

**Guam Public School System  
Corrective Action Plan  
Single Audit Year Ended September 30, 2007**

| <b>Finding No.:</b> | <b>Area (Underlying Problem(s)):</b>                     | <b>Questioned Cost:</b> | <b>Corrective Action Based on CCAP Component</b> | <b>Task Name / Goal</b>   | <b>Task Sub-Header</b>  | <b>Completion Date / Measurable Objectives</b>        | <b>Responsible Office / Person</b>   | <b>Action Taken by GPSS for Resolution</b>         |
|---------------------|--|-------------------------|--|---|---|---|--|--|
| 07-01               | Special Tests and provisions and Subrecipient Monitoring | \$ -                    | GPSS Fiscal Oversight                            | I.Goal: Implementation of GPSS Financial Management Improvement System (FMIS) | GPSS requires an assessment and evaluation of its Financial Management Systems to include recommendation and training of it's personnel.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |  |                         | GPSS Management Oversight                        | I. Strengthen GPSS Overall Monitoring Process                                 | A. Determine roles and responsibilities of the various staff in the Federal Programs Division, Program Managers, and Business Office.   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |  |                         | GPSS Fiscal Oversight                            | I.Goal: Implementation of GPSS Financial Management Improvement System (FMIS) | GPSS requires an assessment and evaluation of its Financial Management Systems to include recommendation and training of it's personnel.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |  |                         | GPSS Management Oversight                        | I. Strengthen GPSS Overall Monitoring Process                                 | B. Ensure staff responsible for implementing and monitoring Federal programs have a through understanding of Federal programmatic requirements.   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |  |                         | GPSS Fiscal Oversight                            | I.Goal: Implementation of GPSS Financial Management Improvement System (FMIS) | GPSS requires an assessment and evaluation of its Financial Management Systems to include recommendation and training of it's personnel.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |  |                         | GPSS Management Oversight                        | I. Strengthen GPSS Overall Monitoring Process                                 | B1. Provide consistent program specific training to all GPSS staff that implment Federal programs.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |  |                         | GPSS Fiscal Oversight                            | I.Goal: Implementation of GPSS Financial Management Improvement System (FMIS) | GPSS requires an assessment and evaluation of its Financial Management Systems to include recommendation and training of it's personnel.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |  |                         | GPSS Management Oversight                        | 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. | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
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|                     |  |                         | GPSS Management Oversight                        | I. Strengthen GPSS Overall Monitoring Process                                 | C. Ensure Federal program requirements are being implement by flow-through agencies (i.e. schools, GCC, UOG).   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
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|                     |  |                         | GPSS Management Oversight                        | I. Strengthen GPSS Overall Monitoring Process                                 | D. Align programmatic monitoring activities with fiscal monitoring activities.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
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|---------------------|--------------------------------------|-------------------------|--|---|--|---|--|--|
|                     |                                      |                         | GPSS Fiscal Oversight                            | I. Strengthen Audit Process within GPSS                                       | Management Improvement Control Program (MIC)   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
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|                     |                                      |                         | GPSS Fiscal Oversight                            | I. Strengthen Audit Process within GPSS                                       | A. Analyze current internal audit resolution process   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Chief Auditor, Deputy Superintendent Finance & Admin. Services                    | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Fiscal Oversight                            | I.Goal: Implementation of GPSS Financial Management Improvement System (FMIS) | GPSS requires an assessment and evaluation of its Financial Management Systems to include recommendation and training of it's personnel. | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Fiscal Oversight                            | I. Strengthen Audit Process within GPSS                                       | B. Implementation of Internal Controls and new audit resolution processes.   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
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|                     |                                      |                         | GPSS Fiscal Oversight                            | I. Strengthen Audit Process within GPSS                                       | C. Functioning Internal Auditors within GPSS   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Fiscal Oversight                            | I.Goal: Implementation of GPSS Financial Management Improvement System (FMIS) | GPSS requires an assessment and evaluation of its Financial Management Systems to include recommendation and training of it's personnel. | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Chief Auditor, Deputy Superintendent Finance & Admin. Services                    | Refer to CCAP Action Taken by GPSS for Resolution. |
| 07-02               | Period of Availability               | \$ 15,170.00            | GPSS Fiscal Oversight                            | IV. Cash Management   | A. Develop policies and procedures to address cash management issues (including proper disbursement of Federal funds.).                  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Chief Auditor, Deputy Superintendent Finance & Admin. Services                    | Refer to CCAP Action Taken by GPSS for Resolution. |
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|                     |                                      |                         | GPSS Fiscal Oversight                            | VI. Period of Availability  | none   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
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| 07-03               | Procurement                          | \$ -                    | GPSS Fiscal Oversight                            | VII. Strengthen GPSS Contracting & Procurement Policies & Procedures          | none   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |

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|                     |                                      |                         | GPSS Fiscal Oversight                            | I.Goal: Implementation of GPSS Financial Management Improvement System (FMIS) | GPSS requires an assessment and evaluation of its Financial Management Systems to include recommendation and training of it's personnel.   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Chief Auditor, Deputy Superintendent Finance & Admin. Services                    | Refer to CCAP Action Taken by GPSS for Resolution. |
| 07-03               | Procurement                          | \$ -                    | GPSS Fiscal Oversight                            | VII. Strengthen GPSS Contracting & Procurement Policies & Procedures          | A. Develop procurement procedures to strengthen internal controls within GPSS (central office and school level).   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Chief Auditor, Deputy Superintendent Finance & Admin. Services                    | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Fiscal Oversight                            | I.Goal: Implementation of GPSS Financial Management Improvement System (FMIS) | GPSS requires an assessment and evaluation of its Financial Management Systems to include recommendation and training of it's personnel.   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Fiscal Oversight                            | VII. Strengthen GPSS Contracting & Procurement Policies & Procedures          | A1. Develop Standard Operating Procedures for GPSS Sole Source Procurement Process.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
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|                     |                                      |                         | GPSS Fiscal Oversight                            | VII. Strengthen GPSS Contracting & Procurement Policies & Procedures          | A2. Exercise internal controls over maintaining supporting documentation in program files to substantiate program expenditures.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Fiscal Oversight                            | I.Goal: Implementation of GPSS Financial Management Improvement System (FMIS) | GPSS requires an assessment and evaluation of its Financial Management Systems to include recommendation and training of it's personnel.   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Chief Auditor, Deputy Superintendent Finance & Admin. Services                    | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Fiscal Oversight                            | VII. Strengthen GPSS Contracting & 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.). | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Chief Auditor, Deputy Superintendent Finance & Admin. Services                    | Refer to CCAP Action Taken by GPSS for Resolution. |
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|                     |                                      |                         | GPSS Fiscal Oversight                            | VII. Strengthen GPSS Contracting & Procurement Policies & Procedures          | B1. Create documents clearly explaining competitive bidding requirements.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
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|                     |                                      |                         | GPSS Fiscal Oversight                            | VII. Strengthen GPSS Contracting & Procurement Policies & Procedures          | B2. Develop Training for program staff that clearly explains contracting requirements.   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Chief Auditor, Deputy Superintendent Finance & Admin. Services                    | Refer to CCAP Action Taken by GPSS for Resolution. |
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|---------------------|--------------------------------------|-------------------------|--|---|---|---|--|--|
|                     |                                      |                         | GPSS Fiscal Oversight                            | VII. Strengthen GPSS Contracting & Procurement Policies & Procedures          | C. Create uniform documentation requirements/template for all staff responsible for implementing federal programs   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
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|                     |                                      |                         | GPSS Fiscal Oversight                            | VII. Strengthen GPSS Contracting & 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. | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Chief Auditor, Deputy Superintendent Finance & Admin. Services                    | Refer to CCAP Action Taken by GPSS for Resolution. |
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|                     |                                      |                         | GPSS Fiscal Oversight                            | VII. Strengthen GPSS Contracting & Procurement Policies & Procedures          | C2. Develop a system to ensure thatfiles consistently contain adequate source documentation to support program expenditures.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
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|                     |                                      |                         | GPSS Management Oversight                        | I. Strengthen GPSS Overall Monitoring Process                                 | A. Determine roles and responsibilities of various staff in the Federal Programs Division, Program Managers (Division heads), Business Office.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Chief Auditor, Deputy Superintendent Finance & Admin. Services                    | Refer to CCAP Action Taken by GPSS for Resolution. |
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|                     |                                      |                         | GPSS Management Oversight                        | I. Strengthen GPSS Overall Monitoring Process                                 | B. Ensure staff responsible for implementing and monitoring Federal programs have a through understanding of Federal programmatic requirements.   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Chief Auditor, Deputy Superintendent Finance & Admin. Services                    | Refer to CCAP Action Taken by GPSS for Resolution. |
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|                     |                                      |                         | GPSS Management Oversight                        | I. Strengthen GPSS Overall Monitoring Process                                 | C. Ensure Federal Program requirements are being implemented by flow through agencies (i.e. Schools, GCC. UOG).   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Chief Auditor, Deputy Superintendent Finance & Admin. Services                    | Refer to CCAP Action Taken by GPSS for Resolution. |
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|                     |                                      |                         | GPSS Management Oversight                        | I. Strengthen GPSS Overall Monitoring Process                                 | D. Align programmatic monitoring activities with fiscal monitoring activities.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Chief Auditor, Deputy Superintendent Finance & Admin. Services                    | Refer to CCAP Action Taken by GPSS for Resolution. |
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|---------------------|--------------------------------------|-------------------------|--|---|---|---|---|--|
|                     |                                      |                         | GPSS Management Oversight                        | I. Strengthen GPSS Overall Monitoring Process                                 | E. (Establish a process for retaining monitoring documentation and reprot.)   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Chief Auditor, Deputy Superintendent Finance & Admin. Services                         | Refer to CCAP Action Taken by GPSS for Resolution. |
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| 07-04               | Cash Management                      | \$ -                    | GPSS Fiscal Oversight                            | IV. Cash Management   | A. Develop policies and procedures to address cash management issues (including proper disbursement of Federal funds.).   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Chief Auditor, Deputy Superintendent Finance & Admin. Services                         | Refer to CCAP Action Taken by GPSS for Resolution. |
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| 07-05               | Allowable Costs/Cost Principles      | \$ 48,843.00            | GPSS Fiscal Oversight                            | 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. | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Chief Auditor, Deputy Superintendent Finance & Admin. Services                         | Refer to CCAP Action Taken by GPSS for Resolution. |
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| 07-06               | Procurement                          | \$ 34,142.00            | GPSS Fiscal Oversight                            | VII. Strengthen GPSS Contracting and procurement policies & Procedures        | none  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
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|                     |                                      |                         | GPSS Fiscal Oversight                            | VII. Strengthen GPSS Contracting and procurement policies & Procedures        | A. Develop procurement procedures to strengthen internal controls within GPSS (central office and school level).  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Chief Auditor, Deputy Superintendent Finance & Admin. Services                         | Refer to CCAP Action Taken by GPSS for Resolution. |
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|                     |                                      |                         | GPSS Fiscal Oversight                            | VII. Strengthen GPSS Contracting and procurement policies & Procedures        | A1. Develop Standard Operating Procedures for GPSS Sole Source Procurement Process.   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Chief Auditor, Deputy Superintendent Finance & Admin. Services                         | Refer to CCAP Action Taken by GPSS for Resolution. |
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| <b>Finding No.:</b> | <b>Area (Underlying Problem(s)):</b> | <b>Questioned Cost:</b> | <b>Corrective Action Based on CCAP Component</b> | <b>Task Name / Goal</b>   | <b>Task Sub-Header</b>  | <b>Completion Date / Measurable Objectives</b>        | <b>Responsible Office / Person</b>  | <b>Action Taken by GPSS for Resolution</b>         |
|---------------------|--------------------------------------|-------------------------|--|---|---|---|---|--|
|                     |                                      |                         | GPSS Fiscal Oversight                            | I.Goal: Implementation of GPSS Financial Management Improvement System (FMIS) | GPSS requires an assessment and evaluation of its Financial Management Systems to include recommendation and training of it's personnel.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Chief Auditor, Deputy Superintendent Finance & Admin. Services                         | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Fiscal Oversight                            | 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.).                | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Chief Auditor, Deputy Superintendent Finance & Admin. Services                         | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Fiscal Oversight                            | I.Goal: Implementation of GPSS Financial Management Improvement System (FMIS) | GPSS requires an assessment and evaluation of its Financial Management Systems to include recommendation and training of it's personnel.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Fiscal Oversight                            | VII. Strengthen GPSS Contracting and procurement policies & Procedures        | B1, Create documents clearly explaining competitive bidding requirements.   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Fiscal Oversight                            | I.Goal: Implementation of GPSS Financial Management Improvement System (FMIS) | GPSS requires an assessment and evaluation of its Financial Management Systems to include recommendation and training of it's personnel.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Chief Auditor, Deputy Superintendent Finance & Admin. Services                         | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Fiscal Oversight                            | VII. Strengthen GPSS Contracting and procurement policies & Procedures        | B2, Develop training for program staff that clearly explains contracting requirements.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Fiscal Oversight                            | I.Goal: Implementation of GPSS Financial Management Improvement System (FMIS) | GPSS requires an assessment and evaluation of its Financial Management Systems to include recommendation and training of it's personnel.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Fiscal Oversight                            | VII. Strengthen GPSS Contracting and procurement policies & Procedures        | C. Create uniform documentation requirements/template for all staff responsible for implementing federal programs   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Fiscal Oversight                            | I.Goal: Implementation of GPSS Financial Management Improvement System (FMIS) | GPSS requires an assessment and evaluation of its Financial Management Systems to include recommendation and training of it's personnel.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Chief Auditor, Deputy Superintendent Finance & Admin. Services                         | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Fiscal Oversight                            | 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. | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Chief Auditor, Deputy Superintendent Finance & Admin. Services                         | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Fiscal Oversight                            | I.Goal: Implementation of GPSS Financial Management Improvement System (FMIS) | GPSS requires an assessment and evaluation of its Financial Management Systems to include recommendation and training of it's personnel.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Chief Auditor, Deputy Superintendent Finance & Admin. Services                         | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Fiscal Oversight                            | VII. Strengthen GPSS Contracting and procurement policies & Procedures        | C2. Develop a system to ensure thatfiles consistently contain adequate source documentation to support program expenditures.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Fiscal Oversight                            | I.Goal: Implementation of GPSS Financial Management Improvement System (FMIS) | GPSS requires an assessment and evaluation of its Financial Management Systems to include recommendation and training of it's personnel.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |

**Guam Public School System  
Corrective Action Plan  
Single Audit Year Ended September 30, 2007**

| Finding No.: | Area (Underlying Problem(s)):         | Questioned Cost: | Corrective Action Based on CCAP Component | Task Name / Goal  | Task Sub-Header   | Completion Date / Measurable Objectives               | Responsible Office / Person   | Action Taken by GPSS for Resolution                |
|--------------|---------------------------------------|------------------|---|---|---|---|---|--|
|              |                                       |                  | GPSS Fiscal Oversight                     | 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.                                      | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|              |                                       |                  | GPSS Fiscal Oversight                     | I.Goal: Implementation of GPSS Financial Management Improvement System (FMIS) | GPSS requires an assessment and evaluation of its Financial Management Systems to include recommendation and training of it's personnel.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
| 07-07        | Cash Management                       | \$ -             | GPSS Fiscal Oversight                     | IV. Cash Management   | A. Develop policies and procedures to address cash management issues (including proper disbursement of Federal funds.).   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|              |                                       |                  | GPSS Fiscal Oversight                     | I.Goal: Implementation of GPSS Financial Management Improvement System (FMIS) | GPSS requires an assessment and evaluation of its Financial Management Systems to include recommendation and training of it's personnel.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Chief Auditor, Deputy Superintendent Finance & Admin. Services                         | Refer to CCAP Action Taken by GPSS for Resolution. |
| 07-08        | Matching, Level of Effort, Earmarking | \$ 262,170.00    | GPSS Fiscal Oversight                     | V. Matching, Level of Effort & Earmarking                                     | A. Develop process for meeting federal matching level of effort and earmarking requirements.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Chief Auditor, Deputy Superintendent Finance & Admin. Services                         | Refer to CCAP Action Taken by GPSS for Resolution. |
|              |                                       |                  | GPSS Fiscal Oversight                     | I.Goal: Implementation of GPSS Financial Management Improvement System (FMIS) | GPSS requires an assessment and evaluation of its Financial Management Systems to include recommendation and training of it's personnel.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|              |                                       |                  | GPSS Management Oversight                 | 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.   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Chief Auditor, Deputy Superintendent Finance & Admin. Services                         | Refer to CCAP Action Taken by GPSS for Resolution. |
|              |                                       |                  | GPSS Management Oversight                 | I. Strengthen GPSS Overall Monitoring Process                                 | B. Ensure staff responsible for implementing and monitoring Federal programs have a through understanding of Federal programmatic requirements.   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Chief Auditor, Deputy Superintendent Finance & Admin. Services                         | Refer to CCAP Action Taken by GPSS for Resolution. |
|              |                                       |                  | GPSS Management Oversight                 | I. Strengthen GPSS Overall Monitoring Process                                 | B1. Provide consistent program specific training to all GPSS staff that implement Federal programs.   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|              |                                       |                  | GPSS Management Oversight                 | 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. | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|              |                                       |                  | GPSS Management Oversight                 | I. Strengthen GPSS Overall Monitoring Process                                 | C. Ensure Federal program requirements are being implement by flow-through agencies (i.e. schools, GCC, UOG).   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Chief Auditor, Deputy Superintendent Finance & Admin. Services                         | Refer to CCAP Action Taken by GPSS for Resolution. |
|              |                                       |                  | GPSS Management Oversight                 | I. Strengthen GPSS Overall Monitoring Process                                 | D. Align programmatic monitoring activities with fiscal monitoring activities.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|              |                                       |                  | GPSS Management Oversight                 | I. Strengthen GPSS Overall Monitoring Process                                 | E. (Establish a process for retaining monitoring documentation and reports.)  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs.      | Refer to CCAP Action Taken by GPSS for Resolution. |
|              |                                       |                  | GPSS Fiscal Oversight                     | I.Goal: Implementation of GPSS Financial Management Improvement System (FMIS) | GPSS requires an assessment and evaluation of its Financial Management Systems to include recommendation and training of it's personnel.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
| 07-09        | Program Income                        | \$ -             | GPSS Management Oversight                 | I. Strengthen GPSS Overall Monitoring Process                                 | B. Ensure staff responsible for implementing and monitoring Federal programs have a through understanding of Federal programmatic requirements.   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |

**Guam Public School System  
Corrective Action Plan  
Single Audit Year Ended September 30, 2007**

| <b>Finding No.:</b> | <b>Area (Underlying Problem(s)):</b> | <b>Questioned Cost:</b> | <b>Corrective Action Based on CCAP Component</b> | <b>Task Name / Goal</b>   | <b>Task Sub-Header</b>  | <b>Completion Date / Measurable Objectives</b>        | <b>Responsible Office / Person</b>  | <b>Action Taken by GPSS for Resolution</b>         |
|---------------------|--------------------------------------|-------------------------|--|---|---|---|---|--|
|                     |                                      |                         | GPSS Management Oversight                        | I. Strengthen GPSS Overall Monitoring Process                                 | B1. Provide consistent program specific training to all GPSS staff that implement Federal programs.   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Management Oversight                        | 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. | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Management Oversight                        | I. Strengthen GPSS Overall Monitoring Process                                 | C. Ensure Federal program requirements are being implement by flow-through agencies (i.e. schools, GCC, UOG).   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Fiscal Oversight                            | I.Goal: Implementation of GPSS Financial Management Improvement System (FMIS) | GPSS requires an assessment and evaluation of its Financial Management Systems to include recommendation and training of it's personnel.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | Consolidated Grant Programs                      | III. Reporting  | Reporting and properly accounting for Program Income  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Program Managers, Project Directors. & Division Heads.                                 | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Fiscal Oversight                            | I.Goal: Implementation of GPSS Financial Management Improvement System (FMIS) | GPSS requires an assessment and evaluation of its Financial Management Systems to include recommendation and training of it's personnel.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs.      | Refer to CCAP Action Taken by GPSS for Resolution. |
| 07-10               | Procurement                          | \$ 149,625.00           | GPSS Fiscal Oversight                            | VII. Strengthen GPSS Contracting and procurement policies & Procedures        | none  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Fiscal Oversight                            | VII. Strengthen GPSS Contracting and procurement policies & Procedures        | A. Develop procurement procedures to strengthen internal controls within GPSS (central office and school level).  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Fiscal Oversight                            | VII. Strengthen GPSS Contracting and procurement policies & Procedures        | A1. Develop Standard Operating Procedures for GPSS Sole Source Procurement Process.   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Fiscal Oversight                            | VII. Strengthen GPSS Contracting and procurement policies & Procedures        | A2. Exercise internal controls over maintaining supporting documentation in program files to substantiate program expenditures.   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Fiscal Oversight                            | 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.).                  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Fiscal Oversight                            | VII. Strengthen GPSS Contracting and procurement policies & Procedures        | B1, Create documents clearly explaining competitive bidding requirements.   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Fiscal Oversight                            | VII. Strengthen GPSS Contracting and procurement policies & Procedures        | B2, Develop training for program staff that clearly explains contracting requirements.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Fiscal Oversight                            | VII. Strengthen GPSS Contracting and procurement policies & Procedures        | C. Create uniform documentation requirements/template for all staff responsible for implementing federal programs   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |

**Guam Public School System  
Corrective Action Plan  
Single Audit Year Ended September 30, 2007**

| <b>Finding No.:</b> | <b>Area (Underlying Problem(s)):</b> | <b>Questioned Cost:</b> | <b>Corrective Action Based on CCAP Component</b> | <b>Task Name / Goal</b>   | <b>Task Sub-Header</b>  | <b>Completion Date / Measurable Objectives</b>        | <b>Responsible Office / Person</b>  | <b>Action Taken by GPSS for Resolution</b>         |
|---------------------|--------------------------------------|-------------------------|--|---|---|---|---|--|
|                     |                                      |                         | GPSS Fiscal Oversight                            | 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.   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Fiscal Oversight                            | VII. Strengthen GPSS Contracting and procurement policies & Procedures        | C2. Develop a system to ensure thatfiles consistently contain adequate source documentation to support program expenditures.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Fiscal Oversight                            | 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.                                      | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Fiscal Oversight                            | I.Goal: Implementation of GPSS Financial Management Improvement System (FMIS) | GPSS requires an assessment and evaluation of its Financial Management Systems to include recommendation and training of it's personnel.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Management Oversight                        | 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.   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Management Oversight                        | I. Strengthen GPSS Overall Monitoring Process                                 | I. Strengthen GPSS Overall Monitoring Process   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Management Oversight                        | I. Strengthen GPSS Overall Monitoring Process                                 | I. Strengthen GPSS Overall Monitoring Process   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Management Oversight                        | 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. | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Management Oversight                        | I. Strengthen GPSS Overall Monitoring Process                                 | C. Ensure Federal program requirements are being implement by flow-through agencies (i.e. schools, GCC, UOG).   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Management Oversight                        | I. Strengthen GPSS Overall Monitoring Process                                 | D. Align programmatic monitoring activities with fiscal monitoring activities.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs.      | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Management Oversight                        | I. Strengthen GPSS Overall Monitoring Process                                 | E. (Establish a process for retaining monitoring documentation and reprot.)   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Management Oversight                        | I.Goal: Implementation of GPSS Financial Management Improvement System (FMIS) | GPSS requires an assessment and evaluation of its Financial Management Systems to include recommendation and training of it's personnel.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs.      | Refer to CCAP Action Taken by GPSS for Resolution. |
| 07-11               | Cash Management                      | \$ -                    | GPSS Fiscal Oversight                            | IV. Cash Management   | A. Develop policies and procedures to address cash management issues (including proper disbursement of Federal funds.).   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs.      | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |                                      |                         | GPSS Fiscal Oversight                            | I.Goal: Implementation of GPSS Financial Management Improvement System (FMIS) | GPSS requires an assessment and evaluation of its Financial Management Systems to include recommendation and training of it's personnel.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs.      | Refer to CCAP Action Taken by GPSS for Resolution. |

**Guam Public School System  
Corrective Action Plan  
Single Audit Year Ended September 30, 2007**

| <b>Finding No.:</b> | <b>Area (Underlying Problem(s)):</b>                     | <b>Questioned Cost:</b> | <b>Corrective Action Based on CCAP Component</b> | <b>Task Name / Goal</b>   | <b>Task Sub-Header</b>  | <b>Completion Date / Measurable Objectives</b>        | <b>Responsible Office / Person</b>   | <b>Action Taken by GPSS for Resolution</b>         |
|---------------------|--|-------------------------|--|---|---|---|--|--|
| 07-12               | Allowable Costs/Cost Principles                          | \$ -                    | GPSS Fiscal Oversight                            | 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.   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs.     | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |  |                         | GPSS Fiscal Oversight                            | I.Goal: Implementation of GPSS Financial Management Improvement System (FMIS) | GPSS requires an assessment and evaluation of its Financial Management Systems to include recommendation and training of it's personnel.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs.     | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |  |                         | Consolidated Grant Programs                      | 1. Strengthen GPSS Monitoring & Technical Assistance Process                  | Subrecipient Monitoring: A. Federal Programs Division (FPD) shall identify criteria to be used in determining programmatic & fiscal monitoring needs by October 2007 (completed October 2007). The programmatic & fiscal monitoring protocol shall address areas such as allowable uses of funds (in accordance with Section 5121(2)-(8) & Section 5131(a) (of Title V, Part A of the ESEA), local needs assessment, annual project evaluation & equitable participation of private schools. In addition, monitoring protocol to mointor subgrants through regulaar site visits or by other means,using appropriate monitoring documents within the fiscal year. The monitoring plan shall be submitted to USDOE to include at a minimum, the following: a monitoring timeline, identification of sites to be monitored, criteria used to select monitoring sites, and the timeline by which the SEA will provide to each subgrantee a copy of the monitoring report. | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs.     | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |  |                         | GPSS Fiscal Oversight                            | I.Goal: Implementation of GPSS Financial Management Improvement System (FMIS) | GPSS requires an assessment and evaluation of its Financial Management Systems to include recommendation and training of it's personnel.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs.     | Refer to CCAP Action Taken by GPSS for Resolution. |
| 07-13               | Special Tests and provisions and Subrecipient Monitoring | \$ -                    | GPSS Management Oversight                        | I. Strengthen GPSS Overall Monitoring Process                                 | A. Determine roles and responsibilities of the various staff in the Federal Programs Division, Program Managers, and Business Office.   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Division, Program Managers, Project Directors, Deputy Superintendent Finance & Admin. Svcs.     | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |  |                         | GPSS Fiscal Oversight                            | I.Goal: Implementation of GPSS Financial Management Improvement System (FMIS) | GPSS requires an assessment and evaluation of its Financial Management Systems to include recommendation and training of it's personnel.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, FSAIS Administrator, Chief Auditor, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |  |                         | GPSS Fiscal Oversight                            | 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.   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, FSAIS Administrator, Chief Auditor, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |  |                         | GPSS Fiscal Oversight                            | I.Goal: Implementation of GPSS Financial Management Improvement System (FMIS) | GPSS requires an assessment and evaluation of its Financial Management Systems to include recommendation and training of it's personnel.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, FSAIS Administrator, Chief Auditor, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
| 07-16               | General Ledger   | \$ -                    | GPSS Fiscal Oversight                            | 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.   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, FSAIS Administrator, Chief Auditor, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|                     |  |                         | GPSS Fiscal Oversight                            | I.Goal: Implementation of GPSS Financial Management Improvement System (FMIS) | GPSS requires an assessment and evaluation of its Financial Management Systems to include recommendation and training of it's personnel.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, FSAIS Administrator, Chief Auditor, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
| 07-17               | Cash   | \$ -                    | GPSS Fiscal Oversight                            | 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.   | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, FSAIS Administrator, Chief Auditor, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |

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| Finding No.: | Area (Underlying Problem(s)): | Questioned Cost: | Corrective Action Based on CCAP Component | Task Name / Goal  | Task Sub-Header   | Completion Date / Measurable Objectives               | Responsible Office / Person  | Action Taken by GPSS for Resolution                |
|--------------|-------------------------------|------------------|---|---|---|---|--|--|
|              |                               |                  | GPSS Fiscal Oversight                     | I.Goal: Implementation of GPSS Financial Management Improvement System (FMIS) | GPSS requires an assessment and evaluation of its Financial Management Systems to include recommendation and training of it's personnel.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, FSAIS Administrator, Chief Auditor, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
| 07-18        | Reconciliations               | \$ -             | GPSS Fiscal Oversight                     | 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. | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, FSAIS Administrator, Chief Auditor, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
|              |                               |                  | GPSS Fiscal Oversight                     | I.Goal: Implementation of GPSS Financial Management Improvement System (FMIS) | GPSS requires an assessment and evaluation of its Financial Management Systems to include recommendation and training of it's personnel.  | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, FSAIS Administrator, Chief Auditor, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |
| 07-19        | Non-Appropriated Funds        | \$ -             | GPSS Fiscal Oversight                     | 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. | Refer to CCAP Completion Date / Measurable Objectives | Federal Programs Administrator, FSAIS Administrator, Chief Auditor, Deputy Superintendent Finance & Admin. Svcs. | Refer to CCAP Action Taken by GPSS for Resolution. |