



JON J. P. FERNANDEZ
Superintendent of Education

**DEPARTMENT OF
EDUCATION
INTERNAL AUDIT OFFICE**

501 Mariner Avenue, Barrigada, Guam 96913
Telephone: (671) 300-1336
Fax: (671) 472-5001
Email: iao@gdoe.net

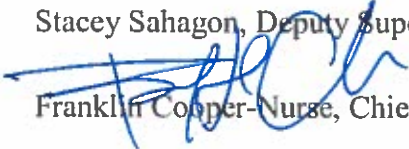


**FRANKLIN
COOPER-NURSE**
Chief Internal Auditor

September 23, 2019

MEMORANDUM

To: Stacey Sahagon, Deputy Superintendent of Assessment and Accountability

From:  Franklin Cooper-Nurse, Chief Auditor

Subject: Foundation for Public Education Grants 2019 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 2019. During fiscal year (FY) 2019 3rd 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 3rd Quarter (April – June 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

3rd Quarter: As of April 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 3rd quarter. See attachments 1-3.

- Per IAO generated Munis report, OHS received a reimbursement of \$5,979.66 during the 3rd quarter. OHS's ending balance is now \$6,235.47.
- GWHS's grant balance was erroneously posted in their Admin General account. As of 2019 3rd quarter, GWHS has not transferred grant money from their Admin General Account to the proper Foundation Grant Account in MUNIS.

TABLE 1: FY 2019 3rd Quarter Foundation Grant Award Balances

| Recipient Schools | Grant Balance - April 1, 2019 (A) | Encumbrances (B) | Expenditures (C) | Grant Balance - June 30, 2019 (A-B-C) = (D) |
|-------------------|---|---------------------|---------------------|---|
| HBPEs | \$ 0.45 | \$ - | \$ - | \$ 0.45 |
| LPUMS | \$ 0.61 | \$ - | \$ - | \$ 0.61 |
| GWHS | \$ 333.33 | \$ - | \$ - | \$ 333.33 |
| OHS | \$ 255.81 | \$ - | \$ (5,979.66) | \$ 6,235.47 |
| Totals | \$ 590.20 | \$ - | \$ (5,979.66) | \$ 6,569.86 |

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 July 1 to September 30, 2019. The deadline for submission of FY 2019 4th quarter reports from grant recipient schools will be on October 10, 2019.

Attachment 1: OHS Munis Foundation Grant Account Activity

| munis | | a by r r p s e s i o n | |
|------------------|------------------------|---|-----------------|
| | | P | 1 |
| | | sacshbal | |
| 07/24/2019 09:32 | GUAM DOE | Trans For 475 FOUNDGRANT Cash Code 475 TA | |
| lmwillness | Activity to 06/30/2019 | | |
| Type | Reporting 04/01/2019 | Amount Cleared Date Check/Receipt | |
| | Date | | |
| | Action | Vdr Name/Reversal Comment | Voided/Reversed |
| RPT | 475EGRANTR 06/27/2019 | 5,979.66 06/27/2019 47504529 | N |
| | | VIA GDOE MAIL | |

