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Superintendent of Education

**DEPARTMENT OF
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**FRANKLIN
COOPER-NURSE**
Chief Internal Auditor

February 20, 2018

MEMORANDUM

To: Erika Cruz,
Acting Deputy Superintendent of Assessment and Accountability

From: 
Franklin Cooper-Nurse,
Chief Auditor

Subject: Foundation for Public Education Grants 2018 1st Quarter Validation

Hafa Adai,

The Internal Audit Office (IAO) completed its review of the Foundation for Public Education Inc.'s (Foundation) grant awards for the months of October to December 2017. During fiscal year (FY) 2018 1st quarter, Okkodo High School (OHS) expended \$957.34. Please see attached for details.

Should you have any questions or concerns, please contact Leana Willess at 300-3697 or lmwilless@gdoe.net, and Franklin Cooper-Nurse at 300-1336 or fjtcooper-nurse@gdoe.net.

**Guam Department of Education
Internal Audit Office
Foundation Grant Validation Report
For the Period of 1st Quarter (October – December 2017)**

Purpose: To validate the Foundation grants disbursements

Source: MUNIS – Cash Balances

Prepared by: Leana Willess, Auditor, Guam Department of Education (GDOE)

Approved by: Franklin Cooper-Nurse, Chief Auditor, GDOE

1st Quarter: As of October 1, 2017, beginning grant balance was \$18,661.06. Expenditures totaled \$957.34, of which:

- OHS's Munis account reflects a disbursement of \$957.34 to Triple B forwarders. OHS did not submit quarterly reports or invoices to verify the expenditure. See attached Munis report.
- L.P. Untalan Middle School submitted their quarterly report stating that students continue to build the aquaponics pond. No funds were expended during the 1st quarter.
- No FY quarterly reports were submitted and no entries were posted in Munis by George Washington High School (GWHS). GWHS's grant balance was erroneously posted in their Admin General account. As of 2018 1st quarter, GWHS has been noncompliant with IAO's request to transfer grant money from their Admin General Account to the proper Foundation Grant Account in Munis.


TABLE 1: FY 2018 1st Quarter Foundation Grant Award Balances

Recipient Schools	Grant Balance - Oct. 1, 2017 (A)	Encumbrances (B)	Expenditures (C.)	Grant Balance - Dec. 31, 2017 (A-B-C) (D)
HB PES	\$ 0.45	\$ -	\$ -	\$ 0.45
LPUMS	\$ 159.13	\$ -	\$ -	\$ 159.13
GWHS	\$ 333.33	\$ -	\$ -	\$ 333.33
OHS	\$ 18,168.15	\$ -	\$ 957.34	\$ 17,210.81
Totals	\$ 18,661.06	\$ -	\$ 957.34	\$ 17,703.72

IAO will validate the recipient schools' Foundation Grant sub-account under their Trust and Agency Funds every quarter and will audit the account as part of the Non-Appropriated Funds annual audit.

The schools applied for the grants and are required to submit quarterly reports of their activities, progress in meeting their grant objectives, and account balances. The next reporting period will be from January 1 to March 31, 2018. The deadline for submission of FY 2018 2nd quarter reports from grant recipient schools will be on April 10, 2018.

Attachment 1: OHS Munis Report

									
02/16/2018 11:03	GUM DOE								
inwilless	Trans for 475 FOUNDRANT Cash Code 475 TA								
Type	Reporting 10/01/2017		Amount Cleared Date Check/Receipt		Vdr Name/Reversal Comment		Voided/Reversed		
	Date								
DSE	475EGRANT	11/03/2017	-957.34	11/03/2017	1572	TRIPLE B FORWARDS	N		

** END OF REPORT - Generated by LEANA M. WILLESS **