

GPSS Management Oversight CAP

Task Name/Goal	Task Sub-Header	Responsible Person/Office	Underlying Problems	STATUS & UPDATES	Completion Date / Percentage of Completion/Status	Documents/References	Comments/Acknowledgement by USDOE
I. Strengthen GPSS Overall Monitoring Process	A. Determine roles and responsibilities of the various staff in the Federal Programs Division, Program Managers (Division Heads) and Business Office.	Federal Programs Administrator, Program Managers, Project Directors, & Deputy Superintendent of Finance & Administrative Services	GPSS has not clearly distinguished segregation of duties for program directors, program managers & program monitors.	(1) State Officers continue to do the following: A) Provide technical assistance & training to program staff, Business Office & Procurement Personnel, & all other personnel responsible for handling/managing federal grants/programs; B) Validate activities (all requests) against approved project applications for programmatic & fiscal compliance; C) State Staff continue to monitor grants/program activities to ensure SOPs & local & federal requirements are being adhered to, such activities include assessing: i) Personnel requests, recruitment, selection, & salary to ensure compliance with local & federal requirements ii) Procurement activities to include RFPs, IFBs, sole source, & contracts. iii) Expenditure reports/activities to ensure funds are expended accordingly. D) Conduct interviews & on-site reviews (programmatic & fiscal monitoring) of federally funded activities quarterly to ensure program goals & objectives are being achieved & to validate clear understanding of LEA roles & responsibilities; E) Collaborate with LEAs & Business Office to ensure federal funds are expended according to federal statutory provisions;  (2) State Officer to continue to receive program specific & grants management training regularly to ensure thorough understanding of cross-cutting federal requirements, grants administration procedures, & to effectively provide LEAs with guidance & technical assistance.	Activities Ongoing - Processes to ensure implementation of Internal Controls in place and validated by Programmatic & Fiscal Reviews by State Program Officers	(1) 1st Quarter report & relative supporting documents (2) Completed programmatic & fiscal monitoring Forms evidencing review by State Officers for compliance. (3) Updated grant listing chart of responsible personnel	
I. Strengthen GPSS Overall Monitoring Process	B. Ensure staff responsible for implementing and monitoring federal programs have a thorough understanding of federal programmatic requirements.	Federal Programs Administrator, Program Managers, Project Directors, & Deputy Superintendent of Finance & Administrative Services	GPSS has not ensured that federal program staff have a thorough understanding of the federal program regulations and requirements for the programs that they have responsibility for administering.	(1) State Officers continue to do the following: A) Provide technical assistance & training to program staff, Business Office & Procurement Personnel, & all other personnel responsible for handling/managing federal grants/programs; B) Validate activities (all requests) against approved project applications for programmatic & fiscal compliance; C) State Staff continue to monitor grants/program activities to ensure SOPs & local & federal requirements are being adhered to, such activities include assessing: i) Personnel requests, recruitment, selection, & salary to ensure compliance with local & federal requirements ii) Procurement activities to include RFPs, IFBs, sole source, & contracts. iii) Expenditure reports/activities to ensure funds are expended accordingly. D) Conduct interviews & on-site reviews (programmatic & fiscal monitoring) of federally funded activities quarterly to ensure program goals & objectives are being achieved & to validate clear understanding of LEA roles & responsibilities; E) Collaborate with LEAs & Business Office to ensure federal funds are expended according to federal statutory provisions;  (2) State Officer to continue to receive program specific & grants management training regularly to ensure a thorough understanding of cross cutting federal requirements, proper grants administration, & so be able to continue to provide technical assistance & up-to-date training.	Activities Ongoing - Processes to ensure implementation of Internal Controls in place and validated by Programmatic & Fiscal Reviews by State Program Officers	(1) 1st Quarter report & relative supporting documents (2) Completed programmatic & fiscal monitoring Forms evidencing review by State Officers for compliance. (3) Updated grant listing chart of responsible personnel	
I. Strengthen GPSS Overall Monitoring Process	B1. Provide consistent program specific training to all GPSS staff that implement federal programs.	Federal Programs Administrator, Program Managers, Project Directors, & Deputy Superintendent of Finance & Administrative Services	None Stated	(1) State Officers continue to do the following: A) Provide technical assistance & training to program staff, Business Office & Procurement Personnel, & all other personnel responsible for handling/managing federal grants/programs; B) Validate activities (all requests) against approved project applications for programmatic & fiscal compliance; C) State Staff continue to monitor grants/program activities to ensure SOPs & local & federal requirements are being adhered to, such activities include assessing: i) Personnel requests, recruitment, selection, & salary to ensure compliance with local & federal requirements ii) Procurement activities to include RFPs, IFBs, sole source, & contracts. iii) Expenditure reports/activities to ensure funds are expended accordingly. D) Conduct interviews & on-site reviews (programmatic & fiscal monitoring) of federally funded activities quarterly to ensure program goals & objectives are being achieved & to validate clear understanding of LEA roles & responsibilities; E) Collaborate with LEAs & Business Office to ensure federal funds are expended according to federal statutory provisions;  (2) State Officer to continue to receive program specific & grants management training regularly to ensure a thorough understanding of cross cutting federal requirements, proper grants administration, & so be able to continue to provide technical assistance & up-to-date training.	Activities Ongoing - Processes to ensure implementation of Internal Controls in place and validated by Programmatic & Fiscal Reviews by State Program Officers	(1) 1st Quarter report & relative supporting documents (2) Completed programmatic & fiscal monitoring Forms evidencing review by State Officers for compliance. (3) Updated grant listing chart of responsible personnel (4) Memo from Deputy Superintendent - 1/26/09 & 1/27/09	
I. Strengthen GPSS Overall Monitoring Process	B2. Provide cross cutting federal grants management training (on OMB Circulars, EDGAR and other requirements) to ensure that staff responsible for program implementation understand cross cutting requirements.	Federal Programs Administrator, Program Managers, Project Directors, & - Deputy Superintendent of Finance & Administrative Services	None Stated	(1) To ensure State Monitors possess a thorough understanding of cross cutting federal requirements, proper grants administration, & so be able to continue to provide technical assistance & up-to-date training, State Officers will continue to receive Grants Management training & program specific training annually. (2) Training will continue to be provided annually & semi-annually to all personnel responsible for implementing, managing, reporting, & monitoring federally funded programs to ensure adherence to federal statutory requirements & a clear understanding of roles & responsibilities.	Activities Ongoing - Processes to ensure implementation of Internal Controls in place and validated by Programmatic & Fiscal Reviews by State Program Officers	(1) Updated grant listing chart of responsible personnel	

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I. Strengthen GPSS Overall Monitoring Process	C. Ensure federal program requirements are being implemented by flow-through agencies (i.e. Schools, Guam Community College, University of Guam).	Federal Programs Administrator, Program Managers, Project Directors, & Deputy Superintendent of Finance & Administrative Services	GPSS has not ensured that program directors and managers responsible for administering federal programs through flow-through agencies have a thorough understanding of all federal program regulations and requirements.	(1) State Officers continue to provide guidance & technical assistance to Program Mgrs & Project Directors of flow-through agencies to ensure clear understanding of roles & responsibilities, possess a clear understanding of flow-through requirements, & comply with project application goals & objectives, & federal statutory requirements; (2) Validation of flow through agencies understanding of roles, responsibilities, federal regulations, & requirements is conducted through interviews & quarterly site reviews.	Activities Ongoing - Processes to ensure implementation of Internal Controls in place and validated by Programmatic & Fiscal Reviews by State Program Officers	(1) 1st Quarter report & relative supporting documents (2) Completed programmatic & fiscal monitoring Forms evidencing review by State Officers for compliance. (3) Updated grant listing chart of responsible personnel	
I. Strengthen GPSS Overall Monitoring Process	D. Align programmatic monitoring activities with fiscal monitoring activities.	Federal Programs Administrator, Program Managers, Project Directors, & Deputy Superintendent of Finance & Administrative Services	GPSS has not included reviews of sub recipient's financial reports and underlying financial records to ensure compliance with applicable sub recipient monitoring activities. (reference: audit finding 06-08; QC=\$0)	(1) State Officers continue to do the following: A) Provide technical assistance & training to program staff, Business Office & Procurement Personnel, & all other personnel responsible for handling/managing federal grants/programs; B) Validate activities (all requests) against approved project applications for programmatic & fiscal compliance; C) State Staff continue to monitor grants/program activities to ensure SOPs & local & federal requirements are being adhered to, such activities include assessing: i) Personnel requests, recruitment, selection, & salary to ensure compliance with local & federal requirements ii) Procurement activities to include RFPs, IFBs, sole source, & contracts. iii) Expenditure reports/activities to ensure funds are expended accordingly. D) Conduct interviews & on-site reviews (programmatic & fiscal monitoring) of federally funded activities quarterly to ensure program goals & objectives are being achieved & to validate clear understanding of LEA roles & responsibilities; E) Collaborate with LEAs & Business Office to ensure federal funds are expended according to federal statutory provisions;  (2) State Officer to continue to receive program specific & grants management training regularly to ensure a thorough understanding of cross cutting federal requirements, proper grants administration, & so be able to continue to provide technical assistance & up-to-date training.	Activities Ongoing - Processes to ensure implementation of Internal Controls in place and validated by Programmatic & Fiscal Reviews by State Program Officers	(1) 1st Quarter report & relative supporting documents (2) Completed programmatic & fiscal monitoring Forms evidencing review by State Officers for compliance. (3) Updated grant listing chart of responsible personnel	
I. Strengthen GPSS Overall Monitoring Process	E. [Establish a process for retaining monitoring documentation and reports].	Federal Programs Administrator	None Stated	(1) The State Office maintains its Master Filing System procedures for ensuring, maintaining & updating Federal Grant & Program files; A) These procedures are currently being revamped to reflect the presence of technology wherein the task of file retention is being explored in order to streamline our file maintenance procedures & utilize limited space more efficiently within the division; B) State Office collaborating with its IT Department (FSAIS) to streamline its file management procedures (2) All program personnel were provided training with regard to records management & the importance of managing grant/programs records & documents. A) State Officers continue to validate records management procedures of program personnel through interviews & periodic on-site reviews to ensure grant/program documentation are managed effectively.	Activities Ongoing - Processes to ensure implementation of Internal Controls in place and validated by Programmatic & Fiscal Reviews by State Program Officers	(1) Once the new procedures have been completed, documentation of processes to be provided accordingly.	
II. Strengthen GPSS Fixed Assets Policies & Procedures	A. GPSS must develop a property management system that complies with equipment and real property management requirements.	Federal Programs Administrator, Chief Auditor, Property Management Office, FSAIS, & Deputy Superintendent of Finance & Administrative Services		(1) All fixed assets interfaced from the FAST II for CIMS system into the GPSS Financial Management System will be reconciled. A) GPSS will be tracking all fixed assets in the CIMS Fixed Asset System". B) Items identified as "controlled assets" would need a separate application (inventory database application). C) The FAST II for CIMS will be used for the Fixed Assets validation from the AS400. D) According to United Technology System recommendations - the FAST II for CIMS should only be used to gather asset data via the scanners in preparation for upload into the Fixed Asset System in CIMS (AS400) (2) Fixed Asset data from the FAST II for CIMS was uploaded to the Fixed Asset System component in the CIMS (AS400). (3) Fixed Asset System is pending the close out of Fiscal Year 2008. (4) Fiscal Year 2009 has been opened as of December 2008 allowing for PO's and Suspense file information available for updating by Property Management Office. (5) Pending is the reconciliation by the Financial Affairs Office	(1) Data from the FAST II for CIMS has been uploaded into the Fixed Asset System (AS400). Fixed Asset data can be access in the FAS component of data from the scanners onto the FAST II for CIMS database application.	(1) 1st Quarter report & relative supporting documents (2) IMO Memo 1/27/09	

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II. Strengthen GPSS Fixed Assets Policies & Procedures	B. GPSS must fully implement the standard operating procedures outlined in the Fixed Assets Management System.	Federal Programs Administrator, Chief Auditor, Property Management Office, FSAIS, & Deputy Superintendent of Finance and Administrative Services		<p>(1) The GPSS has ongoing tracking all other asset classes identified as "controlled assets" via the FAST II for CIMS systems.</p> <p>(2) Concerns mentioned in a email sent by the FSAIS Administrator has been addressed and the data upload is available for review and processing.</p> <p>(3) Fixed Asset data from the FAST II for CIMS was uploaded to the Fixed Asset System component in the CIMS (AS400).</p> <p>(4) Fixed Asset System is pending the close out of Fiscal Year 2008.</p> <p>(5) Fiscal Year 2009 has been opened as of December 2008 allowing for PO's and Suspense file information available for updating by Property Management Office.</p> <p>(6) Pending is the reconciliation by the Financial Affairs Office</p> <p>(7) Required activities to continuously utilize the Fixed Asset System in the AS400:</p> <p>A) Fixed Assets should be received in the AS400 by Central Receiving personnel.</p> <p>B) Fixed Assets should be tagged by Property Inventory personnel.</p> <p>C) Property personnel should update FAS component in the AS400 as required in the Suspense File.</p> <p>D) Asset tag information should be updated for all items identified by the Property Inventory managers as a Fixed Asset.</p> <p>E) FAST II for CIMS data will be reconciled and setup to receive downloads from the AS400 for inventory validation purposed.</p> <p>F) FAST II for CIMS will not be used to maintain the "controlled fixed assets"; but for validation and reconciliation of Fixed Asset downloaded from the FAS in the AS400.</p> <p>G) A separate database application is required to maintain the "controlled assets" tagged by the Property personnel</p>	(1) Data from the FAST II for CIMS application has been uploaded into the AS400 (CIMS application) for view and update by Property office personnel.	(1) 1st Quarter report & relative supporting documents	
II. Strengthen GPSS Fixed Assets Policies & Procedures	B1. Develop Standard Operating Procedures for Fixed Assets Management System.	Federal Programs Administrator, Chief Auditor, Property Management Office, FSAIS, & Deputy Superintendent of Finance and Administrative Services		<p>(1) The Property Management System (PMS) Standard Operating Procedure (SOP # 900-010) was approved &amp; is being implemented accordingly;</p> <p>(2) GPSS Inventory Management Officer ensuring compliance with SOP through on-site reviews.</p> <p>(3) All fixed assets are received by the GPSS warehouse staff &amp; are tagged &amp; bar-coded before being distributed accordingly.</p> <p>(4) The fixed assets details are entered into the FMS with the Business Office to be reconciled by the Comptroller</p> <p>(5) Personnel responsible for managing &amp; controlling fixed assets have received all necessary training. Further training to be provided as needed.</p> <p>(6) Validation of bar-coding, &amp; fixed asset inventory report &amp; reconciliation conducted by State Staff during quarterly on-site reviews</p>	Activities Ongoing - Processes to ensure implementation of Internal Controls in place and validated by Programmatic & Fiscal Reviews by State Program Officers	(1) 1st Quarter report & relative supporting documents	
II. Strengthen GPSS Fixed Assets Policies & Procedures	B2. Assign property numbers to all fixed (value = \$4,999.99 or less) and capital (value = \$5,000 or more) assets, specifically those purchased with federal funds.	Federal Programs Administrator, Chief Auditor, Property Management Office, FSAIS, & Deputy Superintendent of Finance and Administrative Services		<p>(1) The Property Management System (PMS) Standard Operating Procedure (SOP # 900-010) was approved &amp; is being implemented accordingly;</p> <p>(2) GPSS Inventory Management Officer ensuring compliance with SOP through on-site reviews.</p> <p>(3) All fixed assets are received by the GPSS warehouse staff &amp; are tagged &amp; bar-coded before being distributed accordingly.</p> <p>(4) The fixed assets details are entered into the FMS with the Business Office to be reconciled by the Comptroller</p> <p>(5) Personnel responsible for managing &amp; controlling fixed assets have received all necessary training. Further training to be provided as needed.</p> <p>(6) Validation of bar-coding, &amp; fixed asset inventory report &amp; reconciliation conducted by State Staff during quarterly on-site reviews</p>	Activities Ongoing - Processes to ensure implementation of Internal Controls in place and validated by Programmatic & Fiscal Reviews by State Program Officers	<p>(1) 1st Quarter report &amp; relative supporting documents</p> <p>(2) Completed programmatic &amp; fiscal monitoring Forms evidencing review by State Officers for compliance.</p> <p>(3) Updated grant listing chart of responsible personnel</p>	
II. Strengthen GPSS Fixed Assets Policies & Procedures	B3. Establish and implement a consistent system for coordinating financial and physical reconciliation of fixed assets records.	Federal Programs Administrator, Chief Auditor, Property Management Office, FSAIS, & Deputy Superintendent of Finance and Administrative Services		<p>(1) The Property Management System (PMS) Standard Operating Procedure (SOP # 900-010) was approved &amp; is being implemented accordingly;</p> <p>(2) GPSS Inventory Management Officer ensuring compliance with SOP through on-site reviews.</p> <p>(3) All fixed assets are received by the GPSS warehouse staff &amp; are tagged &amp; bar-coded before being distributed accordingly.</p> <p>(4) The fixed assets details are entered into the FMS with the Business Office to be reconciled by the Comptroller</p> <p>(5) Personnel responsible for managing &amp; controlling fixed assets have received all necessary training. Further training to be provided as needed.</p> <p>(6) Validation of bar-coding, &amp; fixed asset inventory report &amp; reconciliation conducted by State Staff during quarterly on-site reviews</p>	Activities Ongoing - Processes to ensure implementation of Internal Controls in place and validated by Programmatic & Fiscal Reviews by State Program Officers	(1) 1st Quarter report & relative supporting documents	

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II. Strengthen GPSS Fixed Assets Policies & Procedures	B4. Establish and implement a process for disposition of excess and surplus property.	Federal Programs Administrator, Chief Auditor, Property Management Office, FSAIS, & Deputy Superintendent of Finance and Administrative Services		(1) The Property Management System (PMS) Standard Operating Procedure (SOP # 900-010) was approved & is being implemented accordingly; (2) GPSS Inventory Management Officer ensuring compliance with SOP through on-site reviews. (3) All fixed assets are received by the GPSS warehouse staff & are tagged & bar-coded before being distributed accordingly. (4) The fixed assets details are entered into the FMS with the Business Office to be reconciled by the Comptroller (5) Personnel responsible for managing & controlling fixed assets have received all necessary training. Further training to be provided as needed. (6) Validation of bar-coding, & fixed asset inventory report & reconciliation conducted by State Staff during quarterly on-site reviews	Activities Ongoing - Processes to ensure implementation of Internal Controls in place and validated by Programmatic & Fiscal Reviews by State Program Officers	(1) 1st Quarter report & relative supporting documents	
II. Strengthen GPSS Fixed Assets Policies & Procedures	B5. Establish a consistent system for accepting and accounting for fixed asset donations.	Federal Programs Administrator, Chief Auditor, Property Management Office, FSAIS, & Deputy Superintendent of Finance and Administrative Services		(1) The Property Management System (PMS) Standard Operating Procedure (SOP # 900-010) was approved & is being implemented accordingly; (2) GPSS Inventory Management Officer ensuring compliance with SOP through on-site reviews. (3) All fixed assets are received by the GPSS warehouse staff & are tagged & bar-coded before being distributed accordingly. (4) The fixed assets details are entered into the FMS with the Business Office to be reconciled by the Comptroller (5) Personnel responsible for managing & controlling fixed assets have received all necessary training. Further training to be provided as needed. (6) Validation of bar-coding, & fixed asset inventory report & reconciliation conducted by State Staff during quarterly on-site reviews	Activities Ongoing - Processes to ensure implementation of Internal Controls in place and validated by Programmatic & Fiscal Reviews by State Program Officers	(1) 1st Quarter report & relative supporting documents	
II. Strengthen GPSS Fixed Assets Policies & Procedures	C. GPSS staff (central office and school-level) must be properly trained on Standard Operating Procedures (SOP) and internal controls.	Federal Programs Administrator, Chief Auditor, Property Management Office, FSAIS, & Deputy Superintendent of Finance and Administrative Services		(1) The Property Management System (PMS) Standard Operating Procedure (SOP # 900-010) was approved & is being implemented accordingly; (2) GPSS Inventory Management Officer ensuring compliance with SOP through on-site reviews. (3) All fixed assets are received by the GPSS warehouse staff & are tagged & bar-coded before being distributed accordingly. (4) The fixed assets details are entered into the FMS with the Business Office to be reconciled by the Comptroller (5) Personnel responsible for managing & controlling fixed assets have received all necessary training. Further training to be provided as needed. (6) Validation of bar-coding, & fixed asset inventory report & reconciliation conducted by State Staff during quarterly on-site reviews	Activities Ongoing - Processes to ensure implementation of Internal Controls in place and validated by Programmatic & Fiscal Reviews by State Program Officers	(1) 1st Quarter report & relative supporting documents	