

UNIVERSITY OF GUAM

**INDEPENDENT AUDITORS' REPORTS ON
COMPLIANCE WITH LAWS AND REGULATIONS**

YEAR ENDED SEPTEMBER 30, 2008

UNIVERSITY OF GUAM
SINGLE AUDIT REPORTS
YEAR ENDED SEPTEMBER 30, 2008

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS*

The Board of Regents
University of Guam

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the University of Guam, as of and for the year ended September 30, 2008 which collectively comprise the University of Guam's basic financial statements and have issued our report thereon dated March 12, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the University of Guam's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University of Guam's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the University of Guam's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects University of Guam's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of University of Guam's financial statements that is more than inconsequential will not be prevented or detected by University of Guam's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by University of Guam's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether University of Guam's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

We noted certain other matters that we reported to management of University of Guam in a separate letter dated March 12, 2009.

This report is intended solely for the information and use of management, the Board of Regents, the Office of the Public Auditor, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is also a matter of public record.

Bryant & Comer, P.C.

Tamuning, Guam
March 12, 2009

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH OMB CIRCULAR A-133

The Board of Regents
University of Guam

Compliance

We have audited the compliance of the University of Guam with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended September 30, 2008. The University of Guam's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of University of Guam's management. Our responsibility is to express an opinion on University of Guam's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about University of Guam's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of University of Guam's compliance with those requirements.

In our opinion, University of Guam complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 2008.

Internal Control Over Compliance

The management of the University of Guam is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered University of Guam's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of University of Guam's internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the University of Guam, as of and for the year ended September 30, 2008, and have issued our report thereon dated March 12, 2009. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the University of Guam's basic financial statements.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

University of Guam's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit University of Guam's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the Board of Regents, the Office of the Public Auditor, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record.

Bryce & Comer, P.C.

Tamuning, Guam
March 12, 2009

UNIVERSITY OF GUAM

Supplementary Schedule of Expenditures of Federal Awards
Year ended September 30, 2008

<u>Federal Grantor Agency</u>	Accrued (Deferred) Balance at September 30, 2007	<u>Expenditures</u>	Cash <u>Receipts</u>	Accrued (Deferred) Balance at September 30, 2008
U.S. Department of Agriculture	\$ 408,235	4,424,369	3,771,091	1,061,513
U.S. Department of Commerce	212,304	529,356	551,210	190,450
U.S. Department of the Interior	106,454	480,635	415,773	171,316
U.S. Department of Justice	-	85,100	79,947	5,153
U.S. Department of Labor	37,089	8,176	-	45,265
U.S. Department of Transportation	22,784	5,216	28,000	-
U.S. Department of Treasury	14,518	18,840	33,358	-
National Science Foundation	200,491	173,497	152,636	221,352
Small Business Administration	94,959	508,024	472,763	130,220
U.S. Environmental Protection Agency	8,467	6,943	17,470	(2,060)
U.S. Department of Education	76,709	14,810,199	14,799,892	87,016
U.S. Department of Health and Human Services	<u>442,406</u>	<u>3,552,794</u>	<u>3,635,911</u>	<u>359,289</u>
 GRAND TOTAL	 <u>\$ 1,624,416</u>	 <u>24,603,149</u>	 <u>23,958,051</u>	 <u>2,269,514</u>
 Reconciliation to the financial statements:				
Accounts receivable - U.S. Government	\$ 1,679,812			1,883,829
Other receivables	-			385,685
Deferred revenue	<u>(55,396)</u>			<u>-</u>
 Balance per schedule above	 <u>\$ 1,624,416</u>			 <u>\$2,269,514</u>
 Federal grants and contracts revenues		\$ 25,971,884		
Indirect cost allocation		(1,343,479)		
Program income		<u>(25,256)</u>		
 Balance per schedule above		 <u>\$ 24,603,149</u>		

UNIVERSITY OF GUAM

Supplementary Schedule of Expenditures of Federal Awards
Year ended September 30, 2008

Federal		Accrued (Deferred)				Accrued (Deferred)
		Balance at		Cash		Balance at
CFDA #	Federal Grantor/Program Title	September	Expenditures	Receipts	Adjustments	September
		<u>30, 2007</u>		<u>Receipts</u>		<u>30, 2008</u>
	Direct from the U.S. Department of Agriculture:					
10.025	Plant and Animal Disease, Pest Control, and Animal Care	\$ 27,278	132,019	64,192	-	95,105
10.200	Grants for Agricultural Research, Special Research Grants	109,562	443,134	469,220	(790)	82,686
10.202	Cooperative Forestry Research	2,592	55,041	45,500	-	12,133
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act	47,690	1,274,889	1,157,500	-	165,079
10.206	Grants for Agricultural Research: Competitive Research Grants	(2,451)	-	-	-	(2,451)
10.215	Sustainable Agriculture Research and Education	-	9,632	-	-	9,632
10.220	Higher Education Multicultural Scholars Program	3,054	10,835	13,889	-	-
10.303	Integrated Programs	9,549	71,078	72,055	-	8,572
10.308	Resident Instruction Grants for Insular Area Activities	4,723	512,469	276,000	-	241,192
10.500	Cooperative Extension Service	144,833	1,670,772	1,536,117	-	279,488
10.652	Forest Services	(29,720)	-	(29,720)	-	-
10.680	Forest Health Protection	11,465	18,540	9,152	-	20,853
10.769	Rural Business Enterprise Grants	9,900	23,436	-	-	33,336
10.912	Environmental Quality Incentives Program -ANR USDA (CIG)	35,453	124,889	47,328	-	113,014
10.912	Environmental Quality Incentives Program	(1,125)	1,125	-	-	-
	Pass-through from University of Hawaii at Manoa:					
10.200	Grants for Agricultural Research, Special Research Grants	<u>35,432</u>	<u>76,510</u>	<u>109,858</u>	<u>790</u>	<u>2,874</u>
	U.S. Department of Agriculture Total	<u>\$ 408,235</u>	<u>4,424,369</u>	<u>3,771,091</u>	<u>-</u>	<u>1,061,513</u>

Note: Basis of Accounting - The Supplementary Schedule of Expenditures of Federal Awards is prepared on the accrual basis.

UNIVERSITY OF GUAM

Supplementary Schedule of Expenditures of Federal Awards, continued
Year ended September 30, 2008

Federal	Accrued (Deferred)				Accrued (Deferred)
CFDA #	Federal Grantor/Program Title	Balance at September 30, 2007	Expenditures	Cash Receipts	Balance at September 30, 2008
				Adjustments	
	Direct from U.S. Department of Commerce:				
11.307	Pacific Center for Economic Initiatives	\$ 22,776	15,253	22,608	15,421
11.417	Sea Grant Support	-	23,780	23,780	-
11.432	NOAA Joint and Cooperative Institutes	25,327	34,609	27,370	32,566
11.441	Regional Fishery Management Councils	10,432	28,629	40,000	(939)
11.463	Habitat Conversion	8,008	33,258	39,654	1,612
11.481	Educational Partnership Program	9,783	220,319	217,192	12,910
	Pass through from Government of Guam Bureau of Statistics and Planning:				
11.419	Coastal Zone Management Administration Awards	11,068	81,903	37,353	55,618
11.426	Financial Assistance for National Centers for Coastal Ocean Science	<u>124,910</u>	<u>91,605</u>	<u>143,253</u>	<u>73,262</u>
	U.S. Department of Commerce Total	<u>\$ 212,304</u>	<u>529,356</u>	<u>551,210</u>	<u>-</u>

Note: Basis of Accounting - The Supplementary Schedule of Expenditures of Federal Awards is prepared on the accrual basis.

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Supplementary Schedule of Expenditures of Federal Awards, continued
Year ended September 30, 2008

Federal		Accrued (Deferred)				Accrued (Deferred)
		Balance at		Cash		Balance at
CFDA #	Federal Grantor/Program Title	September	Expenditures	Receipts	Adjustments	September
		<u>30, 2007</u>				<u>30, 2008</u>
	Direct from U.S. Department of the Interior:					
15.805	Assistance to State Water Resources Research Institutes	\$ 6,367	282,656	261,943	-	27,080
15.FFB	Cycas Micronesica Protection from Asian Cycad	(13,599)	12,777	-	-	(822)
	Pass through from Government of Guam Department of Agriculture:					
15.605	Fish and Wildlife Management Assistance	26,880	150,935	53,898	-	123,917
15.611	Wildfire Restoration	15,638	5,409	18,138	-	2,909
15.608	Fish and Wildlife Management Assistance	(693)	7,935	-	-	7,242
	Pass through from Government of Guam Bureau of Statistics and Planning:					
15.649	Service Training and Technical Assistance	-	13,509	-	-	13,509
15.225	Recreation Resource Management	(1,862)	-	-	-	(1,862)
15.875	Economic, Social and Political Development of the Territories and the Freely Associated States	74,454	7,414	81,794	-	74
	Pass through from Government of Guam War Claims:					
15.904	Historic Preservation Fund Grants-in-Aid	<u>(731)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(731)</u>
	U.S. Department of the Interior Total	<u>\$ 106,454</u>	<u>480,635</u>	<u>415,773</u>	<u>-</u>	<u>171,316</u>

Note: Basis of Accounting - The Supplementary Schedule of Expenditures of Federal Awards is prepared on the accrual basis.

UNIVERSITY OF GUAM

Supplementary Schedule of Expenditures of Federal Awards, continued
Year ended September 30, 2008

Federal CFDA #	<u>Federal Grantor/Program Title</u>	Accrued (Deferred) Balance at September <u>30, 2007</u>	<u>Expenditures</u>	Cash <u>Receipts</u>	<u>Adjustments</u>	Accrued (Deferred) Balance at September <u>30, 2008</u>
	Direct from the U.S. Department of Justice:					
16.525	Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	\$ -	85,100	79,947	-	5,153
	U.S. Department of the Interior Total	<u>\$ -</u>	<u>85,100</u>	<u>79,947</u>	<u>-</u>	<u>5,153</u>

Note: Basis of Accounting - The Supplementary Schedule of Expenditures of Federal Awards is prepared on the accrual basis.

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Supplementary Schedule of Expenditures of Federal Awards, continued
Year ended September 30, 2008

Federal		Accrued (Deferred)		Cash		Accrued (Deferred)
CFDA #	Federal Grantor/Program Title	Balance at September 30, 2007	Expenditures	Receipts	Adjustments	Balance at September 30, 2008
	Direct from the U.S. Department of Labor:					
17.259	Workforce Investment Agency Youth Activities	\$ (8,176)	8,176	-	-	-
17.269	Workforce Investment Agency Community Based Job Training	<u>45,265</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,265</u>
	Small Business Administration Total	<u>\$ 37,089</u>	<u>8,176</u>	<u>-</u>	<u>-</u>	<u>45,265</u>

Note: Basis of Accounting - The Supplementary Schedule of Expenditures of Federal Awards is prepared on the accrual basis.

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Supplementary Schedule of Expenditures of Federal Awards, continued
Year ended September 30, 2008

Federal	Accrued (Deferred)	Balance at September	Cash	Accrued (Deferred)	Balance at September
<u>CFDA #</u> <u>Federal Grantor/Program Title</u>	<u>30, 2007</u>	<u>Expenditures</u>	<u>Receipts</u>	<u>Adjustments</u>	<u>30, 2008</u>
Direct from the U.S. Department of Transportation:					
20.514 DOA Gate Project	\$ 22,784	5,216	28,000	-	-
Department of Transportation Total	<u>\$ 22,784</u>	<u>5,216</u>	<u>28,000</u>	<u>-</u>	<u>-</u>

Note: Basis of Accounting - The Supplementary Schedule of Expenditures of Federal Awards is prepared on the accrual basis.

UNIVERSITY OF GUAM

Supplementary Schedule of Expenditures of Federal Awards, continued
Year ended September 30, 2008

Federal CFDA #	Federal Grantor/Program Title	Accrued (Deferred) Balance at September 30, 2007	<u>Expenditures</u>	Cash Receipts	<u>Adjustments</u>	Accrued (Deferred) Balance at September 30, 2008
	Direct from the U.S. Department of Treasury:					
21.008	Guam Low Income Taxpayer Clinic	\$ 14,518	18,840	33,358	-	-
	Department of Treasury Total	<u>\$ 14,518</u>	<u>18,840</u>	<u>33,358</u>	<u>-</u>	<u>-</u>

Note: Basis of Accounting - The Supplementary Schedule of Expenditures of Federal Awards is prepared on the accrual basis.

UNIVERSITY OF GUAM

Supplementary Schedule of Expenditures of Federal Awards, continued
Year ended September 30, 2008

Federal CFDA #	Federal Grantor/Program Title	Accrued (Deferred) Balance at September 30, 2007	<u>Expenditures</u>	Cash Receipts	<u>Adjustments</u>	Accrued (Deferred) Balance at September 30, 2008
Direct from National Science Foundation:						
47.074	Biological Sciences	\$ 132,594	169,798	152,636	-	149,756
47.076	Education and Human Resources	<u>67,897</u>	<u>3,699</u>	-	-	<u>71,596</u>
		<u>\$ 200,491</u>	<u>173,497</u>	<u>152,636</u>	<u>-</u>	<u>221,352</u>

Note: Basis of Accounting - The Supplementary Schedule of Expenditures of Federal Awards is prepared on the accrual basis.

UNIVERSITY OF GUAM

Supplementary Schedule of Expenditures of Federal Awards, continued
Year ended September 30, 2008

Federal CFDA #	Federal Grantor/Program Title	Accrued (Deferred) Balance at September 30, 2007	<u>Expenditures</u>	Cash Receipts	<u>Adjustments</u>	Accrued (Deferred) Balance at September 30, 2008
	Direct from Small Business Administration:					
59.037	Small Business Development Center	\$ 94,959	<u>508,024</u>	<u>472,763</u>	<u>-</u>	<u>130,220</u>
	Small Business Administration Total	<u>\$ 94,959</u>	<u>508,024</u>	<u>472,763</u>	<u>-</u>	<u>130,220</u>

Note: Basis of Accounting - The Supplementary Schedule of Expenditures of Federal Awards is prepared on the accrual basis.

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Supplementary Schedule of Expenditures of Federal Awards, continued
Year ended September 30, 2008

		Accrued (Deferred) Balance at September 30, 2007	Expenditures	Cash Receipts	Adjustments	Accrued (Deferred) Balance at September 30, 2008
Federal						
<u>CFDA #</u>	<u>Federal Grantor/Program Title</u>					
	U.S. Environmental Protection Agency:					
	Pass through from Guam Environmental Protection Agency:					
66.600	Environmental Protection Consolidated Grant- Guam Yard	(7,535)	5,475	-	-	(2,060)
	Pass through from Government of Guam Bureau of Statistics and Planning:					
66.454	Water Quality Management Planning	<u>16,002</u>	<u>1,468</u>	<u>17,470</u>	-	-
	U.S. Environmental Protection Agency Total	<u>\$ 8,467</u>	<u>6,943</u>	<u>17,470</u>	-	<u>(2,060)</u>

Note: Basis of Accounting - The Supplementary Schedule of Expenditures of Federal Awards is prepared on the accrual basis.

UNIVERSITY OF GUAM

Supplementary Schedule of Expenditures of Federal Awards, continued
Year ended September 30, 2008

		Accrued (Deferred) Balance at September <u>30, 2007</u>	Expenditures	Cash Receipts	Adjustments	Accrued (Deferred) Balance at September <u>30, 2008</u>
Federal						
<u>CFDA #</u>	<u>Federal Grantor/Program Title</u>					
	Direct from U.S. Department of Education:					
84.007	Federal Supplemental Educational Opportunity Grant	\$ 22,191	72,341	61,000	(33,532)	-
84.032	Federal Family Education Loan	(236,246)	5,938,546	6,083,622	-	(381,322)
84.033	Federal Work-Study Program	4,675	359,414	324,094	33,532	73,527
84.042	TRIO: Student Support Services	19,349	265,416	261,651	(1,170)	21,944
84.044	TRIO: Talent Search	29,138	344,141	329,188	-	44,091
84.047	TRIO: Upward Bound	39,433	363,710	376,662	1,170	27,651
84.063	Federal Pell Grant Program	18,821	4,169,674	3,772,718	-	415,777
84.120	Minority Science and Engineering Improvement Project	2,506	-	2,506	-	-
84.215	GPSS Project Menhalom	-	102,042	241,737	-	(139,695)
84.195	Bilingual Education: Professional Development	54,379	277,028	312,226	-	19,181
84.224	Assistive Technology	46,769	96,948	106,030	-	37,687
84.235	Rehabilitation Services Demonstration and Training Program	(8,156)	3,555	-	-	(4,601)
84.268	Federal Direct Student Loans	(2,091)	98,230	95,647	-	492
84.325	Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities	72,310	166,199	205,105	-	33,404
84.373	Special Education_Technical Assistance on State Data Collection	211,759	893,259	921,390	-	183,628
84.336	Teacher Quality Enhancement Grants - Cedders/ HATSA	(337,245)	475,045	540,625	-	(402,825)
84.327	Pacific CIMAP	-	856,797	592,018	-	264,779
84.375	US DOE ACG/ National Smart	(1,500)	31,575	28,200	-	1,875
	Pass through from Guam Department of Education and Federated States of Micronesia:					
84.027	Special Education - Grants to States	168,889	212,231	446,274	-	(65,154)
84.343	Assistive Technology_State Grants for Protection Advocacy - UAP Pohnpei	24,225	4,999	29,224	-	-
	Pass through from Guam Department of Education:					
84.181	Special Education - Grants for Infants and Families with Disabilities	(15,417)	63,559	69,975	-	(21,833)
84.366	Mathematics and Science Partnership	<u>(20,369)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(20,369)</u>
	Balance Forward	\$ <u>93,420</u>	<u>14,794,709</u>	<u>14,799,892</u>	<u>-</u>	<u>88,237</u>

UNIVERSITY OF GUAM

Supplementary Schedule of Expenditures of Federal Awards, continued
Year ended September 30, 2008

		Accrued (Deferred) Balance at September 30, 2007	Expenditures	Cash Receipts	Adjustments	Accrued (Deferred) Balance at September 30, 2008
Federal						
<u>CFDA #</u>	<u>Federal Grantor/Program Title</u>					
	U.S. Department of Education:					
	Balance Forward	\$ 93,420	14,794,709	14,799,892	-	88,237
	Pass through from Commonwealth of the Northern Mariana Islands:					
84.229	Language Resource Centers	(11,940)	-	-	-	(11,940)
	Pass through from San Diego State University:					
84.264	Rehabilitation Training - Continuing Education	371	-	-	-	371
	Pass through from University of South Florida and University of Oregon:					
84.326	Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	<u>(5,142)</u>	<u>15,490</u>	<u>-</u>	<u>-</u>	<u>10,348</u>
	U.S. Department of Education Total	<u>\$ 76,709</u>	<u>14,810,199</u>	<u>14,799,892</u>	<u>-</u>	<u>87,016</u>

Note: Basis of Accounting - The Supplementary Schedule of Expenditures of Federal Awards is prepared on the accrual basis.

UNIVERSITY OF GUAM

Supplementary Schedule of Expenditures of Federal Awards, continued
Year ended September 30, 2008

		Accrued (Deferred) Balance at September <u>30, 2007</u>	<u>Expenditures</u>	Cash <u>Receipts</u>	<u>Adjustments</u>	Accrued (Deferred) Balance at September <u>30, 2008</u>
Federal						
<u>CFDA #</u>	<u>Federal Grantor/Program Title</u>					
	Direct from U.S. Department of Health and Human Services:					
93.251	Universal Newborn Hearing Screening	\$ 30,239	147,719	150,123	-	27,835
93.283	Centers for Disease Control and Prevention - Investigations and Technical Assistance	11,759	138,215	118,370	-	31,604
93.859	Minority Biomedical Research Support	2,413	51,503	41,789	-	12,127
93.375	NIH Rise Program	13,295	318,534	316,261	-	15,568
93.397	Cancer Centers Support Grants	72,618	511,574	552,166	-	32,026
93.632	University Centers for Excellence in Developmental Disabilities - Education, Research and Service	54,169	488,944	482,207	-	60,906
93.988	Behavioral Risk	11,672	97,034	81,495	-	27,211
94.006	Corporation for National & Community Svcs. -Americorps	52,753	262,434	262,204	-	52,983
	Pass through from Government of Guam Division of Senior Citizens					
93.052	National Family Caregiver Support	(103,247)	478,711	478,634	-	(103,170)
	Pass through from University of California, San Diego:					
93.866	Aging Research	125,923	232,522	308,338	-	50,107
	Pass through from Government of Guam Department of Mental Health and Substance Abuse:					
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	(6,777)	221,179	209,884	-	4,518
93.243	Substance Abuse & Mental Health Svcs. - Suicide Prevention	6,166	81,381	79,228	-	8,319
93.243	CES-ECS GDOL/BSP Labor Force	33,649	-	33,649	-	-
93.959	Block Grants for prevention and Treatment of Substance Abuse	(2,070)	-	6,206	-	(8,276)
93.110	Maternal & Child Health Federal Consolidated Programs	<u>69,707</u>	<u>133,103</u>	<u>100,000</u>	<u>-</u>	<u>102,810</u>
	Balance Forward	<u>\$ 372,269</u>	<u>3,162,853</u>	<u>3,220,554</u>	<u>-</u>	<u>314,568</u>

UNIVERSITY OF GUAM

Supplementary Schedule of Expenditures of Federal Awards, continued
Year ended September 30, 2008

Federal	Accrued (Deferred)	Accrued (Deferred)	Cash	Adjustments	Accrued (Deferred)
CFDA # Federal Grantor/Program Title	Balance at September 30, 2007	Expenditures	Receipts	Adjustments	Balance at September 30, 2008
U.S. Department of Health and Human Services:					
Balance Forward	\$ 372,269	3,162,853	3,220,554	-	314,568
Pass through from Government of Guam Association of Teachers of Preventive Medicine:					
93.283 Centers of Disease Control and Prevention - Investigations and Technical Assistance	18,284	7,741	18,285	-	7,740
Pass through from Government of Guam Department of Chamorro Affairs:					
93.587 Promote the Survival and Continuing Vitality of Native American Languages	(22,310)	22,310	-	-	-
Pass through from Government of Guam Department of Public Health and Social Services:					
93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund	71,915	359,890	392,072	-	39,733
Pass through from Government of Guam Department of Integrated Services for Individuals with Disabilities:					
93.779 Centers for Medicare and Medicaid Services (CMS) - Research, Demonstrations and Evaluations	2,248	-	5,000	-	(2,752)
U.S. Department of Health and Human Services Total	<u>442,406</u>	<u>3,552,794</u>	<u>3,635,911</u>	<u>-</u>	<u>359,289</u>
Grand Total	<u>\$ 1,624,416</u>	<u>24,603,149</u>	<u>23,958,051</u>	<u>-</u>	<u>2,269,514</u>

Note: Basis of Accounting - The Supplementary Schedule of Expenditures of Federal Awards is prepared on the accrual basis.

UNIVERSITY OF GUAM

Schedule of Findings and Questioned Costs

Year Ended September 30, 2008

Part I – Summary of Auditor’s Results

1. The auditor’s report expresses an unqualified opinion on the financial statements of University of Guam.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of University of Guam were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133 and on the Schedule of Federal Awards.
5. The Independent Auditor’s Report on compliance with requirements applicable to major federal award programs expressed an unqualified opinion.
6. The audit disclosed no findings required to be reported by OMB Circular A-133.
7. The University’s major programs were as follows:

<u>CFDA Number</u>	<u>Grant Title</u>	<u>Expenditures</u>
10.203	Payments to Agricultural Experimental Stations under the Hatch Act	\$ 1,274,889
10.500	Cooperative Extension Service	1,670,772
84.327	AVP-UAP Pacific CIMAP	856,797
84.366	AVP-UAP IDEA	893,259

UNIVERSITY OF GUAM

Schedule of Findings and Questioned Costs, continued

Year Ended September 30, 2008

<u>Student Financial Aid Cluster</u>		
84.007	Federal Supplemental Education Opportunity Grants	72,341
84.063	Federal Pell Grant Program	4,169,674
84.033	Federal Work-Study Program	359,414
84.268	Federal Direct Loan	98,230
84.032	Federal Family Education Loans	5,938,546
84.375	Academic Competitiveness Grant	31,575

8. The threshold used for distinguishing between Type A and B programs was \$738,094.

9. The university is qualified as low-risk auditee as that term is defined in OMB Circular A-133.

Part II – Financial Statement Findings Section

No matters are reportable.

Part III – Federal Award Findings and Questioned Cost Section

No matters are reportable.

UNIVERSITY OF GUAM

Summary Schedule of Prior Audit Findings

Year Ended September 30, 2008

NO MATTERS TO REPORT.