

Guam Department of Education

Comprehensive Corrective Action Plan Quarterly Progress Report

For the Period Beginning January 1, 2016 and Ending March 31, 2016

Presented to the U.S. Department of Education in Fulfillment of the Federal Fiscal Year 2015 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

The Time Distribution Report (TDR) Standard Operating Procedure (SOP) was signed in October 2015. However, training on the new SOP did not occur until after the FFY15 Consolidated Grant Award Notice (GAN) was received. A workshop was held March 30 through April 1, 2016; the TDR SOP was covered on the last day of the workshop. In the meantime, discussions continued to be held with the various divisions to ensure the work flows are in place for the new procedure to succeed.

Tasks related to the optimizing use of the Financial Management Information System are ongoing. The addition of a staff member has assisted in achieving targets. Work has been completed with regard to the contract management module, student activities module (non-appropriated funds) and the Tyler content manager. GDOE is working with Tyler Munis to finalize work on the staffing pattern and the FMIS team is working to complete its automated reporting project. Additionally the FMIS team, working with the Human Resources Division, has kicked off its pilot to use electronic approvals for personnel actions,

The FY15 Audit is ongoing. GDOE hopes to issue the audit at the end of April 2016.

Work on reviewing SOPs to determine if updates are needed has begun. We plan to cycle through all SOPs before the end of the year as well as adopt an annual SOP training schedule in the near future. The recent Consolidated Grant workshop was used to share updated SOPs with program and project staff. Work on the Federal Grants Manual is ongoing,

GDOE continues to send its procurement staff to training at Guam Community College; we hope to have all current procurement staff complete the GCC procurement training before September of this year. Procurement has successfully taken over report generation from TPFAs. A procurement calendar has been developed and is updated on a continuous basis.

The Fixed Asset SOP 200-019 has been updated in time for this year's physical inventory. Additional resources have been allocated to property management and the Department is looking at several objectives related to the organization of the property management section. The GDOE team is leading the 2016 physical inventory and to date all has been successful. Although GDOE has lost one of its long term staffers, recruitment efforts to fill the vacancy are ongoing.

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 3/31/2016	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.L Meeting with FMIS to discuss Manual TDR process to Employee Tracking System - Completed 1.L.1 Process workflow – FMIS – PR/HR 1.L.2 Structure of Account Set-Up Personnel Action 1.L.3 Structure of Account Set-Up for Timesheet/TDR (Payroll)</p> <p>1.M Meeting with DSFAS on staffing list and structure of account set-up between Budget, HR and Payroll regarding Employee Time Tracker > A87 - Completed 1.M.1 Re-Verify Structure of Account (Federal list to Budget >HR >Federal Programs >Accounting >Employee Time Tracker >3-way match to A-87</p> <p>1.N Re-Test Workflow Process. 1.N.1 Budget runs and exports Job Salary Report > HR and Federal Programs. - Completed</p>	<p>1.N Re-Test Workflow Process. 1.N.2 HR to input Federal Staffing (Position Control, Master and Job Salary) Single and Multiple Cost Objectives > Job Allocation for Multiple Cost 1.N.3 Accounting > Labor Cost > AJE's / JV's</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.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 on April 1, 2016. Continuous trainings will occur throughout the grant period.</p>
Implementation Deliverables	Completion Risks	<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</p>
<p>Written and approved SOPs, including training for applicable GDOE personnel, to ensure:</p> <ul style="list-style-type: none"> • accurate and up-to-date employee staffing lists based on notices of personnel actions (from Personnel Division and validated by FPD and LEA programs); • accurate and timely time distributions among funding sources for split-time employees, and proper allocation of salary costs among funding sources (from respective programs and validated by FPD and LEA programs); • accurate and properly executed time distribution reports and attendance records (from respective programs and validated by FPD and LEA programs); 	<p>System Risk – With the implementation of the Employment Self Service, FPD together with Payroll and Personnel will determine the validity of the employee tracking and reporting of time spent on US Education funded programs. Risk level – Low. 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>ETT-1 to ETT-3, Continued</p> <ul style="list-style-type: none"> properly executed and timely semiannual certifications (from respective programs and validated by FPD and LEA programs); internal control checklists to ensure compliance with Circular A-87; and identification of a computer-based and accurate time and attendance system, with documentation of requirements to support implementation, training and administration (validated by FPD and LEA programs). 		<p>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) 1.R.10 On-going monitoring until special conditions are reduced / eliminated</p>
Schedule Based upon Performance Plan	New Deliverables Completed This Quarter	Responsible Person/Department
<p>Activity in the “Status Report as of 3/31/16” 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 (April 1, 2016 thru June 30, 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 3/31/2016	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 3/31/2016	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.6 Analysis of active accounts by Budget and Accounting to identify accounts that should be inactivated/closed. Accounting and Budget have met to identify a strategy to address the large number of expired accounts that remain active in Munis and have identified FY 2000-2010 accounts to be closed. - Completed</p> <p>2.C Staffing Pattern Report 2.C.3 Create End User Instructions - Completed 2.C.4 Train End User. HR Administrator trained. - Completed</p> <p>2.H Contract Management—Completed 2.H.5 Contract Management Workflow 2.H.6 Compile contract information 2.H.7 Train End Users 2.H.8 Roll out the use of Contract Management</p> <p>2.N PA (Personnel Action) Pilot 2.N.2 Launch of PA Pilot – Completed 2.N.3 Survey end users – feedback on pilot – Completed</p> <p>2.O Munis Student Activities (NAF) - Completed 2.O.3 Test proposed actions in temporary environment. 2.O.4 Present proposed recommendations to IAO 2.O.5 Create or adjust existing End User instructions (DTPs) and propose adjustments to SOPs if necessary. 2.O.6 Train End Users. Conducted training for NAF end users and School Administrators. Rolled out the use of additional NAF functionality as recommended to end users.</p> <p>2.R Tyler Content Manager (TCM) - Completed 2.R.1 Meet with Comptroller and Deputy regarding Business Office reporting and TCM storage</p>	<p>2.A Reporting 2.A.7 Closure/Inactivation of expired accounts in Munis. Expired accounts identified by Budget and Accounting will be closed in Munis. 2.A.8 Schedule preprogramed system generated reports for remaining active accounts. 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 identified. 2.A.9 Propose SOP creation / amendments to address the timely inactivation/closure of expired accounts. SOP amendment will be proposed to include proper timing and procedures to close expired accounts.</p> <p>2.C Staffing Pattern Report 2.C.2 Test adjusted Staffing Patter report developed. HR Administrator identified multiple issues with how the SP was initially requested to be developed and has requested multiple amendments.</p> <p>2.G Employee Expense 2.G.1 Meet with Management regarding Employee expense process, requirements as tested and Management’s desired outcome. 2.G.2 Create checklist of steps to be taken in Munis to use Module.</p> <p>2.L Grant Master / Project Master / Grant Manager 2.L.1 POC meetings to review set up and procedure documentation. 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 2.L.4 Adjust setting and infrastructure per test findings. Re-perform tests. 2.L.5 Present system capabilities with adjusted set up</p> <p>2.M ESS Leave Request 2.M.1 POC meetings to review set up procedure documentation. 2.M.2 Create checklist of steps to be taken in ESS and MUNIS to set up Leave Requests</p>

<p>FMIS-2 Continued:</p>	<p>2.R.2 Train staff to use the TCMEE. Trained Business Office staff to navigate and archive critical reports and other documentation.</p>	<p>2.M.3 - Build and test the set up in temporary environment using checklist</p> <p>2.N PA (Personnel Action) Pilot 2.N.4 Pilot close out meeting 2.N.5 Draft SOP updates if necessary</p>
<p>Implementation Deliverables</p>	<p>Completion Risk</p>	<p>Next system upgrade to version 11.1 is dependent on software upgrades for server and assessment of new version of Munis software in test environment. Targeting June 2016 for upgrade.</p>
<p>FMIS-2 Continued: A secure, reliable and fully integrated FMIS that supports the financial management of US ED grant awards and complies with federal requirements. Detailed and up-to-date system and application documentation necessary to manage and sustain the FMIS and its applications on an ongoing basis. Sufficient qualified and trained accounting staff to manage all financial processing and reporting required by GDOE.</p>	<p>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>Schedule Based upon Performance Plan</p>	<p>New Deliverables Completed This Quarter</p>	<p>Responsible Person/Department</p>
<p>Activity in the “Status Report as of 3/31/16” section reflects transition objectives / milestones that were completed or were in process through 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 (April 1, 2016 thru June 30, 2016).</p>	<p>2.C.3 Staffing Pattern Report End User Instructions 2.N.3 Survey results for PA Pilot 2.O.5 NAF Module DPT</p>	<p>Jacqueline Mesa, Management Analyst IV</p>

Financial Management Information System (FMIS)

Required Actions and Activities	Status Report as of 3/31/2016	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 not handling. TPFA will be monitoring until special conditions are reduced / eliminated.</p> <p>GDOE procurement staff continues to use TPFA system for procurement processing. GDOE also provides accounts payable support.</p> <p>Weekly meetings with TPFA 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.</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.B Reporting & Accountability 8.B.1 Transition the grant status report from TPFA to GDOE federal programs.</p> <p>Plan for migration of historical data on TPFA system to GDOE system upon TPFA exit.</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>		
Schedule Based upon Performance Plan	New Deliverables Completed This Quarter	Responsible Person/Department
Continuing	Routine	Taling Taitano, Deputy Superintendent

Financial Management Information System (FMIS)

Required Actions and Activities	Status Report as of 3/31/2016	Next Steps / Comments
<p>FMIS-4, Continued.</p> <p>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>MUNIS End-User Trainings during the Quarter (attendees)</p> <ul style="list-style-type: none"> • Student Activities (NAF) (85) TCMEE Custom Templates (12) <p>See IC-1 for additional discussion related to SOPs.</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>See IC-1 for additional discussion related to SOPs</p>
Implementation Deliverables	Completion Risks	
<p>Establish End User Training Updated or new SOPs</p>	<p>Continued Training – Low SOP Development – High</p>	
Schedule Based upon Performance Plan	New Deliverables Completed This Quarter	Responsible Person/Department
<p>Activity in the “Status Report as of 3/31/2016” 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 (April 1, 2016 thru June 30, 2016).</p>	<p>See IC-1 for additional discussion related to SOPs</p>	<p>Jacqueline Mesa, Management Analyst IV Franklin Cooper-Nurse, Chief Auditor</p>

Intergovernmental Agency Arrangements

Required Actions and Activities	Status Report as of 3/31/2016	Next Steps / Comments
<p>Intergovernmental Agency Procedure-1: Guidance from USEd’s Title V-A Program Office regarding Intergovernmental Agency. Based on Guidance, Title V-A does not authorize sub-grants to other agencies.</p>	<p>Guidance from USEd’s: 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>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>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>Based on the Consolidated Grant application, USDOE will approve such activity.</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 USEDOE’s Program Office.</p>	<p>Evidence: Approval by USDOE on the FY ’14 Consolidated Grant Application as noted within the respective Project and Budget Applications (Intergovernmental Agencies).</p>	<p>Ignacio Santos, Federal Programs Administrator</p>

Internal Controls and Procedures

Required Actions and Activities	Status Report as of 3/31/2016	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>The transition plan format for SOPs Milestones and Objectives has been updated to provide additional details.</p> <p>6.L SOP 200-019: Fixed Asset Management for Schools and Divisions 6.L.4 Amendment to SOP (Completed) 6.L.5 Amendment approved by Superintendent (Completed)</p> <p>6.V SOP 200-037: Requisition Entry 6.V.4 Amendment to SOP (Decision made to amend SOP, Completed)</p>	<p>6.A SOP 200-016: Capital Assets Accounting and Reporting 6.A.4 Amendment to SOP 6.A.5 Amendment approved by Superintendent</p> <p>6.B SOP 200-017: Month End and Year End Closing Policy 6.B.4 Amendment to SOP</p> <p>6.D SOP 200-022: Bank Reconciliation Procedures 6.D.4 Amendment to SOP 6.D.5 Amendment approved by Superintendent</p> <p>6.E SOP 200-028: General Ledger Policy and Procedures 6.E.4 Amendment to SOP 6.E.5 Amendment approved by Superintendent</p> <p>6.J SOP 200-042: Revenue Control and Management Policy 6.E.4 Amendment to SOP 6.E.5 Amendment 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.</p> <p>Risk: Medium/High</p>	<p>6.K SOP 200-015: Fixed Asset Management for Property Management Office and Central Receiving Warehouse 6.K.4 Amendment to SOP 6.K.5 Amendment approved by Superintendent</p> <p>6.M SOP 200-018: Sole Source Procurement 6.M.4 Amendment to SOP 6.M.5 Amendment 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 approved by Superintendent</p>

IC-1 Continued

6.O SOP 200-025: Procedures for Maintaining the Procurement File

6.O.4 Amendment to SOP

6.O.5 Amendment approved by Superintendent

6.P SOP 200-026: Competitive Sealed Bidding – IQBs

6.P.4 Amendment to SOP

6.P.5 Amendment approved by Superintendent

6.Q SOP 200-027: Competitive Sealed Bidding – IFBs

6.Q.4 Amendment to SOP

6.Q.5 Amendment approved by Superintendent

6.R SOP 200-030: Emergency Procurement

6.R.4 Amendment to SOP

6.R.5 Amendment approved by Superintendent

6.S SOP 200-031: Competitive Selection Procedures for Services – RFPs

6.S.4 Amendment to SOP

6.S.5 Amendment approved by Superintendent

6.T SOP 200-033: Competitive Multi-Step Sealed Bidding

6.T.4 Amendment to SOP

6.T.5 Amendment approved by Superintendent

6.U SOP 200-036: Request for Information Procedures

6.U.4 Amendment to SOP

6.U.5 Amendment approved by Superintendent

6.V SOP 200-037: Requisition Entry

6.V.5 Amendment approved by Superintendent

6.W SOP 200-040: Protest / Appeal Procedures

6.W.4 Amendment to SOP

6.X SOP 200-023: Budget Preparation Process - Local Appropriation

6.X.4 Amendment to SOP

<p>IC-1 Continued</p>		<p>6.Y SOP 200-024: Budget Entry Process 6.Y.4 Amendment to SOP</p> <p>6.AF SOP 900-: Grant Procedure Manual 6.AF.1 Adoption to SOP 6.AF.2 Staff Training on SOP 6.AF.3 Staff Acknowledgement Forms</p> <p>6.AH.1 SOP 200-: SEFA Reconciliation 6.AH.1 Adoption of SOP</p> <p>IAO = Internal Audit Office</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 3/31/2016” 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 (April 1, 2016 thru June 30, 2016).</p>	<p>Updated SOP 200-019 Fixed Asset Management for Schools and Divisions</p>	<p>Taling Taitano, DSFAS Jacqueline Mesa, FMIS</p>

Internal Controls and Procedures

Required Actions and Activities	Status Report as of 3/31/2016	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>Federal Programs working with TPFA, Accounting, Payroll, Human Resources, Budget, Internal Audit, and Program Managers coordinated to develop new time and effort procedures.</p> <p>Meetings held with project directors, accounting, budget, and human resources to discuss grant requirements for recent GANs.</p> <p>Stakeholder satisfaction surveys initiated for Human Resources and Procurement.</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.
Implementation Deliverables	Completion Risks	<p>Benchmarks and stakeholder satisfaction surveys in process of adoption/development for all operational divisions..</p> <p>Vendor EFTs/ACH Registry Continue to encourage GDOE vendors to register for EFTs/ACH payment options.</p> <p>Resolve errors/discrepancies within 2 business days for employee and/or vendor information (i.e. if a vendor changes banks or other issues).</p>
<p>IC-2: Department-wide subcommittee structure focused on each of the issue areas. The structure will drive collaboration, which is also necessary to support FMIS implementation which supports GDOE-wide financial management. GDOE departments working together on a daily basis to address implementation, compliance and other activities. Efforts to include direct Internal Audit support of external independent auditors in conduct of single audits as required by the Single Audit Act.</p>	<p>Adaptation Risk – acceptance of direct deposit by employees. Risk level – Low Vendor EFTs/ACH. Risk level – Moderate.</p> <p>Although IAO consists of only two employees, the division continues to move forward and accomplish duties and responsibilities. Maintaining sufficient staffing levels within the BO and IAO continues to be a challenge with the loss of personnel due to either retirement or detailed appointments. Awaiting the approval for two requests to fill vacancy positions in AP. Risk: Medium/High</p>	
Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
<p>Activity in the “Status Report as of 3/31/2016” 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 (April 1, 2016 thru June 30, 2016).</p>	<p>Labor Distribution and General Ledger Detail distributed to EFSC on monthly basis.</p>	<p>Taling Taitano, DSFAS</p>

Internal Controls and Procedures

Required Actions and Activities	Status Report as of 3/31/2016	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>This will be the third full fiscal year on Tyler Munis.</p>	<p>Regularly reconcile GDOE’s financial information with BBMR, DOA, and the TPFA to ensure information is accurate supports timely completion of audit.</p>
Implementation Deliverables	Completion Risks	
<p>A credible financial management system whose implementation is guided by Generally Accepted Accounting Procedures (GAAP) and supported by SOPs to ensure a system of internal controls over financial reporting that can be relied upon by external independent auditors for the purpose of expressing an opinion on the financial statements. Periodic examination and documentation of internal controls by internal audit staff to ensure that the controls are operating as intended without exception.</p> <p>Information management needs met by all users (e.g., custom reconciliation worksheet to support requirements and tracking of federal draw funds).</p>	<p>Low based on staff’s time spent to identify and work out errors and deficiencies of the GASB 34 reporting module.</p> <p>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>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 3/31/2016	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>Consolidated Grant GAN signed March 4, 2016. Only 50% of funds awarded could be drawn down until deficiencies outlined by the program office are addressed. The G-5 was not loaded until March 15, 2016. Workshop on the approved application held March 30-April 1, 2016.</p> <p>Monthly grant status reports requisition and purchase order reports issued so managers can track grant balances.</p>	<p>Program managers are working to ensure that the FFY15 Consolidated Grant will be expended timely given the delay in receipt of the FFY15 grant.</p> <p>Budget, Accounting, Payroll and Procurement meet with Consolidated Grant Program/Project to discuss recent GAN and ensure that accounts are appropriately set up, budget loaded, and any large procurement planned.</p>
Implementation Deliverables	Completion Risks	<p>2.L Grant Master / Project Master / Grant Manager</p> <p>2.L.1 POC meetings to review set up and procedure documentation.</p> <p>2.L.2 Create checklist of steps to be taken in Munis to set up the Module</p> <p>2.L.3 Build and test Grant Master, Project Master, and Grant Manager in Temporary Environment using checklist</p> <p>2.L.4 Adjust setting and infrastructure per test findings. Re-perform tests.</p> <p>2.L.5 Present system capabilities with adjusted set up</p>
<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> <p>.</p>	
Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
<p>Ongoing</p>	<p>Monthly Grant Status Reports</p>	<p>Franklin Cooper-Nurse, Chief Auditor Ignacio Santos, Federal Programs Administrator</p>

Internal Controls and Procedures

Required Actions and Activities	Status Report as of 3/31/2016	Next Steps / Comments
<p>IC-5: GDOE will reconstitute its IAO by developing an annual audit plan and hiring additional staff to conduct audit work, including the risk assessments (MIC, Audit Assessment, and CCAP), and coordinating GDOE’s external audits (OPA’s performance audits and the GDOE’s independent financial auditors’ financial and single audits, including NAF and resolution of prior audit findings).</p> <p>The Chief Auditor will update the MIC. The MIC consists of GDOE school administrators and division heads’ risk assessment, the IAO’s own risk assessment, and conducting fieldwork to test the internal controls of identified high risk areas.</p> <p>Procedures and processes to ensure financial and single audit reports are issued within nine 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 IAO has been utilizing interns from UOG and GCC to aid in the completion of its audit duties and mandates.</p> <p>3.D and 6.C. IAO Walkthrough of SOP, IAO Assessment of SOP, IAO Testing of SOP, IAO Reporting of Testing Results (On-going) IAO has established an internal controls framework for assessment of GDOE’s internal control deficiencies. IAO’s assessment will utilized the Green Book COSO standards for the five control components. Assessments will be formally reported in all IAO reports.</p> <p>3.F Timely Completion of GDOE’s Financial and Single Audit. 3.F.3 Timely close of accounting records – Complete. GDOE Business Office performed a hard close of its accounting books on January 4, 2016. 3.F.4 Timely replies to audit requests. An Entrance Conference meeting with OPA, Superintendent, GDOE Business Office, Federal Programs, TPFA, and IAO was conducted in February 2016.</p>	<p>3.A Rebuild Internal Audit Office The Chief Auditor anticipates the hiring of one staff level auditor to complete the rebuild and re-establishment of the IAO. 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.D Risk Assessment of GDOE 3.D.2 Division/Program obtain approval of SOPs 3.D3 Division/Program to conduct training on SOPs 3.D.4 IAO to audit compliance with SOPs 3.D.5 IAO to report and recommend improvements to internal control deficiencies 3.D.6 Division/Program to amend SOPs accordingly 3.D.7 Division/Program to obtain approval on amended SOPs</p> <p>3.E Develop a Three Year Audit Plan 3.E.1 Business Office develop SOP for SEFA Reconciliation 3.E.2 Business Office submits draft SOP to Deputy of Finance 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 report to Deputy Superintendent of Finance for review 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.</p>

Required Actions and Activities	Status Report as of 3/31/2016	Next Steps / Comments
<p>IC-5 Continued.</p> <p>.</p>		<p>3.F.4 Timely replies to audit requests. IAO has been coordinating with Deloitte and GDOE management on addressing audit requests.</p> <p>3.F.5 Audit report issuance per contract. Draft audit report is scheduled for April 19, 2016 with audit issuance expected by end of April.</p>
Implementation Deliverables	Completion Risks	
<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 TPGA Transition Plan) and mandates (MIC, NAF, Charter Schools, and SOPs/Internal Controls) in its Audit Plan.</p> <p>Risk level – High.</p>	<p>6.C SOP 200-021: Off-Island Travel Procedures</p> <p>6.C.8 IAO Testing of SOP</p> <p>6.C.9 IAO Reporting of Testing Results</p> <p>6.L SOP 200-019: Fixed Asset Management for Schools and Divisions</p> <p>6.L.6 IAO Walkthrough of SOP</p> <p>6.AE.SOP 900-020: Time Distribution Report</p> <p>6.AE.6 IAO Walkthrough of SOP</p> <p>6.AE.7 IAO Assessment of SOP</p> <p>8.B. Reporting & Accountability</p> <p>8.B.8 Management and completion of CCAP report</p>
Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
<p>Activity in the “Status Report as of 3/31/2016” 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 (April 1, 2016 thru June 30, 2016).</p>	<p>Deloitte has been contracted as GDOE’s independent financial auditor on December 1, 2015. Deloitte engaged with GDOE on December 7, 2015.</p>	<p>Franklin Cooper-Nurse, Chief Auditor</p>

Internal Controls and Procedures

Required Actions and Activities	Status Report as of 3/31/2016	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 Develop a Three Year Audit Plan - SEFA Reconciliation GDOE has moved forward and is in the process of completing an SOP for the timely reconciliation of SEFA. The SOP is to be completed or drafted by GDOE’s Comptroller, reviewed by Deputy Superintendent of Finance and Administrative Services and Superintendent, and periodically reviewed by the Chief Auditor.</p>	<p>3.E Develop a Three Year Audit Plan 3.E.1 Business Office develop SOP for SEFA Reconciliation 3.E.2 Business Office submits draft SOP to Deputy of Finance 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 report to Deputy Superintendent of Finance for review 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>
Implementation Deliverables	Completion Risks	
<p>Standard Operating Procedures and related training. No repeat findings.</p>	<p>Lack of adequate staff. Risk level – High.</p>	<p>6.AH.1 SOP 200-: SEFA Reconciliation 6.AH.1 Adoption of SOP</p>
Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
<p>Activity in the “Status Report as of 3/31/2016” 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 (April 1, 2016 thru June 30, 2016)</p>	<p>Quarterly Reconciliation documents</p>	<p>Franklin Cooper-Nurse, Chief Auditor Lourdes Perez, Comptroller</p>

Procurement

Required Actions and Activities	Status Report as 3/31/2016	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.A Rebuild Staff / Augmentation of Procurement Office 4.A.2 Determine staff augmentation needs over the summer months leading up to grant year-end - Completed</p> <p>4.B Training 4.B.1 Formalize Training program for all current and future procurement staff – including content development and materials. – Completed All Procurement staff are being cycled through the Guam Community College Procurement Training</p> <p>4.C Quality Control & Compliance 4.C.4 Establish protocol and training to confirm and alter work flow if need to perform final checks before requisitions are converted to PO. Checks include ensuring procurement efforts are appropriately documented, vendor selection rational is included and ensuring the fixed asset tag is selected when needed. - Completed</p>	<p>4.A Rebuild Staff / Augmentation of Procurement Office 4.A.23 Review long-term staffing needs of the 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.2 Train Procurement staff on 2 CFR Part 200, Uniform Administrative Requirements, Cost Principals and Audit Requirements for Federal Award. In house training to be provided on 4/25/16.</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 exists. 4.C.2 Establish a program to evaluate contract performance to ensure professional services contracts are satisfactorily performed.</p> <p>See IC-1 for discussion on SOPs</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>Activity in the “Status Report as of 3/31/16” section reflects transition objectives / milestones that were completed or were in process through 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 (April 1, 2016 thru June 30, 2016)</p>	<p>Still 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.</p>	<p>Carmen Taitano, Supply Management Administrator</p>

Procurement

Required Actions and Activities	Status Report as of 3/31/2016	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 - Completed 4.D.2 Create a detailed district wide calendar 4.D.6 Transition the creation of the open requisition and open PO report from TPFA to GDOE</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. 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 3/31/16” section reflects transition objectives / milestones that were completed or were in process through 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 (April 1, 2016 thru June 30, 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 3/31/2016	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>Procurement participated in presenting in the CG training prior to funds being released for requisition processing.</p> <p>6.V SOP 200-037: Requisition Entry 6.V.4 Amendment to SOP (Decision made to amend SOP, Completed)</p>	<p>End users invited to comment on need for updating of various Procurement SOPs.</p> <p>6.M SOP 200-018: Sole Source Procurement 6.M.4 Amendment to SOP 6.M.5 Amendment approved by Superintendent</p>
Implementation Deliverables	Completion Risks	
<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>	<p>6.N SOP 200-020: Open Purchase Order Monitoring and Reporting 6.N.4 Amendment to SOP 6.N.5 Amendment 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 approved by Superintendent</p> <p>6.P SOP 200-026: Competitive Sealed Bidding – IQBs 6.P.4 Amendment to SOP 6.P.5 Amendment approved by Superintendent</p> <p>6.Q SOP 200-027: Competitive Sealed Bidding – IFBs 6.Q.4 Amendment to SOP 6.Q.5 Amendment approved by Superintendent</p> <p>6.R SOP 200-030: Emergency Procurement 6.R.4 Amendment to SOP 6.R.5 Amendment approved by Superintendent</p> <p>6.S SOP 200-031: Competitive Selection Procedures for Services – RFPs 6.S.4 Amendment to SOP</p>

<p>P-3 Continued.</p>		<p>6.S.5 Amendment approved by Superintendent</p> <p>6.T SOP 200-033: Competitive Multi-Step Sealed Bidding 6.T.4 Amendment to SOP 6.T.5 Amendment approved by Superintendent</p> <p>6.U SOP 200-036: Request for Information Procedures 6.U.4 Amendment to SOP 6.U.5 Amendment approved by Superintendent</p> <p>6.V SOP 200-037: Requisition Entry 6.V.5 Amendment approved by Superintendent</p> <p>6.W SOP 200-040: Protest / Appeal Procedures 6.W.4 Amendment to SOP</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 3/31/16” section reflects transition objectives / milestones that were completed or were in process through 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 (April 1, 2016 thru June 30, 2016)</p>	<p>Procurement has been fully staffed since October 2015 to include the two augmented employees. Starting June 1, 2016 the augmented employees will shift back to the procurement office to assist in the closing of fiscal year 2016.</p>	<p>Carmen Taitano - Supply Management Administrator</p>

Property Management

Required Actions and Activities	Status Report as of 3/31/2016	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. New Objective 5.A.2 – Ensure Fixed Asset records include an identifiable funding source. Current target date – 04/18/16. Meetings held with Accounting, FMIS and FSAIS to determine method by which the CFDA and FAIN numbers can: 1) be inputted by the end-user at requisition entry in order that it will flow through to PO conversion and PO import to create fixed asset record, and 2) be reported out of the fixed assets module. Tyler Support is being consulted for assistance.</p> <p>5.D – Standard Operating Procedures 5.D.3 – Addition to proposed Amendment to SOP# 200-019, Responsibilities of Inventory Management Officer: “Ensures that Asset Tags are always in possession of and placed on the fixed assets by PMO or TPFAs staff.” Completed 01/11/16.</p> <p>Initiative #6 – SOP’s 6.L.4 – Amendment to SOP#200-019 Fixed Asset Management for Schools and Divisions submitted to the Superintendent. Completed on 03/07/16. 6.L.5 – Amendment to SOP#200-019 Approved by Superintendent. Completed on week of 03/28/16.</p>	<p>5.A – Tagging of USDOE-funded assets. New Objective 5.A.2 – Ensure Fixed Assets records include an identifiable funding source. Current target date – 04/18/16.</p> <p>5.E – Receiving assets (warehouse & schools) New Objective 5.E.4 – Fill the Warehouse Supervisor position. Target aligned with results of GDOE Organizational Review; Target date moved from 04/04/16 to 06/27/16.</p> <p>6.K SOP 200-015: Fixed Asset Management for Property Management Office and Central Receiving Warehouse 6.K.4 Amendment to SOP Target 06/06/16. 6.K.5 Amendment approved by Superintendent Target 06/27/16.</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 TPFAs 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>	

Schedule Based upon Performance Plan	New Deliverables Completed	Responsible Person/Department
<p>PM-1, Continued</p> <p>Activity in the “Status Report as of 3/31/16” 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 (Jan 1, 2016 thru March 31, 2016).</p>	<p>Objective 5.D.3, 6.L.4-5, Updated SOP200-019 Completed</p>	<p>Marc Pido - Program Coordinator III</p>

Property Management

Required Actions and Activities	Status Report as of 3/31/2016	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 5.D.2 & 6.L.4&5 -- Amendment to SOP# 200-019 was drafted and presented to the Superintendent on March 7, 2016. The Superintendent approved and signed the amended SOP on the week of 03/28/16. In addition to the annual physical inventory, the amended SOP includes an additional mandatory verification of fixed assets inventory by school and division Property Liaisons and Principals/Division Heads within thirty (30) days after the start of each school year. Therefore, start-of-school-year verification will occur generally in mid-September. The annual physical inventory occurs from January to May. Objectives 5.D.2 and 6.L.4 were completed on 03/07/16. Objective 6.L.5 was completed on 03/28/16.</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. Target is 07/11/16.</p>
Implementation Deliverables	Completion Risks	
<p>Written lost and stolen item policy which would serve as the basis for any reimbursement. Training programs for principals, assistant principals, and administrative personnel at the school level to increase awareness and ownership of the policies and improve safeguarding of assets.</p>	<p>System Risk – Delayed implementation of the new FMIS and its processes will impact the verification, monitoring and reporting capabilities. Risk level – Low.</p> <p>Adaptation Risk – Speed with which all users adapt to the new system, associated technology and processes will impact efficacy of the new FMIS. Risk level – Low to Medium. Technology being introduced to Receiving Warehouse where users will require training.</p> <p>Manpower issues being addressed. 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 3/31/16” 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 (Jan 1, 2016 thru March 31, 2016).</p>	<p>5.D.2, Completed. 6.L.4 & 5, Completed.</p>	<p>Marc Pido - Program Coordinator III</p>

Property Management

Required Actions and Activities	Status Report as of 3/31/2016	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.3 Manage the current year inventory audit project (including team leadership assignments, team selections, logistics, BMI scanner and audit material preparation) – Planning and Preparation Completed 5.B.15 – PMO staff will have proper equipment and supplies to effectively and efficiently carry out their responsibilities and duties during the annual inventory audit of USDOE funded fixed assets. PO’s issued. Supplies and equipment have been procured. Completed 03/07/16.</p>	<p>5.B – Annual Physical Inventory 5.B.8 Generate 2016 status reports for dissemination to USDOE and GDOE upper management. Target 6/27/16. 5.B.10 – GDOE PMO staff will conduct the 2016 reconciliation of USDOE fixed assets. Target 06/20/16. 5.B.11 – GDOE PMO staff will conduct the one-on-one evaluations after the completion of each site’s inventory audit. Target 06/27/16. 5.B.12 – GDOE PMO will conduct and monitor the progress of the required follow-up actions of each site. Target 06/27/16. 5.B.13 – Clearly defined organizational structure, positions of leadership and associated responsibilities. Discussions are ongoing with GDOE management. Organizational Review is ongoing by at the senior management level. Target updated to 06/27/16. 5.B.16 – PMO staff will have proper transportation to effectively and efficiently carry out their responsibilities and duties. Target updated to 05/02/16. PO has been issued based upon an existing indefinite quantity bid for a small SUV. Vendor has advised ETA 04/30/16.</p>
<p>Implementation Deliverables</p>	<p>Completion Risks</p>	
<p>Inventory policies adopted by GDOE will reflect coordination and review of established policies from GDOE Property Management and Procurement.</p>	<p>System Risk – Issues with FMIS and its processes will impact the verification, monitoring and reporting capabilities. Risk level – Low. 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. Manpower issues being addressed. Risk level – Low to medium.</p>	<p>Property management recruitment efforts in place to fill position of Property Management Officer who transferred out of the Department in March.</p>
<p>Schedule Based upon Performance Plan</p>	<p>New Deliverables Completed</p>	<p>Responsible Person/Department</p>
<p>PM-3 Continued. Activity in the “Status Report as of 3/31/16” 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 (Jan 1, 2016 thru Mar 31, 2016)</p>	<p>5.B.15, Completed.</p>	<p>Marc Pido - Program Coordinator III Lourdes Perez – Comptroller</p>

Property Management

Required Actions and Activities	Status Report as of 3/31/2016	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 3/31/2016	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>