

GPSS Fiscal Oversight CAP

Task Name/ Goal	Task Subheader	Responsible Person/ Office	Underlying Problems	STATUS & UPDATES (May 2009)	Completion Date / Percentage of Completion/Status	Documents/References	Comments/ Acknowledgement by USDOE
GOAL: Implementation of GPSS Financial Management Improvement System (FMIS)	GPSS requires an assessment & evaluation of its Financial Management Systems to include recommendations & training of its personnel.	<ul style="list-style-type: none"> • Lead: Deputy Superintendent, Finance & Administrative Services • Support: FSAIS Administrator, Chief Auditor, & FP Administrator 	Several single audit reports indicate recurring audit findings associated with the absence of specific internal controls within GPSS, which impact financial management within the organization. Implementation of the GPSS-FMIP has been slow & hampered by the lack of financial resources.	<p>(1) On October 31, 2008 GPSS completed the realignment of the Business Office operations to improve its Financial Management Systems & operations.</p> <p>A) The Business Office management has formulated a functional chart on the responsibilities of each accountant.</p> <p>B) Despite the limited source of well-trained accounting personnel, the Business Office has successfully distributed financial functions based on the capability & experience of the accountants. Bank reconciliations are now updated, which Funds Control Section considers a major factor to attain better financial internal controls, as well as improving cash management of local & federal resources. Processes for reconciliations are in progress for the accounts receivable, accounts payable, expenditures, & revenues for Fiscal Year 2009.</p>	Please refer to comments within "Status & Updates" column	<p>(1) Letter to Superintendent dated May 23, 2009; Re: Information for CCAP.</p> <p>(2) Functional Chart (Accountants) Certificates of Training for Procurement Policies & Procedures</p>	
				<p>(3) MGA Consulting Services:</p> <p>A) Review the reconciliation processes of GPSS' general ledger bank accts & other balance sheets;</p> <p>B) Redesign & remap the GPSS chart of accounts;</p> <p>C) Assess the funds control system;</p> <p>D) Review the 2003 Financial Mgmt System Manual.</p> <p>E) Mr. Mark Adler's provided an update project status report in his letter to the comptroller (via email) dated 5/22/09.</p> <p>i) Work flow documents for various general ledger processes continue to be a work-in-progress & will also be incorporated in the General Ledger policies & procedures manual.</p> <p>ii) The newly designed Chart of Accounts remains in draft; MGA & GPSS will setup a meeting to determine the viability of implementation & acceptance of the Chart of Accounts design.</p> <p>iii) Upon adoption it would allow for work to continue on the General Ledger policies & procedures manual & training of staff will take place.</p> <p>iv) Note: Project scope only addresses the General Ledger and does not address any areas of concern within other FMS modules, sub-ledgers, or financial & internal control procedures.</p>	Please refer to comments within "Status & Updates" column	May 22, 2009 Letter regarding GPSS RFP 012-2007 Training & Evaluation for Financial Management Services	
				<p>(3) Evergreen Solutions, LLC:</p> <p>A) On April 13, 2009 the Final Audit by Evergreen Solutions was completed.</p> <p>B) Recommendations of consultants were implemented by the Superintendent.</p> <p>C) The Superintendent organized a 2-day Strategic Planning Workshop on May 1 - 2, 2009; participants included members of the Guam Education Policy Board, GPSS Management Team, School Principals, & Federal Program employees.</p> <p>D) Workshop conducted was to review the findings & recommendations by Evergreen Solutions; workshop participants identified & determined which audit recommendations to address. Participants commented on the status of each audit recommendations completeness or ongoing process.</p>	Please refer to comments within "Status & Updates" column	<p>(1) Memorandum dated May 21, 2009: Status of Recommendations from Evergreen Solutions Audit for CCAP Report</p> <p>(2) Sign-in Sheet for Guam Strategic Planning Workshop conducted on May 1&2, 2009.</p> <p>(3) Recommendations & Comments</p>	
				<p>(1) GPSS Internal Audit Section has implemented the Managers Internal Control (MIC) Program with ongoing training presentations to all Divisions/Sections/Schools.</p> <p>A) The Internal Audit Office conducted training on the implementation of the MIC Program to the Superintendent & 10 members of the GPSS Management Team.</p> <p>B) Direction from the Superintendent to implement the MIC Program by conducting a Risk Assessment of the General Control Environment in each respective areas of responsibility & completion of Control Self Assessment utilizing forms provided in SOP# 1600-02.</p> <p>C) Self Assessment process phases:</p> <p>i) Phase 1 - Vulnerability Assessment (VA); completion by August 1, 2009.</p> <p>ii) Phase 2 - Documentations reviewed by Internal Auditor's & a subsequent review is conducted on-site to validate manager's risk assessment: completion by November 1, 2009.</p> <p>iii) Phase 3 - Results of review determines further corrective action deem necessary to strengthen controls, training management control review, or internal audit; phase is continual.</p>	Please refer to comments within "Status & Updates" column	<p>(1) Memorandum dated May 21, 2009 from Chief Auditor: Input on CCAP</p> <p>(2) Presentation on MIC Program</p> <p>(3) SOP# 1600-002</p>	

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I. Strengthen Internal Controls within GPSS' Financial Management & Procurement	Hire qualified Comptroller & Accountants, & Improve Procurement Functions	<ul style="list-style-type: none"> Lead: Deputy Superintendent, Finance & Administrative Services Support: FSAIS Administrator, Chief Auditor, & FP Administrator 	(1) Instability in top management position; (2) Frequent turnover in Comptroller/Chief Financial Officer; (3) Establish & disestablish of positions of CFO position; (4) Untrained accounting personnel; (5) Under funding by Guam Legislature for GPSS operations.	(1) On October 31, 2008 GPSS complete the realignment of the Business Office operations to improve its Financial Management Systems & operations. A) The Business Office management has formulated a chart on the functions of each accountant. B) Despite the limited source of well-trained accounting personnel, the Business Office has successfully distributed financial functions based on the capability & experience of the accountants. Bank reconciliations are now updated, which Funds Control Section considers a major factor to attain better financial internal controls, as well as improving cash management of local & federal resources. Processes for reconciliations are in progress for the accounts receivable, accounts payable, expenditures, & revenues for Fiscal Year 2009. C) Budget Analyst hired on March 2, 2009.	Please refer to comments within 'Status & Updates' column	(1) Letter to Superintendent dated May 23, 2009 ; Re: Information for CCAP. (2) Functional Chart (Accountants) Certificates of Training for Procurement Policies & Procedures (3) Personnel Action for Budget Analyst	
				(1) GPSS Internal Audit Section has implemented the Managers Internal Control (MIC) Program with ongoing training presentations to all Divisions/Sections/Schools. A) The Internal Audit Office conducted training on the implementation of the MIC Program to the Superintendent & 10 members of the GPSS Management Team. B) Direction from the Superintendent to implement the MIC Program by conducting a Risk Assessment of the General Control Environment in each respective areas of responsibility & completion of Control Self Assessment utilizing forms provided in SOP# 1600-02. C) Self Assessment process phases: i) Phase 1 - Vulnerability Assessment (VA); completion by August 1, 2009. ii) Phase 2 - Documentations reviewed by Internal Auditor's & a subsequent review is conducted on-site to validate manager's risk assessment; completion by November 1, 2009. iii) Phase 3 - Results of review determines further corrective action deem necessary to strengthen controls, training management control review, or internal audit; phase is continual.	Please refer to comments within 'Status & Updates' column	(1) Memorandum dated May 21, 2009 from Chief Auditor: Input on CCAP (2) Presentation on MIC Program (3) SOP# 1600-002	
				(3) MGA Consulting Services: A) Review the reconciliation processes of GPSS' general ledger bank accts & other balance sheets; B) Redesign & remap the GPSS chart of accounts; C) Assess the funds control system; D) Review the 2003 Financial Mgmt System Manual. E) Mr. Mark Adler's provided an update project status report in his letter to the comptroller (via email) dated 5/22/09. i) Work flow documents for various general ledger processes continue to be a work-in-progress and will also be incorporated in the General Ledger policies & procedures manual. ii) The newly designed Chart of Accounts remains in draft; MGA & GPSS will setup a meeting to determine the viability of implementation & acceptance of the Chart of Accounts design. iii) Upon adoption it would allow for work to continue on the General Ledger policies & procedures manual & training of staff will take place. iv) Note: Project scope only addresses the General Ledger & does not address any areas of concern within other FMS modules, sub-ledgers, or financial & internal control procedures.	Please refer to comments within 'Status & Updates' column	May 22, 2009 Letter regarding GPSS RFP 012-2007 Training & Evaluation for Financial Management Services	
				(3) Evergreen Solutions, LLC: A) On April 13, 2009 the Final Audit by Evergreen Solutions was completed. B) Recommendations of consultants were implemented by the Superintendent. C) The Superintendent organized a 2-day Strategic Planning Workshop on May 1 - 2, 2009; participants included members of the Guam Education Policy Board, GPSS Management Team, School Principals, & Federal Program employees. D) Workshop conducted was to review the findings & recommendations by Evergreen Solutions; workshop participants identified & determined which audit recommendations to address. Participants commented on the status of each audit recommendations completeness or ongoing process.	Please refer to comments within 'Status & Updates' column	(1) Memorandum dated May 21, 2009: Status of Recommendations from Evergreen Solutions Audit for CCAP Report (2) Sign-in Sheet for Guam Strategic Planning Workshop conducted on May 1&2, 2009. (3) Recommendations & Comments	

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I. Strengthen Internal Controls within GPSS	A. Audit resolution process.	• Lead: Deputy Superintendent, Finance & Administrative Services • Support: FSAIS Administrator, Chief Auditor, & FP Administrator	Past Audits Findings were unresolved	(1) As stated on the Chief Auditor's memorandum to the Superintendent dated May 21, 2009; Audit follow-up response in efforts to resolving past audit findings is exercising strict adherence to internal controls, providing strong management oversight, & collaborating closely with US-ED. GPSS received Program Determination Letters that authorizes the closure of 17 Single Audit Findings & clear \$1,054,005 of Questioned Costs.	Please refer to comments within "Status & Updates" column	(1) Memorandum dated May 21, 2009 from Chief Auditor: Input on CCAP	
I. Strengthen Internal Controls within GPSS	B. Implementation of Internal Controls & new audit resolution processes.	• Lead: Deputy Superintendent, Finance & Administrative Services • Support: FP Administrator, Chief Auditor, & Comptroller		(1) GPSS Internal Audit Section has implemented the Managers Internal Control (MIC) Program with ongoing training presentations to all Divisions/Sections/Schools. A) The Internal Audit Office conducted training on the implementation of the MIC Program to the Superintendent & 10 members of the GPSS Management Team. B) Direction from the Superintendent to implement the MIC Program by conducting a Risk Assessment of the General Control Environment in each respective areas of responsibility & completion of Control Self Assessment utilizing forms provided in SOP# 1600-02. C) Self Assessment process phases: i) Phase 1 - Vulnerability Assessment (VA); completion by August 1, 2009. ii) Phase 2 - Documentations reviewed by Internal Auditor's & a subsequent review is conducted on-site to validate manager's risk assessment: completion by November 1, 2009. iii) Phase 3 - Results of review determines further corrective action deem necessary to strengthen controls, training management control review, or internal audit; phase is continual.	Please refer to comments within "Status & Updates" column	(1) Memorandum dated May 21, 2009 from Chief Auditor: Input on CCAP (2) Presentation on MIC Program (3) SOP# 1600-002	
II. Strengthening of GPSS Business Systems	None	• Lead: Deputy Superintendent, Finance & Administrative Services • Support: FP Administrator, Chief Auditor, & Comptroller	GPSS has consistently received material weaknesses on its single audit reports based on the need for qualified accounting staff within its Business Office to reconcile its financial statements	(1) The Business Office has realigned the Funds Control Section with Accountants. The Accounting Technicians IIIs have been moved to the Budget Section & Cash Disbursements/Accounts Payable Section. Another Accountant II or Accountant I has been recruited to replace the loss of the Accounting Technician III – On Oct. 31, 2008 GPSS complete the realignment of the Business Office operations to improve its Financial Management Systems & operations. A) The Business Office management has formulated a functional chart on the responsibilities of each accountant. B) Despite the limited source of well-trained accounting personnel, the Business Office has successfully distributed financial functions based on the capability & experience of the accountants. Bank reconciliations are now updated, which Funds Control Section considers a major factor to attain better financial internal controls, as well as improving cash management of local & federal resources. Processes for reconciliations are in progress for the accounts receivable, accounts payable, expenditures, & revenues for FY 2009. (2) For FY 2009, the Business Office will create a Professional Development Program to train the Business Office staff in the Financial Management Systems. A) Key personnel from the various divisions & schools were provided training on Procurement Policies & Procedures in May 2009.	Please refer to comments within "Status & Updates" column	(1) Letter to Superintendent dated May 23, 2009; Re: Information for CCAP. (2) Functional Chart (Accountants) Certificates of Training for Procurement Policies & Procedures (3) Procurement Training Documents	
				(3) Business Office process will be reevaluated, recommendations made & documented by MGA Consulting Services. MGA Consulting Services will also train the Business Office staff & reevaluate the process to see if updates are necessary; A) Mr. Mark Adler's provided an update project status report in his letter to the comptroller (via email) dated 5/22/09. i. Work flow documents for various general ledger processes continue to be a work-in-progress & will also be incorporated in the General Ledger policies & procedures manual. ii. The newly designed Chart of Accounts remains in draft; MGA & GPSS will setup a meeting to determine the viability of implementation & acceptance of the Chart of Accounts design. iii. Upon adoption it would allow for work to continue on the General Ledger policies & procedures manual & training of staff will take place. iv. Note: Project scope only addresses the General Ledger & does not address any areas of concern within other FMS modules, sub-ledgers, or financial & internal control procedures. (4) Business Office requested to hire a Budget Analyst as of July 2, 2008. – (A) Budget Analyst hired on March 2, 2009	Please refer to comments within "Status & Updates" column	(1) May 22, 2009 Letter regarding GPSS RFP 012-2007 Training & Evaluation for Financial Management Services (2) Budget Analyst Personnel Action	
II. Strengthening of GPSS Business Systems	A. GPSS needs to submit a restricted indirect cost rate proposal for programs that have a non-supplanting requirement for approval by USDOE.	• Lead: Deputy Superintendent, Finance & Administrative Services • Support: FP Administrator, Chief Auditor, & Comptroller	GPSS has not submitted an indirect cost rate for approval to DOI since 2003, & currently does not have an approved rate. Federal grant programs, including the Teacher Quality Enhancement (TQE) discretionary grant requires that an approved indirect cost rate be in place prior to drawing down any funds for indirect costs. The indirect cost issue relates to the manner in which the indirect costs associated with Federal funds are distributed within GPSS. OMB Circular A-87 specifies indirect cost requirements.	(1) The recalculation of the 2007 Indirect Cost Rate using 2007 Audited Financial Statement figures still in progress - 85% completed - Pending review & finalization. A) Indirect Cost Rate data for 2007 was re-formatted & data for 2007 & 2009 rates were recalculated; Use of Indirect Cost Funds SOP is still in draft form & being validated.	Please refer to comments within "Status & Updates" column	(1) E-mail: From Accountant to Norma Mullins (2) Draft SOP on Use of Indirect Cost Funds (3) Indirect Cost computations	

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II. Strengthening of GPSS Business Systems	B. GPSS Business Office needs qualified accounting personnel to reconcile monthly bank statements, the general ledger, & balance sheets, & record transactions such as revenues & cash receipts in a timely manner.	<ul style="list-style-type: none"> Lead: Deputy Superintendent, Finance & Administrative Services Support: FP Administrator, Chief Auditor, & Comptroller 	The GPSS Business Office has consistently experienced understaffing & a deficiency of a sufficient number of qualified accounting staff to handle financial records (reference: 2002 declaration of unauditables records; audit findings 06-14: QC=\$0, 06-15: QC=\$0, 06-16: QC=\$0, 06-17: QC=\$0, & 06-18: QC=\$0.	<p>(1) On October 31, 2008 GPSS complete the realignment of the Business Office operations to improve its Financial Management Systems & operations.</p> <p>A) The Business Office management has formulated a chart on the functions of each accountant.</p> <p>B) Despite the limited source of well-trained accounting personnel, the Business Office has successfully distributed financial functions based on the capability & experience of the accountants. Bank reconciliations are now updated, which Funds Control Section considers a major factor to attain better financial internal controls, as well as improving cash management of local & federal resources. Processes for reconciliations are in progress for the accounts receivable, accounts payable, expenditures, & revenues for Fiscal Year 2009.</p>	Please refer to comments within "Status & Updates" column	<p>(1) Letter to Superintendent dated May 23, 2009; Re: Information for CCAP.</p> <p>(2) Functional Chart (Accountants) Certificates of Training for Procurement Policies & Procedures</p>	
				<p>(2) MGA Consulting Services:</p> <p>A) Review the reconciliation processes of GPSS' general ledger bank accts & other balance sheets;</p> <p>B) Redesign & remap the GPSS chart of accounts;</p> <p>C) Assess the funds control system;</p> <p>D) Review the 2003 Financial Mgmt System Manual.</p> <p>E) Mr. Mark Adler's provided an update project status report in his letter to the comptroller (via email) dated 5/22/09.</p> <p>i) Work flow documents for various general ledger processes continue to be a work-in-progress & will also be incorporated in the General Ledger policies & procedures manual.</p> <p>ii) The newly designed Chart of Accounts remains in draft; MGA & GPSS will setup a meeting to determine the viability of implementation & acceptance of the Chart of Accounts design.</p> <p>iii) Upon adoption it would allow for work to continue on the General Ledger policies & procedures manual & training of staff will take place.</p> <p>iv) Note: Project scope only addresses the General Ledger & does not address any areas of concern within other FMS modules, sub-ledgers, or financial & internal control procedures.</p>	Please refer to comments within "Status & Updates" column	May 22, 2009 Letter regarding GPSS RFP 012-2007 Training & Evaluation for Financial Management Services	
				<p>(3) GPSS Internal Audit Section has implemented the Managers Internal Control (MIC) Program with ongoing training presentations to all Divisions/Sections/Schools.</p> <p>A) The Internal Audit Office conducted training on the implementation of the MIC Program to the Superintendent & 10 members of the GPSS Management Team.</p> <p>B) Direction from the Superintendent to implement the MIC Program by conducting a Risk Assessment of the General Control Environment in each respective areas of responsibility & completion of Control Self Assessment utilizing forms provided in SOP# 1600-02.</p> <p>C) Self Assessment process phases:</p> <p>i) Phase 1 - Vulnerability Assessment (VA); completion by August 1, 2009.</p> <p>ii) Phase 2 - Documentations reviewed by Internal Auditor's & a subsequent review is conducted on-site to validate manager's risk assessment; completion by November 1, 2009.</p> <p>iii) Phase 3 - Results of review determines further corrective action deem necessary to strengthen controls, training management control review, or internal audit; phase is continual.</p>	Please refer to comments within "Status & Updates" column	<p>(1) Memorandum dated May 21, 2009 from Chief Auditor: Input on CCAP</p> <p>(2) Presentation on MIC Program</p> <p>(3) SOP# 1600-002</p>	
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, & that policies over personnel costs are applied consistently to both Federal & non-Federal employees.	<ul style="list-style-type: none"> Lead: Deputy Superintendent, Finance & Administrative Services Support: FP Administrator, Chief Auditor, Comptroller, Payroll Officer, & Assistant Personnel Administrator 	GPSS did not exercise internal controls to ensure that personnel are paid according to approved rates & not overpaid. (reference: audit findings 06-04; QC=\$681, 06-09; QC=\$24,449, 06-10: QC=\$0)	<p>(1) On October 31, 2008 GPSS complete the realignment of the Business Office operations to improve its Financial Management Systems & operations.</p> <p>A) The Business Office management has formulated a chart on the functions of each accountant.</p> <p>B) Despite the limited source of well-trained accounting personnel, the Business Office has successfully distributed financial functions based on the capability & experience of the accountants. Bank reconciliations are now updated, which Funds Control Section considers a major factor to attain better financial internal controls, as well as improving cash management of local & federal resources. Processes for reconciliations are in progress for the accounts receivable, accounts payable, expenditures, & revenues for Fiscal Year 2009.</p>	Please refer to comments within "Status & Updates" column	<p>(1) Letter to Superintendent dated May 23, 2009; Re: Information for CCAP.</p> <p>(2) Functional Chart (Accountants) Certificates of Training for Procurement Policies & Procedures</p>	
				<p>(2) MGA Consulting Services:</p> <p>A) Review the reconciliation processes of GPSS' general ledger bank accts & other balance sheets;</p> <p>B) Redesign & remap the GPSS chart of accounts;</p> <p>C) Assess the funds control system;</p> <p>D) Review the 2003 Financial Mgmt System Manual.</p> <p>E) Mr. Mark Adler's provided an update project status report in his letter to the comptroller (via email) dated 5/22/09.</p> <p>i) Work flow documents for various general ledger processes continue to be a work-in-progress and will also be incorporated in the General Ledger policies & procedures manual.</p> <p>ii) The newly designed Chart of Accounts remains in draft; MGA & GPSS will setup a meeting to determine the viability of implementation & acceptance of the Chart of Accounts design.</p> <p>iii) Upon adoption it would allow for work to continue on the General Ledger policies & procedures manual & training of staff will take place.</p> <p>iv) Note: Project scope only addresses the General Ledger & does not address any areas of concern within other FMS modules, sub-ledgers, or financial & internal control procedures.</p>	Please refer to comments within "Status & Updates" column	May 22, 2009 Letter regarding GPSS RFP 012-2007 Training & Evaluation for Financial Management Services	

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				(3) The GPSS Payroll Section has implemented the following actions to enhance its internal control: A) Queries are processed prior to processing the Actual Payroll run to ensure that all salaries are accurate; B) Changes made by the HR Section & the Chief Payroll Officer Personnel Actions are validated with the Personnel Action; C) All Personnel Actions relative to salaries are controlled by the Chief Payroll Officer. D) Key personnel from the various divisions & schools were provided training in May 2009 to address the Federal requirements pertaining to the handling of federal funds/accounts; Records Management; Procurement Policies & Procedures; Supervisory Training.	Please refer to comments within "Status & Updates" column	(1) Ltr dated May 22, 2009 to Superintendent from Acting CPO. (2) Procurement Training Documents	
				(3) GPSS Internal Audit Section has implemented the Managers Internal Control (MIC) Program with ongoing training presentations to all Divisions/Sections/Schools. A) The Internal Audit Office conducted training on the implementation of the MIC Program to the Superintendent & 10 members of the GPSS Management Team. B) Direction from the Superintendent to implement the MIC Program by conducting a Risk Assessment of the General Control Environment in each respective areas of responsibility & completion of Control Self Assessment utilizing forms provided in SOP# 1600-02. C) Self Assessment process phases: i) Phase 1 - Vulnerability Assessment (VA); completion by August 1, 2009. ii) Phase 2 - Documentations reviewed by Internal Auditor's and a subsequent review is conducted on-site to validate manager's risk assessment; completion by November 1, 2009. iii) Phase 3 - Results of review determines further corrective action deem necessary to strengthen controls, training management control review, or internal audit; phase is continual.	Please refer to comments within "Status & Updates" column	(1) Memorandum dated May 21, 2009 from Chief Auditor: Input on CCAP (2) Presentation on MIC Program (3) SOP# 1600-002	
				(5) State Staff continue to monitor grants/program activities to include: A) Personnel requests, recruitment, selection, & salary to ensure compliance with local & federal requirements B) Procurement activities to include RFPs, IFBs, sole source, & contracts.	Please refer to comments within "Status & Updates" column		
IV. Cash Management	A. Develop policies & procedures to address cash management issues, including proper disbursement of Federal funds.	• Lead: Deputy Superintendent, Finance & Administrative Services • Support: FP Administrator, Chief Auditor, & Comptroller	Structured Cash Management System • GPSS did not have internal controls in place to ensure that the time elapsed between cash receipt & cash disbursement is minimized (reference: audit finding 04-03; QC=\$0) • GPSS did not have internal controls in place to minimize time elapsed between receipt of federal funds & disbursement of checks in accordance with applicable cash management requirement (reference: audit findings 06-05; QC=\$76, 06-07; QC=\$0 with interest liability=\$3,812, 05-03; QC=\$0; 05-04; QC=\$0)	(1) Procedures are developed & implemented to address the timely & proper disbursement of federal funds by minimizing the elapsed time between the acquisition of federal funds & the disbursements of said funds. A) Key personnel from the various divisions & schools were provided training in May 2009 to address the Federal requirements pertaining to the handling of federal funds/accounts; Records Management; Procurement Policies & Procedures; Supervisory Training.	Activities Ongoing - Processes to ensure implementation of Internal Controls in place & validated by Programmatic & Fiscal Reviews by State Program Officers	(1) Procurement Training Documents	
				(2) In an effort to adhere to federal requirements, avoid future audit findings, & reduce the elapsed time between the receipt & disbursement of federal funds, GPSS has informed all vendors of the mandatory ACH requirements for federally funded purchases &/or payment of services rendered. (A) All vendors were provided ACH Payment Request Forms to be submitted to GPSS Business Office should they wish to continue to conduct business with GPSS. (B) Presently, 80% of vendors on the ACH disbursement requirements for federal accounts. (C) Business Office continues to seek to coordinate ACH arrangement with new & existing vendors.	Please refer to comments within "Status & Updates" column		
				(3) State Staff continue to monitor grants/program activities to include: A) Personnel requests, recruitment, selection, & salary to ensure compliance with local & federal requirements B) Procurement activities to include RFPs, IFBs, sole source, & contracts. C) Expenditure reports/activities to ensure funds are expended accordingly.			

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V. Matching, Level of Effort & Earmarking	A. Develop process for meeting federal matching, level of effort & earmarking requirements.	<ul style="list-style-type: none"> Lead: Deputy Superintendent, Finance & Administrative Services Support: FP Administrator, Chief Auditor, & Comptroller 	GPSS did not meet the level of effort requirements in FY 2004 for the Special Education Program (reference: audit finding 04-04; QC=\$75,864)	(1) SOPs to address the compliance with Matching, Level of Effort, & Earmarking requirements are in place & procedures continue to be monitored periodically for compliance & reported accordingly within the Special Conditions Quarterly Reports A) GPSS personnel responsible for handling & monitoring federal funds/accounts have received the necessary training. B) Technical Assistance by State Officers is continuous. C) Training to be provided to all new personnel handling federal funds/accounts & as needed. D) State Officers review & monitor grant accounts & activities through various methods to include on-site reviews (Programmatic & Fiscal Monitoring) to ensure compliance with policies & procedures.	Activities Ongoing - Processes to ensure implementation of Internal Controls in place & validated by Programmatic & Fiscal Reviews by State Program Officers	(1) Procurement Training Documents (2) Samples of programmatic & fiscal monitoring forms (3) Memo from Federal Programs Administrator – 1/15/09 & 1/22/09	
VI. Period of Availability	None	<ul style="list-style-type: none"> Lead: Deputy Superintendent, Finance & Administrative Services Support: FP Administrator, Chief Auditor, Internal Auditors, & Comptroller 	GPSS lacked internal controls over ensuring that available balances were deappropriated/deencumbered after the funds' period of availability. GPSS needs to strengthen internal controls to ensure that federal funds are no longer available for obligation or expenditure after the period of availability (reference: audit findings 03-02, QC=\$19,583; 03-05, QC=\$0; & 04-05, QC=\$49,540)	(1) SOPs to address the compliance with Liquidation of Funds within the Period of Availability & the Deappropriation of funds for expired grants are in place & procedures continue to be monitored periodically for compliance & reported accordingly within the Special Conditions Quarterly Reports A) GPSS personnel responsible for handling & monitoring federal funds/accounts have received the necessary training. B) Technical Assistance by State Officers is continuous. C) Training to be provided to all new personnel handling federal funds/accounts & as needed. D) State Officers review & monitor grant accounts & activities through various methods to include on-site reviews (Programmatic & Fiscal Monitoring) to ensure compliance with policies & procedures.	Activities Ongoing - Processes to ensure implementation of Internal Controls in place & validated by Programmatic & Fiscal Reviews by State Program Officers	(1) MGA Consulting Services: (2) Procurement Training Documents (3) Samples of De-appropriated Accounts (4) Samples of programmatic & fiscal monitoring forms	
VI. Period of Availability	A. Develop Standard Operating Procedures for [deappropriation of unexpended Federal grant awards to ensure against improper obligation & liquidation of Federal funds.]	<ul style="list-style-type: none"> Lead: Deputy Superintendent, Finance & Administrative Services Support: FP Administrator, Chief Auditor, Internal Auditors, & Comptroller 	GPSS did not ensure proper obligation within the period of availability (reference: audit findings 02-10; QC=\$177,585, 03-07; QC=\$0, 04-09; QC=\$8,936, 05-05; QC=\$36,885) .	(1) SOPs to address the compliance with Liquidation of Funds within the Period of Availability & the Deappropriation of funds for expired grants are in place & procedures continue to be monitored periodically for compliance & reported accordingly within the Special Conditions Quarterly Reports A) GPSS personnel responsible for handling & monitoring federal funds/accounts have received the necessary training. B) Technical Assistance by State Officers is continuous. C) Training to be provided to all new personnel handling federal funds/accounts & as needed. D) State Officers review & monitor grant accounts & activities through various methods to include on-site reviews (Programmatic & Fiscal Monitoring) to ensure compliance with policies & procedures.	Activities Ongoing - Processes to ensure implementation of Internal Controls in place & validated by Programmatic & Fiscal Reviews by State Program Officers	(1) Procurement Training Documents (2) Samples of programmatic & fiscal monitoring forms	
VII. Strengthen GPSS Contracting & Procurement Policies & Procedures	None	<ul style="list-style-type: none"> Lead: Deputy Superintendent, Finance & Administrative Services Support: Supply Management Administrator, FP Administrator, Chief Auditor, Internal Auditors, & Comptroller 	[GDOE failed to ensure that all regulations were adhered to and formal bids reviewed closely for all procurement contracts for goods/services requiring a formal bid.] (reference: audit findings 06-06; QC=\$107,499 & 03-08; QC\$0)	(1) Financial Affairs Division/Procurement Office employees were provided training to address the Federal requirements pertaining to the handling of federal funds/accounts; Records Management; Procurement Policies & Procedures; Supervisory Training. (2) Key personnel from the various divisions & schools were provided training in May 2009 to address the Federal requirements pertaining to the handling of federal funds/accounts; Records Management; Procurement Policies & Procedures; Supervisory Training (3) State Officers review & monitor grant accounts & activities through various methods to include on-site reviews (Programmatic & Fiscal Monitoring) to ensure compliance with policies & procedures. (4) State Staff responsible for reviewing/approving all procurement requests to include RFPs, IFBs, & sole source procurement to ensure compliance with policies & procedures. (5) Training to be provided to all new personnel handling federal funds/accounts & as needed. (6) Technical Assistance by State Officers is continuous.	Activities Ongoing - Processes to ensure implementation of Internal Controls in place & validated by Programmatic & Fiscal Reviews by State Program Officers	(1) Procurement Training Documents (2) Samples of programmatic & fiscal monitoring forms	
VII. Strengthen GPSS Contracting & Procurement Policies & Procedures	A. Develop procurement procedures to strengthen internal controls within GPSS (central office & school level).	<ul style="list-style-type: none"> Lead: Deputy Superintendent, Finance & Administrative Services Support: Supply Management Administrator, FP Administrator, Chief Auditor, Internal Auditors, & Comptroller 		(1) Financial Affairs Division/Procurement Office employees were provided training to address the Federal requirements pertaining to the handling of federal funds/accounts; Records Management; Procurement Policies & Procedures; Supervisory Training. (2) Key personnel from the various divisions & schools were provided training in May 2009 to address the Federal requirements pertaining to the handling of federal funds/accounts; Records Management; Procurement Policies & Procedures; Supervisory Training (3) State Officers review & monitor grant accounts & activities through various methods to include on-site reviews (Programmatic & Fiscal Monitoring) to ensure compliance with policies & procedures. (4) State Staff responsible for reviewing/approving all procurement requests to include RFPs, IFBs, & sole source procurement to ensure compliance with policies & procedures. (5) Training to be provided to all new personnel handling federal funds/accounts & as needed. (6) Technical Assistance by State Officers is continuous.	Activities Ongoing - Processes to ensure implementation of Internal Controls in place & validated by Programmatic & Fiscal Reviews by State Program Officers	(1) Procurement Training Documents (2) Samples of programmatic & fiscal monitoring forms	

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VII. Strengthen GPSS Contracting & Procurement Policies & Procedures	A1. Develop Standard Operating Procedures for GPSS Sole Source Procurement Process.	<ul style="list-style-type: none"> • <i>Lead</i>: Deputy Superintendent, Finance & Administrative Services • <i>Support</i>: Supply Management Administrator, FP Administrator, Chief Auditor, Internal Auditors, & Comptroller 		<p>(1) Financial Affairs Division/Procurement Office employees were provided training to address the Federal requirements pertaining to the handling of federal funds/accounts; Records Management; Procurement Policies & Procedures; Supervisory Training.</p> <p>(2) Key personnel from the various divisions & schools were provided training in May 2009 to address the Federal requirements pertaining to the handling of federal funds/accounts; Records Management; Procurement Policies & Procedures; Supervisory Training</p> <p>(3) State Officers review & monitor grant accounts & activities through various methods to include on-site reviews (Programmatic & Fiscal Monitoring) to ensure compliance with policies & procedures.</p> <p>(4) State Staff responsible for reviewing/approving all procurement requests to include RFPs, IFBs, & sole source procurement to ensure compliance with policies & procedures.</p> <p>(5) Training to be provided to all new personnel handling federal funds/accounts & as needed.</p> <p>(6) Technical Assistance by State Officers is continuous.</p>	Activities Ongoing - Processes to ensure implementation of Internal Controls in place & validated by Programmatic & Fiscal Reviews by State Program Officers	<p>(1) Procurement Training Documents</p> <p>(2) Samples of programmatic & fiscal monitoring forms</p>	

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VII. Strengthen GPSS Contracting & Procurement Policies & Procedures	A2. Exercise internal controls over maintaining supporting documentation in program files to substantiate program expenditures.	<ul style="list-style-type: none"> • Lead: Deputy Superintendent, Finance & Administrative Services • Support: Supply Management Administrator, FP Administrator, Chief Auditor, Internal Auditors, & Comptroller 	GPSS failed to retain vendor invoices & receiving reports (reference: audit finding 04-07; QC=\$3,000) GPSS did not ensure that procurement policies were enforced. (reference: audit finding 06-06; QC=\$107,499)	(1) Financial Affairs Division/Procurement Office employees were provided training to address the Federal requirements pertaining to the handling of federal funds/accounts; Records Management; Procurement Policies & Procedures; Supervisory Training. (2) Key personnel from the various divisions & schools were provided training in May 2009 to address the Federal requirements pertaining to the handling of federal funds/accounts; Records Management; Procurement Policies & Procedures; Supervisory Training (3) State Officers review & monitor grant accounts & activities through various methods to include on-site reviews (Programmatic & Fiscal Monitoring) to ensure compliance with policies & procedures. (4) State Staff responsible for reviewing/approving all procurement requests to include RFPs, IFBs, & sole source procurement to ensure compliance with policies & procedures. (5) Training to be provided to all new personnel handling federal funds/accounts & as needed. (6) Technical Assistance by State Officers is continuous.	Activities Ongoing - Processes to ensure implementation of Internal Controls in place & validated by Programmatic & Fiscal Reviews by State Program Officers	(1) Procurement Training Documents (2) Samples of programmatic & fiscal monitoring forms	
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.)	<ul style="list-style-type: none"> • Lead: Deputy Superintendent, Finance & Administrative Services • Support: Supply Management Administrator, FP Administrator, Chief Auditor, Internal Auditors, & Comptroller 	GPSS did not maintain procurement documents to support competitive sealed bidding (reference: audit finding 06-13; QC=\$0)	(1) State Staff continue to: A) Monitor activities relative to procurement activities to include RFPs, IFBs, & sole source through programmatic & fiscal monitoring. B) Provide technical assistance & training to program personnel & program managers to ensure compliance with procurement & relative grant requirements. - These trainings will reinforce the requirements of the SOP's implemented & provide information on how these requirements will impact the performance of the grants. (2) LEAs continue to: A) Financial Affairs Division/Procurement Office employees were provided training to address the Federal requirements pertaining to the handling of federal funds/accounts; Records Management; Procurement Policies & Procedures; Supervisory Training. B) Key personnel from the various divisions & schools were provided training in May 2009 to address the Federal requirements pertaining to the handling of federal funds/accounts; Records Management; Procurement Policies & Procedures; Supervisory Training. C) Further training to be provided annually & as needed.	Activities Ongoing - Processes to ensure implementation of Internal Controls in place & validated by Programmatic & Fiscal Reviews by State Program Officers	(1) Procurement Training Documents (2) Samples of programmatic & fiscal monitoring forms	
VII. Strengthen GPSS Contracting & Procurement Policies & Procedures	B1. Create documents clearly explaining competitive bidding requirements.	<ul style="list-style-type: none"> • Lead: Deputy Superintendent, Finance & Administrative Services • Support: Supply Management Administrator, FP Administrator, Chief Auditor, Internal Auditors, & Comptroller 		(1) State Staff continue to: A) Monitor activities relative to procurement activities to include RFPs, IFBs, & sole source through programmatic & fiscal monitoring. B) Provide technical assistance & training to program personnel & program managers to ensure compliance with procurement & relative grant requirements. - These trainings will reinforce the requirements of the SOP's implemented & provide information on how these requirements will impact the performance of the grants. (2) LEAs continue to: A) Financial Affairs Division/Procurement Office employees were provided training to address the Federal requirements pertaining to the handling of federal funds/accounts; Records Management; Procurement Policies & Procedures; Supervisory Training. B) Key personnel from the various divisions & schools were provided training in May 2009 to address the Federal requirements pertaining to the handling of federal funds/accounts; Records Management; Procurement Policies & Procedures; Supervisory Training. C) Further training to be provided annually & as needed.	Activities Ongoing - Processes to ensure implementation of Internal Controls in place & validated by Programmatic & Fiscal Reviews by State Program Officers		
VII. Strengthen GPSS Contracting & Procurement Policies & Procedures	B2. Develop training for program staff that clearly explains contracting requirements.	<ul style="list-style-type: none"> • Lead: Deputy Superintendent, Finance & Administrative Services • Support: Supply Management Administrator, FP Administrator, Chief Auditor, Internal Auditors, & Comptroller 		(1) State Staff continue to: A) Monitor activities relative to procurement activities to include RFPs, IFBs, & sole source through programmatic & fiscal monitoring. B) Provide technical assistance & training to program personnel & program managers to ensure compliance with procurement & relative grant requirements. - These trainings will reinforce the requirements of the SOP's implemented & provide information on how these requirements will impact the performance of the grants. (2) LEAs continue to: A) Financial Affairs Division/Procurement Office employees were provided training to address the Federal requirements pertaining to the handling of federal funds/accounts; Records Management; Procurement Policies & Procedures; Supervisory Training. B) Key personnel from the various divisions & schools were provided training in May 2009 to address the Federal requirements pertaining to the handling of federal funds/accounts; Records Management; Procurement Policies & Procedures; Supervisory Training. C) Further training to be provided annually & as needed.	Activities Ongoing - Processes to ensure implementation of Internal Controls in place & validated by Programmatic & Fiscal Reviews by State Program Officers		

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VII. Strengthen GPSS Contracting & Procurement Policies & Procedures	C. Create uniform documentation requirements/template for all staff responsible for implementing federal programs.	<ul style="list-style-type: none"> Lead: Deputy Superintendent, Finance & Administrative Services Support: Supply Management Administrator, FP Administrator, Chief Auditor, Internal Auditors, & Comptroller 	GPSS did not maintain sufficient procurement documentation (reference: audit finding 06-13; QC=\$0)	(1) State Staff continue to: A) Monitor activities relative to procurement activities to include RFPs, IFBs, & sole source through programmatic & fiscal monitoring. B) Provide technical assistance & training to program personnel & program managers to ensure compliance with procurement & relative grant requirements. - These trainings will reinforce the requirements of the SOP's implemented & provide information on how these requirements will impact the performance of the grants. (2) LEAs continue to: A) Financial Affairs Division/Procurement Office employees were provided training to address the Federal requirements pertaining to the handling of federal funds/accounts; Records Management; Procurement Policies & Procedures; Supervisory Training. B) Key personnel from the various divisions & schools were provided training in May 2009 to address the Federal requirements pertaining to the handling of federal funds/accounts; Records Management; Procurement Policies & Procedures; Supervisory Training. C) Further training to be provided annually & as needed.	Activities Ongoing - Processes to ensure implementation of Internal Controls in place & validated by Programmatic & Fiscal Reviews by State Program Officers	(1) Procurement Training Documents (2) Samples of programmatic & fiscal monitoring forms	
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 & attendance records, contract & sub grant award documents.	<ul style="list-style-type: none"> Lead: Deputy Superintendent, Finance & Administrative Services Support: Supply Management Administrator, FP Administrator, Chief Auditor, Internal Auditors, & Comptroller 		(1) State Staff continue to: A) Monitor activities relative to procurement activities to include RFPs, IFBs, & sole source through programmatic & fiscal monitoring. B) Provide technical assistance & training to program personnel & program managers to ensure compliance with procurement & relative grant requirements. - These trainings will reinforce the requirements of the SOP's implemented & provide information on how these requirements will impact the performance of the grants. (2) LEAs continue to: A) Financial Affairs Division/Procurement Office employees were provided training to address the Federal requirements pertaining to the handling of federal funds/accounts; Records Management; Procurement Policies & Procedures; Supervisory Training. B) Key personnel from the various divisions & schools were provided training in May 2009 to address the Federal requirements pertaining to the handling of federal funds/accounts; Records Management; Procurement Policies & Procedures; Supervisory Training. C) Further training to be provided annually & as needed.	Activities Ongoing - Processes to ensure implementation of Internal Controls in place & validated by Programmatic & Fiscal Reviews by State Program Officers	(1) Procurement Training Documents (2) Samples of programmatic & fiscal monitoring forms	
VII. Strengthen GPSS Contracting & Procurement Policies & Procedures	C2. Develop a system to ensure that files consistently contain adequate source documentation to support program expenditures.	<ul style="list-style-type: none"> Lead: Deputy Superintendent, Finance & Administrative Services Support: Supply Management Administrator, FP Administrator, Chief Auditor, Internal Auditors, & Comptroller 		(1) State Staff continue to: A) Monitor activities relative to procurement activities to include RFPs, IFBs, & sole source through programmatic & fiscal monitoring. B) Provide technical assistance & training to program personnel & program managers to ensure compliance with procurement & relative grant requirements. - These trainings will reinforce the requirements of the SOP's implemented & provide information on how these requirements will impact the performance of the grants. (2) LEAs continue to: A) Financial Affairs Division/Procurement Office employees were provided training to address the Federal requirements pertaining to the handling of federal funds/accounts; Records Management; Procurement Policies & Procedures; Supervisory Training. B) Key personnel from the various divisions & schools were provided training in May 2009 to address the Federal requirements pertaining to the handling of federal funds/accounts; Records Management; Procurement Policies & Procedures; Supervisory Training. C) Further training to be provided annually & as needed.	Activities Ongoing - Processes to ensure implementation of Internal Controls in place & validated by Programmatic & Fiscal Reviews by State Program Officers	(1) Samples of programmatic & fiscal monitoring forms (2) Samples of completed routing forms	
VII. Strengthen GPSS Contracting & Procurement Policies & Procedures	D. Ensure staff responsible for implementing federal programs at all levels (central office & school level) thoroughly understand the process for retaining documentation.	<ul style="list-style-type: none"> Lead: Deputy Superintendent, Finance & Administrative Services Support: Supply Management Administrator, FP Administrator, Chief Auditor, Internal Auditors, & Comptroller 		(1) The State Office continues to maintain & manage all documents & records relative to federal grants/programs. (2) All program personnel were provided training with regard to records management & the importance of managing grant/programs records & documents. (3) State Staff continue to: A) Monitor processes & procedures to ensure compliance with relative local & federal requirements & adherence to internal controls procedures. B) Monitor records management procedures to ensure grant/program documentation are managed effectively by program personnel. C) Review & monitor grant accounts & activities through various methods to include interviews & on-site reviews (Programmatic & Fiscal Monitoring) to ensure compliance with policies & procedures. (4) Training to be provided to all new personnel handling federal funds/accounts as needed.	Activities Ongoing - Processes to ensure implementation of Internal Controls in place & validated by Programmatic & Fiscal Reviews by State Program Officers	(1) Samples of programmatic & fiscal monitoring forms (2) Samples of completed routing forms	

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VIII. Strengthen GPSS Grant Liquidation Procedures	2. Ensure proper documentation is retained.	<ul style="list-style-type: none"> • Lead: Deputy Superintendent, Finance & Administrative Services • Support: Supply Management Administrator, FP Administrator, Chief Auditor, Internal Auditors, & Comptroller 		<p>(1) The State Office continues to maintain & manage all documents & records relative to federal grants/programs.</p> <p>(2) All program personnel were provided training with regard to records management & the importance of managing grant/programs records & documents.</p> <p>(3) State Staff continue to:</p> <p>A) Monitor processes & procedures to ensure compliance with relative local & federal requirements & adherence to internal controls procedures.</p> <p>B) Monitor records management procedures to ensure grant/program documentation are managed effectively by program personnel.</p> <p>C) Review & monitor grant accounts & activities through various methods to include interviews & on-site reviews (Programmatic & Fiscal Monitoring) to ensure compliance with policies & procedures.</p> <p>(4) Training to be provided to all new personnel handling federal funds/accounts as needed.</p>	Activities Ongoing - Processes to ensure implementation of Internal Controls in place & validated by Programmatic & Fiscal Reviews by State Program Officers	<p>(1) Samples of programmatic & fiscal monitoring forms</p> <p>(2) Samples of completed routing forms</p>	
VIII. Strengthen GPSS Grant Liquidation Procedures	A3. Implement new process.	<ul style="list-style-type: none"> • Lead: Deputy Superintendent, Finance & Administrative Services • Support: Supply Management Administrator, FP Administrator, Chief Auditor, Internal Auditors, & Comptroller 		<p>(1) The State Office continues to maintain & manage all documents & records relative to federal grants/programs.</p> <p>(2) All program personnel were provided training with regard to records management & the importance of managing grant/programs records & documents.</p> <p>(3) State Staff continue to:</p> <p>A) Monitor processes & procedures to ensure compliance with relative local & federal requirements & adherence to internal controls procedures.</p> <p>B) Monitor records management procedures to ensure grant/program documentation are managed effectively by program personnel.</p> <p>C) Review & monitor grant accounts & activities through various methods to include interviews & on-site reviews (Programmatic & Fiscal Monitoring) to ensure compliance with policies & procedures.</p> <p>(4) Training to be provided to all new personnel handling federal funds/accounts as needed.</p>	Activities Ongoing - Processes to ensure implementation of Internal Controls in place & validated by Programmatic & Fiscal Reviews by State Program Officers	<p>(1) Samples of programmatic & fiscal monitoring forms</p> <p>(2) Samples of completed routing forms</p>	