



JON J. P. FERNANDEZ
Superintendent of Education

**DEPARTMENT OF EDUCATION
INTERNAL AUDIT OFFICE**

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**FRANKLIN
COOPER-NURSE**
Chief Internal Auditor

July 8, 2022

MEMORANDUM

TO: Erika Cruz, (Acting) Deputy Superintendent, Educational Support and Community Learning

CC: Franklin Cooper-Nurse, (Acting) Superintendent

FROM: *jbulatao*
Joy Bulatao, (Acting) Chief Auditor

SUBJECT: Non-Appropriated Funds SY 21-22 Third Quarter Report

Hafa Adai,

Per Board Policy (BP) 715, schools with Non-Appropriated Funds (NAF) are to deposit all funds into a commercial bank or savings and loan association and submit monthly reports to account for the change of fund balances to the Internal Audit Office (IAO). In addition to the monthly reporting, schools should prepare an annual report at the end of the school year (SY) which includes all transactions for the SY and any ending balances for NAF accounts. To assist in the timely review of the NAF accounts, IAO has prepared a quarterly reporting to reconcile the Munis balance with the funds held in the bank.

Forty of the 41 GDOE schools maintain NAF accounts. Of the 40 schools with NAF accounts, 29 have incomplete or missing bank statements for the quarter ended March 31, 2022. Additionally, 21 have adjustments that are recommended to be posted to their respective NAF accounts. With fundraising activities expected to slowly return to pre-pandemic levels, it is imperative that schools are keeping up with reporting. Refer to Appendix 1 for the schools' NAF balances as of March 31, 2022 (SY 2021-2022 Third Quarter).

The IAO will continue to work with the schools to provide any assistance they need to complete monthly and the upcoming annual report accurately and timely. If there are any questions or concerns, please feel free to contact Carmela Vi at cavi@gdoe.net or myself at jbulatao@gdoe.net.

Non-Appropriated Funds SY 21-22 Third Quarter Report

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Appendix 1: NAF Balances as of March 31, 2022

School Name	03/31/22 Bank Balance*	Munis Balance, relating to 03/31/22	03/31/22 Reconciled Balance*	Variances	Last Submission/ Reconciled Date	See Note Below:
329 Adacao Elementary School	\$ 182.10	\$ 182.10	\$ 182.10	\$ -		
301 Agana Heights Elementary School	\$ -	\$ 6,061.46	\$ -	\$ (6,061.46)	October 2020	[1]
325 Astumbo Elementary School	\$ 2,122.41	\$ 2,122.41	\$ 2,122.41	\$ -	February 2022	[1]
303 B. P. Carbulido Elementary School	\$ -	\$ 29,292.04	\$ -	\$ (29,292.04)	September 2021	[1], [2]
304 C.L. Taitano Elementary School	\$ 3,685.29	\$ 3,697.29	\$ 3,685.29	\$ (12.00)		[2]
324 Chief Brodie Elementary School	\$ 426.62	\$ 502.38	\$ 426.62	\$ (75.76)		[2]
323 D.L. Perez Elementary School	\$ -	\$ 13,929.10	\$ -	\$ (13,929.10)	SAF: June 2021 TAF: October 2021	[1], [2]
306 Finegayan Elementary School	\$ -	\$ 15,206.21	\$ -	\$ (15,206.21)	August 2021	[1], [2]
318 H.B. Price Elementary School	\$ -	\$ 18,654.00	\$ -	\$ (18,654.00)	SAF: June 2021 TAF: December 2020	[1], [2]
307 Harry S. Truman Elementary School	\$ -	\$ 266.03	\$ -	\$ (266.03)	October 2021	[1], [2]
309 Inarajan Elementary School	\$ 3,270.37	\$ 3,280.37	\$ 3,270.37	\$ (10.00)		[2]
308 Juan M. Guerrero Elementary School	\$ 17,450.11	\$ 17,450.11	\$ 17,450.11	\$ -	February 2022	[1]
311 J.Q. San Miguel Elementary School	\$ -	\$ 14,102.36	\$ -	\$ (14,102.36)	June 2020	[1], [2]
312 Lyndon B. Johnson Elementary School	\$ -	\$ 1,905.20	\$ -	\$ (1,905.20)	December 2021	[1], [2]
328 Ligan Elementary School	\$ 4,476.05	\$ 4,331.05	\$ 4,331.05	\$ -		
302 Marcial Sablan Elementary School	\$ 1,648.89	\$ 1,653.89	\$ 1,648.89	\$ (5.00)	SAF: no statement	[1]
313 Maria A. Ulloa Elementary School	\$ -	\$ 7,624.99	\$ -	\$ (7,624.99)	SAF: December 2021 TAF: October 2021	[1], [2]
314 M.U. Lujan Elementary School	\$ 10,437.62	\$ 10,437.62	\$ 10,437.62	\$ -	February 2022	
327 Machananao Elementary School						
315 Merizo Martyrs Memorial School	\$ -	\$ 8,300.07	\$ -	\$ (8,300.07)	SAF: December 2020 TAF: July 2021	[1]
316 Ordot-Chalan Pago Elementary School	\$ 5,544.42	\$ 5,544.42	\$ 5,544.42	\$ -	February 2022	[1]
317 Pedro C. Lujan Elementary School	\$ 731.26	\$ 829.90	\$ 731.26	\$ (98.64)	SAF: no statement	[1], [2]
319 Talafofo Elementary School	\$ 6,322.76	\$ 6,342.76	\$ 6,322.76	\$ (20.00)	SAF: January 2022	[1]
320 Tamuning Elementary School	\$ -	\$ 3,016.77	\$ -	\$ (3,016.77)	TAF: June 2021	[1]
321 Upi Elementary School	\$ -	\$ 1,036.82	\$ -	\$ (1,036.82)	TAF: July 2021	[1]
322 Wettengel Elementary School	\$ 5,724.78	\$ 5,503.54	\$ 5,503.54	\$ -		
Elementary School Sub Totals	\$ 62,022.68	\$ 181,272.89	\$ 61,656.44	\$ (119,616.45)		
430 Agueda I. Johnston Middle School	\$ 15,733.49	\$ 24,143.47	\$ 15,733.49	\$ (8,409.98)	February 2022	[1], [2]
437 Astumbo Middle School	\$ -	\$ 25,406.32	\$ -	\$ (25,406.32)	SAE: May 2021 TAF: September 2021	[1], [2]
432 F.B. Leon Guerrero Middle School	\$ -	\$ 17,520.30	\$ -	\$ (17,520.30)	June 2021	[1], [2], [3]
433 Inarajan Middle School	\$ 8,363.19	\$ 7,977.39	\$ 7,977.39	\$ -		
434 Jose L.G. Rios Middle School	\$ -	\$ 29,978.61	\$ -	\$ (29,978.61)	June 2021	[1], [2]
435 Oceanview Middle School	\$ -	\$ 25,319.81	\$ -	\$ (25,319.81)	March 2021	[1]
436 Untalan Middle School	\$ 26,728.84	\$ 26,786.13	\$ 25,394.94	\$ (1,391.19)		[2]
431 Vicente S.A. Benavente Middle School	\$ 18,957.42	\$ 18,055.82	\$ 18,055.82	\$ -		
Middle School Sub Totals	\$ 69,782.94	\$ 175,187.85	\$ 67,161.64	\$ (108,026.21)		
471 George Washington High School	\$ 41,144.59	\$ 32,672.77	\$ 32,725.06	\$ 52.29		[2]
472 John F. Kennedy High School	\$ 141,604.30	\$ 139,651.84	\$ 140,313.30	\$ 661.46	February 2022	[1], [2]
475 Okkodo High School	\$ -	\$ 137,351.45	\$ -	\$ (137,351.45)	September 2021	[1], [2]
473 Simon Sanchez High School	\$ 162,953.00	\$ 161,663.21	\$ 162,363.06	\$ 699.85	January 2022	[1], [2]
474 Southern High School	\$ -	\$ 37,469.89	\$ -	\$ (37,469.89)	July 2020	[1]
476 Tayan High School	\$ -	\$ 70,470.40	\$ -	\$ (70,470.40)	December 2021	[1]
High School Sub Totals	\$ 345,701.89	\$ 579,279.56	\$ 335,401.42	\$ (243,878.14)		
438 J.P. Torres Alternative School	\$ -	\$ 4,138.37	\$ -	\$ (4,138.37)	SAF: June 2020 TAF: June 2019	[1]
Alternative School Sub Total	\$ -	\$ 4,138.37	\$ -	\$ (4,138.37)		
Total	\$ 477,507.51	\$ 939,878.67	\$ 464,219.50	\$ (475,659.17)		

[1] Incomplete or no bank statements were submitted for SY 21-22. Reconciliation of the account balance is pending an updated statement.

[2] Adjusting entries identified (from current or prior school years), pending entry to Munis.

[3] School did not prepare a reconciliation. A detailed analysis of the transactions is pending to determine the reconciled balance.

Concurred By:


Isabella Tajalle, Auditor


Carmela Vi, Auditor