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**FRANKLIN  
COOPER-NURSE**  
Chief Internal Auditor

January 30, 2020

**MEMORANDUM**

To: Stacey Sahagon, Deputy Superintendent of Assessment and Accountability

From:  Franklin Cooper-Nurse, Chief Auditor

Subject: Foundation for Public Education Grants 2020 1<sup>st</sup> 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 2019. During fiscal year (FY) 2020 1<sup>st</sup> 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](mailto:lmwilless@gdoe.net), and Franklin Cooper-Nurse at 300-1336 or [fjtcooper-nurse@gdoe.net](mailto:fjtcooper-nurse@gdoe.net).

**Guam Department of Education  
Internal Audit Office  
Foundation Grant Validation Report  
For the Period of 1<sup>st</sup> Quarter (October – December 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

**1<sup>st</sup> Quarter:** As of October 1, 2019, beginning grant balance was \$6,569.86. No quarterly reports were submitted and per IAO generated Munis report, no funds were expended during the 1<sup>st</sup> quarter.

- GWHS's grant balance was erroneously posted in their Admin General account. As of 2020 1<sup>st</sup> quarter, GWHS has not transferred grant money from their Admin General Account to the proper Foundation Grant Account in MUNIS.

**TABLE 1: FY 2020 1<sup>st</sup> Quarter Foundation Grant Award Balances**

Recipient Schools	Grant Balance - October 1, 2019 (A)	Encumbrances (B)	Expenditures (C)	Grant Balance - December 31, 2019 (A-B-C) = (D)
HB PES	\$ 0.45	\$ -	\$ -	\$ 0.45
LPUMS	\$ 0.61	\$ -	\$ -	\$ 0.61
GWHS	\$ 333.33	\$ -	\$ -	\$ 333.33
OHS	\$ 6,235.47	\$ -	\$ -	\$ 6,235.47
Totals	\$ 6,569.86	\$ -	\$ -	\$ 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 January 1 to March 31, 2020. The deadline for submission of FY 2020 2<sup>nd</sup> quarter reports from grant recipient schools will be on April 10, 2020.