

Improving GPSS's Textbook Management

Presented By:

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Why Are We Here?

- Overview of the importance of Internal Controls
- Results of OPA Report No. 08-09
GPSS Textbook Management
Audit

GPSS Textbook Management Audit OPA Report No. 08-09

Mandated by P.L. 29-106

- No District Textbook Coordinator
- No District-wide Textbook SOP
- Ineffective District-wide Textbook Accountability System

GPSS Textbook Management Audit

OPA Report No. 08-09

Mandated by P.L. 29-106

- **Four Schools Assessed**
 - Designated a School Textbook Coordinator
 - Developed textbook management SOPs
 - Conducts inventory
- **Direct Instruction (DI) Program**
 - Requires quarterly textbook inventories
 - Aggressively follow-up on textbook orders
 - DI Textbook Coordinator

Management Controls = Internal Controls

Effected by people to provide reasonable assurance that the organization will achieve its objectives

- Systems
- Techniques

GPSS Vision



Department of Education
ADMINISTRATIVE OFFICES



 ***OUR VISION***

**OUR EDUCATIONAL COMMUNITY
PREPARES ALL STUDENTS FOR LIFE,
PROMOTES EXCELLENCE, AND
PROVIDES SUPPORT!**

COSO's Internal Control Integrated Framework



Internal Controls

(1) Control Environment

(2) Information and Communication

(3) Monitoring

(1) Control Environment

- Tone at the Top
- Operational structure

(2) Information and Communication

- Information is relevant, reliable, and timely
- Communicated
- Information flows in all direction

(2) Information & Communication

TEXTBOOK SELECTION/ORDERING PROCESS CALENDAR

ACTIVITIES	RESPONSIBILITY	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
1 Invitation to Bid Announcement	Procurement	o													
2 Identify Who, How, Where & When to Train	C&I	o	o	o											
3 Receive & Inventory Sample Materials	Warehouse	o	o	o											
4 Establish Textbook Evaluation Committee	C&I		o												
5 Enrollment Numbers from Schools	Schools			o											
7 Workshop on Textbook Evaluation/Assessment	C&I			o											
8 Joint Board Textbook & Curriculum Committee	C&I				o										
9 Evaluation Committee's Recommendation to the Superintendent	C&I					o									
10 Superintendent's Recommendation to GEPB	C&I						o								
11 GEPB Approves Adoption	GEPB							o							
12 Distribute Textbook Templates to Schools	C&I								o						
13 Display of Newly Adopted Textbooks	C&I									o					
14 Issue Notice of Award	Procurement										o				
15 Submit Requisitions for Orders & Reorders	Schools											o			
16 Process Requisitions for Orders	C&I												o		
17 Profamas	Procurement														
18 Purchase Orders	Procurement														
19 Prepayments	Business Office														
20 Process Requisitions for Reorders	C&I														
21 Follow-up with Publishers	C&I														
22 Receive, Inventory, Deliver	Warehouse														
23 Process Emergency Reorders	C&I														
24 Evaluation of Textbook Process and Calendar	C&I														
o1 - Denotes for Reorders															

() RECOMMEND APPROVAL

Juan P. Flores
JUAN P. FLORES
Superintendent of Education

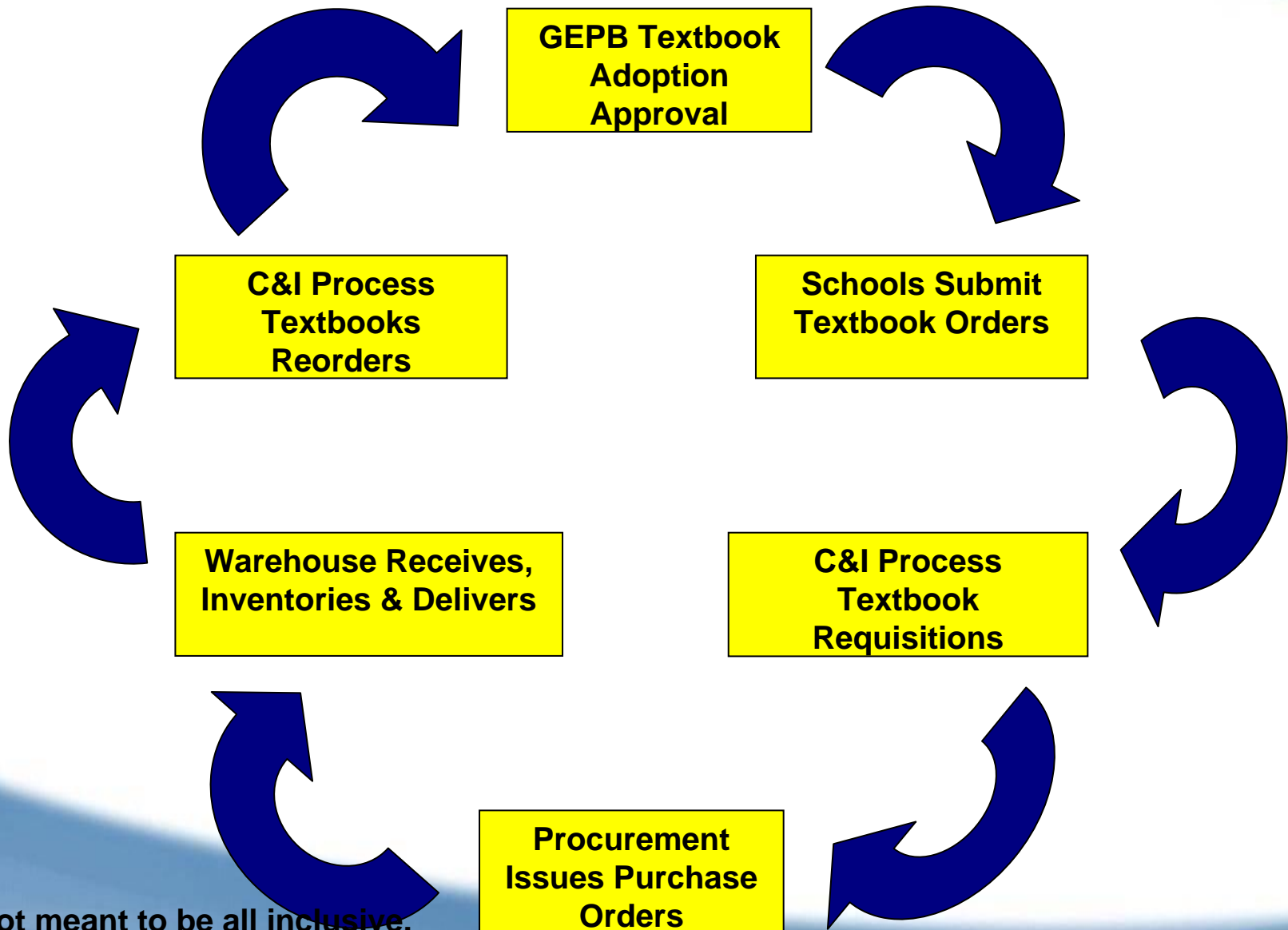
() CONCUR
() NON-CONCUR

Rosa Salas Palomo
ROSA SALAS PALOMO
Chair, Special Education & Textbook Curriculum

() APPROVED
() DISAPPROVED

Jose Q. Cruz
JOSE Q. CRUZ, EdD
Chairman, GEPB

(2) Information & Communication



Note: Not meant to be all inclusive.

(2) Information & Communication

“Effective communication also must occur in a broader sense, flowing down, across and up the organization.

All personnel must receive a clear message from top management that control responsibilities must be taken seriously.

**They must understand their role...
as well as how individual activities
relate to the work of others...**”

- COSO Framework

(3) Monitoring

- Supervision
- Self-Assessments
- Address and correct deficiencies
- Monitor corrective actions

Recommendations

- Appoint a District Textbook Coordinator
 - Establish Textbook Management SOPs
 - Compile and maintain textbook inventory
 - Bar code textbooks
- Periodic review and monitoring of the District Textbook Coordinator
- Incorporate DI Best Practices

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Questions?

Closing Statement



If students do not have textbooks, who should the Superintendent call upon to answer why?



Thank You!

Presentation Survey

