



JON J. P.FERNANDEZ
Superintendent of Education

**DEPARTMENT OF
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INTERNAL AUDIT OFFICE**

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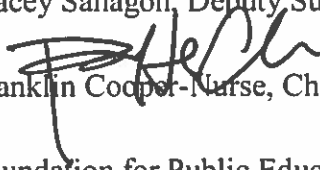


**FRANKLIN
COOPER-NURSE**
Chief Internal Auditor

February 5, 2019

MEMORANDUM

To: Stacey Sahagon, Deputy Superintendent of Assessment and Accountability

From:  Franklin Cooper-Nurse, Chief Auditor

Subject: Foundation for Public Education Grants 2019 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 2018. During fiscal year (FY) 2019 1st quarter, L.P. Untalan Middle School (LPUMS) expended \$454.60 and Okkodo High School (OHS) expended \$10,956. 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 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

1st Quarter: As of October 1, 2018, beginning grant balance was \$12,000.80. \$11,410.60 was expended during the 1st quarter.


- L.P. Untalan Middle School (LPUMS) expended \$454.60 to purchase supplemental resources for health classes. LPUMS has completed grant objectives and has a balance of \$0.61.
- No quarterly reports were submitted by Okkodo High School (OHS), however, per IAO generated MUNIS report, OHS expended \$10,956 during the first quarter. OHS's ending balance is now \$255.81.
- No 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 2019 1st quarter, GWHS has not transferred grant money from their Admin General Account to the proper Foundation Grant Account in MUNIS.

TABLE 1: FY 2019 1st Quarter Foundation Grant Award Balances

Recipient Schools	Grant Balance - Oct. 1, 2018	Encumbrances	Expenditures	Grant Balance -Dec. 31, 2018 (A-B-C)
	(A)	(B)	(C)	(D)
HBPEs	\$ 0.45	\$ -	\$ -	\$ 0.45
LPUMS	\$ 455.21	\$ -	\$ 454.60	\$ 0.61
GWHS	\$ 333.33	\$ -	\$ -	\$ 333.33
OHS	\$ 11,211.81	\$ -	\$ 10,956.00	\$ 255.81
Totals	\$ 12,000.80	\$ -	\$ 11,410.60	\$ 590.20

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 30, 2019. The deadline for submission of FY 2019 2nd quarter reports from grant recipient schools will be on April 10, 2019.



munis

Accounting System

01/16/2019 09:37

lewillless

GUAM DOE

Trans for 475 FOUNDGRANT Cash Code 475 TA

Activity to 12/31/2018

Reporting 10/01/2018

Date

Amount Cleared Date Check/Receipt

Vdr Name/Reversal Comment

Voided/Reversed

Type	Action	Reporting Date	Trans for 475 FOUNDGRANT Cash Code 475 TA Activity to 12/31/2018	Amount Cleared Date Check/Receipt	Vdr Name/Reversal Comment	Voided/Reversed
DSB	475GRANT	10/10/2018	-10,956.00	10/10/2018 1590	MUSICIAN'S FRIEND	N

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

Attachment 2: ETR Sales Invoice 251030



Please Remit Payment to:
100 Enterprise Way, Ste. G300
Scotts Valley, CA 95066
800-321-4407

Bill To:
Beth Perez
Luis P. Untalan Middle School
256 Vietnam Veteran Highway
Barrigada, Guam 96913

INVOICE

INVOICE DATE 12/07/2018
INVOICE NO. 251030
CUSTOMER NO.
OUR ORDER NO.

Ship To:
Beth Perez
Luis P. Untalan Middle School
256 Vietnam Veteran Highway
Barrigada, Guam 96913 GU
Phone # 671-486-2939

DUE DATE	CUSTOMER PO NO.	SHIP VIA	SALESPERSON	ORDER DATE	TERMS
01/06/2019	ck433	Shipping Outside US		12/07/2018	Net 30

ITEM NO	DESCRIPTION	QUANTITY	UNIT PRICE	TOTAL PRICE
S149	About Drugs SET	1	\$162.00	\$162.00
B074	Alcohol and Drug-Free Teens (DVD) (Gr. 7-12)	1	\$129.95	\$129.95
G027	This Is Your Brain on Tobacco	1	\$99.95	\$99.95

AMOUNT SUBJECT TO SALES TAX
\$0.00

AMOUNT EXEMPT FROM SALES TAX
\$391.90

Subtotal: \$391.90
Shipping & Handling: \$82.70
Sales Tax: \$0.00
Total: \$454.80

Received By Teacher: Wendy P. Escobar
12/20/18 Wendy Escobar

