

Review of the Department of Education

A Report to the Governor

Bureau of Planning

**Prepared by
the Bureau of Budget and Management Research
and the Bureau of Planning**

February 1995

Project Manager: FRANCES J. BALAJADIA, Deputy Director BBMR
Project Coordinators: Bernadette F. DeNorsey & Joaquina T. Salas

Team 1 - Central Office

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**Review of the
Department of Education**

Acknowledgement

We would like to take this opportunity to express our appreciation to the staff and management of the Department of Education and to the Territorial Board of Education for their support of this review. Our visit at almost all the schools/divisions, was welcomed by the staff and management we met.

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Executive Summary

I. EXECUTIVE SUMMARY

Authority: The Governor, in his letter to the Director of the Department of Education, directed the Bureau of Budget and Management Research and the Bureau of Planning to conduct a review of the department's operations. (Appendix A)

Objective: The objective of the review is to assess how individual schools/divisions are managing their financial resources and to determine if appropriations for each school/division had been expended for their intended purpose. The precarious financial position of the General Fund, dictates that all departments and agencies effectively and efficiently manage their available resources.

Scope of Work:

Our review examined only selected areas based on their impact on the department's finances which are listed below. The following are areas covered in this report:

- Personnel
 - General
 - School Aides/Substitute Teachers/Clerical
- Inventory/Assets
- Textbooks
- Computers
- Survey of Property
- Non-Appropriated Fund/Student Activity Fund
- General Findings

We have also reviewed the appropriation and expenditure levels for Fiscal Years 1993 and 1994 and provided corresponding comments under the Comparative Budget Analysis section of this Report.

The site visits to schools and divisions were conducted by the Review Teams, from January 26 to February 10, 1995. Our findings were primarily based on interviews of over 600 DOE staff in addition to staff from other departments (Exhibit A). Questionable observations made in each school/division visited were noted and reflected in this report as "Findings". Additionally, photographs were taken of certain sites for documentation purposes as well as to provide a visual appreciation of the problem/concern reflected in our findings and are incorporated herein, as part of this report. It should be noted that the teams did not photograph all areas of concern. Certain findings may be applicable to all schools/divisions although the report references specific schools/divisions. This is attributed to the timing of the information received from DOE staff, which was ascertained after our visit to the other schools/divisions.

Due to the volume of information on the schools, we have extracted and summarized findings and cross-referenced these with the details contained in our notes for each school (school codes are contained in Appendix E). For Central Office, we have reflected all our findings, comments, and the respective recommendations. Time constraints prohibited our review of the Accounting and Payroll systems under the Business Office. However, a separate review of these systems is recommended.

Findings are organized into the major areas identified above, and are based on information received from, and/or provided by, DOE staff. We have included a matrix for each major area of review. Each matrix reflects the findings and the corresponding school(s) to which the findings are applicable (See Matrices). The team offers comments and recommendations on significant findings for DOE management's consideration. Items of lesser importance are simply noted for information.

Summary of Findings:

Personnel: There appears to be weaknesses in internal control procedures for personnel management. These include weaknesses in the following areas:

- accountability for hours of work performed.
- excessive employee movements within the organization via "detailing" of individuals.
- tracking of personnel expenditures for unbudgeted costs related to lump sum annual leave payments, position reclassifications, on-call substitute teachers, etc.
- determination of actual budget requirements for personnel as evidenced by the Staffing Pattern format which calculates "budgeted" costs rather than "actual" costs for the filled position. This difference amounts to a \$3.3 million understatement of the staffing pattern used in DOE's decision-making process.
- assessment of department-wide manpower requirements. Based on our interviews, a significant number of employees are performing tasks not within the job classification standards for their current position. This is coupled with the internal movement of employees from one school/division to another. This practice distorts the organizational structure of the department.
- underutilization of manpower such as the recruitment of teachers for non-teaching positions at a time when the Department is experiencing a teacher shortage and while expending significant amount of funds to recruit teachers off-island. Teacher benefits are being provided to non-teaching positions such as School Program Consultants who are allowed the same vacation time and work hours as teachers.
- compliance with the FTE requirements mandated by the Budget Act.
- the application of compensation policy for substitute teachers.

Inventory/Assets: Our review disclosed the lack of accountability and responsibility for government property within the department. The potential for waste and abuse in this area is wide-spread and has significant impact on departmental expenditures. The lack of control over assets/property is highly evident in the fact that materials/supplies/equipment inventories are not maintained and updated. Consequently, the dollar value of DOE's assets/property remain unknown. Furthermore, in the absence of accurate inventories, DOE is not in a position to determine areas of excesses and shortages in materials/supplies and equipment, so that resources can be reallocated for maximum utilization. Requests for the purchase of such items cannot be adequately justified if the department is unaware of items and quantities in its possession.

Personnel charged with the responsibility of ensuring the protection and accountability of property are not judiciously executing such responsibility either as a result of time constraints, lack of training, or blatant disregard for property control procedures and policies.

We also observed large inventories of certain construction/maintenance materials and supplies which did not correspond with any justification for their need. Materials /supplies are ordered without adequate basis for determining quantities. Stock cards for materials and supplies are not maintained, reorder points are not established and consequently there is very little information for planned purchasing. As such, the limited financial resources of the department are being invested in inventory and then stored for extended periods thus making them susceptible to pilferage and deterioration.

Textbooks: Textbook inventories are not consistently maintained by the department, precluding the department from determining textbook excesses and shortages in the schools. We have also observed the lack of coordination of book orders and books to be surveyed. Survey procedures are not complied with by the schools as mandated by P.L. 21-86, as a result, incidents of new textbooks being surveyed/dumped have been reported.

The mandate for textbook adoption (Appendix C) requires that textbooks shall not exceed 5 years of continuous use and that books are to be adopted and ordered each year on a rotation basis. This mandate imposes a financial burden on the General Fund and may not be necessary as several Administrators have indicated that subjects such as English and Math do not require rotation as mandated and that textbooks for these subjects should be adequate for at least 7 years.

Our review of the formula used by the Department (Exhibit C) to determine the level of funding required for textbooks indicates a flaw in the assumptions. The formula assumes 1 Teacher's edition to every student textbook ordered. Additionally, the amounts designated in the DOE formula for "replacement/consumables" appears excessive. The team restructured the formula and utilized only a 50 percent earmark for "replacement/consumables". The comparison of the two methods resulted in DOE's figure being \$2.7 million in excess of our figure.

Computers: Administrators and staff have indicated that computers are available but not utilized due to lack of electrical upgrading, installation, excess of computers required, and/or outlets. Most of the computers and related-equipment are not properly tagged and are not reflected in inventories. Scanners were purchased for the elementary and secondary schools and the majority of elementary schools still have not had the scanners installed which have been boxed for two years. Several elementary Administrators had indicated that Scanners are not necessary for the elementary level and that they would have preferred other equipment. Additionally, Administrators have stated that they are not aware of equipment being allocated to their respective schools until the items are delivered.

Survey of Property: The policies and procedures for the disposition of property is not being complied with throughout most of the schools/divisions. Required documentation for the survey of items are not being prepared. Items that were salvageable have become unsalvageable due to improper storage and/or exposure to the elements. The storage of items for survey in unsecured areas has resulted in loss of property through theft or vandalism. Moreover, there appears to be an apparent disregard for the safe-guarding of property to be surveyed. As a result, excess waste is created and associated replacement costs further impacts on the General Fund.

Student Activity Funds: There are situations of commingling of funds as well as non-compliance with policies and procedures for the handling of Student Activities and Non-Appropriated Funds. We also observed situations where there are no segregation of duties in the handling of transactions and where the recording and reporting of transactions are not current. Moreover, reconciliation of accounts is not consistently performed. Our findings also indicate that Funds created for specific purposes are being utilized for items/activities not within the parameters of the Fund's authorized uses.

General Findings: There appears to be a problem with the dissemination of financial information and the need for prioritization of programs and expenditure items. The lack of compliance with established policies, procedures, reporting requirements, and legislative mandates is evident throughout the department. The lack of follow-through on corrective measures has severely impeded the department's efficiency and effectiveness. In many areas, the coordination and control of resources has resulted in unnecessary expenditure of funds.

We have also observed the renovation of the Learning Resources Center (LRC) which, we have been informed, will be converted into a "tele-conferencing center". This project was initiated at a time when the department and the government is experiencing extreme financial difficulties. The renovation leads us to question DOE's priorities since almost all of the schools require some kind of maintenance/repair such as major roof leaks reported by the schools. Of notable concern is the fact that there is a Teacher Center and a Staff Development Center already in existence and which is designed to cater to the needs of the teachers, as does the LRC. The Teacher

Center is an impressive operation with sophisticated equipment inclusive of a color copier, at least 16 personal computers, two sizes of laminating machines, ellison machines, etc. There is a teacher work room/area in all schools equipped with similar equipment, albeit of lesser sophistication than those found at the Teacher Center.

Conclusion: This review has provided a wealth of information and valuable insight into the operations of the Department of Education. The candidness of the employees we interviewed, indicate their concern for the efficient operations of their respective unit. Moreover, the majority of personnel we contacted, acknowledged the areas of weakness in the organization and the need to improve in those areas.

In our opinion, there has to be stricter enforcement of policies and procedures in order to ensure that the goals and objectives of the department are fulfilled, and to ensure the maximization of available resources. Certain policies, procedures and mandates should be reevaluated for their effectiveness in relation to the department's (and the General Fund's) present financial posture, as well as for their programmatic impact. The department must establish priorities and ensure that those priorities are acted upon accordingly.

Matrices I-VIII

The matrices were designed to provide a quick reference indicating the specific school or division in which a particular "finding" was noted. As mentioned in the Executive Summary, although only certain schools/divisions have been identified, the "finding" may be applicable to more schools/divisions but for which time constraints prohibited verification. They are, however, presented to induce an awareness of a situation that may exist elsewhere within the department.

The first column indicates the Finding Number that corresponds to the details under the "Findings" section of the report. The second column is a brief description of the Finding, and the remaining columns indicate the schools and divisions. School/Division Codes are presented below:

SCHOOLS/DIVISIONS	CODE
TERRITORIAL BOARD	BE
DIRECTOR'S OFFICE	DO
FEDERAL PROGRAMS	FP
BUSINESS OFFICE	BO
RESEARCH PLANNING AND EVALUATION	RP
PERSONNEL SERVICES	PS
FACILITIES AND MAINTENANCE	FM
PUPIL PERSONNEL	PP
LEARNING RESOURCE CENTER	LR
CURRICULUM AND INSTRUCTION	CI
CHAMORRO STUDIES	CS
VOCATIONAL TECHNICAL EDUCATION	VE
ELEMENTARY EDUCATION	EA
HEADSTART	HS
SECONDARY ADMINISTRATION	SA
SPECIAL EDUCATION	SE
AGANA HEIGHTS ELEMENTARY	AH
AGAT ELEMENTARY	AG
UPI ELEMENTARY	UP
CARBULLIDO ELEMENTARY	CA
C.L. TAITANO ELEMENTARY	CL
F.Q. SANCHEZ ELEMENTARY	FQ
FINEGAYAN ELEMENTARY	FI
HARMON LOOP ELEMENTARY	HL
HARRY S. TRUMAN ELEMENTARY	HT
INARAJAN ELEMENTARY	IN
J.P. TORRES ELEMENTARY	JP
J.Q. SAN MIGUEL ELEMENTARY	JQ
L.B.J. ELEMENTARY	LB
M.A. ULLOA ELEMENTARY	MA
MERIZO ELEMENTARY	ME
M.U. LUJAN ELEMENTARY	MU
ORDOT/CHALAN PAGO ELEMENTARY	OC
P.C. LUJAN ELEMENTARY	PC
PRICE ELEMENTARY	PR
TALOFOFO ELEMENTARY	TA
TAMUNING ELEMENTARY	TE
WETTENGEL ELEMENTARY	WE
YIGO ELEMENTARY	YI
AGUEDA JOHNSTON MIDDLE SCHOOL	AJ
DEDEDO MIDDLE SCHOOL	DM
F.B. LEON GUERRERO MIDDLE SCHOOL	FB
INARAJAN MIDDLE SCHOOL	IM
PITI MIDDLE SCHOOL	PM
L.P. UNTALAN MIDDLE SCHOOL	LP
GEORGE WASHINGTON HIGH SCHOOL	GW
INARAJAN HIGH SCHOOL	IH
J.F.K. HIGH SCHOOL	JF
OCEANVIEW HIGH SCHOOL	OH
SIMON SANCHEZ HIGH SCHOOL	SS

CATEGORY: PERSONNEL - GENERAL

FINDING NO.	FINDING	BE	DO	FP	BO	RP	PS	FM	PP	LR	CI	CS	VE	EA	HS	SA	SE	AH	AG	UP	CA	CL	FO	FI	HL	HT
1	STAFFING PATTERN NOT REFLECTIVE OF ACTUAL PERSONNEL COST				X																					
2	LOCAL FUNDS BEING REQUESTED TO ABSORB FEDERALLY-FUNDED POSITIONS				X																					
3	UNUSED SICK LEAVE FOR DECEASED EMPLOYEE UNPAID-ESTATE FILED CLAIM				X																					
4	DOE SUPPLY MGMT. ADM. DUTIES INCONSISTENT WITH CSC PRESCRIPTION				X																					
5	FACILITIES AND MAINTENANCE DUTIES UNRELATED TO PREVENTIVE MAINTENANCE							X																		
6	F&M STAFF DO NOT TIME IN AT SHOP--INFORMATION FAXED TO CENTRAL OFFICE							X																		
7	POSITIONS IN F&M ARE DETAILED TO PERFORM OTHER FUNCTIONS							X																		
8	CONFLICT IN DUTIES OF PARTICULAR EMPLOYEE--ORDER-TAKING AND INVENTORY							X																		
9	EMPLOYEE PERFORMING DUTIES NOT IN ACCORDANCE WITH POSITION TITLE							X																		
10	NO STANDARD OPERATING PROCEDURE FOR CONDUCTING AUDITS						X																			
11	FULL-TIME TEACHERS OFFERED FREE TUITION AND BOOKS TO ENHANCE EDUCATION						X																			
12	PERSONNEL SPECIALIST ON DOE "ETHICS COMMITTEE"						X																			
13	TEACHER IV/SCHOOL PROGRAM CONSULTANT CHARGED WITH IN-SERVICE TRAINING										X															
14	TEACHER III/SCHOOL PROGRAM CONSULTANT CHARGED WITH STAFF DEVELOPMENT										X															
15	INJURED EMPLOYEE RECEIVING REGULAR PAY FROM SCHOOL OPERATIONAL BUDGET																	X								
16	NON-COMPLIANCE WITH AUTHORIZED FTE LEVEL PER P.L. 22-140			X				X	X		X		X	X				X	X	X		X	X	X	X	X
17	POSITIONS BUDGETED UNDER CERTAIN SCHOOLS DETAILED TO OTHER SCHOOLS																	X	X			X	X	X	X	X
18	CAFETERIA STAFF CHARGING 1 HOUR NIGHT DIFFERENTIAL AND COMPTIME DAILY																		X	X			X	X	X	X
19	LACK OF POLICY ADDRESSING OVERTIME AND COMPTIME COMPENSATION																									
20	SCHOOL STAFF NOT AWARE OF INDIVIDUAL--PAYROLL/STAFFING UNKNOWN																									
21	INAPPROPRIATE RECRUITING AND HIRING PRACTICES																									
22	NON-COMPLIANCE WITH DOE PERSONNEL RULES AND REGULATIONS																									

SCHOOLS CONTINUED

FINDING NO.	FINDING	IN	JP	JO	LB	MA	ME	MU	OC	PC	PR	TA	TE	WE	YI	AJ	DM	FB	IM	PM	LP	GW	IH	JF	OH	SS
1	STAFFING PATTERN NOT REFLECTIVE OF ACTUAL PERSONNEL COST																									
2	LOCAL FUNDS BEING REQUESTED TO ABSORB FEDERALLY-FUNDED POSITIONS																									
3	UNUSED SICK LEAVE FOR DECEASED EMPLOYEE UNPAID-ESTATE FILED CLAIM																									
4	DOE SUPPLY MGMT. ADM. DUTIES INCONSISTENT WITH CSC PRESCRIPTION																									
5	FACILITIES AND MAINTENANCE DUTIES UNRELATED TO PREVENTIVE MAINTENANCE																									
6	F&M STAFF DO NOT TIME IN AT SHOP--INFORMATION FAXED TO CENTRAL OFFICE																									
7	POSITIONS IN F&M ARE DETAILED TO PERFORM OTHER FUNCTIONS																									
8	CONFLICT IN DUTIES OF PARTICULAR EMPLOYEE--ORDER-TAKING AND INVENTORY																									
9	EMPLOYEE PERFORMING DUTIES NOT IN ACCORDANCE WITH POSITION TITLE																									
10	NO STANDARD OPERATING PROCEDURE FOR CONDUCTING AUDITS																									
11	FULL-TIME TEACHERS OFFERED FREE TUITION AND BOOKS TO ENHANCE EDUCATION																									
12	PERSONNEL SPECIALIST ON DOE "ETHICS COMMITTEE"																									
13	TEACHER IV/SCHOOL PROGRAM CONSULTANT CHARGED WITH IN-SERVICE TRAINING																									
14	TEACHER III/SCHOOL PROGRAM CONSULTANT CHARGED WITH STAFF DEVELOPMENT																									
15	INJURED EMPLOYEE RECEIVING REGULAR PAY FROM SCHOOL OPERATIONAL BUDGET																									
16	NON-COMPLIANCE WITH AUTHORIZED FTE LEVEL PER P.L. 22-140		X	X	X	X	X	X	X		X	X	X		X			X		X	X					
17	POSITIONS BUDGETED UNDER CERTAIN SCHOOLS DETAILED TO OTHER SCHOOLS				X		X	X	X			X					X						X	X		X
18	CAFETERIA STAFF CHARGING 1 HOUR NIGHT DIFFERENTIAL AND COMPTIME DAILY														X											
19	LACK OF POLICY ADDRESSING OVERTIME AND COMPTIME COMPENSATION					X								X												
20	SCHOOL STAFF NOT AWARE OF INDIVIDUAL--PAYROLL/STAFFING UNKNOWN														X											
21	INAPPROPRIATE RECRUITING AND HIRING PRACTICES																				X					
22	NON-COMPLIANCE WITH DOE PERSONNEL RULES AND REGULATIONS																		X							

CATEGORY: PERSONNEL - SCHOOL AIDES, SUBSTITUTE TEACHERS AND CLERICAL STAFF

FINDING NO.	FINDING	BE	DO	FP	BO	RP	PS	FM	PP	LR	CI	CS	VE	EA	HS	SA	SE	AM	AG	UP	CA	CL	FO	FI	HL	HT
1	SCHOOL AIDES PERFORM DUTIES UNRELATED/IN ADDITION TO JOB SPECIFICATIONS																		X	X						X
2	SCHOOL AIDES AND CLERK TYPISTS BEING DETAILED TO OTHER POSITIONS																									
3	SCHOOL AIDE BUDGETED UNDER A CERTAIN SCHOOL IS DETAILED TO OTHER SCHOOL																		X	X				X	X	
4	SCHOOL AIDES PAID FROM UNKNOWN FUND SOURCE																									
5	SECRETARY II TYPIST PERFORM DUTIES UNRELATED/IN ADDITION TO JOB SPECS.																									
6	CLERK TYPIST/CLERICAL STAFF PERFORM DUTIES UNRELATED/IN ADDITION TO JOB SPECS.																	X			X					
7	NO CONSISTENT APPLICATION OF POLICY REGARDING COMPENSTATION OF SUBSTITUTES																	X			X	X				X
8	SUBSTITUTES ARE VIRTUALLY GUARANTEED A CLASS EVERY DAY AND ARE NOT ON-CALL																									
9	SUBSTITUTE TEACHERS HIRED AS FULL-TIME TEACHERS																									
10	R																									
11	INCONSISTENCY BETWEEN ATTENDANCE LOG AND SUBSTITUTE LOG																									
12	SUBSTITUTE TEACHERS TIMESHEETS NOT APPROVED TO DOCUMENT WORK HOURS																									
13	SCHOOL ESTABLISHED OWN PROCEDURES ON TIMEKEEPING OF SUBSTITUTE TEACHERS																									
14	SUBSTITUTE TEACHERS NOT PERFORMING DUTIES RELATED TO JOB SPECIFICATIONS																			X						

SCHOOLS CONTINUED

FINDING NO.	FINDING	IN	JP	JO	LB	MA	ME	MU	OC	PC	PR	TA	TE	WE	YI	AJ	DM	FB	IM	PM	LP	GW	IH	JF	OH	SS
1	SCHOOL AIDES PERFORM DUTIES UNRELATED/IN ADDITION TO JOB SPECIFICATIONS		X		X				X	X		X	X	X	X	X	X				X	X				
2	SCHOOL AIDES AND CLERK TYPISTS BEING DETAILED TO OTHER POSITIONS			X													X									X
3	SCHOOL AIDE BUDGETED UNDER A CERTAIN SCHOOL IS DETAILED TO OTHER SCHOOL			X										X	X											
4	SCHOOL AIDES PAID FROM UNKNOWN FUND SOURCE				X																					
5	SECRETARY II TYPIST PERFORM DUTIES UNRELATED/IN ADDITION TO JOB SPECS.												X													
6	CLERK TYPIST/CLERICAL STAFF PERFORM DUTIES UNRELATED/IN ADDITION TO JOB SPECS.										X		X	X	X									X		
7	NO CONSISTENT APPLICATION OF POLICY REGARDING COMPENSTATION OF SUBSTITUTES					X			X	X			X			X					X	X		X		
8	SUBSTITUTES ARE VIRTUALLY GUARANTEED A CLASS EVERY DAY AND ARE NOT ON-CALL															X						X				
9	SUBSTITUTE TEACHERS HIRED AS FULL-TIME TEACHERS					X										X		X	X					X		
10	PERMANENT SUBSTITUTES SERVING AS TWO-TO-ONE AIDES UNDER SPECIAL ED.																	X	X							
11	INCONSISTENCY BETWEEN ATTENDANCE LOG AND SUBSTITUTE LOG																		X							
12	SUBSTITUTE TEACHERS TIMESHEETS NOT APPROVED TO DOCUMENT WORK HOURS											X														
13	SCHOOL ESTABLISHED OWN PROCEDURES ON TIMEKEEPING OF SUBSTITUTE TEACHERS															X										
14	SUBSTITUTE TEACHERS NOT PERFORMING DUTIES RELATED TO JOB SPECIFICATIONS		X													X		X	X				X		X	

CATEGORY: INVENTORY - ASSETS

FINDING NO.	FINDING	BE	DC	FP	BO	RP	PS	FM	PP	LR	CI	CS	VE	EA	HS	SA	SE	AH	AG	UP	CA	CL	FO	FI	HL	HT
1	NON - COMPLIANCE WITH PROPER IDENTIFICATION AND SAFEGUARD PROCEDURES																							X		
2	NO SEGREGATION OF RESPONSIBILITIES FOR RECEIPT AND ISSUANCE OF EQUIPMENT																	X				X				
3	MATERIALS / SUPPLIES / EQUIPMENT STORED IN UNSECURED AREAS																		X		X	X				
4	EQUIPMENT INVENTORY INACCURATE AND INCOMPLETE														X				X	X	X	X	X	X	X	X
5	RECORDS NOT SECURED														X						X	X			X	
6	REQUIRED DOCUMENTS NOT AVAILABLE FOR REVIEW																		X		X					
7	ADMINISTRATORS AND STAFF NOT AWARE OF RELATED POLICIES AND PROCEDURES																	X								
8	IMPROPER DOCUMENTATION OF MISSING / STOLEN EQUIPMENT																									
9	EXCESSIVE / INAPPROPRIATE PROCUREMENT OF EQUIPMENT AND SUPPLIES																				X	X	X			
10	UNDER - UTILIZATION OF EQUIPMENT AND SPACE																									
11	INACCURATE DELIVERY AND ACCEPTANCE OF SUPPLIES																									X

SCHOOLS CONTINUED

FINDING NO.	FINDING	IN	JP	JO	LB	MA	ME	MU	OC	PC	PR	TA	TE	WE	YI	AJ	DM	FB	IM	PM	LP	GW	IH	JF	OH	SS
1	NON - COMPLIANCE WITH PROPER IDENTIFICATION AND SAFEGUARD PROCEDURES			X							X								X							
2	NO SEGREGATION OF RESPONSIBILITIES FOR RECEIPT AND ISSUANCE OF EQUIPMENT				X																	X		X		X
3	MATERIALS / SUPPLIES / EQUIPMENT STORED IN UNSECURED AREAS								X		X			X	X				X						X	X
4	EQUIPMENT INVENTORY INACCURATE AND INCOMPLETE	X	X		X	X	X	X	X	X		X	X	X	X	X	X	X		X	X	X	X	X	X	X
5	RECORDS NOT SECURED						X		X	X												X		X		
6	REQUIRED DOCUMENTS NOT AVAILABLE FOR REVIEW										X			X			X									
7	ADMINISTRATORS AND STAFF NOT AWARE OF RELATED POLICIES AND PROCEDURES						X			X																
8	IMPROPER DOCUMENTATION OF MISSING / STOLEN EQUIPMENT	X							X							X						X				
9	EXCESSIVE / INAPPROPRIATE PROCUREMENT OF EQUIPMENT AND SUPPLIES							X	X							X	X		X	X	X		X			
10	UNDER - UTILIZATION OF EQUIPMENT AND SPACE	X													X	X	X	X	X							X
11	INACCURATE DELIVERY AND ACCEPTANCE OF SUPPLIES																									

NOTE: ABOVE MATRIX DOES NOT INCLUDE THE CENTRAL OFFICE AND ITS SUB-DIVISIONS

CATEGORY: TEXTBOOK INVENTORY

FINDING NO.	FINDING	BE	DO	FP	BO	RP	PS	FM	PP	LR	CI	CS	VE	EA	HS	SA	SE	AH	AG	UP	CA	CL	FQ	FI	HL	HT
1	NO CURRENT TEXTBOOK INVENTORY																	X			X				X	
2	NO / IMPROPER DOCUMENTATION FOR TEXT / LIBRARY AND WORKBOOKS																									X
3	APPARENT EXCESSIVE PROCUREMENT OF TEXT / LIBRARY AND WORKBOOKS																						X			
4	NO COMMUNICATION / COORDINATION OF BOOKS ORDERED / TO BE SURVEYED																									
5	UNDER-UTILIZATION OF RESOURCES ALREADY PROVIDED TO TEACHERS																									
6	ORDERED BOOKS BEING USED AS RESOURCE MATERIALS																									
7	LACK OF FOLLOW-UP ON TEXTBOOK ORDERS				X																					

SCHOOLS CONTINUED

FINDING NO.	FINDING	IN	JP	JQ	LB	MA	ME	MU	OC	PC	PR	TA	TE	WE	YI	AJ	OW	FB	IM	PM	LP	GW	IH	JF	OH	BS
1	NO CURRENT TEXTBOOK INVENTORY				X					X	X		X											X		
2	NO / IMPROPER DOCUMENTATION FOR TEXT / LIBRARY AND WORKBOOKS		X						X																	
3	APPARENT EXCESSIVE PROCUREMENT OF TEXT / LIBRARY AND WORKBOOKS						X										X				X			X		
4	NO COMMUNICATION / COORDINATION OF BOOKS ORDERED / TO BE SURVEYED																	X			X	X				
5	UNDER-UTILIZATION OF RESOURCES ALREADY PROVIDED TO TEACHERS																X									
6	ORDERED BOOKS BEING USED AS RESOURCE MATERIALS															X										
7	LACK OF FOLLOW-UP ON TEXTBOOK ORDERS																									

CATEGORY: COMPUTERS

FINDING NO.	FINDING	BE	DO	FP	BO	RP	PS	FM	PP	LR	CI	CS	VE	EA	HS	SA	SE	AH	AG	UP	CA	CL	FO	FI	HL	HT
1	UNDER - UTILIZATION OF AVAILABLE COMPUTERS																									
2	EQUIPMENT NOT IDENTIFIED AND INVENTORY LIST INACCURATE																								X	
3	EXCESSIVE INVENTORY OF COMPUTERS																									
4	COMPUTER COMPONENTS FOUND MISSING AND REPORTED STOLEN																									
5	MIS - ALLOCATION OF COMPUTER ACCESSORIES										X															
6	INEFFICIENT AND INEFFECTIVE FINANCIAL DECISION - MAKING										X															

SCHOOLS CONTINUED

FINDING NO.	FINDING	IN	JP	JO	LB	MA	ME	MU	OC	PC	PR	TA	TE	WE	YI	AJ	DM	FB	IM	PM	LP	GW	IH	JF	OH	SS
1	UNDER - UTILIZATION OF AVAILABLE COMPUTERS					X				X				X	X		X								X	
2	EQUIPMENT NOT IDENTIFIED AND INVENTORY LIST INACCURATE														X		X									
3	EXCESSIVE INVENTORY OF COMPUTERS						X										X									
4	COMPUTER COMPONENTS FOUND MISSING AND REPORTED STOLEN																						X			
5	MIS - ALLOCATION OF COMPUTER ACCESSORIES																									
6	INEFFICIENT AND INEFFECTIVE FINANCIAL DECISION - MAKING																									

Comments: It appears that accountability of time is not addressed by the foregoing practice.

Recommendation: Use of a time clock is recommended. This clock should be placed in a central, conspicuous location and its use should be monitored by management. Any necessary training in the use of time reporting procedures should also be immediately provided. All employees in the Division should report to the F&M Office to "time in" when they report to work and "time out" there when they leave work. Alternatives can be developed to address "emergency" type situations where the employee is in either the northern or southern part of the island and has to leave because of an emergency. The Administrator of the Division should then be the only individual authorized to "time out" that employee. In addition, DOE should also require the use and submittal of completed time sheets, crew sheets, overtime logs, idle time reports and time cards, on a weekly basis. Further, shift changes or crew changes of any sort should be pre-approved by the F&M Administrator. Supervisory corroboration of times worked, should be a standard practice and should be done on a daily basis. Any deviation from these policies should result in disciplinary action.

Finding No. 7: Positions in the Facilities and Maintenance Division are detailed to perform other functions. (ref.no.FM/P7)

- a. The Administrative Officer in the Facilities and Maintenance Division functions as the supply and inventory officer responsible for procuring and receiving materials, supplies and equipment.
- b. An in-house decision was made to establish a Planning/Estimating section staffed by a Building Maintenance Supervisor, Carpenter I and Safety Inspector III.
- c. A Building Custodian had been detailed for two years to the Central Business Office.
- d. A Maintenance Worker has been detailed for about four years to the Business Office performing duties which are those of a Buyer position.
- e. A Safety Officer III is performing the duties of a planner/estimator for two years.
- f. A Refrigeration Mechanic II has been detailed to the Capital Improvement Project section for two years to perform in the capacity of program coordinator.
- g. A Refrigeration Mechanic Leader has been detailed to the Capital Improvement Project section for four years to perform in the capacity of program coordinator.

Comments: No one employee should be given authority to procure, receive and account for inventory supplies, materials and equipment. This practice does not provide for any system of check and balance nor does it provide the opportunity for proper planning/estimating of items to be procured since the position has to be an expert in all fields of maintenance ranging from carpentry to plumbing and electrical to adequately estimate the amounts to be ordered.

Employees performing duties other than those called for in their job specification, and their position title, distorts the Division's organization structure and staffing pattern. Moreover, it would appear to lend itself to poor employee morale particularly where the employee is made to perform duties over their job requirement for an extended period of time.

Recommendation: The department should reassess the duties of the foregoing positions and make permanent staffing adjustments, where necessary, to better accommodate departmental requirements as well as to utilize staff for the purpose they were employed. This would also ensure that the Division's staffing pattern is truly reflective of the duties being performed by the staff and that employees performing specific tasks are qualified to do such work.

Finding No. 8: There was a conflict in the duties of an employee as it was discovered that the Administrative Officer is in charge of ordering supplies/materials and equipment at the same time is responsible for taking inventory. (ref.no.FM/P8)

Comments: Internal control calls for the segregation of duties of the employee responsible for ordering supplies/materials and equipment and another employee should be held responsible with the inventory.

Recommendation: The Supply Management Administrator should oversee the implementation of inventory of supplies, materials and equipment.

Finding No. 9: Employee is performing duties and responsibilities not in accordance with his position title. In an interview with a Safety Inspector II it was revealed that the individual was performing the work of a Planner and Estimator rather than that of a Safety Inspector. In addition, the individual logs incoming work requests, gives each an assigned number and then disseminates them to the respective section leaders for action. (ref.no.FM/P9)

Comments: Position not being utilized appropriately.

Recommendation: Safety Inspector should be required to perform the duties and responsibilities outlined in the position description for such title.

Finding No. 10: Personnel Specialists have indicated that there is no policy for conducting scheduled and unscheduled audits of teaching and non-teaching positions throughout DOE. The consensus among Personnel Specialists interviewed was that audits were performed upon the request by the Civil Service Commission. (ref.no.PS/P10)

Comments: Having a policy to conduct audits on a weekly, monthly or quarterly basis assures employees are understanding and performing their duties and more importantly, prevents misuse or abuse of FTE positions. Management needs this information to project future human resource requirements.

Recommendations: Establish a policy that will have personnel specialists conduct schedule and unscheduled audits of DOE positions.

Finding No. 11: Full-time teachers are offered free paid tuition and books from local funds/programs to enhance their education qualifications. (ref.no.PS/P11)

Comments: Providing incentives for teachers is appropriate and favorable, however, this practice should be postponed during times of fiscal constraints.

Recommendations: Establish a policy to postpone or discontinue this teacher's enhancement program.

Finding No. 12: Some personnel specialists are tasked to be in the "Ethics Committee" which is an investigative committee that takes action on matters relating to employee discrimination and disciplinary action. (ref.no.PS/P12)

Comments: There seems to be a "conflict of interest" in this situation. Consequently, the integrity of the committee may be compromised as personnel specialists who audit FTE positions and handle administrative actions of employees are the same individuals who take action on discrepancy of positions and the disciplinary actions of the employee.

Recommendations: Reconsider the utilization of personnel specialists on the Ethics Committee and consider replacing them with other none personnel-related positions.

Finding No. 13: A Teacher IV/School Program Consultant in charge of in-service training. (ref.no.CI/P13)

Comments: We feel that in-service training should be performed by DOE Personnel Division and DOA's Training and Development Division. One of the qualifications of a Personnel Specialist III is the knowledge of the principles, practices and techniques of employee training and development.

Recommendations: Teachers serving in the capacity of School Program Consultants should be returned to the schools to facilitate classroom instruction.

Finding No. 14: A Teacher III/School Program Consultant in charge of staff development.
(ref.no.CI/P14)

Comments: The objective of the position is to facilitate workshops and training for teachers' development for professional growth essential to the elements of instruction. Currently, the school program consultant holds a teacher's status. Under such status, the School Program Consultant receives teacher's benefits such as a six hour work day and a three month summer vacation.

We feel that the Personnel Division (DOE) and Training and Development (DOA) can provide the resources for staff development.

Recommendations: Teachers serving in the capacity of School Program Consultants should be returned to the schools to facilitate classroom instruction.

Finding No. 15: Based on an interview with both the Principal and Assistant Principal of Agana Heights Elementary School, it was revealed that an employee currently with the school was injured on the job at George Washington High School four years ago and was subsequently transferred to Agana Heights. This employee has since been receiving, regular pay from the operational budget of Agana Heights Elementary School. It should be noted however, that, both persons interviewed have only been present at the school for a relatively short period of time.
(ref.no.AH/P15)

Comments: Based on the interview, the entire situation is questionable in nature and raises serious concerns.

Recommendation: DOE follow-up to resolve this matter.

Finding No. 16: Non-compliance with authorized FTE level per PL 22-140.

SCHOOLS/DIVISIONS	FY1995 Authorized	FY1995 Staffing Pattern	FTE VARIANCE
	FTE	FTE	
H.S. Truman	61	62	1
Agat Elementary	79	81	2
Yigo Elementary	87	88	1
J.P. Torres	41	45	4
F.Q. Sanchez	22	23	1
M.U. Lujan Elem.	78	80	2
Piti Middle	78	79	1
Upi Elementary	96	98	2
JQ San Miguel	55	59	4
MA Ulloa Elementary	96	97	1
Merizo Elementary	39	40	1
Ordot Chalan Pago	43	44	1
P.C. Lujan	76	76	0
Price Elementary	77	80	3
Talofofo Elem.	38	39	1
Tamuning Elem.	53	54	1
Wettengel Elem.	75	75	0
Secondary Admin.	35	35	0
Agueda Johns. Mid.	121	121	0
Dededo Middle	145	145	0
F.B. Leon Guerrero	102	101	-1
Inarajan Middle	55	55	0
L.P. Untalan	101	100	-1
G.W. High	194	194	0
Inarajan High	66	66	0
J.F.K. High	178	178	0
Oceanview High	99	99	0
Simon Sanchez High	145	145	0
Special Ed. Admin.	147	147	0
Territorial Board	1	1	0
Director's Ofc.	18	18	0
Federal Programs	5	4	-1
Business Ofc.	320	321	1
Research Planning	20	20	0
Personnel Services	23	23	0
Fac. & Maint.	146	147	1
Pupil Personnel	23	22	-1
LRC	9	9	0
Curr. & Instr.	17	20	3
Cham Std/Spec Pro	129	129	0
Vocational Tech Ed	8	9	1
Elementary Admin.	35	5	-30
HeadStart	33	33	0
Agana Hts. Elem.	45	46	1
B.P. Carbullido	52	52	0
C.L. Taitano Elem.	64	65	1
Finegayan Elem.	102	106	4
Harmon Loop Elem.	70	71	1
TOTAL	3,687	3,693	6

CATEGORY: SURVEY OF PROPERTY

FINDING NO.	FINDING	BE	DO	FP	BO	RP	PS	FM	PP	LR	CI	CS	VE	EA	HS	SA	SE	AH	AG	UP	CA	CL	FQ	FI	HL	HT
1	SURVEYED ITEMS ARE STORED IN AN UNSECURED AREA																	X			X	X			X	
2	NO COMMUNICATION / COORDINATION OF ITEMS TO BE SURVEYED																				X	X			X	
3	NO / IMPROPER DOCUMENTATION OF MISSING / STOLEN / SURVEYED PROPERTY																			X						

SCHOOLS CONTINUED

FINDING NO.	FINDING	IN	JP	JQ	LB	MA	ME	MU	OC	PC	PR	TA	TE	WE	YI	AJ	DM	FB	IM	PM	LP	GW	IH	JF	OH	SS
1	SURVEYED ITEMS ARE STORED IN AN UNSECURED AREA				X				X	X	X	X		X		X	X		X	X				X		X
2	NO COMMUNICATION / COORDINATION OF ITEMS TO BE SURVEYED				X					X	X	X	X	X	X	X	X	X			X			X		X
3	NO / IMPROPER DOCUMENTATION OF MISSING / STOLEN / SURVEYED PROPERTY											X		X				X				X				

CATEGORY: NON - APPROPRIATED / STUDENT ACTIVITY FUNDS

FINDING NO.	FINDING	BE	DO	FP	BO	RP	PS	FM	PP	LR	CI	CS	VE	EA	HS	SA	SE	AH	AG	UP	CA	CL	FO	FI	HL	HT
1	CO-MINGLING OF FUNDS AND PROGRAM INCOME																	X	X		X					X
2	NO TRAINING FOR PERSONNEL HANDLING SAF AND NAF																	X			X	X				
3	NO SEGREGATION OF DUTIES																									
4	RECORDING / REPORTING OF TRANSACTIONS NOT UPDATED																	X			X	X		X	X	
5	ACCOUNTS NOT RECONCILED																							X		
6	INAPPROPRIATE / MISUSE / ILLEGAL USE OF FUNDS																					X		X		X
7	INSECURITY OF FUNDS																									
8	INAPPROPRIATE USE OF DEED PROGRAM MONEY																				X					

SCHOOLS CONTINUED

FINDING NO.	FINDING	IN	JP	JQ	LB	MA	ME	MU	OC	PC	PR	TA	TE	WE	YI	AJ	DM	FB	IM	PM	LP	GW	IH	JF	OH	SS
1	CO-MINGLING OF FUNDS AND PROGRAM INCOME								X				X	X	X	X						X		X		
2	NO TRAINING FOR PERSONNEL HANDLING SAF AND NAF								X	X			X	X		X					X	X		X		
3	NO SEGREGATION OF DUTIES		X										X													
4	RECORDING / REPORTING OF TRANSACTIONS NOT UPDATED					X					X			X	X	X	X				X	X		X		
5	ACCOUNTS NOT RECONCILED					X								X	X		X				X	X	X	X		X
6	INAPPROPRIATE / MISUSE / ILLEGAL USE OF FUNDS															X	X					X		X		
7	INSECURITY OF FUNDS		X																					X		
8	INAPPROPRIATE USE OF DEED PROGRAM MONEY		X						X																	

EGORY: GENERAL FINDINGS

FINDING NO.	FINDING	BE	DO	FP	BO	RP	PS	FM	PP	LR	CI	CS	VE	EA	H8	SA	SE	AH	AG	LP	CA	CL	FQ	FI	HL	HT
1	SCHOOLS WITH FEDERAL PROGRAMS DO NOT OBTAIN COPIES OF GRANT AWARDS																		X							X
2	PAGERS/BEEPERS ARE UTILIZED IN CERTAIN SCHOOLS																									
3	TWO SCHOOLS SHARE THE SAME POWERLINE CAUSING LOW VOLTAGE TO EACH																									
4	SCHOOLS REQUIRE MAJOR MAINTENANCE WORK																							X		
5	AIR-CONDITIONED ROOMS ARE POORLY INSULATED																			X				X		
6	SCHOOLS HAVE WORK AREAS/LOUNGES FOR VARIOUS DIVISIONAL FACULTY/STAFF																									
7	NO WRITTEN POLICIES/PROCEDURES USED IN DETERMINING PRIORITIES/FUNDING																	X			X	X				
8	PRIOR YEAR ACCOUNTS PAYABLE NEED CLOSE-OUT/LIQUIDATION					X																				
9	CONVERSION OF ALL FEDERAL PROGRAMS TO LOCAL FUNDS																				X					
10	NO COMMUNICATION LED TO PROCESSING OF DUPLICATE ORDERS BY CENTRAL OFFICE																									
11	SCHOOL AIDES IN HIGH SCHOOLS MAY BE UNNECESSARY EXPENDITURE																									
12	SCHOOL FACILITIES UTILIZED BY COMMUNITY IN ARRANGEMENT WITH ADMINISTRATORS																									
13	EXTENSION OF LOCAL/FEDERAL FUNDS ON RESOURCE CENTERS (DUPLICATION)										X															
14	TEACHERS CENTER UTILIZING SPECIAL EDUCATION OFFICE SPACE--EXTRA RENT EXPENSE										X															

SCHOOLS CONTINUED

FINDING NO.	FINDING	IN	JP	JQ	LB	MA	ME	MU	OC	PC	PR	TA	TE	WE	YI	AJ	DM	FB	IM	PM	LP	GW	IH	JF	OH	SS
1	SCHOOLS WITH FEDERAL PROGRAMS DO NOT OBTAIN COPIES OF GRANT AWARDS											X														
2	PAGERS/BEEPERS ARE UTILIZED IN CERTAIN SCHOOLS				X						X															
3	TWO SCHOOLS SHARE THE SAME POWERLINE CAUSING LOW VOLTAGE TO EACH	X																								
4	SCHOOLS REQUIRE MAJOR MAINTENANCE WORK	X				X	X								X			X	X	X						
5	AIR-CONDITIONED ROOMS ARE POORLY INSULATED	X				X	X	X			X			X	X			X		X			X		X	
6	SCHOOLS HAVE WORK AREAS/LOUNGES FOR VARIOUS DIVISIONAL FACULTY/STAFF									X	X					X					X	X		X		
7	NO WRITTEN POLICIES/PROCEDURES USED IN DETERMINING PRIORITIES/FUNDING									X	X					X					X	X		X		
8	PRIOR YEAR ACCOUNTS PAYABLE NEED CLOSE-OUT/LIQUIDATION																									
9	CONVERSION OF ALL FEDERAL PROGRAMS TO LOCAL FUNDS									X											X					
10	NO COMMUNICATION LED TO PROCESSING OF DUPLICATE ORDERS BY CENTRAL OFFICE																					X				
11	SCHOOL AIDES IN HIGH SCHOOLS MAY BE UNNECESSARY EXPENDITURE																								X	
12	SCHOOL FACILITIES UTILIZED BY COMMUNITY IN ARRANGEMENT WITH ADMINISTRATORS															X										
13	EXTENSION OF LOCAL/FEDERAL FUNDS ON RESOURCE CENTERS (DUPLICATION)																									
14	TEACHERS CENTER UTILIZING SPECIAL EDUCATION OFFICE SPACE--EXTRA RENT EXPENSE																									

**Personnel
(General)**

FINDINGS

IIa. PERSONNEL (GENERAL)

Finding No. 1: A review of the DOE department-wide Staffing Pattern revealed that the total of the staffing pattern was not reflective of the actual personnel cost. (ref.no.BO/P1)

Comments: The staffing pattern total computed the budgeted amount for the position and not the actual amount being paid to the incumbent of that position. This is termed by DOE as either "underfilling" or "overfilling" of positions. (example: Staffing pattern indicates a Teacher IV with a salary of \$37,259, "overfilling" a Teacher III position which was budgeted at \$33,150. The amount picked up by the computer in generating a total for the staffing pattern, would be the amount budgeted for the Teacher III position.) This practice distorts the department's actual personnel funding requirements because it does not reflect "actual" cost of positions that are "over/under" filled. More importantly, it is in non-compliance with the recruitment request approved by the Bureau of Budget and Management Research (E.O. 95-01, Appendix B).

During the course of our review, we had requested (and received) a staffing pattern that did not reflect actual "over/under-fill" amounts but instead reflected the budgeted amount for a position. This revealed that the staffing pattern being utilized for decision-making by DOE, was \$3.3 million under stated. (DOE Staffing Pattern dated 1/26/95 totalled \$129.7 -vs- Staffing Pattern requested by team to reflect only actual position cost, totalled \$133 million). The total number of positions that are either "over" or "under" filled is 1,422 (Schedule A). Of this amount, we identified 49 position titles that are unrelated to the over/under filled position titles (Schedule B).

Recommendation: The practice of "under/over-filling" should be discontinued immediately. DOE should utilize a staffing pattern without such designations and which reflects the "actual" and not the "budgeted" cost of positions.

Finding No. 2: Local government funds are currently being requested to absorb the cost of 59 Language Other Than English (LOTE) teachers amounting to \$2.4 million. (ref.no.BO/P2)

Comments: Federal funds, via Compact Impact Aid (Exhibit B), were provided for two years (MOU-G67: \$592,440 for period 9/92-9/93 and MOU-G71: \$594,900 for period 3/93-3/94). However, funds were not totally expended by the end of each grant period and showed balances for each year as follows:

MOU-G67 \$488,891
MOU-G71 \$515,676

The balances from the two grants (as of 9/30/93 and 9/30/94 405 Report respectively) total \$1,004,567. These balances could be a fund source for almost half of the funding requirements for the LOTE program. DOE will have to verify if the balances are still available and if the amounts have decreased since the report dates above.

Recommendation: DOE should request the U.S. Dept. of the Interior to extend the grant period once more (if this has not already been done). It should be noted that both grants received at least one extension but the extended date had also expired.

Finding No. 3: It was brought to our attention that unused sick leave for an employee who had expired totalled an estimated \$80,000 and that the estate of that employee has filed a claim for payment. (ref.no.BO/P3)

Comments: P.L. 12-47 mandates the Government of Guam to pay for accrued sick leave to the beneficiary, etc., of the deceased government employee. In this particular instance, the total amount to be paid to one estate is a significant amount. This is an unanticipated expenditure and therefore not a budgeted amount. However, the cost will impact on the department's personnel funding requirements.

Recommendation: The Department of Education should isolate these types of expenditures in their FMS system so as to document/ explain/track increases in personnel costs that are beyond the budgeted amounts.

Finding No. 4: According to the present organizational structure for Business Office, the duties and responsibility assigned to the DOE Supply Management Administrator does not meet the job description of managing the overall supply and property inventory including the warehouse as prescribed by the Civil Service Commission. (ref.no.BO/P4)

Comments: The present Supply Management Administrator is in-charge of the Procurement Section only. In an interview, he described his position as having the responsibility of a Supply Management Administrator with no delegating authority.

Recommendation: The Supply Management Administrator should be given the authority to carry out his assigned duties according to the Civil Service Commission job specification.

Facilities and Maintenance Division:

Finding No. 5: In an interview conducted with the manager and staff, it was disclosed that for the past six (6) years the Facilities and Maintenance Division has been unable to perform their primary function of preventive maintenance of DOE schools and facilities due to being tasked with construction of temporary classrooms, infrastructure improvements, and other construction type or special projects unrelated to preventive maintenance. (ref.no.FM/P5)

Comments: The team was taken on a visual inspection by the Superintendent of Facilities and Maintenance of certain temporary classrooms at Finegayan Elementary, Yigo Elementary and F.B. Leon Guerrero Middle; a total of 64 of class/storage rooms were either constructed or renovated at DOE over the past 6 years according to the Superintendent. The Superintendent further stated that it would take an estimated 35 days to complete a classroom at a cost of \$50,000-\$55,000 per room, utilizing 5 workers per day on a project (assuming all materials/manpower were available).

Scenario #1: Based on the above-mentioned information it would take an estimated 2240 workdays or 6.1 years using a crew of 5 workers to complete all 64 class/storage rooms construction and renovation. This means that the remaining facilities and maintenance employees should have been available to perform regular preventive maintenance on DOE facilities.

Scenario #2: If the 83 facilities and maintenance personnel (positions related to construction type activities) were used on a full-time basis to construct the 64 class/storage rooms, then the task should have taken less than a third of a year.

Based on the foregoing, it appears that the main reason given for not performing preventive maintenance is not justified. It should be noted that the reason given for the excess number of certain materials/supplies found at the F&M shop was that preventive maintenance work was replaced by construction type work. This concern regarding excess materials is discussed in more detail under separate findings in this report.

Recommendation: Facility and Maintenance Division should return to the business of preventive maintenance with improved utilization of manpower (based on the scenarios given above).

Finding No. 6: Employees who work in the "field" under the Facilities and Maintenance Division, are "timed in" by their respective supervisor from the field. The supervisor initials the time/date worked by the employee. The field crew do not "time in" at the F&M shop. Instead, they call in to their supervisor before their shift to advise him that they will be on duty that day. This information is faxed to DOE Central for control. (ref.no.FM/P6)

Comments: Chapter IV, Section 22.iii, under administrative provisions of Public Law 22-140 (FY 1995 Budget Act) states that "no new positions may be added to any Agency without the consent and approval by law subsequent to the effective date of this Act and prior to the creation of the position." Apparently DOE is not in compliance with the mandate of PL 22-140.

Recommendation: DOE should comply with P.L. 22-140, however, if there is a need to reallocate FTE's within the department, legislative action should be sought.

Finding No. 17: Positions budgeted under a certain school being detailed to other schools/divisions:

- Kindergarten Teacher, Lote Teacher, and Counselor budgeted by another funding source detailed to LBJ Elementary. (ref.no.LB/P17)
- Teacher IV funded by Truman Elementary detailed to FQ Sanchez. (ref.no.FQ/P17)
- Two teacher II(s) and one teacher IV funded by FQ Sanchez Elementary detailed to another school. (ref.no.FQ/P17)
- LOTE Chapter 2 teacher funded by Secondary Administration detailed to Dededo Middle School. (ref.no.DM/P17)
- Administrative Assistant funded by M.U. Lujan Elementary detailed to Piti Middle. (ref.no.MU/P17)
- Two teacher IV(s) and clerk typist funded by M.U. Lujan detailed to Chief Brodie Memorial. (ref.no.MU/P17)
- Administrative Officer funded by Oceanview High detailed to Harmon Loop Elementary. (ref.no.HL/P17)
- Kindergarten Teacher funded by Elementary Administration detailed to UPI Elementary. (ref.no.UP/P17)
- First grade teacher funded by FQ Sanchez Elementary detailed to UPI Elementary. (ref.no.UP/P17)
- Teacher II hired in lieu of a Painter I (vacant) at Facilities and Maintenance, providing funding for a Teacher II at UPI Elementary. (ref.no.UP/P17)
- Principal funded by Ordot/Chalan Pago Elementary detailed to Chief Brodie Memorial. (ref.no.OC/P17)

- Principal funded by Agana Heights Elementary detailed to Ordot/Chalan Pago Elementary. (ref.no.OC/P17)
- Teacher II funded by Agat Elementary detailed to Chief Brodie Memorial. (ref.no.AG/P17)
- Assistant Principal funded by Agat Elementary detailed to M.U. Lujan Elementary. (ref.no.AG/P17)
- Assistant Principal funded by Talofofo Elementary detailed to Chief Brodie Memorial. Note also that the Assistant Principal position was utilized to fill a teacher position. (ref.no.TA/P17)
- Teacher 1C funded by Simon Sanchez High detailed to Finegayan Elementary (ref.no.SS/P17)
- Administrative Officer funded by Simon Sanchez High detailed to Agat Elementary. (ref.no.SS/P17)
- Teacher III funded by Simon Sanchez High detailed to Agueda Johnston. (ref.no.SS/P17)
- Three Teacher II(s) funded by JFK detailed to Inarajan High. (ref.no.IH/P17)
- Teacher III funded by Dededo Middle detailed to Inarajan High. (ref.no.IH/P17)
- Teacher funded by Simon Sanchez detailed to Inarajan High. (ref.no.IH/P17)
- Assistant Principal funded by George Washington High detailed to JFK. (ref.no.JF/P17)
- Assistant Principal funded by JFK detailed to George Washington High. (ref.no.JF/P17)
- Three Teachers (LOTE, Reading and PE) funded by Merizo Elementary detailed to Chief Brodie Memorial - details caused a shortage of teaching positions at Merizo Elementary. (ref.no.ME/P17)

Comments: It appears that manpower limitations and funding constraints necessitate that employees report for work in one location while being funded from another. However, it is the responsibility of the school administrator, to identify and ensure the propriety of the funding source. The findings listed above are only those we noted during our review.

Recommendations: DOE should stop the practice of detailing employees and also reassess manpower needs. If there is a need to reallocate FTE's department-wide, then legislative action should be sought.

Finding No. 18: Three cafeteria employees are charging one hour night differential and one hour Comptime accrued on a daily basis. (ref.no.YI/P18)

Comments: The three cafeteria staff employees report to work at 5:00 am to prepare breakfast and lunch. The last lunch is served at 12:45 pm and they are timed out at 1:30 pm (however their daily routine includes cleaning) and leave by 2:30 pm.

Recommendation: The cafeteria manager should schedule staff to minimize overtime or comptime. Additionally, DOE should reassess the need for cafeteria workers to be employed for 12 months and we further suggest that employment should coincide with instructional days and that their salaries should be adjusted accordingly.

Finding No. 19: Lack of policy to address 1) uniform compensation such as overtime or comptime; and 2) the number of work hours allowed during weekends and holidays for staff to check on the cafeteria's refrigerator thermostat. (ref.nos.MA/P19,WE/P19)

Comments: One school allows staff a total of three hours to be charged for the weekends, and double time (six hours) for the holidays worked, for ensuring that the thermostat is properly working. Another school allows an employee to come in for three hours and gets four hours overtime.

Recommendation: DOE prepare a policy to address the form of compensation and the maximum number of hours that can be charged for checking on the cafeteria's thermostat. Any deviation from the policy should be documented.

Finding No. 20: Per Yigo staffing pattern dated 1/10/95, a Teacher 1C is occupying an Administrative Assistant position. Although noted in Yigo's staffing pattern, the individual is reflected in the Payroll Register under Agueda Johnston's account, but is not identified in Agueda Johnston's staffing pattern. Yigo Staff is not aware of individual. (ref.no.YI/P20)

Comments: Yigo's staffing pattern (dated 1/10/95) listed a Teacher 1C which is being paid under Agueda Johnston's account (source:DOE Payroll Labor Cost Listing PPE 11/26/94). However, it should be noted that the Teacher 1C is not listed under the Agueda Johnston's staffing pattern.

Recommendations: DOE should reassess the needs of the school and recruit accordingly in order that the school is able to operate effectively and ensure its goals and objectives are met. Individuals charged under the school's account should be appropriately identified in the school's staffing pattern.

DOE must adhere to the provisions of P.L. 22-140, FY 1995 Budget Act, with regards to the authorized FTE Level per division and the restrictions imposed on hiring. Moreover, DOE should look into the matter.

Finding No. 21: Inappropriate recruiting and hiring practices (ref.no.PM/P21)

Comments: Based on interviews, we noted a coincidental hiring of five family members within a school, in which three were of the same class series.

Recommendation: DOE should review and resolve this matter. In addition, determine if hiring policies are being complied with, or in need of revision.

Finding No. 22: Non-compliance with DOE's personnel rules and regulations (ref.no.IM/P22)

Comments: Per interviews with school staff, it was noted that an administrator has excessive absences without documentation of leave requests.

Recommendations: A detailed review should be made by DOE and appropriate action taken.

Finding No. 23: Position classifications approved by the Civil Service Commission are pending implementation.

Comments: DOE had conducted desk audits on numerous non-teacher positions at the various schools. Its findings were submitted to the Civil Service Commission for their approval. Civil Service has completed its review and the position classification results are pending implementation. We had requested information as to the fiscal impact of these "reclassifications" and are still awaiting such information.

Recommendation: Due to the Department's projected shortfall, it is recommended that all reclassifications be held in abeyance and not to be effective until such time as funds are available.

Finding No. 24: A 20% sampling of the DOE staffing pattern was conducted to determine accuracy of the salaries reflected (Schedule C). We noted several discrepancies which we have requested DOE to verify.

Comments: The noted discrepancies have been provided to DOE to determine the causes as the method utilized by the team was based on the bi-weekly amount (for a specific payroll date) and extrapolated to determine what would have been paid for a full year. The base figure for some employees may be inflated which would skew the annualized amount. Also, the variance may be attributed to lump sum payments for increments/annual leave/reclassifications.

Recommendation: DOE should periodically conduct such verification to ensure the accuracy of salaries being paid.

Personnel
(School Aides/Substitute Teachers/Clerical Staff)

FINDINGS

IIb. PERSONNEL (SCHOOL AIDES/SUBSTITUTE TEACHERS/CLERICAL STAFF)

Finding No. 1: School Aides perform duties unrelated and/or in addition to their job specifications such as:

- Performing duties of a regular teacher, including the preparation of lesson plans (ref.no.GW/PS1)
- Performing administrative and office support services such as payroll, personnel matters, clerical assignments and other office duties. (ref.nos.YI/PS1,TE/PS1,PC/PS1,HT/PS1,GW/PS1,AJ/PS1,LP/PS1)
- Handling procurement, receiving and distributing textbooks. (ref.nos.YI/PS1,OC/PS1)
- Performing clerical duties inclusive of ordering and receiving textbooks, responsible for student information such as enrollment, registration and withdrawal of students. (ref.nos.YI/PS1,OC/PS1)
- Assisting in the nurses office: 1) preparing accident reports; 2) taking student's temperature and calling parents when necessary; and 3) performing custodial duties after working hours and maintenance work on Saturdays. (ref.nos.DM/PS1,GW/PS1)
- Performing custodial/maintenance duties. (ref.nos.DM/PS1,TE/PS1,LB/PS1,PC/PS1,HT/PS1,UP/PS1)
- Performing computer lab duties such as: 1) scheduling classes; 2) assisting students in operating the computer; 3) running student test results for teachers, and; 4) maintaining the computer lab. (ref.nos.DM/PS1,WE/PS1,JP/PS1)
- Assisting cafeteria operations by serving lunch meals to the students. (ref.nos.HT/PS1,AG/PS1)
- Utilized for classroom instruction (Kindergarten). (ref.no.TA/PS1)
- Counting and recording of all physical assets and responsible for the property inventory. (ref.no.JP/PS1)
- Ordering, receiving, distributing, and Inventory of Textbooks and property inventory and a Custodian is in charge of receiving and issuing materials and supplies. In addition, business is conducted by two employees from a table located in a partitioned bathroom. Furthermore, in the absence of a typewriter or other word processing equipment, all necessary documentation is handwritten. It should be noted however, that the school was severely damaged in the Earthquake and is currently under renovation. (ref.no.OC/PS1)

Finding No. 2: School Aides and Clerk Typists being detailed to other positions:

- School Aides detailed to clerks and clerk typists. (ref.no.DM/PS2)
- School Aide III detailed to an Acting Building Custodian Supervisor. (ref.no.SS/PS2)
- Clerk Typist III detailed to an Administrative Assistant. (ref.no.JQ/PS2)

Finding No. 3: School Aides budgeted under a certain school while being detailed to another school(s)/division(s):

- Two School Aides budgeted under Yigo Elementary detailed to LBJ Elementary and DOE Central-Mailroom. (ref.no.YI/PS3)
- School Aide budgeted under Agat Elementary detailed to Chief Brodie Memorial (ref.no.AG/PS3)
- Two School Aides budgeted under Finegayan Elementary detailed to Chief Brodie Memorial and Elementary Administration. (ref.no.FI/PS3)
- Two School Aides budgeted under the LOTE Program (Wettengel) and the LAMP Program (Agana Heights) were previously detailed to Central Office and subsequently detailed to Finegayan Elementary. (ref.no.FI/PS3)
- School Aide budgeted under Upi Elementary detailed to Chief Brodie Memorial. (ref.no.UP/PS3)
- School Aide II budgeted under Yigo Elementary utilized at Special Education (ref.no.YI/PS3)
- Two School Aides budgeted under Harmon Loop Elementary detailed to C.L. Taitano and Chief Brodie Memorial. (ref.no.HL/PS3)
- School Aide budgeted under Wettengel Elementary detailed to Chief Brodie Memorial (ref.no.WE/PS3)
- Two School Aide III(s) budgeted under JQ San Miguel Elementary detailed to M.U. Lujan Elementary and Special Education (Central). (ref.no.JQ/PS3)

Finding No. 4: Two school aides were paid from an unknown funding source. (ref.no.LB/PS4)

Finding No. 5: Secretary II Typists performing unrelated duties or in addition to job specifications such as:

- Handling daily sign-in sheets. (ref.no.TE/PS5)
- Preparing payroll timesheets for submittal to Central DOE. (ref.no.TE/PS5)
- Processing registration and withdrawal of students. (ref.no.TE/PS5)
- Preparing requisition for textbooks. (ref.no.TE/PS5)
- Preparing purchase orders for equipment and supplies. (ref.no.TE/PS5)

Finding No. 6: Clerk typists and other clerical staff performing unrelated duties or in addition to job specifications such as:

- Administering medication and assisting students when the school nurse is not available. (ref.nos.WE/PS6,YI/PS6,PR/PS6,JF/PS6)
- Handling cash collections for the school breakfast/lunch program. (ref.no.TE/PS6)
- Handling the equipment inventory. (ref.no.TE/PS6)
- Preparing budget and payroll documents. (ref.no.CA/PS6)
- Handling registration, withdrawal, transfer of students, requisitions for supplies, equipment and textbooks, and Non-Appropriated Fund accounts. (ref.nos.AH/PS6,JF/PS6)

Finding No. 7: No consistent application of established policy relative to the compensation of substitute teachers. (ref.nos. AJ/S7,LP/S7,CA/S7,OC/S7,HT/S7,AH/S7,PC/S7,CL/S7, LB/S7,TE/S7,GW/S7,JF/S7)

Finding No. 8: Based on an interview with the Principal, it was stated that the school maintains an exceptional teacher attendance record. However, in interviews conducted with substitutes and School Aides, it was noted that On-Call substitutes are not "called" as needed. Instead, they automatically sign-in every morning and are virtually guaranteed a class for at least the day. It also appears that some substitutes are given regular and daily class assignments. Two of them are assigned daily to what is known as the "Opportunity Room". This is a room where students requiring disciplinary action are sent, given a lot of independent work and deprived of normal student privileges. (ref.no.AJ/S8,GW/S8)

Finding No. 9: Substitute teachers hired as full-time teachers.

- Two on-call substitute teachers are hired as unapproved teachers. (ref.no.IM/S9)
- A substitute teacher is hired as a Chamorro Studies Teacher. (ref.no.YI/S9)
- An on-call substitute teacher has been hired as a first grade teacher for the last three (3) years while being funded under the Elementary Administration Division. (ref.no.MA/S9)
- Substitute teachers are given additional classroom assignments while a regular teacher was on extended medical leave. (ref.nos.FB/S9,JF/S9)

Finding No. 10: Four on-call substitutes are being utilized as permanent substitutes to serve as "two-to-one" aides under Special Education for two students with disabilities. (ref.no.IM/S10)

Finding No. 11: The attendance roster report is inconsistent with the school's in-house logbook that reflects the teacher and substitute working for the day. (ref.no.IM/S11)

Finding No. 12: Substitute teachers sign-in, however, fail to sign-out. Additionally, substitute timesheets are not approved by the administrators to document work hours.(ref.no.TE/S12)

Finding No. 13: A school established its own procedures on substitute teachers timekeeping. (ref.no.DM/S13)

Finding No. 14: Substitute teachers are performing duties not related to job specifications such as:

- Substitutes are being utilized as permanent school aides for the Computer Lab and the "Opportunity Room". (ref.no.IM/S14)
- A substitute teacher assists in the main office, duties include answering phones, typing and photocopying. (ref.no.IM/S14)
- A substitute monitors hallways and supervises students when the school is in need of school aides. (ref.no.PM/S14)
- Substitute teachers perform clerical, custodial and teacher/school aide duties. (ref.nos. DM/S14,JQ/S14,UP/S14,OH/S14,IH/S14)
- A substitute teacher being utilized to aid a blind teacher. (ref.no.DM/S14)

Comments: 1) While there appears to be written policy covering the work hours of substitute teachers who are on call, the application of that policy seems to vary from school to school. Certain schools seem to pay their substitute teachers in accordance with established policy, while others appear to disregard that policy and pay the employees for the actual hours worked. The major reason for this inconsistency appears to be each school's respective funding constraints; and 2) It appears that "the regular teacher asked for me specifically" is the most common reason given for certain substitutes to be "called" for the day. This lack of established procedure is apparently contributing to great and obvious dissatisfaction among some of the substitutes; and 3) Substitutes assist at the main office when done at the classroom so that they can accumulate eight hours for the day.

Recommendations: 1) DOE discontinue the practice of detailing employees or filling positions beyond the authorized FTE levels. As a matter of standard practice, persons employed at a particular school, should be funded from that respective school. DOE should reassess manpower needs, and if there is a need to reallocate FTE department-wide, then legislative action should be sought; 2) Respective school staffing patterns should reflect the changes in personnel where applicable; 3) DOE clarify the current policy to compensate substitute teachers only for actual hours worked, except where the teacher of record is going to be absent for a prolonged period of time. This would not only ease funding constraints to a certain extent but also indirectly encourage teachers of this type to further their education and become full-fledged teachers. A far more specific, written procedure regarding the hiring of substitute teachers should be established in the interest of uniformity, consistency and fairness; 4) Substitutes should perform duties in accordance with the job specifications; 5) School aides should assist and relieve the two additional substitutes assigned to the students with disabilities; 6) Payroll clerk should ensure that a copy of the teacher's leave request be attached to the substitute's time-in sheet for documentation; 7) Clerk typists should not be allowed to administer medication to students; and 8) Staff performing duties beyond their official responsibilities should be provided not only adequate training but also the basic necessities of life, which include the provisions of adequate space and facilities that do not raise serious concerns about the health, safety and welfare of employees. In the event that no space is available, the affected functions, responsibilities and duties should be relocated/reassigned to other areas.

Inventory/Assets

FINDINGS

III. INVENTORY/ASSETS

Business Office (Facilities and Maintenance):

Finding No. 1: Requisitions for supplies/materials and equipment are processed by the Administrative Officer (AO) without review for justification and validity of request. (ref.no.IE/FM1)

Comments: This practice can result in overages in the number of certain materials/supplies/equipment being ordered (also see comments under Finding Nos. 3 and 4). Consequently, items are stored at the F&M shop for an extended period, taking up valuable space. There appears to be inventory excess in relation to normal operating requirements for certain items, and lack of other necessary operating materials/ supplies. This practice results in unnecessary investment in inventory during a period of financial difficulty.

It should be noted that each section leader determines his section's requirements and submits his request to the Administrative Officer who processes the request.

Recommendation: The Administrative Officer, or whoever is made accountable, should be responsible for the review of items being ordered and to ensure that requests are justified and traceable to work orders.

Finding No. 2: The Supply Supervisor indicated that an estimated 25 percent of requests submitted by him are not filled. Moreover, he stated that about 25 percent of the orders he receives were not requested by him or with his knowledge. (ref.no.IE/FM2)

Comments: The Supply Supervisor's duties seem to be overlapping with the Administrative Officer's responsibilities with regard to supplies/ materials/equipment orders. There should be coordination between the two positions in order to ensure appropriate quantities of supplies/ materials/equipment are requested. Moreover, this position should be responsible for all supplies/materials/equipment requests.

Recommendation: Management should reevaluate the duties of this position and ensure that someone is made responsible for overseeing and accounting for supplies/materials/equipment.

Finding No. 3: There is no established/adopted procedure for determining types and/or quantities of supplies/materials/equipment to be procured. (ref.no.IE/FM3)

Comments: The Supply Officer and the Administrative Officer were unable to determine the minimum types and quantities of supplies/materials/equipment needed. A stock card inventory of supplies in the stock room is not being implemented. This will provide a basis for determining a reorder point and ensuring that supplies will be on-hand when required (without overstocking). Moreover, this practice will provide for accountability of supplies/materials/equipment.

Recommendation: The stock room should be required to maintain stock cards to provide a record of item quantities received and issued. A periodic inventory should be required along with periodic reporting to include: overstock/understock, damaged items (and causes) and obsolete items (and reason for being obsolete).

Finding No. 4: Our on-site observations revealed the following items stored/stocked at the Facilities and Maintenance Division: (ref.no.IE/FM4)

- Approximately 2000 solid and hollow core doors
- 48 new air conditioner compressors
- Approximately 3,780 cases of vinyl tiles (enough to tile 189 classrooms)
- 600 rolls (100 ft.) of screen
- Approximately 200 rolls of cyclone fence (6 ft. x 8 ft x 50 ft.)
- Approximately 1100 toilet seats
- 50 screen doors

Comments: The explanation given for stocking 2000 doors was that they would need all the doors if they were to do only door replacements. F&M should know through experience that it is almost impossible to channel all resources or direct all personnel into a door replacement project or any single project. Although requested, we were never provided copies of work orders to justify the order of that many doors. Additionally, we were unable to ascertain who ordered the doors or the compressors. It is also our understanding that most of the doors were replaced after Typhoon Omar. It is interesting to note that the team was unable to locate corresponding door hardware.

Although we did not make an actual count, we observed numerous new air conditioner housings, still in original boxes. The inventory listing indicates 343 of these housings at a cost of \$243 each. When we inquired as to the need for so many housings, the Administrative Officer informed us that they were for replacements. However, there were no work orders to support the need for the Air-conditioner housings.

Someone should be accountable for situations such as the above. Requisitions should be supported by work orders approved by the Administrator. These overages in inventory should be reviewed closely by management and procedures/policies be instituted to avoid future similar situations. Management should consider returning these items, where possible, and receive a refund to the government.

Recommendation: Management should require periodic reporting of overstock/ understock, obsolete items (and reasons why), damaged items (and causes), and adjust records accordingly. Additionally, perpetual stock records should be maintained for raw materials, purchased parts, supplies, equipment and tools. These stock records should also indicate the maximum and minimum reorder points for each item.

It is further recommended that management look into the tile, air-conditioner housing and door orders, and require documented justification of those purchases.

Finding No. 5: The division does not have a standard procedure for the issuance of equipment. (ref.no.IE/FM5)

Comments: Each section leader is responsible for the acquisition and disposition of equipment. However, in a meeting with the Section Leaders (2/2/95), it was disclosed that the distribution of equipment is being handled by at least two different methods;

1. The Section Leader requests and receives equipment for all section members from the storekeeper and subsequently distributes the equipment to each team member.
2. The Section Member requests and receives equipment directly from the storekeeper with little or no communication of such issuance to the respective Section Leader.

The concern with method 2, is that the control of equipment is compromised. The type of equipment issued directly to the section member may not be used for an authorized project. If the Section Leader is not aware of equipment issued to his crew, it would be difficult for him to be fully accountable for equipment issued. The question of who is responsible for recovery/repair of equipment lost or mishandled and damaged, becomes a problem.

Moreover, the practice of method 2 indicates potential lack of coordination with regard to equipment usage. This would impact on work schedules if equipment is not available and is issued to an employee whose current assignment does not require use of such equipment.

Recommendation: Standard operating procedures (SOP) should be developed, adopted and implemented to ensure accountability for control and coordination of equipment being issued, as well as for safeguarding procedures for the storage and movement of equipment. Management should then enforce these procedures.

Finding No. 6: There appears to be minimal coordination between sections within the Division. Each section appears to be operating independently and without standard operating procedures.

Comments: Our observations during site-visits, indicate that each section appears to be operating under variations of existing policies and procedures. The absence of standard operating procedures (SOP) contributes to this problem. Also the lines of authority are not clearly defined which further impedes coordination and control of manpower and resources. Decision-making responsibilities are fragmented at best.

In a meeting with section leaders, we observed that not all were aware of certain policies and directives coming from Central DOE or from other government agencies.

Recommendation: Clearly define the lines of authority and responsibility and enforce compliance with standard operating policies and procedures. It is further recommended that management ensures that appropriate staff is informed/provided a copy of policies, guidelines and procedures.

Finding No. 7: No standard operating procedures (SOP) for conducting an equipment inventory. (ref.no.IE/FM7)

Comments: Standard operating procedures (SOP) are necessary to ensure inventory of equipment and consistency throughout DOE schools/divisions.

Recommendation: The Inventory Management Officer should provide the procedures/guidelines for conducting an inventory as well as the format/form to be utilized. There should be uniformity in inventory format to be adopted throughout the department.

Finding No. 8: The team had requested an up-dated equipment inventory for this Division. The equipment "inventory" provided, failed to provide information to identify the property number, serial no, unit price, purchase no., acquisition cost, condition and funding source. (ref.no.IE/FM8)

Comments: The "materials and supply" inventory form and format used to report the equipment inventory listing for F&M "95" was handwritten over "94" on all maintenance section equipment inventory. Without the information mentioned in this finding, accountability for equipment would be greatly compromised. Moreover, the history of the equipment is needed to project replacement periods as well as to determine the reasonable condition that the equipment should be in.

Recommendation: See recommendation for Finding No.7.

Finding No. 9: No uniform policy for the accountability and responsibility of equipment and tools issued to all maintenance sections. (ref.no.IE/FM9)

Comments: The accountability and responsibility of equipment and tools utilized by the respective maintenance sections, lie with the shop supervisor. While some maintenance supervisors (Multi-Media & Plumbing Shop) take full responsibility for all equipment/tools used by their section and issue hand receipts to their workers, other maintenance supervisors (Carpentry, Electric & General (Maintenance) have subordinate workers responsible for their tools and equipment which are issued by the Supply personnel.

Recommendation: Adopt and enforce a policy for the safeguarding, control, and accountability to be adhered to by all section supervisors.

Finding No. 10: No schedule of inspection requirements for equipment and tools issued on a "hand receipt" form by section supervisors/supply officer.

Comments: Inspection requirements are necessary not only to ensure physical inventory but to identify and monitor the condition of all equipment and tools issued.

Recommendation: Adopt and implement a tool/equipment inspection schedule.

Finding No. 11: No standard procedures for lost, damage or stolen equipment/tools. (ref.no.IE/FM11)

Comments: Any lost or stolen equipment or tools must be supported with a police report and an affidavit from the last known user. Damaged equipment or tool must be surveyed (utilizing the proper procedures for surveying of items) and properly disposed of.

Recommendation: F&M should report all lost/stolen tools/equipment to the GPD and maintain a record of such incidents to include a copy of the police report and the employee's affidavit.

Finding No. 12: While conducting an inspection of tools inventory, the majority of F&M equipment and tools are without proper identification tags or etched markings to reflect F&M property. (ref.no.IE/FM12)

Comments: Proper identification of equipment and tools not only ensures accountability but prevents theft of government property.

Recommendation: DOE should enforce identification/tagging of equipment. The Supply Management Administrator and the Inventory Management Officer should be consulted.

Finding No. 13: During our inspection of tools inventory, tools issued out to a F&M worker were found secured in his personal vehicle. (ref.no.IE/FM13)

Comments: This practice of securing government tools in personal vehicles throughout all maintenance shops is evident and should not be condoned.

Recommendation: Adopt a policy to prohibit employees from securing tools and equipment in personal vehicles/residences.

Finding No. 14: During our inspection of tools inventory, an employee indicated that his issued equipment was at his personal residence. (ref.no.IE/FM14)

Comments: This practice of leaving government equipment at a personal residence should be halted immediately. Government issued equipment or tools should be used for government purposes and located on government property.

Recommendation: Same as recommendation in Finding No. 13.

Finding No. 15: While conducting a visual inspection of F&M, we found equipment and supply materials to be surveyed stored outside uncovered for months lacking survey documentation. Items found were boxes of fluorescent bulbs, refrigerators, air conditioning parts, etc.. (ref.no.IE/FM15)

Comments: Surveying procedures/policies are not adhered to. Moreover, the delay in proper disposition of surveyed items caused further deterioration of items and significantly decreased their value.

Recommendation: Equipment/items to be surveyed should follow established surveying procedures and documentation. Items should be properly secured and protected from the elements prior to their proper disposition.

Finding No. 16: Each section in F&M maintains a separate stock of supplies and parts from the main supply section. These additional items are stored in storage containers (marked "P" for plumbing, "E" for electrical, etc.) and only respective supervisors have access to the storage container. (ref.no.IE/FM16)

Comments: This practice invites stockpiling of supplies/materials and results in unnecessary investment in excess inventory. Moreover, control and safe-guarding of materials/supplies is compromised.

Recommendation: The control of supplies/materials/parts should be the responsibility of the Supply Supervisor. Control should be transferred back to this position but not without full accounting/inventory of items, by the respective supervisors, for the items that were under their control.

Finding No. 17: No security checks are being performed on employees/government vehicles exiting out of the fenced-in area, loaded or in possession of supply materials and parts. (ref.no.IE/FM17)

Comments: This security practice is necessary to prevent pilferage of supply materials and parts. During our visit we observed a privately-owned vehicle (POV) within the fenced-in area where supplies/materials are kept. In a meeting with the Administrator and Section Supervisors, we inquired as to why this was allowed, and we were informed that sometimes schools send employees in POVs to pick up materials. However, no one seemed to know who owned the vehicle.

Recommendation: Establish and implement a control mechanism for checking employees/vehicles exiting the compound in possession of or loaded with government property. This mechanism should include verification of documentation for the items picked up, against actual items in the vehicle.

Finding No. 18: A blanket purchase order (P.O. 94004310, 7/20/94) from F&M Plumbing section for the amount of \$2,500 was depleted and exceeded in one lump-sum purchase at one vendor. (ref.no.IE/FM18)

Comments: It is the understanding that blanket purchase orders (not to exceed \$2,500) are issued to each section to be used for emergency situations only. However, a lump-sum purchase such as the foregoing, indicates potential circumvention of the normal procurement process. Moreover, it is indicative of employee's willful non-compliance with policy/procedure and funding restrictions. No explanation as to the reason for exhausting the purchase order and exceeding the funding limit was provided/attached to the purchase order. According to the purchase order documents, no acknowledgement signatures from F&M Supply supervisor, Administrative Officer, Maintenance Superintendent or the F&M manager were evident. Only the Plumbing Shop supervisor's signature was reflected. Monitoring and tracking of blanket purchase orders is necessary for control of funds, to avert unnecessary procurement of supplies, and to avoid the circumvention of procurement procedures.

Recommendation: Re-evaluate the policy for blanket purchase orders and impose written restrictions on its usage as well as imposing some type of disciplinary action for the foregoing infraction. Additionally, the signature of the Administrative Officer, the Maintenance Superintendent, or the F&M Administrator should be required on the acknowledgement of receipt of goods.

Finding No. 19: No one individual in the Facilities and Maintenance Division has a set of master keys for all the offices, storage areas, and storage containers. (ref.no.IE/FM19)

Comments: Someone should be responsible for master keys to ensure access to the foregoing areas in case of emergency as well as for control of access to those areas.

Recommendation: Establish a policy that would have all keys centralized, with limited access, and designate one person and an alternate to be responsible for the keys.

Business Office (Warehouse/Property Management):

Finding No.1: No standard operating procedures (SOP) or guidelines for the control and accountability of equipment (Object Categories 250 & 450) inventory for the entire Department of Education. (ref.no.IE/WH1)

Comments: Based on an interview with the Inventory Management Officer it was revealed that there were no standard operating procedures (SOP) for control and accountability of equipment (object categories 250 & 450).

Recommendation: Standard operating procedures (SOP) should be developed, implemented and enforced.

Finding No. 2: The Inventory Management Officer, responsible for the compilation of all DOE school/division equipment inventory, does not have a complete DOE master equipment inventory listing. (ref.no. IE/WH2)

Comments: Based on interviews with the Inventory Management Officer, and our observations/findings in the schools/divisions, it is evident that most schools/divisions do not comply with the mandated annual property inventory as prescribed in section 8.2.3 of DOE's Procurement Regulations. In addition, we discovered that some schools/divisions comply with the above-mentioned mandate by submitting photocopies of previous year's inventory listing. We concluded that property inventories submitted by the schools/divisions, are inaccurate, and subject to further up-dating and completion.

Recommendation: Individual(s) designated to prepare property inventory reports should be held accountable for accuracy and completeness and further, that the respective administrators be held responsible for such report and for compliance with DOE's regulations relative to "annual inventory" requirements. Disciplinary action should be taken for failure to adhere to the requirements of section 8.2.3 of DOE's Procurement Regulations.

Finding No. 3: The Inventory Management Officer, responsible for the accountability of all DOE school/division equipment inventory, has two employees assigned to pick-up and deliver surveyed equipment/items from all schools/divisions. The lack of adequate vehicles and manpower has seriously affected this area of the section's responsibility. (ref.no.IE/WH3)

Comments: During an inspection of items to be surveyed at various sites, we observed that items were left outside and exposed to the elements. If stored properly, these items may have been salvageable. It is critical that the timely movement of surveyed items be addressed to avoid waste and loss of property.

It should be noted that, based on an interview with the Inventory Management Officer, the following are needed in order for the section to meet its goals and objectives:

Personnel: 5 property officers
Vehicle: 2 large trucks

Recommendation: A Survey Board should be established to review and inspect all potential property identified for survey at their designated area before they are moved to another location for storage. The Survey Board should establish procedures and guidelines for the management and disposition of property to be surveyed and those surveyed.

This section should be re-evaluated and provided the necessary support from management to execute the duties and responsibilities inherent in inventory management. The importance of property management cannot be overemphasized. As such, it is further recommended that management also reassess the operational requirements of this section.

Finding No. 4: DOE schools/divisions are not providing updated annual inventory listings of their equipment/assets in accordance with Section 8.2.3 of DOE's Procurement Regulations. Of the total 62 schools/divisions request of equipment inventory, only 27 responded with equipment inventory listings. (ref.no.IE/WH4)

Comments: It is imperative that existing DOE property, valued in the millions of dollars, be accounted for and be given the attention it merits. There should be more accountability, safeguarding and control of all property.

Recommendation: Disciplinary or adverse action should be taken against those who willfully neglect their duty and responsibility relative to property inventory.

Finding No. 5: No standard operating procedures (SOP) or guidelines for lost or stolen DOE equipment. (ref.no.IE/WH5)

Comments: This finding is based on an interview with the Inventory Management Officer.

Recommendation: Standard operating procedures (SOP) should be developed and implemented relative to lost or stolen DOE property. (also see comments/recommendations under Finding No. 11 under Facilities and Maintenance).

Finding No. 6: In a visual inspection at P.C. Lujan Elementary, equipment identified to be surveyed were stored outdoors for months, exposed to outside elements. The items were inadequately sheltered and secured. We suspect that items found such as televisions, overhead projectors, band instruments, ditto machines, etc. were at once serviceable/salvageable. (ref.no.IE/WH6)

Comments: We were taken to several sites by the Inventory Management Officer. P.C.Lujan was one of the sites and we observed the aforementioned situation. Although items were exposed to the elements for months some still appear reparable. It should be noted that some items, recently removed from the classrooms, were being stored under overhangs next to the bathrooms. It is likely that the next move for these stored items will be to the site where the other items had been left exposed to the elements.

Recommendation: See comments and recommendation under Finding No. 3.

Finding No. 7: The general consensus reported by school principals is the lack of storage space for serviceable equipment and items to be surveyed. (ref.no.IE/WH7)

Comments: Based on the Team's visual inspection of equipment stored at various sites we have concluded that temporary storage space is needed for items to be surveyed.

Recommendation: At least one (1) temporary storage container should be provided to each school/division to facilitate storage needs. If this is not feasible, then storage can be regionalized, several schools/divisions within close proximity sharing storage space. This will prove to be a worthwhile investment as equipment can be stored and salvaged accordingly. It should be understood that storage of items in the containers will be an interim measure pending action by the Survey Board and Property Management personnel.

Finding No. 8: In a visual inspection at Simon Sanchez High School, equipment identified to be surveyed were stored for months exposed to outside elements and items were inadequately covered. Equipment/items were stored around a high voltage generator, presenting a safety hazard condition. (ref.no.IE/FM8)

Comments: Visual inspection consistent with other site visits.

Recommendation: See comments and recommendations under finding Nos. 3 and 7.

Finding No. 9: Industrial equipment purchased and received for the Industrial Arts class at Simon Sanchez High School in June 1994, were not installed. The school had been awaiting electrical wiring upgrade of the room. (ref.no.IE/WH9)

Comments: There should always be proper planning before ordering equipment to ensure that electrical and logistical requirements for the equipment are met. Electrical upgrading should have been addressed in advance of equipment being received.

Recommendation: Policy/procedures should be developed and implemented to require coordination between the Schools, Procurement & Supply Division, and Facilities and Maintenance Division, to ensure that all electrical and logistical requirements for equipment being purchased are addressed prior to ordering such equipment. Each division head should sign off on the purchase order indicating compliance with this procedure.

Finding No. 10: Sensitive equipment (such as computer-related equipment & accessories) have been stored at DOE warehouse for over 2 years. (ref.no.IE/WH10)

Comments: During our first site visit to the DOE Warehouse, we were told by the staff that computers and related items in the "sensitive" room (a room where equipment such as computer-related items, laser printers, and other sensitive equipment are stored) have been there for about two years. On our second visit, it was disclosed that 10 laser printers were picked up the day before for delivery to various DOE locations. Depending on who we spoke to, we received conflicting information as to what was in this room. We were told that the information we received was wrong and that there were no computers or printers in storage. However, we acquired a copy of the issuance report indicating that 10 laser printers were picked up. There appeared to be much concern that we were told of "computers" being stored. However, the point was not whether "computers" were in storage, but the fact that sensitive equipment/accessories are being stored for that length of time. The warranty period on those items may have already expired and the equipment was not, in all probability, tested to determine if they were functional.

Warehouse personnel should be aware of what is actually stored on the premises, and should have an accurate inventory of items.

Recommendation: See recommendation under Finding No. 9. Additionally, there should be a policy on the purchase of sensitive items and their storage. Management should require an explanation and justification as to why such items remain in the custody of the warehouse and not where they should be utilized. Moreover, procurement personnel should ensure that items are not ordered unless there is written assurance that all related requirements (i.e. electrical upgrading, additional components, etc.) are met. There should be proper planning for the need, installation, and use of equipment being purchased, to ensure immediate usage of such equipment upon delivery from the vendor.

Finding No. 11: In an equipment survey follow-up at G.A.T.E. section of Special Education, of the 16 items reported to be surveyed, only 12 items were accounted for. (ref.no.IE/WH11)

Comments: Based on our visual inspection, items to be surveyed were situated in an office room corner unsecured and accessible to office personnel.

Recommendation: As recommended earlier, proper and adequate storage should be provided, survey procedures complied with, and accountability enforced.

Finding No. 12: In an initial equipment inventory conducted by the Administrative Assistant at Simon Sanchez High School, she noted that numerous equipment/items were missing, however, still indicated as existing in the latest equipment inventory listing. There were no records or hand receipt documents of equipment/items transferred to other schools/divisions. (ref.no.IE/WH12)

Comments: Administrative Assistant currently updating equipment inventory listing.

Recommendation: Inventory must be taken as often as necessary to properly account for equipment.

Finding No. 13: DOE warehouse employees reported a \$30,000 electric forklift was purchased approximately two years ago, since the old Agat warehouse, and left unattended, awaiting a charging unit installation. This forklift was never operable since its delivery date.

Comments: The Agat warehouse was not equipped with proper electrical capability necessary to charge the forklift's battery: consequently the forklift was never put into action. When the new Piti warehouse opened complete with adequate electrical capability for the forklift, it was then discovered that the forklift was not maneuverable. There was a recent attempt to have the forklift repaired (2-3 weeks prior to our visit).

Recommendation: See recommendation under Finding No. 9. Moreover, repair of forklift must be followed through. Inadequate justification for a \$30,000 piece of equipment critical to operations to be inoperable for years.

Finding No. 14: Property Control Officers revealed an incident of dumping of equipment by John F. Kennedy High School personnel without compliance with survey procedures and documentation. (ref.no.IE/WH14)

Comments: We were advised that there are numerous similar incidents that have occurred.

Recommendation: There should be an agreement or policy between DOE and DPW (Solid Waste) regarding dumping of property. That is, anyone dumping DOE property must have written authority from the Survey Board and failure to abide by this procedure/policy will be subject to disciplinary action.

Finding No. 15: Property Control Officers reported picking up surveyed equipment such as brand new metal shelves at Agana Hts & Yigo Elementary; and also picked up surveyed Japanese textbooks at Oceanview High School. (ref.no.IE/WH15)

Comments: Based on interview with Property Control Officers.

Recommendation: Subject to Survey Board review and disposition.

Finding No. 16: Local vendors deliver goods directly to the schools, and off-island vendors ship items to the warehouse.

Comments: Not all equipment purchased by DOE are being received by the warehouse where there can be a central location for receipt of items for "verification of order" as well as for issuing property tags. This practice also compounds the warehouse's problems with regard to receiving reports. Schools often do not submit receiving reports to the warehouse. As a result, purchase order files are kept "open" or "pending" although the goods have been received. This also creates a problem for the Business Office, as they cannot pay invoices without proof of receipt of goods via the receiving reports. DOE's policy dictates that only off-island orders are received at the warehouse, and locally purchased items are delivered directly to the schools.

Recommendation: DOE should re-evaluate this policy to ensure property tagging and verification of orders as well as the maintenance of receiving reports.

Finding No. 17: In a visual inspection of surveyed items at Facilities and Maintenance, approximately 21 boxes of Fluorescent lamps (30 ea. per box) were left exposed to outside elements uncovered. (ref.no.IE/WH17)

Comments: According to the Administrative Officer(AO), the lamps were left over from a project completed by the Seabees, and were already damaged by the elements when received by facilities and maintenance due to improper storing by the Seabees according to the AO. The AO indicated that the damaged lamps had a useful life of only a couple of days which requires constant replacement.

In a check with the GSA Chief Procurement Officer, we were told that the same type lamps were turned over to GSA who in turn issued them to other departments for use. He indicated that he had no complaints from departments, to date, about their quality. In fact, he indicated that departments had returned to request more lamps. He also noted that DOE had recently submitted a request to purchase same type lamps from the Tendan Gobetno. He cancelled their requisition and reissued the lamps back to DOE. DOE informed us that those lamps have a short life span. However, in an interview with personnel from one school (Simon Sanchez), it was indicated that it was not the lamps that were a problem, but the ballasts. If indeed the lamps were already damaged, DOE should not have accepted the lamps to begin with.

Recommendation: DOE should enforce proper storage and handling of items. Damaged materials/supplies/equipment as a result of employee negligence should result in disciplinary action.

Finding No. 18: In a visual inspection of the DOE warehouse, we found the following equipment/items in storage: approximately 20 cafeteria tables, 4 indoor split A/C units, 3 outdoor split A/C units, approximately 200 padded folding chairs, over 50 boxes of assorted pastel color Zerox papers, 48 brand new student desks (hold for Agana Hts Elementary), and textbooks surveyed from Agana Hts Elementary. (ref.no.IE/WH18)

Comments: Upon observing the items stored in the warehouse, it appears that there was minimal or no planning involved in determining the type and quantity of items to be ordered. At least one item (folding chairs) had been stored for two years, some still in original boxes.

Recommendation: DOE should take inventory of all its assets (materials/supplies and equipment) and coordinate the needs of the schools. Certain Divisions appear to be deliberately stockpiling items while certain schools claim shortage of those same items.

Other:

Finding No. 19: Equipment identified for survey were not reflected in the Division's inventory listing and were without any documentation for survey purposes. (ref.no.IE/CI19)

Comments: The following were identified as survey items:

- (1) IBM monitor
- (3) IBM CPUs

Recommendation: The requirements for up-dated inventories and documentation of items for survey should be enforced.

Finding No. 20: According to C & I's equipment listing, an employee maintains an IBM computer and color monitor at his/her residence. (ref.no.IE/CI20)

Comments: We were unable to verify this notation, however, should this be the case, the equipment should be returned to DOE immediately for use by a school or division in need of a computer.

Recommendation: This is a highly irregular practice and should be immediately looked into by DOE.

Finding No. 21: Three laser printers were not tagged as Government of Guam or DOE property.

Comments: This situation is consistent throughout DOE.

Recommendation: Expedite the tagging of equipment to avert theft or loss of property as well as for accountability and inventory purposes.

INVENTORY/ASSETS

Schools:

Finding No. 1: Proper procedures for safe-guarding and accounting of equipment were not complied with. Equipment are not tagged as property of the Government of Guam and are without property inventory numbers. (ref.no.PR1/IE,JQ1/IE,IM1/IE,FI1/IE1)

Comments: The above findings are consistent for almost all schools we visited. A significant amount of dollars are invested in equipment/materials/supplies and controls and procedures must be complied with. The tagging of equipment is only one aspect of property control, inventory is another. There appears to be little, if any, regard for the protection of government property.

Recommendation: School Principals must be made accountable for the items received in the schools and must ensure that property management procedures are complied with. Inventory of items must be maintained and verified by the incoming principal during a change in personnel. All items on the inventory listing must be accounted for, and the Principal held responsible for missing or unaccounted items.

Finding No. 2: There is no segregation of responsibilities for the receipt and the issuance of materials/supplies/equipment. (ref.nos.LB2/IE,GW2/IE,JF2/IE,SS2/IE,AH2/IE,CL2/IE)

Comments: We find that certain schools we interviewed, as well as divisions under central office, do not segregate responsibilities for the receipt and issuance of equipment. The person in charge of issuing equipment should verify the receiving report prepared by the person responsible for the receiving function. It is imperative that segregation of both functions be immediately implemented to avoid loss of property.

Personnel should be provided with procedures/instructions, prepared by Procurement and Supply Division, for the verification of goods delivered and received.

Recommendation: DOE should ensure that the functions of receiving and issuing DOE property be segregated and that personnel assigned to perform these separate functions are trained in these respective areas.

Finding No. 3: Materials/supplies/equipment stored in unsecured areas are not properly safe guarded from loss or theft. (ref.nos.CA3/IE,OC3/IE,YI3/IE,SS3/IE,PR3/IE,IM3/IE,AG3/IE,OH3/IE,CL3/IE)

Comments: During our site visits, we observed the following:

- Unopened boxes of desks stored in the cafeteria, awaiting "proper time" for distribution. (ref.no.CA3/IE)
- 20 unopened boxes of new steel shelving and 8 new student desks kept outside the building behind the Administrative Office. Additionally, 28 unopened boxes of student desks, 10 new folding tables, 3 new teacher's desks, 20 new folding chairs, 1 new steel filing cabinet and 3 new air-conditioners that are in good working condition are being stored in five restrooms. (ref.no.OC3/IE)
- Equipment to be surveyed are stored in a makeshift storage area behind a temporary room. We found textbooks, desks, chairs and other items including boxes of new desks. We were told that the desks were utilized as parts to assemble other desks which were missing parts as well. New desks were delivered to the school, however, when opened, several desks were missing parts. The school should have reported this incident to the vendor to get replacements. (ref.no.YI3/IE)
- Xerox paper being stored in Girls P.E. locker room converted to a storage room. (ref.no.SS3/IE)
- Boxes of new furniture being stored in a makeshift storage room. The storage room is not a secured area. (ref.no.PR3/IE)
- The following were found in a storage room still in boxes:
 - Approximately 10 - 15 cases of xerox paper
 - 100 primary desks
 - 14 intermediate desks
 - 36 plastic chairs (ref.no.WE3/IE)
- 3 new student locker units were found on their sides being stored under an overhang of the Physical Education Office. Other student lockers around the school were observed to be in fair or poor condition. The new lockers appear to be needed by the students, which is inconsistent with how they were found stored. We were told that the new lockers were received around the third week of January, 1995. (ref.no.IM3/IE)
- Equipment destined for survey are stored under building overhangs and under an unsecured, tin roof shelter without walls. Also, Equipment requiring repair were being stored behind a classroom under its overhang. (ref.no.AG3/IE)
- Nine (9) boxes of textbooks were found stored in the hallway outside a storage room. The boxes appeared to have been there for a long time. A teacher indicated that the books were to be surveyed. (ref.no.OH3/IE)

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- Approximately 40 boxes of excess desks and chairs were stored in an open unsecured hallway with no protection from the elements nor potential acts of mischief. (ref.no.CL3/IE)

Recommendation: There should be a coordinated effort by DOE to inventory all property and to determine items of excess and shortage by location so that a reallocation of those items can be made. Moreover, property stored in unsecured areas should be immediately moved to a secure area.

Finding No. 4: Equipment inventory listings were inaccurate and incomplete. (ref.nos.JP/IE,CA/IE,AJ/IE,LP/IE,OC/IE,PC/IE,LB/IE,GW/IE,JF/IE,MA/IE,HL/IE,UP/IE,SS/IE,FI/IE,WE/IE,DM/IE,FB/IE,AG/IE,MU/IE,TA/IE,IN/IE,FQ/IE,HT/IE,ME/IE,OH/IE,PM/IE,IH/IE,TE/IE,CL/IE)

Comments: The following equipment were not listed on certain school's inventory lists as noted in our review and observations.

- The following equipment were not on the inventory list. (ref.no.MA4/IE)

School intercom
Nine (9) AV carts
13" TV/VCR

- Inventory report indicated seven (7) laser disc players. We located six (6), however in our review of the serial numbers, only two (2) were identified. This indicates a total inventory of nine (9) disc players at the school. (ref.no.SS4/IE)

- Of the ten (10) items tested, we noted that the following equipment were not on the inventory list. (ref.no.FI4/IE)

1 McIntosh LCII computer
1 Xerox 5065 Copier
1 Buffer Machine

• Equipment purchased in FY 1993 were not listed on the report due to the lack of communication between the employee responsible for purchase orders and the employee responsible for the preparation of the report. Purchase orders were not channeled to personnel responsible in updating the report. The following items were not listed: (ref.no.FI4/IE)

- 20 Overhead Projectors
- 12 Filmstrip Projectors
- 1 Opaque Projector
- 15 Floors That Teach Carpet
- 1 Butcher Paper Rack

• A waterblaster and other equipment such as lawnmowers, vacuums and buffers were not listed on the inventory. These types of equipment can easily be taken from the school because of the lack of an updated inventory. There is a greater probability for collusion between management and staff due to the lack of proper documentation for accountability. (ref.no.WE4/IE)

• Several equipment in the main office were not listed on the inventory report such as: Computers, printers, desks, file cabinets, and compact refrigerators (apartment size). (ref.no.DM4/IE)

• The following items in the main office were not on the inventory report: (ref.no.FB4/IE)

- 1 Laser Writer II Printer
- 1 Apple Computer
- 1 Hewlett Packer Printer
- 1 Xerox Typewriter
- 1 Art Dry Rack

• Computer equipment were not reflected on the current inventory report. It was stated that the equipment were received prior to the preparation of the current inventory report. (ref.nos.AG4/IE,ME4/IE)

• A karaoke laser disc machine was observed in the principal's office. The equipment is not on the school's inventory list. Staff was uncertain whether or not it was school or personal property. We also observed computer software that were not on the inventory list (ref.no.MU4/IE)

• Computer related equipment for the Columbia System in the Main Office were not on the inventory list. (ref.nos.TA4/IE,OH4/IE,AG4/IE)

- School lockers, stage prop temporary stairway, sports equipment, three huge food warmers and brand new equipment such as televisions, laser disc players and overhead projectors in the AV Room were not listed on the inventory report. (ref.no.IH4/IE)
- Custodial tools and equipment are not listed on the inventory report. (ref.no.PM4/IE)
- Nine (9) new Swintec 600 typewriters were found in the library's storage room and were not on the inventory list. We also noted expensive video tape editing equipment which includes one video title maker 2000 by Videonics, one JVC video editing processor (Serial No. JX-SV55), and two JVC Hyper Bass Sound VCRs. (ref.no.OH4/IE)
- Sports related equipment located in the gym are not on the school's inventory list. (ref.no.OH4/IE)
- A test on the inventory list disclosed that a file server is not listed. (ref.no.ME4/IE)
- A donated shipping container which has been converted to a textbook storage room is not listed on the inventory report. (ref.no.PM4/IE)
- A request on the status of budgeted equipment/software per Public Law 21-136 showed that equipment were received, however, the school was unable to identify the equipment in the inventory report. (ref.nos.JP4/IE,TE4/IE,TA4/IE)

We also noted the following:

- Information such as the property number, model/serial number(s), purchase order number, fund source,responsible custodian, and location of the equipment were not recorded. (ref.nos.JP4/IE,AG4/IE,MU4/IE,AH4/IE)
- In the absence of a reliable inventory list, the order and tracking of equipment becomes difficult. Lost or stolen equipment also cannot be traced immediately. (ref.nos. CA4/IE,AJ4/IE,LP4/IE,CL4/IE,PC4/IE,LB4/IE,GW4/IE,JF4/IE)
- Equipment inventory was not updated to reflect alleged stolen refrigerator, compact disc player, speakers, microphones, and Audio Visual equipment. (ref.no.OC4/IE)
- Inventory Listings were not available/updated to FY 1994. (ref.nos.WE4/IE, DM4/IE, HT4/IE,HS4/IE,HL4/IE,JF4/IE,YI4/IE,UP4/IE,PM4/IE)
- School staff are unsure of whether leased equipment should be included on the inventory report. There are no reports on leased equipment in the school. (ref.nos.TA4/IE,IE4/IE,IH4/IE,MU4/IE)

- Equipment were not received in a central location, and copies of receipt documents are not forwarded to the main office for filing. (ref.no.HT4/IE)

Recommendation: New equipment should be identified and included in the school's inventory listing immediately upon receipt by the school. In addition, the Department should review its policy and require immediate compilation of an Inventory listing and its updating on at least a semi-annual basis to prevent pilferage. Staff tasked with these duties should receive training in records management to better aid in the organization and performance of their duties. In addition, Property Management Division should meet with staff tasked with these duties to emphasize that reports be prepared in a consistent manner, and that leased equipment such as copier machines be identified on the school's inventory list and noted as "leased" equipment.

Finding No. 5: Records were not protected from potential tampering. For example, records relative to transfer of equipment and the like, are maintained in a folder using loose-leaf standard forms set by DOE, and do not provide adequate security, accuracy, reliability, and accountability. (ref.nos.ME5/IE,CA5/IE,HS5/IE,OC5/IE,GW5/IE,JF5/IE,CL5/IE,PC5/IE,HL5/IE,AH/IE)

Comments: We noted that equipment were transferred to another school or returned to vendor without or with partial supporting documentation:

- Walkie Talkie hand held radios with charger (ref.no.ME5/IE)
- fax machine returned to the vendor (ref.no.ME5/IE)
- equipment (ref.no.HL5/IE)

Recommendation: For security purposes, it is recommended that a logbook be used in conjunction with the standard forms, to aid in the proper tracking of equipment. This would further facilitate inventory and accountability.

Finding No. 6: Required document not available for review. (ref.nos.WE6/IE,PR6/IE,DM6/IE,UP6/IE)

Comments: In our visit to the schools, we were unable to review the purchase orders for equipment received for FY93 due to: 1)absence of the person responsible for inventory; and 2) file cabinets were stored away with the purchase orders. (ref.nos.WE6/IE,PR6/IE,DM6/IE)

In addition, the inventory list was not available for review on the two days the school was visited. (ref.no.UP6/IE)

Recommendation: Maintain purchase orders and inventory reports in file and ensure its availability upon request. The absence of these documents show a lack of control and accountability of materials and equipment.

Finding No. 7: Administrators and staff are unaware of related policies and procedures. (ref.nos.ME7/IE,AH7/IE,PC7/IE)

Comments: Staff indicated confusion as to whether or not leased equipment should be included in the inventory list since leased equipment is not owned by the school. (ref.no.ME7/IE)

The principal is not aware of school policies and procedures utilized in the processing of incoming materials, supplies and equipment. (ref.nos.AH7/IE,PC7/IE)

Recommendation: The schools should include leased equipment on the inventory listing as a separate item and noted as "Leased Equipment." In addition, the Principal should take a more active role in the policies and procedures of the school with respect to materials, supplies and equipment.

Finding No. 8: Improper documentation of missing/stolen equipment. (ref.nos.IE8/IE, AJ8/IE, OC8/IE,GW8/IE)

Comments: In our site visits, we noted several schools were not documenting missing equipment.

- A video camcorder was discovered missing. The equipment is either missing or stolen. There is no record showing the camcorder as being borrowed from staff/faculty of the school. It was noted that a police report will be filed if the camera is not returned. (ref.no.IE8/IE)
- Five cafeteria folding tables were stolen and not reported to the Principal. Therefore, no police report was filed. (ref.no.AJ8/IE)
- A police report was not recorded on file for equipment allegedly stolen from the school last summer. Equipment include a refrigerator, compact disc player, speaker, microphones and AV equipment. (ref.no.OC8/IE)
- VCR equipment was stolen from the school in 1993. A police report or other forms of documentation of the loss was not filed as noted by school staff. (ref.no.GW8/IE)

Recommendation: School Officials should file a police report on the missing items noted, however, if no action can be rendered by the Guam Police Department, then DOE should follow up and take corrective action.

Finding No. 9: We noted that the schools apparently were procuring excessive/inappropriate equipment and supplies. (ref.nos.FQ9/IE,IM9/IE,IH9/IE,DM9/IE,AJ9/IE,LP9/IE,CA9/IE,CL9/IE,PC9/IE)

Comments:

- Twenty (20) basketballs and thirty (30) soccer balls were observed in storage. Appears to be excessive in comparison with student enrollment. (ref.no.FQ9/IE)

- The custodial room is equipped with the following: (ref.no.IM9/IE)

- 2 brand new electric range
- 1 microwave oven
- 1 refrigerator
- 1 Color Television
- 1 Exercise Bike

- The school leased a color copier which produces high quality prints. (ref.no.IM9/IE,MU9/IE)

- Three huge food warmers located in the cafeteria are not being utilized and new student lockers are stored in a damp storage area rusting away. (ref.no.IH9/IE)

- Two telecopier (fax) machines were observed in the main office. One was in storage, the other in the principal's office. It was noted that the stored fax machine was paid from the school's budget, the other from DOD funds. According to school staff, the stored fax machine still works. We also noted student desks that were transferred from F.B. Leon Guerrero stored in the hallway. (ref.no.IM9/IE)

- The following items have been stored for more than a year.

- 70 toilet seats
- 2 buffer machines
- 24 teacher's desks

The Administrative Assistant stated the buffers are to be used for the gym floor. However the buffers are still in storage. (ref.no.DM9/IE)

- Fifty (50) electric fans are stockpiled and kept in storage for use in the event of an air conditioning failure. Thirty (30) new fans are also still in storage. (ref.no.AJ9/IE)

- Four typewriters from GSA have been stored in the office and have never been used. Additionally, twenty-eight (28) unopened boxes of desk/chair sets are also in storage to be used as replacements for sets currently being used. (ref.no.LP9/IE)

- Unopened boxes of desks being stored in the cafeteria are waiting the "proper time" for distribution. This "proper time" appears to be either Summer or Christmas break. (ref.no.CA9/IE)

- Approximately forty (40) boxes of excess desks and chairs were stored in an open and unsecured hallway. Total cost for the desks assuming 1 box = desk/chair is approximately \$2000 - \$3000 (\$40x\$50 or \$75) each. (ref.no.CL9/IE)

- Two (2) new lecterns that were purchased in 1993 are still in storage and to this date have never been utilized. (ref.no.PC9/IE)

- Six (6) floor buffers were in a storage area. (ref.no.PM9/IE)

Recommendation: Items no longer needed by a particular school or being held for later use, should be turned over to the Department's Property Officer for reallocation. This will not only minimize the need for storage space but also saves the Department from purchasing the same items for another school.

Finding No. 10: Under utilization of equipment/rooms. (ref.nos.DM10/IE,YI10/IE,FB10/IE,IE10/IE,AJ10/IE,IM10/IE,SS10/IE)

Comments:

- A.V. equipment has not been used since the beginning of SY 1994-1995. The person responsible stated that the equipment have to be tested to determine if operable since being stored. (ref.no.DM10/IE)

- An air conditioned classroom in fairly good condition is being used as a storage room. (ref.no.YI10/IE)

- Stoves and washing machines are not being utilized in the Home Economics room. The reasons noted were: 1) additional outlets are needed; and 2) curriculum has changed and there is no longer a need for the items. (ref.no.FB10/IE)

- Approximately 20-24 science cabinets have been stored in a container for more than a year. It was noted that the school does not need the cabinets and is looking for schools in need of the items. (ref.no.FB10/IE)

- Equipment in the industrial arts class is being utilized with the use of extension cords because additional outlets have not been requested for. (ref.no.FB10/IE)

- The items below were found to be stored in different areas for the school. The computers were not paid from their school budget, DOE Central disbursed the equipment. The computers are not being utilized because network wiring has not been installed. (ref.no.IE10/IE)

- 28 EduQuest computer systems
- 4 IBM Value Point Computers
- 1 Epson Printer
- 21 New Student Desks

- The following items have been in storage for several years.

- 12 Split Level Air Conditioners
- 4 New Chalkboards
- 24 Elementary Size Desks

Facilities and Maintenance stated that it would be too costly to install the air condition units. The elementary desks are stored because the school is a middle school. (ref.no.FB10/IE)

- A riding mower has been in storage for the past three years and has not been used since it lacks a battery. (ref.no.AJ10/IE)
- Nine (9) hand-held walkie talkies are not being utilized. According to school staff, rechargeable batteries are needed at a cost of \$322 each. (ref.no.IM10/IE)
- Four (4) brand new wood machines for the Industrial Arts class are inoperable as of August '94 since Facilities and Maintenance personnel never showed up to install the electrical outlets. (ref.no.SS10/IE)

Recommendation: Each school should make an assessment on the need of equipment presently on campus. Excess equipment should be made available to other schools within DOE who can utilize them.

The schools ensure that computers and other equipment requiring electrical outlets and/or wiring are delivered only upon completion of required electrical upgrading.

Work requests should be initiated to have Facilities and Maintenance install the required electrical outlets in order to utilize equipment which are currently idle.

Finding No. 11: Inaccurate delivery/acceptance of supplies. (ref.no.HT11/IE)

Comments: An employee indicated that several cases of computer paper were received, but later discovered that it was not the specification that was ordered. The cases of paper were stored and later discovered to be water damaged after Typhoon Omar.

Recommendation: 1) Require that during delivery of supplies, a visual inspection be made to ensure that the items being received are in accordance with the purchase order; and 2) If the order is in error, the school should pursue the matter and have the supplies replaced.

Textbooks

FINDINGS

IV. TEXTBOOKS

Finding No. 1: No current textbook inventory.

Comments: We noted that several schools did not have a current textbook inventory listing. Two schools did provide a current listing, however, the first did not include the books in storage and the second did not include the newly acquired textbooks. The schools apparently were not aware that a textbook inventory list was required until administrators were informed by DOE Central Office. (ref.nos.TE1/IT,AH1/IT,PC1/IT,LB1/IT,CA1/IT,PR1/IT,HL1/IT,JF1/IT)

Recommendation: Establish policies within DOE requiring the immediate compilation of a Textbook Inventory List and updating on a semi-annual basis. In addition, new textbooks should be identified and added to the school's textbook inventory listing immediately upon receipt by the school. Conversely, textbooks to be surveyed should be stricken from the list in order to maintain a current textbook inventory.

Finding No. 2: No/Improper documentation for textbooks/library books/workbooks.

Comments: Section 2 of Public Law 21-86 (Disposal of Surplus Books) allows for the transfer of surplus textbooks to other schools without documentation upon compliance with Section 4 requiring the notification to GSA of the surplus nature of such books and materials. If GSA does not respond within thirty (30) days, the Principal may proceed in disposing the surplus textbooks. (ref.nos.HT2/IT,JP2/IT,OC2/IT)

Recommendation: Public Law 21-86 should be amended to: 1) ensure that schools are documenting the survey of surplus books and materials; and 2) have surplus books sold to the other islands within our region to provide the Government of Guam with additional source of revenues.

It is also recommended that DOE provide additional training to employees relative to records management to ensure proper documentation of transfers. A logbook to document lost textbooks should also be established for accountability.

Finding No. 3: Apparent excessive procurement of textbooks/library books/workbooks.

Comments:

- While it may seem necessary for one class to use five different books over the course of the school year, it seems questionable that the information contained in each of these respective books cannot be found in one or two other consolidated publishing/ editions of a certain book or other reference material. (ref.no.JF3/IT)

- Based on interviews conducted it was noted that 280 excess VISTA textbooks for 8th Grade students have been in storage since 1993. It appears that the Curriculum and Instruction Division was notified of the need to survey/reallocate these textbooks, yet to date, no action has been taken. (ref.no.LP3/IT)
- A department chairperson of one school indicated that textbooks from previous years have been surveyed because they are using the current adopted textbooks approved last year. However, several "class sets" of surveyed textbooks and workbooks were kept as resource material which are still very informative and useful. (ref.no.DM3/IT)
- A school is proposing new adoptive reading material instead of using the "adopted" textbooks approved by Curriculum and Instruction Division. If the proposal goes through, then there will be a surplus of textbooks. (ref.no.FQ4/IT)
- A school usually orders additional textbooks to ensure that sufficient books are available, in anticipation of an increase in enrollment. However, should the enrollment remain status quo or does not increase significantly, the school will be faced with excess textbooks. (ref.no.ME3/IT)

Recommendation: The Curriculum and Instruction Division should meet with school principals to determine textbooks that are beneficial to the students so that future proposals for adoption within the five year limitation can be avoided.

The Curriculum & Instruction Division should also require an inventory list of all textbooks from each school as a basis of determining which textbooks are in excess and whether other schools can utilize them instead of reordering.

Finding No. 4: No communication/coordination of books ordered or to be surveyed.

Comments:

- Textbooks earmarked by the school for survey are being stored inside a container. However, the Property Officer has not been informed of the need to survey these books. Exactly how long these items have been stored could not be ascertained at the time of the school visit. Another school has also earmarked textbooks for survey and notified C & I of the need to survey or reallocate. Apparently these textbooks are being stored until the end of the school year before being surveyed, reallocated, and/or disposed of. (ref.nos.LP4/IT,GW4/IT)
- Textbook orders are the responsibility of the Department Chairpersons. Orders are consolidated within the school and sent to C & I for the preparation of a requisition. The principal noted that the school is not informed of what has been ordered because Central Office does not follow-up. (ref.no. FB4/IT)

Recommendations: In a coordinated effort throughout DOE, items that have been earmarked for survey, should be either immediately surveyed or quickly relocated to the Department's Property Officer for reallocation and/or disposal. In the event of a delay in disposal, the items should be held in a secure area.

Finding No. 5: Under-utilization of resources provided to teachers.

Comments: Teacher kits are being stored. The Department Chairperson stated that teachers do not use the kits because they have their own material. A kit is given for each class set ordered. (ref.no.DM5/IT)

Recommendation: The Curriculum & Instruction Division should reassess the need for teacher kits. The kits should not be ordered if the schools do not have a need for them. There should be communication between C & I and the Principals on this in order to avoid unnecessary purchases.

Finding No. 6: In an interview conducted with the Principal it was discovered that teachers and Division Chairpersons ordered paper-backed books for each department of the school. These books are used as supplemental resource materials by each of the respective divisions. (ref.no.AJ6/IT)

Comments: This situation is unnecessary and unwarranted especially in light of the many books that are regularly being surveyed and the availability of other reference sources/materials. Furthermore, this type of ordering duplicates the purchase of textbooks by the Curriculum and Instruction Division and results in unnecessary spending for the Department of Education.

Recommendation: The management of the Department and school administrators cease this practice immediately and should collectively decide the type and quantity of instructional supplies and materials needed for classroom instruction.

Finding No. 7: Lack of Follow-up on textbook orders.

Comments: Purchase Order No. 93003197 dated May 14, 1993 was processed to purchase textbooks in the amount of \$39,129.04. A revision was made and sent to the vendor due to a price increase in textbooks thus reflecting a revised total of \$39,455.83. Apparently, the vendor treated the revised P.O. as another order thereby doubling the order placed under P.O. # 93003197. As noted on the purchase order, the overage was picked up by the school on June 30, 1994. An "Authorization to Return Books" form was prepared for the books inadvertently ordered under invoice number OVG4204NB. The letter of May, 10, 1994 to Paramount Publishing from DOE's Controller indicated that P.O. # 93003197 was prepaid with check no.101666. (ref.no. BO7/IT)

Recommendation: DOE establish a follow-up system for off-island purchase orders. In addition, when revising a purchase order, the word "REVISED" should be clearly stated and marked on the front of the P.O. to alert the company that it is not another order but rather a revision to a previous order.

Finding No. 8: The formula used by DOE in determining the funding requirements for textbooks is flawed in that it assumes one Teacher's Edition for each textbook ordered for students. Also, the "replacements/consumables" amount appears excessive (Exhibit C).

Comments: A comparison of funding requirements based on DOE's formula and amounts based on the Team's method, is presented in Exhibit D. It should be noted that DOE's estimate for "replacement/consumables" appears excessive and is exactly 100 percent more than the cost for a student textbook. The team utilized a 50 percent earmark instead. As a result, the difference between the two methods resulted in DOE's estimate being \$2.7 million greater than the Team's method.

Recommendation: DOE should justify the formula being utilized as well as the amount earmarked for "replacements/consumables". The foregoing comparison indicates an overestimate of \$2.7 million.

General Concern No. 1: Per interviews with School Principals and Teachers, it was noted that they were in disagreement with the change of Math and English textbooks every five years as stipulated by the policy. They feel that only certain subjects should be updated (with supplements) as the need arises. It was noted that most English materials do not change and that it is a "salesman's gimmick" to get DOE to purchase books. (ref.nos.IH1GC/IT, DM1GC/IT)

Recommendation: DOE should reassess the adoption textbook policy. The Curriculum and Instruction Division should consider dropping the current rule mandating the changing of textbooks every "five" years. Instead, textbooks should be evaluated on a subject basis in determining the need for replacement, keeping in mind that methods, concepts, etc. for some subjects may not change as rapidly for other subjects thus requiring replacements over extended periods.

Computers

FINDINGS

V. COMPUTERS

Finding No. 1: We have observed certain schools with computers available but not utilized.

Comments: During our site visits we observed the following in certain schools:

- A computer room in existence since 1992 has a total of 53 computers, of which 21 are not being utilized due to the lack of electrical outlets. (ref.no.DM1/C)
- Four computers are located in the Principal's office and are not being utilized. It appears that at least one of the computers is operational and is awaiting the return of "startup files" which were given to Central Office. The remaining three are simply awaiting installation. (ref.no.PC1/C)
- Four computers have not been utilized in the library for over 2 years due to the lack of electrical outlets. It was only recently that the electrical outlets were installed and the computers are now awaiting installation by the vendor. Computers were sent by Curriculum and Instruction. (ref.no.WE1/C)
- Four computers (fairly good condition) stored in the library not currently being utilized as the school's Computer Lab requires electrical upgrading. (ref.no.MA1/C)
- A new IBM scanner in the computer lab was never operable. The school was informed by C & I that all the other computer labs reported the same problem. We were also informed by a Principal that the Principal had no input into the purchase and had just accepted the scanner. The Principal also indicated that the equipment was unnecessary and would have preferred to have purchased other necessary equipment. (ref.nos. OH1/C,YI1/C)

Recommendation: See recommendations for finding nos. 9 and 10 under "Inventory/Assets". Such equipment are highly sensitive and should not be left inoperable for an extended period of time. DOE should ensure adequate planning for the installation and utilization of computers to avoid reoccurrences of the above-mentioned situations.

Finding No. 2: As reported under our Inventory findings equipment are not properly tagged and inventory of equipment have not been maintained. Of the inventories submitted by the schools, we have found that several computers were not recorded on the equipment inventory.

Comments: We observed the following:

- Two computers and accessories were not listed on the inventory list. Also, equipment for the "Columbia System" was not reflected. The staff interviewed was not certain if the equipment belonged to the school. (ref.no.YI1/C)
- Four computers in the Library were delivered from C & I but are not on the school's inventory. The Librarian stated that she did not request for the computers. (ref.no.DM2/C)
- Computers in the Computer lab at a school are not reflected on the School's inventory listing. (ref.no.DM2/C)
- The following computers and computer-related items were not on the school's inventory report:

- 3 IBM PS2 Model Computers
- 1 IBM Typewriter
- 1 CD ROM Drive
- 1 Scan Jet II Scanner
- 1 IBM System 2 Computer
- 1 IBM PPSII Printer
- 1 Laser Jet III

(ref.no.HL2/C)

Recommendation: As recommended in our findings under "Inventory/Assets", a complete inventory of DOE property should be implemented immediately. The existing situation is conducive to property loss/theft.

Finding No. 3: Certain schools have an excess of computers which could be reassigned to other schools/divisions that require computers.

Comments: Four computers in a school library were not requested (ref.no.DM3/C) and three extra computers are not being utilized at a school as the maximum class size is 25 (ref.no.ME3/C). (Note: We did not question the schools about this situation. It was volunteered to us, and as such, there may be more schools with excesses.)

Recommendation: There should be a complete inventory of computers and an assessment be made to determine where there are excess computers so that a reallocation can be made to schools/divisions that require computers.

Finding No. 4: Computer components have been found missing and reported stolen. (ref.no.IH4/C)

Comments: According to the school Principal, upon his assignment to the school he became aware of the missing computer components. The situation has been reported to DOE and forwarded to the Guam Police Department.

Recommendation: This matter must be followed-up by DOE and personnel must be held accountable for equipment. Emphasis must be placed on safe-guarding government property which we noted numerous times throughout this report, requires property to be properly secured. Written procedures/checklist for securing property should be developed by the Property Management Section for personnel to check prior to leaving the premises.

Finding No. 5: All Elementary schools with computer labs under federal programs were provided with a scanner each costing approximately \$800. Several school principals commented that the scanners were unnecessary. Furthermore, the majority of Elementary schools had not installed the scanner that was boxed for approximately two years. Scanners require a 386 computer capable of operating scanner software. (ref.no.CI/5C)

Comments: Providing Elementary schools with a scanner proves ineffective and is not beneficial for educational purposes. Monies expended on this equipment could be redirected to other instructional supplies/materials such as more educational software.

Recommendation: Recall all scanners from Elementary schools and redistribute them to other DOE offices or other departments that will offer better utilization of the equipment.

Finding No. 6: DOE expends approximately \$1 million of local funds for three service contract agreements with vendors, to maintain all DOE computers and its accessories including computer labs and office computers. All three service agreements have an annual preset payment due regardless if services were rendered. (ref.no.CI/6C)

Comments: These three contract agreements have been in existence for the past three years without an assessment of actual expenses of computer service and maintenance.

Recommendation: A reassessment of the service agreement with the vendors and a cost analysis be performed to establish a cost-benefit factor.

Survey of Property

FINDINGS

VI. SURVEY OF PROPERTY

Finding No. 1: Surveyed items stored in unsecured area.

Comments:

- Books to be surveyed are being kept in a temporary storage area (i.e. cafeteria/portion of classroom). These books were accessible to both students and teachers. (ref.nos.AH1/SV,CA1/SV)
- Items to be surveyed are "stored" out in the open, (i.e. top of the hill behind the school, outside storage areas, and underneath staircase). (ref.nos.CA1/SV,LBJ1/SV,TA1/SV,HL1/SV,PC1/SV,CL1/SV,OC1/SV)
- Surveyed items are stored in a room utilized as a lounge by the school aides and custodians, and are exposed to the elements. The surveyed equipment were not in a secured area. Surveyed items still have a dollar value until such time an assessment is made on the equipment and should be secured at all times. These equipment should be handled with the assumption that they can be salvaged. (ref.no.WE1/SV)
- The school is using an uncovered area behind the school to store equipment to be surveyed. Two file cabinets were among the items which appear in fairly good condition. (ref.no.IM1/SV)
- Equipment proposed for survey are being stored in an open, unsecured area. Items for survey were not listed. (ref.no.PM1/SV)
- Surveyed items have been on the school grounds for approximately 5-6 months; several pieces of equipment valued at \$8,971.00. As of February 6, 1995, the items were still at the school. (ref.no.DM1/SV)
- Surveyed items totalling \$7,316 had been on the school grounds for about 5-6 months. The Property and Management crew picked up only the surveyed cafeteria tables while school aides and custodians volunteered to take the remaining items to the dump in their private vehicles. (ref.no.PR1/SV)
- Equipment to be surveyed such as fire extinguishers, water fountains, steel gym lockers, cafeteria tables, chairs and student desks were kept outside the building. This exposed the items to the elements and potential acts of mischief, in addition to being susceptible to theft, as evidenced by the stolen, and as yet, (as of February 3, 1995) unreported cafeteria tables. (ref.no.AJ1/SV)

• Surveyed books are being stored in a Custodial Storage Room. The books have been kept for 3 months per the Assistant Principal and are earmarked to be donated to the Philippines. (ref.no.SS1/SV)

• Due to the lack of sufficient storage space, it appears that surveyed items were placed in an outside storage area exposing them to the elements and to potential acts of mischief. (ref.no.JF1/SV)

Recommendation: In a coordinated effort throughout DOE, items that have been earmarked for survey should be either immediately surveyed or quickly relocated to the Department's Property Officer for reallocation/disposal. This would minimize the need for storage space at the school. In the event of a delay in disposal, items should be kept in secure areas to prevent them from damage by the elements and/or potential acts of mischief. Once this is complete, the items should be taken off the school's inventory listing immediately.

Finding No. 2: No communication/coordination of items to be surveyed.

Comments:

• Items stored are still awaiting pick up. (ref.nos.JQ2/SV,TE2/SV,PR2/SV)

• The Assistant Principal stated that she retracted a survey report submitted to Property Management Division. Books were not removed from the school because the Assistant Principal did not want books to be picked up and to later discover they were dumped. Books are being used by the teachers as resource material. (ref.no.PR2/SV)

• Textbooks earmarked for survey are stockpiled until a "sufficient number" of textbooks are accumulated. In the meantime, teachers utilize books as resource materials and instruct staff not to dispose of books until they are otherwise informed. (ref.no.CA2/SV)

• Textbooks earmarked for survey are stockpiled until such time as a "sufficient number" of books have been accumulated. (ref.no.PC2/SV)

• Equipment surveys are made once a year. (ref.no.HL2/SV)

• Approximately 3000 Library Books have been surveyed to prepare for the automation of the library. One-third of the books were sent to the island of Rota, the other two-thirds are currently in 2 LOTE rooms. A survey report has not been prepared for these books. The last survey report prepared was in June, 1993. Per the "Guidelines For Weeding Library Collections", it states that after 30 days if the books have not been picked up by the survey office, the librarian and administrator may dispose of the books as pleased. (ref.no.YI2/SV)

- As of February 8, 1995, reports have not been prepared for textbooks that have been surveyed since June 23, 1994. (ref.no.YI2/SV)
- Surveys are made twice a year, the last survey was in November, 1994. However, during our visit on Feb. 8, 1995, we noted a roomful of items to be surveyed. (ref.no.YI2/SV)
- Surveyed English textbooks are currently being stored in a container on the school grounds. The books have been stored for two months. Reports have not been sent since books were not marked "SURVEYED" before being boxed, per survey procedures. (ref.no.DM2/SV)
- Two water blasters are being stored in a container behind the school. According to the school personnel, the items are to be surveyed. (Note: The items were not on the inventory report.) (ref.no.FB2/SV)
- A survey was made on textbooks since the beginning of the school year. However, the books were just recently picked up. The survey states that \$36,482.36 in books were disposed of. (ref.no.FB2/SV)
- As of February 2, 1995, items to be surveyed are still being stored and are awaiting pick up. (ref.nos.LP2/SV, AJ2/SV)
- During an observation of inventory, it was noted that equipment needing repair or to be surveyed were being stored in the classrooms. It was noted that 27 typewriters were in need of repair or have been inoperable for more than a year. Items to be surveyed or repaired have to be brought to the attention of the Administration by the teachers. (ref.no.SS2/SV)
- As of February 6, 1995, it is apparent that the Property Officer has not been informed of the need to have surveyed items picked up. (ref.no.JF2/SV)
- Newly received equipment was earmarked for survey, apparently due to missing parts and/or slight damage to the equipment. There appears to be no regard for evaluating the warranty for the items on whether or not they were received in a complete and acceptable manner upon delivery. (ref.no.CL2/SV)
- Equipment to be surveyed were stored in different areas of the school. Electronic office equipment were stored in a secured area in the cafeteria. Desks, tables and chairs, were stored in an open unsecured area. Student desks and chairs earmarked for survey were noted as missing when cross checked against a list of proposed equipment to be surveyed. (ref.no.TA2/SV)

- The clerk currently responsible for the book survey stated that two school aides were responsible for the Bookroom prior to December, 1994. In our observation, we found the Bookroom to be disorganized. The Principal stated that the Clerk is responsible for surveying books. Books are surveyed if they are not on the adopted textbook list. At least 50 books from each set (edition) to be surveyed are kept for resource materials. (ref.no.WE2/SV)

Recommendation: In a coordinated effort throughout the Department of Education, items that have been earmarked for survey, should be either immediately surveyed or quickly relocated to the department's Property Officer. In the event of delay of pick up, the items should be held in a secure area.

All items received from the vendors should be immediately accounted for and properly verified in the presence of the delivery person. Items with damage and/or missing parts should be returned immediately and a warranty claim should be filed. See recommendation under V. Textbooks : General Concern No. 1.

Finding No: 3 No/improper documentation of missing/stolen surveyed property

Comments:

- Unable to obtain a copy of the latest equipment survey report. The latest survey report for textbooks was made on 8/6/91. Per the staff, the textbooks surveyed were sent to Chief Brodie Memorial School. (ref.no.UP3/SV)
- A PA System was noted to be located in an outside hallway. The Admin. Assistant stated the item is to be surveyed. However, it was noted that the item was not in the inventory report. In our review of the latest survey report, a PA system had been surveyed and picked up. (ref.no.FB3/SV)
- Items to be surveyed are not being promptly reported to the Property Management Division for disposal/reallocation. (ref.no.GW3/SV)
- No report made to Guam Police Department in regards to the missing student desks and chairs noted as items to be surveyed. (ref.no.TA3/SV)
- The survey had been completed since December 28, 1994, however, no formal reports have been prepared. The surveyed books are currently in the bookroom. (ref.no.WE3/SV)
- The librarian is contemplating on doing another survey because new books have arrived and there is limited shelf space. The librarian also stated that survey books were given to Brodie Memorial School at the beginning of the school year. (ref.no.WE3/SV)

Recommendation: A copy of the latest equipment/textbook survey report should be readily accessible and on file to ensure accountability. Items to be surveyed should be promptly reported to Property Management Division for disposal or reallocation. A report should be filed with Guam Police Department when equipment, etc. are missing.

Non-Appropriated Fund/Student Activity Fund

FINDINGS

VII. NON-APPROPRIATED FUND/STUDENT ACTIVITY FUND

Finding No. 1: Commingling of funds/program income

Comments: We noted that the following accounts were commingled with the student activities fund. This is in violation of public law 14-130, section 11413 which states that, "student activities money is all money raised with the approval of the Board by the efforts of the students in connection with any activities of the student organizations...including school supply, stores, clubs, athletic activities, school plays, receipts from vending machines and other student entertainment."

- Fees from lost books. (ref.no.HT1/SF)
- Registration fees collected for the DEED Program. (ref.nos. AG1/SF,WE1/SF, YI1/SF)
- Library fund. (ref.nos.OC1/SF,AH1/SF,TE1/SF,AJ1/SF,JF1/SF)
- The summer school account. (ref.no.CA1/SF)
- Social Committee fund. (ref.no.CA1/SF)
- Principal's Fund. (ref.no.TE1/SF)
- Contingency Fund. (ref.no.JF1/SF)
- School's Business Office Accounts. (ref.no.GW1/SF)

Recommendation: The employee handling these funds was apparently unaware that these funds should be kept separate and apart from one another rather than commingled. Fees for lost textbooks and the summer school account should be deposited to the Treasurer's Office while the registration fees for the DEED Program, Library Fund, Social Committee fund, Contingency Fund and School's Business Office accounts should be separated from the student activities account. The Bureau feels that the Library Fund is a small account and costly to maintain its own checking account, however, since the public law requires that the fund be accounted separately, we recommend DOE look into the matter and amend the law to allow the Library Fund to be commingled with the student activities fund.

Finding No. 2: No Training for Personnel Handling SAF/NAF

Comments: Based on interviews, it is apparent that there is insufficient training being provided relative to policies, procedures and requirements in handling the student activities fund. (ref.nos. OC2/SF, CL2/SF, CA2/SF, PC2/SF, AH2/SF, TE2/SF, WE2/SF, LP2/SF, AJ2/SF, JF2/SF, GW2/SF)

Recommendation: DOE reassess manpower requirements and reallocate where needed. Staff members delegated the responsibility for the reporting and handling of these funds should be trained to effectively and appropriately execute these responsibilities. (ref.no.CL2/SF)

Finding No. 3: No Segregation of Duties

Comments: Only one person is handling the accounting transactions of the SAF. This makes the fund susceptible to mismanagement and is an ineffective internal control mechanism. (ref.nos. TE3/SF, JP3/SF)

Recommendation: In order to achieve proper accountability and control, the school should comply with requirements prescribed in the Non-Appropriated Fund Handbook regarding segregation of duties. (ref.no. TE3/SF)

Finding No. 4: Recording/Reporting of transactions not updated

Comments: It appears that the School cannot meet the reporting requirements due to manpower constraints and staff that are untrained, in the proper reporting and handling of these funds. Monthly and annual reports were not prepared or provided to DOE Business Office as required by policies. (ref.nos. CL4/SF, CA4/SF, PR4/SF, AH4/SF, HL4/SF, MA4/SF, PR4/SF, WE4/SF, YI4/SF, LP4/SF, AJ4/SF, DM4/SF, JF4/SF, GW4/SF)

We also noted that transaction postings were not updated. (ref.nos. CA4/SF, FI4/SF, WE4/SF, AJ4/SF, JF4/SF)

Recommendation: The Business Office conduct an audit of the various school funds, and require the school to adhere to Generally Accepted Accounting Principles (GAAP) in the proper handling of these funds. The Business Office should also address the issue of Program Income being deposited into these accounts and proper accounting of this income. Additionally, it is recommended that the employees receive intensive training to better acquaint themselves with proper procedures regarding the handling of the student activities fund. Finally, it is recommended that DOE, in cooperation with the Bureau of Budget and Management Research, revisit section 1 of Public Law 14-130 relative to the use of the student activities fund. This is further emphasized by the continued use of these funds for inappropriate transactions and purchases throughout the Guam Public School System. In light of the Government of Guam's

current financial condition, the continued vandalism of school property, as well as the "benevolence" displayed by school officials, it is strongly recommended these officials revisit this law to strike a much needed balance in the use of these funds, while not compromising the law's intent and enforcement. Monthly and annual reports should also be prepared in accordance with the provisions of Public Law 14-130.

Finding No. 5: Accounts not reconciled

Comments: We noted the following:

- The account has current activity, however, bank reconciliations are not prepared. (ref.nos.FI5/SF,WE5/SF,YI5/SF,LP5/SF,DM5/SF)
- Reconciliation reports were not prepared and records are not in order. (ref.no.MA5/SF)
- Reconciliation reports have not been prepared for School Years 1992 and 1993. This is due to the fact that the previous School Treasurer lost some of the pertinent records. (ref.no.JF5/SF)
- The fund is currently being audited. Reports have been prepared, however, the account is unreconciled. The school is awaiting the beginning balances from the audit. (ref.no.SS5/SF)
- A total of \$18,000 from the Student Activity Fund is still unaccounted for. Documents had been forwarded to DOE's Financial Affairs Administrator since October, 1993. Follow-up has been made with the Superintendent of Secondary Division, however no response has been made as of February 2, 1995. (ref.no.IH5/SF)
- There is a substantial difference between the school's general ledger and the bank statements for the period ending December 1994. The following is a cursory assessment of the difference:

Bank Balance	\$225,381.70
General Ledger	<u>(168,869.46)</u>
Difference	56,512.24
Less Outstanding Checks	<u>(6,046.67)</u>
Net Difference	\$ 50,465.55

According to the Assistant Principal, the difference is being treated as assumed interest earned over a five year period. (ref.no.GW5/SF)

Please be advised that the Team is not convinced that \$50,465 was actually earned in interest over a five year period as stated by the Assistant Principal. To generate this amount of interest, a substantial balance had to have been constantly maintained in the account over the five year period accruing interest. It should be noted that the account earned only \$3,524 in interest for calendar year 1994. The Team is once again concerned that these types of discrepancies are not taken seriously. The Assistant Principal did state that the \$50,465 was assumed interest rather than providing a more definitive response.

Recommendation: DOE Business Office assist the schools in reconciling the bank statements. Once reconciled, the Bureau may be requested to audit the student activities fund.

Finding No. 6: Inappropriate/Misuse/Illegal Use of Fund

Comments:

- SAF funds were used to purchase maintenance supplies (i.e. garbage bags, paint). (ref.nos.HT6/SF,JP6/SF,AJ6/SF)
- It appears that Non-Appropriated funds are being used to purchase supplies for the DEED Program. (ref.no.CL6/SF)
- Vending machine commissions in the teacher's lounge are being deposited into the Teacher's Social Fund. Public law 18-07 states that, "notwithstanding any rule, regulations or law, all net revenues derived through the sale of goods and services utilizing vending machines, ... located within public schools shall be used exclusively for authorized student activities." (ref.nos.FI6/SF,DM6/SF)
- Money generated by inactive Student Activity Fund accounts is being used to purchase paint, lockers, and various other items. (ref.no.GW6/SF)
- A deposit of \$2,000 from the school's operational contractual funds was advanced to a vendor, as a down payment, for the printing of the school's annual yearbook. This method is apparently being used on an annual basis per instructions from the Principal. Written justification is made by the Principal. The funds expended are apparently never returned to the school's operational contractual funds. (ref.no.JF6/SF)
- The previous school treasurer was cashing personal checks with NAF funds. As a result, several checks bounced, and returned by the bank. (ref.no.JF6/SF)

Recommendation: It is recommended that the principal cease the practice of advancing school funds for the school's annual Yearbook. The Principal should not utilize funds budgeted for the school's operations for this purpose. It is further recommended that funds needed as an "advance" be borrowed from other student activity accounts and repaid as soon as sufficient funds become available. The Business Office should also conduct an audit of the various school funds and also address the issue of Program Income being deposited into these accounts and the proper accounting of this income.

Additionally, we recommend that the schools use its operational funds instead of the student activities fund to purchase garbage bags and other maintenance supplies. The schools should also comply with public law 18-07 and deposit all vending machine revenue into the student activities fund (student body association). DOE's Business Office should also review the above findings and take corrective action.

Finding No. 7: Funds improperly/inadequately secured.

Comments:

- The principal custodian of the fund uses a purse in place of a cash box. Documents and monies are taken home. A total of \$2,906 was being held by the custodian as of Jan. 26, 1995. (ref.no.JP7/SF)
- A Clerk II assigned to the school's Business Office is tasked with the daily collection and deposit of cafeteria money in addition to daily deposits of other SAF/NAF funds; amounts to be deposited range from \$100 to \$10,000. The clerk uses her privately-owned vehicle to deposit these funds. (ref.no.JF7/SF)

Recommendation: Schools comply with the Non-Appropriated Funds Procedural Handbook and deposit on a daily basis. DOE should also consider contracting a security agency to handle school deposits.

Finding No. 8: Inappropriate use of Department of Education Extended Day Program (DEED) Money. (ref.nos.CA8/SF,OC8/SF)

Comments: We noted that DEED money was used to purchase two xerox machines, one laser disk player, one high fidelity stereo system for the office, and "items" for use by the entire student body.

Recommendation: Supplies and equipment for non-DEED activities or program should be purchased with budgeted operational funds while DEED funds should be utilized to purchase items used only by students enrolled in its program. Additionally, it is recommended that DOE discontinue the DEED Program altogether since such service is being provided by the private sector.

General Findings

FINDINGS

VIII. GENERAL FINDINGS

Finding No. 1: Schools participating in various federal programs, do not obtain copies of the federal grant awards. (ref.nos.HT1/G,TA1/G,AG1/G)

Comments: Several schools have indicated that they do not receive copies of grant awards, which contain the grant terms and conditions, for the federal programs implemented in their schools.

Recommendation: Schools should be provided copies of the grant terms and conditions as well as corresponding documents such as the grant application outlining the program's goals and objectives. The school administrators should be thoroughly familiar with the requirements, goals and objectives of the programs to ensure that the school is meeting those goals/objectives and are in compliance with grant terms and conditions.

Finding No. 2: Pagers (beepers) are utilized in certain schools. (ref.no.PR1/G,LB1/G)

Comments: In one school we noted pagers listed on the inventory report. The pagers and pager service are paid for by the Department of Education. A total of 6 pagers are assigned to the following individuals:

- School Principal
- Assistant Principals
- Custodians

The principal noted that the beepers are primarily used to contact the school's personnel in cases of emergencies, in the event the alarms go off, and for vandalism. (ref.no.PR1/G)

Recommendation: DOE should conduct a department-wide assessment on the need for pagers. Policies and guidelines relative to their authorized uses should be implemented (and enforced) for those areas deemed critical by DOE to utilize beepers.

Finding No. 3: Two schools are sharing the same power line causing low power source to the school's computer lab. (ref.no.IN3/G)

Comments: The low power source being experienced by Inarajan Elementary and Middle Schools affects the equipment in the schools, particularly the computers and air-conditioners.

Recommendation: DOE should look into the problem immediately and address the power requirements of both schools.

Finding No. 4: Schools require major and/or maintenance work on such things as leaks, stage repairs, outdoor lighting, door replacement, electrical wiring (rewiring), partitioning, etc. (ref.no.IE4/G,ME4/G,MU4G)

Comments: Most of the schools visited had some maintenance work required. Some had indicated that a report was forwarded to the Board Secretary who had requested the information. Some examples of work required are listed below:

- Loose railing on the second floor, missing fire hoses, badly leaking water heater. (ref.no.MU4/G)
- An electrical socket in the Computer Lab appeared burned. (ref.no.ME4/G)
- Water dripping from air-conditioners. According to teachers, the intensity of the water drip increases during rainy days and may be caused by either faulty installation or maintenance of the air-conditioner. (ref.no.ME4/G)
- There is a major leak on the roof of the library, Computer Lab, and Learning Resource Room. (ref.no.IE4/G)
- Corrective action is needed for a flooding area near classrooms, also the electrical system is overloaded and causes power failures. (ref.no.PM4/G)
- Need for electrical/plumbing upgrading results in a new washer and dryer unused for over a year. Also, the lack of electrical outlets prevents the installation and use of new computer equipment. (ref.no.IM4/G)
- A school reported problems with rodents which pose a health hazard as well as equipment damage. The piano in the school had its internal wooden parts chewed up by the rodents. (ref.no.IM4/G)
- Renovation of the Nurse's Office is incomplete and is still pending since last summer.
- Walls were constructed by F & M to divide a quad room into four separate classrooms. However, F & M failed to install door knobs and to paint the partition. (ref.no.FB4/G)
- A temporary classroom, being used as a storage room, was vacated in October or November due to roof leaks and infestation of termites and nesting of pigeons. Among items stored are: student desks, fans, chalkboards and surveyed books. (ref.no.YI4/G)

- 300 ballasts and several cases of florescent lamps are being stored in a custodian room. These items were left by the Contractor after replacing the lights in the school. The school made several attempts to have CIP division remove these items but received no response do date. (ref.no.FI4/G)

The current practice by F & M, is to assign maintenance crews to different schools for a two week period. A crew is comprised of a plumber, carpenter, and electrician. The crew receives a list of items to be repaired and/or replaced, from the school Principal, and they perform those requirements if materials and supplies are available. This practice lacks proper planning to ensure that appropriate manpower is available to perform the job as well as to ensure that materials/supplies are available.

Recommendation: DOE should conduct a school-wide assessment to determine the maintenance work requirements. Such an assessment should be reviewed and utilized in scheduling necessary work as well as for usage in determining the type and quantity of supplies/materials to be purchased. Damage to equipment should be addressed immediately before warranties expire and before repair costs escalate as a result of further deterioration of equipment.

Finding No. 5: Air-conditioned rooms are poorly insulated. (Per discussion with the Building Maintenance Supervisor, Facilities and Maintenance, this is a problem in almost all schools). (ref.nos.IN5/G,ME5/G,MU5/G,WE5/G,MA5/G,UP5/G,PR5/G,YI5/G,FI5/G,FB5/G,PM5/G,OH5/G,IH5/G)

Comments: The energy efficiency of air-conditioned rooms is seriously affected by the inadequate insulating of rooms. Teachers have attempted to address the problem by bringing in (from home) and placing plastic sheets on the windows.

Recommendation: The insulation of rooms would result in cost-savings on power consumption. Waste of energy and government funds will continue as long as this problem is not addressed. DOE should implement interim measures to address this concern.

Finding No. 6: Certain high schools have work areas/lounges for faculty and staff for the various departments (i.e. math, language, etc.) within the schools. (ref.no.GW6/G,JF6/G)

Comments: Both schools had all its teacher work areas individually equipped with its own refrigerator, microwave over, typewriters, computers, printers, a copier, a couch, as well as tables and chairs.

Recommendation: The individual department work areas in these schools should be reconsidered in light of classroom shortages. The teacher work areas/lounges can be consolidated and the freed-up space resulting from the consolidation be converted to classrooms. Where space permits, residual areas should be renovated into storage areas to be shared by other schools experiencing a shortage of storage space. It is further recommended that the duplicate equipment, as a result of the separate work areas/lounges, be reallocated to other schools in need of such equipment. In light of the Government's financial posture, it is imperative that cost-saving measures be implemented immediately.

Finding No. 7: Based on interviews conducted with several Principals, there are no written policies and procedures utilized in determining program and budget priorities and funding requests. (ref.nos.PC7/G,CL7/G,AH7/G,OC7/G,CA7/G,AJ7/G,LP7/G,GW7/G,JF7/G)

Comments: Interviews with several Principals, indicate that they are not aware of their respective school's funding levels, expenditures, and other budgetary matters. Funding requests are submitted without prioritization of programs or operational requirements. It is essential that a prioritization process be performed, considering the severity of the Government's financial constraints. Moreover, this prioritization process will compel administrators to evaluate the need for each program and its corresponding budget requirements.

School administrators should be made aware of the department's and their respective school's finances in order to initiate appropriate plans to address funding constraints that may affect their school.

Recommendation: DOE should require that budget requests from each school/division are adequately justified and that the request is based on a prioritization of programs and budgetary requirements. Moreover, Administrators should be kept apprised of the fiscal position of the department as well as that of the individual schools.

Finding No. 8: Prior Year Accounts Payable (FY1992 and back) have yet to be liquidated and/or closed out. (ref.no.BO8/G)

Comments: In early FY1994, the Department of Administration (DOA) and Bureau of Budget and Management Research (BBMR) assigned two staff members to work with the Department of Education to assess DOE's prior year encumbrances, which was estimated by DOE at that time to be \$30 million. DOE staff was unable to determine how much of the encumbrances were legal obligations as no one kept a log of incoming invoices. Upon receipt of invoices, DOE simply places them in Purchase Order (PO) Jackets and files them in a file room with shelves full of PO Jackets. The total amount of outstanding obligations contained in those jackets were unknown. A team of five members from DOE were assigned to this project led by the BBMR and DOA team under the Director of the Department of Administration, who was delegated by the Governor to coordinate this effort. A month of work went into this project and

a report showing all the outstanding obligations, along with remarks as to why they have not been paid, were given to DOE. Also, DOE was to send final notices to vendors informing them that POs will be closed and to respond if there were outstanding obligations. The follow-through of this project was left to DOE.

Upon our return to DOE (for this current review) almost exactly a year later, we find that this previous project was never completed by DOE and the follow-up with vendors fell through. DOE has since reassigned staff to handle these prior year encumbrances.

The situation of lack of implementation of corrective measures is evident in the current status of the Procurement division's supply room's stock card inventory system developed and initiated by DOA's General Services Agency (GSA). GSA inventoried all supplies and materials in the warehouse, initiated the stock card system, and trained DOE's employees in its implementation. During our site visit, we found that this procedure is no longer being performed.

Recommendation: DOE must ensure that corrective measures are implemented particularly after so much resources had been dedicated to assisting DOE in identifying areas of weaknesses and developing required corrective action.

Finding No. 9: Certain schools have been instructed to convert all federally funded programs to local funds. (ref.nos.CA9/G,GW9/G,OC9/G)

Comments: We were informed that the foregoing instruction was conveyed to the Principals, by the Associate Superintendent of Elementary Administration, at a Principal's Meeting held on February 1, 1995. We had attempted to confirm this during a scheduled meeting with the Associate Superintendent. However, when we arrived at the office, we were told that the individual was not available.

Recommendation: If DOE did advise the Principals to covert the funding source from federal to local, then this directive should be reevaluated in light of the Government's financial position. If DOE did not provide such instructions, then there should be an immediate clarification of the matter as these "instructions" have been corroborated in our other interviews.

Finding No. 10: Due to lack of communication, duplicate orders are being submitted by the schools and processed by Central Office. (ref.no.IH10/G)

Comments: Equipment orders submitted to Central DOE, funded by Department of Defense funds, have been pending for over two years. During the interim, DOD calls for schools to begin submitting requests for the ensuing school year. However, as a result of the delay and no communication from Central Office that the first orders have been processed and are enroute, the school places a second order for the same items that were in the first request. Consequently, both orders are received and funds unnecessarily expended. We can only assume that the duplicate order is returned to the vendor and funds recovered by DOE.

Recommendation: DOE should ensure that schools are advised of the status of their requests and the schools should take responsibility in ensuring that they cross-check their current needs against the first order to avoid duplication of orders and unnecessary expenditure/commitment of funds.

Finding No. 11: School aides in the high schools may be an unnecessary expenditure. (ref.no.OH11/G)

Comments: We were approached by Assistant Principals in this school who requested to be interviewed concerning budget matters. One of the items discussed was the unnecessary cost of hiring so much school aides for the high schools. They recommended a reduction in the hiring of school aides and further stated that the school does not require them except for the special education program.

Recommendation: DOE should reevaluate its policy on the use and allocation of school aide positions in light of the current budgetary constraints it is faced with.

Finding No.12: School facilities being utilized by the community in an arrangement with the school administrators. (ref.no.AJ12/G)

Comments: As a result of this arrangement, the gate at the rear of the school is consistently left open and thus rendering the school unsecured. The perimeter fence of the school is low and easily accessible to intruders. There has been several incidents of illegal entry and theft of property. Repeated violations of this type is unnecessary, preventable and results in additional costs to the Government.

Recommendation: School administrators should close-off school grounds at the end of the instructional day with the exception of those areas utilized for intramural sports that commence immediately after the end of a school day. It is further recommended that DOE replace the perimeter fence by increasing the height of the existing one thus increasing the level of security. Additionally, a minimum number of personnel should be scheduled to work staggered hours in order to secure the school after extra-curricular activities. The utilization of staggered hours would reduce overtime expenditures and further protect school property. Violation of school policy should result in closure of school grounds to the general public after school hours.

Finding No.13: DOE continues to expend federal and local funds on a number of resource centers for its teachers and administrators which are considered duplicative in its general function, equipment resources and services. In our observation throughout DOE, teachers and administrators are provided with four resource center locations from which to obtain educational materials and/or perform lesson plans, projects, or teacher-related activities. They are the teachers' lounge/work area in each school; the Teacher's Center in Maite; the Staff Development Center and the Learning Research Center both in Mangilao. (ref.no.CI13/G)

Comments: Since the inception of school computer labs, coupled with computers placed in classrooms, teachers & administrators have found their respective school resources to be useful, practical, and adequate enough to do their assignments, commonly referred to as teachers/staff lounge or work area. A northern school assistant principal commented that most of its teachers dread the lengthy trips to the Teacher's Center or to the Learning Research Center and that they prefer to use the school's resources after school hours or on weekends. The Teacher's Center, a 100% federally funded program, offers the use of state-of-the-art computers, word processing softwares & laser printers, educational-aids & equipment and a library of books. Also available for use are ellisson machines (available in each DOE school), a regular & colored zerox machine, paper materials, etc. On the other hand, the Learning Research Center (LRC), a locally funded program, mirrors the Teacher's Center with the exception of a video library and a colored zerox machine. Efforts are underway to renovate the LRC library and install state-of-the-art computers and peripheral equipment. LRC, to our understanding is in the process of converting the LRC into a tele-conferencing center. The Staff Development Center offers a spacious room for teachers seminar & conference workshops which could be integrated into the Teacher's Center.

Recommendation: Management should reassess the functions of both the LRC and Teacher Center and consider integrating them to include the Staff Development Center into one centralized entity in order to economically and effectively serve all teachers.

Finding No. 14: The Teacher's Center occupies a large office rental space (1st floor), from the Special Education Division which has a monthly lease agreement of \$38,740 for the entire 3-story building. (ref.no.CI14/G)

Comments: If the Teacher's Center was to integrate with the Learning Research Center and the Staff Development Center, rental monies expended could be redirected to other needed sources or programs.

Recommendation: DOE management needs to reassess their financial priorities and consolidate services and facilities of Teacher's Center, Learning Resources Center, and Staff Development Center into one unit. Consolidation of facilities should result in the reduction of personnel requirements as well as equipment which could be reallocated to other schools/divisions.

Comparative Budget Analysis

IX. COMPARATIVE BUDGET ANALYSIS

The summary and detail worksheets on the following pages present historical information on the Department of Education's Legislative approved budget and the department's allocation and expenditures for fiscal years 1993 and 1994. The worksheets are enclosed for information and were extracted from the Department of Administration's 405 Report and the Department of Education's FMS Report for fiscal years ending September 30, 1993 and 1994.

The Department of Education was appropriated \$160.4M (Annual Operating Budget) for Fiscal Year 1993 per Public Laws 21-136 & 21-137. In addition, the Department received an infusion of \$365,872 in operating funds, using the Governor's transfer authority, from an external source. This action increased the Department's operating budget for FY1993 to a grand total of \$160.8M. For the same Fiscal Year total expenditures and encumbrances amounted to \$140.0M leaving an unexpended balance of \$20.8 or approximately 13% of the total appropriation. Remaining balances (per the DOA 405 report) by object category are as follows:

OBJECT CATEGORY	AVAILABLE BALANCE
Personnel Services	\$ 22,834
Travel/Transportation	223,145
Contractual Services	3,772,396
Supplies/Materials	2,976,070
Equipment	743,472
Miscellaneous	332,172
Utilities	578,482
Capital Outlay	12,125,438
TOTAL	20,774,009

The above-mentioned balances were extracted from the Department of Administration's 405 Report for fiscal year ending FY1993 (September 30, 1993) and does not include any post closing adjustments. Per confirmation with the DOA Controller, DOA did accrue \$20.5 million, of which \$13.9 has been paid (as of the 9/30/94). The balance of the accruals is still being processed contingent upon availability of cash.

In Fiscal Year 1994 the Department received an appropriation of \$138.3M per Public Law 22-41 and \$11.7M in transfers for a total operating budget of \$150.0M. The substantial decrease in appropriation, as compared to the previous year, was due to the deletion of appropriations for equipment and capital outlay categories and a mandated 4% reduction of all department's appropriation. In spite of the decreases, inclusive of the transfers in, the Department still managed to realize a balance of \$31,167 at the end of FY1994.

It should be noted that the \$11.7M transferred into the Department, along with \$2.9M of internal transfers, was needed to adequately fund the deficiencies in personnel for FY1994 (\$14.6M). While the Department spent \$123.1M for personnel in FY1993, it expended \$133.0M in FY1994 for the same purpose, an increase of \$9.9M. In fact, with the exception of decreased expenditures/encumbrances in travel and transportation as a result of cost containment, all other object categories increased significantly over FY1993. A breakdown is as follows:

Comparison of Expenditures and Encumbrances

CATEGORY	FY 1993	FY 1994	VARIANCE	% CHANGE
Personnel	\$ 123.2M	\$ 133.1M	\$ 9.9M	+ 8
Travel/Trans.	.3M	.2M	(.1M)	- 33
Contractual	3.0M	5.3M	2.3M	+ 77
Supplies/Mat.	4.8M	6.2M	1.4M	+ 29
Miscellaneous	.8M	1.0M	.2M	+ 25
Utilities	3.3M	4.2M	.9M	+ 27
TOTAL	\$ 135.4M	\$ 150.0M	\$ 14.6M	

The increases can be attributed primarily to the following:

- Personnel services - salary adjustments associated with the implementation of the Hay Study
- Contractual services - general increases in contractual obligations
- Supplies/materials - regular and instructional
- Miscellaneous - increased expenses in DEED program and other activities such as stipends for interscholastic coaches
- Utilities - air conditioning of classrooms throughout the school system.

The Bureau of Budget and Management Research continues to advocate cost-containment practices and encourage prudent management of limited resources throughout the Government of Guam. The line agencies/departments under the Executive Branch are monitored by the Bureau through controls imposed by various Executive Orders and through the monitoring of departmental expenditures on the DOA Budget and Accounting Information System (BACIS). In the case of the Department of Education (line department) however, DOE delinked from the Department of Administration's BACIS system and transitioned to their new Financial Management System.

As a result, of the delinkage, the Bureau no longer releases appropriation allotments by division and object category. Instead, allotments are released in lump sum under the Miscellaneous (290) category. DOE is then responsible for ensuring that allotments released by BBMR are loaded on their system pursuant to the Budget Act. BBMR cannot effectively monitor the Department's financial activities under this type of system. An example is when we release funds specifically for personnel costs, due to the General Fund's financial position, DOE had utilized part of the release for vendor payments. The Bureau cannot ascertain, at this time, if the system or the individuals operating the system is to be held responsible for this situation. During fiscal year 1994, the Department of Education continually requested additional funding for operations and each time the Bureau provided analysis contrary to their request. BBMR's analysis consistently indicated that the level requested was excessive. Moreover, we did not receive adequate justification for the level of DOE's projected expenditures, nor did we see evidence of cost-containment practices and austerity measures. At one point, over a period of one week the Department of Education projected its personnel shortfall to range from \$12.0M to as high as \$21.M. Moreover, the number changed each time projected appropriation deficiencies were discussed. Consequently, a total transfer of \$14.6M was made to accommodate personnel requirements in FY1994.

Appendices

ACKNOWLEDGEMENT:

NAME: Gary Cruz
PRINT: Gary Cruz
DATE: 1-18-95
TIME: 10:50 AM



UFISINAN I MAGA LAHI
TERITORION GUAM

AM 10 1995

Memorandum

To: Director, Department of Education/Guam Public School System

From: The Governor

Subject: Review of the Department of Education/Guam Public School System

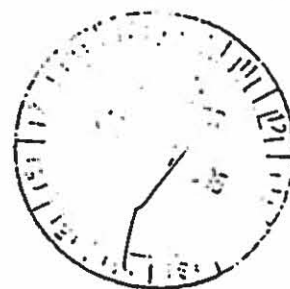
This is to inform you that staff from the Bureau of Budget and Management Research and the Bureau of Planning will be visiting the various schools and the central office of the Department, to compile financial data, for an assessment of the department's financial status. It is requested that you inform the appropriate personnel at the various schools, and the central office not only that staff will be calling on them immediately, but also to provide any information the staff may need to facilitate their assessment. Your department has been chosen as the first department for review in our overall assessment of the Executive Branch's financial status.

Your assistance and cooperation are greatly appreciated.


CARL T.C. GUTIERREZ



TERRITORY OF GUAM
OFFICE OF THE GOVERNOR
AGAÑA, GUAM 96910
U.S.A.



EXECUTIVE ORDER NO. 95-01

CASH MANAGEMENT DIRECTIVE FOR REMAINDER OF FISCAL YEAR 1995

WHEREAS, the estimated revenues of the General Fund of the government of Guam have fallen from Fiscal Year 1992 to Fiscal Year 1995, and

WHEREAS, although the government's actual cash receipts increased in Fiscal Year 1993 over 1992, they have since declined significantly; between 1993 and 1994; additionally, despite the best efforts of the present method of estimating revenues, actual cash receipts have fallen below estimated revenues, but not appropriation levels, for Fiscal Years 1993 and 1994; and

WHEREAS, for Fiscal Years 1992, 1993, 1994, and 1995, the estimated revenues contained in the respective General Appropriation Acts, and the Department of Administration's records of actual cash receipts for the same Fiscal Years, are as follows:

<u>FISCAL YEAR</u>	<u>ESTIMATED REVENUES</u>	<u>ACTUAL CASH RECEIPTS</u>
1992	\$ 652,816,440	\$ 556,507,708
1993	\$ 635,347,901	\$ 561,488,069
1994	\$ 576,000,000	\$ 501,465,200
1995	\$ 540,164,800	only two month's data available

WHEREAS, the government has authorized allotments to spend in excess of the estimated revenues and in excess of the actual cash receipts for the past several fiscal years; and



WHEREAS, the deficit-spending mode that has become prevalent has made it increasingly difficult for the government to meet its current obligations and provide the level of quality service expected and deserved by our people; and

WHEREAS, immediate action is required in order to put Guam's economic house in order so that the territory can continue to prosper and all of our people can benefit;

NOW, THEREFORE, I, CARL T. C. GUTIERREZ, by virtue of the authority vested in me as Governor of Guam, do hereby order:

1. **EXPENDITURE OF FUNDS IN COMPLIANCE WITH THIS EXECUTIVE ORDER:** For territorial agencies, all personnel actions, travel authorizations, authorization of overtime and night differential pay, signing and execution of contracts shall be made as specified herein. All expenditures of money from funds other than the General Fund, and monitoring of agencies not receiving money from the General Fund, shall also be made as specified herein. These actions shall be taken in order to ensure the availability of cash for general operations throughout the government;
2. **DEFINITION OF TERRITORIAL AGENCY:** As used in this Executive Order, "territorial agency" includes, but is not limited to, any office, department, institution, board, bureau, commission, council, authority, or committee of territorial government, the Guam Memorial Hospital Authority, Guam Mass Transit Authority, and the Guam Visitors Bureau, all of which receive full funding, or full or partial subsidies, from the General Fund. For purposes of this Executive Order, territorial agency does not include the Superior Court of Guam, the Public Defender Service Corporation, or the University of Guam;



3. CONTROL OF EXPENDITURE OF FUNDS: All territorial agencies shall comply with the following:

I. PERSONNEL ACTIONS:

A. Vacancies: All territorial agencies desiring to fill a vacant position or have a new position created shall submit a request to the Bureau of Budget and Management Research (hereinafter "BBMR") for approval. This approval shall ensure compliance with law and shall ensure that positions essential to public health, safety, welfare, or vital to government operations are filled. BBMR shall inform the Governor immediately of each request. Additionally, no BBMR allotments shall be made in excess of cash receipts, so that the obligations incurred pursuant to release of allotments shall have sufficient cash for their payment. Any action taken in violation of this Executive Order shall be null and void. Approval of filling any vacancy or new position may be granted if:

- (1) the position is critical to the agency's operation and failure to fill such a position will result in the program or agency's inability to fulfill major agency objectives; or
- (2) the position is vital for the provision of essential government functions directly related to public health, safety, or welfare; or
- (3) the position is fully funded by the federal government and approved in the grant application as evidenced in writing by the appropriate federal official; or



(4) the position is essential to the collection of revenue; or

(5) the position is mandated by local or federal law or an existing contract.

B. Promotions: Any promotion, or position upgrading, by any territorial agency may be approved by BBMR only if the guidelines established in Paragraph A are met. BBMR shall inform the Governor immediately of each request for promotion or position upgrading.

II. TRAVEL REQUESTS: All off-island travel shall be subject to BBMR's final approval. BBMR shall inform the Governor immediately of each request for travel. All air travel taken by government employees, officers, and officials shall be at the lowest fare possible. Except for unusual circumstances, no more than one (1) traveler shall attend the same seminar or training session. All travel requests shall be submitted to BBMR for review at least fifteen (15) working days prior to the commencement date of travel. The travel may be approved if:

A. The travel is essential to the conduct of pending important government business. This includes accompanying patients or inmates to off-island institutions; or

B. The travel may result in securing additional revenues to the territory, achieve current or future cost-savings or government operations, programs or relate to the agency's priority work program activities; or

C. The travel is required per existing contracts, public law or rule; or

D. The travel is paid from a federal grant;



III. OVERTIME AND NIGHT DIFFERENTIAL PAY: All territorial agencies shall minimize the scheduling of employees which may result in accrual of overtime or night differential payment. Payment for overtime or night differential shall be made only if claims are documented and presented within two (2) weeks of work. Each territorial agency shall adopt an overtime plan for approval by BBMR. Overtime shall be a management tool of last resort.

IV. CONTRACTS:

- A. **Contracts - General:** All contracts specified herein and proposed by any territorial agency shall be approved by BBMR. BBMR shall inform the Governor immediately of each such proposed contract. Each agency must certify that all laws and regulations governing a contract be complied with. After approval, the contract shall be submitted to the Attorney General. All contracts shall be submitted to BBMR at least thirty (30) days prior to their effective date.
- B. **Office Space:** All proposed contracts or renewals for office space shall be approved only if:
1. adequate space is not available in any public building; and
 2. the space requested is the minimum space required; and
 3. the lowest responsible bidder has been selected; and
 4. funding is available or will be available for the entire length of the contract;
- C. **Procurement:** All contracts shall be accompanied by the following before approval:



1. a copy of the specifications in the request for proposal (RFP) as well as the submitted proposal; and
2. a copy of the previous contract, if a renewal; and
3. evidence of funding to meet the obligations; and
4. justification showing that procurement from the supplier is the most cost-effective means.

D. Off-Island Recruitment and Consultant Contracts:

All off-island recruitment and consultant contracts shall be approved by BBMR. The territorial agency shall indicate that the proposed contract complies with all applicable laws and regulations. The territorial agency shall submit proof that the funding for the contract is available throughout the entire contract period.

E. Services and All Other: Executive agencies seeking contractual arrangements shall submit proposals to BBMR for approval. The proposals shall indicate:

1. the agency's inability to perform the services in-house; and
2. a cost savings assessment; and
3. that funding is available for the entire contractual period.

V. AUTHORIZATION TO RELEASE MONEY FROM FUNDS OTHER THAN GENERAL FUND: The Director of BBMR is authorized to release money from funds other than the General Fund only upon compliance with the requirements set out in this executive order.



VI. MONITORING OF AGENCIES WHICH DO NOT RECEIVE APPROPRIATIONS FROM THE GENERAL FUND: All agencies which are not within the definition of "territorial agencies", and which are operating without appropriation from the General Fund, shall submit quarterly cash flow statements, financial statements, and staffing patterns to BBMR. Agencies shall also submit copies of their current fiscal year budgets to BBMR upon approval by their respective boards and commissions. In order to fulfill the obligation of these agencies to also provide the level of quality service expected and deserved by our people, these agencies should also submit to BBMR all requests to fill vacancies, for promotions, for travel, for overtime and night differential pay, and for contracts.

SIGNED AND PROMULGATED at Agana, Guam this 3rd day of January, 1994.


CARL T. C. GUTIERREZ
Governor of Guam

COUNTERSIGNED:


MADELEINE Z. BORDALLO
Lieutenant Governor of Guam



Territory of Guam
Frederick I. Maga-Lane

OFFICE OF THE GOVERNOR
FREDERICK I. MAGA-LANE
AGANA, GUAM 96910 U.S.A.

JAN 23 1990

The Honorable Joe T. San Agustin
Speaker, Twentieth Guam Legislature
Post Office Box CB-1
Agana, Guam 96910

Dear Mr. Speaker:

Transmitted herewith is Bill No. 891, which I have signed into law this date as Public
Law No. 20-126.

Sincerely,

A handwritten signature in dark ink, appearing to read "Frank F. Blas", is written over a horizontal line.

FRANK F. BLAS
Governor of Guam
Acting

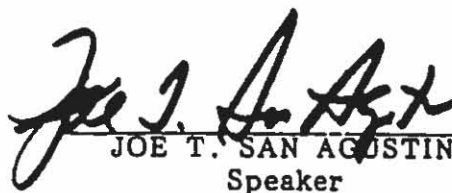
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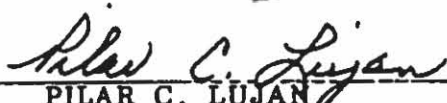
TWENTIETH GUAM LEGISLATURE
1990 (SECOND) Regular Session

CERTIFICATION OF PASSAGE OF AN ACT TO THE GOVERNOR

This is to certify that Substitute Bill No. 891 (COR), "AN ACT TO AMEND §4104 AND SUBSECTIONS (c) AND (g) OF §4106 OF TITLE 17, GUAM CODE ANNOTATED, TO REGULATE THE PROCUREMENT OF TEXTBOOKS FOR PUBLIC AND PRIVATE SCHOOLS," was on the 4th day of January, 1990, duly and regularly passed.


JOE T. SAN AGUSTIN
Speaker

Attested:


PILAR C. LUJAN
Senator and Legislative Secretary

This Act was received by the Governor this 12 day of Jan., 1990,
at 6:00 o'clock p.m.


Assistant Staff Officer
Governor's Office

APPROVED:


FRANK F. BLAS
Governor of Guam
Acting

Date: January 23 1990

Public Law No. 20-126

TWENTIETH GUAM LEGISLATURE
1989 (FIRST) Regular Session

Bill No. 891 (COR)
As substituted by Committee
on Rules on 1/3/90.

Introduced by:

F. J. A. Quitugua
J. P. Aguon
C. T. C. Gutierrez

T. S. Nelson
M. D. A. Manibusan
E. P. Arriola
M. Z. Bordallo
H. D. Dierking
P. C. Lujan
G. Mailloux
D. Parkinson
E. D. Reyes
J. T. San Agustin
F. R. Santos
J. G. Bamba
D. F. Brooks
E. R. Duenas
E. M. Espaldon
M. C. Ruth
T. V. C. Tanaka
A. R. Unpingco

AN ACT TO AMEND §4104 AND SUBSECTIONS
(c) AND (g) OF §4106 OF TITLE 17, GUAM
CODE ANNOTATED, TO REGULATE THE
PROCUREMENT OF TEXTBOOKS FOR PUBLIC
AND PRIVATE SCHOOLS.

1 BE IT ENACTED BY THE PEOPLE OF THE TERRITORY OF GUAM:
2 Section 1. §4104 of Title 17, Guam Code Annotated, is hereby
3 amended to read:
4 "§4104. Standards for Curriculum and Textbook Adoption.
5 In order to ensure that the students of Guam's public and private
6 schools receive adequate textbooks according to their varying
7 scholastic abilities, the following curriculum and textbook adoption
8 — standards are prescribed:

1 (a) The Territorial Board of Education (the "Board") shall
2 adopt policies on the curricular needs of the school system
3 taking into account:

- 4 1. The varying scholastic abilities of students;
- 5 2. The varying vocational interests of students upon
6 completing secondary education; and
- 7 3. The changing societal expectations of education.

8 The Board shall adopt policies pertaining to the review,
9 adoption and procurement of instructional materials, equipment
10 and supplies including textbooks and related materials for use by
11 all students attending school in Guam.

12 (b) The Board shall not delegate or negotiate the
13 responsibility conferred in subsection (a) of this section unless:

14 1. The delegation of this duty is for expert or
15 professional work activities leading up to and in preparation
16 for the adoption of a multiple listing of textbooks; or

17 2. The delegation of this duty is for expert or
18 professional work activities leading up to curriculum
19 adoption; or

20 3. Duties are specified by law to be shared.

21 (c) The Board shall establish a standing committee of the
22 Board called the Textbook Selection Committee (the "Committee"),
23 which shall be chaired by a member of the Board appointed by
24 the chairperson of the Board, and shall consist of four (4)
25 additional members, who may or may not be members of the
26 Board, appointed by the chairperson of the Committee. The
27 chairperson shall make appointments from both the public and the
28 private school sectors. The Board shall also establish two
29 subcommittees, one of which shall be composed of educators from
30 the public schools and the other of educators from the private
31 schools. Each subcommittee shall examine textbooks and make
32 recommendations thereon to the Committee, which will then make
33 recommendations for adoption or disapproval of the proposals to
34 the Board. Textbooks and other instructional materials adopted

1 for each grade and subject field shall come from a multiple listing
2 to meet the varying ability levels of elementary and secondary
3 students in the territory. The Board shall also establish a
4 textbook adoption calendar setting forth the subjects or courses
5 for each grade level that are to be selected and ordered each
6 year, on a rotation basis, not to exceed five (5) years of
7 continuous use for any one (1) textbook, and the critical dates to
8 be met each year. In addition, the Board shall establish a similar
9 but separate calendar for the textbook ordering process which
10 will ensure that new and replacement textbooks are available in
11 the classroom for the opening of school each year.

12 (d) It shall be the duty of the Committee to:

13 1. Establish the criteria for the selection of texts for
14 use by students attending public and private schools in
15 Guam and ensure that such criteria are met;

16 2. Review the curriculum changes and textbook
17 adoption proposals submitted to it by the subcommittees, and
18 make recommendations to the Board to adopt or disapprove
19 proposals of the subcommittees, and state the reasons
20 therefor;

21 3. Review the list of textbooks requested by the
22 public and private schools for the next school year to ensure
23 that the textbooks were selected from the multiple listing of
24 textbooks adopted by the Board;

25 4. Recommend to the Board the amount of advance
26 appropriation necessary to purchase the textbooks; and

27 5. Ensure that the textbook adoption calendar and the
28 textbook ordering calendar established by the Board are
29 adhered to.

30 (e) No school official or member of any committee or
31 subcommittee created by the Board shall accept any emolument,
32 money, or other valuable thing, or any inducement to directly or
33 indirectly introduce, recommend, vote for, or otherwise influence
34 the adoption or purchase of any textbooks or other instructional

1 materials. Anyone who violates any of these prohibitions shall be
2 guilty of a misdemeanor and shall be removed from the position
3 occupied.

4 (f) The Board shall select and adopt a multiple list of
5 textbooks for use by elementary and secondary grades. The list
6 of textbooks shall be based on the recommendations of the
7 subcommittees established pursuant to subsections (c) and (d) of
8 this section. The list shall consist of textbooks for each subject
9 matter or course that address the varying scholastic abilities of
10 students in Guam's schools. The Board shall act on the
11 recommendation of the subcommittees and Committee within thirty
12 (30) days after submission.

13 (g) It is the policy of the Board that no public funds shall
14 be expended to purchase religious or sectarian books, or books
15 used for religious or sectarian purposes."

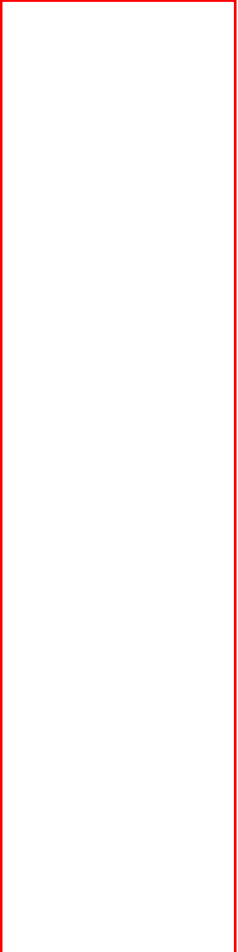
16 Section 2. Subsection (c) of §4106 of Title 17, Guam Code Annotated
17 is hereby amended to read:

18 "(c) The pro rata share for public schools and for private
19 schools of the total budgetary allocation for textbooks for each school
20 year shall be an equitable amount based upon the total enrollment of
21 students in kindergarten through the 12th grade (grades K-12) of
22 both the public and private schools. The amount apportioned for
23 private school students shall be the ratio of the total enrollment of
24 students in grades K-12 in both public and private schools for the
25 school year in which the textbooks are to be used, to the enrollment
26 of students in grades K-12 in private schools for that school year.
27 The amount to be apportioned for public school students shall be
28 calculated in the same manner using the enrollment of students in
29 public schools."

30 Section 3. Subsection (g) of §4106 of Title 17, Guam Code Annotated,
31 is hereby amended to read:

32 "(g) The Board shall adopt policies by means of rules if
33 necessary with respect to the collection of fines from public and
34 private school students and the disbursement of funds as authorized in

1 §4107 of this Chapter no later than March 15, 1990. The Board sha
2 report the total amount of fines collected to the Legislature no late
3 than June 30 of each year."



DIVISION	CODE
TERRITORIAL BOARD	BE
DIRECTORS OFFICE	DO
FEDERAL PROGRAMS	FP
BUSINESS OFFICE	BO
RESEARCH PLANNING AND EVALUATION	RP
PERSONNEL SERVICES	PS
FACILITIES AND MAINTENANCE	FM
PUPIL PERSONNEL	PP
LEARNING RESOURCE CENTER	LR
CURRICULUM AND INSTRUCTION	CI
CHAMORRO STUDIES	CS
VOCATIONAL TECHNICAL EDUCATION	VE
ELEMENTARY ADMINISTRATION	EA
HEADSTART	HS
SECONDARY ADMINISTRATION	SA
SPECIAL EDUCATION	SE
AGANA HEIGHTS ELEMENTARY	AH
AGAT ELEMENTARY	AG
UPI ELEMENTARY	UP
CARBULLIDO ELEMENTARY	CA
C.L. TAITANO ELEMENTARY	CL
F.Q. SANCHEZ ELEMENTARY	FQ
FINEGAYAN ELEMENTARY	FI
HARMON LOOP ELEMENTARY	HL
H.S. TRUMAN ELEMENTARY	HT
INARAJAN ELEMENTARY	IN
J.P. TORRES ELEMENTARY	JP
J.Q. SAN MIGUEL ELEMENTARY	JQ
L.B.J. ELEMENTARY	LB
M.A. ULLOA ELEMENTARY	MA
MERIZO ELEMENTARY	ME
M.U. LUJAN ELEMENTARY	MU
ORDOT/CHALAN PAGO ELEMENTARY	OC
P.C. LUJAN ELEMENTARY	PC
PRICE ELEMENTARY	PR
TALOFOFO ELEMENTARY	TA
TAMUNING ELEMENTARY	TE
WETTENGEL ELEMENTARY	WE
YIGO ELEMENTARY	YI
AGUEDA JOHNSTON MIDDLE	AJ
DEDEDO MIDDLE	DM
F.B. LEON GUERRERO MIDDLE	FB
INARAJAN MIDDLE	IM
PITI MIDDLE	PM
L.P. UNTALAN MIDDLE	LP
GEORGE WASHINGTON HIGH	GW
INARAJAN HIGH	IH
J.F.K. HIGH	JF
OCEANVIEW HIGH	OH
SIMON SANCHEZ HIGH	SS

Schedules

GOVERNMENT OF GUAM
BUREAU OF BUDGET & MANAGEMENT RESEARCH
DEPARTMENT OF EDUCATION REVIEW
SCHEDULE OF OVERFILLED & UNDERFILLED POSITIONS
FISCAL YEAR 1995

SECTION #	SECTION / DIVISION	UNDERFILLED	OVERFILLED
1100	DIRECTORS OFFICE	0	2
1500	RESEARCH PLANNING AND DEVELOPMENT	0	2
1600	FINANCIAL STUDENT ADMIN & INFO	1	1
1900	LEARNING RESOURCE CENTER	1	0
2000	CURRICULUM AND INSTRUCTION	7	0
2100	CHAMORRO STUDIES	25	37
2200	BUSINESS OFFICE	2	2
2300	PERSONNEL OFFICE	0	1
2400	FACILITIES AND MAINTENANCE	1	5
2500	PUPIL PERSONNEL SERVICES	2	1
2600	CAFETERIA ADMINISTRATION	1	0
3000	ELEMENTARY ADMINISTRATION	2	0
3001	AGANA HEIGHTS ELEMENTARY	6	10
3002	AGAT ELEMENTARY	18	17
3003	B.P. CARBULLIDO ELEMENTARY	14	10
3004	C.L. TAITANO ELEMENTARY	16	13
3005	F.Q. SANCHEZ ELEMENTARY	6	4
3006	FINEGAYAN ELEMENTARY	31	15
3007	HARRY S. TRUMAN ELEMENTARY	13	14
3008	HARMON LOOP ELEMENTARY	14	14
3009	INARAJAN ELEMENTARY	7	13
3010	J.P. TORRES ELEMENTARY	11	6
3011	J.Q. SAN MIGUEL ELEMENTARY	14	14
3012	L.B. JOHNSON ELEMENTARY	5	4
3013	M.A. ULLOA ELEMENTARY	25	17
3014	M.U. LUJAN ELEMENTARY	23	14
3015	MERIZO ELEMENTARY	8	6
3016	ORDOT / CHALAN PAGO ELEMENTARY	10	12
3017	P.C. LUJAN ELEMENTARY	16	19
3018	PRICE ELEMENTARY	25	14
3019	TALOFOFO ELEMENTARY	6	8
3020	TAMUNING ELEMENTARY	10	12
3021	UPI ELEMENTARY	26	11
3022	WETTENGEL ELEMENTARY	15	18
3023	YIGO ELEMENTARY	25	13
3100	HEAD START	2	4
4000	SECONDARY ADMINISTRATION	25	0
4030	AGUEDA JOHNSTON MIDDLE	15	28
4031	DEDEDO MIDDLE	22	32
4032	F.B. LEON GUERRERO MIDDLE	23	27
4033	INARAJAN MIDDLE	16	16
4034	PITI MIDDLE	11	17
4035	L.P. UNTALAN MIDDLE	16	30
4040	GEORGE WASHINGTON HIGH	33	39
4041	INARAJAN HIGH	12	12
4042	JOHN F. KENNEDY HIGH	35	41
4043	OCEANVIEW HIGH	18	23
4044	SIMON SANCHEZ HIGH	33	35
4100	VOCATIONAL EDUCATION	2	2
5000	SPECIAL EDUCATION	29	38
9999	LEAVE OF ABSENCE STATUS (NOT FUNDED)	1	0
1200	FEDERAL PROGRAMS	7	10
2700	DEPARTMENT OF DEFENSE	2	3
5051	SPECIAL EDUCATION - CHILD FIND	27	21

TOTAL

715

707

GOVERNMENT OF GUAM
BUREAU OF BUDGET & MANAGEMENT RESEARCH
DEPARTMENT OF EDUCATION REVIEW
OVERFILLED/UNDERFILLED UNRELATED POSITIONS

SOURCE: FEB. 8, 1995 STAFFING PATTERN

SCHOOL/DIVISION	OVER/UNDERFILLED POSITION	PAY GRADE	ACTUAL POSITION	PAY GRADE	
Director's Office	Project Director	N-01	School Program Consultant	N-10	
Director's Office	Administrative Secretary	I-01	Administrative Assistant	J-06	
Research Planning & Eva.	School Program Consultant	N-01	Assistant Legal Counsel	Con-3	
Research Planning & Eva.	School Program Consultant	N-01	Planner II	N-07	
Financial Stu. Admin & Info	Computer Operator III	J-01	Teacher II	K-02	
Financial Stu. Admin & Info	Training Specialist	K-01	Payrol Clerk II	H-02	
Learning Resource Center	Learning Resource Center ?	O-01	Program Coordinator IV	N-01	
Curriculum & Instruction	School Program Consultant	N-01	Teacher V	M-12	
Curriculum & Instruction	School Program Consultant	N-01	Teacher V	M-08	
Curriculum & Instruction	School Program Consultant	N-01	Teacher IV	LT-11	
Curriculum & Instruction	School Program Consultant	N-01	Teacher V	M-06	
Curriculum & Instruction	School Program Consultant	N-01	Teacher IV	LT-09	
Chamorro Studies	Community Program Aide II	E-01	Teacher II	K-02	
Chamorro Studies	School Program Consultant	N-01	Teacher I-A	H-01	
Chamorro Studies	Project Director (DOE)	N-01	Teacher II	K-02	
Business Office	Records Management Officer	J-01	Buyer II	H-02	
Business Office	Accounting Technician III	J-01	Administrative Assistant	J-07	
Business Office	Controller	R-01	Chief Financial Officer	Con-5	
Personnel Office	Asst Personnel Services A	N-01	Personnel Specialist IV	N-16	
Facilities & Maintenance	Maintenance Worker	H-01	Teacher II	K-02	
Facilities & Maintenance	Locksmith II	G-01	Painter I	F-03	
Facilities & Maintenance	Trades Helper	D-01	Building Custodian Supvr	G-06	
Facilities & Maintenance	Trades Helper	D-01	Maintenance Worker	H-07	
Facilities & Maintenance	Painter I	F-01	Teacher II	K-02	
Facilities & Maintenance	Electrician II	I-01	Teacher II	K-02	
Pupil Personnel Services	Clerk III	E-01	Clerk Typist III	F-03	
Pupil Personnel Services	School Program Consultant	N-01	Teacher V	M-07	
Pupil Personnel Services	Psychometrist	N-01	Social Worker III	M-05	
Cafeteria Administration	Administrative Officer	L-01	Administrative Assistant	J-02	
Elementary Administration	Administrative Assistant	J-01	Teacher I-C	I-02	
Elementary Administration	Asst. Associate Superinte	S-01	Teacher I-C	I-02	
C. L. Taitano Elementary	Elementary School Assista	N-01	Teacher II	K-02	
F. Q. Sanchez Elementary	Teacher I-A	H-05	School Health Counselor	L-09	
H.S. Truman Elementary	Parent Volunteer Program	H-01	Teacher II	K-02	
Talofoto Elementary	Elementary School Assista	N-01	Teacher II	K-02	
Tamuning Elementary	Elementary School Assista	N-01	Teacher I-D	IT-03	
Wetiongol Elementary	Administrative Assistant	J-01	Teacher II	K-02	
Yigo Elementary	Administrative Assistant	J-01	Teacher I-C	I-03	
Yigo Elementary	Teacher I-C	I-05	School Health Counselor	I-04	
Yigo Elementary	Elementary School Assista	N-01	Teacher IV	LT-08	
Headstart Program	School Health Program Coo	M-01	School Health Counselor I	L-08	
Dededo Middle School	Administrative Officer	L-01	Administrative Assistant	J-07	
Inarajan Middle School	Senior Army Instructor	L-05	Teacher II	K-02	
Piti Middle School	Nurse Aide I	D-01	Clerk II	D-03	
Oceanview High School	Secondary Sch. Assistant	O-01	JTOTC Instructor I	IT-07	
Simon Sanchez High School	Licensed Practical Nurse	I-01	School Health Counselor	L-04	
Special Education	Program Coordinator IV	N-01	Social Worker II	L-04	
Special Education	School Aide III	F-01	Secretary I Typist	G-05	
Special Education	Teacher V	M-05	School Health Counselor I	L-04	
Total positions		49	Total positions		49

Government of Guam
Department of Education
Analysis of Staffing Pattern in Comparison
with Payroll Register

DIVISION/SCHOOL	NAME	A	B	C
		STAF. PATT. SALARY AS OF 1/10/95 PER ANNUM	LABOR COST REGISTER AS OF PPE 11/26/94	Variance A-B
Personnel Office	Cruz, Iris M.	22,044	20,942	1,102
Facilities & Maintenance	Santos, Roland V	22,926	22,044	882
	Toves, Cecilia GF	37,128	Not on Payroll Register	
	Sanchez, Jose S.	25,810	24,376	1,434
	Aguon, Vincent P.	19,840	31,011	(11,171)
Curriculum & Instruction	Duenas, Maria M.	29,825	Not on Payroll Register	
Chamorro Studies	Lauron, Lucille L.	26,197	Not on Payroll Register	
	Rivera, Maria AT	54,765	51,723	3,042
	Paulino, Charles F.	35,802	34,476	1,326
Special Education	Salas, Juanita P.	24,984	24,151	833
	Marcus, Lori Ann T.	20,942	19,840	1,102
	Rowe, Doris C.	34,518	33,286	1,232
Special Ed—Child Find	Cruz, Leonara L.	16,830	15,840	990
	Lujan, Rita F.	26,965	22,926	4,039
	Camacho, Esther Jesse	28,178	Not on Payroll Register	
	Matek, Sharon J.	15,840	Not on Payroll Register	
	Moniz, Grace Ann	15,840	12,680	3,160
	Chargualaf, John M.	15,840	Not on Payroll Register	
	Chiguina, Danny P.	15,840	Not on Payroll Register	
	Taitingfong, Antoine	15,840	Not on Payroll Register	
	Mendiola, Julie T.	17,820	16,830	990
	Mariano, Aurora	23,808	23,926	(118)
	Guiry, Sibyl	32,775	Not on Payroll Register	
	Zaiser, Juliette	32,775	Not on Payroll Register	
	Wheeler, Authur	48,227	46,596	1,631
Secondary Education	San Nicolas, Jesus M.	32,140	56,472	(24,332)
Federal Programs (Federal)	Reuney, Koschy S.	16,656	14,979	1,677
	Pangelinan, Mantanona	24,656	Not on payroll register	
	Schlosbon, Nancy	26,520	Not on payroll register	
	Del Rosario, Dalia K.	38,716	Not on payroll register	
	Williams, Michael James	38,639	37,259	1,380
Business Office	Duenas, Vicente M.	27,244	25,810	1,434
Cafeteria Administration	Anderson, Kristin L.	19,840	Not on payroll register	
	Mayo, Madeleine E	24,062	Not on payroll register	
	Crisostomo, Antonio	25,967	Not on payroll register	
	Cenzon, Edward J.	45,043	Not on payroll register	
	Roberto, Gary P.	22,486	Not on payroll register	
	Weaver, John A.	15,133	Not on payroll register	
	Taitague, Priscilla T.	22,699	21,943	756
	Mafnas, Angelina C.	21,186	20,429	757
	Garretson, Pauline S	21,186	20,429	757
	Guerrero, Victoria Q	16,079	15,133	946
	Camacho, Jeanette V	20,429	Not on payroll register	
	Salas, Carmen S.	21,186	Not on payroll register	
	Manosa, Jeffery JA	20,429	Not on payroll register	
Financial Stw. Admin & Info.	Manibusan, Cecilia C.	29,944	28,875	1,069

Government of Guam
Department of Education
Analysis of Staffing Pattern in Comparison
with Payroll Register

DIVISION/SCHOOL	NAME	A STAF. PATT. SALARY AS OF 1/10/95 PER ANNUM	B LABOR COST REGISTER AS OF PPE 11/26/94	C Variance A-B
Headstart-Local	Simpson, Patricia S.	25,967	24,968	999
Elementary Administration	Borja, Hortencia A.	22,726	45,469	(22,743)
Inarajan Elementary	Lujan, David E.	24,151	23,318	833
Talofofo Elementary	Hasanon, Rosemary F.	38,454	37,128	1,326
Agat Elementary	Pegarido, Diana R.C.	38,639	37,259	1,380
H.S. Truman Elem	Munoz, Jose C.	24,592	23,760	832
C.L. Taitano Elem.	Braley, Doris V.	25,571	24,689	882
	Acfalle, Roseanna L.	24,062	14,437	9,625
L.B. Johnson Elem.	Isezaki, Frances J.	23,808	22,926	882
Tamuning Elementary	Villogomez, Dionea	22,926	22,044	882
P.C. Lujan Elementary	Taitague, Charityhope	43,490	41,936	1,554
B.P. Carbullido Elementary	Guevara, Restituto Jr.	17,024	16,079	945
Agana Hts. Elementary	Leon Guerrero, Araceli	28,085	27,149	936
Finegayan Elementary	Clifford, Parke W.	34,056	32,775	1,281
	Tuncap, Joseph R.	20,942	19,840	1,102
	Elizaga, Leonora D.	26,736	25,399	1,337
Harmon Loop Elementary	Hanzsek, Jennifer L.	27,149	26,212	937
M.A. Ulloa Elem. School	Manibusan, Joaquin T.	21,384	20,592	792
	Pereira, Teresita LG.	37,259	35,879	1,380
	Taijeron, Tommy S.	23,808	22,926	882
Yigo Elementary School	Lanny, Marilyn	19,779	19,370	409
	Tyrell, Yvonne C.	24,062	Not on payroll register	
	Taylor, Arlene A	18,810	17,820	990
Wettengel Elem. School	Padua, Teresita M.	39,780	38,454	1,326
	Caronongan, Marijune	26,197	Not on payroll register	
Price Elem. School	Damian, Marie B.	17,697	16,656	1,041
	Orlino, Anita	28,963	27,964	999
	Pangelinan, Bertha C.	16,079	15,133	946
Upi Elem. School	Bonine, Joanne F.	41,399	40,019	1,380
	Legrand, Kathleen S.	32,053	30,820	1,233
Dededo Middle School	Aquino, Marie	18,738	17,697	1,041
	Quintanilla, Diana C.	30,972	29,825	1,147
	Mendiola, Lourdes	18,737	17,635	1,102
	Emsley, Victor A.	24,689	23,808	881
FBLG Middle School	Osborn, Rosita	52,458	51,247	1,211

Government of Guam
Department of Education
Analysis of Staffing Pattern in Comparison
with Payroll Register

DIVISION/SCHOOL	NAME	A	B	C
		STAF. PATT. SALARY AS OF 1/10/95 PER ANNUM	LABOR COST REGISTER AS OF PPE 11/26/94	Variance A-B
L.P. Untalan Middle	San Agustin, Benny C.	23,318	22,490	828
Agueda Johnston Middle	Leon Guerrero, Rita	28,678	27,248	1,430
	Angogo, Anthony S.	24,689	23,816	873
	Rectutar, Francis	35,751	34,528	1,223
	Valera, Mary M.	42,848	41,392	1,456
Simon Sanchez High	Pangelinan, Vivian E.	19,840	18,737	1,103
	Gentapanan, John F.	22,699	21,943	756
	San Nicolas, David P.	18,810	17,820	990
	Dulay, Carla V.	23,197	26,197	(3,000)
	Sheely, Cathy A.	27,738	26,197	1,541
	Mendiola, Daniel T.	34,518	33,285	1,233
G.W. High	Castro, Angela F.	17,820	16,822	998
	Johnson, Blandina C.	18,737	17,628	1,109
	Kessenich, Sabrina DE	37,529	35,880	1,649
	Esparza, Margarita C.	32,775	29,274	3,501
	Tatreau, Linda	33,150	31,500	1,650
	Borja, George—Anthony	57,515	55,302	2,213
	Pangelinan, Pedro M.	24,592	23,764	828
JFK High	Flores, Nieves P.	40,150	38,714	1,436
	Bell, Evans F.	36,984	36,972	12
	Benavente, Eddie L.G.	25,399	24,050	1,349
	Panganiban, Lolita S.	28,178	26,520	1,658
Inarajan High	Concepcion, Felix	23,808	22,932	876
	Berger, Chet A.	26,197	32,422	(6,225)
	Salas, Joseph F.	35,802	51,688	(15,886)
Oceanview High	Diego, Joseph L.G.	52,458	51,246	1,212
	Bourque, Sophia	22,726	21,396	1,330

Exhibits

LIST OF CONTACTS

<u>SCHOOL/DIVISION</u>	<u>NAME</u>	<u>POSITION TITLE</u>
Team 1:		
D.O.E. — Divisions:		
Director's Ofc.	Robert Klitzkie	Director
	Tomas Paulino	Deputy Director
Business Office	Herbie Perez	Financial Affairs Adminstr.
	Vicky Quenga	Asst. Financial Affairs Adminstr.
	Rosie Tainatongo	Assoc. Supt. Adminstr.
	Ben Duenas	Inventory Mgmt. Officer
	Joe Tainatongo	Warehouse Supervisor II
	John Mariano	Property Control Officer
	George Mendiola	Property Control Officer
	Antoinette Pangelinan	Accounting Technician III
	John Naputi	Accounting Technician II
	Evelyn Lujan	Accounting Technician III
	Dina Lorenzo	Accounting Technician II
	Rosie Duenas	Administrative Officer
	Gary Roberto	Storekeeper
C&I	Aline Yamashita	Assoc. Supt.
	Debra Doucette	Teacher V
	Peter Taitano	Teacher IV
	Sylvia Taitano	Teacher III
	Liz Long	Administrative Officer
Facilities and Maintenance	Joe Pinaula	Facilities & Maintenance Mngr
	Frank Naputi	Administrative Officer
	Nick Ocampo	Bldg. Maint. Supt.
	Andrew Brub	Supply Supervisor
	Virgilio Antonio	Bldg. Maintenance Supervisor
	Paul Johnson	Bldg. Maintenance Supervisor
	Ray Revedo	Multi Media Tech. II
	Kenneth Calvo	Plumber Supervisor
	Joe Benavente	C.I.P.
	Jeanet Santos	Clerk Typist III
	Lourdes Taitano	Administrative Asst.
	John Sablan	Safety Inspector II
	Roland Santos	Supply
	Ernie Rosario	Carpentry
	Doris Perez	Typist
	Teresita Fergurgur	Clerk Typist
	Inocencio Geneilla	Secretary
	Marcella Arceo	Program Coordinator II
	Merle Hiller	Program Coordinator III
	Richard Quitugua	Program Coordinator III
	Cecilia Toves	Program Coordinator III
	Raymond Cahill	Refrigeration I
	Alan Kidd	Refrigeration Leader
	Raymond Peredo	Multi-media Supervisor
	Frank Rivera	Electrician

LRC	Rosalia Lizama Anna Sloan	Administrative Asst. Librarian II
Personnel	Luisa Nededog Luis Reyes Annie Cruz Marlene Camacho Priscilla A. Quinata Dorothy Leon Guerrero Martha Naputi	Personnel Spec. IV Personnel Srvs. Administr. Personnel Specialist III Personnel Specialist III Personnel Specialist III Administrative Assistant Personnel Specialist
Procurement & Supplies	Frank Ichihara Mike Pangelinan	Storekeeper I Supply Mgmt Administrator
Special Education	Carmen Quichocho	Administrative Services Officer
Teacher Center	Frances Aquino	Clerk III
D.O.E. - Schools: Chief Brodie	Lorena Chaco	Principal
FBLG	Wesley Daniels	Sec. Sch. Asst. Principal
P.C. Lujan	Rosary Leon Guerrero	Principal
Simon Sanchez	Lorena Habana Sylvia Cepeda	Asst Principal (Dededo Middle) Administrative Asst.
Yigo	Marsha Leon Guerrero	Principal
Gov't. Agencies: DOA/Division of Accounts	John DeNorcey Bill Carpo	Controller Deputy Controller
DOA/Personnel	Ray Lizama	Personnel Specialist IV
Civil Service Commission	Luis Baza	Personnel Management Analyst III
General Svcs. Agency	Lorenzo Aflague Fred Santiago Jose Babauta	Chief Procurement Officer Administrator Surplus Property Administrator Central Division
DPW	Linda Ibanez	Supply Supervisor

LIST OF CONTACTS

<u>SCHOOL/DIVISION</u>	<u>NAME</u>	<u>POSITION TITLE</u>
Team 2:		
Finegayan Elementary	Robert Lizama Carolyn D. Camacho Evangeline Certeza Lourdes Dungca Nicolasa Blas	Principal Assistant Principal Clerk Typist III Clerk III Secretary II--Typist
Harmon Loop Elementary	Teresita Cruz Ruth Atoique Rosita Siquenza	Principal Administrative Officer Clerk Typist III
J.Q. San Miguel Elem.	Evangeline San Nicolas Nacrina Mendiola Michelle Evangelista	Principal Assistant Principal Clerk Typist III
MA Ulloa Elementary	Evangeline Chang Melissa Savares Dolores Cruz Tommy Tajeron	Assistant Principal Secretary I Typist Clerk II Library Tech I
Price Elementary School	Julia Sission Antoinette Morta Anita Orlino	Principal Acting Asst. Principal Secretary II Typist
Upi Elementary	Mildred Bamba Richard Taitano Mildred Lujan Barbara Emsley Margaret Johnson	Principal Administrative Assistant Assistant Principal Clerk Typist III Clerk III
Wettengel Elementary	Elizabeth Untalan Florentina Santos Juanita Salas	Principal Secretary I Typist Teacher III
Yigo Elementary	Rosie Calvo Elizabeth Mesa Juanita Cruz Irene Preuc	Secretary II Typist School Aide III School Aide III School Aide III
Dededo Middle	Lourdes Boyd Diana Quintanilla Josephine San Nicolas	Principal Administrative Assistant Clerk Typist III
FBLG Middle	Rosita Osborn Wesley Daniels Jose Sablan Macrina Aguon	Principal Assistant Principal Administrative Assistant Clerk Typist II
Simon Sanchez	Sylvia Cepeda Lawrence K. Antonette Pocaigue Pete Aguon	Administrative Assistant Assistant Principal School Aide II Actng Bldg. Custodian Suprv.

LIST OF INTERVIEWED PERSONNEL

<u>SCHOOL/DIVISION</u>	<u>Name</u>	<u>Position Title</u>
Team 2:		
Upi Elementary	Johnson, Margaret	Clerk III
	Concepcion, Linda M	Clerk Typist II
	Blas, Frances Marie	Clerk Typist II
	Emsley, Barbara B.	Clerk Typist III
	Taitano, Richard	Administrative Assistant
	Nauta, Lydia Mae	School Aide I
	Scharff, Hans S	School Aide I
	Tenorio, Jeanette M	School Aide I
	Asombrado, Janice M	School Aide I
	Cruz, Liza R.	School Aide II
	Rivera, Eunice J	School Aide II
	Naputi, Felicita T	School Aide III
	Sablan, Annie B	School Aide III
	Conway, Dolores	School Aide III
	Taimanao, Elizabeth	School Aide III
	Wusstig, Harvey	School Aide III
	Gentapanan, Patrick	School Aide III
	Aguon, Edie Marie	School Aide III
	Curz, Isabel	School Aide III
	Santos Vera	School Aide III
	Cabrera, Arthur	School Aide III
	Davis, Vivian	School Aide III (LOTE Program)
Yigo Elementary School	Lanny, Marilyn B.	Clerk Typist II (Nurse's Aide)
	Perez, Agnes	Clerk Typist III
	Calvo, Rosita	Secretary II Typist
	Taylor, Arlene	School Aide I
	Mansapit, RoseMary	School Aide I
	Mendiola, Doris	School Aide II
	Campos, Jr. Jesus	School Aide II
	Snaer, Celia R	School Aide II
	Cruz, Juanita	School Aide III
	Preuc, Irene S.	School Aide III
	Mesa, Elizabeth	School Aide III
	Cruz, Ignacio	School Aide III
	Manibusan, MaryJane	School Aide III
	Pangelinan, Rose	School Aide I (Special Aide)
WETTENGEL ELEMENTARY	PANGELINAN, LOLITA F.	CLERK TYPIST II
	BAUTISTA, CATHY JO	CLERK TYPIST III
	SANTOS, FLORENTINA B.	SECRETARY I TYPIST
	PANGELINAN JR., PEDRO	SCHOOL AIDE I
	TYDINGCO, JENNIFER C.	SCHOOL AIDE I
	CAMACHO, SHAWN B.	SCHOOL AIDE I
	RAPOLLA, JOHN R.	SCHOOL AIDE II
	MANIBUSAN, ISABEL I.	SCHOOL AIDE II
	MURAKAMI, MILLIE S.	SCHOOL AIDE II
	PALOMO, TERESITA M.	SCHOOL AIDE III
	MALINAO, NELLY A.	SCHOOL AIDE III
	PALOMO, LOURDES B.	SCHOOL AIDE III
	GARRIDO, EVELYN C.	SCHOOL AIDE III

Team 2, Cont.

LEON, DEBRA RC

SCHOOL AIDE III

SIMON SANCHEZ HIGH

CAPARIDA, ESTER Y.	CLERK III
DUENAS, EMILIA G.	CLERK III
PEREZ, MARIA C.	CLERK TYPIST III
PANGELINAN, ERMA SN.	CLERK TYPIST III
CEPEDA, SYLVIA A.	ADMIN ASSISTANT
POCAIGUE, ANTOINETTE	SCHOOL AIDE II
QUINTANILLA, YVONNE J.	SCHOOL AIDE II
CRUZ, PREPEDIGNA B.	SCHOOL AIDE III
GANGE, RUDOLFO A.	SCHOOL AIDE III
AGUON, PETER S.	SCHOOL AIDE III
ACOSTA, VICTORIA M.	SCHOOL AIDE III
SANTOS, FERLITA F.	SCHOOL AIDE III
MANTANONA, ANGELINA T.	SCHOOL AIDE III
GAGARIN, GARUEL R.	SCHOOL AIDE III
QUINATA, MONICA P.	SCHOOL AIDE III
CASTRO, GREGORY VM	SCHOOL AIDE III
IRIARTE, CHERLY ANN	SCHOOL AIDE III

DEDEDO MIDDLE

DUENAS, EMILIA A.	CLERK II
AQUINO, MARIE S.	CLERK III
PALMA, MARIE C.	CLERK TYPIST II
MANGLONA, CARMEN LG.	CLERK TYPIST III
SAN NICOLAS, JOSEPHINE	CLERK TYPIST III
GUERRERO, ALFRED RC.	CLERK TYPIST III
QUINTANILLA, DIANA C.	ADMINISTRATIVE ASSISTANT
LIZAMA, EVELYN H.	SCHOOL AIDE I
FINONA, MARIA M.	SCHOOL AIDE I
MUNOZ, JIMMY D.	SCHOOL AIDE I
CRUZ, MELVIN A.	SCHOOL AIDE I
MENDIOLA, PAUL AI	SCHOOL AIDE I
LEON GUERRERO, JEANNE	SCHOOL AIDE I
MATERNE, JASON P.C.	SCHOOL AIDE I
AGUON, JEANETTE S.	SCHOOL AIDE I
TOVES, FRANKIE C.	SCHOOL AIDE I
TAJALLE, GERALDINE D.	SCHOOL AIDE I
MCCALE, KENNETH E.	SCHOOL AIDE II
CEPEDA, MARYANN C.	SCHOOL AIDE II
NOCHEFRANCA, RONALD L.	SCHOOL AIDE II
SUPERALES, BENJAMIN M.	SCHOOL AIDE III
BLAS, ANITA M.	SCHOOL AIDE III
SANTOS, EDDIE R.	SCHOOL AIDE III

F.B. LEON GUERRERO MIDDLE

SANTOS, DONNA C.	CLERK TYPIST II
AGUON, MACRINA M.	CLERK TYPIST II
PANGILINAN, ELEANOR N.	CLERK TYPIST III
GARCIA, ANTONITA L.	SECRETARY I TYPIST
SABLAN, JOSE C.	ADMIN ASSISTANT
PEREZ, DEXTER M.	SCHOOL AIDE I
SUMAIT, MARCOL ANN	SCHOOL AIDE II
BALAJADIA, DORIS RT	SCHOOL AIDE II
CEPEDA, JOSEPHINE A.	SCHOOL AIDE II
BENAVENTE, MIMIE B.	SCHOOL AIDE II
CAUSING, NENITA B.	SCHOOL AIDE II
QUINATA, BOB J.	SCHOOL AIDE III
PEREZ, EVELYN A.	SCHOOL AIDE III
FLORES, RONALD J.	SCHOOL AIDE III

Team 2, Cont.

PRICE ELEMENTARY

CEPEDA, JULIAN JR	SCHOOL AIDE III
DAMIAN, MARIE B.	CLERK TYPIST II
BLAS, LUCY ANN C.	CLERK-TYPIST III
FRANCISCO, LOURDES A.	CLERK TYPIST III
ORLINO, ANITA F.	SECRETARY II TYPIST
CRUZ, GREGORIA B.	SCHOOL AIDE I
MENO, JANET C.	SCHOOL AIDE III
DIXON, MARIA A.	SCHOOL AIDE III
FEGURGUR, JUANITA T.	SCHOOL AIDE III
MESA, JOANN B.	SCHOOL AIDE III
MASGA, ANDREW S.	SCHOOL AIDE III
WRIGHT, PAUL	SCHOOL AIDE III
PALOMO, KENNETH A.	SCHOOL AIDE III
PALOMO, MORYNE-NICOLE	SCHOOL AIDE III
DAMIAN, MARIE LG	SCHOOL AIDE III
MARTINEZ, MELISSA I.	SCHOOL AIDE III
REYES, VANESSA A.	SCHOOL AIDE III
TYQUIENGCO, GLENN AC	SCHOOL AIDE I (SPECIAL ED)

J.Q.SAN MIGUEL ELEMENTARY

EVANGELISTA, MICHELLE	CLERK TYPIST III
MATERNE, WANDA T.	SCHOOL AIDE I
QUENGA, PETER JOSEPH	SCHOOL AIDE I
ROSALIN, JULINE C.	SCHOOL AIDE III
LEON GUERRERO, RODNEY	SCHOOL AIDE III
SIGUENZA, GLEN A.	SCHOOL AIDE III
WILLIANDER, DITA	SUBSTITUTE- COMPACT IMP
VALERA, SHIRLEY	SUB- ONE TO ONE AIDE

FINEGAYAN ELEMENTARY

DUNGCA, LOURDES M.	CLERK III
SUOBIRON, SARITA F.	CLERK TYPIST II
CERTEZA, EVANGELINE B.	CLERK TYPIST III
BLAS, NICOLASA Q.	SECRETARY II TYPIST
SANTOS, VINCENT C.	SCHOOL AIDE I
SALALILA, LORETTA D.	SCHOOL AIDE II
CRUZ, DOLORES MA	SCHOOL AIDE III
LEON GUERRERO, CECILI	SCHOOL AIDE III
FRANCISCO, JACQUELINE	SCHOOL AIDE III
SUPERALES, CYNTHIS B.	SCHOOL AIDE III
ESTAY, ANTONIA SN	SCHOOL AIDE III
STRUBEL-ERICKSON, EVE	SCHOOL AIDE III
MENDIOLA, MARY M.	SCHOOL AIDE III
CAMACHO, GABRIEL G.	SCHOOL AIDE III
SAN AGUSTIN, TRINIE D.	SCHOOL AIDE III
CRUZ, MICHELE C.	SCHOOL AIDE III
SABLAN, LILLIAN	SCHOOL AIDE III
MASNAYON, CATHERINE	SCHOOL AIDE III

HARMON LOOP ELEM

SAN NICOLAS, DELIA P.	CLERK TYPIST II
SIGUENZA, ROSITA B.	CLERK TYPIST III
BLAS, MARILYN S.	CLERK TYPIST III
ROSARIO, EILEEN F.	CLERK TYPIST III
AGUON, NORBERT J.	SCHOOL AIDE I
FEJERAN, LUZ S.	SCHOOL AIDE I
ENRIQUEZ, LOURDES M.	SCHOOL AIDE III
SUPERALES, THERESE C.	SCHOOL AIDE III

Team 2, Cont.

M.A. ULLOA ELEMENTARY

CRUZ, DOLORES
PANGELINAN, MARIA C.
MANIBUSAN, LILIAN
SAVARES, MELISSA
MANIBUSAN, JOAQUIN
SANTOS, TERESITA
TUDELA, RITA
SALAS, JOHN PT
ALVAREZ, LARRY
CRUZ, SYLVIA
COLLINS, LILLIAN J
MEGOFNA, JUAN
CAMACHO, JUNE C
CEPEDA, FRANCES D
MURAKAMI, JULIE Q
DUENAS, YVONNE M
CEPEDA, JENNY R
MASGA, MELISSA M

[illegible]

LIST OF CONTACTS

<u>SCHOOL/DIVISION</u>	<u>NAME</u>	<u>POSITION TITLE</u>
Team 3:		
Agat Elementary	Regonia S. Flores Irene Quinata Maria Chow	Principal Clerk Typist II Secretary II Typist
F.Q. Sanchez Elementary	Maria Blas Mary Sanchez Teresita Acfalle Teresita Chiguina	Principal School Aide III School Aide III School Aide II
H.S. Truman Elementary	Aurora Lowe Danny Afilleje Mary Duenas	Principal Acting Custodian Secretary
Inarajan Elementary	Teresita Mantanona Patricia Quinata	Principal Clerk Typist III
J.P. Torres Elementary	Maria P. Roberto Joaquin Babauta Lorena Argallon	Principal School Aide III School Health Counselor I
Merizo Elementary	Kenneth Reyes	Principal
M.U. Lujan Elementary	Bernadette Cruz Maria Castro	Principal Secretary II Typist
Talofofo Elementary	Bernadette Rising Teresita Paulino David Blas	Principal Secretary II Typist School Aide III
Piti Middle School	Manuel Bartinico Y. Avilla - Hernandez Salome Reyes	Principal Assistant Principal Bldg. Custodian Ldr.
Inarajan Middle	Vaughn Mesa Mary Ann Crisostomo Eloise Aquino	Principal Administrative Assistant Secretary II Typist
Inarajan High School	Mike San Nicolas Rita Chargualaf Del Chargualaf	Principal Administrative Assistant Secretary II Typist
OceanView High	Joseph L.G. Diego Johnny M. Rivera Joaquinita S. Guzman	Principal Assistant Principal Administrative Assistant

LIST OF INTERVIEWED PERSONNEL

<u>SCHOOL/DIVISION</u>	<u>NAME</u>	<u>POSITION TITLE</u>
Team 3:		
Agat Elementary	Atenta, Lucy	Clerk III
	Quinata, Irene	Clerk Typist II
	Lindgren, Patricia A.	Clerk Typist II
	Chaco, Maria K.	Secretary II Typist
	Duenas, Jayne M.J.	School Aide II
	Concepcion, Evelyn	School Aide II
	Carbullido, Mark C.	School Aide II
	Aguon, Loraine Q.	School Aide III
	Francisco, Felisa R.	School Aide III
	ChiGuina, Guadalupe	School Aide III
	Salas, Lilia J.	School Aide III
	Salas, Teresita C.	School Aide III
	Nededog, Dolores C.	School Aide III
	Reyes, Joseph	School Aide III
	Taitingfong, Frances	School Aide III
	Meno, Annie Quinata	School Aide III
	Reitinger, Marilyn	School Aide II
F.Q. Sanchez Elementary	Chiguina, Feresita P.	Secretary I Typist
	Sanchez, Mary Q.	School Aide II
	Acfalle, Teresita	School Aide III
	Quinata, Grace	School Aide III
H.S. Truman Elementary	Duenas, Mary J.	Clerk Typist III
	Aguon, Evelyn	Secretary II Typist
	Salas, Rosario	School Aide I
	King, Priscilla T.	School Aide II
	Gofigan, Clarissa J.	School Aide II
	Anderson, Margery J.	School Aide III
	Afilleje, Daniel P.	School Aide III
	Borja, Josephine	School Aide III
	Muna, Francisco	School Aide III
	Cruz, Antonette B.	School Aide III
	Siatong, Lilia P.	School Aide III
	Reyes, Maricar	School Aide III
Inarajan Elementary	Quinata, Patricia P.	Clerk Typist III
	Flores, Rosa R.	Secretary II Typist
	Mantonana, Matilde T.	School Aide III
	Aguon, Marie Ann D.	School Aide III
	Quintanilla, Salome A.	School Aide III
	Hale, Jacqueline M.	School Aide III
	Cruz, Lois Q.	School Aide III
	Tuituu, Mary Jane	School Aide III
	Duenas, Jeraldine C.	School Aide III
J.P. Torres Elementary	Baleto, Concepcion S.	Secretary II Typist
	Toves, Jacqueline	School Aide III
	Pangilinan, Lydia	School Aide III
	Smith, Teresita F.	School Aide III
	Candoleta, Rosa G.	School Aide III

Team 3, Cont.

Diego, Cassandra P.	School Aide III
Babauta, Joaquin	School Aide III
Reyes, Terry Q.	School Aide III

Merizo Elementary

Baza, Ramona A.	Clerk Typist II
Cruz, Rosalia M.	Secretary II Typist
Lujan, Sophia	School Aide I
Mantanona, Patsy	School Aide III
Tyquilengco, Dina LG	School Aide III
Lujan, Ivan J.	School Aide III

M.U. Lujan Elementary

Borja, Marilyn	Clerk Typist II
Castro, Maria F.	Secretary II Typist
Cruz, Maria A.	Secretary II Typist
Guerrero, Zita R.	School Aide I
Cruz, Florence	School Aide I
Rania, Michael	School Aide II
Mendiola, Florence	School Aide III
Sayama, Joseph	School Aide III
Atoigue, Leocadia T.	School Aide III
Cruz, Delfina Q.	School Aide III
Lujan, Dennis E.	School Aide III
Quinata, Veronica C.	School Aide III
Balajadia, Patricia T.	School Aide III
Camacho, Martha	School Aide III
Peredo, Liz	School Aide III

Talofofo Elementary

Manglona, Cecilia	Clerk II
Diego, Rosita R.	Clerk Typist III
Blas, David	School Aide III
Taimanglo, Ruth	School Aide III
Chargualaf, Dolores	School Aide III
Peredo, Elizabeth	School Aide III
Asanoma, Veronica M.	School Aide III

Piti Middle

FEJERAN, THOMAS C.	ADMIN OFFICER
QUINATA, BRIAN K.	SCHOOL AIDE I
TAIANAO, MARLYN S.	SCHOOL AIDE I
ARGALLON, MARIA A.	SCHOOL AIDE III
QUENGA, MARIA C.	SCHOOL AIDE III
MUNA, PAULINE D.	SCHOOL AIDE III
QUINATA, ASENCION Q.	SCHOOL AIDE III
AGUON, THERESE SN.	SCHOOL AIDE III
ACFALLE, HELEN L.	SUBSTITUTE TEACHER
ROJAS, JOSEPH C.	SUBSTITUTE TEACHER
SALAS, ENRIQUETA E.	SUBSTITUTE TEACHER
LOSONGCO, TEODORA M.	SUBSTITUTE TEACHER
ESCRUPULO, CHRISTOPHER F.	SUBSTITUTE TEACHER
TOPASNA, MARYANN A.	SUBSTITUTE TEACHER
KIMBALL, YVONNE M.A.	SUBSTITUTE TEACHER
SANTOS, DERRICK A.	SUBSTITUTE TEACHER
QUICHOCHO, LAURA M.	SUBSTITUTE TEACHER
GARCIA, LIZA	LOTE SCHOOL AIDE I
WEAVER, FAY	LOTE SCHOOL AIDE III
RIVERA, JONNELL	LOTE SCHOOL AIDE III

Team 3, Cont.

Inarajan Middle

SNODGRASS, JOYCE Q.	CLERK TYPIST II
AQUINO, ELOISE M.	SECRETARY II TYPIST
CRISOSTOMO, MARYANN M.	ADMIN ASSISTANT
CHARGUALAF, FELOMENA	SCHOOL AIDE III
BARCINAS, FAYE M.	SCHOOL AIDE III
BABAUTA, PAMELA A.	SCHOOL AIDE III
NAPUTI, ANTHONY M.	SCHOOL AIDE III
QUINATA, VINCENT P.	SCHOOL AIDE III
AGUON, CRISTOBAL M.	SCHOOL AIDE III
AFAISEN, BRIGIDA F.	SCHOOL AIDE III
CHARGUALAF, BRIAN F.	SUBSTITUTE TEACHER
NAPUTI, MARVIN J.	SUBSTITUTE TEACHER
MCMILLAN, CIRA O.	SUBSTITUTE TEACHER
PAULINO, THERESE M.	SUBSTITUTE TEACHER
QUINENE, DEBRA L.	SUBSTITUTE TEACHER
MORRISON, ANN M.	SUBSTITUTE TEACHER
RODRIGUEZ, ANNIE C.	SUBSTITUTE TEACHER
LUJAN, NORMA J.	SUBSTITUTE TEACHER
NAPUTI, BABY JO	SUBSTITUTE TEACHER
CRISOSTOMO, PETER J.	SUBSTITUTE TEACHER

Inarajan High

CHARGUALAF, DALE F.	SECRETARY II TYPIST
CHARGUALAF, RITA C.	ADMIN ASSISTANT
LAPE, MILDRED J.	SCHOOL AIDE I
TOPASNA, SHARON ANN	SCHOOL AIDE I
DUENAS, WILLIAM B.	SCHOOL AIDE II
SAN NICOLAS, ROSA C.	SCHOOL AIDE II
DUENAS, STEVE B.	SCHOOL AIDE III
MENO, JOSE C.	SCHOOL AIDE III
REYES, HELEN SN.	SCHOOL AIDE III
QUINTANILLA, JACQUELINE	SCHOOL AIDE III
SAN NICOLAS, EDITHA	SUBSTITUTE TEACHER
SAN NICOLAS, LAVERNA	SUBSTITUTE TEACHER

Oceanview High

REYES, JEANETTE F.	CLERK TYPIST II
MEAD, DORIS C.	CLERK TYPIST III
CAMODA, LILIAN D.	CLERK TYPIST III
SALAS, CECILIA LG.	CLERK TYPIST III
CRUZ, ANNIE F.	SECRETARY II TYPIST
LEON GUERRERO, MARGARET	SECRETARY II TYPIST
GUZMAN, JOAQUINITA S.	ADMIN ASSISTANT
MALVEAUX, LINDA ROSE	SCHOOL AIDE I
PEREZ, JOSEPHINE N.	SCHOOL AIDE I
QUINATA, JESUS T.	SCHOOL AIDE I
MARTINEZ, BAYRON R.	SCHOOL AIDE II
SALAS, DARLEAN S.N.	SCHOOL AIDE II
NEDEDOG, LUCRETIA G.	SCHOOL AIDE III
CRUZ, TEODORA R.	SCHOOL AIDE III
CRUZ, DORIS T.	SCHOOL AIDE III
BABAUTA, JOSEPH Q.	SCHOOL AIDE III
SANCHEZ, THERESE F.N.	SCHOOL AIDE III
CERTEZA, SUZANNE I.	SUBSTITUTE TEACHER
RICKERT, REBEKAH K.	SUBSTITUTE TEACHER
BABAUTA, FRANK J.	SUBSTITUTE TEACHER
CELLEROS, MELANIE M.	SUBSTITUTE TEACHER
MENDIOLA, CLAIRE H.	SUBSTITUTE TEACHER

LIST OF CONTACTS

Exhibit A

<u>SCHOOL/DIVISION</u>	<u>NAME</u>	<u>POSITION TITLE</u>
Team 4:		
Agana Hts. Elementary	Maria Pocaigue Jeanette Isezaki Arceli Leon Guerrero	Principal Assistant Principal Secretary I Typist
Carbullido Elementary	Norma Tabayoyong Bernie Tenorio	Principal Assistant Principal
C.L. Taitano Elementary	Mariquita Cruz	Principal
LBJ Elementary	Josefina Taitano	Principal
Ordot/Chalan Pago Elem.	Margaret Baza Angelica Cruz	Principal Secretary II Typist
P.C. Lujan Elementary	Rosary Leon Guerrero Rosario Bitanga	Principal Clerk Typist III
Tamuning Elementary	Bernadette Camacho	Principal
Elementary Administration	Jeanette Yamashita	Associate Superintendent (no interview)
Agueda Johnston Middle	Elizabeth Manibusan Rita S. Leon Guerrero	Principal Admin. Assistant
L.P. Untalan Middle	Joseph Manibusan	Principal
Headstart	Lucy Gschwend	HS Program Director
JFK High	Pat Bennett Antonia Lujan	Principal Administrative Officer
GW High	George Borja Paul Fochtman	Principal Assistant Principal

Team 4, Cont.

L. P. Untalan Middle School

San Agustin, Benny C.	Clerk II
Sison, Brenda M.	Clerk III
Taitingfong, Linda A.	Clerk Typist III
Tedtaotao, Vivian C.	School Aide I
Ulloa, Carol C.	School Aide II
Blas, Josefina L. G.	School Aide III
Champaco, Chilang V.	School Aide III
San Agustin, Rosita F.	School Aide III
Crisostomo, Doris U.	School Aide III
Blas, Lourdes S.	School Aide III
Cepeda, Linda S.	School Aide III
Bamba, Patricia P.	School Aide III
Camacho, Christopher	School Aide III
Sanchez, Faye D.	School Aide III
Mendiola, Glenn S.	School Aide III

John F. Kennedy High

Dizon, Liwayway A.	Clerk II
Aguon, Shirley Ann D.	Clerk Typist II
Aguon, Clarissa L.	Clerk Typist II
Balajadia, Bertha R.	Clerk Typist II
Dungca, Betty Jo H.	Clerk Typist III
Chargualaf, Frances T.	Clerk Typist III
Palas, Filomena L.	Clerk Typist III
Panganiban, Faye F.	Secretary II Typist
Garrido, Agustin E.	School Aide I
Indalecio, Vecente E.	School Aide I
Blas, Lourdes S.	School Aide I
Aguon, Lucretia W. B.	School Aide I
Dela Rosa, Jose L. G.	School Aide II
Pangelinan, Vicotr B.	School Aide II
Blas, Lucille C.	School Aide II
Cruz, Dolores S.	School Aide III
Blas, Lourdes C.	School Aide III
Dadivas, Nenita H.	Substitute Teacher
Gatus, Elma D.	Substitute Teacher

George Washington High

Castro, Angela F.	Clerk Typist I
Mendiola, Doreen E.	Clerk Typist II
Miyasaki Doris S.	Clerk Typist III
Aguerro, Lydia C.	School Aide I
Mondina, Francis E.	School Aide I
Castro Jr., Ramon C.	School Aide I
Hocog, David J.	School Aide I
Aguigui, Bruce D.	School Aide I
Binondo, Eva A.	School Aide I
Cruz, Margaret E.	School Aide II
Aguon, Genevieve S. N.	School Aide II
Topasna, Arlene N. M.	School Aide II
Johnson, Blandina C.	School Aide III
Babauta, Mary Ann S.	School Aide III
Santos, Margaret	School Aide III
Perez, Bernidete L.	School Aide III
Mendiola, Roland C.	School Aide III
Reyes, John J.	School Aide III
Camacho, Kenneth B.	School Aide III
Terlaje, Claudine E.	School Aide III

Team 4, Cont.

Ordot/Chalan Pago Elementary

Cruz, Angelica	Secretary II Typist
Quichocho, Anita	School Aide I
Blas, Rosie	School Aide II
Quichocho, Joan	School Aide III
Flores, Pauline	School Aide III
Borja, Geraldine	School Aide III
Cruz, Elaine P.	School Aide Sp/Ed
Meno, Norma	School Aide LOTE

P.C. Lujan Elementary

Bitanga, Rosario	Clerk Typist III
Martinez, Roslyn	Secretary II Typist
Acfalle, Jesus	School Aide III
Unchangco, Lillian	School Aide III
Borja, Dolores	School Aide III
Quitugua, Albert	School Aide III
Iriarte, Ana	School Aide III
Guerrero, Lucia	School Aide III
Rosario, Marissa	School Aide III
Flores, Judy A.	School Aide I
Calvo, Doris	Administrative Assistant
Morrell, Elaine	School Aide Sp/Ed
Cruz, Francisca	School Aide Sp/Ed
Brake, Alesandra	School Aide Sp/Ed
Topinio, Amelia	School Aide Sp/Ed
Encina, Vilma	School Aide LOTE
Nego, Anita	School Aide LOTE
Vibar, Annie	Substitute Teacher

Tamuning Elementary

Sanchez, Joy	School Aide III
Garrido, Diana	School Aide III
Quintanilla, Rosana	School Aide III
Duenas, Cecelia	School Aide III
Diego, Levina	School Aide III
Munoz, Antonia	School Aide III
Crisostomo, Annie	School Aide III
Flores, Maria	School Aide III
Mantanane, Peter	School Aide III
Untalan, Annie L. G.	School Aide III

Agueda Johnston Middle School

Sablan, Macrina	Secretary II Typist
Leon Guerrero, Rita S.	Administrative Assistant
Flores, Mark	School Aide II
Sanchez, Michelle	Substitute Teacher
Taisipic, Rena	Substitute Teacher
Frasure, Jefferey	Substitute Teacher
Taisipic, Annie M.	Substitute Teacher
Toves, Ana M.	Substitute Teacher
Quidachay, Carmelita M.	Substitute Teacher
Abuan, Patricia P.	Substitute Teacher
Quintanilla, James P.	Substitute Teacher
Cruz, Margaret T.	Substitute Teacher
Quidachay, Lourdes	Substitute Teacher
Talavera, Marlene	Substitute Teacher
Lujan, Zachary T.	Substitute Teacher

LIST OF INTERVIEWED PERSONNEL

<u>SCHOOL/DIVISION</u>	<u>NAME</u>	<u>POSITION TITLE</u>
Team 4:		
Agana Hts. Elementary	Crisostomo, Katherine	Clerk Typist II
	Quituqua, Rosemarie	Clerk Typist II
	Leon Guerrero, Arceli	Secretary I Typist
	Cruz, Rosita	School Aide II
	Robles, Julita	School Aide III
	Taitingfong, Lourdes	School Aide III
	Fejeran, Doris	School Aide III
	MacDonald, Catherine	School Aide III
	Mafnas, Regina	School Aide III
	Benavente, Norma Jean	School Aide III
	Reyes, Leonora	School Aide Sp/Ed
	Becky, Thomas	School Aide Sp/Ed
	Charfauros, Mikangelo	School Aide LOTE
B.P. Carbullido Elementary	Cepeda, Patricia	Clerk Typist III
	Aguon, Juanita	Secretary II Typist
	Mariano, Candelaria	School Aide II
	Pinaula, Marie	School Aide III
	Santos, Rosa	School Aide III
	Oppus, Fe	School Aide III
	Chargualaf	School Aide III
	Cruz, Marilyn	School Aide III
	Gogo, Rosita	School Aide III
	Avila, Cathy Marie	School Aide III
	Crisostomo, Monica	School Aide III
	Blas, Joleen	School Aide III
	Ewen, Ladonna G.	School Aide LOTE
	Manibusan, Elizabeth	School Aide LOTE
C. L. Taitano Elementary	Cruz, Mariquita	Principal
	Cruz, Daria	Clerk Typist III
	Taijeron, Mary June	Administrative Assistant
	Dela Cruz, Barbara	School Aide I
	Nauta, Mary Ann	School Aide I
	Pinaula Jr., Charles	School Aide I
	Braley, Doris	School Aide III
	Gumataotao, Isabel	School Aide III
	Babauta, Maria	School Aide III
	Erickson, John	School Aide III
	Ignacio, Cynthia	Lib. Tech I
	Perez, Tricia	School Aide Sp/Ed
	Cruz, Ana	School Aide Sp/Ed
	Flores, Sara	School Aide Sp/Ed
	Blas, Marline	School Aide LOTE
L. B. Johnson Elementary	Charfauros, Bernadita	Clerk Typist III
	Salas, Annie	Secretary II Typist
	Ignacio, Ramona	School Aide I
	Castro, Carmelita	School Aide III
	Manibusan, Felomena	School Aide III
	Siguenza, Jesse	School Aide III
	San Agustin, Marilyn	School Aide III

Team 4, Cont.

Reyes, Kin A.
Tarusan-Legaspi, Marleen
Tsuda, Sylvia T.
San Nicolas, Dymphnia P.
Elliott, Marle

School Aide III
Substitute Teacher
Substitute Teacher
Substitute Teacher
Substitute Teacher

Head Start

Gshwend, Lucy
French, Joann
Santiago, Doris

Program Director
Secretary II Typist
Community Prog. Aide II

3177 312

PLANNING -- J O E

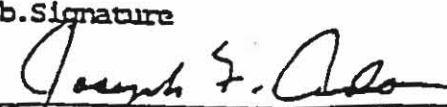
**APPLICATION FOR TECHNICAL ASSISTANCE FUND
OFFICE OF TERRITORIAL AND INTERNATIONAL AFFAIRS
U.S. DEPARTMENT OF THE INTERIOR**

REV. 4;

SECTION I - APPLICANT INFORMATION *

1. Project Title: Impact of Compact Mitigation		2. Date 9/15/92
3. Applicant Name and Address: Government of Guam Agara, Guam 96910		4. Program Area: Compact/Educatic
		5. Project Contact (name, phone & address): Dr. F. J.A. Quitigua 472-8901
6. Brief Project Description: This grant will provide special funds to the Government of Guam to mitigate the impact of new Micronesian students attend public schools in Guam. The Government of Guam will provide OTIA with a detailed program plan, including salaries, benefits, supplies, materials, and miscellaneous equipment required for the priority programs determined by local government. Construction of buildings, facilities and other capital programs will not be allowed under this grant.		
7. Proposed Funding:	8. Type of Application	9. Project Start Date:
a. Tech Asst. \$1,000,000	a. ☒ New	9/92 (mo./yr.)
b. Local \$	b. ☐ Amendment	
c. Other \$	Existing Tech. Asst.	10. Project Completion:
TOTAL \$1,000,000	Project No. _____	9/93 (mo./yr.)
11. Drawdown Schedule: a. ☐ Advance (Include justification) b. ☒ Reimbursement		

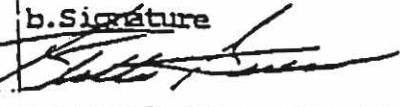
12. Applicant certifies to comply with all applicable Federal laws, regulations, requirements as they relate to the application, acceptance & use of Federal funds in accordance with Office of Management & Budget Circular A-102, & the Common Rule as published in the Federal Register on March 11, 1988. Applicant will submit to the Director, Technical Assistance, OTIA the following: Quarterly and final SF-269, Financial Status Reports; SF-270, Request for Advance or Reimbursement; and quarterly and final narrative performance reports. For grant in excess of \$100,000 applicant will submit a OI-1963, Certification Regarding Lobbying and, if applicable, an SF-111, Disclosure of Lobbying Activities.

13. Chief Executive	a. Typed Name & Title Joseph F. Ada Governor of Guam	b. Signature 
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SECTION II - TERRITORIAL & INTERNATIONAL AFFAIRS ACTION

14. Action ☒ Awarded ☐ Rejected ☐ Returned	15. Tech. Asst. Funding Approved: \$592,440	16. Technical Assistance Project No. G-27
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17. OTIA Project Contact - Name: Carla Knoblock Phone: (202) 208-41

13. Assistant Secretary - OTIA	a. Typed Name & Title Stella Guerra Assistant Secretary	b. Signature 	c. Date 21 Sept
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SECTION III - TECHNICAL ASSISTANCE GRANT ACCEPTANCE

APPLICATION FOR TECHNICAL ASSISTANCE FUNDS
OFFICE OF TERRITORIAL AND INTERNATIONAL AFFAIRS
U.S. DEPARTMENT OF THE INTERIOR

REV. 4/90

SECTION I - APPLICANT INFORMATION *

1. Project Title: Impact of Compact Mitigation		2. Date 3/11/93
3. Applicant Name and Address: Government of Guam Agana, Guam 96910		4. Program Area: Special Funds (93)
		5. Project Contact (name, phone & address):

6. Brief Project Description: This grant will provide special funds to the Government of Guam to assist in the mitigation of impacts of the migration of resident of the freely associated states who have relocated to Guam. The FY 1993 funds will be used in accordance with a detailed program plan submitted to OTIA for review and approval. Construction of buildings, facilities and other capital programs will not be allowed under this grant.

7. Proposed Funding:	8. Type of Application	9. Project Start Date:
a. Tech Asst. \$594,900	a. <u>XX</u> New	<u>3/93</u> (mo./yr.)
b. Local \$	b. <u> </u> Amendment	
c. Other \$	Existing Tech. Asst.	10. Project Completion:
TOTAL \$594,900	Project No. <u> </u>	<u>3/94</u> (mo./yr.)

11. Drawdown Schedule: a. Advance (Include justification) b. XX Reimbursement

12. Applicant certifies to comply with all applicable Federal laws, regulations & requirements as they relate to the application, acceptance & use of Federal funds in accordance with Office of Management & Budget Circular A-102, & the Common Rule as published in the Federal Register on March 11, 1988. Applicant will submit to the Director, Technical Assistance, OTIA the following: Quarterly and final SF-269, Financial Status Reports; SF-270, Request for Advance or Reimbursement; and quarterly and final narrative performance reports. For grants in excess of \$100,000 applicant will submit a DI-1963, Certification Regarding Lobbying and, if applicable, an SF-LLL, Disclosure of Lobbying Activities.

13. Chief Executive	a. Typed Name & Title Frank P. Blas Governor of Guam, Acting	b. Signature <i>Frank P. Blas</i>
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SECTION II - TERRITORIAL & INTERNATIONAL AFFAIRS ACTION

14. Action <u>XX</u> Awarded <u> </u> Rejected <u> </u> Returned	15. Tech. Asst. Funding Approved: \$594,900	16. Technical Assistance Project No. G-71
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17. OTIA Project Contact - Name: Philip DeLongchamps Phone: (202) 208-4707

18. Assistant Secretary - OTIA	a. Typed Name & Title Assistant Secretary	b. Signature <i>Phil S. Van Chen</i>	c. Date 23 MAR 1993
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SECTION III - TECHNICAL ASSISTANCE GRANT ACCEPTANCE

19. Chief Executive	a. Typed Name & Title Frank P. Blas Governor of Guam, Acting	b. Signature <i>Frank P. Blas</i>	c. Date APR 27 1993
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FOR**ORDERING ADOPTED TEXTBOOKS****(FOR SY 1995-96)**

1. Elementary School Principals will designate the grade level chairperson/book coordinator to determine textbook needs.
2. Middle and High School Principals will designate the department chairpersons to determine textbook needs.
3. Elementary and Secondary School Principals including their book coordinators and department chairpersons will complete and acknowledge/endorse their textbook requests for SY 1995-96.
4. All textbook requests must be completed and submitted to Mr. Ray Lujan, admin. assistant for textbooks at the Curriculum and Instruction Office, 2nd floor, by **FRIDAY, DECEMBER 16, 1994**. School's copy of book request will be stamped "Received" with the date and receiver's initials as proof of submission to the C & I Office.
5. The content area SPC's with the admin. ass't. will review/acknowledge the book orders to ensure that all materials requested are among the adopted list. Materials requested that are not among the list will be deleted.
6. School Principals will be notified should discrepancies appear on their book requests.
7. Final requisitions (to include current price list, catalog/ISBN # & edition) will be prepared /keyed in once all book requests have been reviewed/acknowledged.

NOTE: School Principals are requested to adhere to the following:

- the number of textbooks ordered should meet the projected enrollment of the schools to avoid excess/shortage problems when school resumes. (For school districts in the vicinity of military installations, it is advised that 5% is added to the current enrollment.)
- all notations indicated on the textbook order form (i.e., 1 FREE T.E. for every 25 student texts ordered) must be read and followed;
- order only your appropriate/respective grade level materials;
- all textbook requests to include QUANTITY and extended TOTAL must be legible.
- the REQ. NO. on the top right of the order form must be left blank;
- submission deadline of all textbook requests to avoid delaying other orders. Respective Assec. Supt. will be advised of the schools whose orders are not submitted on time.
- Total Ceiling Amount provided (per school) should not be exceeded. Orders exceeding the given ceiling cost will be returned for adjustment(s). (Please call the C & I Office if you have not received your school's ceiling cost or for more information.)

THANK YOU.

HOW BREAKDOWN OF TEXTBOOK FUNDS PER FY IS OBTAINED: (NOV. 1994)
(FOR SY 1995-96)

Elementary Projected Enrollment: 17,000

\$45	-	Teacher's Edition
+ 35	-	Student Text
<u>\$80</u>		
+ 70	-	Replacements (In Kits and/or Consumables)
<u>\$150</u>	-	Per Pupil Cost

\$150 x Total Enrollment

Secondary Projected Enrollment: 16,000

\$50	-	Teacher's Edition
+ 40	-	Student Text
<u>\$90</u>		
+ 80	-	Relacements (In Kits and/or Consumables)
<u>\$170</u>	-	Per Pupil Cost

\$170 x Total Enrollment

HOW BREAKDOWN OF TEXTBOOK FUNDS PER FY IS OBTAINED: (NOV. 1994)
(FOR SY 1995-96)

Elementary Projected Enrollment: 17,000

\$45	-	Teacher's Edition
<u>+ 35</u>	-	Student Text
\$80		
<u>+ 70</u>	-	Replacements (In kits and for consumables)
\$150	-	Per Pupil Cost

\$150 x Total Enrollment

Secondary Projected Enrollment: 16,000

\$50	-	Teacher's Edition
<u>+ 40</u>	-	Student Text
\$90		
<u>+ 80</u>	-	Relacements (In kits and for consumables)
\$170	-	Per Pupil Cost

\$170 x Total Enrollment

Exhibit D

Textbook Formula Comparison:

DOE Formula

Elementary Projected Enrollment: 17,000

\$ 45	- Teacher's Edition	
+	35	- Student Text
	<u>80</u>	
+	70	- Replacements (Kits/consumables)
	<u>\$ 150</u>	Per pupil cost
\$ 150 x Total Enrollment = \$ 2,550,000		

Review Team's Formula

\$ 45	- Teacher's Edition x 939 teachers	=	42,255
35	- Student Text x 17,000	=	595,000
35	- Replacements x 17,000	=	595,000
Total			<u>1,232,255</u>

Secondary Projected Enrollment: 16,000

\$ 50	- Teacher's Edition	
+	40	- Student Text
	<u>90</u>	
+	80	- Replacements (Kits/consumables)
	<u>\$ 170</u>	Per pupil cost
\$ 170 x Total Enrollment = \$ 2,720,000		

\$ 50	- Teacher's Edition x 886 teachers	=	44,300
40	- Student Text x 16,000	=	640,000
40	- Replacements x 16,000	=	640,000
Total			<u>1,324,300</u>

Total Requirement: \$5,270,000

Total Requirement: \$2,556,555

Summary:

DOE total requirement:	\$ 5,270,000
Team's estimated requirement:	2,713,445
Variance:	<u>2,713,445</u>