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**GOVERNMENT-WIDE
CREDIT / DEBIT CARD USE SERIES,
PART VI
UNIVERSITY OF GUAM**

COMPLIANCE AUDIT

October 1, 2019 to September 30, 2023

OPA Report No. 25-08

July 2025





Government-Wide Credit/Debit Card Use Series, Part VI
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EXECUTIVE SUMMARY
Government-Wide Credit/Debit Card Use Series, Part VI
University of Guam
OPA Report No. 25-08, July 2025

Our audit of the University of Guam's (UOG) credit card and purchase card programs questioned \$788 thousand (K) in charges that did not comply with UOG's Purchase Card Policies and Standard Operating Procedures (SOP), Guam Procurement Law, and UOG's Procurement Regulations. The \$788K comprised of 97% of the \$816K total credit and purchase card samples tested and 27% of the \$2.9 million (M) total credit card and purchase card expenditures from October 2019 to September 2023. UOG had a total of 30 credit and purchase cards: 14 credit cards with total expenditures of \$2.4M and 16 purchase cards with total expenditures of \$464K. Although UOG had a written policy for its purchase cards, there was no written agency-wide policy governing the use of its credit cards. Our audit did not identify any indications of fraud, however, we identified instances of waste due to UOG's lack of justification for purchases made with the credit and purchase cards. In total, we identified 17 audit findings.

Lack of Written Agency-wide Credit Card Policy

UOG does not have an overarching written credit card policy governing their use of the 14 credit cards for College of Natural and Applied Sciences (CNAS) and Marine Lab, Bookstore, and Business Office general operations and travel. When asked, UOG responded that the UOG Procurement Regulations govern them. UOG has one virtual card for the Business Office, which was piloted to minimize the risk of fraudulent charges by unauthorized users. UOG did not provide a specific written policy for the use of its virtual card. The purchase cards are governed by UOG's Purchase Card Program Policy and SOP, but this SOP is still lacking regarding allowable purchases, oversight, and reconciliation of purchases. The lack of a written agency-wide policy resulted in purchases made that were not in compliance with the Guam Procurement Law and UOG's Procurement Regulations.

Credit Card Purchases Contrary to Guam Procurement Law and UOG's Procurement Regulations resulting in questioned cost totaling \$734K out of \$761K (or 96%) samples tested:

- \$362K in purchases lacking justification or determination of need for purchases;
- \$35K in purchases lacking cost savings or evidence of product unavailability on-island;
- \$48K in purchases lacking written quotations, therefore, unable to determine if award was made to lowest acceptable quotation;
- \$289K in purchases lacking evidence of budget availability;
- \$1K in purchases lacking purchase orders;
- No proof documents were forwarded to Business Office for reconciliation; and
- Unable to verify approval of payment request form.

Lack of Justification or Determination of Need for Purchases

UOG's Procurement Regulations Section 3.27.3 states that the President or a designee must maintain a complete record of each procurement, which may include the requesting college's or division's determination of need. During our review, we found that 135 out of 298 samples tested totaling \$362K (or 45%) under the General Operations Credit cards for CNAS and Marine Lab, Bookstore, and Business Office did not have justification or determination of need for purchases made. The questioned costs related to this finding are \$362K.

Lack of Cost Savings or Product Unavailability for Off-Island Purchases

According to UOG Procurement Regulations, Section 1.7 and Title 5 of the Guam Code Annotated (GCA) §5008(d), "Procurement of supplies and services from off-Guam may be made if no local agent for such supplies or services may be found on Guam or if the total cost F.O.B. job-site, unloaded, of procurement from off-island is not greater than eighty-five percent (85%) of the total cost F.O.B. job-site, unloaded, of the same supplies or services when procured from a local source. Justification for off-island procurement, must be submitted in writing to the President or his designee". During our review, we found that 95 out of 298 samples tested totaling \$258K (or 32%) under the General Operations credit cards did not have evidence of cost savings or proof of the product being unavailable on island. The Questioned Cost related to this finding is \$35K.

Purchases Lacking Quotations / Unable to Determine If Award Made to Lowest Acceptable Quotation

According to the UOG Procurement Regulations Section 3.11.3.1, "Insofar as it is practical for small purchases of supplies or services between five hundred dollars (\$2,001) [sic] and twenty-five thousand dollars (\$25[K]), no less than three (3) businesses shall be solicited to submit written quotations or oral quotations that are recorded and placed in the procurement file. Award shall be made to the business offering the lowest acceptable quotation." During our review, we found that for 132 out of 298 samples tested (or 44%) totaling \$327K under the General Operations credit cards for CNAS and Marine Lab, Bookstore, and Business Office, UOG either did not provide any quotations or only one to two quotations. As such, UOG did not establish that the purchase was awarded to the business offering the lowest acceptable quotation. We also found inconsistent language in UOG's Procurement Regulation 3.11.3.1, which states that "small purchases of supplies or services **between five hundred dollars (\$2,001)** [sic] and twenty-five thousand dollars (\$25[K]), no less than three (3) businesses shall be solicited [...]." We noted that UOG follows the \$2,001 threshold for small purchases. The Questioned Cost related to this finding is \$48K.

Lack of Evidence of Budget Availability

According to the UOG General Operations Credit Card Flow Chart, requisitions will be forwarded to the Business Office to check for budget availability. Once it is certified / approved, it will be forwarded to Procurement for Purchase Order (PO) processing. During our review, we found that for 279 out of 298 samples tested (or 94%) totaling \$703K under the General Operations credit cards for CNAS and Marine Lab, Bookstore, and Business Office, UOG did not show that the Business Office verified budget availability before the purchase was made with the credit card. The cause of this condition is a lack of training and proper oversight over credit card purchases. There is no way to determine if the budget availability was verified before the purchase was made. Questioned costs related to this finding is \$289K.

Lack of POs for Purchases

According to UOG's General Operations Credit Card Flow Chart, "Once certified and approved by the Business Office, it will be forwarded to Procurement for PO processing. Once PO is created, the credit card transaction can be used to purchase allowed goods or services." During our review, we found that for 187 out of 298 samples tested (or 91%) totaling \$363K under the General Operations credit cards for CNAS and Marine Lab, Bookstore, and Business Office, purchases made did not have the required POs due to lack of training of the procurement regulations and lack of oversight by UOG Business Office. The questioned cost related to this finding is \$1K.

No Evidence Documents were Forwarded to Business Office for Reconciliation

According to UOG's General Operations Credit Card Flow Chart, "Paid receipts, receiving report, copy of purchase order and transaction log will be forwarded to the Business Office for monthly reconciliation." During our review, we found that for 288 out of 298 samples tested (or 97%) totaling \$722K under the General Operations credit cards for CNAS and Marine Lab, Bookstore, and Business Office, UOG did not have proof that the documents were forwarded to Business Office for monthly reconciliation.

Unable to Verify Approval of Payment Request Form / Payment Request Form Not Provided

According to UOG's General Operations Credit Card Flow Chart, "Upon receipt of the Monthly Statement, Business Office will identify each transactions, prepare a payment request and attached all the corresponding documents. It will then be send for certification/approval. Once approved, Accounts Payable will process the payment." During our review, we found that for 221 out of 298 samples tested (or 74%) totaling \$591K under the General Operations credit cards for CNAS and Marine Lab, Bookstore, and Business Office, UOG did not provide the payment request form or there were deficiencies noted in the payment request form.

Purchases Made with the Purchase Card Contrary to the UOG Purchase Card Program SOP resulting in questioned costs totaling \$55K or 100% of the samples tested:

- \$40K in purchases not used for valid university requirements or lacking justification;
- \$13K in purchases used for unallowed charges;
- \$2K in purchases lacking written quotations;
- Approximately \$360 in purchases lacking evidence of budget availability;
- Missing and incomplete supporting documentation; and
- Lack of monitoring and oversight over purchase card charges.

Purchase Card Not Used for Valid University Requirements / Lack of Justification for Purchase

Section 4 of the UOG Purchase Card Policy – Small Purchases states that the card may be used only for valid university requirements, on Guam, and by the person whose name appears on the card. Section 5 of the UOG Purchase Card Program SOP states that, "A business purpose must be stated within the documentation. Business purpose is defined as identifying why a purchase was necessary." We could not determine if the purchases were used for valid University requirements for 66 out of the 92 samples (or 72%) tested totaling \$40K under the Purchase Card Program. For the 66 samples with deficiencies, we found that:

- For two samples totaling \$540, UOG Business Office was unable to provide us with documentation.

- For 19 samples out totaling \$10K, no written justification was provided as to why these particular purchases were necessary.
- For 26 samples totaling \$20K, the cardholder did not make the purchase. One cardholder provided an authorization memorandum stating that certain employees of that particular unit were allowed to use the official credit card that was in that cardholder's name for purchases for the unit, which is in violation of the Purchase Card SOP.
- For 19 samples totaling \$9K, we were unable to determine if the cardholder made the purchase as required by the Purchase Card SOP. The supporting documentation provided by UOG did not provide sufficient evidence that the cardholder was involved with the purchases due to the documentation lacking the cardholder's signature or name.

The total questioned cost related to this finding is \$40K.

Purchase Card Used for Unallowed Charges

Section 11 of the UOG Purchase Card Program SOP lists items that are not allowed to be purchased with a purchase card. For 48 out of the 92 samples (or 52%) tested totaling \$26K under the purchase card program, we found purchases that had significant deficiencies.

- For Samples 2, 4 and 8, the purchases were artificially split to fall under the \$500 spending threshold.
For Sample 6, training is not listed as an allowable expense, a clear example of oversight.
- Sample 5 was for prepaid conference registration, Sample 18 was for gasoline , Sample 82 was for gifts given for a delegation of visiting dignitaries; prepaid conference registration, gasoline and gifts are listed as an unallowable expense, highlighting the need for better oversight.
- Of the 48 samples with deficiencies, there were 37 samples that we could not determine if the purchases were allowed or unallowed as they did not fall under the categories in Appendix 3.
- For 43 out of the 48 samples (or 90%) tested totaling \$23K, UOG provided us with documentation that does not align with the requirements for expressing business purposes. Without the Purchase Card Transaction Log, the supporting documentation does not explain the reason for the purchase. We could only determine the business purpose for some transactions from the justification on the Purchase Card Transaction Log.

Section 2 of the UOG Purchase Card Program SOP states that for transactions exceeding \$500, a request for an increase is to be made via a written memo to the Comptroller and approved by the Vice President of Administration and Finance (VPAF). The initial transaction limit for the purchase card is \$500 with approved gradual increases to up to the \$2K limit. For 48 out of 92 samples (or 52%) tested totaling \$42K under the Purchase Card Program, we found that purchases exceeded the initial transaction limit of \$500, however, UOG did not provide the required written memo approved by the VPAF.

The total questioned cost related to this finding is \$13K.

Purchases Lacking Written Quotations

Section 1 of the UOG Purchase Card Policy – Small Purchases states that “the use of credit cards in lieu of purchase cards as a tool that might allow for the immediate relief of processing lags.” Section 3 of the UOG Purchase Card Policy – Small Purchases states, “The Board of Regents has adopted a procedure for micro-purchases requiring one quotation for purchase of less than \$2[K] in value.” For 85 of the 92 samples tested (or 92%) totaling \$52K under the Purchase Card Program, written quotations were not submitted to the UOG Business Office. In their response to our preliminary findings, UOG stated that quotations are not necessary for purchases made with the Purchase Cards. This led to a questioned cost of \$2K.

No Proof of Budget Availability Provided for Multiple Purchases

According to Section 6 of the UOG Purchase Card Policy – Small Purchases, “The head of the unit will be responsible for ensuring the purchases made under the credit card are within the budget of the unit, and the use of the card does not cause the budget to be exceeded.” For 88 out of 92 samples (or 96%) tested totaling \$54K under the Purchase Card Program, no head of unit budget availability was provided to support the purchases. We asked UOG to provide evidence of budget availability for each purchase before the card is charged. In their response to our questions, UOG stated, “Unit head and cardholder are able to check their department's available budget by going into the system. They are also being informed of the transactions paid using the purchase card by signing the purchase card log after the liaison and cardholder reconciled and signed the log.” The questioned cost related to this finding is \$360.

Missing and Incomplete Supporting Documentation

Section 5 of the UOG Purchase Card Program - SOP states, "Original, legible documentation must support the legitimate business purpose of all transactions made with the P-Card." It also states that "supporting documentation should clearly identify and affirm the cardholder's role in the purchase, including his/her authorization and each receipt should match the charge on the card." Additionally, only University addresses should be used for billing and shipping references when ordering.

Our review found that 54 out of 92 samples (or 59%) totaling \$36K did not have complete supporting documentation. For 3 out of the 54 samples, the address listed is a non-UOG address. We were not provided any documents related to Samples 21 and 56, so we could not determine their compliance. For the remaining 51 samples, we were unable to determine the cardholder's role in the purchases as the supporting documentation either did not have the cardholder's name or signature listed on receipts or the supporting documentation did not affirm that the cardholder was aware that purchases were being made before the card was charged.

Lack of Monitoring and Oversight over Purchase Card Charges

UOG's Purchase Card Flow Chart states that, "Upon receipt of the documents and the Monthly Statement, Business Office will identify each transaction, prepare a payment request, and attach all the corresponding documents. It will then be sent for certification/approval. Once approved, Accounts Payable will process the payment." According to Section 6 of the UOG Purchase Card - SOP, the P-Card holder is responsible for ensuring that the P-Card Transaction Log is prepared in compliance with the template provided. The cardholder must also review, sign, and date the P-Card Transaction Log. For 10 out of 92 samples tested totaling \$5K, the purchase card log was not

signed by the cardholder, documents were not provided related to the sample, or the cardholder did not date when the purchase card log was signed. For 72 out of 92 samples tested totaling \$44K, the purchase card log was not sent to the Business Office for review. For 39 out of 92 samples tested totaling \$20K, there were deficiencies in approving the Payment Request Form for purchase card charges.

Credit Card Purchases contrary to UOG's Travel Policy:

Travel Authorizations Improperly Approved

UOG's Travel Policy lists the required documentation that must be included when submitting a travel authorization. For one sample, Sample 15, the card was not authorized to purchase travel-related items as per information provided by UOG. We found 15 out of 205 samples tested totaling \$39K under the general operations credit cards for the Business Office, did not contain a complete set of supporting documentation required to approve travel authorizations. For 4 out of 205 samples tested totaling \$5K, no determinations were made as documents were not provided, were illegible, or did not match requested sample.

No Evidence Per Diem Checks Issued Properly

Section 7 of UOG's Travel Policy states "The traveler will be provided with a check to reimburse upfront costs as well as to provide 80% of estimated per diem or actual costs. That check will be made available a minimum of three (3) business days prior to travel initiation." For 20 out of 205 samples tested totaling \$51K under the general operations credit cards for the Business Office, no evidence was provided to determine whether per diem checks were given to employees a minimum of three days prior to travel initiation. For 4 out of 205 samples tested totaling \$5K, no determinations were made as documents were not provided, were illegible, or did not match requested sample.

Travel Clearances Not Provided

Section 16 of UOG's Travel Policy states "Official Travel Clearance (TC) shall be due to the Dean or appropriate administrator within ten (10) business days starting the first day the traveler returns to work. The Business Office must then receive the approved Travel Clearance within fifteen (15) business days starting the first day the traveler returns to work." For 17 out of 205 samples tested totaling \$41K under the general operations credit cards for the Business Office, no travel clearances were provided. For 2 out of 205 samples tested totaling \$5K, no determinations were made as documents were not provided, were illegible, or did not match requested sample.

Other Matters

Advance Payments Made for On-Island Purchases Prohibited by Law and Regulation

Title 5 of GCA § 5007 states that "With the exception of off-island orders of the Department of Education and the University of Guam, no procurement shall be made under this Chapter which shall require advance payment." Section 1.6 of the UOG Procurement Regulations states that "No procurement shall be made which shall require advance payment except for when advance payment is required for off-island vendors." During our audit, we have found 16 samples totaling \$44K where the CNAS, Bookstore, and Business Office credit cards were used to make advance payments to on-island vendors. There is a precedent for the VPAF or Comptroller to approve memorandums requesting advance payments to on-island vendors.

Travel Awards Given under Government Mileage Law

Title 5 of GCA §23111(d)(2) of the Government Travel Law states that for the "Department of Education, Guam Community College, University of Guam one hundred percent (100%) of the accrued mileage maintained by these entities shall be used to send eligible students to participate at off-island academic activities, including, but not limited to, Close-Up and the Junior Statesmen of America." UOG awarded travel miles totaling 1.6M to 29 students for off-island travel during the period from October 21, 2022 through September 1, 2023. We noted instances where 14 awards were given for displacement due to Typhoon Mawar in June 2023, and four awards were given to attend a Triton Baseball Tournament in July 2023.

Conclusion and Recommendations

The audit revealed that UOG's lack of written agency-wide credit card policy, enforcement of its procurement regulations, strict internal controls, and proper training on credit and purchase card use, resulted in significant non-compliance with the Guam Procurement Law, UOG's Procurement Regulations and its related policies and procedures. This has led to questioned costs totaling \$734K under the credit card program due to inadequate justification for purchases, insufficient cost-saving measures, missing documentation, and lack of budget evidence. Additionally, \$55K in purchases made with the Purchase Cards did not comply with the established SOP, citing unallowable charges and justification issues. The findings highlight a need for better understanding of procurement regulations among credit and purchase cardholders and the importance of adhering to formal processes to avoid mismanagement of funds.

In areas where we found noncompliance, we recommended corrective actions to improve and strengthen UOG's internal controls for its credit card and purchase card programs to enhance oversight and compliance, such as creating an agency-wide credit card policy and training personnel involved in the credit card and purchase card and procurement processes. UOG must prepare a corrective action plan to implement the audit recommendations, document its implementation progress, and endeavor to complete implementation no later than the beginning of the next fiscal year.



Benjamin J.F. Cruz
Public Auditor

Introduction

The Office of Public Accountability (OPA) conducted a compliance audit of the University of Guam's (UOG) credit card and purchase card use from Fiscal Year (FY) 2020 to FY 2023. This audit was included in OPA's Annual Audit Work Plan for the calendar year 2023 due to the inherent risk of abuse from using credit and debit cards as a convenient payment method. This report is the sixth series on the compliance audit on the Government of Guam (GovGuam) credit and debit card use. The prior audits focused on the Guam Power Authority, Guam Waterworks Authority, Guam Visitors Bureau, Guam Housing and Urban Renewal Authority, Port Authority of Guam, and the Public Defender Service Corporation.

The objectives of this audit were to determine UOG's compliance with:

1. Its Credit Card and Purchase Card Policies and Procedures,
2. The Guam and Federal Procurement Law and Regulations, and its Procurement Policy, and
3. The Government Travel Law and its Travel Policy.

The audit scope covered UOG's credit and purchase card transactions and relevant procurement files from FY 2020 to FY 2023 (October 1, 2019, to September 30, 2023). See Appendix 1 for the objectives, scope, and methodology.

This is the first audit conducted on UOG's credit card expenditures. See Appendix 2 for the prior audit coverage.

Background

In June 1952, the Territorial College of Guam was established as a two-year teacher training college under the U.S. Department of Education. In July 1961, Public Law 6-040 renamed the institution to the College of Guam and established four-year degree courses. In July 1963, Public Law 7-066 established the College of Guam as a separate entity from the Department of Education, governed by a Board of Regents (Board or BOR). In August 1968, Public Law 9-233 renamed the institution the University of Guam.



The Governor appoints the Board with the advice and consent of the Legislature. The nine-member Board provides overall policy direction for UOG and appoints the President, who oversees UOG's day-to-day operations.

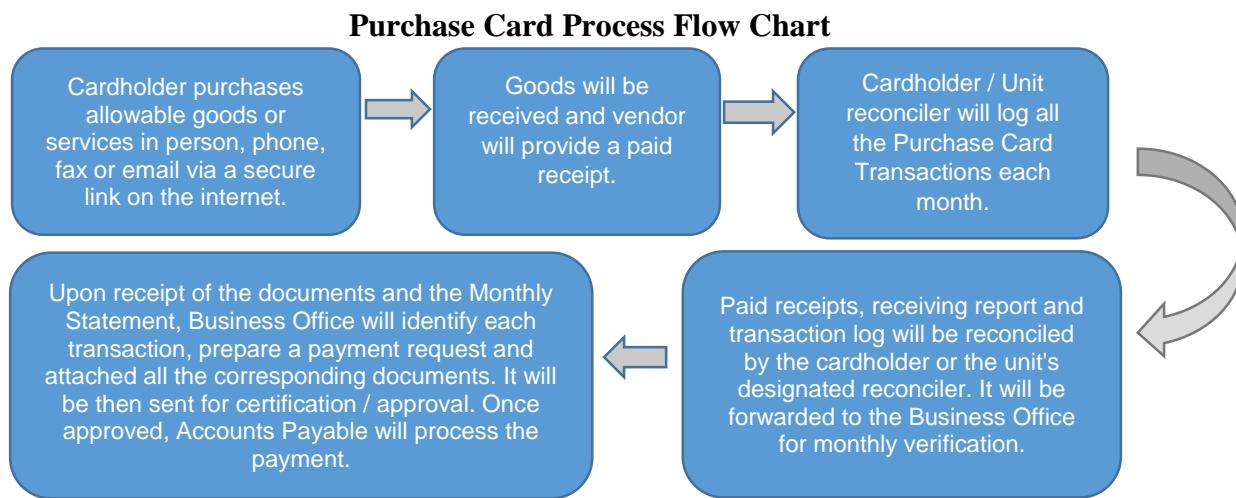
UOG Purchase Card Program

In June 2015, the Board approved BOR Resolution No. 15-26, establishing UOG's Purchase Card Pilot Program to test the concept of using a credit card as a purchase card (P-card) to facilitate small purchases at the College of Natural and Applied Sciences (CNAS) and to determine if proper controls can be maintained and efficiencies can be gained through such a program. The BOR authorized UOG to enter into a credit card agreement with a local financial institution to facilitate

the program. The program allowed the use of up to three credit cards issued to CNAS for a one-year period. Purchases under \$1,500 required one price quotation and the credit card could only be used for purchases of \$250 or less only.

In September 2017, the Board approved BOR Resolution No. 17-22 to extend the Purchase Card Program to other programs within UOG and authorized the University to enter into another credit card agreement with a local financial institution to facilitate the extension of the program. In April 2019, the Board approved BOR Resolution No. 19-23, which allowed for gradual increases in transaction limits up to \$2,000 (K).

The process for purchases using the Purchase Card is shown in the chart below:



The UOG Purchase Card Program Standard Operating Procedures (SOP) is intended to simplify micro-purchases for authorized goods and services. Under the Purchase Card Program, the initial purchase limit is \$500, which may be increased to \$2K by the Vice President of Administration and Finance (VPAF). The SOP does not require solicitation of price quotations before purchase. Purchases made through credit are validated by the card holder for business use, ensured allowability by the card holder's unit reconciler against applicable rules, paid for by the Business Office, and periodically audited by the Purchase Card Administrator or designee.

Prohibited purchases under the purchase card include, but are not limited to:

- Cash advances,
- Meals for university employees,
- Artificially dividing purchases to stay within the spending limitations,
- Personal use (non-business related) of any kind,
- Team-building activities where the primary beneficiaries are UOG employees,
- Alcohol products, and
- Gifts and donations.

Please refer to Appendix 3 for a more detailed list of allowed and unallowed expenses.

In February 2019, BOR Resolution No. 19-12 adopted the President's Credit Card Policy, which authorizes the use of a credit card for valid University required purchases of \$2K or less, which meets the unique needs of the President. The President's credit card is under the Purchase Card Corporate Control Account 8074. The President's credit card may not be used to purchase alcohol products or for any personal purposes. Allowable purchases include the following:

- Valid University requirements,
- Meals by the UOG President while hosting other people for official purposes,
- Travel related items such as airline tickets, lodging, registration fees, etc. conducted in compliance with UOG travel policy even exceeding the \$2K threshold.

From FY 2020 to FY 2023, UOG had 16 purchase card accounts relative to the Purchase Card Program with First Hawaiian Bank (FHB) under Corporate Control Account 8074, as listed in Table 1A. UOG has one virtual card for the Business Office that is under the Purchase Card Control Account. UOG piloted the business office virtual card to minimize the risk of fraudulent charges by unauthorized users. The virtual card is used for general operations and was authorized by BOR Resolution Nos. 20-41 and 17-22.

The overall combined credit limit for the Purchase Card is \$300K. From FY 2020 through FY 2023, UOG had 1,716 purchases and adjustments totaling \$464K, and is summarized by purchase card in Table 1A below.

Table 1A: UOG Purchase Cardholders¹

No	Card Number	Purchase Cardholder Position Title	Department	Credit Card Status	Credit Limit Amount	Purpose	Total Amount of Credit Card Transactions	Total Number of Credit Card Transactions
1	8082	Associate Director, Cooperative Extension Services	CNAS	Inactive	\$ 5,000	Micro Purchases - BOR 19-23 and PCARD Policy	\$ 14,097	73
2	6495	Chief Information Officer	Office of Information Technology	Active	\$ 5,000	Micro Purchases - BOR 19-23 and PCARD Policy	\$ 2,146	13
3	8116	Chief Marketing & Communications Manager	University Marketing & Communications	Active	\$ 10,000	Micro Purchases - BOR 19-23 and PCARD Policy	\$ 110,322	471
4	8453	Comptroller	Business Office	Active	\$ 50,000	Virtual Card for General Operations (BOR 20-41, BOR 17-22)	\$ 127,940	70
5	8108	Interim Associate Dean, CNAS	CNAS	Active	\$ 5,000	Micro Purchases - BOR 19-23 and PCARD Policy	\$ 37,447	121
6	9557	Interim Associate Director, Cooperative Extension Services	CNAS	Active	\$ 5,000	Micro Purchases - BOR 19-23 and PCARD Policy	\$ 24,254	187
7	8090	Interim Associate Director, Western Pacific Tropical Research Center	CNAS	Active	\$ 5,000	Micro Purchases - BOR 19-23 and PCARD Policy	\$ 102,824	498
8	2310	Interim Chief Information Officer	Office of Information Technology	Active	\$ 5,000	Micro Purchases - BOR 19-23 and PCARD Policy	\$ 3,520	19
9	8124	Interim Chief Information Officer	Office of Information Technology	Inactive	\$ 5,000	Micro Purchases - BOR 19-23 and PCARD Policy	\$ 10,046	67
10	4608	Network Program Assistant	SBDC	Active	\$ 5,000	Micro Purchases - BOR 19-23 and PCARD Policy	\$ -	0
11	2508	President	Office of the President	Active	\$ 10,000	Micro Purchases - BOR 19-12	\$ 651	2
12	9210	President (Former)	Office of the President	Inactive	\$ 10,000	Micro Purchases - BOR 19-12	\$ 3,288	5
13	7650	Publishing Director, UOG Press	RFK/MARC	Active	\$ 5,000	Micro Purchases - BOR 19-23 and PCARD Policy	\$ 9,128	54
14	0377	Safety Administrator	Safety	Active	\$ 5,000	Micro Purchases - BOR 19-23 and PCARD Policy	\$ 338	3
15	4080	Triton Esports Manager	Athletics	Active	\$ 5,000	Micro Purchases - BOR 19-23 and PCARD Policy	\$ 3,609	34
16	0629	Triton Store Manager	Bookstore	Active	\$ 5,000	Micro Purchases - BOR 19-23 and PCARD Policy	\$ 14,132	99
\$ 140,000						Total Purchase Card	\$ 463,742	1,716
Less: Virtual Card							\$ 127,940	70
Adjusted Total Purchase Card							\$ 335,802	1,646

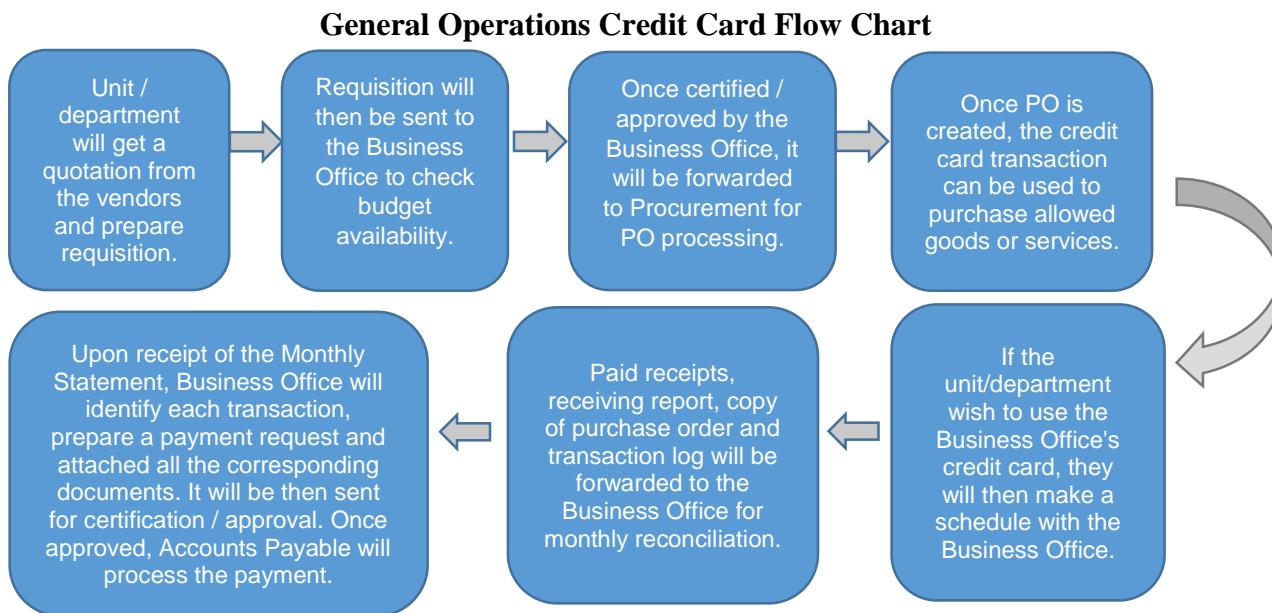
The responsibility for implementing and monitoring the Purchase Card Program and the use of authorized UOG-issued credit cards was delegated to the UOG Business Office.

¹ For all tables presented, amounts may be off one to two dollars due to rounding.

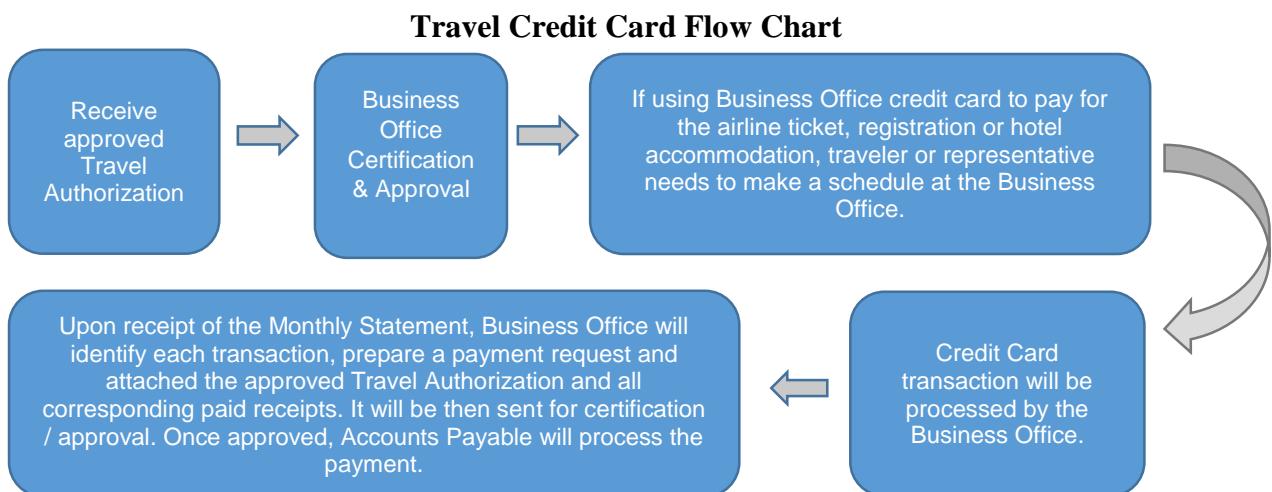
UOG Credit Card Program

UOG's Credit Card Program was established on January 20, 2005, through BOR Resolution No. 05-03, which authorized UOG officers and employees to sign checks and open or close bank accounts or credit facility (i.e. purchase/corporate/business card, credit line) in the name of UOG. The UOG Procurement Regulations govern the credit cards used in UOG's general operations, where a purchase order is required. In July 1994, the BOR approved the UOG Procurement Manual, and in May 2018, UOG's Procurement Regulations were amended to provide guidelines for the efficient processing of purchase orders and to decrease non-compliance findings.

The process for purchases using general operations credit card is shown in the chart below:



The process for purchases using the travel credit card is shown in the chart below:



The credit cards used for bookstore and general operations are for purchases that must be accompanied with a purchase order and follow UOG's procurement process. Three credit cards

under the VPAF are to be used specifically for travel-related purchases, while the other cards are strictly for general operations. The 14 credit cards are spread amongst six individuals with various credit limits from FHB during FY 2020 through FY 2023, as listed in Table 1B below. The overall combined credit limit for the credit cards ranged from \$10K to \$120K. During the same period, UOG had 2,496 purchases and adjustments totaling \$2.4 million (M) under the credit cards used for bookstore operations, general operations, and travel-related, and is summarized by credit card holder in Table 1B below.

Table 1B: UOG Credit Cardholders

No	Card Number	Purchase Cardholder Position Title	Department	Credit Card Status	Credit Limit Amount	Purpose	Total Amount of Credit Card Transactions	Total Number of Credit Card Transaction
Bookstore								
1	0533	Auxiliary Services Director	Bookstore	Inactive	\$ 50,000	Bookstore Operations	\$ 36,463	173
2	6232	Chief Marketing & Communications Manager	Bookstore	Inactive	\$ 50,000	Bookstore Operations	\$ 9,640	59
3	4962	Chief Marketing & Communications Manager	Bookstore	Active	\$ 50,000	Bookstore Operations	\$ 36,886	93
4	1260	Auxiliary Services Director	Bookstore	Inactive	\$ 40,000	Bookstore Operations	\$ 266,000	216
5	6224	Chief Marketing & Communications Manager	Bookstore	Inactive	\$ 40,000	Bookstore Operations	\$ 128,097	163
6	2154	Chief Marketing & Communications Manager	Bookstore	Active	\$ 40,000	Bookstore Operations	\$ 29	1
						\$ 270,000	\$ 477,116	705
CNAS General Operations								
1	2357	Dean, CNAS	CNAS	Active	\$ 25,000	General Operations for 17-22	\$ 215,522	173
2	0657	Director, Marine Lab	Marine Lab	Active	\$ 10,000	General Operations for 17-22	\$ 62,978	170
						\$ 35,000	\$ 278,500	343
Business Office								
1	3204	Vice President, Administration & Finance	Business Office	Active	\$ 75,000	General Operations - Travel BOR (20-41 and 13-22)	\$ 98,739	111
2	5886	Vice President, Administration & Finance	Business Office	Inactive	\$ 75,000	General Operations - Purchases - BOR 13-22 (20-41 and 17-22)	\$ 164,518	171
3	8212	Interim Comptroller	Business Office	Inactive	\$ 75,000	General Operations - Purchases - BOR (13-22 and 20-41)	\$ 360,812	323
4	9418	Vice President, Administration & Finance	Business Office	Inactive	\$ 120,000	General Operations - Travel BOR (20-41 and 17-22)	\$ 251,674	195
5	2651	Vice President, Administration & Finance	Business Office	Active	\$ 120,000	General Operations - Travel BOR (20-41 and 17-22)	\$ 626,846	503
6	9755	Vice President, Administration & Finance	Business Office	Active	\$ 75,000	General Operations - Purchases	\$ 147,513	145
						\$ 540,000	\$ 1,650,102	1,448
						\$ 845,000	\$ 2,405,718	2,496

From FY 2020 through FY 2023, UOG had 4,212 purchases and adjustments totaling \$2.9M under both the credit cards and purchase cards. This is summarized by FY, number of transactions, and dollar amounts in Table 1C below. Details of UOG's FY 2020–2023 Credit and Purchase Card Transactions are shown in Appendix 4.

Table 1C: Total Credit and Purchase Card Transactions

FY	Credit Cards		Purchase Cards		TOTAL	
	Number of Transaction	Total Amount	Number of Transaction	Total Amount	Number of Transaction	Total Amount
2020	673	\$ 672,258	235	\$ 45,565	908	\$ 717,822
2021	608	\$ 544,371	395	\$ 95,225	1,003	\$ 639,596
2022	478	\$ 403,070	511	\$ 118,574	989	\$ 521,644
2023	737	\$ 786,019	575	\$ 204,378	1,312	\$ 990,397
Totals	2,496	\$2,405,718	1,716	\$ 463,742	4,212	\$2,869,459

% of total credit and purchase card purchases

59%	84%	41%	16%
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Results of Audit

Our audit of the University of Guam's (UOG) credit card and purchase card programs questioned \$788K in charges that were not compliant with the UOG Purchase Card Program SOP, Purchase Card Program Policy – Small Purchases, Guam Procurement Law, and UOG's Procurement Regulations. The \$788K comprised of 97% of the \$816K total credit and purchase card samples tested and 27% of the \$2.9 million (M) total credit card and purchase card expenditures from October 2019 to September 2023. From October 2019 to September 2023, UOG had a total of 30 credit and purchase cards: 14 credit cards with total expenditures of \$2.4M and 16 purchase cards with total expenditures of \$464K. Although UOG had a policy for its purchase cards, there was no written policy governing the use of its credit cards. Our audit did not identify any indications of fraud, but we identified instances of waste. In total, we identified 17 audit findings.

Lack of An Agency-Wide Credit Card Policy

During our audit, we found that UOG does not have an overarching credit card policy governing their credit card use.

- The cards under the Purchase Card Program have a Standard Operating Procedure (SOP), but this SOP is still lacking regarding allowable purchases, oversight, and reconciliation of purchases.
- UOG did not provide a specific written policy for the use of its virtual card. Although the virtual card is under the Purchase Card Control Account, UOG does not follow the Purchase Card Policy and SOP for purchases made with the virtual card.
- The 14 credit cards were used for general operations, bookstore operations, and travel and did not have any policy or SOP governing the use of these cards. When asked, UOG responded that the UOG Procurement Regulations govern them.
- The credit card issued to the President also has a separate policy from the Purchase Card Program and the UOG Procurement Regulations.

Summary of cardholders for the 14 credit cards are listed below in Table 1D.

Table 1D: Credit Cards Used for General Operations and President

Cardholder	Credit Limit	Use
VPAF	\$120K and \$75K	Travel Policy
	\$75K	General Operations
Chief Marketing & Communications Manager	\$50K	General Operations
	\$40K	General Operations
Dean, CNAS	\$25K	General Operations
Director, Marine Lab	\$10K	General Operations
President	\$10K	Micro Purchases

Summary of the credit cards and virtual card without a written policy are shown in Table 1E below:

Table 1E: Summary of Credit Cards Without Written Policy

Department	Number of Credit Cards	Total Number of Transactions	Total Amount of Transactions	Total Samples Tested	Total Questioned Cost
Bookstore	6 cards (2 active)	705	\$ 477,116	\$ 140,214	\$ 140,214
CNAS and Marine Lab	2 cards (2 active)	343	\$ 278,500	\$ 70,390	\$ 56,892
Business Office *	7 cards (4 active)	1,518	\$ 1,778,042	\$ 550,676	\$ 536,604
		2,566	\$ 2,533,657	\$ 761,280	\$ 733,710

*includes Business Office Virtual Card under 8074 Control Account for General Operations (BOR Resolution Nos. 20-41 and 17-22)

The lack of an agency-wide credit card policy contributed to UOG's non-compliance with its Purchase Card SOP, Procurement Regulations, and Guam Procurement Law. Specifically:

- **Credit Card Purchases contrary to Guam Procurement Law and UOG's Procurement Regulations resulting in questioned cost totaling \$734K:**
 - \$362K in purchases lacking justification or determination of need;
 - \$35K in purchases lacking cost savings or evidence of product unavailability on island;
 - \$48K in purchases lacking written quotations;
 - \$289K in purchases lacking evidence of budget availability;
 - \$1K in purchases lacking purchase orders;
 - No proof documents were forwarded to Business Office for reconciliation; and
 - Unable to verify approval of payment request form.
- **Purchases made with the purchase cards contrary to the UOG Purchase Card Program Standard Operating Procedures resulting in questioned costs totaling \$55K:**
 - \$40K in purchases not used for valid university requirements or lacking justification;
 - \$13K in purchases used for unallowed charges;
 - \$2K in purchases lacking written quotations;
 - Approximately \$360 in purchases lacking evidence of budget availability;
 - Missing and Incomplete Supporting Documentation; and
 - Lack of monitoring and oversight.

We recommend that UOG implement an agency-wide credit card policy to govern all UOG credit cards and purchase cards.

Credit Card Purchases Contrary to the Guam Procurement Law and UOG's Procurement Regulations

Based on our audit, we found that UOG made purchases totaling \$734K using the general operations credit cards under the Bookstore, CNAS and Marine Lab, and Business Office contrary

to its Procurement Regulations and Guam Procurement Laws and Regulations for small purchases and was inefficient with its procurement process for credit card purchases. Refer to Appendix 5 for details of purchase and credit card samples tested. Specifically, we found that:

- There was a lack of justification or determination of need for purchases;
- There was a lack of cost savings or product unavailability for off-island purchases;
- Many purchases are lacking written quotations or evidence to determine if quotations were the lowest possible quotations;
- No evidence of budget availability;
- Many purchases are lacking required POs;
- No evidence to support that documents were forwarded to the Business Office for reconciliation; and
- The documentation provided does not support approvals of the payment request forms.

The underlying causes of these findings were due to UOG's lack of a written agency-wide credit card policy, credit cardholders' lack of understanding of UOG's Procurement Regulations, and the lack of proper enforcement of its procurement regulations and credit card procedures. The various university credit cards are only a payment method and are not meant to circumvent the procurement process.

Lack of Justification or Determination of Need for Purchases

UOG's Procurement Regulations Section 3.27.3 states that the President or a designee must maintain a complete record of each procurement. The record may include the requesting college's or division's determination of need.

During our review, we found that 135 out of 298 samples tested totaling \$362K (or 45%) under the General Operations credit cards did not have justification or determination of need for purchases made as follows:

- 22 out of 41 samples (or 54%) tested totaling \$27K for CNAS and Marine Lab. One of the 22 samples had a sole source justification memo that was not signed by the Supply Management Administrator.
- 50 out of 52 samples (or 96%) tested totaling \$139K for the Bookstore.
- 63 out of 205 samples (or 31%) tested totaling \$196K for the Business Office.

The cause of the deficiencies is a lack of training for various units of the procurement regulations and review of requisition documents from Procurement and final review of purchases by Business Office.

The effect is that UOG was non-compliant with its procurement regulations. The Questioned Costs related to this finding are \$362K.

To address these deficiencies, we recommend that UOG provide training on proper procurement to the various units and implement strict internal controls to ensure that Procurement and the Business Office does not clear purchases without appropriate documentation.

Lack of Cost Savings or Product Unavailability for Off-Island Purchases

According to UOG Procurement Regulations, Section 1.7 and Title 5 of the Guam Code Annotated (GCA) §5008(d), "Procurement of supplies and services from off-Guam may be made if no local agent for such supplies or services may be found on Guam or if the total cost F.O.B. job-site, unloaded, of procurement from off-island is not greater than eighty-five percent (85%) of the total cost F.O.B. job-site, unloaded, of the same supplies or services when procured from a local source. Justification for off-island procurement, must be submitted in writing to the President or his designee".

During our review, we found that 95 out of 298 samples tested totaling \$258K (or 32%) under the General Operations credit cards did not have evidence of cost savings or proof of the product being unavailable on island as follows:

- 12 out of the 41 samples (or 29%) tested totaling \$27K for CNAS and Marine Lab.
 - For one sample totaling \$2K, a memo addressed to the VPAF requested direct payment for a computer as it was on sale for the next five days and represented a cost savings of \$1K to UOG. However, the supporting documentation did not give an abstract summary, so the cost savings could not be verified.
 - For one sample totaling \$7K, the supporting documentation showed that the cost savings are not greater than 85% of the cost to procure the product on island.
- 42 out of 52 samples (or 81%) tested totaling \$124K for the Bookstore.
- 41 out of 205 samples (or 20%) tested totaling \$106K for the Business Office.

The above conditions were caused by a lack of training in procurement regulations, lack of enforcement from Procurement Office before processing a PO, and a lack of oversight by the UOG Business Office. The other cause is that there is no university-wide credit card policy that would dictate the proper procedure for these purchases.

UOG is non-compliant with their procurement regulations and the Guam Procurement Law. The Questioned Cost related to this finding is \$35K. The questioned costs for the remaining samples were only questioned once under other findings.

To address the deficiencies, we recommend that UOG implement an agency-wide credit card policy. We also recommend that UOG train and/or reiterate to the various units within the University of the requirements and proper documentation for off-island procurement.

Purchases Lacking Quotations / Unable to Determine if Award Made to Lowest Acceptable Quotation

According to the UOG Procurement Regulations Section 3.11.3.1, "Insofar as it is practical for small purchases of supplies or services between five hundred dollars (\$2,001) [sic] and twenty-five thousand dollars (\$25,000), no less than three (3) businesses shall be solicited to submit written quotations or oral quotations that are recorded and placed in the procurement file. Award shall be made to the business offering the lowest acceptable quotation."

During our review we found that, for 132 out of 298 samples tested totaling \$327K (or 44%) under the General Operations credit cards, UOG either did not provide any quotations or only one to two

quotations. As such, UOG did not establish that the purchase was awarded to the business offering the lowest acceptable quotation as follows:

- 18 out of 41 samples (or 44%) tested totaling \$29K under the General Operations credit cards for the CNAS and Marine Lab.
 - Samples 15, 17 and 28 were over \$2K, but only one quotation was provided when UOG Procurement Regulations require three written quotations for purchases over \$2,001.
 - Sample 23 totaled \$9K, but only two quotations were provided instead of the required three quotations.
 - Sample 18 was \$3K, but no quotations or sole source justification were provided.
- 47 out of 52 samples (or 90%) tested totaling \$134K for the Bookstore.
 - 22 out of the 47 samples with deficiencies totaling \$115K, are above the \$2,001 threshold requiring three written quotations. Sample 28 was in the amount of \$5K, but only one quotation was provided.
- 67 out of 205 samples (or 33%) tested totaling \$164K for the Business Office.
 - 25 out of the 67 samples with deficiencies, are above the \$2,001 threshold requiring 3 written quotations. Of the 25 samples, no quotations were provided for 22 samples totaling \$108K and only one quotation was provided for three samples totaling \$12K.

We also found inconsistent language in UOG's Procurement Regulations 3.11.3.1 which states that "small purchases of supplies or services **between five hundred dollars (\$2,001) [sic]** and twenty-five thousand dollars (\$25,000), no less than three (3) businesses shall be solicited to submit written quotations or oral quotations that are recorded and placed in the procurement file." We noted that UOG follows the \$2,001 threshold for small purchases.

The cause of these deficiencies is Procurement and UOG Business Office not properly monitor the quotations received for these purchases and lack of training of the procurement regulations.

As a result, UOG was non-compliant with its Procurement Regulations. There is no way to determine that UOG was given the lowest acceptable price as we were not provided with supporting documentation. The Questioned Cost related to this finding is \$48K. The questioned costs for the remaining samples were only questioned once under other findings.

To address these deficiencies, we recommend UOG to update POs/requisitions to include a statement that the UOG received the lowest acceptable price from the vendor. We recommend UOG implement strict internal controls regarding purchases requiring quotations. We also recommend that the UOG Board of Regents revisit and correct the inconsistent language in UOG's Procurement Regulations.

Lack of Evidence of Budget Availability

According to the UOG General Operations Credit Card Flow Chart, requisitions will be forwarded to the Business Office to check for budget availability. Once it is certified/approved it will be forwarded to Procurement for PO processing.

During our review, we found that for 279 out of 298 samples tested (or 94%) totaling \$703K under the General Operations credit cards, UOG did not show that the Business Office verified budget availability before the purchase was made with the credit card.

- 28 out of 41 samples (or 68%) tested totaling \$33K for the CNAS and Marine Lab.
- 52 out of 52 samples (or 100%) tested totaling \$140K for the Bookstore.
- 199 out of 205 samples (or 97%) tested totaling \$530K for the Business Office.

The cause of this condition is a lack of training and proper oversight over credit card purchases. There is no way to determine if the budget availability was verified before the purchase was made.

The effect is that UOG was non-compliant with its own process for approval of purchases. Questioned costs totaled \$289K. To avoid double counting, questioned costs for the conditions noted are in the previous findings.

We recommend that UOG establish a mechanism to ensure that there are available funds in their budget before purchases are made.

Lack of POs for Purchases

According to UOG's General Operations Credit Card Flow Chart, "Once certified and approved by the business office, it will be forwarded to Procurement for PO processing. Once PO is created, the credit card transaction can be used to purchase allowed goods or services."

During our review, we found that for 187 out of 298 samples tested (or 91%) totaling \$363K under the General Operations credit cards, purchases made did not have the required POs as follows:

- 21 out of 41 samples (or 51%) tested totaling \$24K for the CNAS and Marine Lab.
 - 10 out of 21 samples totaling \$7K did not have required POs.
 - 11 out of 21 samples totaling \$17K did not have PO approval date and it could not be determined if the PO was approved prior to the credit card being charged.
- 50 out of 52 samples (or 96%) tested totaling \$131K for the Bookstore.
 - Of the 50 samples with deficiencies,
 - UOG did not provide the PO for 24 samples totaling \$69K.
 - Seven samples totaling \$17K did not have PO approval dates on the POs, therefore, it could not be determined if the PO was approved before the credit card was charged for those samples.
 - The PO was dated after the credit card was charged for 19 samples totaling \$44K.
- 110 out of 205 samples (or 54%) tested totaling \$196K for the Business Office.
 - Of the 205 samples tested, six samples totaling \$12K did not have approval dates and the POs were dated after the credit card was charged.

The above conditions were caused by a lack of training of the procurement regulations and lack of oversight by Procurement and UOG Business Office.

UOG was non-compliant with its procurement regulations. The questioned cost related to this finding is \$1K under the Business Office credit cards.

To address these deficiencies, we recommend UOG to implement strict internal controls regarding the use of POs for credit card purchases.

No Evidence Documents Were Forwarded to Business Office for Reconciliation

According to UOG's General Operations Credit Card Flow Chart, "Paid receipts, receiving report, copy of purchase order and transaction log will be forwarded to the Business Office for monthly reconciliation."

During our review, we found that for 288 out of 298 samples tested (or 97%) totaling \$722K under the General Operations credit cards, UOG did not have proof that the documents were forwarded to Business Office for monthly reconciliation as follows:

- 38 out of 41 samples (or 93%) tested totaling \$58K for the CNAS and Marine Lab.
- 45 out of 52 samples (or 87%) tested totaling \$124K for the Bookstore.
- 205 out of 205 samples (or 100%) tested totaling \$540K for the Business Office.

The above conditions were caused by a lack of training of the procurement regulations, a lack of oversight by UOG Business Office, and that there is no university-wide credit card policy.

UOG was non-compliant with its procedures for payments under the General operations credit cards.

To address these deficiencies, we recommend that UOG implement a card transaction log similar to the purchase card log and create a mechanism to establish that the required documents are reviewed by Business Office for monthly reconciliation. We also recommend that UOG implement an agency-wide credit card policy.

Unable to Verify Approval of Payment Request Form / Payment Request Form Not Provided

According to UOG's General Operations Credit Card Flow Chart, "Upon receipt of the Monthly Statement, Business Office will identify each transactions, prepare a payment request and attached all the corresponding documents. It will then be send for certification/approval. Once approved, Accounts Payable will process the payment."

During our review, we found that for 221 out of 298 samples tested (or 74%) totaling \$590K under the General Operations credit cards, UOG did not provide the payment request form or there were deficiencies noted in the payment request form as follows:

- For 3 out of 41 samples (or 7%) tested totaling \$10K for the CNAS & Marine Lab, we were unable to verify the signatures of the approving official on the payment request form or the date the approving official signed the payment request form prior to payment to FHB.
- For 45 out of 52 samples (or 87%) tested totaling \$125K for the Bookstore, we found the following deficiencies:
 - For 43 samples totaling \$121K, we were unable to verify the signatures of the approving official on the payment request form or the date the approving official signed the payment request form prior to payment to FHB.
 - For 2 samples totaling \$4K, there was no payment request form provided.

- For 173 out of the 205 samples (or 84%) tested totaling \$456K for the Business Office, we identified the following deficiencies:
 - For 20 samples totaling \$97K, the payment request form did not have the signatures of officials for approval of payment.
 - For 4 samples totaling \$13K, the signature of the approving official was not dated, we were unable to determine if the form was approved within the required timeframe.
 - For 5 samples totaling \$5K, the payment request form was not provided.
 - For 144 samples totaling \$341K, we were unable to verify the signatures of officials that approved the form. UOG provided a list of certifying officers and approving officials from UOG, however, the signatures for these samples did not match the list we were provided or the signatures were illegible.

The above conditions were caused by the lack of training of the procurement regulations, the lack of oversight by UOG Business Office, and the lack of a university-wide credit card policy.

UOG was non-compliant with its procedures for payments under the General operations credit cards.

To address these deficiencies, we recommend that UOG create new payment request forms with required officials names printed on signature blocks as well as a section for the date of signature. We also recommend UOG to require officials to clearly sign their signatures on signature blocks and not use their initials.

Purchases Made with the Purchase Card Contrary to the UOG Purchase Card Program SOP

Based on our audit, we found that UOG made purchases totaling \$55K with purchase cards contrary to its Purchase Card Program SOP. Refer to Appendix 5 for details of samples tested for the credit and purchase cards. Specifically, we found:

- Lack of justification or determination of need for purchases;
- Purchase cards used for unallowed charges;
- Purchases lacking written quotations;
- No proof of budget availability for multiple purchases;
- Missing and incomplete supporting documentation;
- Lack of monitoring and oversight over purchase card charges.

These findings were due UOG cardholders' lack of consolidated purchase card policy and procedures, understanding of UOG's Purchase Card SOP, and enforcement of its Purchase Card Program SOP. The use of the various university purchase cards is only a payment method and not meant to circumvent the procurement process.

Purchase Card Not Used for Valid University Requirements / Lack of Justification for Purchase
 Section 4 of the UOG Purchase Card Policy – Small Purchases states that the card may be used only for valid university requirements, on Guam, and by the person whose name appears on the card.

Section 5 of the UOG Purchase Card Program SOP states that, “A business purpose must be stated within the documentation. Business purpose is defined as identifying why a purchase was necessary.”

For 66 out of the 92 samples (or 72%) tested totaling \$40K under the purchase card program, we were unable to determine if the purchases were used for valid University requirements. The following deficiencies were identified:

- For 2 out of the 66 samples (or 3%) tested totaling \$540, UOG Business Office was unable to provide us with documentation. For Sample 21, UOG did not provide us with any documentation when we brought it to their attention. For sample 56, UOG stated they were unable to provide us the requested documents as they were unable to recover copies related to this sample from the time their system went down.
- For 19 out of 66 samples (or 29%) tested totaling \$10K, no written justification was provided as to why these particular purchases were necessary. In our 3rd request for documentation, UOG responded to our questions regarding these 19 samples stating why these purchases were necessary but did not provide us with documentation supporting their response.
- For 26 out of the 66 samples (or 39%) tested totaling \$20K, the cardholder did not make the purchase. One cardholder provided an authorization memorandum stating that certain employees of that particular unit were allowed to use the official credit card that was in that cardholder’s name for purchases for the unit, which is in violation of the Purchase Card SOP.
- For 19 out of the 66 samples (or 29%) tested totaling \$9K, we were unable to determine if the cardholder made the purchase as required by the Purchase Card SOP. The supporting documentation provided by UOG did not provide sufficient evidence that the cardholder was involved with the purchases due to the documentation lacking the cardholder’s signature or name.

The above conditions were caused by UOG not implementing monitoring controls over its purchase card SOP and that UOG does not have an agency-wide credit card policy, which would include specific procedures on proper credit card use.

As a result, UOG was non-compliant with its Purchase Card SOP. The total questioned cost related to this finding is \$40K.

To address the deficiencies, we recommend that UOG management enforce its Purchase Card SOP to avoid situations that deviate from its policies. We also recommend that UOG revise the Purchase Card SOP to implement stricter internal controls and reduce the number of cards issued to divisions.

Purchase Card Used for Unallowed Charges

Section 11 of the UOG Purchase Card Program SOP lists items that are not allowed to be purchased with a purchase card. These include meals for university employees, alcohol products, purchases related to team building activities where the primary beneficiaries are UOG employees, cash advances, and gifts or donations. It also prohibits purchases to be artificially divided to stay within the spending limits. Appendix 3 lists allowed and un-allowed purchases in detail.

Section 3 of the UOG Purchase Card Program SOP states that for transactions exceeding \$500, a request for an increase is to be made via a written memo to the Comptroller and approved by the VPAF. The initial transaction limit for the purchase card is \$500, with approved gradual increases to up to the \$2K limit.

Of the 92 samples tested totaling \$55K under the purchase card program, the following deficiencies were identified:

- For 48 out of the 92 samples (or 52%) tested totaling \$26K under the purchase card program, we found purchases that had significant deficiencies.
 - Samples 2, 4 and 8 were artificially split to fall under the spending threshold.
 - For Sample 6, training is not listed as an allowable expense, a clear example of oversight.
 - Sample 5 was for prepaid conference registration, Sample 18 was for gasoline and Sample 82 was for gifts for a delegation of visiting dignitaries; prepaid conference registration, gasoline and gifts are listed as an unallowable expense, highlighting the need for better oversight.
 - Of the 48 samples, there were 37 that we could not determine if the purchases were allowed or unallowed as they did not fall under the categories in Appendix 3.
- For 43 out of the 48 samples (or 90%) tested totaling \$23K, UOG provided us with documentation that does not align with the requirements for expressing business purposes. Without the Purchase Card Transaction Log, the supporting documentation does not explain the reason for the purchase. We could only determine the business purpose for some transactions from the justification on the Purchase Card Transaction Log.
- For 48 out of 92 samples (or 52%) tested totaling \$42K under the Purchase Card Program, we found that purchases exceeded the initial transaction limit of \$500, however, purchase cardholders did not request for an increase to the transaction limit via a written memo to the Comptroller and approved by the VPAF.

The above conditions were caused by UOG not effectively implementing monitoring controls over its Purchase Card SOP. Appendix 2 of the UOG Purchase Card SOP lists vague and broad item categories as allowed & un-allowed. It does not have disclaimers such as “is subject to change” or “including, but not limited to.” There are certain purchases that UOG management informed us were approved because they were categorized into another category that is considered allowed.

As a result, UOG was non-compliant with its Purchase Card SOP. The total questioned cost related to this finding is \$13K.

To address the deficiencies, we recommend that UOG management enforce its Purchase Card SOP to avoid situations that deviate from its policies. UOG should enforce strict internal controls and list all purchases that are allowed with a Purchase Card. We also recommend that UOG revise the Purchase Card SOP to implement stricter internal controls by clearly listing what purchases are allowed or un-allowed so that there is no room for interpretation, reduce the number of cards issued to the various divisions, require written documentation stating the business purpose for purchases be submitted and approved by the unit head before the card is charged.

Purchases Lacking Written Quotations

Section 1 of the UOG Purchase Card Policy – Small Purchases states that “the use of credit cards in lieu of purchase cards as a tool that might allow for the immediate relief of processing lags.”

Section 3 of the UOG Purchase Card Policy – Small Purchases states, “The Board of Regents has adopted a procedure for micro-purchases requiring one quotation for purchase of less than \$2,000 in value.”

For 85 of the 92 samples (or 92%) tested totaling \$52K under the Purchase Card Program, written quotations were not submitted to UOG Business Office. In response to our preliminary findings, UOG provided a flowchart that contradicts the Purchase Card Program Policy – Small Purchases. The flowchart does not state that cardholders need to get one written quotation or any quotations. UOG also stated that quotations are not necessary for purchases made with the Purchase Cards.

The above condition was caused by UOG not implementing the requirement for written quotations in their Purchase Card process. This was also caused by UOG not consolidating the policies related to the Purchase Card Program. There are three different policies that are related to the Purchase Card Program. All three policies do not concur with each other and have different rules.

As a result, UOG is non-compliant with its Purchase Card program policy. This led to a questioned cost of \$2K.

To address the deficiencies, we recommend that UOG’s management review and update the Purchase Card Policy – Small Purchases; regularly train all cardholders, approving officials, and employees responsible for overseeing purchase card use to ensure they understand their roles and responsibilities to implement the Purchase Card Program effectively. We also recommend that UOG’s management update the process that the UOG Business Office has for the Purchase Card to include the acquisition of written quotations and to consolidate all the various policies related to the Purchase Card Program.

No Proof of Budget Availability Provided for Multiple Purchases

According to Section 6 of the UOG Purchase Card Policy – Small Purchases, “The head of the unit will be responsible for ensuring the purchases made under the credit card are within the budget of the unit, and the use of the card does not cause the budget to be exceeded.”

For 88 out of 92 samples (or 96%) tested totaling \$54K under the Purchase Card Program, UOG did not provide any supporting documentation that the head of unit ensured that purchases made with the card are within the budget of the unit. We asked UOG to provide evidence of budget availability for each purchase before the card is charged. In their response to our questions, UOG stated, “Unit head and cardholder are able to check their department’s available budget by going into the system. They are also being informed of the transactions paid using the purchase card by signing the Purchase Card log after the liaison and cardholder reconciled and signed the log.”

A lack of training in the Purchase Card Policy for Small Purchases and proper oversight of the purchase cards caused the above conditions. There was no evidence to determine whether the unit head or cardholder verified the budget before making a purchase.

As a result, UOG was non-compliant with its Purchase Card Policy for Small Purchases. The Questioned Cost related to this finding is \$360.

To address the deficiencies, we recommend that UOG train various units on the proper SOP of the purchase cards and create a form with the names and signatures of the cardholder and individual requesting the purchase to verify that funds are available in their budget before the purchase is made.

Missing and Incomplete Supporting Documentation

Section 5 of the UOG Purchase Card Program - SOP states, "Original, legible documentation must support the legitimate business purpose of all transactions made with the P-Card. Documentation should include the name of the supplier/vendor, the date, the description of the item(s) and pricing, applicable taxes and ancillary charges and the total amount of the description."

Section 5 also states that "supporting documentation should clearly identify and affirm the cardholder's role in the purchase, including his/her authorization and each receipt should match the charge on the card." Additionally, only University addresses should be used for billing and shipping references when ordering.

Our review found that 54 out of 92 samples (or 59%) totaling \$36K did not have complete supporting documentation.

- For 3 out of the 54 samples, the address listed is non-UOG.
- We were not provided any documents related to Samples 21 and 56, so we could not determine their compliance.
- For the remaining 51 samples, we were unable to determine on the cardholder's role in the purchases as the supporting documentation either did not have the cardholder's name or signature listed on receipts or the supporting documentation did not affirm that the cardholder was aware that purchases were being made before the card was charged.

The identified issues stem from a lack of training on proper procedures, insufficient oversight from the Business Office, and the absence of an agency-wide credit card policy. These factors have led to non-compliance with the Purchase Card Program SOP.

As a result, UOG was non-compliant with its Purchase Card Program SOP.

Given the identified deficiencies, we strongly recommend that UOG takes proactive steps to address these issues. This includes providing comprehensive training to all units using purchase cards and implementing robust internal controls to ensure compliance with the Purchase Card Program SOP.

Lack of Monitoring and Oversight over Purchase Card Charges

UOG's Purchase Card Flow Chart states, "Upon receipt of the documents and the Monthly Statement, Business Office will identify each transaction, prepare a payment request, and attach all the corresponding documents. It will then be sent for certification/approval. Once approved, Accounts Payable will process the payment."

According to Section 6 of the UOG Purchase Card - SOP, the PCard holder is responsible for ensuring that the P-Card Transaction Log is prepared in compliance with the template provided. The cardholder must also review, sign, and date the P-Card Transaction Log.

Of the 92 samples tested totaling \$55K under the purchase card program, the following deficiencies were identified:

- For 10 out of 92 samples (or 11%) tested totaling \$5K, the purchase card log was not signed by the cardholder, documents were not provided related to the sample, or the cardholder did not date when the purchase card log was signed.
- For 72 out of 92 samples (or 78%) tested totaling \$44K, the purchase card log was not sent or could not be determined if it was sent to the Business Office for review.
- For 39 out of 92 samples (or 42%) tested totaling \$20K, there were deficiencies in approval of the Payment Request Form for credit card charges.
 - 12 samples totaling \$7K, the Approving Official did not date their signature, so we were unable to determine when they approved the charges to be paid to FHB.
 - 5 samples totaling \$3K, the payment request form had no approval or certifying official signatures, we were unable to determine if the charges were approved for payment.
 - 9 samples totaling \$4K, we were unable to determine who signed as Approving Official because the signatures did not match the listing that was provided by UOG of Certifying & Approving officers.
 - 7 samples totaling \$4K, payment request form was not provided or it could not be determined when the charges were approved for payment.
 - 6 samples totaling \$3K, payment request form was not certified.

During our testing, we found that the various divisions were not using the same purchase card log as there were different version numbers on the document. We also found that Business Office was operating contrary to the procedures that we were provided as purchase card logs were not forwarded to Business Office for approval of payment.

The cause of the deficiencies is a lack of training in the Purchase Card SOP and the lack of an agency-wide credit card policy. Another cause of the deficiencies is the lack of a standard form for the purchase card log.

As a result, UOG was non-compliant with its Purchase Card SOP.

To address the deficiencies, we recommend that UOG implement strict internal controls regarding the approval process for monthly purchase card transactions. We also recommend that UOG update its Payment Request Form to include the position and name of the individuals who are auditing and approving the requests in the Business Office on the signature block, and to codify payment approval procedures to ensure understanding between all Purchase card units as well as to list which College accountant has authority to approve payments.

Credit Card Purchases Contrary to UOG's Travel Policy

UOG's credit card was used for travel expenses incurred by UOG personnel during official travel. We found that UOG did not effectively monitor compliance with its travel policy related to approval of travel authorizations, issuance of per diem checks, and submission of travel clearances.

Travel Authorizations Improperly Approved

UOG's Travel Policy states the following must be included when submitting a travel authorization:

- a. Agenda for events
- b. Airfare quotes
- c. Airfare receipt with proof of payment
- d. Approved UOG Leave form
- e. Traveler Acknowledgement Form
- f. Copy/screenshot of current per diem rate for each work location where per diem allowances are to be paid by the University
- g. Event registration with required payment amount
- h. Medical clearance forms
- i. Rental car reservation (as approved by administrator)

For example, Sample 15, the card was not authorized to purchase travel-related items as per information provided by UOG.

We found 15 out of 205 samples (or 7%) tested totaling \$39K under the general operations credit cards for the Business Office, did not contain a complete set of supporting documentation required to approve travel authorizations. For 4 out of 205 samples (or 2%) tested totaling \$5K under the general operations credit cards for the Business Office, no determinations were made as documents were not provided, were illegible, or did not match requested sample.

No Evidence Per Diem Checks Issued Properly

Section 7 of UOG's Travel Policy states "The traveler will be provided with a check to reimburse upfront costs as well as to provide 80% of estimated per diem or actual costs. That check will be made available a minimum of three (3) business days prior to travel initiation."

For 20 out of 205 samples (or 10%) tested totaling \$51K under the general operations credit cards for the Business Office, no evidence was provided to determine whether per diem checks were given to employees a minimum of three days prior to travel initiation. For 4 out of 205 samples (or 2%) tested totaling \$5K under the general operations credit cards for the Business Office, no determinations were made as documents were not provided, were illegible, or did not match requested sample.

Travel Clearances Not Provided

Section 16 of UOG's Travel Policy states "Official Travel Clearance (TC) shall be due to the Dean or appropriate administrator within ten (10) business days starting the first day the traveler returns to work. The Business Office must then receive the approved Travel Clearance within fifteen (15) business days starting the first day the traveler returns to work."

For 17 out of 205 samples (or 8%) tested totaling \$41K under the general operations credit cards for the Business Office, no travel clearances were provided. For 2 out of 205 samples (or 1%) tested totaling \$5K under the general operations credit cards for the Business Office, no determinations were made as documents were not provided, were illegible, or did not match requested sample.

The cause of these deficiencies was a result of UOG not effectively monitoring traveler compliance with its travel policy.

As a result, UOG was non-compliant with their own travel policy.

To address these deficiencies, we recommend that UOG management enforce its travel policy to avoid situations that deviate from its policies.

Other Matters

During our audit, we identified the following other matters:

Advance Payments Made for On-Island Purchases Prohibited by Law and Regulation

Title 5 GCA § 5007 states that “With the exception of off-island orders of the Department of Education and the University of Guam, no procurement shall be made under this Chapter which shall require advance payment.”

Section 1.6 of the UOG Procurement Regulations states, "No procurement shall be made which shall require advance payment except for when advance payment is required for off-island vendors."

During our audit, we have found 16 samples totaling \$44K where the CNAS, Bookstore, and Business Office credit cards were used to make advance payments to on-island vendors, as shown in Table 1F below.

Table 1F: Advance Payments Made with Credit Card to On-island Vendors

Sample No	Card No	Transaction Date	Vendor	Amount	Description
CNAS Credit Card					
6	2357	2/9/2023	Jeffs Pirates Cove Inc	\$ 1,500.00	Advanced Payment for Venue for 2nd Annual CNAS Migratory Bird Celebration (Water, Power, Outside Tents and Tables)
Bookstore Credit Card					
26	6224	12/7/2021	Hornet Sports	\$ 251.00	Deposit for 30 DryFit Polos for Resale at Bookstore
Business Office Credit Card					
1	5886	3/1/2022	PayPal *EXPRESSCARE	\$ 6,200.00	20 Rapid COVID Antigen Tests, 20 Flu Shots, 20 Physicals for Certified Nursing Assistant Program Participants
4	5886	4/12/2022	Onward Mangilao Golf C	\$ 710.00	Deposit for Leadership Retreat at Mangilao Golf Club (Conference Room Rental, Breakfast, Iced Tea & Water - 30 attendees)
13	8212	1/8/2020	Fiesta Resort Guam	\$ 500.00	Advance Deposit for Room Rental for GDOE K - 12 Sequence to Digital Learning Conference
9	2651	3/14/2022	Onward Mangilao Golf C	\$ 795.00	WERI Strategic Planning Retreat
1	9755	3/8/2023	Island Cuisine	\$ 798.60	Food Catering (10 Platters) for 2023 CLASS Annual Research Conference
2	8453	11/30/2022	Island Cuisine	\$ 3,390.00	Catering for CLASS pinning and hooding ceremony
3	8453	12/7/2022	The Beach	\$ 2,475.00	50% Deposit for Student Government Association 2022 Fall Assembly Event A: Purchase was approved due to Procurement law not allowing advance payments for on island purchases
4	8453	12/21/2022	The Beach	\$ 2,475.00	50% Deposit for SGA 2022 Fall Assembly event
6	8453	3/8/2023	Payless Supermarket MA	\$ 407.80	Light Refreshments for CLASS Annual Research Conference
8	8453	4/12/2023	Furniture-Kathy Style	\$ 1,647.00	Three sets of Tables and Chairs for student use on second floor of Fine Arts building
10	8453	4/25/2023	Island Cuisine	\$ 4,237.50	Catering for Spring 2023 CLASS pinning and hooding ceremony
13	8453	5/9/2023	Dusit Overseas Company	\$ 6,067.50	UOG Spring Military Ball Military Ball
14	8453	5/10/2023	Dusit Overseas Company	\$ 7,095.00	UOG SBPA Graduate Hooding Ceremony
20	8453	9/22/2023	PIC Accounting Office	\$ 5,280.00	UOG SGA Emerging Tritons Development DAY
Total				\$ 43,829.40	

There is a precedent for the VPAF or Comptroller to approve memorandums requesting advance payments to on-island vendors. Sample 6 under the CNAS credit card was an advance payment for an annual on-island event where the vendor required advance payment. The request was only submitted to the Business Office three days before the event. Sample 1 under one of the Business office credit cards requested advance payments for COVID-19 testing for students.

We recommend UOG adhere to the Guam Procurement Law and Section 1.6 of UOG's procurement regulations and refrain from approving advance payments to on-island vendors for any purpose.

Travel Awards Given under Government Mileage Law

Title 5 GCA §23111(d)(2) of the Government Travel Law states, that the "Department of Education, Guam Community College, University of Guam one hundred percent (100%) of the accrued mileage maintained by these entities shall be used to send eligible students to participate at off-island academic activities, including, but not limited to, Close-Up and the Junior Statesmen of America."

During our audit, UOG provided a summary of travel miles that were awarded to students. UOG awarded travel miles totaling 1.6M to 29 students for off-island travel during the period from October 21, 2022 through September 1, 2023, as summarized in Table 1G below.

Table 1G: Summary of Travel Miles Awarded

Purpose of Travel	Travel Destination	Number of Students	Total Miles Awarded
6th Marianas History Conference	Saipan	3	120,000
APAFS PRIC	Philippines	3	240,000
APRCS Symposium	Singapore	3	144,100
Displacement Typhoon Mawar	Chuuk Kosrae Majuro Palau Pohnpei	1 1 1 2 9	40,000 61,900 50,000 90,000 491,300
		14	733,200
ICBEIT Conference	Japan	1	45,000
Stanford Cardio Summer Program	California	1	164,100
Triton Baseball Tournament	Saipan	4	160,000
Grand Total		29	1,606,400

We noted instances where 14 awards were given for displacement due to Typhoon Mawar in June 2023, and four awards were given to attend a Triton Baseball Tournament in July 2023.

We recommend UOG adhere to the Government Travel Law to ensure that travel awarded to eligible students are for off-island academic activities.

Conclusion and Recommendations

UOG was non-compliant with the Guam Procurement Law and its Procurement Regulations. Our findings for this section were due to inefficiencies with UOG's internal processes for credit card purchases due to a lack of an agency-wide credit card policy, enforcement of its procurement regulations, strict internal controls, and proper training on credit card use. An agency-wide credit card policy would govern how purchases are made, even through credit cards. Using a credit card for purchases is merely a convenient payment method and does not relieve the cardholder from adhering to UOG's Procurement Regulations and the Guam Procurement Law.

UOG was non-compliant with its Purchase Card Program SOPs and its policy for small purchases. Our findings for this objective were due to UOG's lack of strict monitoring and oversight of its purchase card program. UOG has three different policies governing its purchase card program resulting in unclear guidance and confusion amongst units. UOG risks using appropriated funds for unauthorized and prohibited purchases without clear and appropriate guidance.

UOG did not effectively monitor compliance with its travel policy related to approval of travel authorizations, issuance of per diem checks, and submission of travel clearances.

We identified other matters during the audit that were brought to UOG management's attention related to advance payments to on-island vendors and travel miles awarded to students. We recommended that UOG adhere to the Guam Procurement Law and Section 1.6 of UOG's Procurement Regulations and refrain from approving advance payments to on-island vendors for any purpose. We also recommended that UOG adhere to the Government Travel Law to ensure that travel awarded to eligible students are for off-island academic activities.

Questioned costs totaled \$788K from UOG's non-compliance to its policies and the Guam Procurement Law and UOG Procurement Regulations. See Classification of Monetary Amounts for the questioned costs and other financial impact.

To address the deficiencies, we recommend that UOG Management:

1. Implement an agency-wide credit card policy to govern all UOG credit cards and purchase cards.
2. Provide training on proper procurement to the various units.
3. Implement strict internal controls to ensure that Procurement and Business Office does not clear purchases without proper documentation.
4. Train and/or reiterate to the various units within the University of the requirements and proper documentation for off-island procurement.
5. Implement strict internal controls regarding purchases requiring quotations.
6. Update purchase orders/requisitions to include a statement that UOG received the lowest acceptable price from the vendor.
7. Establish a mechanism to ensure that there are available funds in their budget before purchases are made.
8. Implement strict internal controls regarding the use of POs for credit card purchases.

9. Implement a card transaction log similar to the Purchase card log, for credit cards used for general operations and create a mechanism to establish that the required documents are reviewed by Business Office for monthly reconciliation.
10. Create new payment request forms with required officials' names printed on signature blocks as well as a section for the date of the signature, and require officials to clearly sign their signatures on signature blocks and not use their initials.
11. Enforce its Purchase Card SOP to avoid situations that deviate from its policies, revise the Purchase Card SOP to implement strict internal controls and merge the Purchase Card Policy - Small Purchases with the Purchase Card SOP.
12. Reduce the number of cards issued to the various divisions.
13. Clearly list what purchases are allowed or un-allowed so that there is no room for interpretation.
14. Require written documentation stating the business purpose for purchases be submitted and approved by unit head before the card is charged.

If UOG decides to keep the Purchase Card Program separate from the general operations credit cards, then we recommend that UOG Management:

15. Regularly train all cardholders, approving officials, and employees responsible for overseeing Purchase Card use to ensure they understand their roles and responsibilities to implement the Purchase Card Program effectively.
16. Update the process that UOG Business Office has for the Purchase Cards to include the acquisition of written quotations and to consolidate all various policies related to the Purchase Card Program.
17. Create a form with the names and signatures of the Cardholder and individual requesting purchase verifying that there are available funds in their budget BEFORE the purchase is made.
18. Provide comprehensive training to all units using purchase cards.
19. Update the Payment Request Form to include the position and name of the individuals who are auditing and approving the requests in the Business Office on the signature block.
20. Codify payment approval procedures to ensure understanding between all Purchase card units as well as to list which College accountant has authority to approve payments.
21. Enforce its travel policy to avoid situations that deviate from its policies.
22. Adhere to the Guam Procurement Law and Section 1.6 of UOG's procurement regulations and refrain from approving advance payments to on-island vendors for any purpose.
23. Adhere to the Government Travel Law to ensure that travel awarded to eligible students are for off-island academic activities.
24. We recommend that the UOG Board of Regents revisit and correct the inconsistent language in Section 3.11.3.1 of UOG's Procurement Regulations.

The Status of Audit Recommendations is presented in Appendix 7.

Classification of Monetary Amounts

Findings Related to Agency-Wide Credit Card Policy/Procedures		Questioned Cost ²	Potential Savings	Other Financial Impact
1	Lack of Agency-Wide Credit Card Policy/Procedures	\$ -	\$ -	\$ -
	Subtotal:	\$ -	\$ -	\$ -
Findings Related to General Operations Credit Cards		Questioned Cost	Potential Savings	Other Financial Impact
2	Lack of Justification or Determination of Need for Purchases	\$ 361,963	\$ -	\$ -
3	Lack of Cost Savings or Product Unavailability for Off-Island Purchases	\$ 34,507	\$ -	\$ -
4	Purchases Lacking Written Quotations or Unable to Determine if Quotation is Lowest Possible Quotations	\$ 47,508	\$ -	\$ -
5	Lack of Evidence of Budget Availability	\$ 288,576	\$ -	\$ -
6	Lack of Purchase Orders for Purchases	\$ 1,156	\$ -	\$ -
7	No Proof Documents were Forwarded to Business Office for Reconciliation	\$ -	\$ -	\$ -
8	Unable to Verify Approval of Payment Request Form	\$ -	\$ -	\$ -
	Subtotal:	\$ 733,710	\$ -	\$ -
Findings Related to the Purchase Card Program		Questioned Cost	Potential Savings	Other Financial Impact
9	Purchase Card Not Used for Valid University Requirements, Lack of Justification of Purchase	\$ 39,792	\$ -	\$ -
10	Purchase Card Used for Unallowed Charges	\$ 12,623	\$ -	\$ -
11	Purchases Lacking Written Quotations	\$ 1,961	\$ -	\$ -
12	No proof of Budget Availability for Multiple Purchases	\$ 360	\$ -	\$ -
13	Missing and Incomplete Supporting Documentation	\$ -	\$ -	\$ -
14	Lack of Monitoring and Oversight over Purchase Card Charges	\$ -	\$ -	\$ -
	Subtotal:	\$ 54,737	\$ -	\$ -
Findings Related to the UOG Travel Policy		Questioned Cost	Potential Savings	Other Financial Impact
15	Travel Authorizations were Improperly Approved	\$ -	\$ -	\$ -
16	No Evidence Per Diem Checks were Issued Properly	\$ -	\$ -	\$ -
17	Travel Clearances were Not Provided	\$ -	\$ -	\$ -
	Subtotal:	\$ -	\$ -	\$ -
	Grand Total:	\$ 788,447	\$ -	\$ -

² Questioned Costs are the costs questioned because of:

- (a) An alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds;
- (b) A finding that, at the time of the audit, such cost is not supported by adequate documentation; or
- (c) A finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable.

Management Response and OPA Reply

We provided a draft report to UOG for their official management response on May 28, 2025. On June 9, 2025, UOG submitted supplemental information and their response to our findings in the draft report. An exit conference was held with UOG officials on June 11, 2025, to discuss the reported findings and recommendations. UOG management provided their official response on June 13, 2025. Based on their response, UOG generally agreed with our findings. See Appendix 6 for UOG's management response.

The legislation creating OPA requires agencies to prepare a corrective action plan to implement audit recommendations, document the progress in implementing the recommendations, and endeavor to have implementation completed no later than the beginning of the next fiscal year. Accordingly, we will be contacting the UOG for the status of the recommendations.

We appreciate the cooperation and assistance given to us by the UOG President, VPAF, Comptroller, Associate Comptroller, Business Office, and staff during this audit.

OFFICE OF PUBLIC ACCOUNTABILITY



Benjamin J.F. Cruz
Public Auditor

Appendix 1: Objectives, Scope, and Methodology

Objectives

The objectives of this compliance audit were to determine UOG's compliance with:

1. Its Credit Card and Purchase Card Policies and Procedures,
2. The Guam and Federal Procurement Law and Regulations, and its Procurement Policy, and
3. The Government Travel Law and its Travel Policy.

Scope

The audit scope will include UOG's credit and purchase card transactions and relevant procurement files from FY 2020 to FY 2023 (October 1, 2019 to September 30, 2023).

Methodology

We performed the following steps in conducting this audit:

1. Surveyed all GovGuam entities to identify those using credit and/or debit cards to purchase goods and services.
2. Engaged with the entities that use credit and/or debit cards.
3. Reviewed the policy, regulations, and laws applicable to scope.
4. Held Entrance Conference, Walkthroughs, and Exit Conference with key personnel.
5. Addressed inquiries to key personnel.
6. Assessed the strength of the entity's internal controls and risk of fraud in administering the credit and/or debit card purchases.
7. Compiled all of the entity's credit and/or debit card transactions within scope.
8. Selected and reviewed sample transactions for testing against criteria.
9. Organized testing results into findings and made recommendations.

We conducted this compliance (performance) audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The Office of Public Accountability released five audit reports on the government-wide use of credit cards. The first audit, OPA Report No. 23-10, was on the Guam Power Authority (GPA) and the Guam Waterworks Authority (GWA) and was released in December 2023. The second audit, OPA Report No. 23-11, was on the Guam Visitors Bureau (GVB) and was released in December 2023. The third audit, OPA Report 24-02, was on the Guam Housing and Urban Renewal Authority (GHURA) and was released in February 2024. The fourth audit, OPA Report 24-06, was on the Port Authority of Guam (PAG) and was released in March 2024. The fifth audit, OPA Report 25-07, was on the Public Defender Service Corporation (PDSC) and was released in June 2025.

OPA Report No. 23-10, Government-Wide Credit/Debit Card Use Series, Part I, Guam Power Authority and Guam Waterworks Authority

The OPA questioned costs of \$71K out of \$419K in purchases for the GPA and \$27K out of \$131K in purchases for the GWA, respectively. The findings were:

- small purchase requirements were not met,
- Blanket Purchase Agreements executed as if sole sourced or small purchases,
- a personal trip was paid with the corporate credit card,
- on-island purchases were contrary to policy,
- no evidence of product unavailability on-island or cost savings, and
- untimely, incomplete, or missing travel clearances.

The GPA and GWA credit card usage policies provide guidelines for corporate credit card use and follow applicable procurement rules and regulations. The OPA recommended corrective actions such as recordkeeping and updating their policy.

OPA Report No. 23-11, Government-Wide Credit/Debit Card Use Series, Part II, Guam Visitors Bureau

The OPA questioned costs of \$23K out of \$79K total credit card purchases. The findings were:

- credit card changes did not reflect policy,
- spouses' dinners paid with the GVB credit card,
- dinners had incomplete documentation,
- purchases made without approvals,
- vendors were selected without documentation, and
- POs were inappropriately utilized.

The GVB corporate credit card policy and procedures contained conditions for credit cards and should not contradict governing laws. The OPA recommended corrective actions such as enforcing their policy.

OPA Report No. 24-02, Government-Wide Credit/Debit Card Use Series, Part III, Guam Housing and Urban Renewal Authority

The OPA questioned costs of \$34K out of \$117K total credit card purchases. The findings were:

- credit card used for unauthorized and prohibited charge,
- cardholders did not use credit card as specified in policies and procedures,
- untimely approval and inconsistent use of purchase orders,
- lack of monitoring and oversight of credit card charges,
- missing and incomplete supporting documentation, and
- POs were inappropriately utilized.

The GHURA credit card policy and procedures guide its credit card use and should not contradict governing laws. The OPA recommended corrective actions such as enforcing their policy and training personnel involved in the procurement process.

OPA Report No. 24-06, Government-Wide Credit/Debit Card Use Series, Part IV, Port Authority of Guam

The OPA questioned costs of \$10K out of \$171K total credit card purchases. The findings were:

- purchases contrary to policy,
- approval processes contrary to procedures,
- accounting process contrary to procedures,
- small purchase requirements not met,
- clearances contrary to Government Travel Law, and
- expense reports were untimely and inaccurate.

The PAG credit card policy and procedures guide its credit card use and should not contradict governing laws. The OPA recommended corrective actions such as updating and enforcing board policies 201-01 and 2019-01 and not using the corporate credit card for items to be paid with the traveler's per diem.

OPA Report No. 25-07, Government-Wide Credit/Debit Card Use Series, Part V, Public Defender Service Corporation

The OPA questioned costs of \$35K out of \$145K total credit card purchases. The findings were:

- deficiencies in the purchase requisition process,
- transactions missing required documentation,
- lack of evidence to prove transactions were business-related,
- selection of vendors missing solicitation documentation,
- off-island purchases non-compliant with procurement regulations,
- travel-related expenses missing clearance documentation, and
- inadequate monitoring of credit card payments.

The PDSC Credit Card and Office/Purchase Requisition(s) policies and procedures guide its credit card use. PDSC was non-compliant with its credit card policies, procurement regulations and requisition procedures, and travel law and policy. The OPA recommended corrective actions to assist PDSC in achieving compliance, including revisiting and enforcing its policies and procedures, procurement regulations, and the government travel law.

Appendix 3: UOG's Purchase Card Program Standard Operating Procedures

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Section 1: General

The University of Guam Purchase Card (P-Card) Program is intended to simplify small (micro) purchases for authorized goods and services. For accountability purposes, all participants in the P-Card program must ensure that funds are used in a responsible and appropriate manner. The use of the P-Card will follow the procedures and guidelines in this document. For more background information, please see Appendix 1.

Section 2: Obtaining a Purchase Card

As noted in the P-Card policy, a unit may be assigned to hold up to three (3) cards, depending on the need. An employee from the requesting unit must complete the following:

- a. Submit a purchase card request form (we need to create this form) to the UOG Procurement Office. Forms are available on the Procurement Office website (www.uog.edu/procurement). Table 1 indicates the P-Card requester and who must approve their request.

Table 1. Employees Authorized to Approve a P-Card Request

P-Card Requestor	Approval subject to authorization by administrator
President	Chairman of the Board of the Regents
Vice Presidents	President
Assistant Vice President/ Chief Information Officer	Senior Vice President, Vice President of Administration and Finance
Deans and Directors and other Administrators	Senior Vice President, Vice President of Administration and Finance
Staff Employees	Senior Vice President, Vice President of Administration and Finance, Respective Dean/Director/Administrator, and Direct Supervisor

- b. Attend the University of Guam P-Card training program before the issuance of the card.
- c. Sign the cardholder agreement form.

It is a sound business practice for the P-Card holder to designate another individual to reconcile all purchases made by the cardholder. Reconciliation involves including the necessary documentation to support the purchases which includes the corresponding invoice and receiving report detailing the purchases and item descriptions certifying the amounts were authorized and received. For more details, please refer to Section 7.

Section 3: Purchase Card Transaction Limits and Requesting for Increases in Transaction Limits

Upon approval and receipt of a P-Card, the cardholder is held to a \$500 initial transaction limit and increases to this limit is to be gradual. Current policies (BOR Resolution 19-23 and 19-24) allow for a threshold limit up to \$2,000. Cardholders interested in increasing their transaction

Appendix 3: UOG's Purchase Card Program Standard Operating Procedures

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limits from \$500 to another amount up to \$2,000 may do so by issuing a written memo to the Comptroller requesting for an increase with approval by the VPAF.

Section 4: Monitoring Activities and other Business Office Review

Cards and card numbers are not to be shared. They may only be used by the authorized cardholder.

A key concept in the internal control framework is monitoring, which is to evaluate if all components of a program or system is performing properly. Monitoring activities can include the following:

- a. Review of daily transactions, new P-Card applications/changes/deletions, batch errors;
- b. On-site assistance visits or reviews of reconciliation reports; and
- c. Review of declined purchases, spending limits, and merchant category codes.

It is a sound business practice to have an individual other than the P-Card holder to reconcile all purchases made by the cardholder, a Department Reconciler. The Department Reconciler may be an individual who is designated to reconcile the charges of the unit.

All monitoring activities should be properly documented and maintained by the Business Office. Any aspect of the P-Card program is subject to review at any time and may include, but are not limited to, sampling of purchasing activity, physical observation of purchases, interviewing staff, and reviewing documentation and participant roles.

Section 5: Documentation Requirements for P-Card Purchases

Original, legible documentation must support the legitimate business purpose of all transactions made with the P-Card. Documentation should include the name of the supplier/vendor, the date, the description of the item(s) and pricing, applicable taxes and ancillary charges and the total amount of the transaction. Supporting documentation should clearly identify and affirm the cardholder's role in the purchase, including his/her authorization and each receipt should match the charge on the card. *Only University addresses should be used for billing and shipping references when ordering.*

A business purpose must be stated within the documentation. Business purpose is defined as identifying why a purchase was necessary. Typical reasons may include, but are not limited to, general supplies, repair and maintenance, research or lab use, resale, instruction or classroom use, outreach, extension education and student use (see Appendix 2 for Allowable and Unallowable P-Card expenses). A cardholder may reference a particular event, machine/equipment or project. No adjustments should be made to the original documentation. If additional information is needed, it should be attached to the original and signed and dated. All transactions should be reported on the Purchasing Card Cycle Transaction Log with proper supporting documentation as in Appendix 3.

The following are examples of supporting documentation:

- a. Cash or sales receipts;

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- b. Paid invoices;
- c. E-mailed order confirmations;
- d. Internet screen print(s) of purchases;
- e. Packing slips, only if the dollar amount of the transactions is present and detailed purchase prices are included; and
- f. Subscription forms or dues statements.

A description of the item purchased, easily understood by others not familiar with the purchase, must be provided. Emails containing an attached receipt or confirmation is accepted as the original receipt if the vendor does not provide a printed receipt.

In the event an original receipt cannot be provided, a copy of the receipt stating, "certified true copy" or "in lieu of original" will be accepted. When a receipt is lost and cannot be provided, a "Affidavit of Missing Receipt" must be submitted. Forms are available on the Procurement Office website (www.uog.edu/procurement).

Section 6: P-Card Holder Responsibilities

The P-Card Holder is identified as the person whose name is on the card. This person is responsible for knowing and applying all policies and procedures related to the P-Card program. The P-Card holder's responsibilities include:

- a. Completing the University P-Card training.
- b. Signing the cardholder agreement with the Procurement Office.
- c. Securing the P-Card and ensuring that P-Cards and card numbers are not shared and is only used by the authorized cardholder.
- d. Immediately reporting to the Procurement Office if a P-Card is lost or stolen.
- e. Ensure purchases are made for only University-related business purposes;
- f. Providing proper and complete documentation (receipts, official paid invoices, receiving reports, etc.) to the reconciler within three (3) business days of the purchase. When a receipt or paid invoice is lost and cannot be provided, an "Affidavit of Missing Receipt" must be submitted. Forms are available on the Procurement Office website (www.uog.edu/procurement).
- g. Maintaining all documents and records related to transactions made by the cardholder for reference and audit purposes in accordance with document retention standards.
- h. Ensuring that the P-Card Transaction Log (see Appendix 3) is prepared in compliance with the template provided. The cardholder must also review, sign and date the P-Card Transaction Log.
- i. Confirming to the Business Office each month that all transactions in the monthly statement were made by signing off on the P-Card Transaction Log.
- j. Ensuring to note the account number each transaction should be charged to including identifying the correct object code.
- k. Notifying the Procurement Office of his/her separation of employment, change in department, or extended leave.

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Section 7: Reconciler Responsibilities

The reconciliation process involves matching the recorded transactions with proper receipts and documentation as well as resolving any disputes that may occur with the P-Card. It is the cardholder's responsibility to ensure there is a designated person within the unit that will work with the Business Office to ensure timely reconciliation each month. The reconciler from the department is responsible for:

- a. Completing the University P-Card training.
- b. Working with the cardholders to ensure the correct accounts are charged for every transaction.
- c. Obtain online access to each of the designated P-Cards to review charges and make notes about each purchase, when necessary.
- d. Obtaining the monthly statement for the previous month's transactions for review and confirmation by the cardholder. These statements are available through the online access provided.
- e. Reconciling the monthly statement to the P-Card Transaction Log provided by the Unit. Original itemized receipts and/or paid invoices, receiving reports, and the P-Card transaction log detailing the purchase date, supplier/vendor, description of goods/services orders, costs of goods, tax, shipping costs, account number charges/object code, owner of General Ledger Account Number, Total Costs, and accumulated expense. See Appendix 3 for a sample of a complete reconciliation report. Once a complete reconciliation report is finalized, it should be forwarded to the appropriate accountant to review transaction compliance, certify funds, and process payment. This must be completed five (5) days after the statement closing date. Completed, approved and paid statements must be retained in accordance to the University's retention policy.
- f. Reviewing cardholder transactions and resolving any questionable transactions with the cardholder.
- g. Ensuring the account number noted for each transaction is charged properly and the object code correctly identified.
- h. Ensuring all transactions comply with P-Card policies and procedures.
- i. Notifying the Procurement Office of his/her separation of employment, change in department, or extended leave.

Section 8: Department P-Card Procedures

Cardholders must follow existing departmental purchasing procedures when making P-Card Purchases.

Restricted Fund Accounts

For grant-funded departments, it is the individual cardholder's responsibility to ensure that grant requirements are met. If a purchase requires a Grant Official's approval, the cardholder must contact them via email for approval prior to making the purchase. If you have any questions about a purchase on a restricted fund, contact the appropriate Grant Official or appropriate Accountant.

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Placing an Order

- a. Purchases for allowable goods or services may be placed in person, by phone, by fax, by mail or via a secure link on the Internet. The University requires cardholders to keep an electronic or manual log of purchases made.
- b. Give name as it appears on the card.
- c. Give accurate delivery information. Request that the vendor include on the outside packaging label the following information: department name; your name, department address; and phone number. See examples below:

University of Guam
Business Office
303 University Drive
UOG Station
Mangilao, GU 96913
671-735-2910

- d. Purchases may be delivered to official work sites as needed. Orders are never to be delivered to a home address.
- e. Make sure that the appropriate departmental personnel are aware of your purchase in case a package arrives in your absence. Also, after the package has been received, be sure you have followed all departmental and P-Card procedures regarding processing, record retention/documentation requirements.
- f. Request that a sales receipt be placed in package.
- g. Do not allow Cash on Delivery deliveries.
- h. If your transaction was declined, call the P-Card Program Administrator.

Billing Address

If the vendor requests the "billing address" provide them with your department address as it is listed on the cardholder request form. It will never be a home address.

Receive Goods and Obtain Receipt

- a. For purchases made in a store, this is done at time of purchase.
- b. For goods ordered by phone, fax, or mail, this will be done after receipt of goods in the form of a receipt, packing slip, or order form.
- c. For Internet orders print the screen and/or order confirmation page.
- d. Receipts/invoices are documentation of the purchase. They can be a receipt, packing slip, paid invoice, or screen print of the order.

Certification for Missing Documentation

Any P-Card transaction that does NOT have appropriate documentation (original, itemized receipts), must include the Affidavit of Missing Receipt Form with any other required documentation, demonstrating a good faith effort to obtain a receipt. Forms are available on the Procurement Office website (www.uog.edu/procurement).

Appendix 3: UOG's Purchase Card Program Standard Operating Procedures

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Verification of Received Goods

It is the cardholder's responsibility to ensure receipt of materials and/or services and to follow up with vendors to resolve any delivery problems, order discrepancies or issues with receiving damaged goods.

In the case of returns, the cardholder is responsible for coordinating returns directly with the vendor, as well as securing the appropriate credit when goods are returned. Never allow a cash refund for a returned item. Keep the return documentation with the P-Card Cycle Transaction Log.

Help Reconcile Transactions

- a. Remove all card numbers from retained documentation.
- b. Forward original supporting documentation to the Department Reconciler.
- c. Work with the Department Reconciler in reconciling your transactions weekly. Notify the Department Reconciler of any potential disputes or account distribution changes.
- d. The Department Reconciler must print out the Cardholder Statement of Account containing all cardholder's transactions as needed for the month and attach the original itemized receipts. Verify all transactions are correct and all items and services have been received. Any problems must be identified for the Department Reconciler.
- e. Sign and date the monthly P-Card Cycle Transaction Log.

Section 9: P-Card Controls

Protecting a P-Card number as well as other sensitive University information helps limit the University's liability and reduce the chance of fraud or identity theft. When using the P-Card, the following must be followed:

- a. Identify an appropriate business use;
- b. Determine if the transaction total is within the P-Card limits as approved by the Vice President of Administration and Finance or his/her designee;
- c. Ensure the purchase is allowable on the P-Card and follows regulations related to micro purchases; and
- d. Ensure the P-Card is only used on Guam. P-Cards are not intended to be used for travel purposes. Please refer to Appendix 2 for Allowable and Unallowable expenses.

The P-Card Program Administrator or designee will periodically audit P-Card records such as statements, receipts and transaction log(s) for each cardholder. Audits will be performed at the department location. This is to ensure that appropriate documentation (receipts, packing slips, etc.) is kept, policies and procedures are followed, and required approvals are obtained.

Disputed, questioned or fraudulent transactions will be placed in an Advance General Ledger account and paid while the issue is researched and resolved. Resolution should be obtained by the next billing statement.

Section 10: Allowable and Unallowable purchases

Please see Appendix 2 for further details.

Appendix 3: UOG's Purchase Card Program Standard Operating Procedures

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Section 11: Prohibited purchases

Examples of items prohibited from being purchased with the P-Card include, but are not limited to the following:

- a. Artificially dividing a purchase into two or more segments in order to stay within the spending limitations;
- b. Meals for University Employees;
- c. Alcohol products;
- d. Personal use (non-business related) of any kind;
- e. Team-building activities where the primary beneficiaries are UOG employees;
- f. Gifts and donations; and
- g. Cash advances.

Please see Appendix 2 for further details.

Section 12: Consequences to Violations of P-Card Policy

Making prohibited or inappropriate purchases (including splitting of purchases to avoid the purchasing thresholds) or violating the policy or standard operating procedures can result in the following actions:

1. Written warning to be filed in the University employee's personnel file as directed by the Vice President of Administration and Finance.
2. P-Card transaction limits will be decreased and employee will be required to obtain additional P-Card training.
3. P-Card may be suspended or revoked.

Any violation must be reported immediately and may result in an investigation as deemed necessary by the Vice President of Administration and Finance and could result in termination and/or criminal prosecution.

Appendix 1. Background Information

In an effort to increase efficiency and effectiveness in University of Guam business office operations, the University has developed a purchase card program for micro purchases to allow Deans and Directors to have more control over their purchases and alleviate some processing lags. Purchase card programs are common in higher education and this change will enable the University to move in alignment with best practices in the industry.

A pilot program was approved by UOG Board of Regents approved through BOR Resolution 15-26 with the College of Natural Applied Sciences. Since that time, the program has extended to other units and has expanded through BOR Resolutions 17-22 and 19-23. The Board of Regents has also approved a policy specifically for the UOG President through BOR Resolution 19-12.

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Appendix 2. Allowed and Un-allowed expenses

Item Description	Allowable	Unallowable
Advertising services	X	
Airfare within the P-Card purchasing threshold		X
Alcoholic beverages		X
Books, training materials and subscriptions		X
*Annual amount shall not be more than the spending limit.	X	
Cash advances		X
Clothing/Uniform purchases		X
Copier/Printing services	X	
Decorations		X
Diving supplies for Research	X	
Electronic equipment and supplies	X	
Entertainment		X
Food for University meetings		X
Food ingredients for food demonstration/instruction	X	
Furniture	X	
Gasoline/Oil		X
Gifts and donations		X
Laboratory supplies	X	
Long Distance Phone Calls		X
Meals for University employees		X
Office equipment	X	
Office supplies	X	
On-island transportaion (ie. Guam taxis)		X
Parking fees (valet?)		X
Personal purchases of any kind		X

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Item Description	Allowable	Unallowable
Prepaid conference registration		X
Promotional items	X	
Safety supplies	X	
Signage/Banners	X	
Dues & Subscriptions	X	
*Annual amount shall not be more than spending limit.		
Telecommunication services (ie. mobile phone/data)		X
Triton Bookstore Items		X
*Transfer Funds memo is to be utilized.		
Vehicle Maintenance Repairs	X	

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Appendix 3. Sample Reconciliation Report

Card Holder: Jon Shaw		Card Number: (last 4 digits)		1234						
Dept: School of The North		Purchasing Cycle Dates:		08/29/19 - 08/28/19						
Line	Date	Expense Vendor	Description/Description of Order	Card No.	Tax	Shipping	Individual Purchase Order/Invoice	Amount	Total Date	Amount
1	8/21/2019	Bushkill Bevac	B-frame bee vac mount	\$ 240.00	\$ -	\$ 110.85	10-00-000000-0-2202005	\$ 350.85	\$ 350.85	
2			Field Supplies for bee project	\$ -	\$ -	\$ -		\$ -	\$ -	
3				\$ -	\$ -	\$ -		\$ -	\$ -	
4				\$ -	\$ -	\$ -		\$ -	\$ -	
5				\$ -	\$ -	\$ -		\$ -	\$ -	
6				\$ -	\$ -	\$ -		\$ -	\$ -	
7				\$ -	\$ -	\$ -		\$ -	\$ -	
8				\$ -	\$ -	\$ -		\$ -	\$ -	
9				\$ -	\$ -	\$ -		\$ -	\$ -	
10				\$ -	\$ -	\$ -		\$ -	\$ -	
11				\$ -	\$ -	\$ -		\$ -	\$ -	
12				\$ -	\$ -	\$ -		\$ -	\$ -	
13				\$ -	\$ -	\$ -		\$ -	\$ -	
14				\$ -	\$ -	\$ -		\$ -	\$ -	

I CERTIFY THAT THE ABOVE PURCHASES WERE MADE FOR "OFFICIAL BUSINESS" USE ONLY AND WERE PURCHASED IN ACCORDANCE WITH THE POLICIES AND PROCEDURES SET FORTH BY THE UNIVERSITY OF GUAM AND THAT ALL DOCUMENTATION RELATED TO THESE PURCHASES ARE BEING MAINTAINED IN THE DEPARTMENT'S FILE AREA. THESE ITEMS HAVE BEEN RECEIVED AND ARE ACCOUNTED FOR.

Cardholder Signature: Jon Shaw Date 08/28/19 Department Supervisor Signature: _____
P-Card Reconciler Signature: Blank Date 08/28/19 Date: _____

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Appendix 3. Sample Reconciliation Report

The image shows a screenshot of a computer screen displaying a sample reconciliation report. The report is a scanned document of an invoice from 'bushkill beevac'.

INVOICE

Paid

Invoice #: INV-2015-00239
Invoice Date: Aug 21, 2019
Due date: Aug 21, 2019

Amount due: \$0.00

Bushkill Ventures LLC
2222 county rd 3
Oliverbridge, NY 12461
United States
Admin@bushkillventures.com
www.BeeVac.com

Bill To:

Description	Quantity	Price	Amount
8-frame bee vac rigid vac mount	2	\$120.00	\$240.00
		Subtotal	\$240.00
		Shipping	\$110.85
		Total	\$350.85

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Appendix 3. Sample Reconciliation Report

RECEIVING REPORT	
I certify that the following units have been received:	
Vendor: <u>Musabkili Bevac</u>	
Description	No. of Units
<u>8-frame box vac</u>	<u>2</u>
These items were ordered via (check one):	
<input type="checkbox"/> Purchase Order	No. _____
<input type="checkbox"/> Work Request	No. _____
<input type="checkbox"/> Contract	No. _____
<input checked="" type="checkbox"/> Direct Payment	No. <u>PCard Purchase</u>
For purchase orders, please indicate how the shipment relates to other shipments as follows:	
<input type="checkbox"/> This is the final shipment and there have been NO previous shipments.	
<input type="checkbox"/> This is the final shipment and there have been previous shipments.	
<input type="checkbox"/> More shipments are expected and there have been NO previous shipments.	
<input type="checkbox"/> More shipments are expected and there have been previous shipments.	
USER:	RECEIVING AGENT:
<u>John Doe</u> Signature	<u>John Doe</u> Signature
<u>04/28/04</u> Date	<u>04/28/04</u> Date
Department (circle one): <input type="checkbox"/> ADMIN	
ACCOUNTANT IN CHARGE:	
<u>Accountant</u>	
Not Known _____	
<small>UOG Station, Mangilao, Guam 96913 Telephone: (671) 735-2100/1 Fax: (671) 734-4600 A Land Grant Institution Accredited by the Western Association of Schools and Colleges</small>	

Appendix 3: UOG's Purchase Card Program Standard Operating Procedures

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Appendix 4: Purchase Card Holder Agreement Form



OFFICE OF THE VICE PRESIDENT
Administration and Finance

Purchase Card Holder Agreement

I, _____, hereby acknowledge receipt of the University of Guam's Purchase Card (P-Card). I have verified the information contained on the P-Card and attest to its accuracy. I also agree to the following regarding my participation in the University of Guam's P-Card Program:

1. I understand I am being entrusted with a University of Guam P-Card and will be making financial commitments on behalf of and for the benefit of the University of Guam and will strive to obtain the best value for the institution.
2. I agree to use the University of Guam P-Card only for actual and necessary business expenses and, under no circumstances, will I use, or permit others to use, the University of Guam P-Card to make personal purchases or purchases unrelated to the business of University of Guam. I further agree that during the term of this agreement, I am the only individual entitled to use the University of Guam P-Card issued to me.
3. I have been given a copy of the University of Guam P-Card Policy and Standard Operating Procedures and understand the requirements for using the University of Guam P-Card.
4. I will follow the established procedures set forth in the University of Guam P-Card Policy and Standard Operating Procedures. I understand that failure to do so may result in either revocation of my use privileges or other disciplinary action, including, but not limited to, termination of my employment.
5. I further agree that, should I willfully and intentionally misuse or permit the misuse of the University of Guam P-Card for purposes other than those specified herein or in the University of Guam P-Card Policy or Standard Operating Procedures, I will reimburse University of Guam for all incurred charges and any fees related to the collection of those charges and do all such other things to remedy the situation.
6. If the card is lost, stolen or misplaced, I will immediately notify the Supply Management Administrator at 735-2925. I will also inform the Business Office General Accounting Supervisor of this loss. I understand that failure to notify Supply Management Administrator of the theft, loss or misplacement of the University of Guam P-Card will make me personally responsible for any fraudulent or unauthorized use. I also understand that unauthorized use of the University of Guam P-Card may result in immediate disciplinary action, up to and including, termination of my employment.
7. I agree to surrender the University of Guam P-Card immediately upon my transfer, retirement or any termination of my employment, or upon the request of any authorized representative of the University of Guam. I understand that use of the University of Guam P-Card after privileges are withdrawn is strictly prohibited.

Cardholder Signature

Date

Appendix 3: UOG's Purchase Card Program Standard Operating Procedures

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Appendix 5: Affidavit for Missing Receipt Form

 UNIVERSITY OF GUAM UNIBETSEDAT GUAHAN	OFFICE OF THE VICE PRESIDENT <i>Administration and Finance</i>																			
Affidavit of Missing Receipt Form																				
<small>This form is to be used as documentation for missing P-Card receipts ONLY if the merchant cannot produce duplicate documentation. It is allowed only as a rare circumstance. The form is to be completed by the Cardholder and signed by the Cardholder, Reconciler, and Department Head. Repeated use of this form as a substitute for a receipt may result in disciplinary action.</small>																				
Date _____																				
Cardholder Name: _____																				
Trans ID: _____	Trans Date: _____	Trans Amount: _____																		
Merchant Name: _____																				
Why is the receipt missing? _____ _____ _____																				
What attempts have been made to request a duplicate receipt from the merchant? (Please include names, dates, phone numbers or emails used in requesting documentation from the merchant) _____ _____ _____																				
Itemize the Purchase. <table border="1"><thead><tr><th>Description of the Item</th><th>Cost of Item</th><th>Tax Paid</th></tr></thead><tbody><tr><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td></tr><tr><td>Total</td><td> </td><td> </td></tr></tbody></table>			Description of the Item	Cost of Item	Tax Paid													Total		
Description of the Item	Cost of Item	Tax Paid																		
Total																				
Cardholder Signature: _____ <small>By signing this form I validate that the above listed item(s) were purchased and that every attempt was made to obtain an itemized receipt from the merchant</small>																				
Department Reconciler Signature: _____	Date _____																			
Department Head Signature: _____	Date _____																			

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Appendix 6: Purchase Card Application Form

**UNIVERSITY OF
GUAM**
UNIBETSEDAT GUAHAN

OFFICE OF THE VICE PRESIDENT
Administration and Finance

Purchase Card Application Form

Instructions: Complete form and obtain original signatures. Turn into Procurement Office for processing.

I am filling out this form as a
New Department Cardholder
Department Liaison/Reconciler Addition
Department Liaison/Reconciler Change (Name of Dept. Liaison being removed) _____

Department/Unit Name: _____

I attest that I understand and will perform the duties of a P-Card Holder/Department Liaison/Reconciler for the University of Guam as described in the UOG P-Card Policy and Standard Operating Procedures. I further attest that I will assure that those assigned within my department/unit understands and performs the appropriate P-Card duties.

Cardholder Name: _____

Employee ID: _____ Phone: _____
E-mail: _____ DOB: _____

Address: 303 University Drive, UOG Station, Mangilao, Guam 96913

Department Liaison/Reconciler Name: _____

Employee ID: _____ Phone: _____
E-mail: _____

Purchase Card Holder Name/Signature: _____ Date: _____
Department Liaison/Reconciler Signature: _____ Date: _____

As Department/Unit Head or Designee, I will require adherence to the UOG Purchase Card Policy and Standard Operating Procedures by all cardholders/liaisons/reconcilers in my department/unit, and will support the Department Reconciler in monitoring transactions for compliance including reporting improper use of the card to me, and will deal swiftly and effectively with any of my employees who misuse the card.

Department/Unit Head Name: _____ Date: _____
Department/Unit Head Signature: _____ Date: _____

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Appendix 7. Differences between a P-Card and Personal Credit Card

- a. If lost or stolen, the University is liable for all charges on the card prior to it being reported to the bank.
- b. There is no personal liability on the card unless the Cardholder violates the terms of the Cardholder Agreement, P-Card policy, or P-Card SOP.
- c. The initial per transaction limit for the P-Card is \$500 for any Cardholder and can increase up to \$2,000.
- d. All cards are blocked from cash withdrawals and specific vendor types may be blocked as part of the risk mitigation plan.
- e. The P-Card belongs to the University, not the individual. When an employee terminates their employment with the University, the P-Card must be shredded or cut in pieces and a Cardholder Close Form must be submitted immediately to the P-Card Program Administrator. If an employee moves to another department in the University and will continue to use the P-Card, the card should be retained by the individual and a Change Form submitted to the P-Card Program Administrator. The new departmental name, address, phone number, default org/fund/account, Reconciler, and Approving Official information will be updated when the Cardholder Change Form and a new signed Approving Official Agreement is received.
- f. Cardholders are trained in the proper procedures for making micro purchases for their department. They must sign an agreement holding them responsible for their actions in performing this vital University function.

Appendix 3: UOG's Purchase Card Program Standard Operating Procedures

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Appendix 8. Key Contacts

For questions, overall P-Card procedural issues, enrollment of new cardholders, updates to cardholder information, accounting issues, and audit issues contact:

Comptroller (P-Card Program Administrator):

E-mail: danielif@triton.uog.edu Phone/Fax: (671) 735-2942/734-3118

(P-Card Program Co-Administrator):

For individual department P-Card procedural issues contact your:

Department Reconciler: _____

Department Approving Official: _____

To contact the bank, use the following numbers:

First Hawaiian Bank Customer Service: Phone: 671-475-7900/ 1-888-844-4444

Lost or stolen cards immediately call: University of Guam Administration and Finance at 671-735-2900 or First Hawaiian Bank at 1-800-342-2778

Key Websites – Where to Go

Website where cardholders view their transactions, Reconcilers review and reconcile transactions, and business/financial managers review transactions (pending email from FHB)

Website where forms and P-Card procedure are located: <https://www.uog.edu/procurement>

Appendix 4: FY 2020-2023 Credit and Purchase Card Transactions

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PURCHASE CARD TRANSACTIONS

Credit Card Number **0377**
 Credit Card Holder's Position **Safety Administrator, Safety**

Vendor by Fiscal Year	Amount
Code 1 Law Enforcement	134.95
2023	134.95
Shirley's Coffee Shop	103.15
2023	103.15
VCN*GuamDOAEPACTR	100.00
2022	100.00
Total	338.10

Credit Card Number **0629**
 Credit Card Holder's Position **Triton Store Manager, Bookstore**

Vendor by Fiscal Year	Amount	Vendor by Fiscal Year	Amount
Amazon Prime*TL1675IQ0	14.99	HI 5 Logo Shop	128.00
2023	14.99	2023	128.00
Amazon.com	748.36	HomeDepot.com	29.35
2023	748.36	2022	29.35
American Color	399.00	Intuit *Qbooks Online	175.00
2023	399.00	2023	175.00
Americas BST Electricma	104.80	Kmart Guam	808.82
2023	104.80	2022	798.33
AMZN Mktp	63.78	2023	10.49
2022	63.78	Liveplan	360.00
Benson Guam Enterprise	75.38	2023	360.00
2023	75.38	Micropac, Inc	407.00
Carrier Guam Inc	479.00	2023	407.00
2022	479.00	PayPal *HERKINMER	276.45
Cash and Carry	1,129.53	2023	276.45
2022	85.11	PayPal *JS Stickies	98.83
2023	1,044.42	2023	98.83
Copy Express	463.50	Ross Stores	157.76
2022	463.50	2023	157.76
CPS Electric	54.61	Shop 4 Less	101.91
2023	54.61	2023	101.91
Deepkleen LLC	480.00	Standard Office Suppli	38.52
2023	480.00	2023	38.52
Detry Pumping Service	158.00	Sunny Cash & Carry	75.84
2023	158.00	2022	30.72
Dragon Locksmith	60.00	2023	45.12
2023	60.00	Todo Mauleg Porta Toil	162.00
GAMESTOP	555.00	2023	162.00
2022	555.00	VCN*RevenueTaxCTR	25.00
Golden Marketing	160.40	2023	25.00
2023	160.40	National Office Supply	38.00
Graphic center	264.00	2022	38.00
2022	150.00	Ross Stores	76.87
2023	114.00	2023	76.87
HD Guam	5,916.90	Shop 4 Less	44.97
2022	1,530.87	2022	44.97
2023	4,386.03	Total	14,131.57

Appendix 4: FY 2020-2023 Credit and Purchase Card Transactions

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PURCHASE CARD TRANSACTIONS, CONTINUED

Credit Card Holder's Position
Credit Card Number

Interim Chief Information Officer, Office of Information Technology
Credit Card Number 8124

Vendor by Fiscal Year	Amount
Amazon Web Services	360.34
2022	258.00
2023	102.34
AMZN Mkt	89.46
2022	89.46
ARIN	300.00
2022	300.00
Guam Community College	208.00
2022	208.00
Internet2	900.00
2022	900.00
Pacific Telecommunicat	750.00
2023	750.00
Paddle.net	369.00
2022	369.00
PayPal *IPCAMLIVEKF	313.20
2022	313.20
Smartsign	230.00
2022	230.00
Total	3,520.00

Credit Card Number	6495
Vendor by Fiscal Year	Amount
ARIN	325.00
2023	325.00
Bitwarden	104.38
2023	104.38
Island Banners and Sig	400.00
2023	400.00
Paddle.net	280.00
2023	280.00
Prusa Research	286.80
2023	286.80
Screencloud	200.02
2023	200.02
Smartsign	230.00
2023	230.00
store.rokid	319.99
2023	319.99
Total	2,146.19

Vendor by Fiscal Year	Amount
Amazon Web Services	2,046.65
2020	16.35
2021	2,030.30
ARIN	900.00
2020	125.00
2021	775.00
Blogvault/Malcare	398.00
2020	199.00
2021	199.00
Deesoniiis	240.00
2022	240.00
Deliciousbrains.com	138.00
2020	69.00
2021	69.00
DNH*GODADDY.COM	139.14
2020	100.85
2021	38.29
EDUCAUSE	308.00
2020	77.00
2021	231.00
Elementor	99.00
2021	99.00
Experian EXP PAY CC	90.97
2021	90.97
GAMESTOP	299.99
2021	299.99
GOOGLE*DOMAINS	60.00
2020	24.00
2021	12.00
2022	24.00
Marianas Electronic	120.00
2021	120.00
MERITNETWOR	850.00
2021	425.00
2022	425.00
Microsoft 365	72.00
2021	72.00
MSFT * E0400CVGPT	26.40
2021	26.40
Paddle.net	280.00
2021	280.00
PayPal *IPCAMLIVEKF	320.77
2021	320.77
SCANIL.COM	98.00
2020	98.00
Smartsign	300.00
2021	300.00
Swipedon	118.00
2021	118.00
WISTIA Inc	1,871.47
2020	1,107.29
2021	764.18
zoom.us	1,269.43
2021	1,269.43
Total	10,045.82

Appendix 4: FY 2020-2023 Credit and Purchase Card Transactions

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PURCHASE CARD TRANSACTIONS, CONTINUED

Credit Card Number **2508**
 Credit Card Holder's Position **President**

Vendor by Fiscal Year	Amount
Meskla Chamoru Fusion	282.06
2023	282.06
Three Squares	368.58
2023	368.58
Total	650.64

Credit Card Number **9210**
 Credit Card Holder's Position **President**

Vendor by Fiscal Year	Amount
Amer Assoc of State Cl	75.00
2021	75.00
Dusit Thani Guam Resort	310.20
2021	310.20
Guahan Grill	882.36
2021	882.36
Occasions Café	1,895.91
2021	1,895.91
Wascsenior.org	125.00
2021	125.00
Total	3,288.47

Credit Card Number **4080**
 Credit Card Holder's Position **Triton Esports Manager, Athletics**

Vendor by Fiscal Year	Amount	Vendor by Fiscal Year	Amount
Adobe	139.96	Golden Marketing	53.10
2023	139.96	2022	13.50
Adobe Creative Cloud	279.92	2023	39.60
2022	139.96	Guam Home Center	27.66
2023	139.96	2023	27.66
Amazon.com	243.10	HD Guam	726.89
2022	243.10	2022	323.46
B&H Photo	434.63	2023	403.43
2022	434.63	Micropac, Inc	139.98
Cash and Carry	13.50	2022	139.98
2023	13.50	Pacific Sign Shop	594.00
ENVATO	44.00	2022	594.00
2022	44.00	Promotions Specialties	263.68
Epidemic Sound AB	144.00	2023	263.68
2023	144.00	SP Paperclip Communi	399.00
FIVERR	105.50	2023	399.00
2022	105.50	Total	3,608.92

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PURCHASE CARD TRANSACTIONS, CONTINUED

Credit Card Number **7650**
Credit Card Holder's Position **Publishing Director, UOG Press, RFK/MARC**

Vendor by Fiscal Year	Amount	Vendor by Fiscal Year	Amount
Adobe	479.76	HD Guam	129.00
2022	239.88	2023	129.00
2023	239.88	In *Bookmobile	225.00
Advanced Computer Inno	179.00	2021	225.00
2021	114.50	Island Banners and Sig	164.20
2022	64.50	2022	164.20
Alibaba.com	102.99	Jenkins Group Inc	260.00
2023	102.99	2022	260.00
Amazon.com	574.02	KAMIHQ.com	198.00
2023	574.02	2022	99.00
AMZN Mktp	1,967.48	2023	99.00
2022	357.50	Longleaf Services Inc	1,207.80
2023	1,609.98	2022	1,207.80
artbyciara.com	500.00	Pulitzer Prizes Columb	75.00
2023	500.00	2021	75.00
ASANA.com	263.76	Shutterstock Ireland	498.00
2022	263.76	2022	498.00
Aupresses 2023 Ann Mtg	150.00	SUMUP *SUMUP INC	69.00
2023	150.00	2022	69.00
Barnes&Noble.com	15.00	Trello.com	719.94
2022	15.00	2022	359.97
Benson Guam Enterprise	349.99	2023	359.97
2023	349.99	Vistaprint	41.99
Copy Express	522.48	2023	41.99
2022	280.48	zoom.us	262.32
2023	242.00	2022	112.42
FANACHUFAMALAON2022:	100.00	2023	149.90
2022	100.00	Total	9,128.17
Golden Marketing	73.44		
2023	73.44		

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PURCHASE CARD TRANSACTIONS, CONTINUED

Credit Card Number **8082**
Credit Card Holder's Position **Associate Director, Cooperative Extension Services, CNAS**

Vendor by Fiscal Year	Amount	Vendor by Fiscal Year	Amount
Academic Careers	295.00	Megabyte Guam	900.00
2020	295.00	2020	244.75
Adobe	2,789.18	2021	655.25
2020	1,889.46	Micropac, Inc	125.96
2021	899.72	2020	125.96
Amazon.com	600.26	National Extension ASS	870.00
2020	600.26	2020	870.00
AMZN Mktp	1,770.69	Payless SPRMKTS Man	43.89
2020	1,510.98	2021	43.89
2021	259.71	PayPal *Ablemart	243.46
Copy Express	697.00	2020	243.46
2020	697.00	PayPal *COOLBOT	748.00
DHL	67.12	2020	748.00
2021	67.12	PayPal *Luosimishis	26.25
Express Signs & Graphi	197.00	2020	26.25
2021	197.00	PayPal *Smile Stn Ebay	26.65
Golden Marketing	426.12	2020	26.65
2021	426.12	Standard Office Suppli	163.56
Guam Home Center	1,197.23	2020	163.56
2020	1,197.23	Statacorp	565.00
HD Guam	37.90	2021	565.00
2020	37.90	Submittabl*Associatio	340.00
Higeredjobs.com	345.00	2020	340.00
2020	345.00	zoom.us	1,019.32
Hodges Badge Company	379.28	2020	719.52
2020	379.28	2021	299.80
Lucky Locksmith	75.00	Total	14,096.87
2020	75.00		
Mark's	148.00		
2020	148.00		

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PURCHASE CARD TRANSACTIONS, CONTINUED

Credit Card Number **9557**
 Credit Card Holder's Position **Interim Associate Director, Cooperative Extension Services, CNAS**

Vendor by Fiscal Year	Amount
Adobe	1,739.17
2021	44.97
2022	554.63
2023	1,139.57
Adobe Acropo Subs	234.88
2023	234.88
Adobe Creative Cloud	4,685.67
2021	629.82
2022	2,376.33
2023	1,679.52
Adobe PDF Pack Subs	134.91
2023	134.91
Amazon.com	36.18
2023	36.18
American Council on Ed	475.00
2023	475.00
AMZN Mktp	166.24
2022	166.24
B&H Photo	692.33
2023	692.33
Benson Guam Enterprise	71.34
2021	5.00
2022	66.34
Beyond the Box	238.00
2023	238.00
CBA*Mindjet	507.00
2021	169.00
2022	169.00
2023	169.00
Compacific	392.00
2022	392.00
Copy Express	828.00
2023	828.00
Deesonis	515.00
2021	375.00
2022	140.00
DHL	434.40
2022	434.40
Dragon Locksmith	71.00
2021	41.00
2023	30.00
Driven Auto	150.00
2022	150.00
FSP*Entomological Soci	155.00
2022	155.00
Graphic center	780.00
2021	780.00

Vendor by Fiscal Year	Amount
Guam Home Center	136.00
2023	136.00
HD Guam	1,244.81
2021	411.50
2022	557.19
2023	276.12
J. Goodman	129.00
2023	129.00
Lucky Locksmith	379.00
2021	6.00
2022	265.00
2023	108.00
Mailchimp	145.25
2023	145.25
Megabyte Guam	2,090.48
2022	1,932.48
2023	158.00
Micropac, Inc	1,458.95
2023	1,458.95
National Extension ASS	500.00
2022	100.00
2023	400.00
National Office Supply	798.00
2023	798.00
Nissan Motor Corp	118.07
2023	118.07
One Stop Auto Parts	406.67
2023	406.67
Radical PC	1,134.00
2022	1,134.00
Standard Office Suppli	134.12
2023	134.12
TNT Ice Water	77.50
2023	77.50
Tow Pro	170.00
2021	170.00
Universal Air Supply	303.00
2022	168.00
2023	135.00
zoom.us	2,723.25
2021	599.60
2022	1,074.35
2023	1,049.30
Total	24,254.22

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PURCHASE CARD TRANSACTIONS, CONTINUED

Credit Card Number **8090**
 Credit Card Holder's Position **Interim Associate Director, Western Pacific Tropical Research Center, CNAS**

Vendor by Fiscal Year	Amount	Vendor by Fiscal Year	Amount
ACE Auto Glass	745.00	Betterbee	3,130.24
2021	745.00	2020	2,279.19
		2022	851.05
Adobe	2,068.82	Beyond the Box	518.00
2020	204.87	2020	518.00
2021	749.58		
2022	319.78	Cash and Carry	141.12
2023	794.59	2022	141.12
Adobe Acrobat Subs	819.53	CBA*WINZIP	39.96
2021	59.96	2020	39.96
2023	759.57	CE Elantech	844.43
Adobe Creative Cloud	629.82	2021	844.43
2021	629.82	Compacific	2,072.95
ADOBEPDF Pack	194.87	2021	75.00
2021	29.98	2022	527.95
2022	164.89	2023	1,470.00
Adobe PDF Pack Subs	74.95	Copy Express	1,633.50
2022	14.99	2022	1,633.50
2023	59.96	COURSRA24H9KON45C	49.00
Adobe Products	179.88	2022	49.00
2022	179.88	CPS Electric	2,011.34
AFM Wholesale	1,608.00	2020	408.78
2022	1,608.00	2021	1,602.56
Alliance Metal SPEC	522.00	Deesoniis	2,075.00
2020	522.00	2021	2,075.00
Amazon.com	1,526.79	DHL	8,356.04
2020	159.66	2020	782.96
2021	84.57	2021	844.54
2022	462.77	2022	2,774.81
2023	819.79	2023	3,953.73
Ambyth Shipping & Trad	590.81	Driven Auto	150.00
2021	444.07	2022	150.00
2023	146.74	DROPBOX*5D4329GFW	450.00
American Printing	168.00	2021	450.00
2023	168.00	EStar Wholesale	349.99
Americas BST Electricma	1,220.16	2023	349.99
2021	1,220.16	East West Rental Cente	761.21
AMZN Digital*1635Z4Y92	118.00	2021	761.21
2022	118.00	Ebay	551.99
AMZN Mktp	3,053.17	2023	551.99
2020	518.86	EDX Inc	42.50
2022	896.77	2022	42.50
2023	1,637.54	Elsevier Inc.	19.95
B&H Photo	2,257.94	2021	19.95
2021	809.92	ERC Maintenance	2,841.40
2022	1,448.02	2021	658.44
Benson Guam Enterprise	1,715.34	2022	1,501.97
2020	1,349.99	2023	680.99
2021	252.76	ERC Trading Inc	1,099.00
2022	23.97	2021	1,099.00
2023	88.62	ESRI	750.00
Best Water, Water and Ic	140.75	2020	250.00
2021	93.25	2021	250.00
2022	47.50	2022	250.00

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PURCHASE CARD TRANSACTIONS, CONTINUED

Credit Card Number

8090

Credit Card Holder's Position

Interim Associate Director, Western Pacific Tropical Research Center, CNAS

Vendor by Fiscal Year	Amount
Express Signs & Graphi	1,534.30
2020	280.00
2021	441.30
2022	394.00
2023	419.00
Far East Equipment	845.02
2021	845.02
Forestry Suppliers Inc	140.54
2021	140.54
GAN*guam	568.00
2021	568.00
Geno's Auto Service	335.95
2021	335.95
Golden Marketing	1,981.97
2021	1,385.11
2022	349.10
2023	247.76
Google *Google Storage	59.98
2023	29.99
2022	29.99
Grammally Corhp	60.00
2023	60.00
Graphic center	1,242.00
2020	120.00
2021	972.00
2022	150.00
Guam Home Center	1,421.85
2021	669.87
2022	199.00
2023	552.98
Guam Rexall Drugs	402.35
2020	402.35
H&D Products Intl	1,400.00
2020	1,400.00
Hafa Adai Signs	4,490.00
2020	135.00
2021	1,700.00
2022	2,655.00
Hagens Inc.	1,000.00
2021	1,000.00
HD Guam	8,846.40
2020	1,174.54
2021	1,748.29
2022	4,464.02
2023	1,459.55
Hornet Sports	519.00
2022	519.00
Island Equipment Co	1,920.57
2021	1,920.57
John Wiley & Sons Inc	49.00
2020	49.00

Vendor by Fiscal Year	Amount
Johnny's Selected Seed	1,757.54
2020	243.87
2021	355.99
2022	514.08
2023	643.60
JWS Refrigeration	695.00
2021	695.00
Kingdom Lockworks	75.00
2021	75.00
knifecenter.com	209.36
2023	209.36
Lucky Locksmith	154.00
2022	56.00
2023	98.00
M-80 Office Systems	915.68
2020	739.28
2021	176.40
Marianas Electronic	215.98
2020	215.98
Megabyte Guam	6,389.75
2020	3,988.75
2021	2,040.00
2022	247.00
2023	114.00
Micropac, Inc	469.85
2021	469.85
Midea Appliance Center	180.00
2023	180.00
MLL *Mann Lake Ltd	593.92
2020	593.92
Morrico Equipment LLC	681.53
2022	651.10
2023	30.43
Napa Auto Parts Harmon	240.66
2021	240.66
National Office Supply	421.78
2022	421.78
Nature Article PDF	32.00
2020	32.00
NCSS	199.00
2020	199.00
Novalynx Corporation	382.78
2021	382.78
Onset Computer Corpora	2,934.00
2020	1,050.00
2021	1,050.00
2022	350.00
2023	484.00
Pacific LP Gas	366.00
2020	366.00

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PURCHASE CARD TRANSACTIONS, CONTINUED

Credit Card Number

8090

Credit Card Holder's Position

Interim Associate Director, Western Pacific Tropical Research Center, CNAS

Vendor by Fiscal Year	Amount
Pacific Trucking	1,734.72
2021	1,027.52
2022	707.20
Payless SPRMKTS Mangilao	125.97
2021	80.97
2022	45.00
PayPal *Jgoodman	345.00
2021	345.00
Pepsi Cola Bottling Co	365.00
2020	365.00
Promotions Specialties	53.56
2022	53.56
Safety 1st Systems	210.00
2021	210.00
Smartsign	121.14
2020	121.14
SP *ASAGI Hatchery	99.15
2021	99.15
SP *Goodnature USA	429.97
2021	429.97
SP Paramount Seeds	105.47
2023	105.47
SQ *Pipette Tek	135.00
2020	135.00
Standard Office Suppl	2,856.20
2020	32.20
2021	837.25
2022	1,673.55
2023	313.20
Taylor & Francis	68.72
2022	68.72
The Carpet Store	340.00
2023	340.00
The Drip Store	95.70
2020	95.70
TNT Ice Water	26.25
2023	26.25
Todo Mauleg Porta Toil	843.00
2021	418.00
2023	425.00
Tow Pro	95.00
2022	95.00
Townhouse Furniture	524.00
2020	204.00
2021	320.00
Triple B Forwarders	118.61
2022	118.61
Tsang Brothers	55.80
2021	55.80

Vendor by Fiscal Year	Amount
Universal Air Supply	741.00
2021	497.00
2023	244.00
UOG-Ross Miller	198.88
2020	198.88
VCN*GuamDOAEPACTF	200.00
2022	200.00
Washland of Guam	1,495.00
2021	1,495.00
Wetransfer	360.00
2021	120.00
2022	120.00
2023	120.00
Wiley	42.00
2023	42.00
Wondershare Software	74.90
2021	74.90
www.blueskybeesupply.c	362.80
2020	362.80
zoom.us	1,349.10
2020	299.80
2021	299.80
2022	299.80
2023	449.70
Total	102,824.15

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PURCHASE CARD TRANSACTIONS, CONTINUED

Credit Card Number

8108

Credit Card Holder's Position

Interim Associate Dean, CNAS

Vendor by Fiscal Year	Amount
Acrobat Pro Subs	179.88
2021	179.88
ACS Exam Institute	833.00
2021	200.00
2023	633.00
ACS Membership	175.00
2020	175.00
Adobe	361.27
2022	179.88
2023	181.39
Adobe Acropo Subs	419.76
2022	179.88
2023	239.88
Amazon.com	2,004.70
2021	1,451.58
2022	452.18
2023	100.94
Ambyth Shipping & Trad	221.67
2022	221.67
American 3B Scientific	836.63
2022	836.63
American Printing	580.00
2021	580.00
AMZN Mktp	3,564.11
2020	427.00
2021	1,472.61
2022	1,289.56
2023	374.94
Benson Guam Enterprise	463.72
2021	259.90
2022	203.82
Best Water, Water and Ic	60.00
2021	60.00
Better Day Guam	1,033.88
2021	1,033.88
Canva* 03907-16835680	119.99
2023	119.99
Collegeboard*Products	14,086.90
2020	2,990.00
2021	2,992.30
2022	4,639.00
2023	3,465.60
Copy Express	872.80
2022	79.80
2023	793.00

Vendor by Fiscal Year	Amount
Culligan Pacific	556.00
2022	556.00
Deesonii	310.00
2021	180.00
2022	130.00
Ebay	119.97
2020	119.97
Golden Marketing	478.52
2020	237.67
2021	178.85
2022	62.00
GOOGLE*DOMAINS	60.00
2020	24.00
2022	36.00
Graphic center	1,308.25
2020	415.00
2021	192.00
2022	680.00
2023	21.25
Guam Home Center	390.55
2022	390.55
Hawaii Chemical & Scie	510.70
2023	510.70
HD Guam	1,379.36
2021	159.00
2022	1,220.36
Higchedjobs	370.00
2023	370.00
Island Equipment Co	232.00
2022	232.00
J L Baker & Sons	126.90
2021	126.90
Leed Electric Inc	464.75
2022	464.75
Lucky Locksmith	75.00
2020	75.00
Marianas Electronic	145.00
2023	145.00
Marianas Handi-Crafts	54.00
2020	54.00
Megabyte Guam	1,466.90
2021	1,466.90
NACADA	200.00
2021	200.00

Vendor by Fiscal Year	Amount
PayPal *2515860309	39.99
2020	39.99
PayPal *Batpower Ebay	53.99
2020	53.99
PayPal *Kuotest	80.00
2021	80.00
PayPal *THERAPYREJE	68.00
2020	68.00
PayPal *Wolftec Inc	39.98
2020	39.98
Standard Office Suppli	174.72
2023	174.72
The Fast Copy Factory	718.10
2023	718.10
TNT Ice Water	140.00
2022	80.00
2023	60.00
Townhouse Furniture	178.00
2020	178.00
Underwater World of GU	495.00
2022	495.00
USDA APHIS VS EPERMITS	150.00
2021	150.00
VCN*GuamDOAEPACTR	240.00
2023	240.00
VWR International Inc	408.58
2022	306.00
2023	102.58
zoom.us	599.60
2021	149.90
2022	149.90
2023	299.80
Total	37,447.17

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PURCHASE CARD TRANSACTIONS, CONTINUED

Credit Card Number **8116**
 Credit Card Holder's Position Chief Marketing & Communications Manager, University Marketing & Communications

Vendor by Fiscal Year	Amount	Vendor by Fiscal Year	Amount
Activecampaign, Inc	1,908.21	Crown Awards Inc	1,139.18
2020	630.00	2020	163.49
2021	1,278.21	2023	975.69
Adobe	39.98	Dearflip-Dflip_WP_PRO	119.00
2020	9.99	2021	119.00
2022	29.99	Deesoniiis	659.98
Adobe Stock	29.99	2023	659.98
2022	29.99	Docusign	600.00
ADS4283711642	26.44	2020	300.00
2022	26.44	2021	300.00
Advanced ADS WP Plugin	197.27	DRI*Flickr	71.88
2021	107.43	2020	71.88
2023	89.84	East West Rental Cente	1,022.00
American Marketing ASS	582.00	2021	871.00
2022	582.00	2022	151.00
AMZN Mktp	1,093.31	Elementor	597.00
2023	1,093.31	2021	199.00
Apple.com/BILL	9.95	2022	199.00
2021	9.95	2023	199.00
Apple.com/us	99.00	ENVATO	529.00
2020	99.00	2022	61.00
APSTYLEBOOK.COM	395.96	2023	468.00
2021	395.96	Facebook	22,460.73
AWARDS PROGRAM SVCS	1,272.50	2020	620.08
2021	400.00	2021	7,006.09
2022	872.50	2022	10,274.97
B&H Photo	931.16	2023	4,559.59
2022	931.16	FIVERR	242.65
Benson Guam Enterprise	934.96	2022	242.65
2021	934.96	FLICKR.COM	215.86
BESTBUYCOM806119954021	262.48	2021	71.88
2020	262.48	2022	71.99
Blog-Designer-Pack-Pro	49.00	2023	71.99
2021	49.00	FREEMUS* WP 2FA	215.83
Canva* 03579-7881552	149.90	2022	99.00
2023	149.90	2023	116.83
Canva* 03671-7424633	216.90	Glimpses of Guam	650.00
2023	216.90	2023	650.00
CASE	1,575.00	Golden Marketing	43.04
2021	840.00	2022	43.04
2022	735.00	Google*Ads	15,642.37
Cash and Carry	550.00	2020	148.25
2022	550.00	2021	3,100.43
Cherry Media Vision	749.95	2022	9,107.87
2021	749.95	2023	3,285.82
Conwood Products	419.44	Graphic center	1,293.50
2021	419.44	2022	298.50
Copy Express	10,031.28	2023	995.00
2020	1,152.80	GTA	299.00
2021	1,777.00	2020	299.00
2022	2,197.60	Gtranslate.com	579.70
2023	4,903.88	2021	179.90
Corsair Memory Inc	199.99	2022	199.90
2021	199.99	2023	199.90
Council for Advancemen	825.00	Guam Home Center	144.74
2022	525.00	2022	144.74
2023	300.00	Guam PAK Express	998.75
CRISP	1,158.39	2021	998.75
2022	588.39	Hafa Adai Signs	750.00
2023	570.00	2022	750.00

Appendix 4: FY 2020-2023 Credit and Purchase Card Transactions

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PURCHASE CARD TRANSACTIONS, CONTINUED

Credit Card Number

8116

Credit Card Holder's Position

Chief Marketing & Communications Manager, University Marketing & Communications

Vendor by Fiscal Year	Amount	Vendor by Fiscal Year	Amount
HD Guam	2,256.04	PayPal *AC	147.00
2021	1,261.35	2021	147.00
2022	777.59		
2023	217.10		
HI 5 Logo Shop	1,304.00	PayPal *Chelu	350.00
2022	680.00	2023	350.00
2023	624.00		
Hivedweb Association	1,000.00	PayPal *UNIVERSITYG	80.00
2023	1,000.00	2022	80.00
Hubspot Inc.	271.10	PayPal *WRICE	2,730.00
2020	167.67	2021	1,225.00
2022	103.43	2022	1,505.00
IN*Independent Colleg	700.00	Pond5	213.00
2023	700.00	2020	213.00
insycle.com	249.60	QRFY.com	95.31
2023	249.60	2023	95.31
Intuit	25.00	Redshelf Etextbooks	15.00
2022	25.00	2020	15.00
Intuit *Qbooks Online	1,915.00	RSC 2 Gimbal Stabilizer	516.51
2022	760.00	2022	516.51
2023	1,155.00		
LinkedIn	1,365.29	SMK*WUFOO.COM	1,396.00
2020	200.35	2020	349.00
2021	164.94	2021	349.00
2023	1,000.00	2022	349.00
Mailchimp	5,303.00	2023	349.00
2020	1,569.00		
2021	1,869.00	SP Creation Engine	1,765.00
2022	1,295.00	2022	1,765.00
2023	570.00		
Marianas Electronic	319.00	SP DSLRBOOTH	79.99
2020	319.00	2023	79.99
Megabyte Guam	1,172.00	Sprout Social	1,881.00
2022	774.00	2020	891.00
2023	398.00	2021	990.00
Meltwater News US	650.00	Standard Office Suppli	650.00
2023	650.00	2023	650.00
Micropac, Inc	1,209.69	Story Blocks*Video	720.00
2022	1,209.69	2022	360.00
MonsterInsights Plus	398.00	2023	360.00
2022	199.00		
2023	199.00	The Monterey Company	2,380.50
Myfonts Inc	365.03	2022	2,380.50
2020	125.27		
2021	119.88	The National Associati	3,002.50
2022	119.88	2020	482.50
NACAS	1,125.00	2021	1,252.50
2021	540.00	2022	1,107.50
2023	585.00	2023	160.00
OneSignal Pushno	120.00	TWILIO Inc	20.00
2023	120.00	2023	20.00
OSMO Mobile	14.99	Updown.IO	100.00
2022	14.99	2022	100.00
Paddle.net	900.00	Webby Awards	435.00
2020	240.00	2021	435.00
2021	240.00		
2022	240.00	WP Event Manager*	199.00
2023	180.00	2023	199.00
		WPEM	478.00
		2021	239.00
		2022	239.00
		www.Insyncycle.com	197.92
		2022	197.92
		zoom.us	224.85
		2021	59.96
		2022	164.89
		Total	110,321.59

Appendix 4: FY 2020-2023 Credit and Purchase Card Transactions

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PURCHASE CARD TRANSACTIONS, CONTINUED

Credit Card Number **8453**
 Credit Card Holder's Position **Comptroller (Business Office Virtual Card)**

Vendor by Fiscal Year	Amount	Vendor by Fiscal Year	Amount
Amazon.com 2023	1,760.38 1,760.38	Music Theater Intl 2023	600.00 600.00
AMZN Mktp 2023	6,311.49 6,311.49	NASFAA 2023	1,583.00 1,583.00
Animal Traps & Supplie 2023	4,621.40 4,621.40	NATLASSOCEDPROC 2023	770.00 770.00
B&H Photo 2023	873.67 873.67	Payless Supermarket HQ 2023	50.00 50.00
Canva* I03869-5791110 2023	119.99 119.99	Payless Supermarket MA 2023	785.73 785.73
Carrick Enterprises 2023	912.00 912.00	PayPal *Fusionlayer 2023	1,996.00 1,996.00
Chronicle Advertising 2023	3,915.00 3,915.00	PDN*Ipalabracorp 2023	450.00 450.00
CRISP 2023	570.00 570.00	PIC Accounting Office 2023	5,280.00 5,280.00
DHL 2023	146.49 146.49	Scuba CO 2023	750.00 750.00
Dropbox*553667SYG7VD 2023	3,360.00 3,360.00	The Beach 2023	4,950.00 4,950.00
Dusit Overseas Company 2023	13,162.50 13,162.50	The Guam Daily Post 2023	756.00 756.00
Dusit Thani Guam Resort 2023	643.50 643.50	The Home Depot 2023	9,819.13 9,819.13
Frontier Plumbing SU 2022	1,885.80 1,885.80	The INSTITU 2023	629.99 629.99
Furniture-Kathy Style 2023	1,647.00 1,647.00	Tomhom Bar and Grill 2023	3,250.00 3,250.00
Grand Plaza Hotel 2023	7,159.50 7,159.50	UCSD Extension Web 2023	795.00 795.00
HD Guam 2023	21,736.40 21,736.40	United 2023	2,143.52 2,143.52
Hilton Guam Resort & S 2022	5,000.00 5,000.00	University of Guam Eco 2022	390.00 390.00
Hyatt Regency Guam 2023	1,596.90 1,596.90	University Products In 2023	1,603.58 1,603.58
Inside Higher Ed 2023	1,449.00 1,449.00	Westin RSRT Guam FD 2022	3,460.00 3,460.00
Island Cuisine 2023	7,851.75 7,851.75	zoom.us 2023	1,949.90 1,949.90
Laboratory Devices Com 2023	800.00 800.00	Total	127,939.62
Lam Lam Tours & Transp 2023	405.00 405.00		
Grand Total			463,741.50

Appendix 4: FY 2020-2023 Credit and Purchase Card Transactions

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BOOKSTORE CREDIT CARD TRANSACTIONS

Credit Card Number **70533**
Credit Card Holder's Position **Auxilliary Services Director**

Vendor by Fiscal Year	Amount
Alfred Music Promotion	549.15
2020	549.15
Amazon	14,526.20
2020	11,957.17
2021	2,569.03
Amazon Marketplace	11,706.00
2020	8,073.17
2021	3,632.83
APA.Org*Books*Video	1,023.68
2020	1,023.68
ASCO	1,226.25
2021	1,226.25
Barnes & Noble.com	984.84
2020	984.84
Cengage Learning Asia	14.49
2020	14.49
Chengandtsu Company	1,222.37
2020	1,222.37
Chicago Books & Journa	132.34
2021	132.34
DHL	144.31
2020	144.31
F.A. Davis Company	415.60
2020	415.60
Financial Accounting	1,052.50
2020	211.50
2021	841.00
Flatworld	54.95
2020	54.95
Haper/Zondervn/Tnelson	258.01
2021	258.01
Ingram International	1,885.53
2020	815.29
2021	1,070.24
Ingram International	298.03
2020	298.03
Lynne Rienner Publishe	114.00
2020	114.00
MHE*Mcgraw-Hill Ecomm	744.95
2020	744.95
Thieme Medical Publish	30.00
2020	30.00
VitalSource Technologi	79.98
2020	79.98
Total	36,463.18

Appendix 4: FY 2020-2023 Credit and Purchase Card Transactions

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BOOKSTORE CREDIT CARD TRANSACTIONS, CONTINUED

Credit Card Number **1260**
 Credit Card Holder's Position **Auxilliary Services Director**

Vendor by Fiscal Year	Amount	Vendor by Fiscal Year	Amount
AD Starr	69.94	Mechanical Keyboards	2,296.24
2020	69.94	2020	392.62
Amazon	14,753.53	2021	1,903.62
2020	6,445.87	Megabyte Guam	4,495.00
2021	8,307.66	2020	4,495.00
Amazon Marketplace	55,261.44	NASCO	3,294.73
2020	25,753.41	2020	3,294.73
2021	29,508.03	Newegg INC	3,721.94
Amazon Prime	207.84	2021	3,721.94
2020	129.90	OMNI APPAREL InC	7,045.80
2021	77.94	2020	7,045.80
B&H Photo	6,901.11	Omni Apparel Inc	3,893.30
2020	1,906.61	2020	3,893.30
2021	4,994.50	PayPal *BlueberryMU	10,500.00
Blue 84 College by Lak	12,865.92	2020	10,500.00
2020	12,865.92	Pens ETC	975.65
CI-Group	7,300.00	2020	975.65
2020	7,300.00	R&D Specialty Company	10,686.27
College Kids	1,758.92	2020	10,375.88
2021	1,758.92	2021	310.39
D&H Distributing	48,262.53	Rogue	3,310.72
2020	43,567.23	2021	3,310.72
2021	4,695.30	SchoolMart	2,849.99
DHL	526.77	2020	2,849.99
2020	526.77	Teamwork Promotional	6,070.00
Flatworld	49.95	2020	6,070.00
2020	49.95	The Douglas Stewart CO	21,316.99
Hands On Labs INC	10,920.00	2020	13,731.33
2020	10,920.00	2021	7,585.66
HD Guam	2,712.00	VF Outdoor	2,063.14
2020	2,712.00	2020	2,063.14
Honey Stinger	183.81	Vulcan Information PAC	815.04
2021	183.81	2020	815.04
Katom Resta	3,923.54	VWR International Inc	1,961.00
2020	3,923.54	2020	1,961.00
Kmart 7705	852.82	Wideworld Sports wear	2,963.15
2020	852.82	2020	2,963.15
Labsource Inc	5,313.21	www.Razer.com	3,599.98
2020	5,313.21	2021	3,599.98
Lingo Cards	487.18	Total	265,999.85
2020	487.18		
Mascot Factory INC	1,790.40		
2020	1,790.40		

Appendix 4: FY 2020-2023 Credit and Purchase Card Transactions

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BOOKSTORE CREDIT CARD TRANSACTIONS, CONTINUED

Credit Card Number **2154**
Credit Card Holder's Position Chief Marketing & Communications Manager

Vendor by Fiscal Year	Amount
Amazon Marketplace	29.08
2023	29.08
Total	29.08

Credit Card Number **4962**
Credit Card Holder's Position Chief Marketing & Communications Manager

Vendor by Fiscal Year	Amount
Alfred Music Promotion	1,256.26
2022	200.80
2023	1,055.46
Alibaba.com	3,795.92
2023	3,795.92
Amazon	2,513.62
2022	1,180.14
2023	1,333.48
Amazon Marketplace	4,666.20
2022	3,018.48
2023	1,647.72
Amazon Prime	179.88
2022	29.98
2023	149.90
Cali Cakery	6,964.80
2023	6,964.80
Deesonis	1,339.98
2023	1,339.98
Editorial Edinumen	870.36
2023	870.36
Kindle Svc	45.22
2023	45.22
L & E Gift Center	450.00
2023	450.00
McGraw-Hill Higher Ed	2,264.59
2023	2,264.59
MHE*McGraw-Hill Ecomm	945.92
2022	945.92
MJM (Guam) Intl Corp	510.00
2023	510.00
Nestle USA	9,570.55
2023	9,570.55
Redself Etextbooks	57.60
2023	57.60
Rice & Ramen	1,164.00
2023	1,164.00
Vitalsource	290.96
2023	290.96
Total	36,885.86

Appendix 4: FY 2020-2023 Credit and Purchase Card Transactions

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BOOKSTORE CREDIT CARD TRANSACTIONS, CONTINUED

Credit Card Number

6224

Credit Card Holder's Position

Chief Marketing & Communications Manager

Vendor by Fiscal Year	Amount	Vendor by Fiscal Year	Amount
Amazon	7,375.34	empowerguamdeaf.wixsit	159.96
2021	3,327.06	2022	159.96
2022	1,920.94	Graphic Center	1,813.00
2023	2,127.34	2022	1,813.00
Amazon Marketplace	23,961.09	HD Guam	47.88
2021	2,310.09	2023	47.88
2022	21,061.41	Hornet Sports	502.00
2023	589.59	2022	502.00
American Grocery	61.92	IN*Strideline,LLC	630.00
2023	61.92	2021	630.00
Apple.com	4,606.81	Mascot Factory INC	360.88
2022	4,606.81	2022	360.88
B&H Photo	11,519.53	Newegg INC	1,929.51
2021	333.99	2022	1,929.51
2022	11,185.54	Pacific Sign Shop	360.00
Cali Cakery	13,101.50	2023	360.00
2022	2,888.05	PayPal *Art Fabrics	250.12
2023	10,213.45	2021	250.12
Cash and Carry	1,007.09	Pops Bakeshop	35,116.33
2022	1,007.09	2022	19,926.89
Copy Express	1,404.00	2023	15,189.44
2023	1,404.00	Simply NUC	1,054.00
Cost U Less	523.52	2022	1,054.00
2023	523.52	SP*Mount-IT.Com	294.25
D&S Campus Café	3,155.25	2021	294.25
2022	3,155.25	The Douglas Stewart CO	3,507.24
Deal Depot	233.61	2021	3,507.24
2022	233.61	The Monterrey Company	2,976.75
DHL	6,026.78	2021	1,389.75
2022	4,323.02	2022	1,587.00
2023	1,703.76	VCN*HarvestChristianAC	1,541.25
DM*Dell SM Bus	4,577.58	2022	1,541.25
2021	4,577.58	Total	128,097.19

Credit Card Number

6232

Credit Card Holder's Position

Chief Marketing & Communications Manager

Vendor by Fiscal Year	Amount	Vendor by Fiscal Year	Amount
Amazon	4,409.54	MHE*McGraw-Hill Ecomm	93.99
2021	3,597.47	2021	93.99
2022	812.07	Sheridan Books INC	265.00
Amazon Marketplace	3,856.13	2021	265.00
2021	1,571.31	SQ*VALANCOURT BOOKS	147.73
2022	2,284.82	2021	147.73
Amazon Prime	129.90	VitalSource	89.99
2021	77.94	2021	89.99
2022	51.96	Total	9,640.41
DHL	648.13		
2021	648.13		

GRAND TOTAL

477,115.57

Appendix 4: FY 2020-2023 Credit and Purchase Card Transactions

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CNAS AND MARINE LAB CREDIT CARD TRANSACTIONS

Credit Card Number **2357**
 Credit Card Holder's Position **Dean, CNAS**

Vendor by Fiscal Year	Amount	Vendor by Fiscal Year	Amount
ABET, INC	400.00	DMI* Dell SM Bus	2,295.13
2022	400.00	2021	2,295.13
Academic Careers	295.00	Dominos Pizza Mangilao	164.90
2020	295.00	2022	164.90
Adorama, INC	3,410.50	Dropbox*6KH4NGWFXG8V	2,600.00
2020	3,410.50	2021	2,600.00
AERA Meeting	65.00	EB Western Region Pro	210.00
2022	65.00	2020	210.00
Air China	564.27	eBay	305.64
2020	564.27	2020	305.64
Amazon	3,556.81	Elsevier Inc	4,900.00
2020	227.08	2021	4,900.00
2021	300.00	Epsilon Sigma Phi NATI	55.00
2022	3,029.73	2020	55.00
Amazon Marketplace	3,204.50	Forestry Suppliers Inc	2,043.58
2020	1,329.74	2022	1,090.58
2021	1,874.76	2023	953.00
American Educational R	40.00	HD Guam	479.64
2022	40.00	2022	479.64
American Printing	1,452.00	HomeDepot.com	1,576.91
2023	1,452.00	2020	1,576.91
APLU	1,310.00	IMG Insurance	1,689.60
2020	1,310.00	2022	1,689.60
B&H Photo	70,586.97	IN* Auric Enterprises	1,155.30
2020	22,654.44	2022	1,155.30
2021	7,876.42	Inpixon	4,893.00
2022	23,062.65	2023	4,893.00
2023	16,993.46	Jeffs Pirates Cove Inc	1,500.00
BioQuip Products In	9,664.87	2023	1,500.00
2020	4,065.78	King Bus Tour	480.00
2021	3,887.32	2022	480.00
2022	1,711.77	Korean	830.69
Campbell Scientific	3,727.24	2023	830.69
2020	3,727.24	M&I Worldwide Inc	350.00
CANVA* I03365-5091420	25.98	2022	350.00
2022	25.98	Mailchimp	53.00
Carolina Biologic Supp	9,941.80	2023	53.00
2021	5,476.57	Maritz ATL*ABRCMS	1,050.00
2022	4,465.23	2023	1,050.00
CBA*Mindjet	609.00	Math Assoc America	500.00
2020	260.00	2020	500.00
2021	349.00	Morrico Equipment LLC	1,580.00
ChinaEast	438.50	2022	1,580.00
2020	438.50	Mr. Rubbishman	716.25
CPI*COLEPARMERINSTRuMT	2,242.89	2021	716.25
2021	2,242.89	Napa Auto Parts Harmon	276.08
Daigger Scientific Inc	7,097.83	2022	276.08
2021	3,911.55	NASPA EXPERIEN	535.00
2022	3,186.28	2023	535.00
Diamond Auto Dededo	260.00	National?Alamo & Enter	170.00
2022	260.00	2023	170.00

Appendix 4: FY 2020-2023 Credit and Purchase Card Transactions

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CNAS AND MARINE LAB CREDIT CARD TRANSACTIONS, CONTINUED

Credit Card Number **2357**
 Credit Card Holder's Position **Dean, CNAS**

Vendor by Fiscal Year	Amount	Vendor by Fiscal Year	Amount
Neogen Corp Lansing	1,487.72	SP Shop 4-H	2,478.45
2023	1,487.72	2022	2,478.45
nicebadge.com	795.00	SPER Scientific INSTRU	934.39
2020	795.00	2022	934.39
Northwest Marine Tech	3,639.00	Statacorp	870.00
2020	1,505.00	2023	870.00
2021	2,134.00	Statacorp LP	2,135.00
Novalynx Corporation	3,251.90	2020	565.00
2020	3,251.90	2021	785.00
Onset Computer Corpora	3,648.15	2022	785.00
2021	441.51	Subway 23416	270.00
2022	1,884.15	2022	270.00
2023	1,322.49	Sunny Cash & Carry	44.19
PayPal *CANMATHSOC	1,200.00	2020	44.19
2020	600.00	Systat Software Inc	739.00
2022	600.00	2020	739.00
PayPal *Pay Ebay Pay	957.60	TFS*Fisher SCI ATL	2,428.08
2020	957.60	2020	2,428.08
PayPal *YIWUSHIXIAG EB	881.30	The Drip Store	2,210.52
2020	881.30	2022	2,210.52
PayPal* *JEXELECTRON EB	78.78	The T Factory	1,337.80
2020	78.78	2021	795.50
PayPal*NACAA	800.00	2022	542.30
2020	800.00	Travel Pacificana	484.79
Phytotech Labs	219.37	2020	484.79
2023	219.37	UCD AG & Natural RSRC	75.00
PIC Accounting Office	3,310.00	2021	75.00
2022	3,310.00	UFLEF Conferences	690.00
PIC Daypax Counter	1,560.00	2021	390.00
2022	1,560.00	2022	300.00
powtoon.com	1,404.00	United	3,132.93
2020	468.00	2020	3,132.93
2021	468.00	University of MO A/R	300.00
2022	468.00	2021	300.00
PYIMAGESearch	2,500.00	Westin Resort Guam FD	471.00
2021	2,500.00	2023	471.00
Q's Rental	637.50	WICHE	750.00
2023	637.50	2021	750.00
Roboz Surgical Instrum	579.00	WSTCO Quality FEED	183.50
2020	579.00	2022	183.50
Ron's Diner	700.00	WWW.RENOGY.COM	5,269.91
2022	700.00	2023	5,269.91
Sigma Aldrich US	1,613.60	www.whova.com	4,698.00
2023	1,613.60	2021	2,399.00
Snowflake Guam Co	210.00	2022	2,299.00
2023	210.00	Zoom.us	299.80
SP Creation Engine	6,944.00	2022	149.90
2020	1,736.00	2023	149.90
2021	1,736.00		
2022	1,736.00		
2023	1,736.00		
Total			215,522.16

Appendix 4: FY 2020-2023 Credit and Purchase Card Transactions

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CNAS AND MARINE LAB CREDIT CARD TRANSACTIONS, CONTINUED

Credit Card Number **0657**
 Credit Card Holder's Position **Director, Marine Lab**

Vendor by Fiscal Year	Amount	Vendor by Fiscal Year	Amount
AAUS	2,425.00	Crown Bakery	114.50
2021	850.00	2023	114.50
2022	675.00	Dan World LTD	869.00
2023	900.00	2023	869.00
Adobe *Photography Plan	599.00	DHL*I	42.18
2021	119.88	2021	42.18
2022	239.36	Diamond Auto Harmon	245.00
2023	239.76	2021	245.00
AFM Wholesale	799.00	Diamond Auto Mangilao	683.00
2022	799.00	2021	683.00
Amazon	119.73	Diamond Auto Parts	504.00
2022	119.73	2023	504.00
Amazon Marketplace	9,310.17	eBay	3,832.96
2021	2,828.08	2020	187.18
2022	6,391.85	2022	228.69
2023	90.24	2023	3,417.09
American Medical Cente	390.00	Electron Microscopy	124.41
2021	390.00	2021	124.41
Apple.com/bill	39.99	ERC Trading Inc	831.00
2022	39.99	2023	831.00
Atkins Kroll	784.40	ESRI	2,462.00
2020	212.00	2022	2,462.00
2021	269.98	Fastenal Company	62.12
2022	302.42	2020	62.12
B&H Photo	7,255.57	Federal Express corpor	66.05
2020	3,271.15	2022	66.05
2021	3,670.92	GMI Scuba Wholesale In	75.00
2022	313.50	2022	75.00
Benson Guam Enterprise	615.78	Golden Marketing	372.12
2022	615.78	2023	372.12
Cash and Carry	12.95	Guam Home Center	123.99
2023	12.95	2022	123.99
Ching Brothers Enterpr	3,525.89	HD Guam	5,219.33
2020	240.00	2020	603.82
2021	2,141.99	2021	1,930.48
2022	1,143.90	2022	1,691.24
Conwood Products	942.51	2023	993.79
2020	342.96	Hon Tai Corporation	20.00
2021	524.55	2022	20.00
2022	75.00	Island Equipment Co	127.10
Copy Express	57.00	2023	127.10
2022	57.00	J. Goodman	158.00
Coral Reef Marine	746.00	2022	158.00
2021	746.00	JL Darling	304.66
Cost U Less	684.35	2021	304.66
2021	584.45	Johnstone Supply Tmng	485.00
2023	99.90	2022	485.00
CPS Electric	82.33		
2022	82.33		

Appendix 4: FY 2020-2023 Credit and Purchase Card Transactions

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CNAS AND MARINE LAB CREDIT CARD TRANSACTIONS, CONTINUED

Credit Card Number **0657**
 Credit Card Holder's Position **Director, Marine Lab**

Vendor by Fiscal Year	Amount	Vendor by Fiscal Year	Amount
Jotform Inc	200.00	PP*Loco Promos	96.00
2020	50.00	2020	96.00
2021	50.00	Rock Auto	221.45
2022	50.00	2021	221.45
2023	50.00	Ross Store	714.74
Kmart Guam 7705	326.40	2021	554.41
2021	119.89	2022	160.33
2023	206.51	Shop 4 Less	33.77
KN's Sandwiches	486.00	2023	33.77
2023	486.00	Sigma Aldrich US	71.63
Megabyte Guam	773.35	2021	71.63
2022	588.50	Sign King Inc	55.00
2023	184.85	2021	55.00
Morrico Equipment	864.54	Tasi Marine Corp	342.00
2022	864.54	2023	342.00
Oatoak *HRVRDMARINE EB	51.76	Ted Pella -Inc	557.30
2020	51.76	2022	557.30
Pacific Tyre	236.30	The GPS Store Inc	294.91
2020	86.00	2021	294.91
2022	150.30	Triple J Motors	342.48
PAC-RIM Medical Technl	6,194.00	2022	342.48
2021	6,194.00	Tsang Brothers	292.78
PADI Americas	413.00	2022	292.78
2023	413.00	Universal Air Supply I	736.00
Padi Americas INC	726.80	2023	736.00
2021	292.80	VCN*CARGOTIYANCTR	5.00
2022	434.00	2023	5.00
Payless SPRMKTS MANGIL	129.25	Vicencia and Buckley	1,634.00
2023	129.25	2020	735.00
Payless Supermarket MA	99.36	2021	899.00
2023	99.36	WAV*AAUS	675.00
PayPal*Bellishop Ebay	119.57	2020	675.00
2021	119.57	West Marine #300	382.90
PayPal*Cooleyle Ebay	289.99	2022	382.90
2021	289.99	Zoom.us	299.80
PayPal*Imaginezz Ebay	81.99	2022	149.90
2021	81.99	2023	149.90
Phtoshp Lightrm BNDL	119.88	Total	62,978.04
2021	119.88		

Grand Total	278,500.20
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Appendix 4: FY 2020-2023 Credit and Purchase Card Transactions

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BUSINESS OFFICE CREDIT CARD TRANSACTIONS

Credit Card Number **5886**
 Credit Card Holder's Position **Vice President, Administration & Finance**

Vendor by Fiscal Year	Amount	Vendor by Fiscal Year	Amount
33hops.com	815.00	EB Society of America	815.00
2022	815.00	2022	815.00
ADOBE	599.64	EIG*HostGator.Com	162.39
2022	599.64	2022	162.39
Amazon Web Services	53.30	empowerguamdeaf.wixsite	617.29
2022	53.30	2022	617.29
Amazon.com	836.12	Event Leadership INSTI	1,580.00
2022	836.12	2022	1,580.00
AMZN Mktp	7,279.57	Facets Healthcare	2,349.99
2022	7,279.57	2022	2,349.99
APA PhilJobs	250.00	Flywheel	300.00
2022	250.00	2022	300.00
APNIC	1,091.63	Forestry Suppliers	2,535.83
2022	1,091.63	2022	2,535.83
Apple.com/Bill	1,999.92	fs.com Limited	3,181.00
2022	1,999.92	2022	3,181.00
ARIN	1,000.00	FSP*APPA Leadership	1,403.00
2022	1,000.00	2022	1,403.00
ASAP	375.00	google Gsuite_pacific	4,032.00
2022	375.00	2022	4,032.00
Asso of Univ Presses	745.00	Grant Writing & Fundin	291.00
2022	745.00	2022	291.00
B&H Photo	15,475.87	Help	1,221.15
2022	15,475.87	2022	1,221.15
CANVA	1,799.85	Higheredjobs.com	1,920.00
2022	1,799.85	2022	1,920.00
ChronicleHi	6,635.00	IN* Edpuzzle	670.00
2022	6,635.00	2022	670.00
Clickup	432.00	IN*Textcaster	3,100.00
2022	432.00	2022	3,100.00
Council For Opportunit	4,200.00	Immotionhosting.com	5,093.88
2022	4,200.00	2022	5,093.88
Crisis Prevention Inst	200.00	Innovative Educators	2,995.00
2022	200.00	2022	2,995.00
CRISP	570.00	Inside Higher ED	4,600.58
2022	570.00	2022	4,600.58
CUPA-HR	1,980.00	IU FMS AR	1,375.00
2022	1,980.00	2022	1,375.00
Davis Management Group	480.00	MailChimp	225.00
2022	480.00	2022	225.00
DHL*I	328.76	Microsoft*Store	5,199.80
2022	328.76	2022	5,199.80
DJI Drones	2,474.00	Mountain Measurement	425.00
2022	2,474.00	2022	425.00
Dramatists Play Serv	819.00	NACE-NATIONAL ASSOCI	2,500.00
2022	819.00	2022	2,500.00
Dropbox	6,430.40	NACUBO	99.00
2022	6,430.40	2022	99.00

Appendix 4: FY 2020-2023 Credit and Purchase Card Transactions

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BUSINESS OFFICE CREDIT CARD TRANSACTIONS, CONTINUED

Credit Card Number **5886**
Credit Card Holder's Position **Vice President, Administration & Finance**

Vendor by Fiscal Year	Amount
NAT'L League for Nursi 2022	3,864.00 3,864.00
Nova Tech Internationa 2022	485.01 485.01
Onward Mangilao Golf C 2022	710.00 710.00
PayPal *Droneoptics 2022	19,404.37 19,404.37
PayPal *EXPRESS CARE 2022	6,200.00 6,200.00
QM Quality Matters 2022	3,290.00 3,290.00
Red Hat Inc. 2022	2,499.00 2,499.00
REI*Greenwoodheinemann 2022	705.60 705.60
Run The World 2022	99.00 99.00
Sentry AI 2022	5,040.00 5,040.00
Societyforhumanresourc 2022	2,808.00 2,808.00
Sprout Social, INC 2022	693.00 693.00
The Service Bureau 2022	349.00 349.00
The Tsubaki Tower-F/O 2022	953.55 953.55
TRELLO.COM* ATLASSIAN 2022	1,059.92 1,059.92
United 2022	2,325.85 2,325.85
Westin RSRT Guam FD 2022	500.00 500.00
WILEY 2022	223.81 223.81
WIRIS - MATHTYPE 2022	903.16 903.16
WISTIA, INC 2022	742.85 742.85
Woodburn Press 2022	1,863.41 1,863.41
zoom.us 2022	6,236.65 6,236.65
Total	164,518.15

Appendix 4: FY 2020-2023 Credit and Purchase Card Transactions

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BUSINESS OFFICE CREDIT CARD TRANSACTIONS, CONTINUED

Credit Card Number

9418

Credit Card Holder's Position

Vice President, Administration & Finance

Vendor by Fiscal Year	Amount	Vendor by Fiscal Year	Amount
ACADEMIC IMPRESSIONS I	5,000.00	ETS*PUBS and Software	3,780.00
2021	5,000.00	2021	3,780.00
ADOBE ACROPRO SUBS	815.52	ETS*Test Preparation	678.30
2021	815.52	2021	678.30
ADOBE CREATIVE CLOUD	394.47	Facebook	100.10
2021	394.47	2021	100.10
Adobe Inc	119.88	FLYWHEEL WEB HOSTING	600.00
2021	119.88	2021	600.00
Amazon.com	11,399.69	FS *Techsmith	299.99
2021	11,399.69	2021	299.99
AMZN Mktp	13,100.84	GAN*GUAM	1,923.00
2021	13,100.84	2021	1,923.00
Apple.com/US	16,675.37	Glimpses of Guam	2,000.00
2021	16,675.37	2021	2,000.00
ARIN	1,000.00	Google	21.60
2021	1,000.00	2021	21.60
B&H Photo	18,687.32	GOOGLE*GSUITE UBGUAM	43.20
2021	18,687.32	2021	43.20
BESTBUYCOM806396991062	1,079.99	Guam Self Storage	788.00
2021	1,079.99	2021	788.00
Billtech *MELTWATER	6,500.00	Hertz Rent a Car	560.00
2021	6,500.00	2021	560.00
Broadcast Education AS	190.00	II7 School Cert	1,250.00
2021	190.00	2021	1,250.00
CCE REGISTRATION	550.00	IN *NU CLOUD, LLC	3,000.00
2021	550.00	2021	3,000.00
ChronicleHi	3,680.00	IN *SECURITY ONION SOL	993.92
2021	3,680.00	2021	993.92
Clear Channel Outdoor	3,795.00	In*EDPUZZLE	610.00
2021	3,795.00	2021	610.00
Council for Opportunit	1,400.00	In*Textcaster	3,100.00
2021	1,400.00	2021	3,100.00
CREDIT BALANCE REFUND	1,114.50	Insight Assessment	14,496.47
2021	1,114.50	2021	14,496.47
CRISP	1,140.00	Internet2	2,500.00
2021	1,140.00	2021	2,500.00
CSUNorthridge	425.00	John Wiley & Sons, INC	271.44
2021	425.00	2021	271.44
DRAMATISTS Play Serv	360.00	Lenovo United States	719.99
2021	360.00	2021	719.99
EB INTERNATIONAL TROP	400.00	LOGMEIN*LastPass	1,800.00
2021	400.00	2021	1,800.00
EB Western Region Joi	175.00	Mountain Measurement	425.00
2020	175.00	2021	425.00
ELLUCIAN	3,300.00	Muthen & Muthen	895.00
2021	3,300.00	2021	895.00
E-OSCAR	60.00	NACE - National ASSOCI	1,250.00
2021	60.00	2021	1,250.00
ETS*INV BI21021696	4,402.00	NAFSA Events	2,280.00
2021	4,402.00	2020	2,280.00

Appendix 4: FY 2020-2023 Credit and Purchase Card Transactions

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BUSINESS OFFICE CREDIT CARD TRANSACTIONS, CONTINUED

Credit Card Number

9418

Credit Card Holder's Position

Vice President, Administration & Finance

Vendor by Fiscal Year	Amount	Vendor by Fiscal Year	Amount
NAFSA Web	199.00	SP* CREATION ENGINE	5,076.00
2020	199.00	2021	5,076.00
NASW Press	239.50	Spark Hire	2,058.00
2021	239.50	2021	2,058.00
National Student CL	425.00	The National Associati	800.00
2021	425.00	2021	800.00
NCSBN-Online Courses	4,640.00	The T Factory	577.50
2021	4,640.00	2021	577.50
Pacific Star Resort	1,433.57	TRAININNG LLC	350.00
2021	1,433.57	2021	350.00
Paperclip Communicatio	399.00	United	46,155.59
2021	399.00	2020	24,417.53
Paypal *Expresscare	377.00	2021	21,738.06
2021	377.00	VORT Corporation	473.94
PayPal *SmartSentry	720.00	2021	473.94
2021	720.00	VUE*Online Testing	1,530.00
QM Quality Matters	1,750.00	2021	1,530.00
2021	1,750.00	WASCSENIOR.ORG	835.00
Reg Nursing	1,125.00	2020	835.00
2021	1,125.00	Westop	1,950.00
Run The World	99.00	2020	1,950.00
2021	99.00	Wistia, Inc	315.05
SCANILCOM	529.00	2021	315.05
2021	529.00	WPY*VoiceThread	5,499.00
SCIENCEAAAS	1,345.00	2020	5,499.00
2021	1,345.00	WPY*VoiceThread	6,104.00
Sheraton Laguna Guam	2,935.95	2021	6,104.00
2021	2,935.95	WWW.RAZER.COM	3,599.98
Smart Sentry AI	5,760.00	2021	3,599.98
2021	5,760.00	X-Chair	2,865.00
SOCIETYFORHUMANRESOURC	219.00	2021	2,865.00
2021	219.00	YOURMEMBER-CAREERS	709.00
SOLARWINDS	824.64	2021	709.00
2021	824.64	zoom.us	7,589.44
SP* AFFORDABLESAFETY	2,014.98	2021	7,589.44
2021	2,014.98	Total	251,673.73

Appendix 4: FY 2020-2023 Credit and Purchase Card Transactions

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BUSINESS OFFICE CREDIT CARD TRANSACTIONS, CONTINUED

Credit Card Number **8212**
 Credit Card Holder's Position **Interim Comptroller**

Vendor by Fiscal Year	Amount	Vendor by Fiscal Year	Amount
AAQEP.ORG	13,750.00	ChronicleHi	5,765.00
2020	13,750.00	2020	5,765.00
ACADEMIC IMPRESSIONS I	6,590.00	COE	5,800.00
2020	4,785.00	2020	5,800.00
2021	1,805.00		
ACROBAT PRO	995.40	Consolidus, LLC	8,835.76
2020	995.40	2020	8,835.76
ADOBE	251.88	Creation Engine INC	6,820.00
2020	251.88	2020	6,820.00
ADOBEACROPRO SUBS	815.52	Crisis Prevention	6,644.50
2020	815.52	2020	6,644.50
AGA	3,350.00	CRISP	570.00
2020	3,350.00	2020	570.00
Amazon Web services	1,372.34	CUPA-HR	1,885.00
2020	1,372.34	2020	1,885.00
Amazon.com	11,617.56	DOCUSIGN	210.00
2020	11,559.60	2020	210.00
2021	57.96		
AMER ASSOC of STATE	695.00	DR!*VMWARE	583.00
2020	695.00	2020	583.00
American0000137067	154.30	Dropbox	6,315.07
2020	154.30	2020	6,315.07
AMZN Mktp	8,046.74	EB FROM FIRST DRAFT	350.00
2020	6,253.50	2020	350.00
2021	1,793.24		
APPA VCB	1,463.00	EB Western Region	475.00
2020	1,463.00	2020	475.00
ARIN	1,650.00	EDUCAUSE	3,140.00
2020	1,650.00	2020	3,140.00
ASANA.COM	2,998.80	ELLUCIAN	3,170.00
2020	2,998.80	2020	3,170.00
ASSOC SML BUS DEV	450.00	E-OSCAR	60.45
2020	450.00	2020	60.45
B&H Photo	4,681.46	EPOCH *MELTWATER	3,000.00
2020	4,681.46	2020	3,000.00
Barnes & Noble.com	338.56	ETS*PUBS and Software	6,120.00
2020	338.56	2020	6,120.00
Best Western	997.85	Expedia	15.00
2020	997.85	2020	15.00
Broadway Licensing	1,875.00	Fiesta Resort Guam	500.00
2021	1,875.00	2020	500.00
CANVA*02754-0186689	119.40	FLYWHEEL WEB HOSTING	960.00
2020	119.40	2020	960.00
CBA*ACRONIS	3,632.65	FOXIT SOFTWARE INC	374.85
2020	1,918.00	2020	374.85
2021	1,714.65		
CCE REGISTRATION	550.00	FS*TechSmith	1,571.70
2020	550.00	2020	1,571.70
		GOOGLE*GSUITE UBGUAM	1.74
		2021	1.74
		GOOGLE*GSUITE_pacific	5,487.48
		2020	5,487.48

Appendix 4: FY 2020-2023 Credit and Purchase Card Transactions

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BUSINESS OFFICE CREDIT CARD TRANSACTIONS, CONTINUED

Credit Card Number **8212**
 Credit Card Holder's Position **Interim Comptroller**

Vendor by Fiscal Year	Amount	Vendor by Fiscal Year	Amount
Halo Branded Solutions	862.39	NGMA	174.00
2020	862.39	2020	174.00
HELP	768.65	ONINE LEARNING CONSORT	5,040.00
2020	768.65	2020	5,040.00
HIGHEREDJOBS.COM	4,125.00	PACIFIC FINANCIAL AID	270.00
2020	4,125.00	2020	270.00
Hilton Hotels Anatole	1,055.75	Pacific Star Resort	882.45
2020	1,055.75	2020	882.45
INMOTIONHOSTING.COM	5,253.88	Pactours LLC	17,577.38
2020	5,173.88	2020	17,577.38
2021	80.00	PAL AIR 07974912339435	1,170.89
Inside Higher Ed, Inc	2,700.00	2020	1,170.89
2020	2,700.00	PAL AIR 07974912344221	1,170.89
INT*IN*NU Cloud, LLC	3,000.00	2020	1,170.89
2020	3,000.00	PayPal *Apricot	1,188.00
Internet2	4,750.00	2020	1,188.00
2020	4,750.00	PayPal *FUSIONLAYER	1,797.00
Intuit *IN *Textcaster	3,100.00	2020	1,797.00
2020	3,100.00	PayPal *GRAPHIKA	112.98
IU FMS AR	1,250.00	2020	112.98
2020	1,250.00	SCANILCOM	578.00
JUNIOR THEATER GROUP	350.00	2020	578.00
2020	350.00	SCIENCE AAAS	1,345.00
Korean Air	2,027.69	2020	1,345.00
2020	2,027.69	SECURE DATA RECOVERY	1,944.73
LASTPASS.com	1,800.00	2020	1,944.73
2020	1,800.00	SOCIETYFORHUMANRESOURC	219.00
Learning A-Z, LLC	21,246.25	2021	219.00
2020	21,246.25	Softdocs, INC	1,295.00
Magna Publications	297.00	2020	1,295.00
2020	297.00	SolarWinds	810.00
Merizo Seaside Bed & B	1,500.00	2020	810.00
2021	1,500.00	SP* Chronicle	199.00
MOBILE LEAVES CORP	1,148.00	2020	199.00
2020	1,148.00	SP* CREATION ENGINE	7,993.00
Mountain Measurement	425.00	2020	7,993.00
2020	425.00	Spark Hire	2,836.00
MU Conference Events	2,015.00	2020	2,127.00
2020	2,015.00	2021	709.00
MYFONTS INC	1,347.30	Student Veterans of AM	480.00
2020	1,347.30	2020	480.00
National Student CL	425.00	teamviewer.com	5,510.40
2020	425.00	2020	5,510.40
NATL CNCL FOR BHVRL HT	3,071.06	The Service Bureau	499.00
2020	3,071.06	2020	499.00
NCRA-USA.ORG	470.00	Thomson West	6,260.65
2020	470.00	2020	5,091.99
NCSBN-Online Courses	4,160.00	2021	1,168.66
2020	4,160.00		

Appendix 4: FY 2020-2023 Credit and Purchase Card Transactions

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BUSINESS OFFICE CREDIT CARD TRANSACTIONS, CONTINUED

Credit Card Number **8212**
Credit Card Holder's Position **Interim Comptroller**

Vendor by Fiscal Year	Amount
TRAININNG LLC	350.00
2020	350.00
Travel Pacificana	100.00
2020	100.00
UFLEF CONFERENCES	395.00
2020	395.00
UNITED	73,019.16
2020	73,019.16
WASFAA	850.00
2020	850.00
WAV*Wooter Apparel	2,504.53
2020	2,504.53
WESTOP	2,280.00
2020	2,280.00
Wrights Media	1,850.00
2021	1,850.00
www.innovativeeducator	425.00
2020	425.00
zoom.us	17,486.90
2020	16,986.90
	500.00
Total	360,811.94

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BUSINESS OFFICE CREDIT CARD TRANSACTIONS, CONTINUED

Credit Card Number
Credit Card Holder's Position

2651
Vice President, Administration & Finance

Vendor by Fiscal Year	Amount	Vendor by Fiscal Year	Amount
2CO.COM*Questionmark	4,144.00	Booking.com	1,417.04
2021	4,144.00	2023	1,417.04
AACR Products & Svcs	1,210.00	ChronicleHI	3,915.00
2023	1,210.00	2023	3,915.00
Accutrain Corporation	750.00	CNET User Conf Reg	1,300.00
2023	750.00	2023	1,300.00
ACE- Association for	650.00	Council for Opportunit	960.00
2023	650.00	2023	960.00
Admin Prof Conference	1,595.00	Council for Opportunit	3,148.00
2023	1,595.00	2023	3,148.00
ADOBE ACROPRO SUBS	269.23	Council on Social Work	3,810.00
2021	269.23	2023	3,810.00
Agentur Pty LTD	570.45	Courtyard Kona Beach	3,306.56
2023	570.45	2023	3,306.56
Alaska A	445.60	Creative Network IN	5,190.00
2023	445.60	2023	5,190.00
Amazon Web services	132.64	Crisis Prevention	4,558.80
2021	132.64	2021	4,558.80
Amazon.com	2,947.90	CSUNorthridge	626.25
2022	2,947.90	2023	626.25
American Academic Lead	2,850.00	DE-DC-MD ASSOC STUDENT	375.00
2023	2,850.00	2023	375.00
American Evaluation As	815.00	DHL*I	92.88
2023	815.00	2023	92.88
Amzn Mktp	8,432.45	DOCUSIGN	210.00
2021	7,269.43	2021	210.00
2022	1,163.02	Dropbox	3,861.24
APHA Annual Meeting	760.00	2021	3,861.24
2023	760.00	EB 2022 Waaesdweda S	800.00
APHA EDONOREDUEPUBS	225.00	2022	800.00
2023	225.00	EB 2023 WAAESDWEDA	1,200.00
APLU	1,775.00	2023	1,200.00
2023	1,775.00	EB 2023 Western REGIO	2,300.00
APTAC	2,985.00	2023	2,300.00
2023	2,985.00	Educause	1,089.00
Ares Hotel	1,359.02	2023	1,089.00
2023	1,359.02	Elucian	6,975.00
Assocation for the St	600.00	2023	4,185.00
2023	600.00	2022	2,790.00
Association	11,655.00	EVENT* 92NNYC52CQT	50.00
2023	11,655.00	2023	50.00
Association of Small B	3,375.00	Expedia	5.65
2023	3,375.00	2023	5.65
Atlantis Casino Resort	1,379.83	EZRegister	375.00
2022	1,379.83	2023	375.00
B&H Photo 800-606-6969	2,250.79	FACEBK*8BUCF3F732	2.30
2022	2,250.79	2021	2.30
BlueSky Apps	500.00	Facets Healthcare, LLC	1,249.99
2021	500.00	2021	1,249.99

Appendix 4: FY 2020-2023 Credit and Purchase Card Transactions

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BUSINESS OFFICE CREDIT CARD TRANSACTIONS, CONTINUED

Credit Card Number **2651**
 Credit Card Holder's Position **Vice President, Administration & Finance**

Vendor by Fiscal Year	Amount	Vendor by Fiscal Year	Amount
FLYWHEEL WEB HOSTING	300.00	Onward Mangilao Golf C	795.00
2021	300.00	2022	795.00
FSP*APPA Leadership	1,495.00	OPEN LMS Connected	1,200.00
2023	1,495.00	2023	1,200.00
FSP*Association for In	775.00	PACRAO	1,500.00
2022	775.00	2023	1,500.00
Google	10.80	PAL Air	4,496.68
2021	10.80	2023	4,496.68
GoPro Inc.	1,099.22	Paperclip Communi	399.00
2021	1,099.22	2022	399.00
GoPro Subscription	49.99	Paypal *Expresscare	663.00
2021	49.99	2022	663.00
HGSE PROG IN PROF ED	5,900.00	Paypal *ITHAKAHARBO	199.00
2023	5,900.00	2022	199.00
Higheredjobs.com	2,250.00	Paypal *NAFSAASSOCI	459.00
2023	2,250.00	2022	459.00
Home 2 Suites	202.95	PayPal *NATIONALMAR	1,110.00
2023	202.95	2021	1,110.00
Inside Higher Ed, Inc	2,094.00	Philipp07907939773129139	1,191.69
2021	2,094.00	2023	1,191.69
Korean	4,160.76	Philipp07907967994354709	100.00
2023	4,160.76	2023	100.00
Magna Publications, IN	3,195.00	Philipp07907967994360189	1,474.49
2023	3,195.00	2023	1,474.49
Mailchimp	700.00	Philipp07907967994479159	351.90
2023	700.00	2023	351.90
Marriott Tuscon Univer	898.95	RAINFOCADOBEM22	6,070.00
2023	898.95	2023	6,070.00
MSU Payments	750.00	Renaissance Asheville	1,493.20
2023	750.00	2023	1,493.20
MU Conference Events	425.00	Reservation HolidayRE	540.45
2022	425.00	2023	540.45
NACADA	1,850.00	Ruffalocody	1,990.00
2023	1,850.00	2023	1,990.00
NACE - National ASSOCI	2,500.00	Run The World	99.00
2021	2,500.00	2021	99.00
NACUBO	970.00	Screencloud	2,376.00
2023	970.00	2023	1,080.00
NAFSA Regions	2,787.00	2022	1,296.00
2023	2,787.00		
NASPAA	450.00	Sheraton Denver	750.08
2023	450.00	2022	750.08
Natioal Institute of G	800.00	Showmark Media	171.00
2023	800.00	2022	171.00
NGMA	1,243.00	Smart ERA Pacific	2,680.00
2023	1,243.00	2021	2,680.00
NLNAC	998.00	Smart Sentry AI	720.00
2023	998.00	2021	720.00

Appendix 4: FY 2020-2023 Credit and Purchase Card Transactions

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BUSINESS OFFICE CREDIT CARD TRANSACTIONS, CONTINUED

Credit Card Number **2651**
Credit Card Holder's Position **Vice President, Administration & Finance**

Vendor by Fiscal Year	Amount
Smartsheet Inc.	3,600.00
2023	1,800.00
2022	1,800.00
SocietyForHumanResourc	2,195.00
2023	2,195.00
Solarwinds	870.00
2022	870.00
Souther	297.00
2023	297.00
Sprout Social	297.00
2023	297.00
SQ* National Associati	795.00
2023	795.00
Star Marianas Air	666.00
2023	666.00
Taylor & Francis	699.00
2022	699.00
Tradeline Inc	2,375.00
2023	2,375.00
UFLEF Conferences	1,275.00
2023	1,275.00
United	428,831.84
2021	3,204.90
2022	39,451.98
2023	386,174.96
USF Coph Social Mkt Co	2,000.00
2022	2,000.00
UT Conferences EC	2,175.00
2023	2,175.00
UWCC Registrations	650.00
2023	650.00
WASCSENIOR.ORG	4,625.00
2022	4,625.00
Western Association of	2,025.00
2023	2,025.00
Wistia Inc	311.65
2023	101.55
2021	210.10
World of concrete	700.00
2023	700.00
WPY*National Student E	790.00
2023	790.00
www.aacrao.org	3,500.00
2023	3,500.00
zoom.us	2,940.00
2021	2,940.00
Total	626,846.27

Appendix 4: FY 2020-2023 Credit and Purchase Card Transactions

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BUSINESS OFFICE CREDIT CARD TRANSACTIONS, CONTINUED

Credit Card Number
Credit Card Holder's Position

3204

Vice President, Administration & Finance

Vendor by Fiscal Year	Amount	Vendor by Fiscal Year	Amount
4Imprint, Inc.	509.38	ISSUU	480.00
2021	509.38	2021	480.00
ACADEMIC IMPRESSIONS I	1,890.00	KAHOOT	72.00
2021	1,890.00	2021	72.00
Acrobat Pro Subs	815.52	Kahooti As	144.00
2021	815.52	2021	144.00
ACTIVECAMPAIGN, INC	698.00	MailChimp	770.00
2021	698.00	2021	770.00
ActiveCampaign, Inc.	349.00	NACS INC	175.00
2021	349.00	2021	175.00
Adobe Inc.	1,379.76	National Student Cl	595.00
2021	1,379.76	2021	595.00
Amazon Web Services	537.55	Nat'l League for Nursi	8,469.00
2021	537.55	2021	8,469.00
Amazon.com	3,088.35	Nearpod	120.00
2021	3,088.35	2021	120.00
Amzn Mktpl	2,228.39	OSHA Education Center	650.00
2021	2,228.39	2021	650.00
ASANA.COM	2,998.80	Paypal *GuamWebz	225.00
2021	2,998.80	2021	225.00
B&H Photo	4,864.23	PCMA Association	5,370.00
2021	4,864.23	2021	5,370.00
Bluesky Apps	2,500.00	PIZZA HUT *031290	1,198.50
2021	2,500.00	2021	1,198.50
Broadcast Education As	190.00	Run The World	495.00
2021	190.00	2021	495.00
Canva	239.98	Screencast-O-Matic	36.00
2021	239.98	2021	36.00
ChronicleHi	4,025.00	Sentry AI	1,440.00
2021	4,025.00	2021	1,440.00
CRISP	570.00	Sheridan Books Inc	686.35
2021	570.00	2021	686.35
Davis Management Group	600.00	Smartsign	776.28
2021	600.00	2021	776.28
EIG*HOSTGATOR.COM	161.39	Sprout Social, Inc	396.00
2021	161.39	2021	396.00
Event Leadership Insti	3,336.00	Davis Management Group	198.00
2021	3,336.00	2021	198.00
Exchng Visitor Prog	3,982.00	Swipedon Ltd	1,858.27
2021	3,982.00	2021	1,858.27
Flywheel	300.00	The Honor Society of P	1,505.00
2021	300.00	2021	1,505.00
Google GSUITE_pacific	5,616.00	Three Squares	805.00
2021	5,616.00	2021	805.00
HIGHEREDJOBS.COM	1,200.00	Wiley	223.81
2021	1,200.00	2021	223.81
Hubspot Inc	14,546.63	Wistia, Inc	315.55
2021	14,546.63	2021	315.55
IN *CSO Research	2,889.15	Zero to Three	1,797.00
2021	2,889.15	2021	1,797.00
Inside Higher Ed, Inc	5,318.86	zoom.us	5,302.23
2021	5,318.86	2021	5,302.23
		Total	98,738.98

Appendix 4: FY 2020-2023 Credit and Purchase Card Transactions

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BUSINESS OFFICE CREDIT CARD TRANSACTIONS, CONTINUED

Credit Card Number
Credit Card Holder's Position

9755
Vice President, Administration & Finance

Vendor by Fiscal Year	Amount	Vendor by Fiscal Year	Amount
Adobe Acropro Subs	1,118.52	Higheredjobs.com	2,250.00
2023	1,118.52	2023	2,250.00
Adobe Inc	239.88	I17 School Cert	1,250.00
2023	239.88	2023	1,250.00
Adobe*Adobe	239.88	IN *Association of UNI	2,100.00
2023	239.88	2023	2,100.00
Amazon web services	4,493.75	IN *EDPUZZLE	750.00
2023	4,493.75	2023	750.00
Amazon.com	3,059.98	Innovative Educators	850.00
2023	3,059.98	2023	850.00
AMZN Mktp	6,390.30	Internet2	2,500.00
2023	6,390.30	2023	2,500.00
ARIN	1,000.00	Intuit *Qbooks Online	970.00
2023	1,000.00	2023	970.00
ASSOC Career Center	399.00	Island Cuisine	3,873.60
2023	399.00	2023	3,873.60
B&H Photo	11,977.91	Kmart Guam 7705	999.50
2023	11,977.91	2023	999.50
Canva	719.79	Mailchimp	1,440.00
2023	719.79	2023	1,440.00
CBA*Acronis	3,207.00	Melrose Mac Hollywood	597.00
2023	3,207.00	2023	597.00
Clickup	432.00	Meltwater News US	6,500.00
2023	432.00	2023	6,500.00
Council for Opportunit	6,400.00	Music Theatre Internat	2,558.00
2023	6,400.00	2023	2,558.00
CRISP	570.00	NACE - National Associ	2,500.00
2023	570.00	2023	2,500.00
CUPA-HR	3,810.00	National Ground Water	450.00
2023	3,810.00	2023	450.00
DHL*I	347.49	National Pen Co. LLC	1,991.19
2023	347.49	2023	1,991.19
Dramatists Play Serv	989.00	National Student CL	595.00
2023	989.00	2023	595.00
Dropbox	4,003.36	Nat'l League for Nursi	14,693.00
2023	4,003.36	2023	14,693.00
Electronic Imaging Mat	446.82	PayPal *APAGRASTUDY	525.00
2023	446.82	2023	525.00
FITGMR.GG	1,399.98	PayPAI *NAFSAASSOCI	479.00
2023	1,399.98	2023	479.00
Flywheel	600.00	PayPal *UNITEDCHAPT	300.00
2023	600.00	2023	300.00
FSP*APPA Leadership	1,463.00	QM Quality Matters	1,925.00
2023	1,463.00	2023	1,925.00
Google *Gsuite_Pacific	109.29	Reg Nursing	750.00
2023	109.29	2023	750.00
Guilford Publications	496.00	Roco Films	350.00
2023	496.00	2023	350.00

Appendix 4: FY 2020-2023 Credit and Purchase Card Transactions

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BUSINESS OFFICE CREDIT CARD TRANSACTIONS, CONTINUED

Credit Card Number **9755**
Credit Card Holder's Position **Vice President, Administration & Finance**

Vendor by Fiscal Year	Amount
RR Bowker	575.00
2023	575.00
Sentry AI	6,480.00
2023	6,480.00
Solarwinds	949.00
2023	949.00
Sprout Social	594.00
2023	594.00
Stax *Alpha Phi Sig	2,180.00
2023	2,180.00
SurveyMonkeyEnterprise	1,794.00
2023	1,794.00
TeamViewer GmbH	6,998.40
2023	6,998.40
WEB*Host Gator.com	199.87
2023	199.87
WICHE	1,000.00
2023	1,000.00
WIRIS.COM EU	1,038.63
2023	1,038.63
Wistia, Inc	1,053.65
2023	1,053.65
zoom.us	19,541.07
2023	19,541.07
Total	147,512.86

Grand Total	1,650,101.93
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Appendix 5: Credit and Purchase Card Samples Tested

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PURCHASE CARD SAMPLES TESTED

No.	Card No	Transaction Date	Vendor	Amount	Description
1	0629	2/5/2022	Kmart 7705	\$ 499.33	Purchase of KF94 Masks (167 each) for sale at Triton Store
2	0629	4/9/2022	GAMESTOP	\$ 500.00	Store Fixtures - Metal Racks and Hooks
3	0629	5/5/2022	Carrier Guam Inc	\$ 479.00	Air Purifier for Store
4	0629	8/12/2022	HD Guam	\$ 496.11	Supplies for Guam Museum Exhibit
5	2310	6/3/2022	Internet2	\$ 450.00	InCommon CampBASE Registration Fee
6	2310	8/31/2022	Guam Community College	\$ 208.00	GCC Procurement Module 1 Workshop for staff
7	4080	5/20/2022	HD Guam	\$ 56.96	Storage Containers (27 Gallon Tough Tote and Medium Moving Box) for Esports
8	7650	4/26/2022	Longleaf Services Inc	\$ 398.50	Placental Politics Books
9	8082	4/10/2020	Guam Home Center	\$ 1,137.00	Gardening Supplies
10	8082	5/23/2020	Mark's	\$ 148.00	Fabric
11	8082	6/2/2020	PayPal *Ablemart	\$ 243.46	Digging fork, Long reach fork, shovel, spade, etc.
12	8082	7/23/2020	PayPal *COOLBOT	\$ 748.00	Coolbot w/ WIFI
13	8082	10/8/2020	ADOBE	\$ 209.94	Adobe Creative Cloud Licenses
14	8082	11/28/2020	Statacorp	\$ 565.00	StataCorp Annual License (for professor; software needed for research data for his extension program)
15	8082	12/9/2020	Golden Marketing	\$ 426.12	Misc. Supplies for 4H Program workshop
16	8090	12/18/2019	M-80 Office Systems	\$ 739.28	Filing Cabinet needed for Western Pacific Tropical Research Center (WPTRC) Associate Directors' Office
17	8090	5/15/2020	Guam Rexall Drugs	\$ 402.35	Pulse Oximeter, Latex gloves / Disp. Masks for faculty and staff safety measures
18	8090	6/10/2020	Pacific LP Gas	\$ 366.00	100# LP Gas Refil for chemistry and microbiology labs
19	8090	7/27/2020	Alliance Metal SPEC	\$ 522.00	Accordion Shutter for Shower room in ALS
20	8090	8/15/2020	Beyond the Box	\$ 518.00	Apple Ipad with Apple Pencil for Western Pacific Tropical Research Center (WPTRC) staff use (Ares)
21	8090	11/12/2020	Napa Auto Parts Harmon	\$ 240.66	No Documents related to sample submitted by UOG other than bank payment documents.
22	8090	11/27/2020	GAN*guam	\$ 568.00	Bid Advertisement in PDN
23	8090	1/4/2021	ERC Trading Inc	\$ 1,099.00	5700W Generator
24	8090	2/15/2021	Hagens Inc.	\$ 1,000.00	Termite Pest Control services for UOG Triton Farm
25	8090	3/4/2021	Deesoniis	\$ 775.00	Parts for Split A/C unit repairs (ALS 125C, 127, 215)
26	8090	3/31/2021	Megabyte Guam	\$ 1,498.00	Laptop for WPTRC admin staff for remote work use
27	8090	4/6/2021	Pacific Trucking	\$ 567.84	Mulch for cycad maintenance (UOG Campus Site)
28	8090	5/9/2021	PayPal *Jgoodman	\$ 345.00	Solar lights for research station caretaker houses
29	8090	5/14/2021	Washland of Guam	\$ 1,495.00	Equipment repair for Fadian Hatchery operation (motor for tank & pond air supply)
30	8090	5/18/2021	B&H Photo	\$ 809.92	Camera lenses for photographing calamansi for image analysis
31	8090	6/7/2021	JWS Refrigeration	\$ 695.00	Installation services for ice machine
32	8090	6/9/2021	CPS Electric	\$ 1,294.30	Parts for Fadian Hatchery electrical room breaker repair
33	8090	7/6/2021	Americas BST Electricma	\$ 701.42	Parts and supplies for ALS Building electrical work
34	8090	7/9/2021	Island Equipment Co	\$ 784.50	Oxygen regulator, compressed oxygen for Fadian Hatchery (tank used to supply oxygen to hatchery ponds/tanks)
35	8090	8/6/2021	Todo Mauleg Porta Toil	\$ 418.00	ALS Building restroom plumbing repairs

Appendix 5: Credit and Purchase Card Samples Tested

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PURCHASE CARD SAMPLES TESTED, CONTINUED

No.	Card No	Transaction Date	Vendor	Amount	Description
36	8090	8/30/2021	East West Rental Cente	\$ 718.00	Backhoe rental for clearing aquapark construction area
37	8090	9/23/2021	Payless SPRMKTS Mangilao	\$ 80.97	Supplies/materials to support project activities
38	8090	12/3/2021	AFM Wholesale	\$ 809.00	Replacement refrigerator for Inarajan Research Station warehouse
39	8090	12/22/2021	Copy Express	\$ 1,496.00	Informational booklet on Guam's mahogany forest
40	8090	1/20/2022	ESRI	\$ 250.00	ArcGIS license renewal to support project activities
41	8090	2/9/2022	HD Guam	\$ 1,167.00	Silicone roof coating for Yigo caretaker house repair
42	8090	2/11/2022	ERC Maintenance	\$ 599.00	Bushcutter for Fadian Hatchery for facility maintenance
43	8090	3/21/2022	Hornet Sports	\$ 519.00	Exercise bike for grant research activities (respiratory physiology study)
44	8090	4/2/2022	Amazon.com*167F75Y80	\$ 462.77	Protective equipment cases (Two Pelican Camera Cases)
45	8090	4/25/2022	Morrico Equipment LLC	\$ 371.10	Trashbin rental for ALS cardboard and paper disposal
46	8090	6/28/2022	Betterbee	\$ 851.05	Research supplies for project experiments
47	8090	9/1/2022	Cash and Carry	\$ 141.12	Supplies for CNAS office use
48	8090	9/13/2022	DHL*W 1768202914	\$ 369.24	DHL Billing for soil samples sent to USDA-ARS for analysis
49	8108	4/5/2020	PayPal *THERAPYREJE	\$ 68.00	Samsung 860 EVO 500 GB Internal SSD to upgrade faculty member's laptop to run Windows 10 to teach Mathematics classes online
50	8108	8/31/2021	Better Day Guam	\$ 1,033.88	New office equipment for Math Warehouse Classroom changed to office space for new faculty
51	8108	4/8/2022	Underwater World of GU	\$ 255.00	Guided tour for AL-136L, Intro to Aquaculture for professor's lab
52	8108	4/11/2022	Ambyth Shipping & Trad	\$ 73.89	Shipping for DNS Reagents (Chemicals & Lab Equipment Supplies)
53	8108	4/12/2022	Culligan Pacific	\$ 556.00	Maintenance and Repair for DNS Science Building DI Water System
54	8108	5/19/2022	Graphic Center	\$ 680.00	CNAS Pinning Booklets Printouts
55	8108	7/13/2022	Leed Electric Inc	\$ 464.75	House 16 Generator Materials
56	8116	7/9/2020	GTA	\$ 299.00	No documents related to sample submitted by UOG
57	8116	5/26/2021	LinkedIn 5712793796	\$ 164.94	Advertisement for Triton Store Manager
58	8116	7/26/2021	Activecampaign, Inc	\$ 349.00	Professional Annual Subscription for Customer Relationship Management (CRM) for distribution of UOG emails
59	8116	8/2/2021	GOOGLE ADS4283711642	\$ 500.00	Google Ads for Recruitment and Retention campaign
60	8116	8/26/2021	Cherry Media Vision	\$ 749.95	UOG Jumbotron Computer and Maintenance (Replacement Industrial PC, Installation and Configuration, Maintenance Cleaning)
61	8116	9/24/2021	Benson Guam Enterprise	\$ 934.96	Supplies for Triton Store renovation
62	8116	9/28/2021	Guam PAK Express	\$ 998.75	Moving services for Triton store furniture (local move services, equipment, materials, labor for moving of approximately 6,000 lbs of used office furniture from origin to destination (moving crew, box truck, cargo van) and Forklift Rental.
63	8116	10/14/2021	Story Blocks*Video	\$ 360.00	Annual subscription for stock photos, video (Membership Purchase - Unlimited All Access - Video + Audio + Images)
64	8116	1/13/2022	Paddle.net* ELFSIGHT	\$ 120.00	Instagram Feed Enterprise Yearly Subscription (01/14/2022-01/13/2023)
65	8116	1/31/2022	PayPal *WRICE	\$ 740.00	IAC Entry
66	8116	2/17/2022	CASE	\$ 735.00	Circle of Excellence Awards Entry Fee
67	8116	3/2/2022	The Monterey Company	\$ 759.25	Custom Racing Medal (Distinguished Service Medal)
68	8116	6/4/2022	CRISP	\$ 570.00	CRISP Chat Messaging Plan Unlimited for Triton Advising Center
69	8116	6/10/2022	FACBK KDWXCC7MB2	\$ 749.42	Facebook Ads for UOG Retention and Recruitment Campaign
70	8116	6/28/2022	FACEBK 9P6QMDKLB2	\$ 900.00	Facebook Ads for UOG Retention and Recruitment Campaign

Appendix 5: Credit and Purchase Card Samples Tested

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PURCHASE CARD SAMPLES TESTED, CONTINUED

No.	Card No	Transaction Date	Vendor	Amount	Description
71	8116	7/21/2022	Mailchimp	\$ 225.00	Renewal Mailchip Monthly Plan 20001 to 25000 subscribers
72	8116	8/17/2022	Micropac, Inc	\$ 729.87	Bose Speaker and Cord for Guam Museum Exhibit
73	8116	8/18/2022	INTUIT *QuickBooks Onl	\$ 55.00	Online Essentials for Triton Store
74	8124	1/6/2021	Amazon Web Services	\$ 1,258.00	Two Amazon Relational Database Service (one-time fee).
75	8124	2/10/2021	Experian EXP PAY CC	\$ 90.97	SOH for two year of credit monitoring for one person
76	8124	2/22/2021	WISTIA Inc	\$ 240.00	Legacy Pro Plan Annual Subscription Renewal (02/22/2021-02/22/2022)
77	8124	8/26/2021	ARIN	\$ 500.00	Annual fee for membership to the American Registration for Internet Numbers
78	9210	2/25/2021	Dusit Thani Guam Resort	\$ 310.20	Welcome Gift for Spanish Delegation (Red Wine, Cheese & Charcuterie & Service charge)
79	9210	3/3/2022	Guahan Grill	\$ 882.36	Catering Services for Mes Chamorro Meeting (53 attendees - 26 from UOG & 27 from HOC/CAHA/Other) in San Diego, CA held on 03/06/2022
80	9210	3/7/2022	Occasions Café	\$ 1,895.91	Catering Services (Hors d'Oeuvres Buffet for 28 guests) in Washington, DC held on 02/26/2022
81	9557	8/4/2021	HD Guam	\$ 250.89	Vehicle Maintenance Supplies (Jumper Cables) and AC DC Meter, digital circuit breaker finder, for Office electrical issues
82	9557	5/16/2022	Radical PC	\$ 1,134.00	Zotac Geforce RTX 3060 Twin Edge 12 GB & DP to HDMI Converter Adaptor plug
83	377	6/12/2023	Shirley's Coffee Shop	\$ 103.15	Shirley's Coffee Shop Purchase (Personal Charge on 6/12/2023; Paid by Cardholder on 7/6/2023)
84	629	7/31/2023	Ross Stores #1902	\$ 157.76	Student Planners
85	629	8/11/2023	HD Guam	\$ 482.55	Plywood for Café Sirena (Carpentry and Electrical Material)
86	7650	5/16/2023	artbyciara.com	\$ 500.00	Ocean Mother Cover Illustration (Cover Design for UOG Press Book)
87	7650	7/19/2023	AMZN Mktp US*5D84Q3PO3	\$ 85.43	Shopping Bags From Amazon
88	8090	3/7/2023	AMZN Mktp US*H50W00801	\$ 1,326.55	Autoclave equipment for Hatch related projects
89	8090	9/26/2023	Compacific	\$ 1,198.00	Replacement Computer for professor's research projects at Western Pacific Tropical Research Center
90	8116	1/11/2023	Crown Awards Inc	\$ 975.69	Medal Awards for President's Cup
91	8116	7/6/2023	FACEBK L2JPQPPLB2	\$ 900.00	Advertising for UOG Recruitment & Retention Campaign
92	9557	10/13/2022	Beyond the Box	\$ 238.00	Apple Products (Mouse and Keyboard) for staff

\$ 54,840.06

Appendix 5: Credit and Purchase Card Samples Tested

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BOOKSTORE CREDIT CARD SAMPLES TESTED

No.	Card No	Transaction Date	Description	Amount	Description
1	0533	12/18/2019	Chengandtsu Company	\$ 1,222.37	Chinese Language Textbooks and Workbooks for Resale
2	1260	10/30/2019	VWR International Inc	\$ 1,961.00	Ward's BSCS Dissecting Kit for Resale
3	1260	11/18/2019	Teamwork Promotional	\$ 6,070.00	Men's and Women's Cardigans with UOG logo Embroidered for Resale
4	1260	1/3/2020	Hands On Labs INC	\$ 10,920.00	Lab Kits
5	1260	1/25/2020	Mascot Factory INC	\$ 1,790.40	Keychains and other items
6	1260	3/6/2020	HD Guam	\$ 2,034.00	300 75-count Wipes
7	1260	3/26/2020	Amazon.com*8U9SJ0S13	\$ 573.39	Two Apple iPads
8	1260	4/3/2020	OMNI APPAREL Inc	\$ 7,045.80	Mesh Polos
9	1260	4/8/2020	R&D Specialty Company	\$ 632.12	48 Camper Stainless Mug
10	1260	4/28/2020	PayPal *BlueberryMU	\$ 4,500.00	1500 Black adult masks
11	1260	5/6/2020	D&H Distributing	\$ 18,050.25	25 HP Laptops
12	1260	5/8/2020	Labsource Inc	\$ 1,265.66	18 200-count Nitrile Glove packs (Various sizes)
13	1260	5/8/2020	Katom Resta	\$ 2,199.90	10 1-Gallon Alcohol hand sanitizer
14	1260	6/29/2020	CI-Group	\$ 3,650.00	1440 Antibacterial Wipes for Resale (50% Deposit)
15	1260	6/29/2020	Megabyte Guam	\$ 4,495.00	5 Acer Laptops
16	1260	7/17/2020	VF Outdoor	\$ 2,063.14	Jansport Backpacks and Pouches for Resale
17	1260	7/21/2020	Blue 84 College by Lak	\$ 2,179.56	Full Zip Hoodies for Resale
18	1260	9/23/2020	NASCO	\$ 3,294.73	Three Simulaids Weighted CPR Manikin
19	1260	11/5/2020	Rogue	\$ 3,310.72	Rogue exercise equipment
20	1260	11/7/2020	Amazon Prime*281D595Z1	\$ 12.99	Amazon Prime Membership
21	1260	11/20/2020	AMZN Mktp US*4F79F4LO3	\$ 6,599.30	Various Electronic & Video Game items
22	1260	3/10/2021	www.Razer.com	\$ 3,599.98	Two Razer Blade 15 Base Edition Laptop
23	6224	5/20/2021	The Douglas Stewart CO	\$ 1,189.86	40 Skulcandy Earbuds for Resale
24	6224	8/28/2021	DMI*Dell SM Bus	\$ 4,577.58	Two Dell Laptops
25	6224	9/1/2021	PayPal *Art Fabrics	\$ 250.12	Fabric Samples of Island Print
26	6224	12/7/2021	Hornet Sports	\$ 251.00	Deposit for 30 DryFit Polos for Resale at Bookstore
27	6224	12/29/2021	Cash and Carry	\$ 835.73	200 Canvas bags for Employee Holiday Mixer
28	6224	1/31/2022	AMZN Mktp US*ZY0A21HG3	\$ 5,321.71	Three Dell All-in-One Computers and USB attachments (Special Order for Office of Institutional Effectiveness Team)
29	6224	2/4/2022	Newegg INC	\$ 1,650.32	Dell Computer Monitors and Computer Equipment (Special Order for E-Sports Manager Computer Center)
30	6224	4/6/2022	AMZN Mktp US*1H84l5MJ0	\$ 5,007.97	Three Dell Computers (Special Order for EMSS-IAI)

Appendix 5: Credit and Purchase Card Samples Tested

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BOOKSTORE CREDIT CARD SAMPLES TESTED, CONTINUED

No.	Card No	Transaction Date	Description	Amount	Description
31	6224	4/22/2022	D&S Campus Café	\$ 1,827.50	Baked Food for Sale at Bookstore
32	6224	5/1/2022	B&H Photo	\$ 1,592.85	One Lenovo Legion 5 Gaming Laptop
33	6224	5/19/2022	Simply NUC	\$ 1,054.00	KIT, LUMO Hardware Essentials Bundle, Astra camera, Ruby R3
34	6224	7/9/2022	AMZN Mktp US*FY7F811W3	\$ 547.10	Academic Planners and Inserts for sale at the bookstore
35	6224	7/10/2022	VCN*HarvestChristianAC	\$ 1,541.25	Four Optoma GT 1080HDR Short Throw Projectors
36	6224	7/11/2022	DHL*I	\$ 1,325.14	DHL Shipping Charges for Triton Store
37	6224	7/15/2022	Pops Bakeshop	\$ 3,682.55	Pops Bakery Baked food for resale
38	6224	8/9/2022	Apple.com	\$ 4,606.81	Two 24-inch Apple iMac desktop computers for CLASS Professor
39	6224	9/12/2022	Cali Cakery	\$ 581.20	Cali Cakery Baked Foods for sale
40	4962	2/7/2023	Amazon Prime*9Z9LT3O93	\$ 14.99	Amazon Prime Membership for Triton Store
41	4962	8/25/2023	Amazon.com*TQ0T95WM1	\$ 93.04	Four 20-count Jack Links Beef Sticks for Resale
42	4962	8/19/2023	AMZN Mktp US*TO9KN9YG1	\$ 145.55	One HOOBRO kitchen island with storage for Café Sirena Opening
43	4962	9/22/2023	AMZN Mktp US*TX04N0QZ1	\$ 183.54	One San Jamar Saf-T-Ice Plastic Ice Tote
44	4962	9/19/2023	AMZN Mktp US*TX9ZU0Z01	\$ 191.71	One Launceter Commercial Faucet with Sprayer
45	4962	8/20/2023	Amazon.com*TQ3961S0	\$ 240.80	Two CyberPower EC850LCD Ecologic Battery Backup & Surge Protector UPS System (Special Order for SBDC)
46	4962	9/12/2023	AMZN Mktp US*TR5FC8DC0	\$ 252.62	Various Toiletries and Medicines for Resale at Triton Store
47	4962	9/19/2023	AMZN Mktp US*TX94F1UD2	\$ 399.12	Laptop bag, Pencil Case, Sony Noise Cancelling Headphones (Special Order for Student to use Ed Award)
48	4962	12/30/2022	Alfred Music Promotion	\$ 804.46	Music Course Materials
49	4962	9/22/2023	Rice & Ramen	\$ 1,164.00	Rice and Ramen Hot foods for Resale at Triton Store
50	4962	8/2/2023	Cali Cakery	\$ 1,631.55	Blanket Purchase Order for Baked Food for Triton Store
51	4962	9/22/2023	Alibaba.com	\$ 3,795.92	Printing of 1000 UOG Ina Deskubre Coffee Table books for President's Investiture Ceremony
52	4962	9/7/2023	Nestle USA	\$ 7,984.05	Nestle Products for Café Sirena
					\$ 140,214.35

Appendix 5: Credit and Purchase Card Samples Tested

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CNAS AND MARINE LAB CREDIT CARD SAMPLES TESTED

No.	Card No	Transaction Date	Vendor	Amount	Description
1	0657	11/19/2020	American Medical Cente	\$ 390.00	Physical Exam and COVID Test for New Employee at Marine Lab
2	0657	4/1/2021	AMZN Mktp*8Z5S08VR3	\$ 2,676.94	Microscopes and Microscope supplies for Marine Lab
3	0657	6/8/2021	PAC-RIM Medical Technl	\$ 6,194.00	Stereo Microscope for Research Project
4	0657	9/20/2021	Ross Store	\$ 113.81	Misc. household items for the Marine Lab Visitors Housing
5	0657	9/20/2021	Kmart 7705	\$ 119.89	Misc. household items (including laundry basket) for the Marine Lab Visitors Housing
6	0657	9/20/2021	Cost U Less	\$ 469.50	Misc. household items (Beddings) for the Marine Lab Visitors Housing
7	0657	10/6/2021	Ching Brothers Enterpr	\$ 774.92	Remaining balance on 3 Computer Desks and 6 Office Chairs
8	2357	10/3/2019	Travel Pacificana	\$ 404.79	Travel - Visa Fee for Dean to attend Global Confederation of Higher Education Associations for Agricultural and Life Sciences Conference in Nanjing, China (Travel Period from 10/27/2019 - 10/30/2019)
9	2357	10/4/2019	ChinaEast	\$ 438.50	Travel - Airfare for Dean to attend Global Confederation of Higher Education Associations for Agricultural and Life Sciences Conference in Nanjing, China (Travel Period from 10/27/2019 - 10/30/2019)
10	2357	10/4/2019	Air China	\$ 564.27	Travel for Dean to attend conference in Nanjing, China C): No quotation H) - K): Documentation provided does not prove the following Criteria under these sections Auditor's Note: Unsure if card is allowed to be used for purchase of airline tickets
11	2357	10/4/2019	United	\$ 643.44	Travel for Lee S Yudin to attend conference in Nanjing, China
12	2357	11/7/2019	TFS*Fisher SCI ATL	\$ 1,295.04	Hydrochloric Acid, Potassium Hydroxide, Export Packing, Airfreight Charge, Insurance for Professor
13	2357	1/14/2020	Homedeport.com	\$ 1,576.91	Troy-Bilt Gas Tiller
14	2357	9/3/2020	Northwest Marine Tech	\$ 1,505.00	VIFE Refill and VI Light
15	2357	12/25/2020	DMI* Dell SM Bus	\$ 2,220.42	Dell Mobile Precision 7750 & Dell Premier wireless Keyboard & mouse for Faculty
16	2357	2/9/2021	Mr. Rubbishman	\$ 528.75	Mr. Rubbishman Trash Services for House 28 @ Dean's Circle
17	2357	3/4/2021	www.whova.com	\$ 2,099.00	UOG Stem Conference Mobile App and Services
18	2357	6/11/2021	Dropbox*6KH4NGWFXG8V	\$ 2,600.00	Dropbox Annual Renewal
19	2357	6/30/2021	SP * Creation Engine	\$ 1,736.00	Adobe Acrobat Subscription Renewal
20	2357	8/22/2021	PYIMAGESEARCH	\$ 2,500.00	Professional Development materials for Professor
21	2357	12/20/2021	IMG Insurance	\$ 1,689.60	Health Insurance Cost required for Professor to acquire work visa
22	2357	1/5/2022	Amazon.com*E67TJ4U43	\$ 3,029.73	Carson MicroFlip microscope for AL-102L Lab
23	2357	2/20/2022	B&H Photo	\$ 8,673.16	Cameras and Camera equipment for UOG CNAS Media Team
24	2357	2/23/2022	IN'Auric Enterprises	\$ 1,155.30	Reagents for Chemistry laboratory practicals
25	2357	2/24/2022	WSTCO Quality FEED	\$ 183.50	Fertilizer
26	2357	3/31/2022	Dominos Pizza Mangilao	\$ 164.90	Pizza for UOG Titration competition at 2022 Charter Day
27	2357	3/31/2022	Subway 23416	\$ 270.00	Subway sandwiches for UOG Titration competition at 2022 Charter Day
28	2357	4/10/2022	The Drip Store	\$ 2,210.52	Drip Line supplies & Materials needed to replace existing mist lines at Hatch Nursery @ Hse#34
29	2357	4/25/2022	SP Shop 4-H	\$ 2,478.45	Supplies and Materials for 4-H workshops and clubs
30	2357	5/10/2022	King Bus Tour	\$ 480.00	Bus transportation for Benavente Middle School students to UOG for 4-H Program
31	2357	5/24/2022	Ron's Diner	\$ 700.00	50 Meals (Lunch and Dinner) for 25 days (05/25/2022 to 06/28/2022) for Dorm Student
32	2357	7/8/2022	PIC Daypax Counter	\$ 1,560.00	Waterpark Passes for Children and Adults for 4H Military Summer Camp activities
33	2357	7/14/2022	PIC Accounting Office	\$ 1,690.00	Waterpark Passes for Children and Adults for 4H Military Summer Camp activities
34	0657	10/27/2022	Dan World LTD	\$ 869.00	Professional Liability Insurance for Scuba diving Instructor
35	0657	1/18/2023	KN's Sandwiches	\$ 184.00	Food for Marine Lab Retreat
36	0657	2/2/2023	Crown Bakery	\$ 42.00	Food for Marine Lab Retreat
37	0657	7/12/2023	eBay O*12-10279-84557	\$ 1,589.04	Supplies for ML Boats that is used for research purposes
38	2357	12/2/2022	Westin Resort Guam FD	\$ 471.00	UOG CNAS Christmas Dinner
39	2357	2/9/2023	Jeffs Pirates Cove Inc	\$ 1,500.00	Advanced Payment for Venue for 2nd Annual CNAS Migratory Bird Celebration (Water, Power, Outside Tents and Tables)
40	2357	7/12/2023	B&H Photo	\$ 7,328.61	Macbook and 2 iMac desktop computers for UOG staff
41	2357	9/12/2023	WWW.RENOGY.COM	\$ 5,269.91	Power Items to ensure uninterrupted operation of propagation systems and prevent any disruptions to ongoing lab experiments at CNAS

\$ 70,389.90

Appendix 5: Credit and Purchase Card Samples Tested

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BUSINESS OFFICE CREDIT CARD SAMPLES TESTED

No.	Card No	Transaction Date	Description	Amount	Description
1	3204	8/10/2021	PIZZA HUT *031290	\$ 399.50	300 Personal Pan Pizzas for Fanuchanan 2021 New Student Orientation
2	3204	8/16/2021	Davis Management Group	\$ 600.00	Registration for four PTAC Staff to attend The Small Business Training Week 2021
3	3204	8/23/2021	AMZN Mktp US*2D6CV4B92	\$ 880.85	Electronic equipment to hold outdoor Face 2 Face Academic Instruction
4	3204	8/27/2021	Amazon.com*257IH5J90	\$ 1,279.26	Special Education Books for CEDDERS Training
5	3204	8/27/2021	Three Squares	\$ 805.00	65 Lunch Boxes for New Faculty Orientation and Island Wisdom Session
6	3204	10/12/2021	Event Leadership Insti	\$ 3,336.00	Virtual Event & Meeting Management Certificate Course for Global Learning & Engagement Staff
7	3204	10/14/2021	Zero to Three	\$ 1,797.00	ZERO TO THREE Annual Conference 2021 for three CEDDERS staff
8	3204	10/19/2021	Swipedon Ltd	\$ 1,740.27	Enterprise Annual (Upgrade current license to Enterprise Plan)
9	3204	10/20/2021	Hubspot Inc	\$ 14,546.63	One-year subscription for UOG inbound marketing campaigns
10	3204	12/17/2021	Wiley	\$ 223.81	One-year renewal subscription to Dean and Provost Journal
11	5886	3/1/2022	PayPal *EXPRESSCARE	\$ 6,200.00	20 Rapid COVID Antigen Tests, 20 Flu Shots, 20 Physicals for Certified Nursing Assistant Program Participants
12	5886	4/8/2022	empowerguamdeaf.wixsit	\$ 497.32	Chamorro language Books for the hearing impaired
13	5886	4/11/2022	ChronicleHi	\$ 3,480.00	Advertisements to hire Administrator and Faculty positions in Chronicle of Higher Education/Philanthropy
14	5886	4/12/2022	Onward Mangilao Golf C	\$ 710.00	Deposit for Leadership Retreat at Mangilao Golf Club (Conference Room Rental, Breakfast, Iced Tea & Water - 30 attendees)
15	5886	5/3/2022	AMZN Mktp US*131MA5Q11	\$ 1,901.70	Various Textbooks for School of Nursing Faculty
16	5886	5/25/2022	The Tsubaki Tower-F/O	\$ 953.55	Nursing Class of 2022 Luncheon at Casa Oceano Tsubaki Tower
17	5886	6/7/2022	Microsoft*Store	\$ 5,199.80	Microsoft Office 360 Subscriptions (20) for Guam AHEC Subaward Grant
18	5886	6/22/2022	Apple.com/Bill	\$ 299.99	Four Apple Final Cut Pro Licenses for CEDDERS
19	5886	6/23/2022	Red Hat Inc.	\$ 2,499.00	Red Hat Software for Office of Technology
20	5886	6/29/2022	Westin RSRT Guam FD	\$ 500.00	UOG Student Council Inaguration Ceremony
21	5886	7/9/2022	Dropbox*DWGG81DVR4VW	\$ 3,830.40	23 Dropbox licenses for SBDC
22	5886	7/27/2022	Flywheel	\$ 300.00	CEDDERS Website Hosting Service Renewal
23	5886	7/28/2022	Help	\$ 1,221.15	750 Intermapper Servers
24	5886	7/28/2022	Inmotionhosting.com	\$ 4,613.88	Commercial Class 1000 Dedicated Server 1 Year Subscription Renewal
25	5886	8/23/2022	United	\$ 2,325.85	Roundtrip Airfare Travel for UOG CEDDERS Consultant for Autism Diagnostic Observation Schedule from Los Angeles, CA - Guam
26	5886	8/23/2022	DJI Drones	\$ 2,474.00	DJI Drone Kits for Data Collections and Aerial Survey
27	5886	8/26/2022	fs.com Limited	\$ 3,181.00	Restock QSFPs and Multimode Cables
28	5886	8/29/2022	google Gsuite_pacific	\$ 4,032.00	28 Google Workspaces for SBDC
29	5886	9/9/2022	AMZN Mktp US*1F2DK71A0	\$ 174.42	One Munsell, Rock Book of Color
30	5886	9/23/2022	Nova Tech Internationa	\$ 485.01	Six Ohaus AX8201/E Adventurer AX Precision Balance, External Calibration 8200
31	8212	10/21/2019	Korean Air	\$ 1,716.69	Roundtrip Airfare from Auckland - Guam for guest speaker to give Keynote Address at College of Liberal Arts and Social Sciences Annual Research Conference
32	8212	10/24/2019	UNITED	\$ 670.39	Roundtrip airfare from Guam - Palau for staff to assist MOE staff
33	8212	10/29/2019	Amazon.com*DA8NN3513	\$ 2,820.25	Two New Apple Macbook Pro for School of Health
34	8212	10/31/2019	WAV*Wooter Apparel	\$ 1,084.80	20 UOG Men's Soccer uniforms
35	8212	11/2/2019	Hilton Hotels Anatole	\$ 1,055.75	Lodging for staff to attend the 2019 Annual Strategic Enrollment Conference in Dallas, Texas
36	8212	11/5/2019	UNITED	\$ 1,710.33	Roundtrip airfare from Guam - Virginia for staff to attend 2020 EFNEP in Arlington, Virginia
37	8212	11/15/2019	Travel Pacificana	\$ 100.00	Name change fee for traveler
38	8212	11/15/2019	Pactours LLC	\$ 1,695.79	One way airfare from Lubbock to Guam for new faculty
39	8212	11/19/2019	Amazon Web services	\$ 1,258.00	Remote database management system for website functionality
40	8212	11/22/2019	Internet2	\$ 2,250.00	InCommon Level 5 Certificate service yearly subscription

Appendix 5: Credit and Purchase Card Samples Tested

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BUSINESS OFFICE CREDIT CARD SAMPLES TESTED, CONTINUED

No.	Card No	Transaction Date	Description	Amount	Description
41	8212	12/10/2019	ETS*PUBS and Software	\$ 6,120.00	Praxis Test vouchers for GDOE teacher certification. (UOG was awarded the contract for Praxis test prep)
42	8212	1/3/2020	UNITED	\$ 1,890.25	Roundtrip airfare ticket for staff to perform consultation services for UOG EMSS
43	8212	1/8/2020	Fiesta Resort Guam	\$ 500.00	Advance Deposit for Room Rental for GDOE K - 12 Sequence to Digital Learning Conference
44	8212	1/13/2020	PAL AIR 07974912344221	\$ 1,170.89	Roundtrip for staff from Guam - Melbourne, Australia to attend 2020 Apricot Fellowship
45	8212	1/14/2020	PayPal *Apricot	\$ 792.00	APRICOT 2020 Conference Registration for staff (Junior Information Security Analyst)
46	8212	1/28/2020	HIGHEREDJOBS.COM	\$ 4,125.00	Higher Ed Jobs FY2020 Faculty and Administrator Ads
47	8212	2/2/2020	The Service Bureau	\$ 499.00	Software Update Credit Manager Software to report student to Credit Bureau
48	8212	2/3/2020	Best Western	\$ 997.85	Hotel stay for staff in Melbourne, Australia for APRICOT 2020
49	8212	2/10/2020	UNITED	\$ 2,555.40	Roundtrip airfare from Guam - South Carolina and Texas for staff to attend Bridge 2020 Soft docs Conference
50	8212	2/12/2020	UNITED	\$ 1,570.85	Roundtrip airfare ticket for staff to attend National Extension and Research Administrative Officers Conference 2020 in St. Louis, Missouri
51	8212	2/20/2020	UNITED	\$ 2,078.85	Roundtrip airfare ticket for staff to attend 2020 NEROAOC Meeting in St. Louis, Missouri and visit NIFA Office in Kansas City.
52	8212	2/21/2020	Pactours LLC	\$ 3,010.70	Roundtrip airfare ticket for two staff from Guam - Orange County, California to attend WESTOP Conference
53	8212	5/29/2020	EPOCH *MELTWATER	\$ 3,000.00	Meltwater Americas License Renewal for Media Monitoring Service
54	8212	6/15/2020	PayPal *FUSIONLAYER	\$ 1,797.00	Fusion Layer Premium Support for FL DNS (three year contract 05/17/2020-05/16/2023)
55	8212	6/17/2020	IU FMS AR	\$ 1,250.00	Indiana University FY 2021 REN-ISAC Institutional Membership Renewal
56	8212	6/18/2020	COE	\$ 4,050.00	Council for Opportunity in Education (COE) Annual Institutional Membership Renewal
57	8212	6/25/2020	FS*TechSmith	\$ 1,571.70	10 Camtasia 2020 Education licenses
58	8212	7/7/2020	AMZN Mktp US*MJ8997QF1	\$ 299.95	One BenzaRid 4 Gallon Set Hospital disinfectant Spray
59	8212	7/9/2020	WESTOP	\$ 1,030.00	14 WESTOP Staff Membership Fee
60	8212	7/10/2020	Learning A-Z, LLC	\$ 21,246.25	One Learning A-Z License for 1 year of online classroom for reading (for 115 classrooms)
61	8212	8/11/2020	ASANA.COM	\$ 2,998.80	No Documents provided to support sample, need to inquire with UOG
62	8212	8/11/2020	INMOTIONHOSTING.COM	\$ 4,653.88	Document provided does not support sample
63	8212	8/25/2020	SP* CREATION ENGINE	\$ 7,353.00	12 Months Adobe Cloud User License Renewal (19 licenses)
64	8212	8/27/2020	CBA*ACRONIS	\$ 1,918.00	One Acronis Cyber Backup Workstation and Two Acronis Cyber Backup Servers
65	8212	9/20/2020	AAQEP.ORG	\$ 5,000.00	No Documents provided to support sample.
66	8212	10/26/2020	Merizo Seaside Bed & Breakfast	\$ 1,500.00	UOG Press writing retreat stay for four days
67	9418	2/29/2020	United	\$ 1,809.85	Roundtrip Airfare for staff from Guam - St. Louis, Missouri to attend NAFSA Annual Conference
68	9418	3/17/2020	WPY *VoiceThread	\$ 5,499.00	Higher Education Site License Renewal
69	9418	8/12/2020	SHERATON LAGUNA GUAM	\$ 1,165.50	No Documents provided to support sample
70	9418	12/16/2020	ACADEMIC IMPRESSIONS I	\$ 5,000.00	10 One-year Academic impressions Annual membership
71	9418	1/28/2021	Sheraton Laguna Guam	\$ 1,609.50	10-Day hotel stay for off-island staff (School of Education)
72	9418	2/23/2021	Sheraton Laguna Guam	\$ 160.95	One Day hotel stay for off-island staff (School of Health)
73	9418	2/25/2021	Insight Assessment	\$ 14,496.47	Payment for six outstanding invoices in FY 2020
74	9418	3/2/2021	WPY*VoiceThread	\$ 6,104.00	Higher Education Site License Renewal
75	9418	3/17/2021	UNITED	\$ 3,694.52	One way airfare for New Faculty and family from Perth, Australia to Guam
76	9418	3/26/2021	Apple.com/US	\$ 16,675.37	One Custom Made Apple Mac Pro Computer System for the UOG NASA grant
77	9418	4/1/2021	B&H Photo	\$ 3,430.51	Five Lacie 16TB External Hard Drives
78	9418	4/10/2021	ETS*INV BI21021696	\$ 4,402.00	34 Praxis Test Vouchers
79	9418	4/16/2021	AMZN Mktp US*DJ6Y32YM3	\$ 2,646.92	Various Electronic Equipment for Classrooms to be able to support hybrid learning due to social distancing
80	9418	4/26/2021	AMAZON.COM*0M97234F3 A	\$ 500.00	25 Amazon Gift Cards for Research Participants

Appendix 5: Credit and Purchase Card Samples Tested

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BUSINESS OFFICE CREDIT CARD SAMPLES TESTED, CONTINUED

No.	Card No	Transaction Date	Description	Amount	Description
81	9418	5/20/2021	X-Chair	\$ 2,865.00	Two Xchairs (Office Chairs) with add ons
82	2651	6/4/2021	BlueSky Apps	\$ 500.00	Blue Sky Enterprise
83	2651	7/7/2021	2CO.COM*Questionmark	\$ 4,144.00	Nursing License Exams
84	2651	7/9/2021	Smart ERA Pacific	\$ 2,680.00	Slatwall
85	2651	7/14/2021	UNITED	\$ 1,627.45	Roundtrip airfare for staff from Guam to Las Vegas for 2021 SHRM Conference
86	2651	7/20/2021	AMZN Mktp US*2E9844SY1	\$ 5,890.27	Various Computer Equipment (Printer, Webcam, Conference Microphone, Desktop Computer, Standing Desk, Laptop)
87	2651	7/21/2021	GoPro Inc.	\$ 1,099.22	Go Pro Subscription and Equipment for Coastal Research Projects
88	2651	3/4/2022	Sheraton Denver	\$ 750.08	Hotel Stay for Jesse Bamba to attend ICM conference in Denver
89	2651	3/9/2022	Paypal *Expresscare	\$ 663.00	TB/PPD Tests for Certified Nursing Assistant Program Students with the School of Health
90	2651	3/14/2022	Onward Mangilao Golf C	\$ 795.00	WERI Strategic Planning Retreat
91	2651	3/17/2022	Atlantis Casino Resort	\$ 458.44	Hotel Stay for staff to attend the WEDA Conference in Reno, Nevada
92	2651	3/31/2022	Amazon.com	\$ 2,947.90	Two Apple iMac Computers
93	2651	3/31/2022	United	\$ 4,751.65	Roundtrip airfare for Staff to go to Accreditation Resource Conference in San Francisco
94	2651	4/18/2022	United	\$ 2,310.45	Roundtrip airfare for Staff to attend 2022 National Health Outreach Conference in Kansas City
95	2651	9/30/2022	RAINFOCADOBE M22	\$ 1,690.00	Conference Registration for Staff
96	2651	10/10/2022	Ares Hotel	\$ 1,359.02	Hotel Stay for Staff
97	2651	10/13/2022	Council on Social Work	\$ 2,010.00	Conference Registration for 3 staff to attend CSWE conference
98	2651	10/18/2022	United	\$ 4,496.65	Roundtrip airfare for Senior Vice President to attend WASC Commission Retreat and APLU conference
99	2651	10/20/2022	United	\$ 49.50	Charge to switch basic fare to united economy for staff
100	2651	10/20/2022	PACRAO	\$ 500.00	Conference Registration for staff to attend PACRAO conference
101	2651	10/21/2022	United	\$ 21.90	Charge for tax for roundtrip airfare for staff to attend APAFS
102	2651	10/21/2022	www.aacrao.org	\$ 1,750.00	Conference Registration for staff to attend Strategic Enrollment Management conference
103	2651	10/21/2022	United	\$ 3,530.84	Roundtrip airfare for staff to attend PACRAO conference
104	2651	10/23/2022	United	\$ 97.00	Need UOG to resubmit the documents as they are illegible due to the way it was scanned
105	2651	11/22/2022	Courtyard Kona Beach	\$ 1,527.61	Hotel Stay for staff to attend ECOP 4H Leadership Conference
106	2651	11/27/2022	Accutrain Corporation	\$ 750.00	Conference Registration for staff to attend innovative Educational Summit in San Antonio
107	2651	11/28/2022	Association	\$ 11,655.00	Conference Registration for Board of Regents members to 2023 National Conference on Trusteeship
108	2651	11/29/2022	Courtyard Kona Beach	\$ 1,778.92	Hotel Stay for staff to attend ECOP 4H Leadership Conference
109	2651	11/29/2022	United	\$ 3,334.65	Roundtrip airfare for staff to attend 2023 National Conference on Trusteeship
110	2651	11/30/2022	United	\$ 339.99	Roundtrip airfare for staff to attend CNMI PSS Cohort graduation
111	2651	11/30/2022	Korean	\$ 663.09	Roundtrip airfare for staff to promote GVB Year End Customer Appreciation Event and to meet with Korean Universities
112	2651	12/8/2022	World of concrete	\$ 700.00	Conference registration for staff to attend World of Concrete Conference in Las Vegas
113	2651	12/13/2022	United	\$ 1,905.82	Roundtrip airfare for staff to attend APPA's Continuous LEarning Event 2022-2023 in Fort Worth, Texas
114	2651	12/23/2022	Home 2 Suites	\$ 202.95	No Documents provided to support sample, need to inquire with UOG
115	2651	12/23/2022	Reservation HolidayRE	\$ 540.45	Hotel Stay for visiting scientist to visit the Guam Aquaculture Training & Development Center
116	2651	12/27/2022	Philipp07907939773129139	\$ 1,191.69	Roundtrip airfare for Senior Vice President to visit with officials in Taiwan
117	2651	1/5/2023	Philipp07907967994360189	\$ 1,474.49	Roundtrip airfare for staff to attend 2023 Taiwan - Guam Austronesian International Arts Festival
118	2651	1/18/2023	ChronicleHI	\$ 3,915.00	FY 2023 Faculty & Administrator job ads
119	2651	1/19/2023	Higheredjobs.com	\$ 2,250.00	FY 2023 Faculty & Administrator job ads
120	2651	1/24/2023	UFLEF Conferences	\$ 1,275.00	Conference Registration for 3 people to attend National Coordinator's Conference

Appendix 5: Credit and Purchase Card Samples Tested

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BUSINESS OFFICE CREDIT CARD SAMPLES TESTED, CONTINUED

No.	Card No	Transaction Date	Description	Amount	Description
121	2651	1/30/2023	Western Association of	\$ 2,025.00	Conference Registration for 3 people to attend WACUBO Pacific Rim Conference in Hawaii
122	2651	2/2/2023	CSU Northridge	\$ 626.25	Conference Registration for staff to attend 38th Annual conference at CSU Northridge
123	2651	2/3/2023	United	\$ 3,465.12	Roundtrip airfare for staff to attend 45th Annual Westop Conference in Nevada
124	2651	2/9/2023	FSP*APPA Leadership	\$ 1,495.00	Conference for staff to attend APPA's Continuous Learning Event 2022-2023 in Fort Worth, Texas
125	2651	2/20/2023	OPEN LMS Connected	\$ 1,200.00	Conference registration for 2 staff to attend Open LMS Connected 2023 Users Conference
126	2651	2/21/2023	United	\$ 2,313.12	Roundtrip airfare for 2 staff to attend Open LMS Connected 2023 Users Conference
127	2651	2/24/2023	HGSE PROG IN PROF ED	\$ 5,900.00	Program registration for staff to attend Management Development Program from 6/4/23 - 6/9/23 with Professional Education Harvard Graduate school of Education
128	2651	3/9/2023	UT Conferences EC	\$ 725.00	Conference registration for staff to attend 2023 NERAOC Conference in Nashville
129	2651	3/9/2023	APTAC	\$ 2,985.00	Conference registration for staff to attend APTAC Annual Spring Conference in San Diego
130	2651	3/13/2023	NGMA	\$ 1,243.00	Conference registration for staff to attend NMGA Annual Grants Training in Washington, DC
131	2651	3/16/2023	Screencloud	\$ 1,080.00	Renewal Subscription for Software
132	2651	3/27/2023	Smartsheet	\$ 1,800.00	Smartsheet project management services
133	2651	3/24/2023	United	\$ 1,963.12	Roundtrip airfare for staff to attend Seattle College Tour for Upward Bound Seniors
134	2651	4/7/2023	Philippp07907967994479159	\$ 351.90	Roundtrip airfare for staff to attend Asia-Pacific Coral Reef Symposium in Singapore
135	2651	4/20/2023	United	\$ 31.60	Taxes for Roundtrip Airfare for graduate student to attend Asia-Pacific Coral Reef Symposium in Singapore
136	2651	4/20/2023	Creative Network IN	\$ 5,190.00	Conference Registration for 2 staff to attend Creative Pro Week 2023 Conference in Arizona
137	2651	4/23/2023	United	\$ 2,688.84	Roundtrip airfare for candidate for UOG president to meet and greet UOG leardership as UOG Presidential Search Finalist
138	2651	4/25/2023	NACUBO	\$ 970.00	Conference Registration for staff to attend NACUBO Annual Meeting in Florida
139	2651	4/26/2023	Admin Prof Conference	\$ 1,595.00	Conference Registration for staff to attend Administrative Professionals Conference
140	2651	4/27/2023	American Academic Lead	\$ 2,850.00	Conference Registration for staff to attend American Academic Leadership Institute Leadership Development Academy
141	2651	5/1/2023	United	\$ 495.99	Roundtrip airfare for staff to attend MPA CNMI Cohort graduation
142	2651	5/9/2023	SocietyForHumanResourc	\$ 2,195.00	Conference Registration for staff to attend 2023 SHRM Conference in Las Vegas
143	2651	5/12/2023	Korean	\$ 1,858.29	Roundtrip airfare for staff to travel to Taiwan for 4H Conference
144	2651	6/5/2023	United	\$ 12.60	Roundtrip airfare for student to go to Pohnpei due to Displacement from Typhoon mawar
145	2651	6/13/2023	United	\$ 703.39	Roundtrip airfare for staff from Guam to Pohnpei to host Farmer Focus Conference
146	2651	6/15/2023	Renaissance Asheville	\$ 1,290.93	Hotel Stay for staff to attend 2023 Association for Commincation Excellence conference in Asheville, North Carolina
147	2651	6/21/2023	United	\$ 152.00	Roundtrip airfare for staff to attend American American Association of State Colleges and Universities Student Success and Equity Intensive Summit in Indianapolis
148	2651	7/10/2023	Ruffalocody	\$ 995.00	Roundtrip airfare for staff to attend 2023 RNL National Conference in Nashville
149	2651	7/10/2023	Booking.com	\$ 1,417.04	Hotel Stay for staff to attend 2023 RNL National Conference in Nashville, Tennessee
150	2651	7/13/2023	United	\$ 3,900.12	Roundtrip airfare for student to present at Islands of Opportunity Alliance Student Symposium at University of Hawaii Hilo
151	2651	7/14/2023	United	\$ 870.39	Roundtrip airfare for staff to attend a Legislation and Regulations Seminar with the Council for Opportunity in Education in Palau
152	2651	7/18/2023	United	\$ 3,758.92	Roundtrip airfare for staff to attend 2023 Agricultural & Applied Economics Association Annual meeting in Washington, DC
153	2651	7/20/2023	United	\$ 11.20	Roundtrip airfare for student to conduct UOG/Saipan Baseball Friendship Clinic in Saipan
154	2651	7/27/2023	Agentur Pty LTD	\$ 570.45	Conference Registration for staff to attend SER 2023 10th World Conference in Darwin Australia
155	2651	8/7/2023	NACADA	\$ 500.00	Conference Registration for staff to attend 2023 NACADA Annual Conference in Orlando, Florida
156	2651	8/18/2023	Korean	\$ 819.69	Roundtrip airfare for staff to attend 2023 Agricultural & Applied Economics Association Annual meeting in Washington, DC
157	2651	8/21/2023	United	\$ 3,880.12	Roundtrip airfare for staff to chaperone 2023 Upward Bound Summer Honolulu College Tour
158	2651	8/22/2023	United	\$ 3,649.12	Roundtrip airfare for student for Upward Bound Trip
159	2651	8/29/2023	Association of Small B	\$ 1,125.00	Conference Registration for staff to attend 2023 ASBDC Annual Conference
160	2651	8/29/2023	United	\$ 2,463.12	Roundtrip airfare for staff to attend 2023 ASBDC Conference in Nashville, Tennessee

Appendix 5: Credit and Purchase Card Samples Tested

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BUSINESS OFFICE CREDIT CARD SAMPLES TESTED, CONTINUED

No.	Card No	Transaction Date	Description	Amount	Description
161	2651	8/30/2023	Council for Opportunit	\$ 1,574.00	Conference Registration for staff to attend Council for Opportunity in Education's 42nd annual conference in Washington, DC
162	2651	8/31/2023	MSU Payments	\$ 750.00	Conference Registration for staff to attend 2023 Fall Meeting in Grand Rapids, Michigan
163	2651	8/31/2023	United	\$ 1,704.12	Roundtrip airfare for staff to accompany UOG President for meetings to advance Behavioral Health Initiative for UOG.
164	2651	9/12/2023	APLU	\$ 525.00	Conference Registration for staff to attend 2023 NEDA Meeting in Tucson, Arizona
165	2651	9/12/2023	Tradeline Inc	\$ 2,375.00	Conference Registration for staff to attend the University of Science and Engineering Facilities 2023 Conference in Austin, Texas
166	2651	9/14/2023	Marriott Tuscon Univer	\$ 898.95	Hotel stay for staff to attend 2023 NEDA Meeting in Tucson, Arizona
167	2651	9/18/2023	United	\$ 2,293.92	Roundtrip airfare for staff to attend 2023 Western Region Administrative Officers meeting in Denver, Colorado
168	2651	9/19/2023	United	\$ 53.03	Roundtrip airfare for staff to attend National Conference on Student Leadership in Orlando, Florida
169	2651	9/19/2023	Magna Publications, IN	\$ 3,195.00	Conference Registration for Student Government members to attend the National Conference on Student Leadership in Orlando, Florida
170	2651	9/28/2023	www.aacrao.org	\$ 1,200.00	Conference Registration for staff to attend 2023 AACRAO SEM Conference in Seattle, WA
171	2651	9/29/2023	United	\$ 1,604.42	Roundtrip airfare for staff to attend 2023 AACRAO SEM Conference in Seattle, WA
172	9755	3/8/2023	Island Cuisine	\$ 798.60	Food Catering (10 Platters) for 2023 CLASS Annual Research Conference
173	9755	3/15/2023	Melrose Mac Hollywood	\$ 597.00	Video Editing software for CO3328 and CO491 (CLASS Department)
174	9755	3/23/2023	Nat'l League for Nursi	\$ 13,825.00	Assessment for Nursing Curriculum Courses
175	9755	3/26/2023	zoom.us	\$ 14,400.00	Zoom Annual Subscriptions
176	9755	3/27/2023	PayPal *UNITEDCHAPT	\$ 300.00	Annual chapter dues and new membership for 5 students
177	9755	3/30/2023	Meltwater News US	\$ 6,500.00	Regular Americas License Communication services for UMC operations
178	9755	4/23/2023	Stax *Alpha Phi Sig	\$ 2,180.00	Regalia and Pin set
179	9755	5/8/2023	Island Cuisine	\$ 3,075.00	Catering for Social Work Pinning Ceremony
180	9755	5/16/2023	FITGMR.GG	\$ 1,399.98	Two one-week live trainings for Esports team
181	9755	8/10/2023	Kmart Guam 7705	\$ 999.50	50 Plastic Bins for Dormitory 3 use
182	9755	8/21/2023	Music Theatre Internat	\$ 2,558.00	Various Music equipment and licenses for UOG Fall 2023 Theatre production
183	8453	11/9/2022	Scuba CO	\$ 750.00	Dolphin Watch & Ocean Park Charter for English Language Institute Excursion
184	8453	11/30/2022	Island Cuisine	\$ 3,390.00	Catering for CLASS pinning and hooding ceremony
185	8453	12/7/2022	The Beach	\$ 2,475.00	50% Deposit for Student Government Association 2022 Fall Assembly Event
186	8453	12/21/2022	The Beach	\$ 2,475.00	50% Deposit for SGA 2022 Fall Assembly event
187	8453	1/30/2023	The Home Depot	\$ 9,819.13	18 5 Seat Dining table sets for outdoor studying at CLASS building
188	8453	3/8/2023	Payless Supermarket MA	\$ 407.80	Light Refreshments for CLASS Annual Research Conference
189	8453	4/6/2023	United	\$ 2,143.52	Roundtrip Airfare from Jackson, Mississippi - Guam for guest speaker to present findings during Collaborators Working Session
190	8453	4/12/2023	Furniture-Kathy Style	\$ 1,647.00	Three sets of Tables and Chairs for student use on second floor of Fine Arts building
191	8453	4/23/2023	Hyatt Regency Guam	\$ 542.30	President's Search Committee Dinner at Hyatt Regency Guam
192	8453	4/25/2023	Island Cuisine	\$ 4,237.50	Catering for Spring 2023 CLASS pinning and hooding ceremony
193	8453	5/1/2023	Chronicle Advertising	\$ 3,915.00	Faculty and Administrator Job Postings
194	8453	5/2/2023	Hyatt Regency Guam	\$ 534.60	President's Search Committee dinner at Hyatt Regency Guam
195	8453	5/9/2023	Dusit Overseas Company	\$ 6,067.50	Military Ball
196	8453	5/10/2023	Dusit Overseas Company	\$ 7,095.00	SBPA Graduate Hooding Ceremony
197	8453	5/11/2023	Dusit Thani Guam Resor	\$ 228.80	President's Search Committee dinner at Dusit Thani
198	8453	5/16/2023	Hyatt Regency Guam	\$ 520.00	President's Search Committee dinner at Hyatt Regency Guam
199	8453	6/7/2023	Grand Plaza Hotel	\$ 7,159.50	Emergency Hotel rooms for 10 students due to Typhoon Mawar damage to UOG dorms
200	8453	6/8/2023	PayPal *Fusionlayer	\$ 1,996.00	Fusion layer DNS subscriptions
201	8453	8/4/2023	HD Guam	\$ 21,736.40	Vinyl floor tiles to replace Carpet in dorms damaged from Typhoon Mawar
202	8453	9/22/2023	PIC Accounting Office	\$ 5,280.00	UOG SGA Emerging Tritons Development DAY
203	8453	9/23/2023	Tomhom Bar and Grill	\$ 3,250.00	Venue payment for the Na'lala Concert and Art Challenge
204	8453	9/26/2023	Animal Traps & Supplie	\$ 4,621.40	Four Dog Traps for Public Safety and Animal Control on Campus
205	8453	9/28/2023	Amazon.com	\$ 160.47	One Samsonite freeform hardcase with double spin wheels

\$ 539,940.14



UNIVERSITY OF GUAM OFFICE OF THE PRESIDENT

June 13, 2025

Public Auditor Benjamin J.F. Cruz
Office of Public Accountability
Suite 401 DNA Building
238 Archbishop Flores Street
Hagåtña, Guam 96910

Subject: UOG Response to OPA Draft UOG Report – Government Wide Credit/Purchase Card Use

Håfa Adai Public Auditor Cruz,

On behalf of the University of Guam, I wish to extend my sincere gratitude to you and your team for the work that went into the recent audit and draft report of the Office of Public Accountability's compliance audit on the *Government-Wide Credit/Purchase Card Use Series, Part V, University of Guam*. We acknowledge the seriousness of the findings and value the clarity and guidance provided through your office's efforts.

As a public institution, the University strives to be an effective steward of the resources entrusted to us. We aim to maximize efficiency within the constraints of limited staffing, particularly in our procurement operations, by assigning our professional procurement team to oversee high-value purchases and delegating smaller transactions to individual units. In implementing the purchase card program, our goal was to model both efficiency and compliance within the government framework.

We recognize, however, that in our pursuit of operational efficiency, we fell short in maintaining the level of compliance expected. It is deeply concerning that established policies and procedures were not consistently followed. This is an issue we take seriously and are committed to addressing.

While we are reassured that the audit did not uncover evidence of fraud, the lack of strict adherence to internal controls is unacceptable and is being actively corrected. As an immediate step, we have suspended all purchase card transactions and any type of credit payment instrument pending comprehensive training on the updated policies and procedures (please see attached memorandum).

We appreciate the Office of Public Accountability for providing a detailed and constructive report, which now serves as our roadmap for corrective action and long-term

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OFFICE OF THE PRESIDENT
SUBJECT: UOG RESPONSE TO OPA DRAFT UOG REPORT – GOVERNMENTWIDE CREDIT / PURCHASE CARD USE

improvement. We have outlined below our formal responses to each finding, including assigned responsibilities and deadlines for compliance.

Finding	Response
Implement an agency-wide credit card policy to govern all UOG credit cards and purchase cards	UOG agrees that the various credit programs should be brought under one umbrella policy. The Vice President of Administration and Finance (VPAF) will be responsible for this. The deadline is September 30, 2025.
Provide training on proper procurement to the various units	UOG will provide this training. The Comptroller will be responsible. The training will be completed by August 31, 2025
Implement strict internal controls so purchases without proper documentation are not cleared by the Business Office	UOG will do this in coordination with the training above.
Train and/or reiterate to the various units within the University of the requirements and proper documentation for off-island procurement.	UOG will do this in coordination with the training above.
Implement strict internal controls regarding purchases requiring quotations.	UOG has interpreted the language of "one quote" to mean for items of small value, bidding procedures are not required. We will meet with General Counsel to work through the legal requirement for this. The VPAF is responsible for this. The deadline to have a final solution is September 30, 2025
Update purchase orders/requisitions to include the following statement.	UOG proposes the following language on its purchase orders/requisitions: "UOG received the lowest acceptable price from the vendor for supplies or services or the vendor selected was the most qualified if the solicitation was for professional services."

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OFFICE OF THE PRESIDENT

SUBJECT: UOG RESPONSE TO OPA DRAFT UOG REPORT – GOVERNMENT WIDE CREDIT / PURCHASE CARD USE

Implement a card transaction log similar to the Pcard log, for credit cards used for general operations.	UOG concurs with this finding. The Comptroller will implement by August 31, 2025.
Create new payment request forms with required officials' names printed on signature blocks, and require officials to clearly sign their signatures on signature blocks and not use their initials.	UOG concurs with this finding. The revised forms are being worked on by the Comptroller and will be implemented by June 16, 2025.
Revise the Purchase Card SOP to implement strict internal controls and merge the Purchase Card Policy – Small Purchases with the SOP	The Purchase card program is currently suspended. UOG will review the feasibility of the program. Should we decide to move forward, the SOP will be revamped with strict internal controls which will also address small purchases.
Reduce the number of credit cards issued to the various divisions.	UOG will examine the credit card usage and will reduce the number of users as appropriate. The VPAF will take the lead in this effort and will have a deadline of August 31, 2025.
Clearly list what purchases are allowed or un-allowed so that there is no room for misinterpretation.	UOG concurs with this finding. The responsible person is the VPAF and the change will be implemented by September 30, 2025.
Require written documentation stating the business purpose for purchases be submitted and approved by unit head before card is charged.	UOG will change our process to include the creation of a procurement file with a determination of need for these very small purchases. The person responsible for this is the VPAF and the deadline for a determination is December 31, 2025.
Regularly train all cardholders, approving officials, and employees responsible for overseeing Purchase Card use to ensure they understand their roles and responsibilities to implement the Purchase Card Program effectively.	UOG concurs with this recommendation. The person responsible for this is the Comptroller and the procedure will be included in the revised policy by September 30, 2025.

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OFFICE OF THE PRESIDENT

SUBJECT: UOG RESPONSE TO OPA DRAFT UOG REPORT – GOVERNMENT WIDE CREDIT / PURCHASE CARD USE

Update the process that UOG Business Office has for the Purchase Cards to include the acquisition of written quotations.	UOG will work with General Counsel to clarify this requirement. The person responsible is the VPAF and the deadline for this will be December 31, 2025.
Create a form with the names and signatures of the Cardholder and individual requesting purchase verifying that there are available funds in their budget BEFORE the purchase is made.	UOG has a form in place called an "Abstract Summary." We are open to adding this additional signature but would like to consider other options as there is only one name listed as the cardholder per credit card. The Comptroller will be responsible for this and the deadline will be September 30, 2025.
Update the Payment Request Form to include the position and name of the individuals who are auditing and approving the requests in the Business Office on the signature block	The revised forms are being worked on by the Comptroller and will be implemented by June 16, 2025.
Codify payment approval procedures to ensure understanding between all Pcard units as well as to list which College accountant has authority to approve payments.	UOG concurs with this finding and will ensure all those involved are trained. A list of accountants with approving authority will also be maintained. The Responsible party is the Comptroller and the deadline is August 31, 2025.
Enforce its travel policy to avoid situations that deviate from its policies.	UOG concurs with this finding. The Comptroller will be responsible for this. The deadline is July 31, 2025.
Adhere to Section 1.6 of their procurement regulations and refrain from approving advance payments to on-island vendors for any purpose	UOG concurs with this finding. The Comptroller will be responsible for this and the deadline is August 31, 2025.
Adhere to the Government Travel Law to ensure that travel awarded to eligible students are for off-island academic activities.	The students in question were on Guam to participate in academic courses; however, in the aftermath of Typhoon Mawar, the University's residence halls were left without power and water for an extended period. In response to these unsafe living conditions, the University utilized available airline mileage

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OFFICE OF THE PRESIDENT

SUBJECT: UOG RESPONSE TO OPA DRAFT UOG REPORT – GOVERNMENT WIDE CREDIT / PURCHASE CARD USE

points to return the affected students to their home islands as a temporary safety measure.

We commit to fully addressing each recommendation in a timely and transparent manner, and to ensuring that compliance is institutionalized through effective internal controls, training, and accountability measures. Additionally, where appropriate, we will engage with our General Counsel and oversight authorities to explore legislative or policy revisions that balance compliance with operational effectiveness.

Again, we thank your office for its diligence and professionalism. Please know that the University of Guam remains committed to transparency, accountability, and continuous improvement in all our operations.

Mås rikueto,



Anita Borja Enriquez
President

Enclosure: Memorandum – Credit Card Use Suspension

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UNIVERSITY OF GUAM OFFICE OF THE PRESIDENT

MEMORANDUM

TO: ADMIN COUNCIL

FROM: PRESIDENT

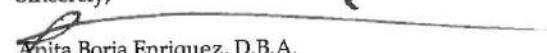
DATE: JUNE 6, 2025

RE: CREDIT CARD USE SUSPENSION

I have become aware of some serious shortcomings in the University's use of credit cards. Therefore, I am suspending the current Purchase Card program and any other type of credit payment instrument until this situation can be further addressed, and additional training can be scheduled. I will allow the Business Office credit cards including virtual cards to continue to be used on a limited basis.

Thank you for your understanding and cooperation.

Sincerely,


Anita Borja Enriquez, D.B.A.
President

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Appendix 7: Status of Audit Recommendations

Page 1 of 4

No	Addressee	Audit Recommendation	Status	Actions Required
1	UOG Management	Implement an agency-wide credit card policy to govern all UOG credit cards and purchase cards.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation
2	UOG Management	Provide training on proper procurement to the various units.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation
3	UOG Management	Implement strict internal controls to ensure that Procurement and the Business Office does not clear purchases without appropriate documentation	OPEN	Provide a corrective action plan with responsible official and timeline of implementation
4	UOG Management	Train and/or reiterate to the various units within the university of the requirements and proper documentation for off-island procurement.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation
5	UOG Management	Implement strict internal controls regarding purchases requiring quotations.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation
6	UOG Management	Update POs/requisitions to include a statement that UOG received the lowest acceptable price from the vendor.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation

Appendix 7: Status of Audit Recommendations

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No	Addressee	Audit Recommendation	Status	Actions Required
7	UOG Management	Establish a mechanism to ensure that there are available funds in their budget before purchases are made.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation
8	UOG Management	Implement strict internal controls regarding the use of POs for credit card purchases.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation
9	UOG Management	Implement a card transaction log similar to the purchase card log, for credit cards used for general operations and create a mechanism to establish that the required documents are reviewed by Business Office for monthly reconciliation.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation
10	UOG Management	Create new payment request forms with required officials' names printed on signature blocks as well as a section for the date of signature, and require officials to clearly sign their signatures on signature blocks and not use their initials.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation
11	UOG Management	Enforce its Purchase Card SOP to avoid situations that deviate from its policies, revise the Purchase Card SOP to implement strict internal controls and merge the Purchase Card Policy - Small Purchases with the SOP.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation
12	UOG Management	Reduce the number of cards issued to the various divisions.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation

Appendix 7: Status of Audit Recommendations

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No	Addressee	Audit Recommendation	Status	Actions Required
13	UOG Management	Clearly list what purchases are allowed or unallowed so that there is no room for interpretation.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation
14	UOG Management	Require written documentation stating the business purpose for purchases be submitted and approved by unit head before card is charged.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation
15	UOG Management	Regularly train all cardholders, approving officials, and employees responsible for overseeing Purchase Card use to ensure they understand their roles and responsibilities to implement the Purchase Card Program effectively.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation
16	UOG Management	Update the process that UOG Business Office has for the Purchase Cards to include the acquisition of written quotations.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation
17	UOG Management	Create a form with the names and signatures of the Cardholder and individual requesting purchase verifying that there are available funds in their budget BEFORE the purchase is made.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation
18	UOG Management	Provide comprehensive training to all units using purchase cards.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation

Appendix 7: Status of Audit Recommendations

Page 4 of 4

No	Addressee	Audit Recommendation	Status	Actions Required
19	UOG Management	Update the Payment Request Form to include the position and name of the individuals who are auditing and approving the requests in the Business Office on the signature block.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation
20	UOG Management	Codify payment approval procedures to ensure understanding between all Purchase Card units as well as to list which College accountant has authority to approve payments.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation
21	UOG Management	Enforce its travel policy to avoid situations that deviate from its policies.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation
22	UOG Management	Adhere to the Guam Procurement Law and Section 1.6 of UOG's procurement regulations and refrain from approving advance payments to on-island vendors for any purpose.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation
23	UOG Management	Adhere to the Government Travel Law to ensure that travel awarded to eligible students are for off-island academic activities.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation
24	UOG Board of Regents	We also recommend that the UOG Board of Regents revisit and correct the inconsistent language in Section 3.11.3.1 of UOG's Procurement Regulations.	OPEN	Provide a corrective action plan with responsible official and timeline of implementation

GOVERNMENT-WIDE CREDIT / DEBIT CARD USE SERIES, PART VI UNIVERSITY OF GUAM Report No. 25-08, July 2025

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MISSION STATEMENT

We independently conduct audits and administer procurement appeals to safeguard public trust and promote good governance for the people of Guam.

VISION

The Government of Guam is the standard of public trust and good governance.

CORE VALUES

Objective

To have an independent and impartial mind.

Professional

To adhere to ethical and professional standards.

Accountable

To be responsible and transparent in our actions.

REPORTING FRAUD, WASTE, AND ABUSE

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- Visit our website at www.opaguam.org
- Call our office at (671) 475 0390
- Fax our office at (671) 472 7951
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All information will be held in strict confidence.



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