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Superintendent of Education

**DEPARTMENT OF
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INTERNAL AUDIT OFFICE**

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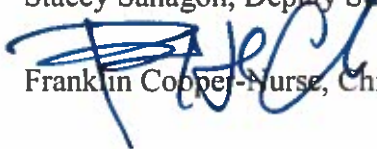


**FRANKLIN
COOPER-NURSE**
Chief Internal Auditor

May 2, 2019

MEMORANDUM

To: Stacey Sahagon, Deputy Superintendent of Assessment and Accountability

From:  Franklin Cooper-Nurse, Chief Auditor

Subject: Foundation for Public Education Grants 2019 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 2019. During fiscal year (FY) 2019 2nd 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, 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 2nd Quarter (January – March 2019)**

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

2nd Quarter: As of January 1, 2019, beginning grant balance was \$590.20. No quarterly reports were submitted and per IAO generated munis report, no funds were expended during the 2nd quarter. See attachments 1-3.

- GWHS's grant balance was erroneously posted in their Admin General account. As of 2019 2nd quarter, GWHS has not transferred grant money from their Admin General Account to the proper Foundation Grant Account in MUNIS.

TABLE 1: FY 2019 2nd Quarter Foundation Grant Award Balances

Recipient Schools	Grant Balance - Jan. 1, 2019 (A)	Encumbrances (B)	Expenditures (C)	Grant Balance - Mar. 31, 2018 (A-B-C) = (D)
HBPES	\$ 0.45	\$ -	\$ -	\$ 0.45
LPUMS	\$ 0.61	\$ -	\$ -	\$ 0.61
GWHS	\$ 333.33	\$ -	\$ -	\$ 333.33
OHS	\$ 255.81	\$ -	\$ -	\$ 255.81
Totals	\$ 590.20	\$ -	\$ -	\$ 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 April 1 to June 30, 2019. The deadline for submission of FY 2019 3rd quarter reports from grant recipient schools will be on July 10, 2019.

Attachment 1: OHS Munis Foundation Grant Account Activity

Cash Balance: - Munic [GUAM DOE] > Activity Transactions

HOME

Accept

Cancel

Search

Query Builder

Add

Update

Delete

Global Duplicate

Print

Text file

PDF

Excel

Word

Email

Schedule

Attach

Notify

Maplink

Alerts

Clear

Modify Clear

Return

Tools

Menu

Confirm

Transactions

Location

475

Activity

FOUNDGRANT

Cash Code

475 TAFC

Start Date

01/01/2019

End Date

03/31/2019

Cash Account Totals

Beginning Balance	Receipts	Disbursements	Voids/Reversals	Transfers	Ending Balance	Uncleared Balance
255.81		.00	.00	.00	255.81	.00

Attachment 2: LPUMS Munis Foundation Grant Account Activity

HOME

Accept

Cancel

Search

Browse

Query Builder

Add

Update

Global-

Duplicate

Print

PDF

Preview

Text file

Excel

Office

Word

Email

Schedule

Notes

Notify

Alerts-

Audit

Maplink-

Alerts-

Clear

Modify

Clear

Return

Cash Balances - Nunit [GUAM] DOE

> Activity Transactions

Confirm

Search

Transactions

Location 435

Activity FOUNDRANT

Cash Code 435 TAFC

Start Date 01/01/2019

End Date 03/31/2019

Cash Account Totals

Beginning Balance 61

Receipts 61

Disbursements 00

Voids/Reversals 00

Transfers 00

Ending Balance 61

Uncleared Balance 259.42

Type	Action	Transaction Date	Amount	Check/Receipt	Vendor Name/Reversal Comment	Voided/Reversed
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Attachment 3: HBPES Munis Foundation Grant Account Activity

HOME

Accept Cancel Search

Confirm Search

Location 318

Activity FOUNDGRANT

Cash Code 318 TAFC

Start Date 01/01/2019 End Date 03/31/2019

Cash Balances - Munis [GUAM DOE] > Activity Transactions

Tools: Notes, Audit, Clear, Maplink, Alerts, Return

Office: Word, Email, Schedule, Excel, Preview, Output, Print, Delete, Global, Duplicate, Update, Add, Query Builder

Cash Account Totals			
Type	Action	Transaction Date	Amount
Beginning Balance			.45
Disbursements			.00
Voids/Reversals			.00
Transfers			.00
Ending Balance			.45
Uncleared Balance			.45

Type	Action	Transaction Date	Amount	Check/Receipt/...	Vendor Name/Reversal Comment	Voided/Reversed
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