



## OFFICE OF PUBLIC ACCOUNTABILITY

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### Transmitted via Email

July 31, 2020

The Honorable Betsy DeVos  
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U.S. Department of Education  
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The Honorable Frank Brogan  
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Subject: Guam Department of Education High-Risk Progress

Hafa Adai Secretary DeVos and Assistant Secretary Brogan:

I would like to thank you for your commitment and effort to support the Guam Department of Education (GDOE) in addressing its high-risk designation and specific conditions. It has been almost 20 years since the Office of Public Accountability (OPA), working with financial auditors Deloitte & Touche, LLP, declared GDOE's financial records as unauditible. This declaration was the impetus for GDOE's high-risk designation because for five years GDOE was unable to provide timely and complete audited financial reports. It is no secret GDOE has had issues with accountability in the past; however, the conditions of the past no longer exist.

Over the course of my career, I have served as the Chief Justice of the Supreme Court of Guam, a Senator and Speaker in the Guam Legislature with oversight over finance and appropriations, and now as Public Auditor of Guam. While serving in the Guam Legislature, GDOE's high-risk designation and its accountability for funds, both local and federal, have always been at the forefront of the major issues facing the department. As appropriations chair, providing adequate resources for GDOE to meet its mission in preparing all students for life, promoting excellence, and providing support was a priority and a sentiment supported by my colleagues.

Since being placed on high-risk status in 2003, GDOE has taken considerable steps to improve its internal controls of its fiscal and programmatic management of USDOE grant funds. Their journey from being unauditible to where they are at now has been well documented, itemized, and reported in their annual financial audits. Despite taking these steps, GDOE still remains on high-risk status for 17 years and is still subject to specific conditions. We fully support the removal of the restrictions and high-risk status placed on GDOE. Removing the restrictions frees up significant resources that could be used in other areas of the department.

Even with the removal of the restrictions, we understand your department's need for assurance that taxpayer resources are accounted for and spent appropriately. As the Public Auditor of Guam, my office is relied upon to ensure the effective and efficient administration and management of

public funds and programs. Additionally, the OPA has been conducting performance audits of GDOE, monitoring the GDOE's financial audit status, and working collaboratively with GDOE's Internal Audit Office on these audits. I am confident that the accountability structures established within the Government of Guam, including the GDOE, are sufficient to safeguard all federal funds and assets and assure accountability.

Our office has been made aware that a virtual review of the Reconsideration Evaluation Plan (REP) is being conducted. It is imperative that GDOE be given a fair and objective assessment, and be acknowledged for their hard work in addressing the specific conditions and the REP requirements.

I thank you in advance for your continued support and look forward to the results of the review. I stand ready to provide any assistance or assurance warranted in assisting GDOE and returning valuable local resources for our public school students. Thank you.

Senseramente,



Benjamin J.F. Cruz  
Public Auditor

CC: Chairwoman and Members, Guam Education Board  
Jon J.P. Fernandez, Superintendent, Guam Department of Education