

# FINAL Reconsideration Evaluation Plan (REP)

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In response to the request from the Guam Department of Education (GDOE) for the U.S. Department of Education (Department) to reconsider the fiscal year (FY) 2018 Department-wide specific conditions imposed on GDOE's grant awards, the Department has developed this Reconsideration Evaluation Plan (REP). The REP is based on the Department-wide specific conditions, the 2005 Office of Inspector General (OIG) audit report, and the Department's review and assessment of the status of the GDOE Comprehensive Corrective Action Plan (CCAP) quarterly reports, which include CCAP actions that remain outstanding. The REP is designed to: 1) provide clear guidance to GDOE on actions that it must take and complete during the reconsideration process; 2) inform the Department as it determines the extent to which specific conditions may be removed and the extent to which financial management responsibilities may be returned incrementally (or otherwise) to GDOE; and 3) inform the Department as it determines whether GDOE has taken all necessary actions to render it capable of performing the financial management responsibilities currently performed by the third-party fiduciary agent (TPFA), Alvarez & Marsal (A&M), resulting in the removal of the requirement for the TPFA.

Prior to any submission to the Department of documentation for its review (see "Documentation of Completion" column), the GDOE Internal Audit Office (IAO) will first review and validate its sufficiency. Thus, while we expect the Internal Auditor to review all of the items in the chart below, there are several items below with an additional specific reference to the review by the Internal Auditor. After each item is reviewed and validated, GDOE will then submit the documentation to the Department, together with the IAO's attestation as to the validation thereof. The Department will conduct its review of the documentation for sufficiency and, in particular instances, will conduct multiple on-site reviews throughout Fiscal Year (FY) 2019 and (FY) 2020 to complete the evaluation process. Even though certain items are marked for "virtual evaluation" they may also be reviewed in an on-site review.

**NOTE: The following REP data is pending validation by the GDOE Internal Audit Office and the USDOE (Department) Risk Management Services Division staff. Once agreement has been reached on all 138 REP data points, the documentation of submission requirements consisting of both virtual review and on-site/virtual validation will be updated accordingly.**

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<p><b>1. Employee Time Tracking (ETT)</b> (Reference: FFY 2018 Departmentwide Specific Conditions, Attachment A, requirement #12, 19, 20, 21)</p> <p><b>Risk:</b> Lack of a time and effort process that is supported by both effective checks and balances and automation.</p>	<p><b>GDOE will have:</b></p> <p>1.1 Developed and implemented effective policies and procedures for an effective employee tracking and reporting process for employees paid with ED grant funds.</p>	<p><b>GDOE must:</b></p> <p>1.1.1 Finalize the work flow and training manual for the payroll reimbursement process in concert with the TPFA</p>	<p>Federal Programs Administrator Assistant Superintendent Special Education</p> <p>Chief Auditor</p>	<p>By: 7/31/19*</p> <p>Department Visit TBD</p>	<p><b>Department staff will review:</b></p> <p>1.1.1.1 Workflow and Training Manual/ Standard Operating Procedures (SOPs) for Payroll Reimbursement Process</p> <p>1.1.1.2 Random sample of assessments conducted by the GDOE Internal Auditor’s Office (IAO) of overall progress, that includes any findings and recommended mitigation steps (as appropriate) (multiple)</p>	<p>Virtual evaluation</p> <p>On-site evaluation</p>	<p><b>*DOCUMENTATION NOT RECEIVED</b> During July 2019 pre-assessment onsite visit, ED confirmed with Chief Auditor that documentation would be submitted for all 7/31/19 REP items soon after the conclusion of the visit on August 2. In a conference call with the IAO staff it was understood that future submission dates (after June 30, 2019) included in the REP will need to be refreshed and submitted to ED.</p>

<sup>1</sup> To be established by GDOE.  
<sup>2</sup> To be established by GDOE to ensure the timelines are conducive to when the Documentation of Completion can be reasonably provided to the Department. These dates correspond with virtual documentation submissions, not the timing of the on-site validation.  
<sup>3</sup> The majority of documentation are to be submitted to the Department by the agreed upon date, and will be evaluated within 30-days of receipt. The Department may conduct on-site evaluations throughout FY 2019 before the evidence submitted is deemed sufficient and complete.

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			<p>Chief Auditor</p> <p>Federal Programs Administrator Assistant Superintendent Special Education Superintendent</p>	<p>Department Visit TBD</p> <p>7/31/19*</p> <p>7/31/19*</p>	<p>1.1.1.3 Random sample of IAO communications with GDOE staff regarding SOP addendums (multiple)</p> <p>1.1.1.4 Addendums to approved Manual/SOPs that include the proper steps, templates and written consequences for noncompliance</p> <p>1.1.1.5 Revised GDOE organizational structure that identifies GDOE staff who will perform similar roles and responsibilities to those currently performed by TPFA staff</p>	<p>On-site evaluation</p> <p>Virtual evaluation</p> <p>Virtual evaluation</p>	<p>During 9/21/19 call with IAO: ED inquired about the proposed revision to the "Submission Deadlines" in the REP. The IAO (GDOE) will request for the responsible persons to repopulate the "TBD" dates; and will be providing new dates for lapsed deadlines. GDOE is working toward completing most, if not all, submissions by the December 31, 2019.</p>
		1.1.2 Update the Personnel Allocation SOP to include all Federally-	Federal Programs Administrator Assistant Superintendent Special Education	7/31/19* 6/30/20	1.1.2.1 Updated Personnel Approved allocation SOP to account for timely revisions to the Federally-funded personnel list and to include roles and responsibilities,	Virtual evaluation	SOP#009-020 was previously submitted for virtual review and reflects a quarterly approval process. It is anticipated that an

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		funded personnel			proper implementation steps, and templates		approved SOP reflecting a bi-weekly process for all federally-funded staff will be submitted for review.
		1.1.3 Finalize the updates of the time certification procedures for Federally-funded personnel	Federal Programs Administrator Assistant Superintendent Special Education	<del>7/31/19*</del> 10/29/19	1.1.3.1 Approved revisions and updates to SOPs for certifying Federally-funded personnel	Virtual evaluation	Need to clarify the SOPs that correspond with current practice
			Federal Programs Administrator Assistant Superintendent Special Education	7/31/19* 11/22/19	1.1.3.2 Documentation of training regarding approved SOPs for time certification procedures for Federally-funded personnel, including training materials and participant sign-in sheets	Virtual evaluation	ED review concluded that there is a need to clarify that staff training reflects current practice that is consistent with approved SOPs. There is no mention of bi-weekly time certification within the SOP, however the related supporting documentation refers primarily to a bi-

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			Federal Programs Administrator Assistant Superintendent Special Education  Federal Programs Administrator Assistant Superintendent Special Education	Department Virtual Monitoring July 2020  Department Virtual Monitoring July 2020	1.1.3.3 Documentation (through individual staff and focus group interviews at both the central office and school levels) of consistent GDOE staff compliance with approved Time Certification SOPs for Federally-funded personnel and related training  1.1.3.4 Random sample of time certification records reflecting proper alignment with the updated SOPs and the ability of the Federal Programs Office to verify actual time allotted to individual Federal programs (multiple)	On-site evaluation  On-site evaluation	weekly time certification process.  The burden associated with the bi-weekly process has been identified as including too many layers of signatures for approval and too much documentation required. One recommendation offered by GDOE staff is to limit the required signatures to the employee and their immediate supervisor with a summary sheet provided to the project director. Another recommendation is to require digital signatures to

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							eliminate a paper-based approval process.
		1.1.4 Propose revisions to the Personnel Time Certification and Time Distribution Report SOPs	Federal Programs Administrator Assistant Superintendent Special Education  Federal Programs Administrator Assistant Superintendent Special Education  Federal Programs Administrator	7/31/19* 11/22/19  7/31/19* 11/22/19  Department Virtual Monitoring July 2020	1.1.4.1 Approved SOPs for Personnel Time Certification and Time Distribution Report  1.1.4.2 Documentation of training conducted for approved Time Certification SOPs, including training materials and participant sign-in sheets  1.1.4.3 Documentation (through individual staff and focus group interviews at both the central office and school levels) of consistent GDOE staff compliance with approved Time Certification SOPs for Federally-funded personnel and related training	Virtual evaluation  Virtual evaluation  On-site evaluation	ED Staff review of Sections 1.1.4.1 and 1.1.4.2 concluded that there is no mention of bi-weekly certification within the SOP, however the related supporting documentation refers primarily to a bi-weekly time certification process.  See comment above for Sections 1.1.3.3 and 1.1.3.4

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			Assistant Superintendent Special Education	Department Virtual Monitoring July 2020	1.1.4.4 Random sample of Time Certification and Time Distribution Reports in alignment with updated SOPs (multiple)	On-site evaluation	See comment above for Sections 1.1.3.3 and 1.1.3.4
		1.1.5 Produce written and approved SOPs, including training for applicable GDOE personnel, to ensure accuracy and timeliness of employee staffing, attendance records; semiannual certifications; and internal control checklists to ensure compliance with 2CFR Part 200 Subpart E	Federal Programs Administrator Assistant Superintendent Special Education	7/31/19* 11/22/19	1.1.5.1 Approved SOPs to ensure compliance with applicable Federal and local cost principles, specific to personnel certifications	Virtual evaluation	ED review concluded that Sections 1.1.5.1 and 1.1.5.2 are considered pending until clarification is provided by GDOE staff as part of the onsite validation visit in April 2020 regarding the alignment of both time and effort certification SOPs and documented training with current practice.
		Federal Programs Administrator Assistant Superintendent Special Education	7/31/19* 11/22/19	1.1.5.2 Documentation of training conducted that regarding approved SOPs for accurate and timely employee staffing and related internal controls in compliance with applicable Federal and local cost principles specific to personnel certifications, including training materials and participant sign-in sheets	Virtual evaluation		
		Federal Programs Administrator Assistant Superintendent Special Education	Department	1.1.5.3 Documentation (through individual staff and focus group interviews at both the central office and school levels) of consistent GDOE staff compliance	On-site evaluation		

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			Federal Programs Administrator Assistant Superintendent Special Education	Virtual Monitoring July 2020  Department Virtual Monitoring July 2020	with approved semiannual certifications and related internal controls reflective of approved SOPs and related training  1.1.5.4 Random sample of Semi-Annual Certifications and Internal Control Checklist Reports in alignment with updated time certification SOPs (multiple)	On-site evaluation	Based on interviews and discussions, this Section is considered pending the receipt of an approved SOP for the bi-weekly time certification process
		1.1.6 Identify staff who will train/work alongside the TPFA to conduct the three-way match procedures for Employee Time Tracking	Federal Programs Administrator Assistant Superintendent Special Education  Federal Programs Administrator Assistant Superintendent Special Education	7/31/19*  Department Virtual Monitoring July 2020	1.1.6.1 Approved SOPs for the three-way match for Employee Time Tracking, which includes the proper steps, required roles and responsibilities, and templates  1.1.6.2 Documentation of training conducted for GDOE staff on the three-way match procedures for Employee Time Tracking, including	Virtual evaluation  On-site evaluation	Sections 1.1.6.1, 1.1.6.2, and 1.1.6.3 are pending the receipt of approved SOPs to support current practice.



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					<p>training materials and sign-in sheets</p> <p>1.1.6.3 Documentation (through individual central staff interviews) of knowledge and consistency of GDOE staff SOP compliance with the three-way match procedures for Employee Time Tracking by TPFA-trained GDOE staff</p>	On-site evaluation	
		1.1.7 Provide training related to ED grant budget uploads into the TPFA system	Deputy Superintendent, FAS	7/31/19	1.1.7.1 Approved SOPs for uploading ED grant budgets into the TPFA system, which includes the proper steps, required roles and responsibilities, and templates	Virtual evaluation	N/A based on TPFA responsibility
			Deputy Superintendent, FAS	7/31/19	<p>1.1.7.2 Documentation of training conducted for GDOE staff on the process for uploading ED grant budgets into the TPFA system, including training materials and participant sign-in sheets</p> <p>IAO inquiry on 8/21/19: Would ED consider amending the language or responsible persons for REP sections 1.1.7.1 and 1.1.7.2? Currently, the awarded ED grant amounts are entered by the TPFA in the TPFA system.</p>	Virtual evaluation	N/A based on TPFA responsibility

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			Deputy Superintendent, FAS	Department Visit July 2019	<p>ED reply on 8/21/19: The requirement was to determine what the Business Office does when they receive the ED Grant Award Notification (GAN). In other words, how the accounts are set-up in the GDOE system.</p> <p>1.1.7.3 Demonstrated knowledge and consistency of GDOE staff SOP compliance related to ED grant budget generation, through individual central staff interviews</p>	On-site evaluation	N/A based on TPAF responsibility
		1.1.8 Conduct a quarterly review of the time tracking of ED grant-funded employees for compliance	<p>Federal Programs Administrator Assistant Superintendent Special Education</p> <p>Federal Programs Administrator Assistant Superintendent Special Education</p>	<p>7/31/19* 11/22/19</p> <p>Department Virtual Monitoring July 2020</p>	<p>1.1.8.1 Approved SOPs for the Quarterly Review of the Time Tracking of ED Grant-Funded Employees</p> <p>1.1.8.2 Training conducted for employees involved in the process for reviewing the Time Tracking of ED Grant-Funded Employees,</p>	<p>Virtual evaluation</p> <p>On-site evaluation</p>	<p>ED review concluded that SOP #900-020 submitted is dated October 18, 2015 and does not reflect current practice as described in communication with GDOE and third-party fiduciary agent (A&amp;M) staff.</p> <p>Awaiting the receipt of the approved SOP</p>

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			Federal Programs Administrator Assistant Superintendent Special Education	Department Virtual Monitoring July 2020	including training materials and participant sign-in sheets  1.1.8.3 Random sample of GDOE Time Tracking of ED-Funded Employee Reports ensuring compliance with ED-funded employee time tracking (multiple)	On-site evaluation	for the bi-weekly time certification process  (See comment above for Section 1.1.8.2 which has a direct impact on Section 1.1.8.3)
	1.2 Properly and accurately allocated employee salaries for those working on more than one Federal program	1.2.1 Generate an automated time certification report to be developed through FMIS (Financial Management Information System) for printing after-the-fact time certification reports	Federal Programs Administrator Assistant Superintendent Special Education  Federal Programs Administrator Assistant Superintendent Special Education	7/31/19* 11/29/19  7/31/19* 11/29/19  Department	1.2.1.1 Approved SOPs for generating the generation of the Automated Time Certification Report  1.2.1.2 Conducted training for staff responsible for the Automated Time Certification process, including training materials and participant sign-in sheets  1.2.1.3 Random sample of GDOE Time Certification Reports for Federally-	Virtual evaluation  Virtual evaluation	ED review concluded that there is no mention of bi-weekly time certification within SOP 900-020, however the Procedure to Generate the Federal Certification Report refers to a bi-weekly time certification process.

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				<p><b>Virtual Monitoring July 2020</b></p> <p><b>Department Virtual Monitoring July 2020</b></p>	<p>funded staff that work on more than one Federal program ensuring compliance with federal requirements for ED-funded employee time tracking (multiple)</p> <p>1.2.1.4 Demonstrated knowledge and consistency of GDOE staff compliance with approved time tracking SOPs through individual staff interviews for generating and reviewing time certification reports for accuracy</p>	<p>On-site evaluation</p> <p>On-site evaluation</p>	<p>(For Sections 1.2.1.3 and 1.1.2.4, see comments above regarding the absence of an approved SOP for the bi-weekly time certification process)</p>
	<p>1.3 Implemented an automated time collection system for Federally-funded employees</p>	<p>1.3.1 Researched automated time collection systems for Federally-funded employees</p>	<p>Deputy Superintendent, FAS</p> <p>Deputy Superintendent, FAS</p>	<p>7/31/19* 10/29/19</p> <p>7/31/19* 10/29/19</p>	<p>1.3.1.1 Attestation by the FMIS project lead and GDOE Superintendent that a cost analysis has been completed to support the determination to automate the time collection systems for Federally-funded employees</p> <p>1.3.1.2 Status report regarding the automation of any remaining manual time certification processes, such as staff documentation of time and data entry into the FMIS</p>	<p>Virtual evaluation</p> <p>Virtual evaluation</p>	<p>ED Staff review of Sections 1.3.1.1 and 1.3.1.2 concluded that the ten supporting documents provide sufficient support</p>

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<p><b>2 Financial Management Information System (FMIS)</b>  <i>(Reference: FFY 2018 Departmentwide Specific Conditions, Attachment A, requirement #6, 7, 8, 11, 13, 19, 20, 21)</i></p> <p><b>Risks:</b> Inability of GDOE to maintain sufficient staff in its Business Office.          Inability of GDOE staff to update SOPs in conjunction with periodic MUNIS upgrades.</p>	<p><b>GDOE will have:</b></p> <p>2.1 FMIS with sufficient qualified and trained accounting staff to manage all financial processing and reporting required by GDOE</p>	<p><b>GDOE must:</b></p> <p>2.1.1 Identify and train qualified staff to design and roll-out the FMIS modules</p>	<p>Deputy Superintendent, FAS</p>	<p><b>By:</b> 4/30/19</p>	<p><b>Department will review:</b></p> <p>2.1.1.1 The identification and training GDOE staff on FMIS modules, to include training materials and participant sign-in sheets</p>	<p>Virtual evaluation</p>	<p>ED reviewed Sections 2.1.1.1, 2.1.3.1 and 2.1.3.3 acknowledged receipt of documentation to support GDOE staff training and transition activities related to the implementation of the GDOE FMS. ED used these documents (sign-in sheets, corresponding desktop procedures/manuals, and GDOE status reports) to identify staff to interview during the July 2019 onsite visit.</p>
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			Federal Programs Administrator Assistant Superintendent Special Education	Department Visit July 2019 Department Virtual Monitoring July 2020	2.1.1.2 Demonstrated knowledge and consistency of GDOE staff compliance with generating and reviewing time certification reports through interviews with individual central office and school level staff	Onsite evaluation	ED onsite focus group meetings with central office and school level GDOE staff confirmed basic knowledge of requirements related to SOPs; accessibility to SOPs from the GDOE website; receipt of annual SOP compliance training. GDOE staff successfully demonstrated FMIS functionalities and walked through screen shots to support selected procurement and property management processes. FSAIS staff have created a workflow that incorporates the GDOE payroll and HR systems to reduce burden for the employee time certification process. FSAIS staff work with the third-party fiduciary agent to implement a bi-weekly reconciliation

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							<p>process for reimbursements. The timing associated with receiving certifications from schools and projects (one or two pay periods behind) could take a month or more for reimbursement. This is also a discussion point in terms of an alternate quarterly reconciliation process being used by the Federal Programs Division, which requires the manual completion of forms. SPED follows the TPFA process, which has been effective. It was noted by Department staff that this is an example of splintered and inconsistent processes being implemented as part of Federal grant administration within the same organization.</p>

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							Revisited during the July 2020 virtual monitoring process.
		2.1.2 Design the FMIS modules	Deputy Superintendent, FAS	<del>3/31/19</del> 5/15/19	2.1.2.1 Attestation from FMIS project lead and Superintendent that module designs are complete	Virtual evaluation	<b>GDOE EXTENSION REQUESTED</b> (until 04/30/19) Per May 1 submission, ED noted attestation statement by IAO that no documentation was submitted for Sections 2.1.2.1, 2.1.3.2, 2.2.2.1, and 2.2.2.2 pending submissions/insufficient documentation submitted to IAO by responsible GDOE staff for these sections. 2.1.2.1 Signed attestation submitted to ED on May 15, 2019.



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		2.1.3 Roll-out the FMIS modules	Deputy Superintendent, FAS  Deputy Superintendent, FAS  Deputy Superintendent, FAS  Deputy Superintendent, FAS	4/30/19  4/30/19  4/30/19  Department Visit July 2019	2.1.3.1 Transition documents to support the shift from the current state to future state (full FMIS implementation), including project timelines and milestones and process charts/ maps  2.1.3.2 Approved SOPs for the implementation of the new FMIS modules, including templates, the steps, required roles and responsibilities  2.1.3.3 Conducted training for GDOE staff on the use of FMIS modules, including training materials and participant sign-in sheets  2.1.3.4 Demonstrated knowledge and consistency of GDOE staff compliance with the use of the FMIS modules through interviews with central office staff and school level personnel  N/A	Virtual evaluation  Virtual evaluation  Virtual evaluation  On-site evaluation	2.1.3.1 (See ED comment above under 2.1.1.1)  Per submission from GDOE IAO on May 15, pending response from responsible GDOE staff  (See ED comment above under 2.1.3.2)  ED staff discussions with GDOE staff revealed specific SOPs for FMIS module roll-out were not applicable (N/A) to this section of the REP

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							based on adoption of FMIS-related SOPs within each process area. GDOE staff confirmed receiving regularly scheduled MUNIS training that was deemed effective.
	2.2 An implemented and fully operational financial management system that can be accountable for US ED funds in accordance with all Federal requirements	2.2.1 Finalize procedures for reconciling payroll reimbursements , including eliminating delays in reimbursement	Federal Programs Administrator Assistant Superintendent Special Education  Federal Programs Administrator Assistant Superintendent Special Education	5/30/19  5/30/19	2.2.1.1 Approved payroll reimbursement SOPs aligned with recent FMIS system upgrades, including the proper steps, required roles and responsibilities, and templates  2.2.1.2 Conducted training for GDOE staff on the proper execution of payroll reimbursements within the upgraded FMIS system, including training materials and participant sign-in sheets	Virtual evaluation  Virtual evaluation	Per May 30 submission, ED noted attestation statement by IAO that no documentation was submitted for Sections 2.2.1.1 and 2.2.1.2  ED staff raised many questions that remain unresolved relative to the GDOE payroll

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			Federal Programs Administrator Assistant Superintendent Special Education	Department Virtual Monitoring July 2020	2.2.1.3 Demonstrated knowledge and consistency of GDOE staff compliance with procedures for reconciling payroll reimbursements through interviews of central office and school level staff	On-site evaluation	<p>reconciliation process, which appears to be handled differently for staff funded by SPED funds in comparison to staff funded by Consolidated Grant funds administered by the GDOE Federal Programs Division (FPD)</p> <p>The SPED program operates differently than the FPO in this area. This Section will be deemed complete, once there is consistency across all federal education programs.</p>
		2.2.2 Streamline the reimbursement process to	Federal Programs Administrator	4/30/19	2.2.2.1 Documented steps within the payroll reimbursement process for reconciling GDOE and TPFA	Virtual evaluation	Per May 30 submission, ED noted attestation statement

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Identified Areas of Risk	Required End State	Benchmarks	Responsible GDOE Staff <sup>1</sup>	Submission Deadline (to the Department) <sup>2</sup>	Documentation of Completion <sup>3</sup> (GDOE action and documentation submission)	Evaluation Process	Completion Status (Department Only) VIRTUAL and ONSITE REVIEW STATUS (COMPLETE, PENDING, NO SUBMISSION)
		reconcile GDOE records to TPFA records	Assistant Superintendent Special Education  Federal Programs Administrator Assistant Superintendent Special Education  Federal Programs Administrator Assistant Superintendent Special Education	4/30/19  Department Visit July 2019	records including time lapse between the processes  2.2.2.2 Conducted training of GDOE staff on the execution of the reimbursement process, including training materials and participant sign-in sheets  2.2.2.3 Demonstrated knowledge and consistency of GDOE staff compliance with procedures for streamlining the reimbursement process, through interviews with central office staff and school level personnel	Virtual evaluation  Onsite evaluation	by IAO that no documentation was submitted for Sections 2.2.2.1 and 2.2.2.2 (For 2.2.2.1 and 2.2.2.2, see comments above regarding July Onsite visit)  The SOPs related to streamlining the reimbursement process have not been finalized by the Superintendent.
		2.2.3 Create and implement a plan to migrate historical data on TPFA system to GDOE system	Deputy Superintendent, FAS	5/30/19  5/30/19	2.2.3.1 Migration lists of historical data that GDOE will transition from the TPFA to GDOE controlled systems, such as property management transactions  2.2.3.2 Plan to migrate historical data from TPFA system to GDOE,	Virtual evaluation  Virtual evaluation	Sections 2.2.3.1 and 2.2.3.2 have been reviewed and noted as focus of discussion while onsite in July to clarify the specifics of the "migration" and "planning" processes

# FINAL Reconsideration Evaluation Plan (REP)

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			Deputy Superintendent, FAS  Deputy Superintendent, FAS	Department Visit TBD	including responsible parties, timeline, steps, and projected training dates for responsible GDOE staff  2.2.3.3 Attestation from FMIS project lead and GDOE Superintendent that all historical financial data has been fully migrated from the TPFA system into the GDOE system	On-site evaluation	During the July onsite visit, it was confirmed that the migration of data from the TPFA system into the GDOE MUNIS system is in the “planning” stage only.  Superintendent indicated that this will be addressed in further detail by the High-Risk Consultant contracted to assist GDOE with its TPFA transition preparation.
		2.2.4 Develop a grant spending process to ensure grant awards are spent on programs in a timely manner with the grants system	Federal Programs Administrator Assistant / Superintendent Special Education	5/30/19 11/22/19	2.2.4.1 Grant spending plan for current fiscal year Department grants that are integrated into the FMIS environment	Virtual evaluation	Section 2.2.4.1 was noted by IAO as lacking sufficient documentation to reflect integration of grant spending plan and GDOE MUNIS.

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		integrated with the FMIS					

## FINAL Reconsideration Evaluation Plan (REP)

<p><b>3 Internal Controls and Procedures</b> <i>(Reference: FFY 2018 Department-wide Specific Conditions, Attachment A, requirement #1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21)</i></p> <p><b>Risks:</b> The absence of documented evaluation and testing of approved critical SOPs by the GDOE IAO is an area of ongoing concern.</p> <p>Inability of GDOE to maintain sufficient staff in its IAO, which is necessary to complete evaluation and testing of approved SOPs</p>	<p><b>GDOE will have:</b></p> <p>3.1 A credible financial management system that can record and account for all drawdowns and expenditures related to Department grant funds</p>	<p><b>GDOE must:</b></p> <p>3.1.1 Transition the <i>Grant Status Report</i> from TPFA to GDOE financial affairs division</p>	<p>Deputy Superintendent, FAS</p>	<p><b>By:</b> 6/30/19 11/22/19</p>	<p><b>Department will review:</b></p> <p>3.1.1.1 Process/ workflow to transition the Grant Status Report from TPFA to GDOE</p>	<p>Virtual evaluation</p>	<p>Per IAO June 30, 2019 submission, there was no documentation submitted for Sections 3.1.1., 3.1.1.2, and 3.1.1.3 by responsible GDOE staff.</p>
			<p>Deputy Superintendent, FAS</p>	<p>6/30/19</p>	<p>3.1.1.2 Approved SOPs for GDOE processing of drawdowns and expenditures related to Department grant funds, including the proper steps, required roles and responsibilities, and templates</p>	<p>Virtual evaluation</p>	<p>PENDING ED STAFF REVIEW</p> <p>(See comment above)</p>
			<p>Deputy Superintendent, FAS</p>	<p>5/30/19 11/22/19</p>	<p>3.1.1.3 Conducted training for GDOE staff on generating Grant Status Reports, including roles and responsibilities, training documents, and participant sign-in sheets</p>	<p>Virtual evaluation</p>	<p>PENDING ED STAFF REVIEW</p>
			<p>Deputy Superintendent, FAS</p>	<p>Department Visit TBD</p> <p>8/30/19</p>	<p>3.1.1.4 Demonstrated knowledge and consistency of GDOE staff compliance with SOP implementation, through focus groups with GDOE central office staff</p>	<p>On-site evaluation</p>	<p>There is variance in the extent that GDOE staff comply with SOPs related federal grant expenditures. (Refer to Pre-Assessment report for more details)</p>

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			Chief Auditor	11/22/19	3.1.1.5 Attestation by Internal Auditor and GDOE Superintendent that the GDOE Financial Affairs Division has independently generated several Grant Status Reports	Virtual evaluation	PENDING ED STAFF REVIEW
	3.2 Increased the timeliness of funds management and reporting	3.2.1 Ensure the implementation of corrective action plans as it relates to the timely completion of Financial and Single Audits with the IAO.	Superintendent Chief Auditor	6/30/19	3.2.1.1 Approved SOPs for timely implementation of corrective actions in response to Financial and Single Audit reports, including required roles and responsibilities, response deadlines, and internal consequences for lack of adherence to approved SOPs	Virtual evaluation	ED staff review of the GDOE Internal Audit Charter (3.2.1.1a) and additional supporting documentation for 3.2.1.2 was deemed sufficient for the purpose of overseeing GDOE processes included in the REP. SOP 1600-003, Internal Audit Office (3.2.1.1b) raises questions about the autonomy of the IAO that may need to be addressed as GDOE moves toward transitioning functions from TPFA oversight
				6/30/19	3.2.1.2 Conducted training for GDOE staff on SOPs for timely implementation	Virtual evaluation	GDOE staff were familiar with the



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			Chief Auditor		of corrective actions related to Financial and Single Audit report findings, including training materials and participant sign-in sheets		process for complying with responsiveness to financial and single audit corrective actions	
			Chief Auditor	Department Visit July 2019	3.2.1.3 Demonstrated knowledge and consistency of GDOE staff compliance with SOP implementation related to responding to Financial and Single Audit corrective actions, through focus groups with GDOE central office staff	On-site evaluation	IAO corrective action plan documentation supports timely implementation for FY2017 audit findings	
			Chief Auditor	6/30/19 6/30/20	3.2.1.4 Corrective Action Plans in response to the timely implementation of Financial and Single Audit corrective actions	Virtual evaluation	FY2018 corrective actions should be submitted for ED staff review for 3.2.1.4 to be considered "Complete."	
							Internal Auditor attestation on the implementation of the corrective action plan as well as the corrective action plan in response to the FY2018 Single Audit report is deemed ACCEPTABLE to satisfy REP Section 3.2.1.4	
3.3	Conducted risk assessments that include testing internal controls for	3.3.1	Prepare an interim plan in the absence of filling key	Deputy Superintendent, FAS	6/30/19 11/29/19	3.3.1.1 Interim plan to improve the internal controls environment in the absence of filing these key positions, including the	Virtual evaluation	Interim plans reviewed by ED staff are considered in varying stages of



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							<p>guidance from High Risk Consultant, Brustein &amp; Manasevit ED staff require additional explanation as it relates to the handling of federal funds and the retirement of the TPFA MUNIS system. This Section is deemed PENDING until additional clarification is provided regarding the proposed rewritten transition of roles and responsibilities from TPFA to GDOE staff for processing vendor invoices and local mileage payments (retirement of TPFA MUNIS system)</p>

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		3.3.2 Conduct regular compliance reviews	Chief Auditor	5/30/19	3.3.2.1 Risk assessment results from the individual work process reviews, including the identification of high-risk areas throughout the GDOE central office, such as procurement, property management, and time distribution reporting processes	Virtual evaluation	ED staff review of Sections 3.3.2.1a and 3.3.2.1b were deemed sufficient and provide thorough assessment of risk for the affected REP areas.
			Chief Auditor	Department Visit TBD	3.3.2.2 Random sample of Compliance Review reports, including any noted findings, recommendations, and corrective actions with established deadlines for completion (multiple submissions)	On-site evaluation	ED staff noted the absence of established deadlines for completing corrective actions included in IAQ Compliance Review reports. The status will be the focus

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							during the next onsite visit.
	3.4 Updated the Management Internal Control (MIC) Assessment Report	3.4.1 Conduct MIC Assessment with a minimum of 85% GDOE staff participation	Chief Auditor	2/15/19	3.4.1.1 Results of MIC Assessment Report, including any identified risks and mitigation steps	Virtual evaluation	ED review of Section 3.4.1.1 MIC was deemed sufficient to support the implementation and reporting on the MIC Assessment.
			Chief Auditor	2/15/19	3.4.1.2 Attestation from GDOE Internal Auditor and Superintendent that 85% of GDOE staff with roles and responsibilities relative to the MIC Assessment have participated in the MIC Assessment	Virtual evaluation	Receipt of the attestation for Section 3.4.1.2 was deemed sufficient to confirm the voluntary participation rate for GDOE staff.
	3.5 Updated relevant internal control SOPs and related trainings	3.5.1 Conduct Time Distribution Report (TDR) SOP testing	Chief Auditor	TBD	3.5.1.1 Results of the test/ review of the Time Distribution Report SOP, including findings and mitigation steps (if applicable)	Virtual evaluation	
			Chief Auditor	Department Visit TBD	3.5.1.2 Random sample of internal GDOE communications regarding steps, process to address review findings (if applicable) (multiple submissions)	On-site evaluation	

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			Federal Programs Administrator Assistant / Superintendent Special Education	5/30/19	3.5.1.3 Approved Amended TDR SOPs related to the results of SOP testing/ review (if applicable)	Virtual evaluation	ED staff reviewed Section 3.5.1.3, however the status of amended TDR SOP testing by the IAO is pending
		3.5.2 Ensure IAO reports make recommendations, where necessary, to improve internal control deficiencies	Chief Auditor	2/15/19	3.5.2.1 List of all final IAO reports issued since FY 17	Virtual evaluation	ED staff reviewed Section 3.5.2.1, which included a description of GDOE's internal process for drafting and approving SOPs. IAO process for tracking SOPs should be available as part of the Department's July pre-assessment process. IAO SOP tracker was reviewed and discussed onsite and found to be sufficient. Onsite discussion of historical IAO reports was deemed sufficient.
			Chief Auditor	2/15/19			

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				2/26/20	3.5.2.2 Random sample of IAO final reports with identify internal control deficiencies (multiple submissions)	Virtual evaluation	<p>(ED staff request a breakdown of "Federal" final SOP reports)            Review of 3.5.2.2 sample of IAO's reports concluded that there are few IAO reports covering the validation of GDOE SOPs related to Federal funds. It is anticipated that these reports will be included as part of subsequent REP documentation submissions.            ED staff review of the IAO breakdown of Federal SOP reports completed during the period of 2016-2019 inclusive of a review of areas such as fixed assets, sole source procurements, federal grant award SEFA,</p>

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							accounts receivable and emergency procurements concluded that Section 3.5.2.2 is "complete."
		3.5.3 Complete the corrective action plans related to findings in FY 17 audit	Chief Auditor  Superintendent Chief Auditor	6/30/19  6/13/19 10/25/19	3.5.3.1 Corrective action plan in response to the FY 17 single audit  3.5.3.2 Attestation from the Superintendent and the GDOE Internal Auditor that the corrective action plan(s) are being implemented timely and with fidelity	Virtual evaluation  Virtual evaluation	ED staff review of the CAP documentation was deemed sufficient in response to FY17 single audit findings.  GDOE REQUESTED EXTENSION UNTIL July 31—received 10/25/19 ED staff review determined the sufficiency of the attestation related to FY2017 single audit corrective actions.
	3.6 Conducted end user training and routine reviews of updated or new SOPs, and have evaluation	3.6.1 Update and amend the SOPs	Chief Auditor	3/30/19	3.6.1.1 Annual Internal Audit Work Plan, including timeline for review of selected SOPs	Virtual evaluation	ED staff review of the IAO annual Audit Work Plan, including projected timelines to review selected SOPs



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	reports from the Internal Audit Office (IAO)		<p style="text-align: center;">Chief Auditor</p> <p style="text-align: center;">Chief Auditor</p>	<p style="text-align: center;">12/31/19 2/26/20</p> <p style="text-align: center;">Department Visit TBD</p>	<p style="text-align: center;">3.6.1.2 Attestation that the Internal Audit Office (IAO) has completed a review of SOPs included in the Annual Internal Audit Work Plan to determine their proper and consistent implementation and has issued findings and recommended mitigation steps (where appropriate)</p> <p style="text-align: center;">3.6.1.3 Random sample of IAO communications with GDOE staff regarding SOP amendments (multiple submissions)</p>	<p style="text-align: center;">Virtual evaluation</p> <p style="text-align: center;">On-site evaluation</p>	<p style="text-align: center;">was deemed sufficient.</p> <p style="text-align: center;">IAO attestation that IAO staff have completed their review of SOPs, specifically, 10 of the 15 SOPs included in the IAO Annual Internal Audit Work Plan. For the purpose of addressing this area of the REP, ED staff consider this section "complete."</p> <p style="text-align: center;">ED review of sample IAO communication to GDOE staff related to requests for SOP amendments was deemed sufficient. NOTE: ED is interested in following up on GDOE staff</p>

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							responsiveness to these requests during the next onsite visit.
		3.6.2 Produce an SOP Review and IAO Evaluation Schedule	Chief Auditor	2/28/19	3.6.2.1 IAO SOP evaluation schedule/tracker, including actual evaluation completion dates, report issuance dates, and findings and mitigation steps (where applicable) (multiple submissions)	Virtual evaluation	ED staff review of Section 3.6.2.1 was deemed sufficient.
			Chief Auditor	Department Visit July 2019 TBD	3.6.2.2 Random sample of internal GDOE communications regarding steps/process to address any report findings (multiple submissions)	On-site evaluation	IAO communication related to responses to report findings was deemed sufficient. ED is interested in GDOE staff responsiveness to these requests during next onsite visit.
			Chief Auditor	Department Visit July 2019 TBD	3.6.2.3 Random sample of IAO communications with GDOE central office regarding the review process (multiple)	On-site evaluation	IAO communication related to the review process was deemed sufficient. GDOE staff responsiveness to
					3.6.2.4 Demonstrated knowledge and consistency of GDOE staff compliance SOP		

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			Deputy Superintendent, FAS	Department Visit July 2019 TBD	implementation identified in the Annual Internal Audit Work Plan, through focus groups with school-level staff	On-site evaluation	these requests is pending.  ED convened focus groups consisting of GDOE central office and school-level staff concluded that there are varying degrees of SOP compliance among GDOE staff. (See Pre-Assessment Report for more details)
		3.6.3 Conduct end user training	Deputy Superintendent, FAS	5/30/19	3.6.3.1 Documentation of training for GDOE staff on the financial management system, roles and responsibilities, including training documents and sign-in sheets	Virtual evaluation	Section 3.6.3.1 reviewed previously as part of Section 2.1.3.3 was deemed sufficient
		3.6.4 Submit the IAO's SOP evaluation reports	Chief Auditor	6/30/19	3.6.4.1 Random sample of IAO SOP evaluation reports, including findings and corrective actions (if applicable) (multiple submissions)	Virtual evaluation	ED reviewed sample evaluation reports relative to Federal funds which were deemed sufficient. ED Staff noted that corrective actions remain outstanding.

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			Deputy Superintendent, FAS  Deputy Superintendent, FAS  Deputy Superintendent, FAS  Deputy Superintendent, FAS	Department Visit July 2019 TBD  TBD  TBD  Department Visit TBD	3.6.4.2 Random sample of internal GDOE communications regarding steps/process to address any report findings (multiple submissions)  3.6.4.3 SOP (approved) addendums resulting from the IAO SOP Evaluation Report  3.6.4.4 Training addendums resulting from the IAO SOP Evaluation Report  3.6.4.5 Demonstrated knowledge and consistency of GDOE staff compliance with SOP implementation, through focus groups with GDOE central office staff and school level staff	On-site evaluation  Virtual evaluation  Virtual evaluation  On-site evaluation	Identified for Follow-Up with IAO  ED staff review of 3.6.4.1c, 3.6.4.1d, 3.6.4.1j, and 3.6.4.1k. conclude with several recommendations. (See REP Pre-Assessment report for details.)
<b>4 Procurement</b> (Reference: FFY 2018 Departmentwide)	<b>GDOE will have:</b> 4.1 Written policies and procedures to ensure	<b>GDOE must:</b> 4.1.1 Align approved Procurement		<b>By:</b> 3/30/19	<b>Department will review:</b> 4.1.1.1 Approved SOPs that include a process map with detailed	Virtual evaluation	ED acknowledged the existence of SOP

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<p><i>Specific Conditions, Attachment A, requirement #9, 10, 14, 15, 16, 19, 20, 21)</i></p> <p><b>Risk:</b> Ensuring that there are consequences in place for any GDOE staff found non-compliant with established procurement SOPs and who attempt to “override” established procedures.</p>	<p>ED funds are used for allowable costs</p>	<p>SOPs with Procurement module in MUNIS and other external procurement systems</p>	<p>Deputy Superintendent, FAS</p> <p>Deputy Superintendent, FAS</p> <p>Deputy Superintendent, FAS</p>	<p>3/30/19</p> <p>Department Virtual Monitoring July 2020</p>	<p>alignment between the procurement SOPs and the MUNIS Procurement module</p> <p>4.1.1.2 Approved SOPs that include a process map with detailed alignment between the procurement SOPs and other external procurement systems</p> <p>4.1.1.3 Demonstrated knowledge and consistency of GDOE central office and school level staff compliance with procurement SOPs through individual interviews and focus groups</p>	<p>Virtual evaluation</p> <p>On-site evaluation</p>	<p>#200-020 (approved 4/13/18 and SOP #200- 026 (approved 5/31/18).</p> <p>(See comment for 4.1.1.1)</p> <p>ED staff interviews and focused groups gauged GDOE staff compliance with SOPs 200-020 and 200-026, including accuracy of process maps and full use of MUNIS procurement modules. ED staff noted evidence of inconsistent compliance with approved procurement SOPs.</p>

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							(See Pre-Assessment report for details) GDOE staff interviewed during virtual monitoring process were able to articulate their knowledge of the current procurement SOPs and timelines, however, the SOPs are being updated.
	4.2 Established process for routine review of Federally-funded requisitions and purchase orders	4.2.1 Incorporate routine review of Federally-funded requisitions and purchase orders into SOP and work flow process	Deputy Superintendent, FAS	2/28/19	4.2.1.1 Approved SOPs and work flow for routine and accurate review of Federally-funded requisitions and purchase orders, including definitions and guidance on the competitive bid process sole source procurements, and the required documented justifications	Virtual evaluation	ED staff reviewed SOPs and work flow relative to Federally-funded requisitions and purchase orders, which were deemed sufficient to support the existence of SOPs and workflow for these GDOE procurement processes.

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			Deputy Superintendent, FAS	2/28/19	4.2.1.2 Conducted training for GDOE staff on the SOPs for routine and accurate review of Federally-funded requisitions and purchase orders, including training materials and participant sign-in sheets	Virtual evaluation	ED staff review of training documents for GDOE staff on the SOPs for review of Federally-funded requisitions and purchase orders were deemed sufficient to support the communication of SOPs related to GDOE's procurement processes.
			Deputy Superintendent, FAS	Department Visit July 2019	4.2.1.3 Random sample of procurement files and reports generated after the routine review of Federally-funded requisitions and purchase orders, including evidence that the requirements for competitive bids were met and sole source	Onsite evaluation	ED staff review of sample procurement files was deemed complete and supportive of various types of procurements processed by

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			Deputy Superintendent, FAS	Department Visit July 2019	<p>procurements are justified (multiple submissions)</p> <p>4.2.1.4 Random sample of internal GDOE communications and next steps associated with reports on Federally-funded requisitions and purchase orders (multiple submissions)</p>	On-site evaluation	<p>Procurement staff. Additionally, mandatory procurement certification training was confirmed as completed by all Procurement staff.</p> <p>ED staff reviewed internal GDOE communication generated by the Procurement office, which was deemed sufficient.</p>
	4.3 Development and publication of procurement procedures, and external verification of compliance with SOPs.	4.3.1 Complete SOP amendments	Deputy Superintendent, FAS  Deputy Superintendent, FAS	3/30/19  2/28/19 6/30/20	<p>4.3.1.1 Update to SOPs to ensure revisions are incorporated into GDOE's standard procurement procedures</p> <p>4.3.1.2 Conducted training of GDOE staff on the revised SOP to ensure routine and accurate administration of the procurement procedures, including training materials, templates, and participant sign-in sheets</p>	Virtual evaluation  Virtual evaluation	<p>GDOE EXTENSION REQUESTED (until 04/30/19)</p> <p>Review of documentation for Section 4.3.1.2 GDOE staff training on revised SOPs for the administration of procurement has been</p>





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							responsiveness to adhering to established procurement deadlines.
		4.3.2 Prepare an interim plan in the absence of filling key buyer and attorney positions within the Procurement Office	Deputy Superintendent, FAS Senior Attorney	3/30/19 6/30/19	4.3.2.1 Interim plan to strengthen the Procurement Office operations in the absence of filling these positions, including a risk analysis and mitigation steps	Virtual evaluation	GDOE EXTENSION REQUESTED (until 04/30/19) Per April 30 submission, ED noted attestation statement by IAO that there was insufficient documentation for Sections 4.3.2.1 (SOP 200-018 needs Superintendent's signature); 4.3.2.1 (Amendment to the Interim plan does not reflect corrections from Supply Management Administrator); 4.3.2.2 (submitted draft needs Superintendent's signature) Documentation submitted on June 30 included several job announcements for

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			Superintendent	3/30/19 6/30/20	4.3.2.2 Detailed organizational structure that includes roles and responsibilities for key GDOE staff in support of transitioning from the oversight of the TPFA back to GDOE oversight	Virtual evaluation	critical vacant positions to be filled within the Office of Supply Management (Procurement) as well as a Risk Analysis and list of Mitigation steps in support of the Interim Plan.  Submitted draft requires the Superintendent's signature ED Staff review of: (1) descriptions of the roles and responsibilities of GDOE staff in both the procurement as they relate to the processing of purchases funded by USDOE grants; and (2) proposed two-step plan for transitioning of functions from TPFA oversight back

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							to GDOE management. The current Procurement Organizational Chart was also reviewed and deemed consistent with the various GDOE staff functions as described as well as few vacant positions remaining to be filled. Section 4.3.2.2 is deemed sufficient and ACCEPTABLE.
<p><b>5. Property Management</b> (Reference: FFY 2018 Departmentwide Specific Conditions, Attachment A, requirement #16, 17, 19, 20)</p> <p><b>Risk:</b> Occupancy of the new warehouse on June 25, 2018 has not</p>	<p><b>GDOE will have:</b> developed and implemented effective property management policies and procedures to:</p> <p>5.1 Ensure compliance with Federal regulations, including tagging and tracking inventory and prompt</p>	<p><b>GDOE must:</b></p> <p>5.1.1 Prepare an interim plan in the absence of filling the real property management manager position</p>	Deputy Superintendent, FAS Superintendent	<p><b>By:</b> 6/15/19 10/29/19 6/30/20</p>	<p><b>Department will review:</b></p> <p>5.1.1.1 Interim plan to strengthen the Property Management Office operations in the absence of filling this position, including a risk analysis and mitigation steps</p> <p><b>IAO inquiry on 8/21/19:</b> Would ED consider accepting the interim plan with a general risk analysis and mitigation steps applied to all RPM positions (e.g. cross-trained staff).</p>	Virtual evaluation	Per June 14 IAO letter, several REP submissions that were due June 15 either were not received from responsible GDOE staff (Sections 5.1.2.1, 5.1.2.2, 5.1.3.1, 5.1.4.3, 5.3.1.1, 5.3.3.1 and 5.5.1.1) OR lacked sufficiency-- Sections 5.1.1.1 lacked details to meet REP requirement

## FINAL Reconsideration Evaluation Plan (REP)

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<p>been accompanied by updated SOPs governing the daily activities of the Property Management Staff.</p> <p>Consistent timeliness of annual physical inventory reporting</p>	<p>delivery of property purchased with Federal funds to proper locations</p>				<p><b>ED reply on 8/21/19:</b> The requirement's focus is on the vacancies that existed when the REP was drafted. Given RPM's current situation, the general language of the interim plan would suffice.</p> <p>5.1.1.2 Detailed organizational structure that includes roles and responsibilities for key GDOE staff in support of transitioning from the oversight of the TPFA back to GDOE oversight</p>	<p>Virtual evaluation</p>	<p>for mitigation steps in the absence of filling the real property management manager position; 5.1.1.2 is missing evidence of the Superintendent's concurrence; 5.1.2.4 attestation requires Superintendent's signature; 5.1.4.1 school years 2017-2018 and 2018-2019 training did not have participant sign-in sheets; 5.5.1.2 pending confirmation for additional staff training; 5.6.1.2 and 5.6.2.2 are missing attachments (organizational chart and functional chart) and evidence of the Superintendent's concurrence. Documentation resubmitted on October 29, 2019 and June 30, 2020 was</p>

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							<p>deemed sufficient for 5.1.1.1. Specifically, the consolidation of the Receiving &amp; Property Management (RPM) with the Supply Management Office (SMO), which represents a reversion to an a previous GDOE organizational structure where the two divisions are overseen by the Supply Management Administrator (SMA), Carmen Charfauros. The SMA will report to the Deputy Superintendent of Finance and Administrative Support, Zeny T. Asuncion-Nace. Under this new configuration, it is understood that the</p>

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							key Property Management staff vacancies have either been filled or there is a viable interim plan for continuing processes in the absence of filling other positions.
		5.1.2 Generate current year status reports for dissemination to ED and GDOE upper management	Deputy Superintendent, FAS	6/15/19	5.1.2.1 Current physical inventory reports with identified missing or stolen Federally-funded assets	Virtual evaluation	Per IAO June 14 letter, no submission was received from responsible GDOE staff for Sections 5.1.2.1, 5.1.2.2, 5.1.3.1, 5.1.4.3, 5.3.1.1, 5.2.3.1. and 5.5.1.1. Additionally, insufficient documentation was received for Sections 5.1.1.1, 5.1.1.2, 5.1.2.4, 5.1.4.1, 5.5.1.2, 5.6.1.2, and 5.6.2.2 FAS Deputy Superintendent submitted

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			Deputy Superintendent, FAS	6/15/19 6/30/20	5.1.2.2 Specific property management SOPs for investigating and recovering missing or stolen Federally-funded assets, including the review of copies of investigations, internal GDOE communications, and/or police reports related to missing or stolen Federally-funded assets	Virtual evaluation	documentation to ED for Section 5.1.2.1 on August 8, 2019. ED staff conferred with A&M staff regarding data included in the report which revealed inconsistencies.  ED staff review was limited to validate REP submissions received from during February 2019-June 30, 2019 timeframe. Inventory report was not available for review while onsite. This item is still considered pending. Property Manager plans to create a rubric for the performance evaluation to show



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			Deputy Superintendent, FAS	Department Visit July 2019 Virtual Monitoring July 2020	5.1.2.3 Random sample of Missing/Stolen Federally-funded Asset Reports, including internal GDOE communications, and police reports (multiple)	On-site evaluation	explain justification for ratings.  Awaiting submission of approved updated SOP for virtual review and plan for associated GDOE staff training to address Section 5.1.2.2
			Deputy Superintendent, FAS	4/30/19	5.1.2.4 Attestation from GDOE Property Management Officer) and GDOE Superintendent that GDOE has completed two consecutive years of physical inventory with limited TPGA supervision	Virtual evaluation	(See comments above for Sections 5.1.2.1 and 5.1.2.2 which will be the focus of the next onsite visit)  Per IAO, insufficient documentation was received from responsible GDOE staff--Attestation needs Superintendent's signature

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		5.1.3 Occupancy of new secured warehouse space	Deputy Superintendent, FAS	6/15/19	5.1.3.1 Updated approved SOPs reflective of new GDOE warehouse configuration, including physical space, cataloging requirements and process, and security features, such as safeguarding Personally Identifiable Information (PII).	Virtual evaluation	See comment above related to needed updates to SOPs #200-015 and 200-019
			Deputy Superintendent, FAS	Department Visit July 2019 Virtual Monitoring July 2020	5.1.3.2 Demonstrated knowledge and consistency of GDOE staff compliance with approved property management SOPs through individual staff interviews and focus groups at the central office and school levels	On-site evaluation	ED staff assessment of GDOE knowledge related to PM SOPs is considered sufficient based on compliance with current PM SOPs, however, this will need to reassessed once SOPs are revised to reflect current practice, including necessary SOP changes that reflect the new warehouse configuration, and

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							PM staff roles and responsibilities. Compliance with updated SOPs will be assessed during next ED onsite visit/virtual monitoring.
		5.1.4 Ensure the Property Management Office updates the SOPs and collaborates with Accounting; Financial, Student & Administrative Information Systems; Curriculum & Instruction and Federal Programs to develop and unify policies	Deputy Superintendent, FAS  Deputy Superintendent, FAS	4/30/19 10/25/19  Department Visit July 2019 February 2020	5.1.4.1 Conducted training for GDOE staff on property management for safeguarding Federally-funded assets, including training materials and participant sign-in sheets  Documentation submitted by IAO for Section 5.1.4.1 on September 20, 2019 was not accessible for ED staff review  5.1.4.2 Demonstrated knowledge and awareness of GDOE compliance related to approved property management SOPs reflecting collaboration between the various central office units and departments, including Accounting; Financial and Student	Virtual evaluation  On-site evaluation	ED staff review of resubmitted accessible documentation was deemed sufficient.  ED staff noted varying degrees of collaboration between GDOE Central Office departments relative to compliance with

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		and procedures related to accountability for property	Deputy Superintendent, FAS	4/30/19	<p>&amp; Administrative Information Systems; Curriculum and Instruction; and Federal Programs GDOE staff through individual staff interviews and focus groups</p> <p>5.1.4.3 Attestation from Property Management Officer and the GDOE Superintendent, as well as the leads for Accounting; Financial, Student &amp; Administrative Information Systems; Curriculum &amp; Instruction; and Federal Programs to confirm the SOPs were developed jointly and policies and procedures unified in support of accountability for Federally-funded property</p>	Virtual evaluation	<p>property management SOPs (See Pre-Assessment Report for details) However, five of the eight Supply Management SOP review reports are listed with IAO report issue dates of: April 2019, May 2019, and January 2018. The current status of GDOE staff responses to these reports is pending.</p> <p>See comment above.</p>

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		5.1.5 TPFA training for GDOE property management staff related to conducting an annual physical inventory	Deputy Superintendent, FAS  Deputy Superintendent, FAS	4/30/19  4/30/19	5.1.5.1 Approved SOPs for conducting the Annual Physical Inventory  5.1.5.2 Training provided for GDOE Property Management staff on the process for conducting an Annual Physical Inventory, including training materials and participant sign-in sheets	Virtual evaluation  Virtual evaluation	Review of sections 5.1.5.1 and 5.1.5.2 required confirmation of staff roles for positions: Inventory Management, Property Control, and Accountable, and Primary/Alternate Property Liaison Officers, and Fixed Asset Accountant as described in the Property Management SOPs 200-015 and 200-019, respectively. Questions were raised regarding the alignment of the implementation of these SOPs with the training that GDOE staff receive, and specific actions taken by GDOE leadership for instances of noncompliance.

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			Deputy Superintendent, FAS	Department Visit May 2019 informed July 2019 visit February 2020	5.1.5.3 Demonstrated knowledge and consistency of GDOE staff compliance with approved property management SOPs and related training through individual staff and focus group interviews at both the central office and school levels	On-site evaluation	Specific recommendations were provided to GDOE following the May 2019 visit conducted by Lisa Ramirez and David Cantrell. During the July 2019 onsite visit, ED staff noted the annual training provided by GDOE central office staff to school-level staff related to current SOPs and physical inventory process/compliance. Also noted was the need to update current SOPs# 200-015 and #200-019 to reflect current practice.
	5.2 Ensure Federally funded assets are properly tagged	5.2.1 Replace all GDOE property tags with those	Deputy Superintendent, FAS	Department Visit July 2019	5.2.1.1 Random sample of Federally-funded property assets from the	On-site evaluation	ED staff review was limited to validate REP submissions received

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		used by the TPFA for Federally-purchased assets	Deputy Superintendent, FAS	February 2020  5/30/19	Physical Inventory List to verify proper tagging (multiple)  5.2.1.2 Attestation from Property Management Officer and the GDOE Superintendent that all GDOE property tags have been replaced and properly catalogued	Virtual evaluation	from during February 2019-June 30, 2019 timeframe. Current Physical Inventory report was not available for ED review while onsite. This item is still considered pending until the next ED onsite review.  Attestation received and deemed sufficient.
	5.3 Ensure a policy for reimbursement of lost and stolen items; increase awareness and training of school personnel to safeguard assets	5.3.1 Review current policy and SOPs, seeking input from end users, to determine possible revisions	Deputy Superintendent, FAS	4/30/19	5.3.1.1 Process and timelines to collect GDOE central office staff and school level staff (end users) feedback on the current SOPs for the property reimbursement policy	Virtual evaluation	Per April 30 submission, ED noted the attestation statement by IAQ that there was no submission for Section 5.3.1.1 by the responsible GDOE staff. ED staff review of IAQ documentation submitted on June 30, 2019 for Section 5.3.1.1

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			Deputy Superintendent, FAS	Department Visit July 2019	5.3.1.2 Random sample of internal	On-site evaluation	<p>concluded that the documentation was sufficient to support the timeline and process for surveying GDOE Central Office and school level staff for feedback on the SOP for property reimbursement. Data related to the number of staff surveyed as well as comments gathered were reviewed. However, ED staff are interested in GDOE's plans for using this information as it revises the primary Property Management SOPs (200-015 and 200-019) and considers the creation of desktop manuals for staff to use in lieu of referencing the actual SOPs.</p> <p>ED staff review of Sections 5.3.1.2, 5.3.1.3, 5.3.1.4 and 5.3.1.5 included sample communications related</p>



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			<p>Deputy Superintendent, FAS</p> <p>Deputy Superintendent, FAS</p> <p>Deputy Superintendent, FAS</p>	<p><b>February 2020</b></p> <p>Department Visit</p> <p><b>July 2019</b></p> <p><b>February 2020</b></p> <p>Department Visit</p> <p><b>July 2019</b></p> <p><b>February 2020</b></p> <p>Department Visit</p> <p><b>July 2019</b></p> <p><b>February 2020</b></p>	<p>GDOE communications regarding the feedback collected and the timeline to revise the SOPs (if applicable) (multiple)</p> <p>5.3.1.3 Amended and approved property reimbursement SOPs for lost and stolen Federally-funded assets</p> <p>5.3.1.4 Conducted GDOE training on SOPs for the reimbursement process, including training materials and participant sign-in sheets</p> <p>5.3.1.5 Demonstrated knowledge and consistency of GDOE staff with the reimbursement SOPs for lost and/or stolen items through individual staff interviews and focus groups at the school-level</p>	<p>On-site evaluation</p> <p>On-site evaluation</p> <p>On-site evaluation</p>	<p>to SOPs #200-015 and 200-019, and training materials. It was noted that despite GDOE staff at the Central office and school-level having a working knowledge of the SOPs, manual and undocumented processes still exist. No evidence of amended and approved reimbursement processes was provided. (See Pre-Assessment report for more details) ED staff concluded that GDOE staff knowledge of Property Management SOPs is pending based on the need to reassess compliance once SOPs are revised to reflect current practice. Updates to SOPs 200-015 and 200-019 will</p>

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							be assessed during next ED onsite visit.
		5.3.2 Revise the policy to include steps taken to safeguard the federally procured property, e.g., consequences for failed safeguarding of federally procured assets.	Deputy Superintendent, FAS	4/30/19 5/15/19	5.3.2.1 Approved SOPs for safeguarding all Federally procured assets, including consequences for failure to safeguard Federally procured assets	Virtual evaluation	ED staff review of documentation supported SOPs for safeguarding Federally-funded assets was deemed sufficient.
		5.3.3 Train staff on the policy to ensure consistent implementation	Deputy Superintendent, FAS	4/30/19	5.3.3.1 Documents related to SOP training on safeguarding federally procured property, including training materials and participant sign-in sheets	Virtual evaluation	ED staff reviewed documentation received from IAO on June 30 and deemed the documents related to SOP training to safeguard Federally procured property to be sufficient. Data related to the number of staff surveyed as well as

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			Deputy Superintendent, FAS	Department Visit July 2019 February 2020	5.3.3.2 Demonstrated knowledge and consistency of GDOE central office and school staff compliance with property management SOPs and trainings through individual staff interviews	On-site evaluation	<p>comments gathered were reviewed. ED is interested in GDOE's plans for using this information as it revises the primary Property Management SOPs (200-015 and 200-019) and considers the creation of desktop manuals for staff to use in lieu of referencing the actual SOPs.</p> <p>ED staff assessment of GDOE knowledge related to PM SOPs is considered sufficient based on compliance with current PM SOPs, however, this will need to reassessed once SOPs are revised to reflect current practice.</p> <p>Updates to SOPs 200-015 and 200-019 will be assessed during next ED onsite visit.</p>

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		5.3.4 Monitor for policy compliance	Deputy Superintendent, FAS	5/15/19	5.3.4.1 SOP/ Policy evaluation schedule/tracker, to include dates for actual evaluation completion report issued, and any findings and mitigation steps (where applicable)	Virtual evaluation	ED reviewed the IAO SOP Review Tracker in support of Section 5.3.4.1a and requests a projected timeframe for the amendment of SOP#200-015 and SOP#200-019 as stated in this document.
	5.4 Ensure the delivery of supply items and equipment	5.4.1 Ensure compliance with established SOPs for procured equipment and supplies	Deputy Superintendent, FAS	6/30/19	5.3.4.2 GDOE Monitoring instrument that includes questions and citations for reviewing Federally procured assets, in accordance with Federal Uniform Guidance and GDOE's internal policies and procedures	Virtual evaluation	IAO June 30, 2019 noted that there was no submission received by responsible GDOE staff for Section 5.3.4.2
			Deputy Superintendent, FAS	Department Visit July 2019 February 2020	5.4.1.1 Demonstrated knowledge and consistency of GDOE staff compliance with approved property management SOP for Federally-funded equipment and supplies through individual staff interviews and focus groups at the central office and school level	On-site evaluation	See comment above regarding GDOE staff knowledge and compliance with approved SOPs #200-015 and 200-019 related to Federally-

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							<p>funded equipment and supplies.</p> <p>Updates to SOPs 200-015 and 200-019 will be assessed during next ED onsite visit.</p>
	5.5 Ensure equipment and supplies are accurately captured in the FMIS	5.5.1 Apply tags to supplies and equipment prior to entering into the property management module of FMIS	Deputy Superintendent, FAS	4/30/19 8/16/19	<p>5.5.1.1 SOPs to ensure Federally-funded equipment and supplies are accurately tagged and entered into the FMIS, including templates and responsible staff</p>	Virtual evaluation	Per IAO letter dated June 14, no submissions were provided by responsible GDOE staff for Section 5.5.1.1 (documentation lacked details to meet the REP requirement for mitigation steps in the absence of real property management position) ED staff review of SOPs included in support of Section 5.5.1.1 (was deemed sufficient).
			Deputy Superintendent, FAS	5/15/19 11/22/19	5.5.1.2 Conducted training for GDOE staff on property management SOP for accurately capturing Federally-funded equipment and supplies in the FMIS, including training	Virtual evaluation	

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			Deputy Superintendent, FAS	Department Visit July 2019	<p>materials and participant sign-in sheets</p> <p>5.5.1.3 Demonstrated knowledge and consistency of GDOE central office and school level staff compliance with property management SOPs and training for accurately capturing Federally-funded equipment and supplies in the FMIS through individual staff interviews and focus groups</p>	On-site evaluation	Pending ED Staff review
			Deputy Superintendent, FAS	Department Visit July 2019 TBD	<p>5.5.1.4 Random sample of property tags used for equipment and supplies and documentation showing comparison of information recorded in the FMIS for a select fiscal years for accuracy</p>	On-site evaluation	<p>ED staff review of Sections 5.5.1.3 and 5.5.1.4 confirmed GDOE central office and school-level staff working knowledge and familiarity of property management SOPs, including tagging and recording of equipment and supplies, based on annual training provided by Property Management staff.</p> <p>ED staff review was limited to validate REP</p>

# FINAL Reconsideration Evaluation Plan (REP)

Identified Areas of Risk	Required End State	Benchmarks	Responsible GDOE Staff <sup>1</sup>	Submission Deadline (to the Department) <sup>2</sup>	Documentation of Completion <sup>3</sup> (GDOE action and documentation submission)	Evaluation Process	Completion Status (Department Only) VIRTUAL and ONSITE REVIEW STATUS (COMPLETE, PENDING, NO SUBMISSION)
							submissions received from during February 2019-June 30, 2019 timeframe. Inventory report was not available for review while onsite. This item is still considered pending ED onsite validation.
		5.5.2 Enter information related to ordering, arrival and delivery of purchased items into FMIS	Deputy Superintendent, FAS	6/30/19 8/16/19	5.5.2.1 SOPs to ensure Federally-funded equipment and supplies are accurately ordered, the arrival and delivery steps captured, and the purchased items entered into FMIS, including templates and responsible GDOE staff	Virtual evaluation	IAO June 30, 2019 noted no submission received for Section 5.5.2.1. ED staff review of SOP#200-038 signed 2/7/17; SOP#200-037 signed 1/11/17; SOP#200-015 signed 1/10/14 and SOP#200-019 signed 4/1/16 (the latter are noted as pending updates)
			Deputy Superintendent, FAS	April 30, 2019	5.5.2.2 Conducted training on property management SOPs for accurately ordering Federally-funded equipment and supplies, including the arrival and delivery steps	Virtual evaluation	ED staff reviewed 7 training documents in support of 5.5.2.2 that

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			Deputy Superintendent, FAS	Department Visit July 2019 Virtual Monitoring July 2020	<p>captured, and the purchased items entered into FMIS</p> <p>5.5.2.3. Demonstrated knowledge and consistency of GDOE central office and school level staff compliance with property management SOPs and trainings for accurately ordering Federally-funded equipment and supplies, including the arrival and delivery steps captured, and the purchased items entered into FMIS, through individual staff interviews and focus groups at the central office and school level</p>	On-site evaluation	were deemed sufficient pending the updates to SOPs #200-015 and 200-019.
			Deputy Superintendent, FAS	Department Visit July 2019	<p>5.5.2.4. Random sample of completed and open procurement files to verify the completeness of information captured in the FMIS for Federally-funded tagged equipment and supplies (multiple)</p> <p>5.5.2.5. Random sample of Federally-funded tagged equipment and</p>	On-site evaluation	ED staff interviewed GDOE central office and school-level staff to gauge knowledge of SOPs. Sample documentation was also reviewed for alignment with training sign in sheets, vendor invoices, purchase orders, delivery and receiving reports, and distribution plan ED staff review of sample procurement files was deemed sufficient for completeness of information captured as measured against FMIS entries for



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			Deputy Superintendent, FAS	Department Visit July 2019	supplies from select delivery sites as captured in FMIS to ensure accuracy of description and location (multiple)	On-site evaluation	<p>Federally-funded assets.</p> <p>ED staff confirmed GDOE central office and school-level staff working knowledge and familiarity of property management SOPs, including delivery process for equipment and supplies, based on annual training provided by Property Management staff.</p>

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	5.6 Ensure compliance with Federal regulations, including tagging and tracking inventory and prompt delivery of property purchased with Federal funds to proper locations	5.6.1 Prepare an interim plan in the absence of filling the Property Control Officer position	<p>Deputy Superintendent, FAS</p> <p>Superintendent</p>	<p>4/30/19 11/29/19 6/30/20</p> <p>5/15/19 6/30/20</p>	<p>5.6.1.1 Interim plan to strengthen the Property Management Office operations in the absence of filling this position, including a risk analysis and mitigation steps</p> <p>5.6.1.2 Detailed organizational structure that includes roles and responsibilities for key GDOE staff in support of transitioning from the oversight of the TPFA back to GDOE oversight</p>	<p>Virtual evaluation</p> <p>Virtual evaluation</p>	<p>ED staff acknowledge the inclusion of the property management office interim plan, however more details regarding risk mitigation steps related to key staff vacancies are needed. ED staff review of the email correspondence received by the IAO from Marc Pido indicates his role as the IMO (need to know what this position involves). Follow-up with GDOE staff addressed the incomplete areas of the initial Interim Plan.</p> <p>See comments above regarding insufficient documentation noted by the IAO.</p>

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							<p>ED staff's acknowledge the May 15 IAO letter which noted the absence of information to support Sections 5.6.1.2 and 5.6.2.2. Absence of documents related to a detailed organizational structure that includes roles and responsibilities for key GDOE staff in support of transitioning oversight of the TPFA back to GDOE oversight. The attestation is missing attachments (Organizational Chart and Functional Chart) as well as evidence of the GDOE Superintendent's concurrence</p>

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							ED staff review of additional information submitted on 6/30/2020 for virtual review was deemed sufficient for Section 5.6.1.2
		5.6.2 Prepare an interim plan in the absence of key warehouse supervisor position	Deputy Superintendent, FAS	5/15/19 6/30/20	5.6.2.1 GDOE interim plan to strengthen the Property Management Office operations in the absence of this position until the new staff member is hired, including a risk analysis and risk mitigation steps	Virtual evaluation	ED staff acknowledge the inclusion of the property management office interim plan and discussions regarding the inability to fill vacancies. This is an area that requires prioritization by the GDOE leadership as stated above. ED staff review of additional information submitted on 6/30/2020 for virtual review was deemed sufficient for Sections 5.6.2.1 and 5.6.2.2
			Superintendent	5/15/19 6/30/20		Virtual evaluation	

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					5.6.2.2 Detailed organizational structure that includes roles and responsibilities for key GDOE staff in support of transitioning from the oversight of the TPFA back to GDOE oversight		See comments above regarding IAO attestation of insufficient documentation.