



# DEPARTMENT OF EDUCATION INTERNAL AUDIT OFFICE

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**JON J. P. FERNANDEZ**  
Superintendent of Education

**FRANKLIN COOPER-NURSE**  
Chief Auditor

## STANDARD OPERATING PROCEDURES

SOP#: 1600-004

**I. SUBJECT:** Technical Assistance Program Grant Standard Operating Procedures

**II. INQUIRIES:** Internal Audit Office

### III. PURPOSE

The purpose of this Standard Operating Procedures (SOP) is to establish the roles, guidelines, and processes for the Technical Assistance Program (TAP) Grant awarded to the Guam Department of Education (GDOE) Internal Audit Office (IAO).

### IV. APPLICABILITY

This SOP applies to GDOE IAO and Financial Affairs.

### V. REFERENCES

1. Title 2 of the Code of Federal Regulations (CFR) Part 200, Subpart D, "Post Federal Award Requirements".
2. Title 2 CFR Part 200, Subpart E, "Cost Principles".
3. Title 2 CFR Part 200, Subpart F, "Audit Requirements".
4. Title 5 of the Guam Code Annotated (GCA) §20304, "Continuing Education for Accountants".
5. 2018 Government Auditing Standards §§4.16 – 4.53, "Continuing Professional Education".
6. 2017 International Standards for the Professional Practice of Internal Auditing §1230, "Continuing Professional Development".
7. GDOE Standard Operating Procedures (SOP) 200-024 Budget Entry Process.
8. GDOE SOP 200-021 Off-Island Travel Procedures.
9. GDOE SOP 200-039 Accounts Receivable on Federal Grants.
10. TAP Grant Award Notice, Grant and Cooperative Agreement, and Technical Assistance Program Proposal.
11. Per Diem Rates per the U.S. General Services Agency (GSA) - <https://www.gsa.gov/travel/plan-book/per-diem-rates>.
12. Grants 101 per Grants.gov - <https://www.grants.gov/web/grants>.
13. U.S. Department of Interior Office of Insular Affairs (OIA) Grant Manager August 17, 2018 e-mail to the Chief Auditor.

### VI. DEFINITIONS

1. **Grant** – A grant is a way the government funds ideas and projects to provide public services and stimulate the economy.

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Department of Education Office of the Superintendent	
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Rec'd By: <u>Franklin Cooper-Nurse</u>	Signature: <u>[Signature]</u>
Print Name	Signature

2. **Grantee/Recipient** – A non-Federal entity that receives a Federal award directly from a Federal awarding agency to carry out an activity under a Federal program.
3. **Tyler Technologies' Munis System (Munis)** – GDOE's Financial Management Information System.

## VII. POLICIES

The TAP grant was awarded to IAO for a training program to develop and enhance skills and knowledge of audit (compliance monitoring) and accounting personnel from GDOE IAO and Financial Affairs. Grant funds are not to be used for any purpose other than that for which they are offered, without prior approval from OIA. Costs associated with the administration of OIA grant projects and programs are to be charged against the grant funds only as approved in the project budget. Per the OIA Grant Manager, the TAP-Guam-2018-9 grant may only be used for the off-island training detailed in the TAP Program Proposal (part of the grant application package).

Training participants will be selected based on priority, determined by the need for Continuing Professional Education (CPE) units as required by 5 GCA §20304, audit standards, and certification requirements, and availability of funds, as follows:

1. IAO Chief Auditor,
2. IAO Audit Staff,
3. Deputy of Finance and Administrative Services,
4. Financial Affairs Comptroller,
5. Financial Affairs Accountants, and
6. Financial Affairs Compliance Officers.

As a point of clarification, the priority listing is based on requirements from auditing standards (i.e. 80 CPEs in every 2-year period) and for maintaining professional certifications (e.g. Certified Public Accountancy, Certified Government Financial Manager, and Certified Fraud Examiner).

Selected participants will be attending courses relative to:

1. Standards and updates for government auditing, internal auditing, generally accepted accounting principles, internal controls, and information technology.
2. Audit and accounting procedures, such as basic governmental auditing, audit planning, audit evidence, governmental accounting, and governmental fund financial statements and budgetary reporting.
3. Education Department General Administrative Regulations and other applicable grant regulations.
4. Professional development, such as leadership, supervision, and management in auditing and accounting.
5. Courses and seminars to encourage audit and accounting staff to obtain and maintain various professional certifications (i.e. Certified Public Accountant, Certified Internal Auditor, and Certified Government Financial Manager).

## VIII. RESPONSIBILITIES

### 1. Superintendent of Education

The Superintendent is the Authorized Representative and a Certifying Official of the TAP grant application package. The Superintendent also approves all off-island travel requests for GDOE.

### 2. Chief Auditor

The Chief Auditor is also a Certifying Official; the point of contact on matters involving the TAP grant application package; and Recipient Grant Manager responsible for compliance with the Grant Terms and Conditions. The Chief Auditor reviews and approves requests for travel funded by the TAP grant and the IAO staff's draft reports prior to issuance to Financial Affairs for draws of the TAP grant funds.



### **3. IAO Staff**

An IAO staff is assigned by the Chief Auditor to review reimbursement requests for compliance with applicable laws and regulations; and to prepare the required grant reports for the Chief Auditor's review.

### **4. IAO Audit and Financial Affairs Accounting (Compliance Monitoring) Staff**

The audit (compliance monitoring) and accounting personnel from GDOE IAO and Financial Affairs are the TAP grant beneficiaries. The personnel submit documents supporting their training requests for review and approval by the IAO, prior to submission of reimbursement requests to the OIA.

### **5. Financial Affairs/Business Office**

- A Financial Affairs staff was assigned to submit documents to the OIA Grant Manager and upload the same documents to the Automated Standard Application for Payments (ASAP) system.
- A designated Accountant coordinates with travelers for travel authorization requests, advance payments, and clearance; prepares a manual invoice (with travel packet) for actual travel expenditures for reimbursement from IAO; and attaches travel reimbursement request packet in Munis.
- Another designated Accountant prepares invoices by program and makes necessary adjusting entries in Munis.
- Comptroller approves disbursements of travel-related payments and invoices submitted to IAO; and follows up with IAO on balances remaining outstanding after 45 days.

### **6. Budget Office**

- A Budget Supervisor will determine and create general ledger accounts and object classes for the grant in Munis.
- A designated Management Analyst enters the budget per the grant award; releases budgets for approval and posting; and notifies the program manager of budget status.

## **IX. PROCEDURES**

OIA sends the Notice of Award to the entities selected for funding. The Notice of Award is the official, legally binding issuance of the award. Upon acceptance of the Notice of Award, the recipient becomes legally obligated to carry out the full terms and conditions of the grant.

### **A. ASAP Enrollment Process**

1. GDOE may receive multiple awards from OIA. As such, an assigned staff in Financial Affairs enrolls GDOE in the ASAP. This process includes linking DOI with GDOE's bank and posting the grant in the ASAP.
2. The assigned staff informs OIA of Step 1's completion.
3. OIA provides confirmation of GDOE's ASAP enrollment completion.
4. Once the ASAP Enrollment Process is complete, the next step is the establishment of accounts in Munis.

### **B. Establishment of Munis Account(s)**

1. The designated IAO staff forwards the Grant Award package to GDOE's Budget Office.
2. The next steps are as prescribed in GDOE SOP 200-024 Budget Entry Process.

- i. After consultation with Financial Affairs and the Recipient Grant Manager's approval, a Budget Supervisor in Budget Office will create grant/project and general ledger account codes in Munis.
- ii. A Management Analyst in Budget Office shall enter the budget and ensure that budget totals reconcile to the totals per the grant award package.
- iii. The Management Analyst shall release budgets for approval and posting in Munis; and prepare and notifies budget status to Recipient Grant Manager.
- iv. Upon the Budget Supervisor's approval, the Management Analyst shall transfer and amend the initial budget upon receipt of revised allotments and schedules, with supporting documentation (e.g. approved budget transfer/amendment request, approval requests forms, and OIA's approval if budget changes are above 10%).
- v. After consultation with Financial Affairs and the Recipient Grant Manager, the Management Analyst will create a workflow in Munis to be reviewed and updated annually.

### C. Off-Island Travel Request, Authorization, and Clearance

The next steps are as prescribed in GDOE SOP 200-021 Off-Island Travel Procedures.

1. The following must be prepared by the traveler and submitted at least 20 business days prior to travel:
  - i. Travel Request and Authorization (TA) Form with supporting documentation must be reviewed and signed by the Division Head, Recipient Grant Manager, Budget Office, Superintendent, and traveler.
    1. A copy of TA Form and supporting documentation must be provided to the designated Accountant in Financial Affairs. See Appendix 1.
  - ii. Supporting documentation:
    1. Modification from SOP 200-021: Off-island travel request memorandum approved by the Division Head, Recipient Grant Manager, and Superintendent. The memorandum must be aligned to the grant objectives and budget and must include the following:
      - a. Names of travelers,
      - b. Funding source, and
      - c. Justification and supporting documentation (e.g. correspondences relative to the travel event, letter of invitation/request to GDOE, alignment to the grant, and Statement of Commitment Form [See Appendix 2]).
    2. Training/Conference Registration Form.
    3. Three quotations for lodging at the conference site and two surrounding hotels.
      - a. Justification and prior approval must be provided if lodging rates exceed the U.S. GSA rates.
    4. Three quotations for airfare based on a list of travel agencies provided by an Accountant in Financial Affairs.
      - a. Quotations must be for the most direct/economical route for business travel, and fares for unrestricted and restricted with advance purchase date (approximately 45 days before departure).
      - b. The Accountant must be copied in e-mails to travel agents.
    5. Three quotations for ground transportation.
    6. U.S. GSA Per Diem Rates for Meals and Incidental Expenses (M&IE).
    7. Calculations used for the amounts requested in the TA.
    8. Leave Application Form approved by the Division Head.

- a. The traveler shall be on administrative leave, for each day of authorized travel time, and will receive a regular salary while on official travel.
  - 9. Off-Island Leave Request Memorandum approved by the Division Head and Superintendent.
- 2. The following must be prepared by the traveler and designated Accountant in Financial Affairs within 10 business days of return from travel:
  - i. Trip report to the Superintendent regarding the topics covered in the travel event, application of topics to GDOE operations, and steps to apply trainings/conferences.
  - ii. Travel Voucher Form signed by the traveler.
  - iii. Supporting documentation:
    - 1. Boarding passes, to include transit stops.
    - 2. Hotel invoices/receipts made to the traveler and reconciled by the traveler.
      - a. Internet and local phone call charges are allowed if reasonable.
    - 3. Reasonable baggage cost, not to exceed one bag for a one week stay.
    - 4. Authorized ground transportation costs.
    - 5. Registration and conference fees.
    - 6. Airline expenses.

#### **D. Reimbursement Request**

The next steps are similar to GDOE SOP 200-039 Accounts Receivable on Federal Grants, with modification.

- 1. On a monthly basis and by the 10<sup>th</sup> of the following month, the assigned Accountant must:
  - i. Generate posted expenditures from GDOE Munis Account Detail History.
  - ii. Enter an invoice of actual travel expenditures on General Billing Module in Munis.
    - 1. Modification from SOP 200-039: The invoice and a complete travel packet (as prescribed in SOP 200-039) should be submitted to the designated staff in IAO and scanned to Munis by the Accountant, designated for travel transactions.
  - iii. Modification from SOP 200-039: Prepare a request for drawdown for approval by the Recipient Grant Manager and Comptroller.
  - iv. The assigned staff in Financial Affairs will initiate draw for Electronic Funds Transfer from ASAP.

#### **E. Reporting Requirements and Audit**

See XII Reports and X Internal Control sections of this SOP.

#### **F. Closeout**

- 1. OIA will review the final SF-425 and narrative project status reports to ensure compliance will all the grant terms and conditions, as well as to ensure all the funds were spent appropriately.
- 2. IAO is responsible for fulfilling all the terms of the grant until OIA confirms completion of the grant work and applicable administrative tasks.
- 3. The closeout process can take several months if there are financial concerns or questions to reconcile.
- 4. IAO is required to retain grant records for at least three years from the date of the final expenditure report.

## **X. INTERNAL CONTROL**

The OIA has the right to access any pertinent books, documents, papers, or other records of grantees and sub-grantees which are pertinent to the grant, including but not limited to procurement records, to determine compliance with the applicable laws and regulations. The Government Accountability Office (GAO) and various departments within each Federal agency also monitor and analyze the performance of grant recipients. Additionally, GDOE is required to undergo an annual Single Audit for expending \$750,000 or more in federal awards during the fiscal year.

**XI. TRAINING**

Staff training shall be conducted within 45 days of the effective date of this SOP. As necessary, staff training on this SOP will be held annually thereafter.

**XII. REPORTS**

The following reports are obtained via Grants.gov at (<https://www.grants.gov/forms/post-award-reporting-forms.html>) and must be prepared by the designated staff in IAO and submitted to the OIA grant manager by the assigned staff in Financial Affairs:

1. SF-270 Request for Advance or Reimbursement and supporting documents are required to be submitted to the OIA Grant Manager and may be posted in the ASAP.
2. SF-425 Federal Financial Report and narrative project status report are required to be submitted semiannually for the periods beginning January 1 and ending June 30, and beginning July 1 and ending December 31.
  - a. Reports are due within 30 days of the end of the period. Final reports are due 90 days after the expiration or termination of the award.

**XIII. PENALTY**

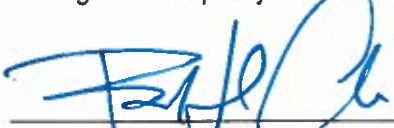
Failure to adhere to the Grant Terms and Conditions may result in withholding of payments, whole or partial suspension or termination of the award, or other legal remedies per 2 CFR Part 200. Additionally, failure to adhere to this SOP may result in disciplinary action in accordance with the GDOE Personnel Rules & Regulations.

**XIV. EFFECTIVE DATE**

Upon date of approval and signature, unless otherwise noted.

**XV. CHANGE(S)**

Changes to this policy shall be effectuated by the Superintendent.

  
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**FRANKLIN COOPER-NURSE**  
Chief Auditor

07/12/19  
Date

  
\_\_\_\_\_  
**JON J. P. FERNANDEZ**  
Superintendent of Education

7/29/19  
Date

## APPENDIX 1: Travel Request and Authorization

Government of Guam DEPARTMENT OF EDUCATION TRAVEL REQUEST AND AUTHORIZATION		TA NO.
<small>NOTICE: See Section 1714, Chapter 17, Part 4, Volume III of the Government of Guam Manual for instructions.</small>		
1. TO: DOE FINANCIAL AFFAIRS	2. From (Name of requesting DIVISION)	3. DATE OF REQUEST
4. FULL NAME OF TRAVELER Vendor # _____ DOB: _____ Full Name of Traveler _____	5. Title of Traveler	6. CHARGE ACCOUNT NUMBER
7. PLACES OF TRAVEL FROM: _____ TO: _____ And Return Date to Guam _____	8. APPROX. LENGTH OF TRAVEL (in days)	
10. DESCRIBE MODES OF TRAVEL DESIRED (Air, Ship, Train, Private Automobile etc.) Air: see price quotes		
11. "IF DEPENDENTS ARE AUTHORIZED FOR TRAVEL," GIVE NAMES, AGES AND RELATIONSHIPS OF EACH.		
12. FULLY DESCRIBE PURPOSE OF TRAVEL (IF MORE SPACE IS NECESSARY ATTACH SEPARATE SHEET.)		
13. IF TRAVEL ADVANCE IS DESIRED, GIVE AMOUNT REQUESTED. <small>PLEASE FOLLOW GUAM PUBLIC LAW 33-88 TO USE FEDERAL TRAVEL REGULATIONS PER DIEM RATES ONLY</small>	14. HOUSEHOLD EFFECTS AUTHORIZED  ( ) YES                      ( ) NO	
15. Name, Title and Signature of requesting official (e.g. Coordinator, Supervisor, Administrator, Associate)  Division Head	16. Name, Title and Signature of authorizing official (FUNDING SOURCE ADMINISTRATOR)  Franklin Cooper-Murse Chief Auditor, Internal Audit Office	
17. Estimate cost of travel: (A) TRANSPORTATION OF TRAVELER <span style="border: 1px solid black; padding: 2px;">Deviation Amount of \$0.00 will be paid by Traveler</span> \$0.00 (B) TRANSPORTATION OF DEPENDENTS      _____ (C) PER DIEM OF TRAVELER      _____ (D) PER DIEM OF DEPENDENTS      \$0.00 (E) TRANSPORTATION OF HOUSEHOLD EFFECTS      _____ (F) CAR RENTAL      _____ (G) Miscellaneous: Registration etc.      \$ - <small>*Deviate Off-Island Teacher Recruitment</small>  TOTAL COST (Estimated)      \$ -	18. CERTIFICATION OF AVAILABILITY OF FUNDS.  FINANCIAL AFFAIRS USE ONLY	
<small>Financial Affairs use only verification of Estimate: Signature (Cost Estimator): _____</small>		
19. TO TRAVELER, You are hereby authorized to perform the above describe travel in accordance with the provisions of Section 1714, Chapter 17, Part 4 Volume III of the Government of Guam Manual. Necessary Tickets, Transportation Request and other documents are hereto attached. A travel advance of \$ _____ is also attached.		
_____ <small>SIGNATURE</small> <b>Superintendent of Education</b>		
<small>20. Any non business change to the approved itinerary, all possible and fees will be at the expense of the traveler. (Locality that understand the requirements and accept the necessity) of item 17</small>		
_____ <small>Signature (Traveler)</small>		_____ <small>Date</small>

APPENDIX 2: Statement of Commitment Letter



GUAM DEPARTMENT OF EDUCATION

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*Jon J.P. Fernandez*  
Superintendent of Education

STATEMENT OF COMMITMENT

This is a statement of commitment between the Guam Department of Education/Superintendent of Education and Traveler Name pertaining to the Training/Conference.

- Condition 1 Upon the return of all conferences/trainings/workshops, training shall be facilitated by the Traveler Name within thirty (30) business days and is to be conducted as often as is necessary to all essential personnel.
- Condition 2 Upon completion of travel, a notification of the scheduled training will be provided to Internal Audit Office (IAO). If a training cannot be conducted within the thirty (30) business days, a schedule (date/time) of when the training would be conducted will be submitted to IAO. After the training is conducted, the traveler will provide supporting documentation to IAO, such as the sign-in sheet and agenda.
- Condition 3 The Guam Department of Education expects all travelers to meet the specifications stated in Conditions 1 and 2. Failure to comply with any or all the above stated conditions shall result in the traveler paying the entire cost of airfare, conference/training fees, and per diem expenditures to the Guam Department of Education.

\_\_\_\_\_  
SIGNATURE OF EMPLOYEE

\_\_\_\_\_  
DATE

\_\_\_\_\_  
SIGNATURE OF RECIPIENT GRANT MANAGER

\_\_\_\_\_  
DATE

\_\_\_\_\_  
SIGNATURE OF SUPERINTENDENT OF EDUCATION

\_\_\_\_\_  
DATE