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Superintendent of Education

**DEPARTMENT OF  
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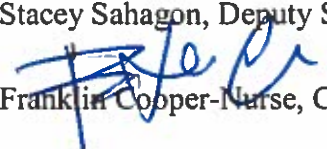


**FRANKLIN  
COOPER-NURSE**  
Chief Internal Auditor

September 4, 2018

**MEMORANDUM**

To: Stacey Sahagon, Deputy Superintendent of Assessment and Accountability

From:  Franklin Cooper-Nurse, Chief Auditor

Subject: Foundation for Public Education Grants 2018 3rd 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 April to June 2018. During fiscal year (FY) 2018 3<sup>rd</sup> quarter, Okkodo High School (OHS) expended \$5,999 and L.P. Untalan Middle School (LPUMS) received a refund of \$296.08 from a vendor. 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 [fjcooper-nurse@gdoe.net](mailto:fjcooper-nurse@gdoe.net).

**Guam Department of Education  
Internal Audit Office  
Foundation Grant Validation Report  
For the Period of 3<sup>rd</sup> Quarter (April – June 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

**3<sup>rd</sup> Quarter:** As of April 1, 2018, beginning grant balance was \$17,703.72. \$5,999 was expended during the 3<sup>rd</sup> quarter.

- No quarterly reports were submitted by OHS, however, per IAO generated MUNIS report, OHS expended \$5,999 during the 3<sup>rd</sup> quarter. OHS's ending balance is now \$11,211.81.
- Per IAO generated MUNIS report, LPUMS received a refund of \$296.08 for an overpaid invoice. LPUMS has previously reported completion of their project and their ending balance is now \$455.21.
- 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 3<sup>rd</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 3<sup>rd</sup> Quarter Foundation Grant Award Balances**

Recipient Schools	Grant Balance - April 1, 2018	Encumbrances	Expenditures	Grant Balance - Mar. 31, 2018
	(A)	(B)	(C)	(A-B-C) (D)
HBPEs	\$ 0.45	\$ -	\$ -	\$ 0.45
LPUMS	\$ 159.13	\$ -	\$ (296.08)	\$ 455.21
GWHS	\$ 333.33	\$ -	\$ -	\$ 333.33
OHS	\$ 17,210.81	\$ -	\$ 5,999.00	\$ 11,211.81
Totals	\$ 17,703.72	\$ -	\$ 5,702.92	\$ 12,000.80

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.

IAO Memorandum – FPE Grant Validation Report  
September 4, 2018  
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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 July 1 to September 30, 2018. The deadline for submission of FY 2018 4<sup>th</sup> quarter reports from grant recipient schools will be on October 10, 2018.





08/02/2018 13:47  
lmwilless

Reporting 04/01/2018  
Date

Action

475EGRANT

05/15/2018

-5,999.00

06/22/2018

1582

Trans for 475 FOUNDGRANT Cash Code 475 TA  
Activity to 06/30/2018

Type

DSB

Amount Cleared Date Check/Receipt

Vdr Name/Reversal Comment

VOIDED/REVERSED

Next Stage Enterprise

N

N

1  
sacshbal

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





08/02/2018 13:49 lmwilleess		GUM DOB Activity to 06/30/2018		Trans for 435 FOUNDGRANT Cash Code 435 TA		P 1 sacshbal	
Type	Action	Reporting Date	Amount Cleared	Date Check/Receipt	Vdr Name/Reversal Comment	Voided/Reversed	
RCPT	435EGRANTR	05/31/2018	296.08	43501428	ETR	N	

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

