

Re: Messages & Communications Doc. No. 38GL-26-2959 through 2965.

From Guam Legislature Clerks <clerks@guamlegislature.gov>
Date Wed 10/7/2026 10:23 AM
To 38th Committee On Rules <committeeonrules@guamlegislature.gov>

Håfa Adai,

Received, and thank you.



Elijah Untalan
Clerks Office

I Mina'trentai Ocho na Liheslaturan Guåhan

Guam Congress Building, 163 Chalan Santo Papa, Hagåtña, Guam 96910

Voice: (671) 472-3465/3460 Fax: (671) 472-3524

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Thank you

From: 38th Committee On Rules <committeeonrules@guamlegislature.gov>

Sent: Wednesday, October 7, 2026 10:17 AM

To: Guam Legislature Clerks <clerks@guamlegislature.gov>

Cc: Frank Blas Jr. <speakerblas@guamlegislature.gov>

Subject: Messages & Communications Doc. No. 38GL-26-2959 through 2965.

Håfa Adai Clerks Office,

Please see attached, **Messages & Communications Doc. No. 38GL-26-2959 through 2965** for processing:

✓	38GL-26-2959	University of Guam	Drawdown Schedule Report FY2026 4th Quarter*
✓	38GL-26-2960	Government of Guam Retirement Fund	Report of Remittances & Retirements for the month of July 2026, August 2026 and September 2026.
✓	38GL-26-2961	Government of Guam Retirement Fund	FY2026 4th Quarter Board Attendance Report.
✓	38GL-26-2962	Government of Guam Retirement Fund	Staffing Pattern for Quarter Ended September 30, 2026.
✓	38GL-26-2963	Guam Ethics Commission	Board Meeting Packet for September 29, 2026*
✓	38GL-26-2964	Department of Public Health and Social Services	Prior Year Obligation to pay Pacific Tyre Tamuning in the total amount of \$1,769.59*
✓	38GL-26-2965	Office of Public Accountability - Guam	Guam Department of Education FY2025 Financial Audit*

Kindly reply to this email.



Si Yu'os ma'åse',

Marie Crisostomo

Committee on Rules Assistant

COMMITTEE ON RULES

Vice Speaker V. Anthony Ada, Chairperson

I Mina'trentai Ocho Na Liheslaturan Guåhan

38th Guam Legislature

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Messages and Communications 38GL-26-2965*

2 messages

Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov>

Wed, Oct 7, 2026 at 9:05 AM

To: 38th Committee On Rules <committeeonrules@guamlegislature.gov>, Sabrina Salas Matanane <office.senatorbri@guamlegislature.gov>

Håfa adai,

Please see attached M&C Doc. No. 38GL-26-2965

38GL-26-2965	Office of Public Accountability-Guam	Guam Department of Education FY2025 Financial Audit*
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*Si Yu'os Ma'åse'**Bernice Rivera*

Administrative Assistant

**Office of Speaker Frank F. Blas, Jr.****I Mina'trentai Ocho na Liheslaturan Guåhan 38th Guam Legislature****Guam Congress Building, 163 Chalan Santo Papa, Hagatña****(671)969-6456****speakerblas@guamlegislature.gov**

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----- Forwarded message -----

From: **Office of Public Accountability - Guam** <admin@guamopa.com>

Date: Tue, Oct 6, 2026 at 5:20 PM

Subject: Transmittal: Guam Department of Education FY 2025 Financial Audit

To:

Cc: Benjamin Cruz <bjcruz@guamopa.com>, Jerrick Hernandez <jhernandez@guamopa.com>, Thomas Quichocho <tquichocho@guamopa.com>*Håfa adai:*

The Office of Public Accountability has released the Guam Department of Education FY 2025 Financial Audit. You may visit our website at www.opaguam.org to download the report.

*Si Yu'os ma'åse'.***2 attachments** **1. Financial Highlights.pdf**
103K **38GL-26-2965.pdf**
1092K**38th Committee On Rules** <committeeonrules@guamlegislature.gov>

Wed, Oct 7, 2026 at 9:22 AM

To: "Speaker Frank Blas Jr." <speakerblas@guamlegislature.gov>

Håfa Adai,

Received, and thank you.

*Si Yu'os ma'åse',*

Marie Crisostomo

Committee on Rules Assistant

COMMITTEE ON RULES

Vice Speaker V. Anthony Ada, Chairperson

*I Mina'trentai Ocho Na Liheslaturan Guåhan**38th Guam Legislature*

Doc. No. 38GL-26-2965.*

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Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov>

Transmittal: Guam Department of Education FY 2025 Financial Audit

2 messages

Office of Public Accountability - Guam <admin@guamopa.com>

Tue, Oct 6, 2026 at 5:20 PM

Cc: Benjamin Cruz <bjcruz@guamopa.com>, Jerrick Hernandez <jhernandez@guamopa.com>, Thomas Quichocho <tquichocho@guamopa.com>

Bcc: speakerblas@guamlegislature.gov

Håfa adai:

The Office of Public Accountability has released the Guam Department of Education FY 2025 Financial Audit. You may visit our website at www.opaguam.org to download the report.

Si Yu'os ma'åse'.

**1. Financial Highlights.pdf**

103K

Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov>

Wed, Oct 7, 2026 at 8:45 AM

To: Office of Public Accountability - Guam <admin@guamopa.com>

Cc: Benjamin Cruz <bjcruz@guamopa.com>, Jerrick Hernandez <jhernandez@guamopa.com>, Thomas Quichocho <tquichocho@guamopa.com>

Håfa Adai,

Confirming receipt of your email.

Si Yu'os Ma'åse'

Bernice Rivera

Administrative Assistant

**Office of Speaker Frank F. Blas, Jr.**I Mina'trentai Ocho na Liheslaturan Guåhan 38th Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456

speakerblas@guamlegislature.gov

Doc Type: 38GL-26-2965
OFFICE OF THE SPEAKER
FRANK F. BLAS, JR.
October 6, 2026
Time: 5:20 PM
Received:

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Financial Highlights
Guam Department of Education Financial Audit
Fiscal Year 2025

October 06, 2026

The Guam Department of Education (GDOE) received unmodified (clean) opinions from independent auditors, Ernst & Young LLP, on its fiscal year (FY) 2025 financial statements and on compliance with the Child Nutrition Cluster, Special Education Cluster, and Special Education – Grants for Infants and Families. GDOE received a **qualified opinion on the Consolidated Grant to the Outlying Areas and Education Stabilization Fund (ESF)**, and has remained a high-risk grantee with the U.S. Department of Education (USED) for the past 23 years. Specifically, the auditors identified:

- **Three material weaknesses** in GDOE’s internal control over financial reporting and compliance;
- **Three material weaknesses and eleven significant deficiencies** in GDOE’s internal control over compliance on major federal programs, resulting in **\$9.3 million (M) in questioned costs**; and
- **Six deficiencies** in GDOE’s internal control and other matters in a management letter.

GDOE closed FY 2025 with a fund balance of \$74.5M, which is a decrease of \$2.5M in its General Fund balance compared to FY 2024. General Fund revenues exceeded expenditures by \$0.4M, but net transfers out of \$2.9M resulted in the decrease. Significant highlights in GDOE’s financial audit include:

- Management and Curriculum Audit;
- Governmental Fund Revenues Increased by \$9.6M, Government-wide Expenses Decreased by \$31.2M;
- Local Appropriations Increased by \$12.9M;
- Decrease in Federal Grants and Federal Receivables;
- Salaries and Wages and Employee Count Decreased;
- Enrollment and Graduation
- \$51M in Local Expenditure Transfer to ARP;
- USED Federal Fiscal Year (FFY) 2025 Specific Conditions; and
- GDOE’s Corrective Action Plan to Address Material Weaknesses and Significant Deficiencies.

Management and Curriculum Audit

On November 10, 2023, Public Law 37-44 was enacted, restoring the Management and Curriculum Audit requirements for the Guam Department of Education. The Pacific Policy Research Center (PPRC), was subsequently awarded a contract to perform the audit services. PPRC issued its draft Management and Curriculum Audit Report to the former Superintendent on September 30, 2025. However, a formal management response to the report was not submitted to PPRC prior to the former Superintendent’s departure from the department.

In February 2026, the Internal Audit Office was designated as GDOE's point of contact for the Management and Curriculum Audit. To facilitate completion of the review process, PPRC granted GDOE additional time to provide its management response. Following this extension, PPRC issued the final draft report on March 14, 2026. Since the issuance of the final draft report, the respective divisions have been working with their assigned Deputy Superintendents to develop and finalize corrective action plans addressing the findings and recommendations applicable to their respective areas.

Governmental Fund Revenues Increased by \$9.6M, Government-wide Expenses Decreased by \$31.2M

Governmental fund revenues increased by \$9.6M, from \$475.1M in FY 2024 to \$484.7M in FY 2025, due to a \$12.9M increase in local appropriations. GDOE's government-wide expenses decreased by \$31.2M, from \$440.6M in FY 2024 to \$409.4M in FY 2025, while governmental fund expenditures increased by \$79.4M. These measures use different accounting bases.

GDOE incurred General Fund expenditures of \$302M on the financial reporting basis. On the budgetary basis, expenditures were \$312.5M, below the budgeted amount of \$362M. Current liabilities decreased by \$11.1M, primarily due to a \$14.6M reduction in accounts payable, but was offset by increases in accrued payroll, payable to federal agencies, and annual leave.

Local Appropriations Increased by \$12.9M

In FY 2025, GDOE received local appropriations of \$299.6M, an increase of \$12.9M from \$286.7M in FY 2024. The \$12.9M increase primarily reflects a \$14.8M increase in General Fund operations revenue, a \$3.6M increase in retiree healthcare funding, and a \$1M increase in Guam Public School Facilities Project Lease Revenue.

These increases were partly offset by the absence of separately reported FY 2024 actual revenues for merit bonuses of \$3.1M, Typhoon Mawar emergency response of \$2.4M, the Bonus Reward Incentive Program of \$1M, the CHamoru Language Program of \$500K, and salary increments of \$500K.

Decrease in Federal Grants & Federal Receivables

Federal grants and contributions amounted to \$183.3M in FY 2025, down from \$186.7M in FY 2024, representing a decrease of \$3.4M. The Federal Grants Assistance Fund recorded \$182.2M of revenue and \$185.1M of expenditures. Net transfers in of \$2.9M offset the deficiency.

As of September 30, 2025, the Federal Grants Assistance Fund reported \$84.6M in federal grants receivable, down from \$100.4M in FY 2024, a decrease of \$15.9M. Approximately \$67M, or 79% of the balance, was related to American Rescue Plan (ARP) funding. The remaining \$17.6M was primarily due from other USED programs and the U.S. Department of Agriculture.

Salaries and Wages & Employee Count Decreased

Salaries and employee benefits totaled \$264.1M in FY 2025, consisting of \$221.7M in the General Fund and \$42.4M in the Federal Grants Assistance Fund. Salaries and wages decreased by \$2.8M in FY 2025; however, employee benefits increased by \$6.0M, from \$74.8M in FY 2024 to \$80.8M in FY 2025. Retiree healthcare benefits increased by \$3.6M. As of September 2025, the overall

number of GDOE employees decreased by 95, from 3,205 employees in FY 2024 to 3,110 in FY 2025. The number of locally funded employees decreased by 73, federally funded employees decreased by 34; these decreases were partially offset by an increase of 12 employees supported by both local and federal funding. The decrease in locally funded employees reflects, in part, management's prioritization of school-based staffing. The decrease in federally funded employees reflects, in part, attrition and challenges in filling vacancies. New hires for certain federally funded positions were appointed on a limited-term basis, while incumbent employees with permanent appointments retained their status.

Enrollment and Graduation

GDOE's Annual State of Public Education Report reported enrollment of 23,413 students, including head start and preschool, across 41 public schools. High school graduates increased by 122 from 1,527 in School Year 2023 – 2024 to 1,649 in School Year 2024 – 2025. The graduation rate also increased from 91.3% in School Year 2023 – 2024 to 91.9% in School Year 2024 – 2025.

\$51M in Local Expenditure Transfer to ARP

To address ARP's 20% learning loss requirement, GDOE transferred \$51M in locally funded FY 2024 teacher payroll expenditures to ARP. USED initially denied reimbursement because teacher payroll was not included in GDOE's approved liquidation extension. On September 22, 2025, USED approved an amendment covering \$54M, including the \$51M transfer and approximately \$3M in other payroll receivables. The transfer significantly contributed to the FY 2024 General Fund surplus and is reflected in the FY 2025 ending fund balance of \$74.5M.

USED FFY 2025 Specific Conditions

On June 27, 2025, USED issued GDOE's FFY 2025 Specific Conditions letter, carrying forward the FFY 2024 Specific Conditions applicable to grants awarded to GDOE. The Specific Conditions letter relates to:

- GDOE's IAO and the Guam Office of Public Accountability periodic audits;
- Expending federal funds only for allowable costs;
- Charging grants for obligations incurred within the period of availability and liquidating such obligations within 120 days after the end of the funding period or within an authorized extension period;
- Establishing and maintaining an effective employee time-tracking process;
- Ensuring that property management procedures comply with federal regulations.

Material Weaknesses Found in GDOE's Internal Control over Financial Reporting

The auditors identified **three material weaknesses** in GDOE's internal control over financial reporting, discussed below.

1. *Finding 2025-001, Financial Statement Close Process*, auditors identified the following deficiencies:

- GDOE's September 30, 2025 trial balance was not available for audit until March 2026. Earlier submissions before this date were revised due to certain discrepancies, leading to several closing adjustments posted by GDOE to reconcile account balances. In addition, the Schedule of Expenditures of Federal Awards (SEFA) and supporting expenditure listing were not timely reconciled and completed, resulting in multiple versions being provided during the audit.

- Liabilities related to financed purchases of schools were overstated by approximately \$10.13M based on the corresponding amortization schedules.
 - Amounts paid by the Government of Guam on behalf of GDOE amounting to approximately \$18.75M for retiree healthcare benefits were not recorded in the statement of revenues, expenditures and changes in fund balances in the General Fund and statement of activities as revenue with a corresponding expense or expenditure.
2. ***Finding 2025-002, Implementation of GASB 101 Compensated Absences***, as of June 30, 2026, or nine months after the fiscal year-end, management has not yet completed its evaluation of the effects of GASB Statement No. 101 on the FY2025 financial statements.
 3. ***Finding 2025-015, Matching, Level of effort, Earmarking (identified as a prior year repeat finding)***, GDOE did not meet the 20% minimum spending for the specified purpose (earmarking requirement). GDOE attributed all expenditures recorded under project code 85040 (Curriculum and Instruction) in complying with the earmarking requirement. However, Project Code 85040 consists of expenditures related to general curriculum and instruction and expenditures related to activities to support the implementation of evidence-based interventions. GDOE did not specifically identify the expenditures within Project Code 85040 that relate to activities to support the implementation of evidence-based interventions in complying with the earmarking requirement.

Material Weaknesses and Significant Deficiencies Found in GDOE's Internal Control over Compliance on Major Federal Programs

The auditors identified **three material weaknesses, eleven significant deficiencies, and questioned costs totaling \$9.3M** related to GDOE's internal control over compliance for major federal programs, as discussed below.

Material Weaknesses

1. ***Finding 2025-011, Cash Management (identified as a repeat prior year audit finding)***, GDOE did not pay the vendors for federal expenditures on the same day or within 24 hours after funds had been received. This resulted in **questioned costs of \$841,180**.
2. ***Finding 2025-013, Procurement and Suspension and Debarment (identified as a repeat prior year audit finding)***, auditors identified the following:
 - There is no cost or price analysis performed related to PO No. 20250970 amounting to \$328,465.
 - GDOE did not verify whether a person or a vendor is excluded or disqualified pursuant to the requirements of 2 CFR 180.300 prior to entering into covered transactions. This resulted in **questioned costs of \$2,284,786**.
3. ***Finding 2025-015, Matching, Level of effort, Earmarking (identified as a prior year repeat finding)***, GDOE did not meet the 20% minimum spending for the specified purpose (earmarking requirement). GDOE attributed all expenditures recorded under project code 85040 (Curriculum and Instruction) in complying with the earmarking requirement. However, Project Code 85040 consists of expenditures related to general curriculum and instruction and expenditures related to activities to support the implementation of evidence-based interventions. GDOE did not specifically identify the expenditures within Project Code 85040 that relate to activities to support the implementation of evidence-based interventions in complying with the earmarking requirement.

Significant Deficiencies

1. **Finding 2025-003, Procurement, Suspension, and Debarment**, GDOE did not verify whether subrecipients are excluded or disqualified pursuant to the requirements of 2 CFR 180.300 prior to entering into covered transactions. This resulted in **questioned costs of \$744,643**.
2. **Finding 2025-004 Reporting (identified as a repeat prior year audit finding)**, auditors noted variances between the expenditures reported in Financial Status Report FNS 777 Quarter 1 and Quarter 3 against the underlying accounting records. Additionally, out of 3 transactions tested, 3 subawards were not reported in FSRs for a total of \$744,643.
3. **Finding 2025-005, Matching, Level of Effort, Earmarking**, GDOE's financial support for special education and related services for children with disabilities in the current year decreased by \$578,698 compared to the preceding fiscal year. GDOE also exceeded the 5% maximum spending for administration costs (earmarking requirement). This resulted in **questioned costs of \$578,698 for the financial-support shortfall; questioned costs for exceeding the administration limit were undeterminable**.
4. **Finding 2025-006, Period of Performance**, GDOE does not have internal controls to ensure that liquidation of the obligation occurs within the allowable time period.
5. **Finding 2025-007, Procurement, Suspension, and Debarment (identified as a repeat prior year audit finding)**, auditors found that the procurement method used by GDOE related to Purchase Order (PO) No. 20250241 amounting to \$245,245 is not compliant for the following reasons:
 - GDOE entered into two separate procurements using a simplified method (i.e., Request for Quote) for similar professional services in PO 20250241 dated April 3, 2025, originally amounting to \$245,245, and PO 20241777 dated September 16, 2024, amounting to \$181,035. Combined, the amount would have required the use of an RFP, which is a competitive selection procedure.
 - GDOE completed the procurement for PO No. 20250241 on March 25, 2025, which is a date subsequent to the start date of the service period covering October 1, 2024 to September 30, 2025.
 - The PO was modified on September 4, 2025, increasing the contract price from \$245,245 to \$269,770 (or 10%) of the original amount. There is no written determination that such an increase will either be more economical than awarding another contract or that it would not be practical to award another contract.Additionally, GDOE did not verify whether a person or a vendor is excluded or disqualified pursuant to the requirements of 2 CFR 180.300 prior to entering into covered transactions. This resulted in **questioned costs of \$538,090**.
6. **Finding 2025-008, Cash Management**, GDOE does not have internal controls to ensure that vendors for federal expenditures are paid either on the same day or within 24 hours after funds had been received.
7. **Finding 2025-009, Period of Performance**, GDOE liquidated an obligation of a federal award after the approved liquidation end date. This resulted in **questioned costs of \$32,733**.
8. **Finding 2025-010, Allowable Costs / Cost Principles**, Auditors found that for 3 out of 60 nonpayroll transactions, the Determination of Need document had no Federal Program Officer approval as required per GDOE SOP 200-037.
9. **Finding 2025-012, Equipment and Real Property Management**, the cost of an asset was

incorrectly recorded in the property records. This resulted in **questioned costs of \$3,095.**

10. Finding 2025-014, Equipment and Real Property Management, the cost of an asset was incorrectly recorded in the property records. This resulted in **questioned costs of \$5,268.**

11. Finding 2025-016, Special Tests and Provisions – Wage Rate Requirements, the executed contract between GDOE and a contractor relative to IFB 009-2023 did not include a provision that the contractor or subcontractor comply with the Davis-Bacon Act requirements and the DOL regulations. Further, related certified payrolls were not submitted by the contractor. This resulted in **questioned costs of \$4,255,458.**

Deficiencies in Internal Control Identified in Management Letter

The auditors issued a management letter and identified **six deficiencies and other matters** in GDOE's internal control over financial reporting:

- 1. Capital Assets:** Leased buildings for certain schools, warehouses, and offices were over-depreciated by \$1.92M. As this amount is not considered material to the financial statements, a proposed adjustment is included in the department-wide communication schedule for uncorrected misstatements.
- 2. OPEB Census Data:** For eight out of 25 samples tested, GDOE inaccurately reported the employees' medical plan. For 14 out of 25 samples, GDOE inaccurately reported the employees' medical plan class.
- 3. Assessment of Federal Receivables Collectability:** GDOE performs reconciliation of the federal grants receivable general ledger and subsidiary ledger only at year-end resulting in significant unreconciled differences and discovery of receivables to be written-off due to not being drawn within the allowed period. Additionally, GDOE does not have a formal process in assessing the collectability of its federal receivables.
- 4. SEFA Preparation:** Examination of the SEFA revealed the following deficiencies:
 - One federal expenditure item in the SEFA does not have indicated Assistance Listing Number (ALN) information and was subsequently noted to be part of ALN 84.403.
 - Federal expenditures in the SEFA for ALN 84.424F was initially underreported by \$399K.
 - Federal Expenditures for ALN 10.645 were initially reported under ALN 10.575.
 - Programs with no available Assistance Listing Number were not formatted in accordance with the prescribed format by the Federal Audit Clearinghouse.
 - Expenditures reported to the USDA Food Programs Reporting System (FPRS) for ALN 10.555 is lower compared to the expenditures recorded in the Department's general ledger, resulting in a reporting variance of \$221K.
- 5. Federal Financial Report (FFR):** Auditors noted variances between the expenditures reported in FFR against the underlying accounting records summarized below:

	Federal Financial Report	Total per G5 Draws	Over (Under) Reported Variance
Cash Receipts	\$ 2,264,613	\$ 2,338,670	(\$74,057)
Cash Disbursements	\$ 2,264,613	\$ 2,338,670	(\$74,057)

Furthermore, GDOE did not fill out and/or properly complete sections of the FFR (i.e., basis of accounting, project or grant period, indirect expense).

6. Equipment and Real Property Management: Auditors had the following comments related to Equipment and Real Property Management:

- Asset locations of certain assets as reflected in the property records are not updated or incomplete.
- Asset acquisition date of certain assets listed as reflected in the property records is later than the actual date of end user's receipt of property.
- Certain assets tagged as "GO" or good condition in the property record, however, based on physical sighting, assets are noted to be either not working, fair condition or poor condition. Auditors noted the records do not appropriately reflect the condition of the property and ultimate disposition has not yet been determined by GDOE, as applicable.
- Certain assets tagged as "NW" or not working condition in the property record; however, based on physical sighting, assets are noted to be in good condition. Auditors noted the records do not appropriately reflect the condition of the property.
- Upon physical inspection of three assets, auditors noted the serial number is incorrectly stated due to typographical error.

GDOE's Corrective Action Plan to Address Material Weaknesses and Significant Deficiencies

GDOE submitted its Corrective Action Plan to address the material weaknesses and significant deficiencies identified in its internal control over financial reporting and compliance for major federal programs. GDOE **agreed with the conditions of nine findings** (Findings 2025-001, 2025-002, 2025-005, 2025-007, 2025-009, 2025-010, 2025-012, 2025-013, 2025-014), **acknowledged two findings** (2025-003 and 2025-004) and **did not agree with four findings** (Findings 2025-006, 2025-008, 2025-011, 2025-015). **One finding**, 2025-016, GDOE concurred with the recommendation, but disputed the determination of \$4.3M in questioned costs. The responsible offices for implementing the corrective actions include the Federal Programs Division, the Special Education Division, Food and Nutrition Services Management Division, the Office of Supply Management, Human Resources, and Financial Student Administrative Information System (FSAIS).

For more details, refer to GDOE's FY 2025 Financial Statements, Reports on Compliance, Management Letter, and the Auditor's Communication With Those Charged With Governance at www.opaguam.org.