDOE’s CCAP and weekly internal and bi-weekly reporting to USDOE of GDOE’s Transition Plan in October 2016.</p>
Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
<p>Activity in the “Status Report as of 9/30/16” section reflects transition objectives / milestones that were completed or were in process during this CCAP quarter. Detail and commentary listed in the “Next Steps / Comment section” reflects objective / milestones listed in the Transition Plan that are planned to be worked on and completed in the subsequent CCAP quarter (October 1, 2016 thru December 31, 2016).</p>	<p>IAO Report No. 16-02 Travel Audit IAO Report No. 16-03 J.Q. San Miguel Elementary School NAF Account Investigative Audit Foundation for Public Education Inc. Grants Advisory Guahan Academy Charter School Monthly Validation Report iLearn Academy Charter School Monthly Validation Report</p>	<p>Franklin Cooper-Nurse, Chief Auditor</p>

Internal Controls and Procedures

Required Actions and Activities	Status Report as of 9/30/2016	Next Steps / Comments
<p>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</p>	<p>3.E SEFA Reconciliation 3.E.1 Business Office develop SOPs for SEFA Reconciliation. 3.E.2 Business Office submits draft SOP to Deputy of Finance and Superintendent. for review and approval. 3.E.3 Accounting staff to perform monthly reconciliations between General Ledger, SEFA, and Federal Expenditures 3.E.4 Comptroller reviews monthly report for completeness and accuracy 3.E.5 Comptroller provides monthly reconciliation to Deputy of Finance & Administrative Support for review.</p> <p>6.AH SOP 200-044 SEFA Reconciliation 6.AH.1 Adoption of SOP</p>	<p>3.E SEFA Reconciliation 3.E.6 Business Office provides a copy of the approved report to IAO 3.E.7 IAO periodically reviews the report to determine compliance</p> <p>6.AH SOP 200-044 SEFA Reconciliation 6.AH.2 Staff Training on SOP 6.AH.3 Staff Acknowledgement Forms</p>
Implementation Deliverables	Completion Risks	
<p>Standard Operating Procedures and related training. No repeat findings.</p>	<p>Lack of adequate staff. Risk level – Medium.</p>	
Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
<p>Activity in the “Status Report as of 9/30/16” section reflects transition objectives / milestones that were completed or were in process during this CCAP quarter. Detail and commentary listed in the “Next Steps / Comment section” reflects objective / milestones listed in the Transition Plan that are planned to be worked on and completed in the subsequent CCAP quarter (October 1, 2016 thru December 31, 2016).</p>	<p>Monthly Reconciliation documents August 2016 SEFA Reconciliation Report submitted to IAO</p>	<p>Franklin Cooper-Nurse, Chief Auditor Lourdes Perez, Comptroller</p>

Procurement

Required Actions and Activities	Status Report as 9/30/2016	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>4.B Training 4.B.1 Formalize training program for all current and future procurement staff - including content development and training materials</p> <p>Procurement staff continues to go thru the GCC Procurement Training.</p> <p>4.C Quality Control & Compliance 4.C.1 Establish a program to evaluate vendor performance and take steps to end vendor relationships if history of non-performance exits (FSAIS Pilot) 4.C.2 Establish a program to evaluate contract performance to ensure professional services contracts are satisfactorily performed (FSAIS Pilot) 4.C.4 Establish protocol and training to confirm and alter work flow if need to perform final checks before requisitions are converted to P.O. Checks include ensuring procurement efforts are appropriately documented, vendor selection rational is included and ensuring the fixed asset tag is selected when needed (local)</p>	<p>Procurement staff continue to go thru the GCC Procurement Training.</p> <p>4.A Procurement Office 4.A.24 Review metrics and other statistics to determine additional needs of the Procurement Office 4.A.25 Determine the need for a Contract Management Administrator</p> <p>4.B Training 4.B.1 Formalize training program for all current and future procurement staff - including content development and training materials</p> <p>4.C Quality Control & Compliance 4.C.1 Establish a program to evaluate vendor performance and take steps to end vendor relationships if history of non-performance exits 4.C.2 Establish a program to evaluate contract performance to ensure professional services contracts are satisfactorily performed 4.C.4 Establish protocol and training to confirm and alter work flow if need to perform final checks before requisitions are converted to P.O. Checks include ensuring procurement efforts are appropriately documented, vendor selection rational is included and ensuring the fixed asset tag is selected when needed (local)</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. 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>	

Schedule Based upon Performance Plan	New Deliverables Completed This Quarter	Responsible Person/Department
<p>P-1, Continued</p> <p>Activity in the “Status Report as of 9/30/16” section reflects transition objectives / milestones that were completed or were in process during this CCAP quarter. Detail and commentary listed in the “Next Steps / Comment section” reflects objective / milestones listed in the Transition Plan that are planned to be worked on and completed in the subsequent CCAP quarter (October 1, 2016 thru December 31, 2016).</p>	<p>S</p> <p>till in the process of the assessment & implementation stage. SMA still needs to review, test and/or amendment approved SOP’s in order for this process to be considered in the burn in stage. Amendments to SOP’s have started and should be completed by 01/2/17.</p>	<p>Carmen Taitano, Supply Management Administrator</p>

Procurement

Required Actions and Activities	Status Report as of 9/30/2016	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>4.D Reporting & Accountability 4.D.2 Create a detailed district-wide procurement calendar 4.D.6 Transition the creation of the open requisition and open PO report from TPFA to the GDOE (federal)</p> <p>Open requisition report circulated weekly and open purchase order report circulated monthly to end users.</p>	<p>4.D Reporting & Accountability 4.D.2 Create a detailed district-wide procurement calendar 4.D.6 Transition the creation of the open requisition and open PO report from TPFA to the GDOE (federal)</p> <p>Continue regular issuance of reports to End Users.</p>
Implementation Deliverables	Completion Risks	
<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.</p>	
Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
<p>Activity in the “Status Report as of 9/30/16” section reflects transition objectives / milestones that were completed or were in process during this CCAP quarter. Detail and commentary listed in the “Next Steps / Comment section” reflects objective / milestones listed in the Transition Plan that are planned to be worked on and completed in the subsequent CCAP quarter (October 1, 2016 thru December 31, 2016).</p>	<p>Open requisitions report and open purchase order reports distributed by GDOE staff on a regular basis</p>	<p>Carmen Taitano - Supply Management Administrator</p>

Procurement

Required Actions and Activities	Status Report as of 9/30/2016	Next Steps / Comments
<p>P-3: Improve departmental procurement processes beyond those responsibilities directly related to the modules of the Financial Management Information System (FMIS).</p>	<p>Meetings held with various grant project directors upon receipt of Grant Award Notice to discuss major procurements included in grant application.</p> <p>Regular meetings held with project directors and division heads to discuss ongoing procurement status.</p> <p>Surveys to end users and vendors available on line and at procurement window. Results reviewed with staff to address concerns.</p>	<p>Meetings held with various grant project directors upon receipt of Grant Award Notice to discuss major procurements included in grant application.</p> <p>Meetings held every other week with project directors and division heads to discuss ongoing procurement status.</p> <p>Surveys to end users and vendors available on line and at procurement window. Results reviewed with staff to address concerns.</p>
Implementation Deliverables	Completion Risks	<p>Training for end users on SOPs to occur before end of the calendar year.</p>
<p>Development and publication of procurement policies and procedures, and external verification of compliance with SOPs.</p>	<p>Recruitment of third attorney ongoing. Risk Level – Medium.</p>	
Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
<p>Activity in the “Status Report as of 9/30/16” section reflects transition objectives / milestones that were completed or were in process during this CCAP quarter. Detail and commentary listed in the “Next Steps / Comment section” reflects objective / milestones listed in the Transition Plan that are planned to be worked on and completed in the subsequent CCAP quarter (October 1, 2016 thru December 31, 2016).</p>	<p>Starting June 1, 2016 the augmented employees shifted back to the procurement office to assist in the closing of fiscal year 2016. FY2016 has successfully closed. Procurement is now process FY2017 in both TPFA system & GDOE system. TPFA will be upgrading to 11.1 in late October.</p>	<p>Carmen Taitano - Supply Management Administrator</p>

Property Management

Required Actions and Activities	Status Report as of 9/30/2016	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>5.A Tagging of USDOE-funded assets. 5.A.2 Ensure Fixed Asset records include an identifiable funding source</p> <p>5.C Staff training on BMI software, MUNIS fixed asset module, computer skills 5.C.1 PMO will provide ongoing training of BMI software, MUNIS fixed assets module, and computer skills as they relate to inventory management 5.C.2 PMO staff will demonstrate mastery of using BMI software, MUNIS, and have basic-to-intermediate computer skills 5.C.3 PMO staff will understand Microsoft Excel, spread-sheet creation, and analysis 5.C.4 PMO staff will demonstrate mastery of using computer software to provide internal training. 5.C.5 PMO staff will be proactive in addressing and correcting any training concerns among staff.</p> <p>6.K SOP 200-015: Fixed Asset Management for Property Management Office and Central Receiving Warehouse 6.K.4 Amendment to SOP</p>	<p>5.A – Tagging of USDOE-funded assets. 5.A.2 Ensure Fixed Asset records include an identifiable funding source 5.A.7 Internal record management (i.e. documentation, spreadsheet analysis, reporting, etc.)</p> <p>5.C Staff training on BMI software, MUNIS fixed asset module, computer skills 5.C.1 PMO will provide ongoing training of BMI software, MUNIS fixed assets module, and computer skills as they relate to inventory management 5.C.2 PMO staff will demonstrate mastery of using BMI software, MUNIS, and have basic-to-intermediate computer skills 5.C.3 PMO staff will understand Microsoft Excel, spread-sheet creation, and analysis 5.C.4 PMO staff will demonstrate mastery of using computer software to provide internal training. 5.C.5 PMO staff will be proactive in addressing and correcting any training concerns among staff.</p> <p>5.E – Receiving assets (warehouse & schools) 5.E.4 – Fill the Warehouse Supervisor position. To be included in FY18 Budget submissoin</p>
<p>Implementation Deliverables</p>	<p>Completion Risks</p>	
<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>Manpower issues being addressed. Risk level – Low to medium</p>	<p>5.G Staff Augmentation of PMO Property Management Office 5.G.2 Supplemental staffing provided by procurement</p> <p>6.K SOP 200-015: Fixed Asset Management for Property Management Office and Central Receiving Warehouse 6.K.2 Staff Training on SOP 6.K.3 Staff Acknowledgement Forms 6.K.5 Amendment approved by Superintendent</p>

Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
<p>PM-1, Continued Activity in the “Status Report as of 9/30/16” Section reflects transition objectives / milestones that were completed or were in process during this CCAP quarter. Detail and commentary listed in the “Next Steps / Comment section” reflects objective / milestones listed in the Transition Plan that are planned to be worked on and completed in the subsequent CCAP quarter (October 1, 2016 thru December 31, 2016).</p>		<p>Marc Pido - Program Coordinator III</p>

Property Management

Required Actions and Activities	Status Report as of 9/30/2016	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>5.D Standard Operating Procedures In process of updating SOP</p>	<p>5.D Standard Operating Procedures Property Management will collaborate with Accounting, FSAIS, C&II and Federal Programs to further develop and unify policies and procedures relating to determining responsibility and financial liability for property that is lost, damaged, destroyed or stolen. Updated Target is 11/14/16.</p>
<p>Implementation Deliverables 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>Completion Risks 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. Manpower issues being addressed. Risk level – Low to medium</p>	
<p>Schedule Based upon Performance Plan</p>	<p>New Deliverables Completed</p>	<p>Responsible Person/Department</p>
<p>Activity in the “Status Report as of 9/30/16” section reflects transition objectives / milestones that were completed or were in process during this CCAP quarter. Detail and commentary listed in the “Next Steps / Comment section” reflects objective / milestones listed in the Transition Plan that are planned to be worked on and completed in the subsequent CCAP quarter (October 1, 2016 thru December 31, 2016).</p>		<p>Marc Pido - Program Coordinator III</p>

Property Management

Required Actions and Activities	Status Report as of 9/30/2016	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>5.B – Annual Physical Inventory 5.B.6 Manage the post-audit 2016 evaluation process to emphasize the inventory management accountability of fixed assets and procedures at each school and division 5.B.11 GDOE PMO staff will conduct the one-on-one evaluations after the completion of each site’s inventory audit. 5.B.12 GDOE PMO will conduct and monitor the progress of the required follow-up actions of each site</p> <p>Inventory Management Officer vacancy filled 9/19/16.</p>	<p>5.B – Annual Physical Inventory 5.B.8 Generate 2016 status reports for dissemination to USDOE and GDOE upper management. 5.B.13 Clearly defined organizational structure, positions of leadership and associated responsibilities. To be discussed in FY18 Budget Submission.</p> <p>Property management recruitment efforts in place to fill Property Control vacancy.</p>
Implementation Deliverables	Completion Risks	
<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>Manpower issues being addressed. Risk level – Low to medium.</p>	
Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
<p>PM-3 Continued. Activity in the “Status Report as of 9/30/16” section reflects transition objectives / milestones that were completed or were in process during this CCAP quarter. Detail and commentary listed in the “Next Steps / Comment section” reflects objective / milestones listed in the Transition Plan that are planned to be worked on and completed in the subsequent CCAP quarter (October 1, 2016 thru December 31, 2016).</p>		<p>Marc Pido - Program Coordinator III Lourdes Perez – Comptroller</p>

Property Management

Required Actions and Activities	Status Report as of 9/30/2016	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>	
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>Manpower issues being addressed. Risk level – Low</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 9/30/2016	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>Finding has been closed; request deletion of PM-5. Components of this section are included in PM-1 through PM-3.</p>	<p>COMPLETED. Finding No. 10-02 has been closed.</p>	
Implementation Deliverables	Completion Risks	
<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. Technology being introduced to Receiving Warehouse where users will require training.</p> <p>Manpower issues being addressed. Risk level – Low.</p>	
Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
<p>See comments above</p>		<p>Marc Pido - Program Coordinator III</p>