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Superintendent of Education

**DEPARTMENT OF
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INTERNAL AUDIT OFFICE**

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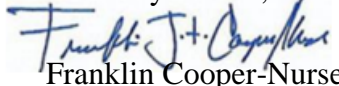


**FRANKLIN
COOPER-NURSE**
Chief Internal Auditor

June 26, 2020

MEMORANDUM

To: Dr. Kelly Sukola, Acting Deputy Superintendent of Assessment and Accountability

From: 
Franklin Cooper-Nurse, Chief Auditor

Subject: Foundation for Public Education Grants 2020 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 2020. During fiscal year (FY) 2020 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 2020)**

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, 2020, beginning grant balance was \$6,569.86. No quarterly reports were submitted and per IAO generated Munis report, no funds were expended during the 2nd quarter.

- GWHS's grant balance was erroneously posted in their Admin General account. As of 2020 2nd quarter, GWHS has not transferred grant money from their Admin General Account to the proper Foundation Grant Account in MUNIS.

TABLE 1: FY 2020 2nd Quarter Foundation Grant Award Balances

Recipient Schools	Grant Balance - January 1, 2020 (A)	Encumbrances (B)	Expenditures (C)	Grant Balance - March 31, 2020 (A-B-C) = (D)
HBPEs	\$ 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 April 1 to June 31, 2020.