

Task Name/ Goal	Task Subheader	Responsible Person/ Office	Measurable Objective(s)	Validation by USDOE/ Date & Method of Validation	Underlying Problems	GPSS Action Taken for Resolution	Completion Date / Percentage of Completion	Documents/References	Status/Updates	Comments/ Acknowledgement by USDOE
GOAL: Implementation of GPSS Financial Management Improvement System (FMIS)	GPSS requires an assessment and evaluation of its Financial Management Systems to include recommendations and training of its personnel.	Deputy Superintendent of Finance & Administrative Services & Chief Auditor	Management Internal Control Program (MIC Program) implementation	USDOE validation pending	Several single audit reports indicate recurring audit findings associated with the absence of specific internal controls within GPSS, which impact financial management within the organization. Implementation of the GPSS-FMIP has been slow and hampered by the lack of financial resources.	<ul style="list-style-type: none"> GPSS has initiated (4) components in addressing financial improvements: <ol style="list-style-type: none"> GPSS has realigned the Business Office operations to improve its Financial Management Systems & operations; MGA Consulting Services: <ul style="list-style-type: none"> Review the reconciliation processes of GPSS' general ledger bank accts & other balance sheets; Redesign & remap the GPSS chart of accounts; Assess the funds control system; Review the 2003 Financial Mgmt System Manual. Evergreen Solutions, LLC: <ul style="list-style-type: none"> Conduct a Curriculum & Mgmt Audit; Recommendations of consultants are to be implemented upon approval by Superintendent; GPSS Internal Audit Section has begun the implementation of the Managers Internal Control (MIC) Program to all Divisions/Sections/Schools. 	<ol style="list-style-type: none"> Re-alignment of Business Office operations - Completed Oct. 31, 2008; MGA - Contract completion date Feb. 13, 2009; Evergreen - Contract Completion date is April 30, 2009; MIC Program ongoing 	<ol style="list-style-type: none"> GPSS Business Office functional chart MGA Consulting Services: Contract, Scope of Services & Timelines, & Ltr from MGA Consulting Nov. 12, 2008 Evergreen Solutions: Contract, Scope of Services & Timelines GPSS Management Internal Control (MIC) Program SOP #1600-002 	<ul style="list-style-type: none"> GPSS has initiated the following measures to improve its financial management systems: <ol style="list-style-type: none"> Re-alignment of Business Office operations - Completed 10/31/08; MGA Consulting Services - Review of reconciliation process of the General Ledger, designing & remapping of chart of accounts, assessment of funds control section, & review of the 2003 Financial Manual System. - Contract Completion February 2009; Evergreen Solutions - Management Audit & curriculum audit - Contract Completion April 2009; Managers Internal Control (MIC) Program - Ongoing. 	
I. Strengthen Internal Controls within GPSS' Financial Management & Procurement	Higher qualified Comptroller & Accountants, & Improve Procurement Functions		(1) Fewer repeat Audit findings; (2) Lower questioned costs; (3) Improved Operations	US-Ed Validation Pending	<ol style="list-style-type: none"> Instability in top management position; Frequent turnover in Comptroller/Chief Financial Officer; Establish & disestablish of positions of CFO position; Untrained accounting personnel; Under funding by Guam Legislature for GPSS operations. 	<ol style="list-style-type: none"> Superintendent in place; Established & selected Deputy Superintendent of Finance & Administrative Services; Comptroller remains in place for the last 3 years; Hired 3 qualified accountants; MGA Consulting Services - Review of reconciliation process of the General Ledger, designing & remapping of chart of accounts, assessment of funds control section, & review of the 2003 Financial Manual System; Evergreen Solutions - Management Audit & curriculum audit; Managers Internal Control (MIC) Program. 	<ol style="list-style-type: none"> Superintendent hired since July 2008; Deputy Superintendent hired November 2008; Comptroller in place since 2006; Accountants hired in FY 07-08; MGA - Contract completion February 2009; Evergreen Solutions - Contract completion April 2009; Managers Internal Control (MIC) Program - Ongoing. 	<ol style="list-style-type: none"> Quarterly monitoring reporting and annual reports. MIC forms from the Chief Auditor to begin with Personnel Services 	<ol style="list-style-type: none"> The GPSS MIC Program was established to review, assess, & report on the effectiveness of Internal Controls on the policies, procedures & practices used to reasonably ensure: <ul style="list-style-type: none"> Safeguarding of assets; Compliance with policies, laws, & procedures; Accomplishing stated goals & objectives; Reliable information & records; Efficient & effective organizations Objective of the MIC Program is to ensure that GPSS' goals, objectives, policies & procedures are conducive to achieving sound management controls that make certain the following: <ul style="list-style-type: none"> Development & implementation of appropriated, cost effective internal controls; Assess the adequacy of internal controls; Identify needed improvements & take corrective action; Take action to resolve all audit findings; Develop measurable performance standards; The MIC Program SOP (#1600-002) was developed & effectuated September 11, 2008 to provide guidance to Administrators/Managers for improving the accountability & effectiveness of GPSS programs, functions, & operations by establishing, assessing, correcting, & reporting on internal controls in their areas of responsibility. 	
I. Strengthen Internal Controls within GPSS	A. Analyze current internal audit resolution process.	FP Administrator, Chief Auditor, Deputy Superintendent of Finance & Administrative Services, Comptroller	1.) Ensure compliance with Standard Operating Procedures addressing the handling of audits; 2) Implementation of the Management Internal Control Program (MIC Program)	USDOE validation pending	Past Audits Findings were unresolved	As a result of the GPSS' Handling of Audit SOP, No. 06-013, GPSS has been in communication with USDOE's Risk Management Improvement Team, Post Audit Group, as well as Program Officers to resolve current and past audit findings.	<ol style="list-style-type: none"> GPSS most recent records show that the district has received Management Decision Letters from US-Ed for Audit Findings from 2002 through 2006. Letters from US-Ed resolved of 50% or 67 Audit Findings with questioned cost of \$564,071.00; GPSS has concurred with the FY '06 Audit Findings (letter from Kerri L. Briggs, Ph.D., Assistant Secretary), Audit Control Number 0906710462, regarding the \$24,449.00 determination of disallowed costs. GPSS has forwarded a check on the disallowed determination amount recently; GPSS will be submitting a response by the end of November 2008 to Ms. Marsh Hast, Audit Resolution Specialist, Post Audit Group, regarding the FY '07 Audit Findings, Audit Control Number 09-07-89718. 	<ul style="list-style-type: none"> Functional Chart Internal Auditor Office Function of Internal Audit Staff Standard Operating Procedure (SOP) for the Handling of Audits Communication on previous and current audit findings Summary of Current & Prior Single Audit Findings 	<ol style="list-style-type: none"> GPSS most recent records show that the district has received Management Decision Letters from US-Ed for Audit Findings from 2002 through 2006. Letters from US-Ed resolved of 50% or 67 Audit Findings with questioned cost of \$564,071.00; GPSS has concurred with the FY '06 Audit Findings (letter from Kerri L. Briggs, Ph.D., Assistant Secretary), Audit Control Number 0906710462, regarding the \$24,449.00 determination of disallowed costs. GPSS has forwarded a check on the disallowed determination amount recently; GPSS will be submitting a response by the end of November 2008 to Ms. Marsh Hast, Audit Resolution Specialist, Post Audit Group, regarding the FY '07 Audit Findings, Audit Control Number 09-07-89718. 	
I. Strengthen Internal Controls within GPSS	B. Implementation of Internal Controls and new audit resolution processes.	FP Administrator, Chief Auditor, Deputy Superintendent of Finance & Administrative Services,	<ol style="list-style-type: none"> Implementation of Internal Control Procedures for Standard Operating Procedures and the mechanisms to monitor the effectiveness of these procedures through Internal Audit validation quarterly. Management Internal Control Program (MIC Program) implementation. 	USDOE validation pending		<ol style="list-style-type: none"> Alongside the newly created or amended SOPs are their corresponding internal controls which each respective entity has created which contain detailed, step-by-step processes for ensuring compliance to local & federal requirements to include the GPSS MIC, Fixed Assets, Time Distribution Reporting, etc. Training conducted by State staff to Program Managers has been on-going since Dec 2007, training to Program Personnel has occurred annually & as needed, most recent training on programmatic, fiscal requirements, & internal controls occurred in October & November 2008. to include Delineation between State Agency versus LEA's responsibilities, Procurement processes, Travel Authorization's, Time Distribution reporting, Fixed Asset, Personnel Action/Recruitment requirements, & quarterly reporting requirements. Upon implementation of new SOPs, training to be provided accordingly to program personnel which is to take place within 45 days of each effectuated SOP and as needed for new personnel. 	Ongoing	<ol style="list-style-type: none"> Functional Chart Internal Auditor Office & Functions of Internal Audit Staff; Standard Operating Procedures: <ol style="list-style-type: none"> Matching Level of Effort & Earmarking Req.; DE-1/Personnel Action Procedure; Sole Source Procurement; Time Distribution Report (TDR) Procedure; Requisition/Purchase Order Procedure; De-appropriation of Unexpended Federal Grant Awards Subsequent to the Period of Availability; Travel Req. & Auth. Procedure; Procurement Records; Bank Reconciliation; Elapsed Time Between Receipt of Cash & Disbursements for Federal Grants; Liquidation of Federal Grant Awards With the Period of Availability or Within (90) days after the Period of Availability; Records Room; Fiscal Monitoring Checklists for SOP have been created for: <ol style="list-style-type: none"> Fixed Assets; Liquidation and Period of Availability; Records Room & Procurement Records; TDR; Sole Source Procurement; Travel Request & Authorization Procedure; Training documentation (Attendance sheets, etc.): <ol style="list-style-type: none"> SOP Training; Grants Management Training; DEED Trainings; Summer School Trainings; Time & Effort Certification Trainings; Fixed Assets Management Training. 	<p>As a result of the CCAP, various trainings have been provided to applicable GPSS personnel to prevent repeat audit findings. In addition, Federal Programs Division (State Agency Staff) continue to assess internal control procedures to ensure compliance. FPD staff continue to review and monitor program actions including but not limited to such things as requisitions and provides technical assistance to program personnel to ensure compliance with programmatic and regulatory requirements with the usage of federal dollars. Training conducted by State staff to Program Managers has been on-going since Dec 2007, training to Program Personnel has occurred quarterly, most recent training on programmatic, fiscal requirements, & internal controls occurred in October & November 2008. to include Delineation between State Agency versus LEA's responsibilities, Procurement processes, Travel Authorization's, Time Distribution reporting, Fixed Asset, Personnel Action/Recruitment requirements, & quarterly reporting requirements.</p> <p>* Training occurred on October 27, 28, and 29, 2008 for the Procurement Division, sponsored by the Office of the Public Auditor (OPA) and General Services Agency (GSA) on Procurement and Fraud issues. * Training Programs with the Department of Administration are on-going for all sections of Financial Affairs Division. Please refer to CCAP letter dated 10/31/08.</p>	

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I. Strengthen Internal Controls within GPSS	C. Functioning internal auditors within GPSS --	Chief Auditor	1.) Establishment of Internal Auditor Office within GPSS along with Internal-Auditor-In-Charge and staff in place. 2) Manangement Internal Control Program (MIC Program) implementation.	USDOE validation pending		(1) Chief Internal Auditor has been hired & in place, August 2008; (2) GPSS implemented several Standard Operating Procedures (SOP) to strengthening internal controls within GPSS & to avoid future & repeat audit findings; (3) The MIC Program was established to review, assess, & report on the effectiveness of GPSS' current internal controls procedures & SOPs, as well as ensure that GPSS' goals, objectives, policies, & procedures are conducive to achieving sound management controls; (4) State Officers continue to conduct on-site programmatic & fiscal reviews to ensure compliance with applicable requirements to include testing of SOPs & procedures; (5) Management Internal Control Program (MIC Program) implemented on October 2008 & managed by the Chief Auditor; (6) Internal Auditors responsible for assessing policies & procedures as well as investigate possible negligent actions in an effort to address existing audit issues & reduce future findings.	100% completed on hiring of Chief Auditor - August 22, 2008.	• Functional Chart Internal Audit Office • Function of Internal Audit Staff • *Introduction of the Managers Internal Control Program (MIC Program) by the Chief Auditor - SOP #1600-002 effective 9/11/08	(1) Current internal controls processes have been monitored & validated accordingly by Internal Auditors & State Officers; (2) As a result of the implementation of the MIC, the Internal Auditors will be able to assess the effectiveness of current internal control procedures thereby identifying areas for improvement which may require the adjustment or modification of an existing Standard Operating Procedure to reflect the strengthening of these internal controls to prevent future audit findings; (3) The strengthening of these internal control processes is an ongoing activity between state staff & GPSS personnel.	
II. Strengthening of GPSS Business Systems	None	Chief Auditor, Deputy Superintendent of Finance & Administrative Services, & Comptroller	Reduction of the number of audit findings.	USDOE validation pending	GPSS has consistently received material weaknesses on its single audit reports based on the need for qualified accounting staff within its Business Office to reconcile its financial statements	(1) The GPSS Business Office has realigned the Funds Control Section with Accountants. The Accounting Technicians IIIs have been moved to the Budget Section and Cash Disbursements/Accounts Payable Section. Another Accountant II or Accountant I has been recruited to replace the loss of the Accounting Technician III; (2) For Fiscal Year 2009, the Business Office will create a Professional Development Program to train the Business Office staff in the Financial Management System, Accounting and Federal Rules and Regulations; (3) Business Office process will be reevaluated, recommendations made and documented by MGA Consulting Services. MGA Consulting Services will also train the Business Office staff and reevaluate the process to see if updates are necessary; (4) Business Office requested to hire a Budget Analyst as of July 2, 2008.	(1) The Accountants were hired in Fiscal Year 2008 - GPSS hired three (3) Accountants; (2) Financial Training Development Program will be completed by January 2009; (3) The MGA contract completion date, February 2009.	• Documentations: (1) Personnel Action Forms for the three Accountants; (2) Task Chart for Funds Control; (3) MGA contract, documents, & timelines; (4) Job announcement for Budget Analyst position under the Business Office.	• Fixed Asset System to be completed by December 2008; • Closing of Financial Books by November 30, 2008.	
II. Strengthening of GPSS Business Systems	A. GPSS needs to submit a restricted indirect cost rate proposal for programs that have a non-supplanting requirement for approval by USDOE.	FP Administrator, Chief Auditor, Deputy Superintendent of Finance & Administrative Services, & Comptroller	1.) Submission of a restricted indirect cost rate proposal for programs that have a non-supplanting requirement to U.S. Department of Interior (USDOE)	USDOE validation pending	GPSS has not submitted an indirect cost rate for approval to DOI since 2003, and currently does not have an approved rate. Federal grant programs, including the Teacher Quality Enhancement (TQE) discretionary grant requires that an approved indirect cost rate be in place prior to drawing down any funds for indirect costs. The indirect cost issue relates to the manner in which the indirect costs associated with Federal funds are distributed within GPSS. OMB Circular A-87 specifies indirect cost requirements.	1) The Pre-determined Indirect Cost Rate for Fiscal Year 2007 will be recalculated by December 31, 2008 using the 2007 audited Financial Statements; 2) Since Fiscal Year 2008 audit will not be completed until March 31, 2009, the recalculation for Fiscal Year 2008 will be due on June 30, 2009; 3) The Fiscal Year 2009 Indirect Cost Proposal will be completed by February 2009 using the 2008 un-audited financial data.	(1) 100% completed on July 17, 2008 as it relates to the Pre-determined rate approved for GPSS (FY 07 & FY 08); (2) The percentage of completion for FY 2009 is not determined as the proposal process depends on the closing of the financial books which is to occur at end of November 2008.	(1) July 17, 2008 letter from GPSS to US DOI National Business Center (NBC) (2) September 16, 2008 letter from US DOI National Business Center (NBC), signed Indirect Cost Negotiation Agreement as it relates to the Pre-determined rate approved for GPSS (FY 07 & FY 08)	(1) Pre-determined indirect cost rate applied accordingly to FY08-09 Grants. (2) The GPSS Business Office will compile the required data for the negotiation of the FY09 Indirect Cost Rate by February 2009 upon closing of the financial books at end of November 2008.	
II. Strengthening of GPSS Business Systems	B. GPSS Business Office needs qualified accounting personnel to reconcile monthly bank statements, the general ledger, and balance sheets, and record transactions such as revenues and cash receipts in a timely manner.	FP Administrator, Superintendent, Chief Auditor, Deputy Superintendent of Finance & Admin Services	1.) GPSS will implement a viable strategy for strengthening its overall business operations by increasing the number of qualified accounting personnel on staff. 2.) Consulting Serives contracted to assist in analyzing, assessing and making recommendations to our Standard Operating Procedures, processes and training of GPSS' Financial Management System. 3) Implementation of the Management Internal Control Plan (MIC Plan) by the Chief Auditor	USDOE validation pending	The GPSS Business Office has consistently experienced understaffing and a deficiency of a sufficient number of qualified accounting staff to handle is financial records (reference: 2002 declaration of un-auditable records; audit findings 06-14; QC=\$0, 06-15; QC=\$0, 06-16; QC=\$0, 06-17; QC=\$0, and 06-18; QC=\$0.	GPSS has taken a proactive approach and has strengthened its standard operating procedure addressing the reconciliation of bank accounts, general ledgers, balance sheets, revenues and cash receipts in a timely manner. 1) GPSS hired Accounts and in addition they have announced to recruit a Budget Analyst position 2) GPSS awarded a contract MGA Consulting Services to analyze, assess, evaluate and make recommendations to our Standard Operating Procedures, processes and training. 3) The Chief Auditor presented and is implementing a pilot to the Managers Internal Control Program (MIC Program) in which the Chief Auditor will assess & evaluate management controls in place.	1) Accountants hired & on-board January 2008; Announcement for a Budget Analyst was announced July 2, 2008; Reconciliation processes done monthly; a) Bank Statements; b) General Ledger; c) Revenues and Cash Receipts Reconciliation process done yearly: a) Balance Sheets 2) MGA Consulting Services were contracted 3) Chief Auditor hired	Documentations: 1) DE-1/Personnel Action for the Accountants hired and the announcement to recruit others 2) Position announcement for the Budget Analyst 3) Documents being reconciled: a) August and September Federal savings account b) Balance sheet with requested audit adjustments c) Schedule of Federal Expenditure awards tied to the General Ledger	Validation by Internal Audit: December 2008 - Reconciliation of Fixed Assets November 30, 2008 - Closing of Financial Books	
III. Allowable Costs/Cost Principles	A. GPSS needs to implement internal controls to ensure that personnel costs charged to federal programs are at approved pay rates, and that policies over personnel costs are applied consistently to both Federal and non-Federal employees.	Deputy Superintendent of Finance & Administrative Services, Chief Auditor, Federal Programs Administrator, & Personnel Administrator, & Chief Payroll Officer	1.) Proper Processing of Personnel Action Forms (DE-1) 2) Establishing a system of internal controls to prevent overpayment of personnel costos to federal grant programs 3) Implementation of the Management Internal Control Program (MIC Program)	USDOE validation pending	GPSS did not exercise internal controls to ensure that personnel are paid according to approved rates and not overpaid. (reference: audit findings 06-04; QC=\$681, 06-09; QC=\$24,449, 06-10; QC=\$0)	• GPSS has taken a proactive approach and has strengthened its standard operating procedure addressing the reconciliation of bank accounts, general ledgers, balance sheets, revenues & cash receipts in a timely manner; 1) GPSS hired Accountants & has announced the recruitment of a Budget Analyst; 2) GPSS awarded a contract MGA Consulting Services contract completion - February 2009; 3) The GPSS Payroll Section has implemented the following actions to enhance its internal control: a. Queries are processed prior to processing the Actual Payroll run to ensure that all salaries are accurate; b. Changes made by the HR Section & the Chief Payroll Officer Personnel Actions are validated with the Personnel Action; c. All Personnel Actions relative to salaries are controlled by the Chief Payroll Officer. 4) GPSS has implemented the MIC Program, the Chief Auditor will assess & evaluate Management Controls in place. 4) GPSS has implemented the MIC Program; the Chief Auditor will assess & evaluate Management Controls in place.	1) Accountants hired & on-board January 2008 - 100%; 2) Announcement for a Budget Analyst - July 2, 2008 - Position not filled as of 11/15/08; 3) GPSS Payroll Section: a. Queries prior to the processing of the Actual Payroll run to ensure all salaries are accurate. - 100% - Conducted regularly; b. All personnel actions are verified between the Chief Payroll Officer & HR Section to ensure salaries are accurate - 100% - conducted regularly; c. All Personnel Actions relative to salaries are reviewed by the Chief Payroll Officer. 100%; 4) MIC has been implemented - Ongoing	1) Copy of DE-1/Personnel Action for the Accountants hired and the announcement to recruit others 2) Copy of Position announcement for the Budget Analyst 3) Copy of documents being reconciled: a) August and September Federal savings account b) Balance sheet with requested audit adjustments c) Schedule of Federal Expenditure awards tied to the General Ledger	Validation by Internal Audit and on-site financial monitoring.	

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IV. Cash Management	A. Develop policies and procedures to address cash management issues, including proper disbursement of Federal funds.	Deputy Superintendent of Finance & Administrative Services, Chief Auditor, and Federal Programs Administrator	1.) Procedures to ensure the proper disbursement of federal funds in a timely manner.	USDOE and Internal Auditor validation pending	<u>Structured Cash Management System</u> • GPSS did not have internal controls in place to ensure that the time elapsed between cash receipt and cash disbursement is minimized (reference: audit finding 04-03; QC=\$0) • GPSS did not have internal controls in place to minimize time elapsed between receipt of federal funds and disbursement of checks in accordance with applicable cash management requirement (reference: audit findings 06-05; QC=\$76, 06-07; QC=\$0 with interest liability=\$3,812, 05-03; QC=\$0; 05-04; QC=\$0)	(1) Procedures are developed & implemented to address the timely & proper disbursement of federal funds by minimizing the elapsed time between the acquisition of federal funds & the disbursements of said funds. (2) In an effort to adhere to federal requirements, avoid future audit findings, & reduce the elapsed time between the receipt & disbursement of federal funds, GPSS has informed all vendors of the mandatory ACH requirements for federally funded purchases &/or payment of services rendered.	Expected completion date for having all vendors sign up for the mandatory ACH requirements is FY 2009 as it relates to federally funded programs, purchases, & services procured.	1) Standard Operating Procedure #200-007 2) ACH form 3) Copy of August 2008 G5 draw 4) Copy of memorandum addressed to all vendors dated 11/7/08	*Validation: Monitoring of federally funded expenditure reports by State Financial Officers & Internal Auditors - quarterly * Internal Audit Review	
V. Matching, Level of Effort & Earmarking	A. Develop process for meeting federal matching, level of effort and earmarking requirements.	Deputy Superintendent of Finance & Administrative Services, Chief Auditor, Federal Programs Administrator, Program Managers & FSAIS Administrator	1.) Adherence to matching, level of effort, and earmarking requirements of Federal Grants	USDOE and Internal Auditor validation pending	GPSS did not meet the level of effort requirements in FY 2004 for the Special Education Program (reference: audit finding 04-04; QC=\$75,864)	(1) GPSS has established SOPs to address the compliance with Matching, Level of Effort, and Earmarking requirements. This procedure will be monitored by State Officers to ensure compliance. (2) Staff are trained to understand these requirements and apply them accordingly. (3) Technical Assistance will be made available to personnel upon request to assist with compliance. (4) Monitoring to be conducted year round by State Program Officers and report quarterly and annually these findings.	(1) Standard Operating Procedures Completed; (2) Training completed; (3) Monitoring conducted (See Monitoring/Review Schedule); (4) On-going monitoring by State Program staff.	*Samples of completed monitoring forms.	(1) State Program Staff continue to monitor the implementation of the various SOP's in place and continue to provide feedback & recommendations as necessary to ensure compliance. Should corrective action be necessary, steps to resolution are provided & validated shortly after for compliance. (2) Documentation is provided via the monitoring checklist forms that were implemented for the SOPs for use by state staff monitoring; (3) Validation: • On-site Quarterly Monitoring • Internal Audit Review	
VI. Period of Availability	None	Deputy Superintendent of Finance & Administrative Services, Chief Auditor, Internal Auditors, Federal Programs Administrator & FSAIS Administrator	1.) Adherence to Deappropriation of Unexpended Federal Grant Awards Subsequent to Period of Availability	USDOE and Internal Auditor validation pending	GPSS lacked internal controls over ensuring that available balances were deappropriated/deencumbered after the funds' period of availability. GPSS needs to strengthen internal controls to ensure that federal funds are no longer available for obligation or expenditure after the period of availability (reference: audit findings 03-02, QC=\$19,583; 03-05, QC=\$0; and 04-05, QC=\$49,540)	(1) GPSS has implemented SOPs to address the Liquidation of funds within the Period of Availability, the deappropriation of funds from expired grants, & has addressed internal controls regarding the assurances that there are available funds to cover outstanding encumbrances of grant funds. (2) Training has occurred annually since 2007 to essential personnel, further training was provided to new personnel & as deemed necessary; (3) Implementations of Internal Controls are in place for these established SOP. (4) Quarterly & random fiscal monitoring conducted by State Officers & Internal Auditors validates these procedures. (5) Monitoring Reports will be completed & maintained in applicable grant monitoring files. (6) Upon implementation of new SOPs, training to be provided accordingly to program personnel which is to take place within 45 days of each effectuated SOP.	100% implementation of Internal Controls in place and validated by Programmatic & Fiscal Reviews by State Program Monitors (see Monitoring/Review Schedule) *On-going monitoring by State Program staff	*Samples of completed monitoring forms.	(1) State Program Staff continue to monitor the implementation of the various SOP's in place and continue to provide feedback & recommendations as necessary to ensure compliance. Should corrective action be necessary, steps to resolution are provided & validated shortly after for compliance. (2) Documentation is provided via the monitoring checklist forms that were implemented for the SOPs for use by state staff monitoring; (3) Validation: • On-site Quarterly Monitoring • Internal Audit Review	
VI. Period of Availability	A. Develop Standard Operating Procedures for [deappropriation of unexpended Federal grant awards to ensure against improper obligation and liquidation of Federal funds.]	Deputy Superintendent of Finance & Administrative Services, Chief Auditor, Internal Auditors, Federal Programs Administrator & FSAIS Administrator	1.) Obligations are liquidated within the funds period of availability 2.) Expired grants are deappropriated timely 3.) Outstanding encumbrances fall within available funding limitations *On-site State quarterly monitoring	GPSS SOPs #06-003 and 06-004 have been submitted to USDOE to resolve these findings; GPSS Internal Audit Section will validate the procedures annually	GPSS did not ensure proper obligation within the period of availability (reference: audit findings 02-10; QC=\$177,585, 03-07; QC=\$0, 04-09; QC=\$8,936, 05-05; QC=\$36,885) .	(1) GPSS has implemented SOPs to address the Liquidation of funds within the Period of Availability, the deappropriation of funds from expired grants, & has addressed internal controls regarding the assurances that there are available funds to cover outstanding encumbrances of grant funds. (2) Implementations of Internal Controls are in place for these established Standard Operating Procedures. Quarterly & random fiscal monitoring conducted by State Officers & Internal Auditors validates these procedures. (3) Since Oct. 2007, essential personnel have received the necessary training regarding these procedures, further training was provided for new personnel & as deemed necessary. Upon implementation of new SOPs, training to be provided accordingly to program personnel which is to take place within 45 days of each effectuated SOP. (4) Monitoring Reports will be completed and maintained in applicable grant monitoring files. (5) Management Internal Controls Program (MIC Program) implementation.	100% implementation of Internal Controls in place and validated by Programmatic & Fiscal Reviews by State Program Monitors (see Monitoring/Review Schedule) *December 2008 at the end of the liquidation period of several grants that expired September 30, 2008.	(1) Deappropriation of Unexpended Federal Grant Awards Subsequent to Period of Availability SOP; (2) Liquidation of Federal Grant Awards Within The Period of Availability or Within (90) Days After the Period of Availability SOP; (3) Liquidation and Period of Availability Fiscal Monitoring Checklist; (4) Monitoring/Review Schedule	State Program Staff continue to monitor the implementation of the various SOP's in place and continue to provide feedback and recommendations as necessary to ensure compliance. Should corrective action be necessary, steps to resolution are provided and validated shortly after for compliance. Documentation is provided via the monitoring checklist forms that were implemented for the SOPs for use by state staff monitoring. Administrator of Office of Supply Management on board.	
VII. Strengthen GPSS Contracting and Procurement Policies & Procedures	None	Deputy Superintendent of Finance & Administrative Services and Federal Programs Administrator	1.) Develop policies and procedures to ensure all procurement contracts for goods and services are aligned with applicable federal and local regulations. 2.) Hire an Administrator for the Office of Supply Management (Procurement) to effectively enforce all regulations for procurement practices.	USDOE and Internal Auditor validation pending	[GDOE failed to ensure that all regulations were adhered to and formal bids reviewed closely for all procurement contracts for goods/services requiring a formal bid.] (reference: audit findings 06-06; QC=\$107,499 and 03-08; QC\$0)	(1) As a result of the recruitment of the Administrator for the Office of Supply Management, Standard Operating Procedures covering procurement issues such as Sole Source Procurement requirements, Procedures for Requisitions and Purchase Orders, Procedures for the maintenance of Procurement Records, Travel Requests and Authorizations, Fixed Assets Management, and the procurement of personnel have been implemented. (2) Training to all essential personnel district wide provided and conducted annually thereafter. (3) Monitoring of procedures are in line with Programmatic and Fiscal Management Reviews for all program staff (LEA's).	100% implementation of Internal Controls in place and validated by Programmatic & Fiscal Reviews by State Program Monitors (see Monitoring/Review Schedule)	(1) Requisition/Purchase Order SOP; (2) Sole Source Procurement SOP; (3) DE-1/Personnel Action Procedures SOP; (4) Travel Request and Authorization SOP; (5) Procurement Records Management SOP; (6) Fixed Assets Management SOP; (7) Fiscal Monitoring Checklists for all listed SOPs. (8) Monitoring/Review Schedule; (9) Training Manual from completed trainings; (10) MIC Training schedule	(1) Monitoring procedures are still ongoing and conducted quarterly or as needed to validate processes and impose corrective action where necessary. (2) Training occurred on October 27, 28, and 29, 2008 for the Procurement Division, sponsored by the Office of the Public Auditor (OPA) and General Services Agency (GSA) on Procurement & Fraud issues. (3) Further training to take place throughout the coming months	

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VII. Strengthen GPSS Contracting and Procurement Policies & Procedures	A. Develop procurement procedures to strengthen internal controls within GPSS (central office and school level).	Deputy Superintendent of Finance & Administrative Services, Chief Auditor and Federal Programs Administrator	1) Procedures are in place to strengthen internal controls within the Guam Public School System to ensure that Procurement Regulations are followed. 2.) Provide Training to all essential personnel district wide. 3.) Effective Monitoring Mechanism to ensure that all procedures are being adhered to and are effective at meeting its goals and objectives while in compliance with local and Federal mandates.	USDOE validation pending		(1) Standard Operating Procedures covering procurement issues such as Sole Source Procurement requirements, Procedures for Requisitions and Purchase Orders, Procedures for the maintenance of Procurement Records, Travel Requests and Authorizations, Fixed Assets Management, and the procurement of personnel have been implemented. (2) Training top essential personnel district wide was provided and annually thereafter. (3) Monitoring of procedures are to be in line with Programmatic and Fiscal Management Reviews for all program staff (LEA's). (4) Training occurred on October 27, 28, and 29, 2008 for the Procurement Division, sponsored by the Office of the Public Auditor (OPA) and General Services Agency (GSA) on Procurement and Fraud issues. (5) Implementation of the Management Internal Control Program (MIC Program)	100% implementation of Internal Controls in place and validated by Programmatic & Fiscal Reviews by State Program Monitors (see Monitoring/Review Schedule)	(1) Requisition/Purchase Order SOP; (2) Sole Source Procurement SOP; (3) DE-1/Personnel Action Procedures SOP; (4) Travel Request and Authorization SOP; (5) Procurement Records Management SOP; (6) Fixed Assets Management SOP; (7) Fiscal Monitoring Checklists for all listed SOPs. (8) Monitoring/Review Schedule; (9) Training Manual from completed trainings; (10) MIC Training schedule	(1) Monitoring procedures are still ongoing and conducted quarterly or as needed to validate processes and impose corrective action where necessary. (2) Training occurred on October 27, 28, and 29, 2008 for the Procurement Division, sponsored by the Office of the Public Auditor (OPA) and General Services Agency (GSA) on Procurement & Fraud issues. (3) Further training to take place throughout the coming months	
VII. Strengthen GPSS Contracting and Procurement Policies & Procedures	A1. Develop Standard Operating Procedures for GPSS Sole Source Procurement Process.	Deputy Superintendent of Finance & Administrative Services, Chief Auditor and Federal Programs Administrator	1.) Ensure compliance with Sole Source Procurement Procedures by monitoring procurement files. 2) Management Internal Control Program (MIC Program); assessing, analyzing, reporting and training.	USDOE validation pending		(1) GPSS has implemented SOPs to address Sole Source Procurement to ensure that all essential personnel is trained on these procedures to understand what constitutes sole source & in what situations sole source procurement is allowed. (2) Training for sole source procurement has been ongoing & will continue until all essential personnel is effectively trained, after which training will be conducted annually. (3) On Site Monitoring/Reviews will include Programmatic & Fiscal Management Reviews & will validate the district's Internal Controls & determine compliance with the sole source procurement procedures. (4) Training occurred on October 27, 28, & 29, 2008 for the Procurement Division, sponsored by the Office of the Public Auditor (OPA) & General Services Agency (GSA) on Procurement & Fraud issues.	100% implementation of Internal Controls in place and validated by Programmatic & Fiscal Reviews by State Program Monitors (see Monitoring/Review Schedule)	(1) Standard Operating Procedure for Sole Source Procurement (2) Fiscal Monitoring Checklist (3) Monitoring/Review Schedule (4) Copy of training invitation to GPSS for Procurement's attendance at the October 27-29, 2008 training. (5) MIC Program forms for overall accountability. (6) Training Manual from completed trainings. (7) MIC Training schedule	(1) State Officer continue to provide Procurement personnel with guidance & technical assistance, as needed. (2) Sole source procurement processes are articulated to program personnel & guidance is provided as they move in this direction to ensure proper procurement processes are adhered to. (3) This technical assistance serves a monitoring mechanism by State Officers to ensure procedures are followed prior to transaction being finalized which is ongoing & evidenced by quarterly monitoring. (4) Training to essential personnel responsible for implementing & managing federally funded programs have been provided all necessary training since Aug. 2007 & annually thereafter, & as needed. (5) Monitoring procedures are still ongoing & conducted quarterly or as needed to validate processes & impose corrective action where necessary. (6) Training occurred on October 27, 28, & 29, 2008 for the Procurement Division, sponsored by the Office of the Public Auditor (OPA) & General Services Agency (GSA) on Procurement & Fraud issues. * Further training to take place throughout the coming months.	
VII. Strengthen GPSS Contracting and Procurement Policies & Procedures	A2. Exercise internal controls over maintaining supporting documentation in program files to substantiate program expenditures.	Federal Programs, Deputy Superintendent of Finance & Administrative Services, Chief Auditor	1) Adherence to Procurement Records SOP 2.) Monitoring of Procurement Records to ensure compliance with document retention procedures. 3) Management Internal Control Program (MIC Program); assessing, analyzing, reporting and training.	USDOE validation pending	GPSS failed to retain vendor invoices and receiving reports (reference: audit finding 04-07; QC=\$3,000) GPSS did not ensure that procurement policies were enforced. (reference: audit finding 06-06; QC=\$107,499	(1) GPSS has implemented a Procurement Records Management SOP to address the issue of records retention with respect to procurement transactions. (2) SOPs for Requisition/Purchase Orders, Sole Source Procurement, Travel Request's & Authorizations have also been implemented which require a paper trail of supporting documents to lead up to the compliance factors necessary. (3) Training on these procedures was conducted & will be provided annually thereafter. (4) Fiscal Monitoring Checklists are used by State Officers to ensure that procurement policies are adhered to & enforced. (5) Monitoring schedules are in line with Fiscal & Programmatic Reviews with reports maintained in program files for documentation. (6) reports maintained in program files for documentation.	100% implementation of Internal Controls in place and validated by Programmatic & Fiscal Reviews by State Program Monitors (see Monitoring/Review Schedule)	(1) Requisition/Purchase Order SOP; (2) Sole Source Procurement SOP; (3) DE-1/Personnel Action Procedures SOP; (4) Travel Request and Authorization SOP; (5) Procurement Records Management SOP; (6) Fixed Assets Management SOP; (7) Fiscal Monitoring Checklists for all listed SOPs. (8) Monitoring/Review Schedule; (9) Training Manual from completed trainings; (10) MIC Training schedule	(1) Through continued monitoring efforts GPSS have discovered the need for the further strengthening of the SOP Internal controls for this area. (2) As a result, the Records Room SOP #07-002 is currently being reviewed & updated to reflect the necessary improvements, pending approval. (3) Training occurred on October 27, 28, & 29, 2008 for the Procurement Division, sponsored by the Office of the Public Auditor (OPA) & General Services Agency (GSA) on Procurement & Fraud issues. * Further training to take place throughout the coming months.	
VII. Strengthen GPSS Contracting and Procurement Policies & Procedures	B. Ensure staff responsible for implementing federal programs understand all requirements related to procurement with federal funds (RFP requirements for contracts, competitive bidding, etc.)	Deputy Superintendent of Finance & Administrative Services, Chief Auditor and Federal Programs Administrator	1.) Adherence to Standard Operating Procedures a) Requisition/Purchase Order Procedure b.) Sole Source Procurement c.) DE-1/Personnel Action Procedures d.) Travel Request and Authorization Procedure e.) Procurement Records Management f. Fixed Assets Management 2.) Training of all essential personnel to ensure understanding federal requirements related to procurement using federal funds. 3.) Monitoring of these procedures set out through the various SOP's by way of Fiscal Monitoring Checklists for all listed SOP's. 4.)Regular Monitoring/Review Timelines 5) Management Internal Control Program (MIC Program); assessing, analyzing, reporting and training.	USDOE validation pending	GPSS did not maintain procurement documents to support competitive sealed bidding (reference: audit finding 06-13; QC=\$0)	(1) GPSS has implemented several SOPs to address the requirements related to procurement with federal (1) GPSS has implemented several SOPs to address the requirements related to procurement with federal funds. (2) State Officers have provided essential personnel with all necessary training to include Procurement Procedures covering Requisitions & Purchase Orders since Oct. 2007, further training was provided for new personnel & as deemed necessary. (3) Upon implementation of new SOPs, training to be provided accordingly to program personnel which is to take place within 45 days of each effectuated SOP. This is to ensure staff responsible for implementing federal programs understands all procurement procedures & regulations. (4) Internal Controls are also in place in the various procurement areas to ensure that the processes work within the department. (5) State Program Officers will be conducting reviews of these procedures periodically to determine whether processes are in compliance & provide technical assistance for corrective action if necessary to bring process into compliance. (6) Training occurred on October 27, 28, & 29, 2008 for the Procurement Division, sponsored by the Office of the Public Auditor (OPA) & General Services Agency (GSA) on Procurement & Fraud issues. (7) Implementation of the MIC Program * Further training to take place throughout the coming months.	100% implementation of Internal Controls in place and validated by Programmatic & Fiscal Reviews by State Program Monitors (see Monitoring/Review Schedule). Training on Standard Operating Procedures completed.	(1) Requisition/Purchase Order SOP; (2) Sole Source Procurement SOP; (3) DE-1/Personnel Action Procedures SOP; (4) Travel Request and Authorization SOP; (5) Procurement Records Management SOP; (6) Fixed Assets Management SOP; (7) Fiscal Monitoring Checklists for all listed SOPs. (8) Monitoring/Review Schedule; (9) Training Manual from completed trainings; (10) MIC Training schedule	(1) Training schedule is currently being formulated to repeat training sessions for district personnel on SOP's implemented & any updates to these SOP's or internal control procedures will be incorporated into these trainings. (2) These trainings will reinforce the requirements of the SOP's implemented & provide information on how these requirements will impact the performance of the grants. (3) Monitoring procedures are still ongoing. (4) Training occurred on October 27, 28, & 29, 2008 for the Procurement Division, sponsored by the Office of the Public Auditor (OPA) & General Services Agency (GSA) on Procurement & Fraud issues. * Further training to take place throughout the coming months.	

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VII. Strengthen GPSS Contracting and Procurement Policies & Procedures	B1. Create documents clearly explaining competitive bidding requirements.	Deputy Superintendent of Finance & Administrative Services, Chief Auditor and Federal Programs Administrator	1.) Adherence to Sole Source Procurement Procedures 2.) Adherence to Purchase Order/Requisition Procedures a) Management Internal Control Program (MIC Program); assessing, analyzing, reporting and training. b) Validation by Quarterly Review and Internal Audit Review	USDOE validation pending		(1) GPSS has implemented several SOPs to address the requirements related to procurement with federal funds. (2) State Officers have provided essential personnel with all necessary training to include Procurement Procedures covering Requisitions & Purchase Orders since Oct. 2007, further training was provided for new personnel & as deemed necessary. (3) Upon implementation of new SOPs, training to be provided accordingly to program personnel which is to take place within 45 days of each effectuated SOP. This is to ensure staff responsible for implementing federal programs understands all procurement procedures & regulations. (4) Internal Controls are also in place in the various procurement areas to ensure that the processes work within the department. (5) State Program Officers will be conducting reviews of these procedures periodically to determine whether processes are in compliance & provide technical assistance for corrective action if necessary to bring process into compliance. (6) Training occurred on October 27, 28, & 29, 2008 for the Procurement Division, sponsored by the Office of the Public Auditor (OPA) & General Services Agency (GSA) on Procurement & Fraud issues. (7) Implementation of the MIC Program * Further training to take place throughout the coming months.	100% implementation of Internal Controls in place and validated by Programmatic & Fiscal Reviews by State Program Monitors (see Monitoring/Review Schedule). Training on Standard Operating Procedures completed.	(1) Standard Operating Procedure for Sole Source Procurement (2) Fiscal Monitoring Checklist (3) Monitoring/Review Schedule (4) Copy of training invitation to GPSS for Procurement's attendance at the October 27-29, 2008 training. (5) MIC Program forms for overall accountability. (6) Training Manual from completed trainings. (7) MIC Training schedule	(1) Training schedule is currently being formulated to repeat training sessions for district personnel on SOP's implemented & any updates to these SOP's or internal control procedures will be incorporated into these trainings. (2) These trainings will reinforce the requirements of the SOP's implemented & provide information on how these requirements will impact the performance of the grants. (3) Monitoring procedures are still ongoing. (4) Training occurred on October 27, 28, & 29, 2008 for the Procurement Division, sponsored by the Office of the Public Auditor (OPA) & General Services Agency (GSA) on Procurement & Fraud issues. * Further training to take place throughout the coming months.	
VII. Strengthen GPSS Contracting and Procurement Policies & Procedures	B2. Develop training for program staff that clearly explains contracting requirements.	Deputy Superintendent of Finance & Administrative Services, Chief Auditor and Federal Programs Administrator	1.) Adherence to Standard Operating Procedures a) Requisition/Purchase Order Procedure b.) Sole Source Procurement c.) DE-1/Personnel Action Procedures d.) Travel Request and Authorization Procedure e.) Procurement Records Management f. Fixed Assets Management 2.) Training of all essential personnel to ensure understanding federal requirements related to procurement using federal funds. 3.) Monitoring of these procedures set out through the various SOP's by way of Fiscal Monitoring Checklists for all listed SOP's. 4.)Regular Monitoring/Review Timelines 5) Management Internal Control Program (MIC Program); assessing, analyzing, reporting and training.	USDOE validation pending		GPSS has implemented several Standard Operating Procedures to address the requirements related to procurement with federal funds. Training to all essential staff is to be conducted for each and every SOP that has been implemented to ensure staff responsible for implementing federal programs understand all procurement procedures and regulations. Fiscal Training on Procurement Procedures covering Requisitions and Purchase Orders conducted by State staff to Program Managers (LEA's). Internal Controls implemented include SOP's applicable to Requisitions & Procurement (SOP# 900-001). On Site Monitoring/Reviews will include the adherence of Procurement Procedures as part of the district's Internal Controls. Training and Technical assistance will be available to respective divisions should the need arise. Internal Controls are also in place in the various procurement areas to ensure that the processes work within the department. State Program Monitors will be conducting reviews of these procedures periodically (see Monitoring/Review Schedule) to determine whether processes are in compliance and provide technical assistance for corrective action if necessary to bring process into compliance. *Training to be conducted October 27, 28, and 29, 2008 for the Procurement Division, sponsored by the Office of the Public Auditor (OPA) and General Services Agency (GSA) on Procurement and Fraud issues. * Implementation of the Management Internal Control Program (MIC Program)	100% implementation of Internal Controls in place and validated by Programmatic & Fiscal Reviews by State Program Monitors (see Monitoring/Review Schedule). Since Oct. 2007, essential personnel have received the necessary training regarding these procedures, further training was provided for new personnel & as deemed necessary.	(1) Requisition/Purchase Order SOP; (2) Sole Source Procurement SOP; (3) DE-1/Personnel Action Procedures SOP; (4) Travel Request and Authorization SOP; (5) Procurement Records Management SOP; (6) Fixed Assets Management SOP; (7) Fiscal Monitoring Checklists for all listed SOP's. (8) Monitoring/Review Schedule; (9) Training Manual from completed trainings; (10) MIC Training schedule	(1) Training schedule is currently being formulated to repeat training sessions for district personnel on SOP's implemented & any updates to these SOP's or internal control procedures will be incorporated into these trainings. (2) These trainings will reinforce the requirements of the SOP's implemented & provide information on how these requirements will impact the performance of the grants. (3) Monitoring procedures are still ongoing. (4) Training occurred on October 27, 28, & 29, 2008 for the Procurement Division, sponsored by the Office of the Public Auditor (OPA) & General Services Agency (GSA) on Procurement & Fraud issues. * Further training to take place throughout the coming months.	
VII. Strengthen GPSS Contracting and Procurement Policies & Procedures	C. Create uniform documentation requirements/tem plate for all staff responsible for implementing federal programs.	Deputy Superintendent of Finance & Administrative Services, Chief Auditor and Federal Programs Administrator	1) Adherence to Procurement Records SOP 2.) Monitoring of Procurement Records to ensure compliance with document retention procedures. 3) Management Internal Control Program (MIC Program); assessing, analyzing, reporting and training.	USDOE validation pending	GPSS did not maintain sufficient procurement documentation (reference: audit finding 06-13; QC=\$0)	(1) GPSS has implemented several SOPs to address the requirements related to procurement with federal funds. (2) Training to all essential staff is to be conducted for all SOPs that has been implemented to ensure personnel responsible for implementing federal programs understands procurement procedures & regulations. (3) Fiscal Training on Procurement Procedures covering Requisitions & Purchase Orders conducted by State staff to Program Managers (LEA's). (4) Internal Controls are also in place in the various procurement areas to ensure that the processes work within the department. (5) State Officers will continue to assess of these procedures periodically (see Monitoring/Review Schedule) to determine whether processes are in compliance & provide technical assistance for corrective action if necessary to bring process into compliance through on-site monitoring as part of the district's Internal Controls. (6) Training & Technical assistance will be available to respective divisions should the need arise. (7) Training to be conducted October 27, 28, and 29, 2008 for the Procurement Division, sponsored by the Office of the Public Auditor (OPA) and General Services Agency (GSA) on Procurement and Fraud issues. (8) Implementation of the MIC Program)	100% implementation of Internal Controls in place and validated by Programmatic & Fiscal Reviews by State Program Monitors (see Monitoring/Review Schedule). Training on Standard Operating Procedures completed.	(1) Standard Operating Procedure for Sole Source Procurement (2) Fiscal Monitoring Checklist (3) Monitoring/Review Schedule (4) Copy of training invitation to GPSS for Procurement's attendance at the October 27-29, 2008 training. (5) MIC Program forms for overall accountability. (6) Training Manual from completed trainings. (7) MIC Training schedule	(1) Training schedule is currently being formulated to repeat training sessions for district personnel on SOP's implemented & any updates to these SOP's or internal control procedures will be incorporated into these trainings. (2) These trainings will reinforce the requirements of the SOP's implemented & provide information on how these requirements will impact the performance of the grants. (3) Monitoring procedures are still ongoing. (4) Training occurred on October 27, 28, & 29, 2008 for the Procurement Division, sponsored by the Office of the Public Auditor (OPA) & General Services Agency (GSA) on Procurement & Fraud issues. * Further training to take place throughout the coming months.	
VII. Strengthen GPSS Contracting and Procurement Policies & Procedures	C1. Develop a system for maintaining source documentation to support program expenditures, such as cancelled checks, paid bills, payrolls, time and attendance records, contract and sub grant award documents.	Deputy Superintendent of Finance & Administrative Services, Chief Auditor and Federal Programs Administrator	1) Adherence to Procurement Records SOP 2.) Monitoring of Procurement Records to ensure compliance with document retention procedures. 3) Management Internal Control Program (MIC Program); assessing, analyzing, reporting and training.	USDOE validation pending		(1) As a result of our internal controls with respect to supporting documentation for program expenditures, all pertinent documents that clearly substantiate the expenditure must be attached to any requests for funds prior to the funds being approved for disbursement. (2) After the transaction is finalized, documentation is safeguarded within the records room of the procurement office. (3) Form R accompanies all request for funds that evidences the various signatories of the departments along the path to fund disbursement. (4) A copy of this routing form is filed within the respective program file within the Federal Programs Division. (5) Training occurred on October 27, 28, & 29, 2008 for the Procurement Division, sponsored by the Office of the Public Auditor (OPA) & General Services Agency (GSA) on Procurement & Fraud issues. (6) Implementation of the Management Internal Control Program (MIC Program)	100% implementation of Internal Controls in place and validated by Programmatic & Fiscal Reviews by State Program Monitors quarterly.	(1) Standard Operating Procedure for Sole Source Procurement (2) Fiscal Monitoring Checklist (3) Monitoring/Review Schedule (4) Copy of training invitation to GPSS for Procurement's attendance at the October 27-29, 2008 training. (5) MIC Program forms for overall accountability. (6) Training Manual from completed trainings. (7) MIC Training schedule	(1) Training schedule is currently being formulated to repeat training sessions for district personnel on SOP's implemented & any updates to these SOP's or internal control procedures will be incorporated into these trainings. (2) These trainings will reinforce the requirements of the SOP's implemented & provide information on how these requirements will impact the performance of the grants. (3) Monitoring procedures are still ongoing. (4) Training occurred on October 27, 28, & 29, 2008 for the Procurement Division, sponsored by the Office of the Public Auditor (OPA) & General Services Agency (GSA) on Procurement & Fraud issues. * Further training to take place throughout the coming months.	

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VII. Strengthen GPSS Contracting and Procurement Policies & Procedures	C2. Develop a system to ensure that files consistently contain adequate source documentation to support program expenditures.	Deputy Superintendent of Finance & Administrative Services, Chief Auditor and Federal Programs Administrator	1) Adherence to Procurement Records SOP 2.) Monitoring of Procurement Records to ensure compliance with document retention procedures. 3) Management Internal Control Program (MIC Program); assessing, analyzing, reporting and training.	USDOE validation pending		(1) As a result of our internal controls with respect to supporting documentation for program expenditures, all pertinent documents that clearly substantiate the expenditure must be attached to any requests for funds prior to the funds being approved for disbursement. (2) After the transaction is finalized, documentation is safeguarded within the records room of the procurement office. (3) Form R accompanies all request for funds that evidences the various signatories of the departments along the path to fund disbursement. (4) A copy of this routing form is filed within the respective program file within the Federal Programs Division. (5) Training occurred on October 27, 28, & 29, 2008 for the Procurement Division, sponsored by the Office of the Public Auditor (OPA) & General Services Agency (GSA) on Procurement & Fraud issues. (6) Implementation of the Management Internal Control Program (MIC Program)	100% implementation of Internal Controls in place and validated by Programmatic & Fiscal Reviews by State Program Officers quarterly as it relates to effectuated SOPs that currently do not require revisions. However, GPSS continues to monitor its processes & testing its internal controls procedures to identify areas for improvement. MIC program will provide additional validation.	(1) Standard Operating Procedure for Sole Source Procurement (2) Fiscal Monitoring Checklist (3) Monitoring/Review Schedule (4) Copy of training invitation to GPSS for Procurement's attendance at the October 27-29, 2008 training. (5) MIC Program forms for overall accountability. (6) Training Manual from completed trainings. (7) MIC Training schedule	Through continued monitoring efforts GPSS have (1) Through continued monitoring efforts GPSS have discovered the need for the further strengthening of the SOP Internal controls for this area, as a result, the Records Room SOP #07-002 is currently being reviewed & updated to reflect the necessary improvements, pending approval; (2) These modifications have come by way of the GPSS Business office revamping their internal controls and the SOP to articulate further the requirements of retaining supporting documentation for program expenditures. (3) Monitoring efforts will continue to ensure these modifications are accomplishing what they are intended to do. (4) Training on this would be conducted annually thereafter or as necessary. (5) Training occurred on October 27, 28, and 29, 2008 for the Procurement Division, sponsored by the Office of the Public Auditor (OPA) and General Services Agency (GSA) on Procurement and Fraud issues. Further training to take place throughout the coming months.	
VII. Strengthen GPSS Contracting and Procurement Policies & Procedures	D. Ensure staff responsible for implementing federal programs at all levels (central office and school level) thoroughly understand the process for retaining documentation.	Deputy Superintendent of Finance & Administrative Services, Chief Auditor and Federal Programs Administrator	1) Adherence to Procurement Records Standard Operating Procedures 2.) Monitoring of Procurement Records to ensure compliance with document retention procedures. 3) Management Internal Control Program (MIC Program); assessing, analyzing, reporting and training.	USDOE validation pending		As a result of our newly implemented procedures and internal controls with respect to supporting documentation for program expenditures, all pertinent documents that clearly substantiate the expenditure must be attached to any requests for funds prior to the funds being approved for disbursement. After the transaction is completed, documents are safeguarded within the records room of the procurement office. In addition, there is a routing form that accompanies the request for funds that evidences the various signatories of the departments along the path to fund disbursement. A copy of this routing form is filed into the respective program file within the Federal Programs Division.	100% implementation of Internal Controls in place and validated by Programmatic & Fiscal Reviews by State Program Monitors quarterly.	(1) SOP for Deappropriation of Unexpended Federal Grant Awards Subsequent to Period of Availability (2) SOP for Liquidation of Federal Grand Awards Within the Period of Availability and Within (90) Days After the Period of Availability (3) Copy of training invitation to GPSS for Procurement's attendance at the October 27-29, 2008 training. (4) MIC Program forms for overall accountability. (5) Training Manual from completed trainings. (6) MIC Training schedule	(1) GPSS has identified ways to strengthen this SOP & have introduced modifications to our procedures to accomplish this. (2) Monitoring efforts will continue to ensure these modifications are accomplishing what they are intended to do. (3) These modifications have come by way of the GPSS Business office revamping their internal controls & the SOP to articulate further the requirements of retaining supporting documentation for program expenditures. - Training on this would be conducted annually thereafter or as necessary. (4) Training occurred on October 27, 28, & 29, 2008 for the Procurement Division, sponsored by the Office of the Public Auditor (OPA) & General Services Agency (GSA) on Procurement & Fraud issues. Further training to take place throughout the coming months.	
VIII. Strengthen GPSS Grant Liquidation Procedures	2. Ensure proper documentation is retained.	Deputy Superintendent of Finance & Administrative Services, Chief Auditor and Federal Programs Administrator	<ul style="list-style-type: none"> Measurable Objective: Adherence to Deappropriation of Unexpended Federal Grant Awards Subsequent to Period of Availability (SOP No. 06-003) Requisition/Purchase Measurable Objective: Adherence to Deappropriation of Unexpended Federal Grant Awards Subsequent to Period of Availability (SOP No. 06-003) Requisition/Purchase Order Report (SOP 900-001) Travel Authorization Report (SOP 900-002) DE-1/Personnel Action Report (SOP 900-003) Time Distribution Report (SOP 900-004) Fixed Assets (SOP: Fixed Asset Management System) Programmatic Monitoring & Review Reports Fiscal Monitoring Checklist Monitoring Schedule/Site Visits Organizational/ Functional Chart of Federal Programs Division Reporting Structure Managers Internal Control Program (MIC Program) 	USDOE validation pending		(1) GPSS has implemented several SOPs to address various weaknesses within our fiscal operations to include the proper retention of pertinent documentation with respect to expenditures of federal grant funds. (2) Documentation requirements for procurement of funds for various grant objectives & activities must be attached to the request for funds for review & approval by the State Office to ensure compliance. (3) After the transaction is deemed compliant & funds are disbursed, final documentation packets are safeguarded within the Procurement Records Room. (4) State Program Officers will monitor this process quarterly to ensure adherence to processes.	100% implementation of Internal Controls in place and validated by Programmatic & Fiscal Reviews by State Program Monitors quarterly.	(1) Functional Chart Internal Auditor Office (2) Function of Internal Audit Staff (3) SOPs in place are as follows: a. Matching Level of Effort & Earmarking Requirements; b. DE-1/Personnel Action Procedure; c. Sole Source Procurement; d. Time distribution Report Procedure; e. Requisition/Purchase Order Procedure; f. Deappropriation of Unexpended Federal Grant Awards Subsequent to the Period of Availability; g. Travel Request & Authorization Procedure; h. Procurement Records; i. Bank Reconciliation; j. Elapsed Time Between Receipt of Cash & Disbursements for Federal Grants; k. Liquidation of Federal Grant Awards With the Period of Availability or Within (90) days after the Period of Availability; l. Records Room (4) Fiscal Monitoring Checklists for all SOPs have been created for: a. Fixed Assets; b. Liquidation & Period of Availability; c. Records Room & Procurement Records; d. Time Distribution Report (TDR); e. Sole Source; f. Travel Authorization	(1) State Officers continue to monitor the implementation of the various SOP's in place & continue to provide feedback & recommendations as necessary to ensure compliance. (2) Should corrective action be necessary, steps to resolution are provided & validated shortly after for compliance. (3) Documentation is provided via the monitoring checklist forms that were implemented for the SOP's for use by state staff monitoring. (4) Validation by Internal Audit	

Task Name/ Goal	Task Subheader	Responsible Person/ Office	Measurable Objective(s)	Validation by USDOE/ Date & Method of Validation	Underlying Problems	GPSS Action Taken for Resolution	Completion Date / Percentage of Completion	Documents/References	Status/Updates	Comments/ Acknowledgement by USDOE
VIII. Strengthen GPSS Grant Liquidation Procedures	A3. Implement new process.	Deputy Superintendent of Finance & Administrative Services, Chief Auditor and Federal Programs Administrator, Program Managers	<p>(1) Measurable Objective:</p> <ul style="list-style-type: none"> Adherence to Deappropriation of Unexpended Federal Grant Awards Subsequent to Period of Availability (SOP No. 06-003) Requisition/Purchase Order Report (SOP 900-001) Sole Source Procurement Travel Authorization Report (SOP 900-002) DE-1/Personnel Action Report (SOP 900-003) Time Distribution Report (SOP 900-004) Procurement Records Management Fixed Assets (SOP: Fixed Asset Management System) <p>(2) Training of all essential personnel to ensure understanding federal requirements related to procurement using federal funds.</p> <p>(3) Monitoring of these procedures set out through the various SOP's by way of Fiscal Monitoring Checklists for all listed SOP's.</p> <p>(4) Regular Monitoring/Review Timelines</p>	USDOE validation pending		*Standard Operating Procedures have been developed and the process of liquidating encumbrances of expiring grants have begun and are in effect.	100% implementation of SOP's and Training associated with these new procedures. Internal Controls in place and validated by Programmatic & Fiscal Reviews by State Program Monitors quarterly. * December 2008 for all grants expiring September 2008 to be fully liquidated and funds de-appropriated.	<p>(1) Programmatic Monitoring & Review Reports</p> <p>(2) Liquidation & Period of Availability Fiscal Monitoring Checklist</p> <p>(3) Monitoring Schedule/Site Visits</p> <p>(4) Organizational/ Functional Chart of Federal Programs Division</p> <p>(5) Reporting Structure</p> <p>(6) Sample of grants de-appropriated</p> <p>(7) Sample of grant liquidations of encumbrances during the liquidation period</p> <p>(8) SOP# 900-008 Liquidation of Federal Grant Awards within the Period of Availability (Liquidation & Deappropriation Procedures)</p>	<p>(1) Quarterly on-site monitoring</p> <p>(2) Validation by Internal Audit</p>	