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Superintendent of Education

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**FRANKLIN  
COOPER-NURSE**  
Chief Internal Auditor

April 20, 2018

**MEMORANDUM**

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

From: *jbulatao for*  
Franklin Cooper-Nurse,  
Chief Auditor

Subject: Foundation for Public Education Grants 2018 2nd 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 January to March 2018. During fiscal year (FY) 2018 2<sup>nd</sup> quarter, no funds were expended. Please see attached for details.

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

**Guam Department of Education  
Internal Audit Office  
Foundation Grant Validation Report  
For the Period of 2<sup>nd</sup> Quarter (January – March 2018)**

**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

**2<sup>nd</sup> Quarter:** As of January 1, 2018, beginning grant balance was \$17,703.72. No funds were expended during the 2<sup>nd</sup> quarter.

- L.P. Untalan Middle School submitted their quarterly report stating the completion of the aquaponics pond. No funds were expended during the 2<sup>nd</sup> quarter.
- No FY 2017 and 2018 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 2<sup>nd</sup> 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 2<sup>nd</sup> Quarter Foundation Grant Award Balances**

Recipient Schools	Grant Balance - Jan. 1, 2018	Encumbrances	Expenditures	Grant Balance - Mar. 31, 2018 (A-B-C) (D)
	(A)	(B)	(C.)	(D)
HB PES	\$ 0.45	\$ -	\$ -	\$ 0.45
LPUMS	\$ 159.13	\$ -	\$ -	\$ 159.13
GWHS	\$ 333.33	\$ -	\$ -	\$ 333.33
OHS	\$ 17,210.81	\$ -	\$ -	\$ 17,210.81
Totals	\$ 17,703.72	\$ -	\$ -	\$ 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 April 1 to June 30, 2018. The deadline for submission of FY 2018 3<sup>rd</sup> quarter reports from grant recipient schools will be on July 10, 2018.