

Task Name/Goal	Task Sub-Header	Responsible Person/Office	Validation by USDOE/Date & Method of Validation	Underlying Problems	GPSS Action Taken for Resolution	Completion Date/ Measurable Objective	Percentage of Completion	Documents/ References	Updates/Status	Comments/Acknowledgement by USDOE
I. Strengthen GPSS Overall Monitoring Process	A. Determine roles and responsibilities of the various staff in the Federal Programs Division, Program Managers (Division Heads) and Business Office.	Federal Programs Administrator, Program Managers, Project Directors, & Deputy Superintendent of Finance & Administrative Services	USDOE Validation Pending	GPSS has not clearly distinguished segregation of duties for program directors, program managers & program monitors.	(1) GPSS has delineated functions between SEA (Federal Prgm. Div.) & LEA (Prgm. Mgrs. & Proj. Dir.) since Aug. 2007. (2) All essential personnel responsible for implementing, managing, & reporting federally funded prgms. was provided the necessary training since Aug. 2007, further training to be provided annually thereafter & as needed: (3) State Officers responsible for: a. Validating activities (all requests) against approved proj. applications for programmatic & fiscal compliance; b. Conducting on-site monitoring reviews of federally funded activities, quarterly & as deemed necessary to ensure prgm goals & objectives are being achieved. (3) Provide guidance & technical assistance to LEAs; c. Business Office to adhere to SOPs & ensure federal funds are expended accordingly to federal statutory requirements; d. State Officer to receive program specific & grants management training annually to ensure a thorough understanding of cross cutting federal requirements.	(1) SEA vs. LEA training has been provided to essential personnel since Aug. 1007 & annually thereafter & as needed - Latest training occurred in November 2008. (2) State Officers continue to conduct quarterly & semi-annual reviews to validate clear understanding of LEA roles & responsibilities; (3) State Officer continue to receive training necessary to ensure clear understanding of SEA roles & responsibilities annually; (4) State Officer, LEAs, & Business Office continue to collaborate to ensure federal funds are expended according to federal statutory provisions.	100% Training On-Going	• Completed quarterly reports & relative supporting documents - (1) Completed programmatic & fiscal monitoring Forms evidencing review by State Officers for compliance. (2) Training documentation to include sign in sheets & training curriculum for the various trainings conducted by State Officers to personnel responsible for implementing & monitoring federally funded activities. (3) SEA vs. LEA memorandum (4) Updated grant listing chart of responsible personnel	COMPLETED & ONGOING: • GPSS continues to hold the lines of delineation between SEA & LEA functions providing the necessary training needed to program personnel to ensure a clear understanding of roles & responsibilities: (1) SEA vs. LEA training provided since Aug. 2007 & annually thereafter; (2) State Officers continue to provide guidance & technical assistance to LEAs & Business Office to ensure adherence to statutory requirements; (3) State Officers continue to conduct quarterly & semi-annual reviews to validate clear understanding of LEA roles & responsibilities; (4) Beginning Aug. 2007 & thereafter, State Officer continue to receive program specific & grants management training necessary to ensure clear understanding of SEA roles & responsibilities - Latest training received October 2008	
I. Strengthen GPSS Overall Monitoring Process	B. Ensure staff responsible for implementing and monitoring federal programs have a thorough understanding of federal programmatic requirements.	Federal Programs Administrator, Program Managers, Project Directors, & Deputy Superintendent of Finance & Administrative Services	USDOE Validation Pending	GPSS has not ensured that federal program staff have a thorough understanding of the federal program regulations and requirements for the programs that they have responsibility for administering.	(1) GPSS to ensure personnel responsible for implementing & managing federally funded activities receive all necessary training annually & as needed; (2) Monitoring of internal control procedures to be conducted & validated by State Officers; (3) Since Aug. 2007, State Officers have received the following Grants Mgmt. training: a. Grantsmanship II: Admin. Requirements & Cost Principles for Grants & Other Agreements; b. Intro to Federal Grants & Coop. Agreements; c. Monitoring Grants & Coop. Agreements; d. Sub awarding for Pass-Through Entities; (4) To ensure State Officers possess a thorough understanding of cross cutting federal requirements, State Officers will continue to receive Grants Mgmt. training annually.	(1) Assessment of internal control procedures to be conducted & validated by State Officers through quarterly reporting; (2) State Officers to continue to provide guidance & technical assistance to Prgm Mgrs/Proj. Dir. to ensure they remain cognizant of their roles & responsibilities.	100% Training On-Going	(1) Grants Mgmt Training documentation (handouts, certificates, etc.); (2) Completed quarterly, semi-annual, & annual reports, & relative supporting documents: a. Completed programmatic & fiscal monitoring forms evidencing review by State Officers for compliance; b. Training documentation to include sign-in sheets & training curriculum for the various trainings conducted by State Officers to personnel responsible for implementing & monitoring federally funded activities.	COMPLETED & ONGOING: • State Officers continue to: (1) Enhance their knowledge & skills in the area of grants mgmt., programmatic & fiscal requirements, as well as with program specific requirements in order to effectively administer federally funded programs. (2) Collaborate & provide guidance & technical assistance to program personnel to ensure programs are managed & implemented according to federal statutory requirements & to ensure activities align to project goals & objectives. (3) Receive the training & guidance necessary to administer federally funded programs.	
I. Strengthen GPSS Overall Monitoring Process	B1. Provide consistent program specific training to all GPSS staff that implement federal programs.	Federal Programs Administrator, Program Managers, Project Directors, & Deputy Superintendent of Finance & Administrative Services	USDOE Validation Pending	None Stated	(1) State Officers, Prgm Mgrs. & Proj. Dir. have received program specific & grants management training necessary to ensure activities are carried out according to federal statutory requirements & align to program goals & objectives, as well as adhere to programmatic & fiscal requirements. (2) In July & August 2007, Prgm Mgrs. & Proj. Dir. received the following program specific training: a. DEED; b. Summer School; c. Further program specific training forthcoming to include the handling of Program Income & internal controls to be provided to all Prgm Mgrs. & Proj. Dir. annually.	(1) State Officers to continue to receive program specific & grants management training annually; (2) State Officers continue to conduct on-site reviews of programs for programmatic & fiscal compliance; (3) State Officer continue to receive the training necessary to ensure clear understanding of SEA roles & responsibilities annually & to ensure a clear understanding of federal statutory requirements; (4) Collaborative effort between State Officer, LEAs, & Business Office to ensure federal funds are expended according to federal statutory provisions; (5) As SOPs are updated & aligned to federal/local requirement, training to be provided accordingly.	100% Training On-Going	(1) Grants Mgmt Training documentation (handouts, certificates, etc.); (2) Completed quarterly, semi-annual, & annual reports, & relative supporting documents: a. Completed programmatic & fiscal monitoring forms evidencing review by State Officers for compliance; b. Training documentation to include sign-in sheets & training curriculum for the various trainings conducted by State Officers to personnel responsible for implementing & monitoring federally funded activities.	COMPLETED & ONGOING: (1) State Officers, Prgm Mgrs., & Proj. Dir. continue to receive the training necessary to implement, manage, & monitor federally funded programs; (2) State Officers continue to provide guidance & technical assistance to ensure adherence to statutory requirements; (3) Beginning Aug. 2007 & thereafter, State Officer continue to receive training necessary to ensure clear understanding of SEA roles & responsibilities - Latest training received October & November 2008.	
I. Strengthen GPSS Overall Monitoring Process	B2. Provide cross cutting federal grants management training (on OMB Circulars, EDGAR and other requirements) to ensure that staff responsible for program implementation understand cross cutting requirements.	Federal Programs Administrator, Program Managers, Project Directors, & Deputy Superintendent of Finance & Administrative Services	USDOE Validation Pending	None Stated	(1) Since Aug. 2007, State Officers have received the following Grants Mgmt. training: a. Grantsmanship II: Admin. Req. & Cost Principles for Grants & Other Agmts; b. Intro. to Federal Grants & Cooperative Agmts; c. Monitoring Grants & Coop. Agmts; d. Sub-awarding for Pass-Through Entities; (2) To ensure State Monitors possess a thorough understanding of cross cutting federal requirements, State Monitors will continue to receive Grants Mgmt training & program specific training annually; (3) State Officers to monitor internal control procedures quarterly, provide technical assistance to Prgm Mngrs/Proj. Dir. to ensure compliance with federal requirements; (4) Training will continue to be provided annually & semi-annually to all personnel responsible for implementing, managing, reporting, & monitoring federally funded prgms. to ensure adherence to federal statutory requirements & a clear understanding of roles & responsibilities.	• Training documentation (Attendance sheets, handouts, etc.) 1) Grants Management training materials 2) Training certificates		(1) Training documentation (Attendance sheets, handouts, etc.) a. Grants Management training materials; b. Training certificates	COMPLETED & ONGOING: (1) State Monitors will continue to receive program specific & grants management training annually - Latest training received October 2008; (2) Monitoring of internal control procedures to be conducted quarterly by State Monitors through relative programmatic & fiscal monitoring forms; (3) State Monitors to continue to provide guidance & technical assistance to Prgm Mgrs. & Proj. Dir. to ensure compliance with federal requirements; (4) Training will continue to be provided annually & semi-annually to all personnel responsible for implementing, managing, reporting, & monitoring federally funded prgms. - Latest training occurred October & November 2008.	
I. Strengthen GPSS Overall Monitoring Process	C. Ensure federal program requirements are being implemented by flow-through agencies (i.e. Schools, Guam Community College, University of Guam).	Federal Programs Administrator, Program Managers, Project Directors, & Deputy Superintendent of Finance & Administrative Services	USDOE Validation Pending	GPSS has not ensured that program directors and managers responsible for administering federal programs through flow-through agencies have a thorough understanding of all federal program regulations and requirements.	(1) Training was provided in August 2007 to all Program Managers & Project Directors, including flow-through agencies, on programmatic & fiscal requirements & internal control procedures, further training to be provided annually & as needed; (2) State Monitors will continue to monitor the activities of flow-through agencies (i.e. G.C.C., U.O.G) through quarterly site reviews to ensure program activities align with project application goals & objectives; (3) State Monitors to continue to provide technical assistance to Program Managers/Project Directors to ensure compliance with federal statutory requirements.	• Program Managers & Project Directors, including flow-through agencies, received training in August on fiscal requirements & internal control procedures, further training to be provided by December 2007 & annually thereafter • State Monitor to continue to evaluate flow-through agencies quarterly • State Monitor to continue to provide Technical assistance to flow-through agencies to ensure compliance with project application goals & objectives, & federal statutory requirements	100% Training On-Going	(1) Training documentation (Attendance sheets, handouts, etc.) a. SOP Training b. Routing procedures (2) Monitoring Review/Site Visit Forms (3) Fiscal Monitoring Review Forms	COMPLETED & ONGOING: (1) State Officers continue to provide guidance & technical assistance to Prgm Mgrs & Proj Dir of flow-through agencies to ensure a clear understanding of their roles & responsibilities, as well as to ensure they possess a clear understanding of flow-through requirements; (2) Latest training provided May 2008 to flow through agencies; (3) Validation of flow through agencies understanding of roles, responsibilities, federal regulations, & requirements is conducted through quarterly site reviews.	
I. Strengthen GPSS Overall Monitoring Process	D. Align programmatic monitoring activities with fiscal monitoring activities.	Federal Programs Administrator, Program Managers, Project Directors, & Deputy Superintendent of Finance & Administrative Services	USDOE & Internal Audit Unit validation pending	GPSS has not included reviews of sub recipient's financial reports and underlying financial records to ensure compliance with applicable sub recipient monitoring activities. (reference: audit finding 06-08: OC=50)	(1) Since August 2007, State Monitors have received the following Grants Management training: a. Grantsmanship II: Admin. Requirements & Cost Principles for Grants & Other Agreements; b. Intro. to Federal Grants & Cooperative Agreements; c. Monitoring Grants & Cooperative Agreements; d. Sub-awarding for Pass-Through Entities; (2) Monitoring of internal control procedures to be conducted quarterly by State Monitors; (3) State Monitors to continue to provide technical assistance to Program Managers/Project Directors to ensure compliance with federal programmatic & fiscal requirements; (4) To ensure that State Staff are equipped with the tools necessary to effectively evaluate & measure project performance, State Monitors will continue to receive Grants Management training annually.	• State Monitors to continue to provide technical assistance to Program Managers/Project Directors to ensure compliance with federal programmatic & fiscal requirements • Monitoring of internal control procedures to be conducted quarterly by State Monitors • State Monitors will continue to receive Grants Management training annually	100% Training On-Going	(1) Monitoring Review Forms (2) Fiscal Monitoring Review Forms (3) Monitoring Review/Site Visit schedule (4) Training documentation (Attendance sheets, handouts, etc.) for Grants Management	COMPLETED & ONGOING: (1) State Program Staff are educated via various trainings that are held to keep them abreast of the rules & regulations of grants management. (2) The most recent grants management training attended by state program staff was in June 2008. (3) Training to the various program personnel is also an ongoing activity with training occurring annually or as needed. (4) State Officers continue to provide technical assistance to program personnel to assist & provide guidance in the administration of their respective grant programs.	
I. Strengthen GPSS Overall Monitoring Process	E. [Establish a process for retaining monitoring documentation and reports].	Federal Programs Administrator	USDOE Validation Pending	None Stated	(1) Since December 2007, State Staff has developed and implemented its Master Filing System procedures for ensuring, maintaining & updating Federal Grant & Program files; (2) These procedures are currently being revamped to reflect the presence of technology wherein the task of file retention is being explored in order to streamline our file maintenance procedures & utilize limited space more efficiently within the division; (3) Revamping of procedures to be completed by February 2009; (4) State Officers to validate filing system of programs during on-site reviews.	• Since December 2007, State Staff has developed and implemented its Master Filing System procedures for ensuring, maintaining & updating Federal Grant & Program files. Revamping of procedures to be completed by February 2009.	100%	• Once the new procedures have been completed, documentation of processes to be provided accordingly.	ONGOING: (1) Since December 2007, State Staff has developed and implemented its Master Filing System procedures for ensuring, maintaining & updating Federal Grant & Program files; (2) These procedures are currently being revamped to reflect the presence of technology wherein the task of file retention is being explored in order to streamline our file maintenance procedures & utilize limited space more efficiently within the division; (3) State Officers to validate filing system of programs during on-site reviews.	
II. Strengthen GPSS Fixed Assets Policies & Procedures	A. GPSS must develop a property management system that complies with equipment and real property management requirements.	Federal Programs Administrator, Chief Auditor, Property Management Office, FSAIS, & Deputy Superintendent of Finance & Administrative Services			(1) GPSS has developed a basic property mgmt system that complies with equipment mgmt requirements: a. GPSS has purchased & implemented the FAST2 for CIMS Fixed Asset Software: • Implement barcode technology into the GPSS CIMS Fixed Asset System; • Reduce man hours on inventory by utilizing GPSS CIMS System asset information; • Integrates UTS download/upload program with GPSS CIMS FAS program permitting automated updating; • Eliminates need for manual reconciliation; • Supports multiple portable scanner types. b. A Property Management System (PMS) SOP was formulated by the Property Management Division in collaboration with the Financial Affairs Division, FSAIS, & key personnel. The PMS SOP has been amended to meet the needs of the GPSS & was recently approved on 10/13/08 by the Superintendent; c. Fixed asset training was provided by the UTS to essential personnel from the Financial Affairs Division, the Financial, Student, & Administrative Information System (FSAIS) division, & all State Staff & Program Managers on November 6 - 9, 2007; d. All fixed assets interfaced from the FAST2 for CIMS system into the GPSS Financial Management System will be reconciled quarterly with the Fixed Asset Accounting Ledgers by the GPSS Comptroller; e. GPSS will be tracking all other asset classes identified as "controlled assets" via the FAST2 for CIMS system.	The approved Standard Operating Procedures are completed.	100%	(1) Property Management System (PMS) Standard Operating Procedure (SOP# 900-010); (2) Training Agenda, Materials, and Sign in sheet; (3) Internal memo to Federal Programs Division dated 11/10/08; (4) Email from FSAIS Administrator concerning the CIMS Fixed Assets System.	CURRENT AND ONGOING: (1) The FAST2 for CIMS Fixed Asset system tracks all fixed assets with a shelf life of no less than one year valued at \$K & above to include computers laptops, desktops, LCD projectors and network printers; (2) The fixed assets are assigned a bar code (tag) numbers & entered into the GPSS Financial Management System (FMS); (3) The system assesses their value, depreciated value & their location as per the Fixed Assets Standard Operating Procedures (FASOP); (4) The Property Management System (PMS) SOP was completed, approved, & implemented; (5) The PMS SOP requires that all fixed assets be received at the GPSS warehouse, assigned a bar-coded tag with an assigned number, & the fixed assets details are entered into the FMS with the Business Office to be reconciled by the Comptroller .	
II. Strengthen GPSS Fixed Assets Policies & Procedures	B. GPSS must fully implement the standard operating procedures outlined in the Fixed Assets Management System.	Federal Programs Administrator, Chief Auditor, Property Management Office, FSAIS, & Deputy Superintendent of Finance and Administrative Services			(1) GPSS has purchased and implemented the FAST2 for CIMS Fixed Asset Software. (2) The Property Management System (PMS) Standard Operating Procedure (SOP) was formulated, implemented, & enforced by the Property Management division; (3) All fixed assets interfaced from the FAST2 for CIMS system into the GPSS Financial Management System will be reconciled with the Fixed Asset Accounting Ledgers by the GPSS Comptroller on a Quarterly basis; (4) Since GPSS is not an autonomous agency, GPSS does not have property listings identified. However, the real property (buildings) is listed in GPSS' financial books. Real property is recorded by the Department of Administration, Government of Guam, for appraisal & valuation; (5) The GPSS has ongoing tracking all other asset classes identified as "controlled assets" via the FAST2 for CIMS system.	• All fixed assets received as of January 2008 has been bar-coded; • The capturing & bar coding of fixed assets at all Private Non Profit (PNP) schools whose assets were received prior to January 2008 has been completed; • All fixed assets will be interfaced with the GPSS Financial Management System & reconciled with the Fixed Asset Accounting Ledgers & other related accounts as it applies no later than December 2008 by the GPSS Comptroller; • Quarterly reconciliations will occur; • Training will continue to be provided on a Quarterly basis & as needed	100% Bar-coded Pending Fixed Asset Reconciliation	(1) Property Management System (PMS) Standard Operating Procedure (SOP# 900-010); (2) Training Agenda, Materials, and Sign in sheet; (3) Internal memo to Federal Programs Division dated 11/10/08; (4) Email from FSAIS Administrator concerning the CIMS Fixed Assets System; (5) Purchase Order Receiving Reports	CURRENT AND ONGOING: (1) GPSS has 100% bar coded all fixed assets as of November 3, 2008. However, the automation of the fixed asset system requires the upload of the bar coded inventory into the CIMS Fixed Asset System. (2) This is the last step to bring the captured & bar coded items for proper depreciation & reconciliation. (3) GPSS' FSAIS is in communication with the CIMS consultant for the upload along with the proper setup & configuration for the CIMS Fixed Asset System, which is anticipated to be completed by the end of December 2008. (4) Please refer to attached e-mail from FSAIS Administrator dated November 13, 2008 & IMO dated memo November 10, 2008.	

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II. Strengthen GPSS Fixed Assets Policies & Procedures	B1. Develop Standard Operating Procedures for Fixed Assets Management System.	Federal Programs Administrator, Chief Auditor, Property Management Office, FSAIS, & Deputy Superintendent of Finance and Administrative Services			(1) Property Management System (PMS) Standard Operating Procedure (SOP) was formulated by the Property Management division in collaboration with the Financial Affairs Division, FSAIS, & key personnel; (2) Since GPSS is not an autonomous agency, GPSS does not have property listings identified. However, the real property (buildings) is listed in GPSS' financial books. Real property is recorded by the Department of Administration, Government of Guam, for appraisal & valuation; (3) The PMS SOP has been amended to meet the needs of the GPSS and was recently approved on 10/13/08 by the Superintendent; (4) Fixed asset training was provided by the United Technology Solutions (UTS) Company to essential personnel from the Financial Affairs Division, the Financial, Student, & Administrative Information System (FSAIS) division, & all State Staff & Pgm. Mgrs on Nov. 6 - 9, 2007; (5) All fixed assets interfaced from the FAST2 for CIMS system into the GPSS Financial Management System will be reconciled with the Fixed Asset Accounting Ledgers by the GPSS Comptroller on a Quarterly basis; (6) The GPSS will be tracking all other asset classes identified as "controlled assets" via the FAST2 for CIMS system.	The approved Standard Operating Procedures are completed.	100%	(1) Property Management System (PMS) Standard Operating Procedure (SOP# 900-010); (2) Training Agenda, Materials, and Sign in sheet; (3) Internal memo to Federal Programs Division dated 11/10/08; (4) Email from FSAIS Administrator concerning the CIMS Fixed Assets System; (5) Purchase Order Receiving Reports	CURRENT AND ONGOING: (1) The Property Management System (PMS) Standard Operating Procedure (SOP) was completed, approved, & ongoing; (2) The PMS SOP requires that all fixed assets be received at the GPSS warehouse, assigned a bar-coded tag with an assigned number, & the fixed assets details are entered into the FMS with the Business Office to be reconciled by the Comptroller.	
II. Strengthen GPSS Fixed Assets Policies & Procedures	B2. Assign property numbers to all fixed (value = \$4,999.99 or less) and capital (value = \$5,000 or more) assets, specifically those purchased with federal funds.	Federal Programs Administrator, Chief Auditor, Property Management Office, FSAIS, & Deputy Superintendent of Finance and Administrative Services			(1) All fixed assets interfaced from the FAST2 for CIMS system into the GPSS Financial Management System will be reconciled with the Fixed Asset Accounting Ledgers by the GPSS Comptroller on a Quarterly basis; (2) Since GPSS is not an autonomous agency, GPSS does not have property listings identified. However, the real property (buildings) is listed in GPSS' financial books. Real property is recorded by the Department of Administration, Government of Guam, for appraisal & valuation; (3) The GPSS has ongoing tracking all other asset classes identified as "controlled assets" via the FAST2 for CIMS system; (4) The GPSS will be tracking all other asset classes identified as "controlled assets" via the FAST2 for CIMS system.	• All fixed assets received as of January 2008 has been bar-coded; • The capturing & bar coding of fixed assets at all Private Non Profit (PNP) schools whose assets were received prior to January 2008 has been completed; • All fixed assets will be interfaced with the GPSS Financial Management System & reconciled with the Fixed Asset Accounting Ledgers & other related accounts as it applies no later than December 2008 by the GPSS Comptroller; • Quarterly reconciliations will occur; • Training will continue to be provided on a Quarterly basis & as needed.	100% Bar-coded - Pending Fixed Asset Reconciliation	(1) Property Management System (PMS) Standard Operating Procedure (SOP# 900-010); (2) Training Agenda, Materials, and Sign in sheet; (3) Internal memo to Federal Programs Division dated 11/10/08; (4) Email from FSAIS Administrator concerning the CIMS Fixed Assets System; (5) Purchase Order Receiving Reports	CURRENT AND ONGOING: (1) GPSS has 100% bar coded all fixed assets as of November 3, 2008. However, the automation of the fixed asset system requires the upload of the bar coded inventory into the CIMS Fixed Asset System. (2) This is the last step to bring the captured & bar coded items for proper depreciation & reconciliation. (3) GPSS' FSAIS is in communication with the CIMS consultant for the upload along with the proper setup & configuration for the CIMS Fixed Asset System, which is anticipated to be completed by the end of December 2008. (4) Please refer to attached e-mail from FSAIS Administrator dated November 13, 2008 & IMO memo November 10, 2008.	
II. Strengthen GPSS Fixed Assets Policies & Procedures	B3. Establish and implement a consistent system for coordinating financial and physical reconciliation of fixed assets records.	Federal Programs Administrator, Chief Auditor, Property Management Office, FSAIS, & Deputy Superintendent of Finance and Administrative Services			(1) GPSS has purchased & implemented the FAST2 for CIMS Fixed Asset Software: a. Implements barcode technology into the GPSS CIMS Fixed Asset System; b. Reduces man hours on inventory by utilizing GPSS CIMS System asset information; c. Integrates UTS download/upload program with GPSS CIMS FAS program permitting automated updating; d. Eliminates the need for manual reconciliation e. Supports multiple portable scanner types. (2) The Property Management System (PMS) SOP shall be used as a guideline; (3) All fixed assets interfaced from the FAST2 for CIMS system into the GPSS Financial Management System shall be reconciled with the Fixed Asset Accounting Ledgers by the GPSS Comptroller on a Quarterly basis; (4) Physical wall-to-wall inventories shall be performed on an annual basis.	All fixed assets physically captured will be reconciled financially by the Comptroller.	To be completed by end of November 2008	(1) Property Management System (PMS) Standard Operating Procedure (SOP# 900-010); (2) Training Agenda, Materials, and Sign in sheet; (3) Internal memo to Federal Programs Division dated 11/10/08; (4) Email from FSAIS Administrator concerning the CIMS Fixed Assets System; (5) Purchase Order Receiving Reports	CURRENT AND ONGOING: (1) GPSS has 100% bar coded all fixed assets as of November 3, 2008. However, the automation of the fixed asset system requires the upload of the bar coded inventory into the CIMS Fixed Asset System. (2) This is the last step to bring the captured & bar coded items for proper depreciation & reconciliation. (3) GPSS' FSAIS is in communication with the CIMS consultant for the upload along with the proper setup & configuration for the CIMS Fixed Asset System, which is anticipated to be completed by the end of December 2008. (4) Please refer to attached e-mail from FSAIS Administrator dated November 13, 2008 & IMO memo November 10, 2008.	
II. Strengthen GPSS Fixed Assets Policies & Procedures	B4. Establish and implement a process for disposition of excess and surplus property.	Federal Programs Administrator, Chief Auditor, Property Management Office, FSAIS, & Deputy Superintendent of Finance and Administrative Services			The approved fixed asset Standard Operating Procedure (SOP) has procedures outlining the steps in which property identified in excess is to be transferred or property that has reached its "end of life" cycle is to be disposed. All property (equipment, material and supplies) that is to be disposed is identified as "surplus property" and surveyed per the GPSS and General Services Agency (GSA) SOP procedures.	As stipulated in the Property Management System property Standard Operating Procedures.	100%	(1) Property Management System (PMS) Standard Operating Procedure (SOP# 900-010); (2) Training Agenda, Materials, and Sign in sheet; (3) Internal memo to Federal Programs Division dated 11/10/08; (4) Email from FSAIS Administrator concerning the CIMS Fixed Assets System; (5) Purchase Order Receiving Reports	All property to be transferred or disposed shall be subject to the GPSS SOP. If property is to be surplus and disposed the General Services Agency SOP must be followed.	
II. Strengthen GPSS Fixed Assets Policies & Procedures	B5. Establish a consistent system for accepting and accounting for fixed asset donations.	Federal Programs Administrator, Chief Auditor, Property Management Office, FSAIS, & Deputy Superintendent of Finance and Administrative Services			Approved Property Management System/Fixed Asset SOP	Completed an Ongoing	100%	(1) Property Management System (PMS) Standard Operating Procedure (SOP# 900-010); (2) Training Agenda, Materials, and Sign in sheet; (3) Internal memo to Federal Programs Division dated 11/10/08; (4) Email from FSAIS Administrator concerning the CIMS Fixed Assets System; (5) Purchase Order Receiving Reports	The Property Management System/Fixed Asset SOP shall be followed.	
II. Strengthen GPSS Fixed Assets Policies & Procedures	C. GPSS staff (central office and school-level) must be properly trained on Standard Operating Procedures (SOP) and internal controls.	Federal Programs Administrator, Chief Auditor, Property Management Office, FSAIS, & Deputy Superintendent of Finance and Administrative Services			All central office and school level staff received training in 2005 in the property management/fixed asset system and in 2007 on the newly acquired bar-coding and FAST II software system which included internal controls.	Completed and Ongoing	100%	(1) Property Management System (PMS) Standard Operating Procedure (SOP# 900-010); (2) Training Agenda, Materials, and Sign in sheet; (3) Internal memo to Federal Programs Division dated 11/10/08; (4) Email from FSAIS Administrator concerning the CIMS Fixed Assets System; (5) Purchase Order Receiving Reports	Property Management System/Fixed Asset Training is Ongoing and will be conducted annually or as needed.	