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Superintendent of Education

**DEPARTMENT OF
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**FRANKLIN
COOPER-NURSE**
Chief Internal Auditor

November 16, 2021

MEMORANDUM

To: Erika Cruz, Deputy Superintendent of Assessment and Accountability

From: *jvbulatao* for
Franklin Cooper-Nurse, Chief Auditor

Subject: Foundation for Public Education Grants 2021 4th 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 July to September 2021. During fiscal year (FY) 2021 4th 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 Joy Bulatao at 300-3695 or jvbulatao@gdoe.net.

**Guam Department of Education
Internal Audit Office
Foundation Grant Validation Report
For the Period of 4th Quarter (July – September 2021)**

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

4th Quarter: As of July 1, 2021, beginning grant balance was \$6,569.86. No quarterly reports were submitted and per IAO generated Munis report, no funds were expended during the 4th quarter.

- GWHS's grant balance was erroneously posted in their Admin General account. As of 2021 4th quarter, GWHS has not transferred grant money from their Admin General Account to the proper Foundation Grant Account in MUNIS.

TABLE 1: FY 2021 4th Quarter Foundation Grant Award Balances

Recipient Schools	Grant Balance - July 1, 2021 (A)	Encumbrances (B)	Expenditures (C)	Grant Balance - Sept. 30, 2021 (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 October 1 to December 31, 2021. The deadline for submission of FY 2022 1st quarter reports from grant recipient schools will be on January 10, 2022.