

FINAL Reconsideration Evaluation Plan (REP) as of 5/22/23

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 conducted its review of the documentation for sufficiency and, in particular instances, conducted on-site reviews in Fiscal Year (FY) 2019 and (FY) 2022 to complete the evaluation and validation process. Certain items marked for "virtual evaluation" were and continue to be subject to review as part of the on-site review process.

NOTE: A total 108 REP items have been deemed "Complete." This condensed version of the original REP document reflects the REP items that were deemed "Complete" following the May 2022 onsite validation visit as well as the remaining 26 "Pending" items in the following REP sections: Section 1, ETT = 8; Section 2, FMIS = 4; Section 3, INTERNAL CONTROLS =8; Section 4, PROCUREMENT = 3; and Section 5, PROPERTY MANGEMENT = 3).

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<p>1. Employee Time Tracking (ETT) (Reference: FFY 2018 Departmentwide Specific Conditions, Attachment A, requirement #12, 19, 20, 21)</p> <p>Risk: Lack of a time and effort process that is supported by both effective checks and balances and automation.</p>	<p>GDOE will have:</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>GDOE must:</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>By: 5/23/22</p>	<p>Department staff will review:</p> <p>1.1.1.1 Workflow and Training Manual/ Standard Operating Procedures (SOPs) for Payroll Reimbursement Process</p>	<p>Virtual evaluation</p>	<p>During the May 2022 onsite visit, ED staff interviewed both Central office and school level staff regarding the training and processes being followed and deem Section 1.1.1.1 as PENDING resolution of the overtime issue identified as a finding in the FY2021 single audit report.</p>

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			Chief Auditor	Department Onsite Validation May 2022	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)	Onsite evaluation	During the May 2022 onsite visit, ED staff received several documents via USB from acting GDOE Chief Internal Auditor, which included reports and internal communication with GDOE staff. The key concern is the absence of any follow-up to the findings or recommendations included in these reports. Therefore, the REP Sections 1.1.1.2 and 1.1.1.3 are deemed PENDING .
			Chief Auditor	Department Visit May 2022	1.1.1.3 Random sample of IAO communications with GDOE staff regarding SOP addendums (multiple)	Onsite evaluation	

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		1.1.3 Finalize the updates of the time certification procedures for Federally-funded personnel	Federal Programs Administrator Assistant Superintendent Special Education	Department Onsite Validation May 2022	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	Onsite evaluation	The process of updating procedures for Federally-funded personnel has been partially addressed through the implementation of the pilot automated employee time tracking system for employees funded with Consolidated Grant program funds. Sections 1.1.3.3 and 1.1.3.4 are PENDING the expansion of the automated process for ALL federal programs.

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			Federal Programs Administrator Assistant Superintendent Special Education	Department Onsite Validation May 2022	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)	Onsite evaluation	
		1.1.2 Propose revisions to the Personnel Time Certification and Time Distribution Report SOPs	Federal Programs Administrator Assistant Superintendent Special Education	Department Onsite Validation May 2022	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 1.1.4.4 Random sample of Time Certification and Time Distribution Reports in alignment with updated SOPs (multiple)	Onsite evaluation	Sections 1.1.4.3 and 1.1.4.4 remain PENDING the receipt of automated ETT SOPs from the Federal Programs Office.
		1.1.8 Conduct a quarterly review of the time	Federal Programs Administrator	Department Onsite Validation	1.1.8.2 Training conducted for employees involved in the process for reviewing the Time Tracking of	Onsite evaluation	Based on interviews and discussions with GDOE staff during

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		tracking of ED grant-funded employees for compliance	Assistant Superintendent Special Education Federal Programs Administrator Assistant Superintendent Special Education	May 2022	ED Grant-Funded Employees, 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)		May 2022 onsite visit, Sections 1.1.8.2 and 1.1.8.3 are considered complete only for GDOE employees included in the Federal programs pilot ETT. NOTE: the expansion of the automated ETT to the Special Education program is pending
	1.3 Implemented an automated time collection system for Federally-funded employees	1.3.1 Researched automated time collection systems for Federally-funded employees	Deputy Superintendent, FAS	10/29/19 7/31/19*	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	Virtual evaluation	Section 1.3.1.2 is PENDING the "Go Live" Implementation of the CG pilot automated ETT and expansion of this system for ALL ED federal programs.

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		2.2.3 Create and implement a plan to migrate historical data on TPFA system to GDOE system	Deputy Superintendent, FAS	Department Onsite Validation May 2022	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	Onsite evaluation	Following the May 2022 onsite visit, Section 2.2.3.3 remains PENDING. 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	Federal Programs Administrator	9/22/21 3/27/23	2.2.4.1 Grant spending plan for current fiscal year Department grants that are integrated into the FMIS environment	Virtual evaluation	Based on the responses provided on 3/27/23, Section

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		awards are spent on programs in a timely manner with the grants system integrated with the FMIS	Assistant / Superintendent Special Education				<p>2.2.4.1 is deemed COMPLETE.</p> <p>During the 9/22/21 call, Internal Auditor confirmed he will provide an outline to support the process during the January 2022 virtual REP monitoring process. A flowchart illustrating the process will also be provided to ED for review.</p>

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<p>3 Internal Controls and Procedures (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)</p> <p>Risks: 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>GDOE will have:</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>GDOE must:</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>By: 11/22/19</p>	<p>Department will review:</p> <p>3.1.1.1 Process/ workflow to transition the Grant Status Report from TPFA to GDOE</p>	<p>Virtual evaluation</p>	<p>Section 3.1.1.1 is PENDING submission of an actual process/workflow to support the Transition Plan email dated August 26, 2016 that identified GDOE staff responsible for running and distributing the Grants Status Report.</p>
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	3.3 Conducted risk assessments that include testing internal controls for identified high-risk areas		Superintendent	6/30/20	3.3.1.2 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 control	Virtual evaluation	Pending guidance from High-Risk Consultant, Brustein & Manasevit. ED staff require additional explanation as it relates to the handling of federal funds and the roles absent the TPFA 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

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							for processing vendor invoices and local mileage payments (retirement of TPFA MUNIS system)
		3.3.2 Conduct regular compliance reviews	Chief Auditor	Department Onsite Validation May 2022	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)	Onsite evaluation	Section 3.3.2.2 remains PENDING until the IAO provides evidence that corrective actions with established deadlines are included as part of Compliance Review reports.
	3.4 Updated relevant internal control SOPs and related trainings	3.4.1 Conduct Time Distribution Report (TDR) SOP testing	Chief Auditor	Department Onsite Validation May 2022	3.5.1.2 Random sample of internal GDOE communications regarding steps, process to address review findings (if applicable) (multiple submissions)	Onsite evaluation	Section 3.5.1.2 is deemed PENDING until the IAO provides evidence that there is a process for addressing review findings.

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	3.6 Conducted end user training and routine reviews of updated or new SOPs, and have evaluation reports from the Internal Audit Office (IAO)	3.6.2 Produce an SOP Review and IAO Evaluation Schedule	Chief Auditor	Department Onsite Validation May 2022	3.6.2.2 Random sample of internal GDOE communications regarding steps/process to address any report findings (multiple submissions)	Onsite evaluation	Section 3.6.2.2 is deemed PENDING until the IAO provides evidence that there are steps/processes to address any report findings.
			Deputy Superintendent, FAS	Department Onsite Validation May 2022	3.6.2.4 Demonstrated knowledge and consistency of GDOE staff compliance SOP implementation identified in the Annual Internal Audit Work Plan, through focus groups with school-level staff	Onsite evaluation	Section 3.6.2.4 is deemed PENDING based on interviews and discussions with GDOE staff during the May onsite visit revealed inconsistent compliance with SOP implementation, more specifically, instances

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							where approved SOPs were circumvented.
			Deputy Superintendent, FAS	Department Onsite Validation May 2022	3.6.4.2 Random sample of internal GDOE communications regarding steps/process to address any report findings (multiple submissions)	Onsite evaluation	Section 3.6.4.2 is deemed PENDING until the IAO provides evidence that communication regarding steps/processes to address any report findings has been disseminated to GDOE staff.
			Deputy Superintendent, FAS	11/20/22	3.6.4.4 Training addendums resulting from the IAO SOP Evaluation Report	Virtual evaluation	Sections 3.6.4.4 deemed COMPLETE following the review of documentation related to training addendums and GDOE staff training aligned with SOP #200-018, Sole Source Procurements.

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			Deputy Superintendent, FAS	Department Onsite Validation May 2022	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	Onsite evaluation	Section 3.6.4.5 is deemed PENDING based on interviews and discussions with GDOE staff during the May onsite visit revealed inconsistent compliance with SOP implementation, more specifically, instances where approved SOPs were circumvented.
<p>4 Procurement (Reference: FFY 2018 Departmentwide Specific Conditions, Attachment A, requirement #9, 10, 14, 15, 16, 19, 20, 21)</p> <p>Risk: Ensuring that there are consequences in place for any GDOE staff found non-compliant with established procurement SOPs and who attempt to</p>	<p>GDOE will have:</p> <p>4.1 Written policies and procedures to ensure ED funds are used for allowable costs</p>	<p>GDOE must:</p> <p>4.1.1 Align approved Procurement SOPs with Procurement module in MUNIS and other external procurement systems</p>	Deputy Superintendent, FAS	<p>By:</p> <p>Department Onsite Validation May 2022</p>	<p>Department will review:</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>	Onsite evaluation	<p>Section 4.1.1.3 remains PENDING based on interviews and discussions with GDOE staff during the May onsite visit revealed inconsistent compliance with SOP implementation, more specifically, instances where approved SOPs were circumvented.</p>

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"override" established procedures.							

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	4.2 Development and publication of procurement procedures, and external verification of compliance with SOPs.	4.3.1 Complete SOP amendments	Chief Auditor Deputy Superintendent, FAS	4/30/19 Department Onsite Validation May 2022	4.3.1.3 External verification of the procurement SOP compliance scheduling and tracking module including actual verification completion, report issuance dates, findings and mitigation steps (where applicable) 4.3.1.4 Random sample of internal GDOE communications regarding steps/process to address any verification report findings (multiple submissions)	Virtual evaluation Onsite evaluation	ED staff validated inconsistent GDOE staff responsiveness to adhering to established procurement deadlines. Sections 4.3.1.3 and 4.3.1.4 are pending based on the review of documentation and staff interviews indicating unresponsiveness to internal GDOE communication to

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							address verification of report findings.
<p>5. Property Management (Reference: FFY 2018 Departmentwide Specific Conditions, Attachment A, requirement #16, 17, 19, 20)</p> <p>Risk: Occupancy of the new warehouse on June 25, 2018 has not 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>GDOE will have: 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 delivery of property purchased with Federal funds to proper locations</p>	<p>GDOE must:</p> <p>5.1.2 Generate current year status reports for dissemination to ED and GDOE upper management.</p>	Deputy Superintendent, FAS	By: 9/22/21	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 TPFA supervision.	Virtual evaluation	ED staff reviewed 2 years of the most recent physical inventory reports in lieu of the attestation from the GDOE PMO and Superintendent as the final determinant to deem Section 5.1.2.4 as COMPLETE. NOTE: This does not include an assessment of the inventory reports, i.e., outstanding inventory of student laptops

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		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 and procedures related to accountability for property	Deputy Superintendent, FAS	Department Onsite Validation May 2022	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 & Administrative Information Systems; Curriculum and Instruction; and Federal Programs through individual staff interviews and focus groups	Onsite evaluation	ED staff noted inconsistencies related to collaboration between various GDOE central office units, which concluded that Section 5.1.4.2 remains PENDING follow-up discussions with GDOE leadership related to SOP non-compliance.

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		5.1.5 TPFA training for GDOE property management staff related to conducting an annual physical inventory	Deputy Superintendent, FAS	Department Onsite Validation May 2022	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	Onsite evaluation	During the May onsite visit, ED staff noted inconsistencies related to GDOE staff compliance with property management SOPs. Section 5.1.5.3 remains PENDING follow-up discussions with GDOE leadership related to actions for SOP non-compliance.

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	5.2 Ensure Federally funded assets are properly tagged	5.2.5 Replace all GDOE property tags with those used by the TPFA for Federally-purchased assets	Deputy Superintendent, FAS	Department Onsite Validation May 2022	5.2.1.1 Random sample of Federally-funded property assets from the Physical Inventory List to verify proper tagging (multiple)	Onsite evaluation	During the May onsite visit, ED staff confirmed the existence of a system for tagging Federally-funded property assets, despite delays in tagging valuable technology assets such as Smartboards stored in inclement warehouse conditions. Section 5.2.1.1 is deemed PENDING documentation that a more efficient process is employed.

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