



JON J. P.FERNANDEZ
Superintendent of Education

**DEPARTMENT OF
EDUCATION
INTERNAL AUDIT OFFICE**

500 Mariner Avenue, Barrigada, Guam 96913
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**FRANKLIN
COOPER-NURSE**
Chief Internal Auditor

December 15, 2017

MEMORANDUM

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

From: Franklin Cooper-Nurse,
Chief Auditor

Subject: Foundation for Public Education Grants 4th 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 July to September 2017. During fiscal year (FY) 2017 4th quarter, Okkodo High School (OHS) expended \$21,477.85. 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 4th Quarter (July – September 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

4th Quarter: As of July 1, 2017, beginning grant balance was \$40,138.91. Expenditures totaled \$21,477.85, of which:

- OHS reported to have expended \$21,477.85, of which \$5,982 was used for three iMac computers from Marianas Electronics and \$14,043.88 was used for music instruments from Musician's Friend. See attachments 1 and 2. Per their Foundation Grant Munis Report, OHS expended \$1,451.97 for American Music Guam, but did not submit an invoice and payment receipt. OHS's grant balance is \$18,168.15.
 - OHS also submitted Quarterly reports for FY 2016 4th quarter to present. Of these quarterly reports, OHS reported to have expended \$6,230 during FY 2016 4th quarter for music instructors' payroll. See attachment 3.
- L.P. Untalan Middle School submitted their quarterly report stating the completion of their project. No funds were expended during 4th quarter and their grant balance is \$159.13.
- H.B. Price Elementary School did not expend funds during 4th quarter. Per last quarter's report, grant objectives have been completed and their grant balance is \$0.45.
- Inarajan Middle School exhausted their grant money during 3rd quarter and will not have to submit further quarterly reports.
- No FY 2017 4th quarter 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 4th 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 2017 4th Quarter Foundation Grant Award Balances

Recipient Schools	Grant Balance - July 1, 2017 (A)	Encumbrances (B)	Expenditures (C.)	Grant Balance - September 30, 2017 (A-B-C) (D)
HB PES	\$ 0.45	\$ -	\$ -	\$ 0.45
IMS	\$ -	\$ -	\$ -	\$ -
LPUMS	\$ 159.13	\$ -	\$ -	\$ 159.13
GWHS	\$ 333.33	\$ -	\$ -	\$ 333.33
OHS	\$ 39,646.00	\$ -	\$ 21,477.85	\$ 18,168.15
Totals	\$ 40,138.91	\$ -	\$ 21,477.85	\$ 18,661.06

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 October 1 to December 31, 2017. The deadline for submission of FY 2018 1st quarter reports from grant recipient schools will be on January 10, 2018.

IAO Memorandum – FPE Grant Validation Report

December 15, 2017

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Attachment 1: M.E. International Inc. DBA Marianas Electronics & Solcom Invoice ¹

INVOICE

M.E. International, Inc.
1088 Army Drive, Suite 5
Barrigada, GU 96913

Invoice ID #T82906
12:20 PM 5/3/17

Bill to: Okkodo High School
Maximo Ronquillo Jr.
500 Mariner Avenue
Tiyau GU 96913

Phone: 300-1870x.1909 Ext: 1908

Cust. ID :
Terms :
Salesperson: Helen
Cust P O : DR#:057688

Quantity	Item No	Description	L	Unit Price	Amount
1		iMac 21.5" 3.4GHz Quad-Core i5 -8GB RAM / 1TB Fusion Drive -Radeon 560 w/ 4GB -Apple Magic Mouse 2 -Apple Magic Keyboard -1 Year Warranty		1799.00	1799.00
1	ME-MD007FE/A	AppleCare - iMac -Additional 2 Year Warranty		195.00	195.00

Note: A 50% deposit required for order placement. Please allow 4-10 weeks for delivery.

M.E. is Guam's Sole Apple Authorized Reseller & Service Provider.

THANK YOU and we look forward to serving you again.
dba: Marianas Electronics, SolCom & MiTech International
TEL: 671.637.4441/2 632.5310 FAX: 671.637.4230 E-MAIL: sales@meguam.com
No Cash Refunds. No returns after 3 days and without this invoice. There will be a 15% restocking fee for returns. All returns must be in like-new condition.

Subtotal 1994.00
Tax 0.00
TOTAL 1994.00

RECEIPT

DATE 6/10/17 NO. 057688

RECEIVED FROM Okkodo High School - Maximo Ronquillo Jr.

ADDRESS 500 Mariner Ave.

FOR 100% Deposit for 3 iMac Ref: T82906

5982.00

ACCOUNT		HOW PAID	
AMT. OF ACCOUNT	5982.00	CASH	
AMT. PAID	5982.00	CHECK	1552
BALANCE DUE		MONEY ORDER	

BY [Signature]

©2001 RECEIPTS © BLANK

¹ Invoice submitted was for 1 each for both items. Receipt shows payment for 3 each for both items.

Attachment 2: Musician's Friend Pro Forma Invoice²

P.O. Box 7479, Westlake Village CA 91369
Telephone 800-776-5173 Fax 818-735-7547

Max Ronquillo
1511 GLEN CURTIS ST
Carson, CA 90746

Pro forma Invoice

Number: S25659411-1
Date: 4/21/2017
Page: 1 of 1
Sales order: S25659411
P.O. number: CHECK OR WT
Terms: NET30

Item number	Description	Quantity	Unit	Unit price	Disc. amt	Discount	Amount
J33299000000001	1.5 Octave Standard Series Chimes with Gen2 Frame Regular 1.25 in.	1.00	ea	3,499.99			3,499.99
J17483000001001	Concert Series 3.0 Octave Vibraphone with Motor and Endurance Field Frame Regular Silver Bars F3 - F6	1.00	ea	4,540.99			4,540.99
H96872000000000	60" Mace Regular	1.00	ea	289.99			289.99
4412080000000627	Traditional Orchestral Gong Regular 40 in.	1.00	ea	1,229.99			1,229.99
4412120000000000	P0560 Gong Stand Regular	1.00	ea	144.99			144.99
J2259000000000000	PGADDRUMKIT7 7-Piece Drum Microphone Kit Regular	1.00	ea	499.00			499.00
2701020000000000	SM57 Instrument/Vocal Mic Regular	1.00	ea	85.66			85.66
3398770000900000	20' XLR Microphone Cable Regular 20 ft.	1.00	ea	9.83			9.83
4510510000001000	Tripod Mic Stand with Fixed Boom Regular Black	1.00	ea	14.50			14.50
J1419400000000000	MATRIX-1500 1200-Watt 15 Sub & Two 10 2-Way Three Piece Active Speaker System Regular	1.00	ea	1,399.00			1,399.00
8011950000000000	Stage Pak 1 Dimmer System in a Box Regular	1.00	ea	256.39			256.39
8012720000000000	Black PAR 46 Can with Lamp Regular	8.00	ea	29.70			237.60
8047960000000000	LTMTS1-PRO Lighting Truss System Regular	1.00	ea	206.00			206.00
4510670000001000	Lighting Stand Regular Black	1.00	ea	52.26			52.26
4855040000000000	SlimPAR 56 - LED Par Can Regular	4.00	ea	72.26			289.04
8112510000000000	CH03 Standard C-Clamp Regular	4.00	ea	2.69			10.76
J1075300000000000	DMX4MF DMX Controller Regular	1.00	ea	54.91			54.91
J39041000002001	Advantage DMX Serial Data Lighting Cable Regular 50 ft. Black	1.00	ea	46.93			46.93
J39041000005001	Advantage DMX Serial Data Lighting Cable Regular 6 ft. Black	3.00	ea	15.36			46.08

Sales balance	Total discount	Misc. charges	Sales tax	Round-off	Total
12,913.91	0.00	0.00	1,129.97	0.00	14,043.88 USD

THIS CHECK IS VOIDED FOR PAYMENT ON THE FOLLOWING ACCOUNT		OKKODO HIGH SCHOOL ADMINISTRATION 680 ROUTE 3 DEDEDO, GU 96629 PH. 777-5802/3		1551
DATE		DATE 6/19/2017		101-511-1214 20
PAY TO THE ORDER OF		Musicians' Friend		\$ 14,043.88
FOURTEEN THOUSAND FORTY-THREE AND 88/100		DOLLARS		
FOR Admin		J. Malin		
BANK OF GUAM Hagatna, Guam 96922				

² A proforma invoice was submitted with quarterly reports.

Attachment 3: OHS Summary Invoice for 2016 Summer Band Program

Okkodo High School
2016 Summer Band Program
 500 Mariner Avenue, Barrigada GU 96913-1608
 E-mail: mpronquillo@gdoe.net
 Contact number: 671-300-1870

August 17, 2016

Mr. Noel Enriquez
 Chairman
 Foundation for Public Education, Inc.

RE: Summary Invoice for Summer Band Program - Music Instructors
REF: ART TODAY AND TOMORROW - GRANT - (0230) - CONTRACTUAL & PROFESSIONAL SERVICES

Mr. Enriquez:

Initially, Okkodo High School's Summer Band Program (0230) Contractual and Professional Services budget allotment of \$7,500 was based on 5 instructors, 30 days, 2 hours per day at \$25 per hour. Based on the actual enrollment, and scope of work of preparing a marching band, a rock band, and a ceremonial band - it was necessary to re-adjust to the following - 6 instructors, 55 hour cap per instructor, \$20 per hour. Instructors were consulted and advised of the 55-hour cap. This puts the total line item cost to \$6,600 resulting in excess funds of at least \$900. One instructor did not meet his 55 hour cap because of the low number of participants for those specific instruments, while some students missed some private music instruction times due absences from sickness, appointments, and other conflicts. Here is the actual performance of this grant line item (0230):

1. Maximo P. Ronquillo, Jr. - Summer Band Director		
	(160 hours @ \$20 <i>GRATIS</i>)	\$3,200.00)
2. Joanne T. Matanane Sosa - assistant marching director/flute instructor		
	(actual 83.5 hours @ \$20)	\$1,670)
	For payroll 55 hours @ \$20	\$1,100
3. Jessica Janeen Quinata Pangelinan - flute/piccolo instructor		
	(actual 59 hours @ \$20)	\$1,180)
	For payroll 55 hours @ \$20	\$1,100
4. Sabrina Kristine A. Borja - saxophone instructor		
	(actual 57 hours @ \$20)	\$1,140)
	For payroll 55 hours @ \$20	\$1,100
5. Benjamin David Hardy - trumpet instructor		
	(actual 71.25 hours @ \$20)	\$1,425)
	For payroll 55 hours @ \$20	\$1,100

Summary Invoice for Summer Band Program - Music Instructors
REF: ART TODAY AND TOMORROW - GRANT - (0230) - CONTRACTUAL & PROFESSIONAL SERVICES

Attachment 3 (p. 2): Okkodo High School Summary Invoice for 2016 Summer Band Program³

6. Joeray Torres Dela Cruz - low brass instructor		
	36.5 hours @ \$20	\$730.00
7. Domaniquemonet-Connieanne Clarice C. Smith - percussion instructor		
(actual	63 hours @ \$20	\$1,260)
For payroll	55 hours @ \$20	\$1,100
ACTUAL COST FOR (0230)		\$ 10,605.00
REQUESTED DISBURSEMENT		\$ 6,230.00
BALANCE LEFTOVER (0230)		\$ 1,270.00

I certify the above to be true and correct to the best of my knowledge as of the date above. Please remit payment to the individuals above. Please contact the undersigned when remittance is ready for pick-up. Thank you for the opportunity to participate in this grant program.

Very Respectfully,

Maximo P. Ronquillo, Jr.
Summer Band Director

Emily Meno
Administrator-In-Charge

Attachments:

1. GDOE Employee Application Sheet
2. Police Report
3. Court Clearance
4. Verification of Current PPD Skin Test Results
5. Timesheets
6. Okkodo High School 2016 Summer Band Program Report

³ Summary invoice did not have approving signatures.