

H A F A A D A I

G  
UNIVERSITY OF GUAM  
UNIBTSEDAT GUÅHAN

**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  
University of Guam**

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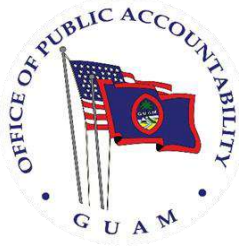
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**EXECUTIVE SUMMARY**  
**Government-Wide Credit/Debit Card Use Series, Part VI**  
**University of Guam**  
**OPA Report No. 25-08, July 2025**

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.

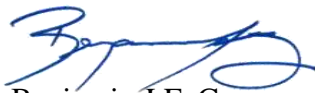
### ***Travel Awards Given under Government Mileage Law***

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

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# Introduction

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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.

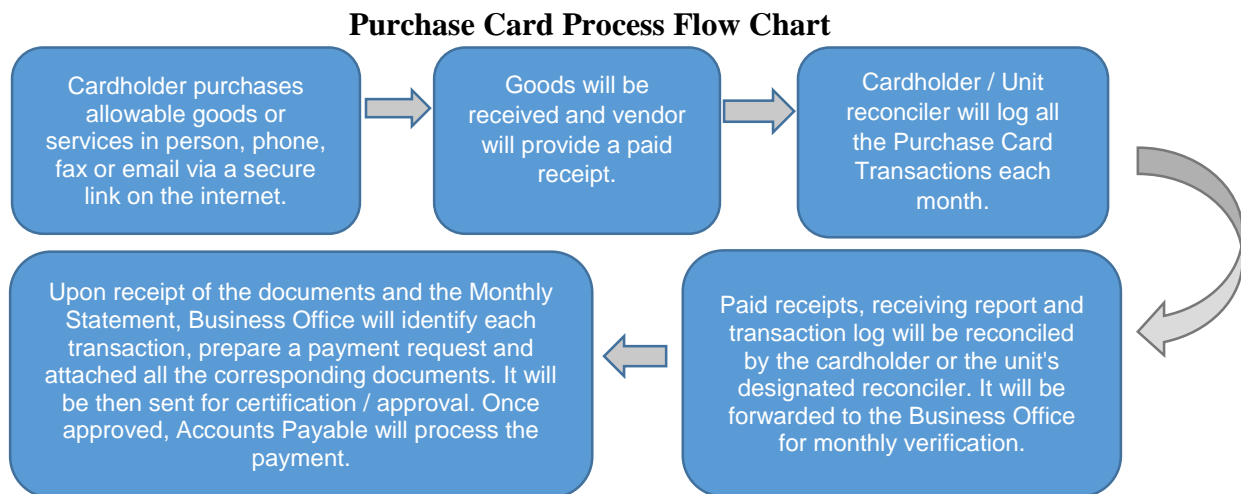
## UOG Purchase Card Program

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 Cardholders<sup>1</sup>**

| 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                                       |
|    |             |  |                                       |                    | <b>\$ 140,000</b>   | <b>Total Purchase Card</b>                                 | <b>\$ 463,742</b>                        | <b>1,716</b>                             |
|    |             |  |                                       |                    |                     | <b>Less: Virtual Card</b>                                  | <b>\$ 127,940</b>                        | <b>70</b>                                |
|    |             |  |                                       |                    |                     | <b>Adjusted Total Purchase Card</b>                        | <b>\$ 335,802</b>                        | <b>1,646</b>                             |

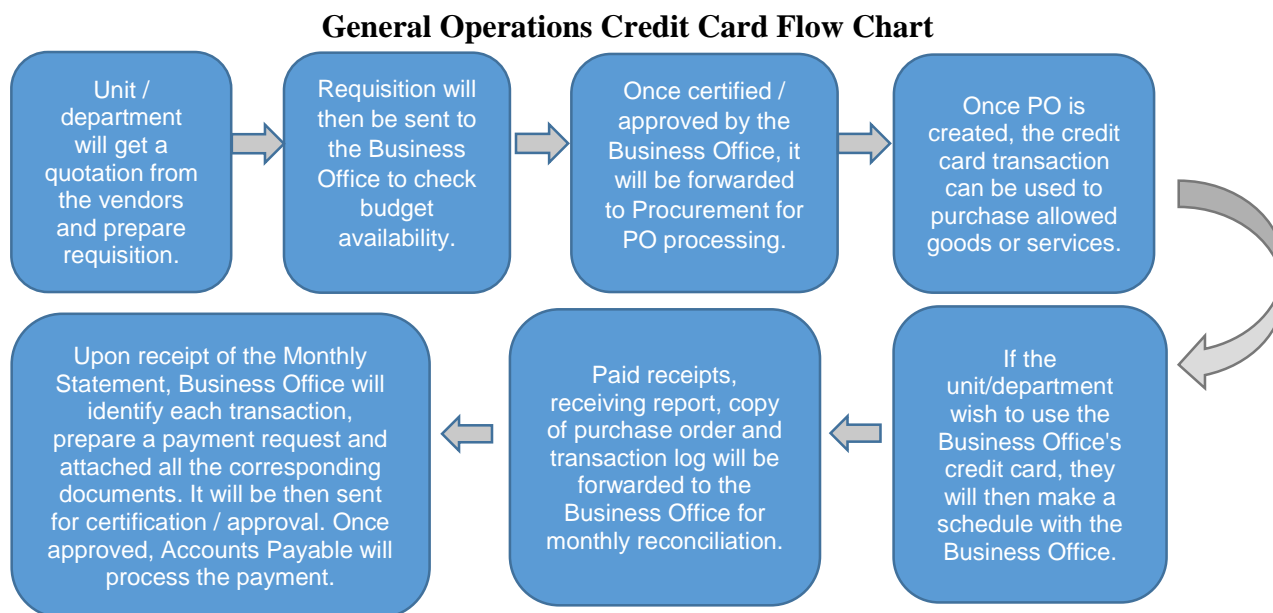
The responsibility for implementing and monitoring the Purchase Card Program and the use of authorized UOG-issued credit cards was delegated to the UOG Business Office.

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

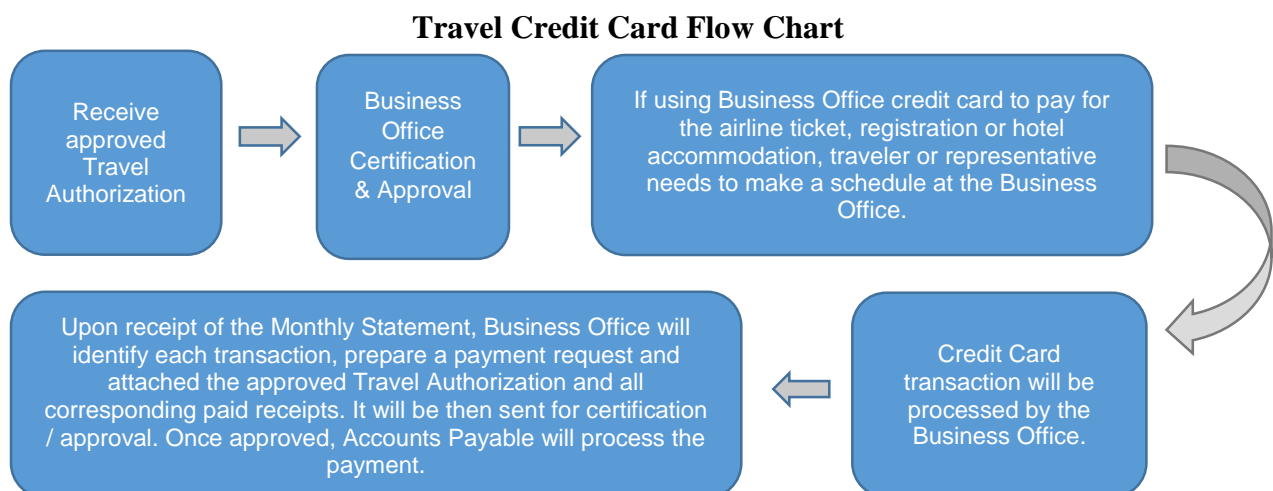
## UOG Credit Card Program

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 |
|--------------------------------|-------------|--|-----------------|--------------------|---------------------|--|--|---|
| <b>Bookstore</b>               |             |  |                 |                    |                     |  |  |   |
| 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                                       |
|                                |             |  |                 |                    |                     |  | <b>\$ 477,116</b>                        | <b>705</b>                              |
| <b>CNAS General Operations</b> |             |  |                 |                    |                     |  |  |   |
| 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                                     |
|                                |             |  |                 |                    |                     |  | <b>\$ 278,500</b>                        | <b>343</b>                              |
| <b>Business Office</b>         |             |  |                 |                    |                     |  |  |   |
| 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                                     |
|                                |             |  |                 |                    |                     |  | <b>\$ 1,650,102</b>                      | <b>1,448</b>                            |
|                                |             |  |                 |                    |                     |  | <b>\$ 845,000</b>                        | <b>\$ 2,405,718 2,496</b>               |

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  |
| <b>% of total credit and purchase card purchases</b> |                       |              |                       |              |                       |              |
|  | 59%                   | 84%          | 41%                   | 16%          |                       |              |

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## Results of Audit

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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 the 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            |
|                     |                        | <b>2,566</b>                 | <b>\$ 2,533,657</b>          | <b>\$ 761,280</b>    | <b>\$ 733,710</b>     |

\*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 3<sup>rd</sup> 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   |
|------------------------------------|---------|------------------|------------------------|---------------------|---|
| <b>CNAS Credit Card</b>            |         |                  |                        |                     |   |
| 6                                  | 2357    | 2/9/2023         | Jepps Pirates Cove Inc | \$ 1,500.00         | Advanced Payment for Venue for 2nd Annual CNAS Migratory Bird Celebration (Water, Power, Outside Tents and Tables)  |
| <b>Bookstore Credit Card</b>       |         |                  |                        |                     |   |
| 26                                 | 6224    | 12/7/2021        | Hornet Sports          | \$ 251.00           | Deposit for 30 DryFit Polos for Resale at Bookstore   |
| <b>Business Office Credit Card</b> |         |                  |                        |                     |   |
| 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<br>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  |
| <b>Total</b>                       |         |                  |                        | <b>\$ 43,829.40</b> |   |

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              | 1                  | 40,000              |
|                                 | Kosrae             | 1                  | 61,900              |
|                                 | Majuro             | 1                  | 50,000              |
|                                 | Palau              | 2                  | 90,000              |
|                                 | Pohnpei            | 9                  | 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             |
| <b>Grand Total</b>              |                    | <b>29</b>          | <b>1,606,400</b>    |

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.

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## Conclusion and Recommendations

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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 <sup>2</sup> | Potential Savings | Other Financial Impact |
|----|--|------------------------------|-------------------|------------------------|
| 1  | Lack of Agency-Wide Credit Card Policy/Procedures  | \$ -                         | \$ -              | \$ -                   |
|    | <b>Subtotal:</b>   | \$ -                         | \$ -              | \$ -                   |
|    | 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  | \$ -                         | \$ -              | \$ -                   |
|    | <b>Subtotal:</b>   | \$ 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  | \$ -                         | \$ -              | \$ -                   |
|    | <b>Subtotal:</b>   | \$ 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  | \$ -                         | \$ -              | \$ -                   |
|    | <b>Subtotal:</b>   | \$ -                         | \$ -              | \$ -                   |
|    | <b>Grand Total:</b>  | \$ 788,447                   | \$ -              | \$ -                   |

<sup>2</sup> 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.

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## Management Response and OPA Reply

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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

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## **Appendix 1: Objectives, Scope, and Methodology**

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### ***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.

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## 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](http://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

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## 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](http://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](http://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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## Appendix 3: UOG's Purchase Card Program Standard Operating Procedures

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

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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](http://www.uog.edu/procurement)).



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## 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.

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## 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.

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

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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<br>*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 transportation (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<br>*Annual amount shall not be more than spending limit. | X         |             |
| Telecommunication services (ie. mobile phone/data)                            |           | X           |
| Triton Bookstore Items<br>*Transfer Funds memo is to be utilized.             |           | X           |
| Vehicle Maintenance Repairs   | X         |             |

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

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## Appendix 3. Sample Reconciliation Report



**UNIVERSITY OF GUAM**  
UNIBERSIDAD GUAMAN

**University of Guam**  
**Purchasing Card Cycle Transaction Log**

Card Holder: Jon Snow

Dept: School of The North

Card Number: (last 4 digits) 1234

Purchasing Cycle Dates: 08/29/19 - 09/28/19

| Line Item | DATE      | DESCRIPTION    | UNIVERSITY OF GUAM PURCHASING CARD | DATE      | TAX  | STATUS    | UNIVERSITY OF GUAM PURCHASING CARD | DATE      | TAX       | STATUS |
|-----------|-----------|----------------|------------------------------------|-----------|------|-----------|------------------------------------|-----------|-----------|--------|
| 1         | 8/21/2019 | Bushell Beevac | 5-frame bee vac mount              | \$ 240.00 | \$ - | \$ 110.83 | 10-00-000000-0-0202005             | \$ 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 Snow

P-Card Reconciler Signature: Jon Snow

Date: 09/28/19

Date: 09/28/19

Date: \_\_\_\_\_

Department Supervisor Signature: \_\_\_\_\_

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### Appendix 3. Sample Reconciliation Report

**INVOICE**

**bushkill beevac**  
www.beevac.com

**Bushkill Ventures LLC**  
2232 county rd 3  
Olivestridge, NY 12461  
United States  
Admin@bushkillventures.com  
www.BeeVac.com

Invoice #: INV-2015-00139  
Invoice Date: Aug 21, 2019  
Due date: Aug 21, 2019

Amount due: \$0.00


Bill To:

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

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

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## Appendix 3. Sample Reconciliation Report

  
**UNIVERSITY OF GUAM**  
UNIBESDAY GUAMAN

**RECEIVING REPORT**

I certify that the following units have been received:

Vendor: Ruak111 Seaxac

| Description            | No. of Units |
|------------------------|--------------|
| <u>A-frame bus vac</u> | <u>2</u>     |
| _____                  | _____        |
| _____                  | _____        |
| _____                  | _____        |

These items were ordered via (check one):

|          |                |                           |
|----------|----------------|---------------------------|
| _____    | Purchase Order | No. _____                 |
| _____    | Work Request   | No. _____                 |
| _____    | Contract       | No. _____                 |
| <u>X</u> | Direct Payment | No. <u>PCard Purchase</u> |

For purchase orders, please indicate how the shipment relates to other shipments as follows:

X This is the final shipment and there have been NO previous shipments.  
\_\_\_\_\_ This is the final shipment and there have been previous shipments.  
\_\_\_\_\_ More shipments are expected and there have been NO previous shipments.  
\_\_\_\_\_ More shipments are expected and there have been previous shipments.

USER: [Signature] 09/22/19  
Signature Date

RECEIVING AGENT: [Signature] 09/22/19  
Signature Date

Department (circle one): ADMIN

ACCOUNTANT IN CHARGE:  
\_\_\_\_\_  
Accountant

Not Known \_\_\_\_\_

UOG Station, Mangilan, Guam 96913  
Telephone: (671) 735-2100/1 Fax: (671) 734-4000  
A Land Grant Institution Accredited by the Western Association of Schools and Colleges



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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  
Administration and Finance

**Affidavit of Missing Receipt Form**

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.

Date: \_\_\_\_\_

Cardholder Name: \_\_\_\_\_

Trans ID: \_\_\_\_\_ Trans Amount: \_\_\_\_\_

Trans Date: \_\_\_\_\_ 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.

| Description of the Item | Cost of Item | Tax Paid |
|-------------------------|--------------|----------|
|                         |              |          |
|                         |              |          |
|                         |              |          |
|                         |              |          |
| Total                   |              |          |

Cardholder Signature: \_\_\_\_\_

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.


Department Reconciler Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Department Head Signature: \_\_\_\_\_ Date: \_\_\_\_\_

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

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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 3: UOG's Purchase Card Program Standard Operating Procedures

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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.

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## 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](mailto: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        |
|-------------------------------|---------------|
| <b>Code 1 Law Enforcement</b> | <b>134.95</b> |
| 2023                          | 134.95        |
| <b>Shirley's Coffee Shop</b>  | <b>103.15</b> |
| 2023                          | 103.15        |
| <b>VCN*GuamDOAEPACTR</b>      | <b>100.00</b> |
| 2022                          | 100.00        |
| <b>Total</b>                  | <b>338.10</b> |

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

| Vendor by Fiscal Year          | Amount          |
|--------------------------------|-----------------|
| <b>Amazon Prime*TL1675IQ0</b>  | <b>14.99</b>    |
| 2023                           | 14.99           |
| <b>Amazon.com</b>              | <b>748.36</b>   |
| 2023                           | 748.36          |
| <b>American Color</b>          | <b>399.00</b>   |
| 2023                           | 399.00          |
| <b>Americas BST Electricma</b> | <b>104.80</b>   |
| 2023                           | 104.80          |
| <b>AMZN Mktp</b>               | <b>63.78</b>    |
| 2022                           | 63.78           |
| <b>Benson Guam Enterprise</b>  | <b>75.38</b>    |
| 2023                           | 75.38           |
| <b>Carrier Guam Inc</b>        | <b>479.00</b>   |
| 2022                           | 479.00          |
| <b>Cash and Carry</b>          | <b>1,129.53</b> |
| 2022                           | 85.11           |
| 2023                           | 1,044.42        |
| <b>Copy Express</b>            | <b>463.50</b>   |
| 2022                           | 463.50          |
| <b>CPS Electric</b>            | <b>54.61</b>    |
| 2023                           | 54.61           |
| <b>Deepkleen LLC</b>           | <b>480.00</b>   |
| 2023                           | 480.00          |
| <b>Detry Pumping Service</b>   | <b>158.00</b>   |
| 2023                           | 158.00          |
| <b>Dragon Locksmith</b>        | <b>60.00</b>    |
| 2023                           | 60.00           |
| <b>GAMESTOP</b>                | <b>555.00</b>   |
| 2022                           | 555.00          |
| <b>Golden Marketing</b>        | <b>160.40</b>   |
| 2023                           | 160.40          |
| <b>Graphic center</b>          | <b>264.00</b>   |
| 2022                           | 150.00          |
| 2023                           | 114.00          |
| <b>HD Guam</b>                 | <b>5,916.90</b> |
| 2022                           | 1,530.87        |
| 2023                           | 4,386.03        |

| Vendor by Fiscal Year         | Amount           |
|-------------------------------|------------------|
| <b>HI 5 Logo Shop</b>         | <b>128.00</b>    |
| 2023                          | 128.00           |
| <b>HomeDepot.com</b>          | <b>29.35</b>     |
| 2022                          | 29.35            |
| <b>Intuit *Qbooks Online</b>  | <b>175.00</b>    |
| 2023                          | 175.00           |
| <b>Kmart Guam</b>             | <b>808.82</b>    |
| 2022                          | 798.33           |
| 2023                          | 10.49            |
| <b>Liveplan</b>               | <b>360.00</b>    |
| 2023                          | 360.00           |
| <b>Micropac, Inc</b>          | <b>407.00</b>    |
| 2023                          | 407.00           |
| <b>PayPal *HERKINMER</b>      | <b>276.45</b>    |
| 2023                          | 276.45           |
| <b>PayPal *JS Stickies</b>    | <b>98.83</b>     |
| 2023                          | 98.83            |
| <b>Ross Stores</b>            | <b>157.76</b>    |
| 2023                          | 157.76           |
| <b>Shop 4 Less</b>            | <b>101.91</b>    |
| 2023                          | 101.91           |
| <b>Standard Office Suppli</b> | <b>38.52</b>     |
| 2023                          | 38.52            |
| <b>Sunny Cash &amp; Carry</b> | <b>75.84</b>     |
| 2022                          | 30.72            |
| 2023                          | 45.12            |
| <b>Todo Mauleg Porta Toil</b> | <b>162.00</b>    |
| 2023                          | 162.00           |
| <b>VCN*RevenueTaxCTR</b>      | <b>25.00</b>     |
| 2023                          | 25.00            |
| <b>National Office Supply</b> | <b>38.00</b>     |
| 2022                          | 38.00            |
| <b>Ross Stores</b>            | <b>76.87</b>     |
| 2023                          | 76.87            |
| <b>Shop 4 Less</b>            | <b>44.97</b>     |
| 2022                          | 44.97            |
| <b>Total</b>                  | <b>14,131.57</b> |

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

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## PURCHASE CARD TRANSACTIONS, CONTINUED

Credit Card Holder's Position Interim Chief Information Officer, Office of Information Technology  
Credit Card Number 2310 Credit Card Number 8124

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

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

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

# 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        |
| <b>Total</b>          | <b>650.64</b> |

Credit Card Number 9210  
Credit Card Holder's Position President

| Vendor by Fiscal Year   | Amount          |
|-------------------------|-----------------|
| Amer Assoc of State CI  | 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          |
| <b>Total</b>            | <b>3,288.47</b> |

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

| Vendor by Fiscal Year | Amount |
|-----------------------|--------|
| Adobe                 | 139.96 |
| 2023                  | 139.96 |
| Adobe Creative Cloud  | 279.92 |
| 2022                  | 139.96 |
| 2023                  | 139.96 |
| Amazon.com            | 243.10 |
| 2022                  | 243.10 |
| B&H Photo             | 434.63 |
| 2022                  | 434.63 |
| Cash and Carry        | 13.50  |
| 2023                  | 13.50  |
| ENVATO                | 44.00  |
| 2022                  | 44.00  |
| Epidemic Sound AB     | 144.00 |
| 2023                  | 144.00 |
| FIVERR                | 105.50 |
| 2022                  | 105.50 |

| Vendor by Fiscal Year  | Amount          |
|------------------------|-----------------|
| Golden Marketing       | 53.10           |
| 2022                   | 13.50           |
| 2023                   | 39.60           |
| Guam Home Center       | 27.66           |
| 2023                   | 27.66           |
| HD Guam                | 726.89          |
| 2022                   | 323.46          |
| 2023                   | 403.43          |
| Micropac, Inc          | 139.98          |
| 2022                   | 139.98          |
| Pacific Sign Shop      | 594.00          |
| 2022                   | 594.00          |
| Promotions Specialties | 263.68          |
| 2023                   | 263.68          |
| SP Paperclip Communi   | 399.00          |
| 2023                   | 399.00          |
| <b>Total</b>           | <b>3,608.92</b> |



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

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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          |
|-------------------------------|-----------------|
| <b>Adobe</b>                  | <b>479.76</b>   |
| 2022                          | 239.88          |
| 2023                          | 239.88          |
| <b>Advanced Computer Inno</b> | <b>179.00</b>   |
| 2021                          | 114.50          |
| 2022                          | 64.50           |
| <b>Alibaba.com</b>            | <b>102.99</b>   |
| 2023                          | 102.99          |
| <b>Amazon.com</b>             | <b>574.02</b>   |
| 2023                          | 574.02          |
| <b>AMZN Mktp</b>              | <b>1,967.48</b> |
| 2022                          | 357.50          |
| 2023                          | 1,609.98        |
| <b>arthyciara.com</b>         | <b>500.00</b>   |
| 2023                          | 500.00          |
| <b>ASANA.com</b>              | <b>263.76</b>   |
| 2022                          | 263.76          |
| <b>Aupresses 2023 Ann Mtg</b> | <b>150.00</b>   |
| 2023                          | 150.00          |
| <b>Barnes&amp;Noble.com</b>   | <b>15.00</b>    |
| 2022                          | 15.00           |
| <b>Benson Guam Enterprise</b> | <b>349.99</b>   |
| 2023                          | 349.99          |
| <b>Copy Express</b>           | <b>522.48</b>   |
| 2022                          | 280.48          |
| 2023                          | 242.00          |
| <b>FANACHUFAMALAON2022:</b>   | <b>100.00</b>   |
| 2022                          | 100.00          |
| <b>Golden Marketing</b>       | <b>73.44</b>    |
| 2023                          | 73.44           |

| Vendor by Fiscal Year         | Amount          |
|-------------------------------|-----------------|
| <b>HD Guam</b>                | <b>129.00</b>   |
| 2023                          | 129.00          |
| <b>In *Bookmobile</b>         | <b>225.00</b>   |
| 2021                          | 225.00          |
| <b>Island Banners and Sig</b> | <b>164.20</b>   |
| 2022                          | 164.20          |
| <b>Jenkins Group Inc</b>      | <b>260.00</b>   |
| 2022                          | 260.00          |
| <b>KAMIHQ.com</b>             | <b>198.00</b>   |
| 2022                          | 99.00           |
| 2023                          | 99.00           |
| <b>Longleaf Services Inc</b>  | <b>1,207.80</b> |
| 2022                          | 1,207.80        |
| <b>Pulitzer Prizes Columb</b> | <b>75.00</b>    |
| 2021                          | 75.00           |
| <b>Shutterstock Ireland</b>   | <b>498.00</b>   |
| 2022                          | 498.00          |
| <b>SUMUP *SUMUP INC</b>       | <b>69.00</b>    |
| 2022                          | 69.00           |
| <b>Trello.com</b>             | <b>719.94</b>   |
| 2022                          | 359.97          |
| 2023                          | 359.97          |
| <b>Vistaprint</b>             | <b>41.99</b>    |
| 2023                          | 41.99           |
| <b>zoom.us</b>                | <b>262.32</b>   |
| 2022                          | 112.42          |
| 2023                          | 149.90          |
| <b>Total</b>                  | <b>9,128.17</b> |

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

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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          |
|-----------------------------------|-----------------|
| <b>Academic Careers</b>           | <b>295.00</b>   |
| 2020                              | 295.00          |
| <b>Adobe</b>                      | <b>2,789.18</b> |
| 2020                              | 1,889.46        |
| 2021                              | 899.72          |
| <b>Amazon.com</b>                 | <b>600.26</b>   |
| 2020                              | 600.26          |
| <b>AMZN Mktp</b>                  | <b>1,770.69</b> |
| 2020                              | 1,510.98        |
| 2021                              | 259.71          |
| <b>Copy Express</b>               | <b>697.00</b>   |
| 2020                              | 697.00          |
| <b>DHL</b>                        | <b>67.12</b>    |
| 2021                              | 67.12           |
| <b>Express Signs &amp; Graphi</b> | <b>197.00</b>   |
| 2021                              | 197.00          |
| <b>Golden Marketing</b>           | <b>426.12</b>   |
| 2021                              | 426.12          |
| <b>Guam Home Center</b>           | <b>1,197.23</b> |
| 2020                              | 1,197.23        |
| <b>HD Guam</b>                    | <b>37.90</b>    |
| 2020                              | 37.90           |
| <b>Higheredjobs.com</b>           | <b>345.00</b>   |
| 2020                              | 345.00          |
| <b>Hodges Badge Company</b>       | <b>379.28</b>   |
| 2020                              | 379.28          |
| <b>Lucky Locksmith</b>            | <b>75.00</b>    |
| 2020                              | 75.00           |
| <b>Mark's</b>                     | <b>148.00</b>   |
| 2020                              | 148.00          |

| Vendor by Fiscal Year         | Amount           |
|-------------------------------|------------------|
| <b>Megabyte Guam</b>          | <b>900.00</b>    |
| 2020                          | 244.75           |
| 2021                          | 655.25           |
| <b>Micropac, Inc</b>          | <b>125.96</b>    |
| 2020                          | 125.96           |
| <b>National Extension ASS</b> | <b>870.00</b>    |
| 2020                          | 870.00           |
| <b>Payless SPRMKTS Man</b>    | <b>43.89</b>     |
| 2021                          | 43.89            |
| <b>PayPal *Ablemart</b>       | <b>243.46</b>    |
| 2020                          | 243.46           |
| <b>PayPal *COOLBOT</b>        | <b>748.00</b>    |
| 2020                          | 748.00           |
| <b>PayPal *Luosimishis</b>    | <b>26.25</b>     |
| 2020                          | 26.25            |
| <b>PayPal *Smile Stn Ebay</b> | <b>26.65</b>     |
| 2020                          | 26.65            |
| <b>Standard Office Suppli</b> | <b>163.56</b>    |
| 2020                          | 163.56           |
| <b>Statacorp</b>              | <b>565.00</b>    |
| 2021                          | 565.00           |
| <b>Submittabl*Associatio</b>  | <b>340.00</b>    |
| 2020                          | 340.00           |
| <b>zoom.us</b>                | <b>1,019.32</b>  |
| 2020                          | 719.52           |
| 2021                          | 299.80           |
| <b>Total</b>                  | <b>14,096.87</b> |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

# 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           |
|-----------------------------------|------------------|
| <b>Amazon.com</b>                 | <b>1,760.38</b>  |
| 2023                              | 1,760.38         |
| <b>AMZN Mktp</b>                  | <b>6,311.49</b>  |
| 2023                              | 6,311.49         |
| <b>Animal Traps &amp; Supplie</b> | <b>4,621.40</b>  |
| 2023                              | 4,621.40         |
| <b>B&amp;H Photo</b>              | <b>873.67</b>    |
| 2023                              | 873.67           |
| <b>Canva* I03869-5791110</b>      | <b>119.99</b>    |
| 2023                              | 119.99           |
| <b>Carrick Enterprises</b>        | <b>912.00</b>    |
| 2023                              | 912.00           |
| <b>Chronicle Advertising</b>      | <b>3,915.00</b>  |
| 2023                              | 3,915.00         |
| <b>CRISP</b>                      | <b>570.00</b>    |
| 2023                              | 570.00           |
| <b>DHL</b>                        | <b>146.49</b>    |
| 2023                              | 146.49           |
| <b>Dropbox*553667SYG7VD</b>       | <b>3,360.00</b>  |
| 2023                              | 3,360.00         |
| <b>Dusit Overseas Company</b>     | <b>13,162.50</b> |
| 2023                              | 13,162.50        |
| <b>Dusit Thani Guam Resort</b>    | <b>643.50</b>    |
| 2023                              | 643.50           |
| <b>Frontier Plumbing SU</b>       | <b>1,885.80</b>  |
| 2022                              | 1,885.80         |
| <b>Furniture-Kathy Style</b>      | <b>1,647.00</b>  |
| 2023                              | 1,647.00         |
| <b>Grand Plaza Hotel</b>          | <b>7,159.50</b>  |
| 2023                              | 7,159.50         |
| <b>HD Guam</b>                    | <b>21,736.40</b> |
| 2023                              | 21,736.40        |
| <b>Hilton Guam Resort &amp; S</b> | <b>5,000.00</b>  |
| 2022                              | 5,000.00         |
| <b>Hyatt Regency Guam</b>         | <b>1,596.90</b>  |
| 2023                              | 1,596.90         |
| <b>Inside Higher Ed</b>           | <b>1,449.00</b>  |
| 2023                              | 1,449.00         |
| <b>Island Cuisine</b>             | <b>7,851.75</b>  |
| 2023                              | 7,851.75         |
| <b>Laboratory Devices Com</b>     | <b>800.00</b>    |
| 2023                              | 800.00           |
| <b>Lam Lam Tours &amp; Transp</b> | <b>405.00</b>    |
| 2023                              | 405.00           |

**Grand Total 463,741.50**

| Vendor by Fiscal Year         | Amount            |
|-------------------------------|-------------------|
| <b>Music Theater Intl</b>     | <b>600.00</b>     |
| 2023                          | 600.00            |
| <b>NASFAA</b>                 | <b>1,583.00</b>   |
| 2023                          | 1,583.00          |
| <b>NATLASSOCEDPROC</b>        | <b>770.00</b>     |
| 2023                          | 770.00            |
| <b>Payless Supermarket HQ</b> | <b>50.00</b>      |
| 2023                          | 50.00             |
| <b>Payless Supermarket MA</b> | <b>785.73</b>     |
| 2023                          | 785.73            |
| <b>PayPal *Fusionlayer</b>    | <b>1,996.00</b>   |
| 2023                          | 1,996.00          |
| <b>PDN*Ipalabracorp</b>       | <b>450.00</b>     |
| 2023                          | 450.00            |
| <b>PIC Accounting Office</b>  | <b>5,280.00</b>   |
| 2023                          | 5,280.00          |
| <b>Scuba CO</b>               | <b>750.00</b>     |
| 2023                          | 750.00            |
| <b>The Beach</b>              | <b>4,950.00</b>   |
| 2023                          | 4,950.00          |
| <b>The Guam Daily Post</b>    | <b>756.00</b>     |
| 2023                          | 756.00            |
| <b>The Home Depot</b>         | <b>9,819.13</b>   |
| 2023                          | 9,819.13          |
| <b>The INSTITU</b>            | <b>629.99</b>     |
| 2023                          | 629.99            |
| <b>Tomhom Bar and Grill</b>   | <b>3,250.00</b>   |
| 2023                          | 3,250.00          |
| <b>UCSD Extension Web</b>     | <b>795.00</b>     |
| 2023                          | 795.00            |
| <b>United</b>                 | <b>2,143.52</b>   |
| 2023                          | 2,143.52          |
| <b>University of Guam Eco</b> | <b>390.00</b>     |
| 2022                          | 390.00            |
| <b>University Products In</b> | <b>1,603.58</b>   |
| 2023                          | 1,603.58          |
| <b>Westin RSRT Guam FD</b>    | <b>3,460.00</b>   |
| 2022                          | 3,460.00          |
| <b>zoom.us</b>                | <b>1,949.90</b>   |
| 2023                          | 1,949.90          |
| <b>Total</b>                  | <b>127,939.62</b> |

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

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## BOOKSTORE CREDIT CARD TRANSACTIONS

Credit Card Number 0533  
Credit Card Holder's Position Auxilliary Services Director

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

# 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           |
|-------------------------------|------------------|
| <b>AD Starr</b>               | <b>69.94</b>     |
| 2020                          | 69.94            |
| <b>Amazon</b>                 | <b>14,753.53</b> |
| 2020                          | 6,445.87         |
| 2021                          | 8,307.66         |
| <b>Amazon Marketplace</b>     | <b>55,261.44</b> |
| 2020                          | 25,753.41        |
| 2021                          | 29,508.03        |
| <b>Amazon Prime</b>           | <b>207.84</b>    |
| 2020                          | 129.90           |
| 2021                          | 77.94            |
| <b>B&amp;H Photo</b>          | <b>6,901.11</b>  |
| 2020                          | 1,906.61         |
| 2021                          | 4,994.50         |
| <b>Blue 84 College by Lak</b> | <b>12,865.92</b> |
| 2020                          | 12,865.92        |
| <b>CI-Group</b>               | <b>7,300.00</b>  |
| 2020                          | 7,300.00         |
| <b>College Kids</b>           | <b>1,758.92</b>  |
| 2021                          | 1,758.92         |
| <b>D&amp;H Distributing</b>   | <b>48,262.53</b> |
| 2020                          | 43,567.23        |
| 2021                          | 4,695.30         |
| <b>DHL</b>                    | <b>526.77</b>    |
| 2020                          | 526.77           |
| <b>Flatworld</b>              | <b>49.95</b>     |
| 2020                          | 49.95            |
| <b>Hands On Labs INC</b>      | <b>10,920.00</b> |
| 2020                          | 10,920.00        |
| <b>HD Guam</b>                | <b>2,712.00</b>  |
| 2020                          | 2,712.00         |
| <b>Honey Stinger</b>          | <b>183.81</b>    |
| 2021                          | 183.81           |
| <b>Katom Resta</b>            | <b>3,923.54</b>  |
| 2020                          | 3,923.54         |
| <b>Kmart 7705</b>             | <b>852.82</b>    |
| 2020                          | 852.82           |
| <b>Labsource Inc</b>          | <b>5,313.21</b>  |
| 2020                          | 5,313.21         |
| <b>Lingo Cards</b>            | <b>487.18</b>    |
| 2020                          | 487.18           |
| <b>Mascot Factory INC</b>     | <b>1,790.40</b>  |
| 2020                          | 1,790.40         |

| Vendor by Fiscal Year            | Amount            |
|----------------------------------|-------------------|
| <b>Mechanical Keyboards</b>      | <b>2,296.24</b>   |
| 2020                             | 392.62            |
| 2021                             | 1,903.62          |
| <b>Megabyte Guam</b>             | <b>4,495.00</b>   |
| 2020                             | 4,495.00          |
| <b>NASCO</b>                     | <b>3,294.73</b>   |
| 2020                             | 3,294.73          |
| <b>Newegg INC</b>                | <b>3,721.94</b>   |
| 2021                             | 3,721.94          |
| <b>OMNI APPAREL InC</b>          | <b>7,045.80</b>   |
| 2020                             | 7,045.80          |
| <b>Omni Apparel Inc</b>          | <b>3,893.30</b>   |
| 2020                             | 3,893.30          |
| <b>PayPal *BlueberryMU</b>       | <b>10,500.00</b>  |
| 2020                             | 10,500.00         |
| <b>Pens ETC</b>                  | <b>975.65</b>     |
| 2020                             | 975.65            |
| <b>R&amp;D Specialty Company</b> | <b>10,686.27</b>  |
| 2020                             | 10,375.88         |
| 2021                             | 310.39            |
| <b>Rogue</b>                     | <b>3,310.72</b>   |
| 2021                             | 3,310.72          |
| <b>SchoolMart</b>                | <b>2,849.99</b>   |
| 2020                             | 2,849.99          |
| <b>Teamwork Promotional</b>      | <b>6,070.00</b>   |
| 2020                             | 6,070.00          |
| <b>The Douglas Stewart CO</b>    | <b>21,316.99</b>  |
| 2020                             | 13,731.33         |
| 2021                             | 7,585.66          |
| <b>VF Outdoor</b>                | <b>2,063.14</b>   |
| 2020                             | 2,063.14          |
| <b>Vulcan Information PAC</b>    | <b>815.04</b>     |
| 2020                             | 815.04            |
| <b>VWR International Inc</b>     | <b>1,961.00</b>   |
| 2020                             | 1,961.00          |
| <b>Wideworld Sports wear</b>     | <b>2,963.15</b>   |
| 2020                             | 2,963.15          |
| <b>www.Razer.com</b>             | <b>3,599.98</b>   |
| 2021                             | 3,599.98          |
| <b>Total</b>                     | <b>265,999.85</b> |

# 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        |
| <b>Total</b>          | <b>29.08</b> |

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         |
| Deesoniis              | 1,339.98         |
| 2023                   | 1,339.98         |
| Editorial Edinumen     | 870.36           |
| 2023                   | 870.36           |
| Kindle Svcs            | 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           |
| <b>Total</b>           | <b>36,885.86</b> |



# 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           |
|----------------------------|------------------|
| <b>Amazon</b>              | <b>7,375.34</b>  |
| 2021                       | 3,327.06         |
| 2022                       | 1,920.94         |
| 2023                       | 2,127.34         |
| <b>Amazon Marketplace</b>  | <b>23,961.09</b> |
| 2021                       | 2,310.09         |
| 2022                       | 21,061.41        |
| 2023                       | 589.59           |
| <b>American Grocery</b>    | <b>61.92</b>     |
| 2023                       | 61.92            |
| <b>Apple.com</b>           | <b>4,606.81</b>  |
| 2022                       | 4,606.81         |
| <b>B&amp;H Photo</b>       | <b>11,519.53</b> |
| 2021                       | 333.99           |
| 2022                       | 11,185.54        |
| <b>Cali Cakery</b>         | <b>13,101.50</b> |
| 2022                       | 2,888.05         |
| 2023                       | 10,213.45        |
| <b>Cash and Carry</b>      | <b>1,007.09</b>  |
| 2022                       | 1,007.09         |
| <b>Copy Express</b>        | <b>1,404.00</b>  |
| 2023                       | 1,404.00         |
| <b>Cost U Less</b>         | <b>523.52</b>    |
| 2023                       | 523.52           |
| <b>D&amp;S Campus Café</b> | <b>3,155.25</b>  |
| 2022                       | 3,155.25         |
| <b>Deal Depot</b>          | <b>233.61</b>    |
| 2022                       | 233.61           |
| <b>DHL</b>                 | <b>6,026.78</b>  |
| 2022                       | 4,323.02         |
| 2023                       | 1,703.76         |
| <b>DMI*Dell SM Bus</b>     | <b>4,577.58</b>  |
| 2021                       | 4,577.58         |

| Vendor by Fiscal Year         | Amount            |
|-------------------------------|-------------------|
| <b>empowerguamdeaf.wlxsit</b> | <b>159.96</b>     |
| 2022                          | 159.96            |
| <b>Graphic Center</b>         | <b>1,813.00</b>   |
| 2022                          | 1,813.00          |
| <b>HD Guam</b>                | <b>47.88</b>      |
| 2023                          | 47.88             |
| <b>Hornet Sports</b>          | <b>502.00</b>     |
| 2022                          | 502.00            |
| <b>IN*Strideline,LLC</b>      | <b>630.00</b>     |
| 2021                          | 630.00            |
| <b>Mascot Factory INC</b>     | <b>360.88</b>     |
| 2022                          | 360.88            |
| <b>Newegg INC</b>             | <b>1,929.51</b>   |
| 2022                          | 1,929.51          |
| <b>Pacific Sign Shop</b>      | <b>360.00</b>     |
| 2023                          | 360.00            |
| <b>PayPal *Art Fabrics</b>    | <b>250.12</b>     |
| 2021                          | 250.12            |
| <b>Pops Bakeshop</b>          | <b>35,116.33</b>  |
| 2022                          | 19,926.89         |
| 2023                          | 15,189.44         |
| <b>Simply NUC</b>             | <b>1,054.00</b>   |
| 2022                          | 1,054.00          |
| <b>SP*Mount-IT.Com</b>        | <b>294.25</b>     |
| 2021                          | 294.25            |
| <b>The Douglas Stewart CO</b> | <b>3,507.24</b>   |
| 2021                          | 3,507.24          |
| <b>The Monterrey Company</b>  | <b>2,976.75</b>   |
| 2021                          | 1,389.75          |
| 2022                          | 1,587.00          |
| <b>VCN*HarvestChristianAC</b> | <b>1,541.25</b>   |
| 2022                          | 1,541.25          |
| <b>Total</b>                  | <b>128,097.19</b> |

Credit Card Number **6232**  
Credit Card Holder's Position **Chief Marketing & Communications Manager**

| Vendor by Fiscal Year     | Amount          |
|---------------------------|-----------------|
| <b>Amazon</b>             | <b>4,409.54</b> |
| 2021                      | 3,597.47        |
| 2022                      | 812.07          |
| <b>Amazon Marketplace</b> | <b>3,856.13</b> |
| 2021                      | 1,571.31        |
| 2022                      | 2,284.82        |
| <b>Amazon Prime</b>       | <b>129.90</b>   |
| 2021                      | 77.94           |
| 2022                      | 51.96           |
| <b>DHL</b>                | <b>648.13</b>   |
| 2021                      | 648.13          |

| Vendor by Fiscal Year        | Amount          |
|------------------------------|-----------------|
| <b>MHE*Mcgraw-Hill Ecomm</b> | <b>93.99</b>    |
| 2021                         | 93.99           |
| <b>Sheridan Books INC</b>    | <b>265.00</b>   |
| 2021                         | 265.00          |
| <b>SQ*VALANCOURT BOOKS</b>   | <b>147.73</b>   |
| 2021                         | 147.73          |
| <b>VitalSource</b>           | <b>89.99</b>    |
| 2021                         | 89.99           |
| <b>Total</b>                 | <b>9,640.41</b> |

|                    |                   |
|--------------------|-------------------|
| <b>GRAND TOTAL</b> | <b>477,115.57</b> |
|--------------------|-------------------|

# 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           |
|--------------------------------|------------------|
| <b>ABET, INC</b>               | <b>400.00</b>    |
| 2022                           | 400.00           |
| <b>Academic Careers</b>        | <b>295.00</b>    |
| 2020                           | 295.00           |
| <b>Adorama, INC</b>            | <b>3,410.50</b>  |
| 2020                           | 3,410.50         |
| <b>AERA Meeting</b>            | <b>65.00</b>     |
| 2022                           | 65.00            |
| <b>Air China</b>               | <b>564.27</b>    |
| 2020                           | 564.27           |
| <b>Amazon</b>                  | <b>3,556.81</b>  |
| 2020                           | 227.08           |
| 2021                           | 300.00           |
| 2022                           | 3,029.73         |
| <b>Amazon Marketplace</b>      | <b>3,204.50</b>  |
| 2020                           | 1,329.74         |
| 2021                           | 1,874.76         |
| <b>American Educational R</b>  | <b>40.00</b>     |
| 2022                           | 40.00            |
| <b>American Printing</b>       | <b>1,452.00</b>  |
| 2023                           | 1,452.00         |
| <b>APLU</b>                    | <b>1,310.00</b>  |
| 2020                           | 1,310.00         |
| <b>B&amp;H Photo</b>           | <b>70,586.97</b> |
| 2020                           | 22,654.44        |
| 2021                           | 7,876.42         |
| 2022                           | 23,062.65        |
| 2023                           | 16,993.46        |
| <b>BioQuip Products In</b>     | <b>9,664.87</b>  |
| 2020                           | 4,065.78         |
| 2021                           | 3,887.32         |
| 2022                           | 1,711.77         |
| <b>Campbell Scientific</b>     | <b>3,727.24</b>  |
| 2020                           | 3,727.24         |
| <b>CANVA* I03365-5091420</b>   | <b>25.98</b>     |
| 2022                           | 25.98            |
| <b>Carolina Biologic Supp</b>  | <b>9,941.80</b>  |
| 2021                           | 5,476.57         |
| 2022                           | 4,465.23         |
| <b>CBA* Mindjet</b>            | <b>609.00</b>    |
| 2020                           | 260.00           |
| 2021                           | 349.00           |
| <b>ChinaEast</b>               | <b>438.50</b>    |
| 2020                           | 438.50           |
| <b>CPI* COLEPARMERINSTRuMT</b> | <b>2,242.89</b>  |
| 2021                           | 2,242.89         |
| <b>Daigger Scientific Inc</b>  | <b>7,097.83</b>  |
| 2021                           | 3,911.55         |
| 2022                           | 3,186.28         |
| <b>Diamond Auto Dededo</b>     | <b>260.00</b>    |
| 2022                           | 260.00           |

| Vendor by Fiscal Year              | Amount          |
|------------------------------------|-----------------|
| <b>DMI* Dell SM Bus</b>            | <b>2,295.13</b> |
| 2021                               | 2,295.13        |
| <b>Dominos Pizza Mangilao</b>      | <b>164.90</b>   |
| 2022                               | 164.90          |
| <b>Dropbox*6KH4NGWFXG8V</b>        | <b>2,600.00</b> |
| 2021                               | 2,600.00        |
| <b>EB Western Region Pro</b>       | <b>210.00</b>   |
| 2020                               | 210.00          |
| <b>eBay</b>                        | <b>305.64</b>   |
| 2020                               | 305.64          |
| <b>Elsevier Inc</b>                | <b>4,900.00</b> |
| 2021                               | 4,900.00        |
| <b>Epsilon Sigma Phi NATI</b>      | <b>55.00</b>    |
| 2020                               | 55.00           |
| <b>Forestry Suppliers Inc</b>      | <b>2,043.58</b> |
| 2022                               | 1,090.58        |
| 2023                               | 953.00          |
| <b>HD Guam</b>                     | <b>479.64</b>   |
| 2022                               | 479.64          |
| <b>Homedepot.com</b>               | <b>1,576.91</b> |
| 2020                               | 1,576.91        |
| <b>IMG Insurance</b>               | <b>1,689.60</b> |
| 2022                               | 1,689.60        |
| <b>IN* Auric Enterprises</b>       | <b>1,155.30</b> |
| 2022                               | 1,155.30        |
| <b>Impixon</b>                     | <b>4,893.00</b> |
| 2023                               | 4,893.00        |
| <b>Jeffs Pirates Cove Inc</b>      | <b>1,500.00</b> |
| 2023                               | 1,500.00        |
| <b>King Bus Tour</b>               | <b>480.00</b>   |
| 2022                               | 480.00          |
| <b>Korean</b>                      | <b>830.69</b>   |
| 2023                               | 830.69          |
| <b>M&amp;I Worldwide Inc</b>       | <b>350.00</b>   |
| 2022                               | 350.00          |
| <b>Mailchimp</b>                   | <b>53.00</b>    |
| 2023                               | 53.00           |
| <b>Maritz ATL*ABRCMS</b>           | <b>1,050.00</b> |
| 2023                               | 1,050.00        |
| <b>Math Assoc America</b>          | <b>500.00</b>   |
| 2020                               | 500.00          |
| <b>Morrico Equipment LLC</b>       | <b>1,580.00</b> |
| 2022                               | 1,580.00        |
| <b>Mr. Rubbishman</b>              | <b>716.25</b>   |
| 2021                               | 716.25          |
| <b>Napa Auto Parts Harmon</b>      | <b>276.08</b>   |
| 2022                               | 276.08          |
| <b>NASPA EXPERIENT</b>             | <b>535.00</b>   |
| 2023                               | 535.00          |
| <b>National? Alamo &amp; Enter</b> | <b>170.00</b>   |
| 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          |
|--------------------------------|-----------------|
| <b>Neogen Corp Lansing</b>     | <b>1,487.72</b> |
| 2023                           | 1,487.72        |
| <b>nicebadge.com</b>           | <b>795.00</b>   |
| 2020                           | 795.00          |
| <b>Northwest Marine Tech</b>   | <b>3,639.00</b> |
| 2020                           | 1,505.00        |
| 2021                           | 2,134.00        |
| <b>Novalynx Corporation</b>    | <b>3,251.90</b> |
| 2020                           | 3,251.90        |
| <b>Onset Computer Corpora</b>  | <b>3,648.15</b> |
| 2021                           | 441.51          |
| 2022                           | 1,884.15        |
| 2023                           | 1,322.49        |
| <b>PayPal *CANMATHSOC</b>      | <b>1,200.00</b> |
| 2020                           | 600.00          |
| 2022                           | 600.00          |
| <b>PayPal *Pay Ebay Pay</b>    | <b>957.60</b>   |
| 2020                           | 957.60          |
| <b>PayPal *YIWUSHIXIAG EB</b>  | <b>881.30</b>   |
| 2020                           | 881.30          |
| <b>PayPal* *JEXELECTRON EB</b> | <b>78.78</b>    |
| 2020                           | 78.78           |
| <b>PayPal*NACAA</b>            | <b>800.00</b>   |
| 2020                           | 800.00          |
| <b>Phytotech Labs</b>          | <b>219.37</b>   |
| 2023                           | 219.37          |
| <b>PIC Accounting Office</b>   | <b>3,310.00</b> |
| 2022                           | 3,310.00        |
| <b>PIC Daypax Counter</b>      | <b>1,560.00</b> |
| 2022                           | 1,560.00        |
| <b>powtoon.com</b>             | <b>1,404.00</b> |
| 2020                           | 468.00          |
| 2021                           | 468.00          |
| 2022                           | 468.00          |
| <b>PYIMAGESEARCH</b>           | <b>2,500.00</b> |
| 2021                           | 2,500.00        |
| <b>Q's Rental</b>              | <b>637.50</b>   |
| 2023                           | 637.50          |
| <b>Roboz Surgical Instrum</b>  | <b>579.00</b>   |
| 2020                           | 579.00          |
| <b>Ron's Diner</b>             | <b>700.00</b>   |
| 2022                           | 700.00          |
| <b>Sigma Aldrich US</b>        | <b>1,613.60</b> |
| 2023                           | 1,613.60        |
| <b>Snowflake Guam Co</b>       | <b>210.00</b>   |
| 2023                           | 210.00          |
| <b>SP Creation Engine</b>      | <b>6,944.00</b> |
| 2020                           | 1,736.00        |
| 2021                           | 1,736.00        |
| 2022                           | 1,736.00        |
| 2023                           | 1,736.00        |

| Vendor by Fiscal Year            | Amount            |
|----------------------------------|-------------------|
| <b>SP Shop 4-H</b>               | <b>2,478.45</b>   |
| 2022                             | 2,478.45          |
| <b>SPER Scientific INSTRU</b>    | <b>934.39</b>     |
| 2022                             | 934.39            |
| <b>Statacorp</b>                 | <b>870.00</b>     |
| 2023                             | 870.00            |
| <b>Statacorp LP</b>              | <b>2,135.00</b>   |
| 2020                             | 565.00            |
| 2021                             | 785.00            |
| 2022                             | 785.00            |
| <b>Subway 23416</b>              | <b>270.00</b>     |
| 2022                             | 270.00            |
| <b>Sunny Cash &amp; Carry</b>    | <b>44.19</b>      |
| 2020                             | 44.19             |
| <b>Systat Software Inc</b>       | <b>739.00</b>     |
| 2020                             | 739.00            |
| <b>TFS*Fisher SCIATL</b>         | <b>2,428.08</b>   |
| 2020                             | 2,428.08          |
| <b>The Drip Store</b>            | <b>2,210.52</b>   |
| 2022                             | 2,210.52          |
| <b>The T Factory</b>             | <b>1,337.80</b>   |
| 2021                             | 795.50            |
| 2022                             | 542.30            |
| <b>Travel Pacificana</b>         | <b>484.79</b>     |
| 2020                             | 484.79            |
| <b>UCD AG &amp; Natural RSRC</b> | <b>75.00</b>      |
| 2021                             | 75.00             |
| <b>UFLEF Conferences</b>         | <b>690.00</b>     |
| 2021                             | 390.00            |
| 2022                             | 300.00            |
| <b>United</b>                    | <b>3,132.93</b>   |
| 2020                             | 3,132.93          |
| <b>University of MO A/R</b>      | <b>300.00</b>     |
| 2021                             | 300.00            |
| <b>Westin Resort Guam FD</b>     | <b>471.00</b>     |
| 2023                             | 471.00            |
| <b>WICHE</b>                     | <b>750.00</b>     |
| 2021                             | 750.00            |
| <b>WSTCO Quality FEED</b>        | <b>183.50</b>     |
| 2022                             | 183.50            |
| <b>WWW.RENOGY.COM</b>            | <b>5,269.91</b>   |
| 2023                             | 5,269.91          |
| <b>www.whova.com</b>             | <b>4,698.00</b>   |
| 2021                             | 2,399.00          |
| 2022                             | 2,299.00          |
| <b>Zoom.us</b>                   | <b>299.80</b>     |
| 2022                             | 149.90            |
| 2023                             | 149.90            |
| <b>Total</b>                     | <b>215,522.16</b> |

# 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          |
|--------------------------------|-----------------|-------------------------------|-----------------|
| <b>AAUS</b>                    | <b>2,425.00</b> | <b>Crown Bakery</b>           | <b>114.50</b>   |
| 2021                           | 850.00          | 2023                          | 114.50          |
| 2022                           | 675.00          | <b>Dan World LTD</b>          | <b>869.00</b>   |
| 2023                           | 900.00          | 2023                          | 869.00          |
| <b>Adobe *Photography Plan</b> | <b>599.00</b>   | <b>DHL*I</b>                  | <b>42.18</b>    |
| 2021                           | 119.88          | 2021                          | 42.18           |
| 2022                           | 239.36          | <b>Diamond Auto Harmon</b>    | <b>245.00</b>   |
| 2023                           | 239.76          | 2021                          | 245.00          |
| <b>AFM Wholesale</b>           | <b>799.00</b>   | <b>Diamond Auto Mangilao</b>  | <b>683.00</b>   |
| 2022                           | 799.00          | 2021                          | 683.00          |
| <b>Amazon</b>                  | <b>119.73</b>   | <b>Diamond Auto Parts</b>     | <b>504.00</b>   |
| 2022                           | 119.73          | 2023                          | 504.00          |
| <b>Amazon Marketplace</b>      | <b>9,310.17</b> | <b>eBay</b>                   | <b>3,832.96</b> |
| 2021                           | 2,828.08        | 2020                          | 187.18          |
| 2022                           | 6,391.85        | 2022                          | 228.69          |
| 2023                           | 90.24           | 2023                          | 3,417.09        |
| <b>American Medical Cente</b>  | <b>390.00</b>   | <b>Electron Microscopy</b>    | <b>124.41</b>   |
| 2021                           | 390.00          | 2021                          | 124.41          |
| <b>Apple.com/bill</b>          | <b>39.99</b>    | <b>ERC Trading Inc</b>        | <b>831.00</b>   |
| 2022                           | 39.99           | 2023                          | 831.00          |
| <b>Atkins Kroll</b>            | <b>784.40</b>   | <b>ESRI</b>                   | <b>2,462.00</b> |
| 2020                           | 212.00          | 2022                          | 2,462.00        |
| 2021                           | 269.98          | <b>Fastenal Company</b>       | <b>62.12</b>    |
| 2022                           | 302.42          | 2020                          | 62.12           |
| <b>B&amp;H Photo</b>           | <b>7,255.57</b> | <b>Federal Express corpor</b> | <b>66.05</b>    |
| 2020                           | 3,271.15        | 2022                          | 66.05           |
| 2021                           | 3,670.92        | <b>GMI Scuba Wholesale In</b> | <b>75.00</b>    |
| 2022                           | 313.50          | 2022                          | 75.00           |
| <b>Benson Guam Enterprise</b>  | <b>615.78</b>   | <b>Golden Marketing</b>       | <b>372.12</b>   |
| 2022                           | 615.78          | 2023                          | 372.12          |
| <b>Cash and Carry</b>          | <b>12.95</b>    | <b>Guam Home Center</b>       | <b>123.99</b>   |
| 2023                           | 12.95           | 2022                          | 123.99          |
| <b>Ching Brothers Enterpr</b>  | <b>3,525.89</b> | <b>HD Guam</b>                | <b>5,219.33</b> |
| 2020                           | 240.00          | 2020                          | 603.82          |
| 2021                           | 2,141.99        | 2021                          | 1,930.48        |
| 2022                           | 1,143.90        | 2022                          | 1,691.24        |
| <b>Conwood Products</b>        | <b>942.51</b>   | 2023                          | 993.79          |
| 2020                           | 342.96          | <b>Hon Tai Corporation</b>    | <b>20.00</b>    |
| 2021                           | 524.55          | 2022                          | 20.00           |
| 2022                           | 75.00           | <b>Island Equipment Co</b>    | <b>127.10</b>   |
| <b>Copy Express</b>            | <b>57.00</b>    | 2023                          | 127.10          |
| 2022                           | 57.00           | <b>J. Goodman</b>             | <b>158.00</b>   |
| <b>Coral Reef Marine</b>       | <b>746.00</b>   | 2022                          | 158.00          |
| 2021                           | 746.00          | <b>JL Darling</b>             | <b>304.66</b>   |
| <b>Cost U Less</b>             | <b>684.35</b>   | 2021                          | 304.66          |
| 2021                           | 584.45          | <b>Johnstone Supply Tmnng</b> | <b>485.00</b>   |
| 2023                           | 99.90           | 2022                          | 485.00          |
| <b>CPS Electric</b>            | <b>82.33</b>    |                               |                 |
| 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           |
|-------------------------------|-----------------|-------------------------------|------------------|
| <b>Jotform Inc</b>            | <b>200.00</b>   | <b>PP*Loco Promos</b>         | <b>96.00</b>     |
| 2020                          | 50.00           | 2020                          | 96.00            |
| 2021                          | 50.00           | <b>Rock Auto</b>              | <b>221.45</b>    |
| 2022                          | 50.00           | 2021                          | 221.45           |
| 2023                          | 50.00           | <b>Ross Store</b>             | <b>714.74</b>    |
| <b>Kmart Guam 7705</b>        | <b>326.40</b>   | 2021                          | 554.41           |
| 2021                          | 119.89          | 2022                          | 160.33           |
| 2023                          | 206.51          | <b>Shop 4 Less</b>            | <b>33.77</b>     |
| <b>KN's Sandwiches</b>        | <b>486.00</b>   | 2023                          | 33.77            |
| 2023                          | 486.00          | <b>Sigma Aldrich US</b>       | <b>71.63</b>     |
| <b>Megabyte Guam</b>          | <b>773.35</b>   | 2021                          | 71.63            |
| 2022                          | 588.50          | <b>Sign King Inc</b>          | <b>55.00</b>     |
| 2023                          | 184.85          | 2021                          | 55.00            |
| <b>Morrico Equipment</b>      | <b>864.54</b>   | <b>Tasi Marine Corp</b>       | <b>342.00</b>    |
| 2022                          | 864.54          | 2023                          | 342.00           |
| <b>Oatoak *HRVRDMARINE EB</b> | <b>51.76</b>    | <b>Ted Pella -Inc</b>         | <b>557.30</b>    |
| 2020                          | 51.76           | 2022                          | 557.30           |
| <b>Pacific Tyre</b>           | <b>236.30</b>   | <b>The GPS Store Inc</b>      | <b>294.91</b>    |
| 2020                          | 86.00           | 2021                          | 294.91           |
| 2022                          | 150.30          | <b>Triple J Motors</b>        | <b>342.48</b>    |
| <b>PAC-RIM Medical Technl</b> | <b>6,194.00</b> | 2022                          | 342.48           |
| 2021                          | 6,194.00        | <b>Tsang Brothers</b>         | <b>292.78</b>    |
| <b>PADI Americas</b>          | <b>413.00</b>   | 2022                          | 292.78           |
| 2023                          | 413.00          | <b>Universal Air Supply I</b> | <b>736.00</b>    |
| <b>Padi Americas INC</b>      | <b>726.80</b>   | 2023                          | 736.00           |
| 2021                          | 292.80          | <b>VCN*CARGOTIYANCTR</b>      | <b>5.00</b>      |
| 2022                          | 434.00          | 2023                          | 5.00             |
| <b>Payless SPRMKTS MANGIL</b> | <b>129.25</b>   | <b>Vicencia and Buckley</b>   | <b>1,634.00</b>  |
| 2023                          | 129.25          | 2020                          | 735.00           |
| <b>Payless Supermarket MA</b> | <b>99.36</b>    | 2021                          | 899.00           |
| 2023                          | 99.36           | <b>WAV*AAUS</b>               | <b>675.00</b>    |
| <b>PayPal*Bellishop Ebay</b>  | <b>119.57</b>   | 2020                          | 675.00           |
| 2021                          | 119.57          | <b>West Marine #300</b>       | <b>382.90</b>    |
| <b>PayPal*Cooletyle Ebay</b>  | <b>289.99</b>   | 2022                          | 382.90           |
| 2021                          | 289.99          | <b>Zoom.us</b>                | <b>299.80</b>    |
| <b>PayPal*Imaginezz Ebay</b>  | <b>81.99</b>    | 2022                          | 149.90           |
| 2021                          | 81.99           | 2023                          | 149.90           |
| <b>Phtoshp Lightrm BNDL</b>   | <b>119.88</b>   | <b>Total</b>                  | <b>62,978.04</b> |
| 2021                          | 119.88          |                               |                  |

|                    |                   |
|--------------------|-------------------|
| <b>Grand Total</b> | <b>278,500.20</b> |
|--------------------|-------------------|

# 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    |
|------------------------|-----------|
| 33hops.com             | 815.00    |
| 2022                   | 815.00    |
| ADOBE                  | 599.64    |
| 2022                   | 599.64    |
| Amazon Web Services    | 53.30     |
| 2022                   | 53.30     |
| Amazon.com             | 836.12    |
| 2022                   | 836.12    |
| AMZN Mktp              | 7,279.57  |
| 2022                   | 7,279.57  |
| APA PhilJobs           | 250.00    |
| 2022                   | 250.00    |
| APNIC                  | 1,091.63  |
| 2022                   | 1,091.63  |
| Apple.com/Bill         | 1,999.92  |
| 2022                   | 1,999.92  |
| ARIN                   | 1,000.00  |
| 2022                   | 1,000.00  |
| ASAP                   | 375.00    |
| 2022                   | 375.00    |
| Asso of Univ Presses   | 745.00    |
| 2022                   | 745.00    |
| B&H Photo              | 15,475.87 |
| 2022                   | 15,475.87 |
| CANVA                  | 1,799.85  |
| 2022                   | 1,799.85  |
| ChronicleHi            | 6,635.00  |
| 2022                   | 6,635.00  |
| Clickup                | 432.00    |
| 2022                   | 432.00    |
| Council For Opportunit | 4,200.00  |
| 2022                   | 4,200.00  |
| Crisis Prevention Inst | 200.00    |
| 2022                   | 200.00    |
| CRISP                  | 570.00    |
| 2022                   | 570.00    |
| CUPA-HR                | 1,980.00  |
| 2022                   | 1,980.00  |
| Davis Management Group | 480.00    |
| 2022                   | 480.00    |
| DHL*I                  | 328.76    |
| 2022                   | 328.76    |
| DJI Drones             | 2,474.00  |
| 2022                   | 2,474.00  |
| Dramatists Play Serv   | 819.00    |
| 2022                   | 819.00    |
| Dropbox                | 6,430.40  |
| 2022                   | 6,430.40  |

| Vendor by Fiscal Year  | Amount   |
|------------------------|----------|
| EB Society of America  | 815.00   |
| 2022                   | 815.00   |
| EIG*HostGator.Com      | 162.39   |
| 2022                   | 162.39   |
| empowerguamdeaf.wixsit | 617.29   |
| 2022                   | 617.29   |
| Event Leadership INSTI | 1,580.00 |
| 2022                   | 1,580.00 |
| Facets Healthcare      | 2,349.99 |
| 2022                   | 2,349.99 |
| Flywheel               | 300.00   |
| 2022                   | 300.00   |
| Forestry Suppliers     | 2,535.83 |
| 2022                   | 2,535.83 |
| fs.com Limited         | 3,181.00 |
| 2022                   | 3,181.00 |
| FSP*APPA Leadership    | 1,403.00 |
| 2022                   | 1,403.00 |
| google Gsuite_pacific  | 4,032.00 |
| 2022                   | 4,032.00 |
| Grant Writing & Fundin | 291.00   |
| 2022                   | 291.00   |
| Help                   | 1,221.15 |
| 2022                   | 1,221.15 |
| Higheredjobs.com       | 1,920.00 |
| 2022                   | 1,920.00 |
| IN* Edpuzzle           | 670.00   |
| 2022                   | 670.00   |
| IN*Textcaster          | 3,100.00 |
| 2022                   | 3,100.00 |
| Inmotionhosting.com    | 5,093.88 |
| 2022                   | 5,093.88 |
| Innovative Educators   | 2,995.00 |
| 2022                   | 2,995.00 |
| Inside Higher ED       | 4,600.58 |
| 2022                   | 4,600.58 |
| IUFMS AR               | 1,375.00 |
| 2022                   | 1,375.00 |
| MailChimp              | 225.00   |
| 2022                   | 225.00   |
| Microsoft*Store        | 5,199.80 |
| 2022                   | 5,199.80 |
| Mountain Measurement   | 425.00   |
| 2022                   | 425.00   |
| NACE-NATIONAL ASSOCI   | 2,500.00 |
| 2022                   | 2,500.00 |
| NACUBO                 | 99.00    |
| 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 | <b>3,864.00</b>   |
| 2022                   | 3,864.00          |
| Nova Tech Internationa | <b>485.01</b>     |
| 2022                   | 485.01            |
| Onward Mangilao Golf C | <b>710.00</b>     |
| 2022                   | 710.00            |
| PayPal *Droneoptics    | <b>19,404.37</b>  |
| 2022                   | 19,404.37         |
| PayPal *EXPRESSCARE    | <b>6,200.00</b>   |
| 2022                   | 6,200.00          |
| QM Quality Matters     | <b>3,290.00</b>   |
| 2022                   | 3,290.00          |
| Red Hat Inc.           | <b>2,499.00</b>   |
| 2022                   | 2,499.00          |
| RET*Greenwoodheinemann | <b>705.60</b>     |
| 2022                   | 705.60            |
| Run The World          | <b>99.00</b>      |
| 2022                   | 99.00             |
| Sentry AI              | <b>5,040.00</b>   |
| 2022                   | 5,040.00          |
| Societyforhumanresourc | <b>2,808.00</b>   |
| 2022                   | 2,808.00          |
| Sprout Social, INC     | <b>693.00</b>     |
| 2022                   | 693.00            |
| The Service Bureau     | <b>349.00</b>     |
| 2022                   | 349.00            |
| The Tsubaki Tower-F/O  | <b>953.55</b>     |
| 2022                   | 953.55            |
| TRELLO.COM* ATLISSIAN  | <b>1,059.92</b>   |
| 2022                   | 1,059.92          |
| United                 | <b>2,325.85</b>   |
| 2022                   | 2,325.85          |
| Westin RSRT Guam FD    | <b>500.00</b>     |
| 2022                   | 500.00            |
| WILEY                  | <b>223.81</b>     |
| 2022                   | 223.81            |
| WIRIS - MATHTYPE       | <b>903.16</b>     |
| 2022                   | 903.16            |
| WISTIA, INC            | <b>742.85</b>     |
| 2022                   | 742.85            |
| Woodburn Press         | <b>1,863.41</b>   |
| 2022                   | 1,863.41          |
| zoom.us                | <b>6,236.65</b>   |
| 2022                   | 6,236.65          |
| <b>Total</b>           | <b>164,518.15</b> |

# 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    | Il7 School Cert        | 1,250.00  |
| 2021                   | 190.00    | 2021                   | 1,250.00  |
| CCEREGISTRATION        | 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  |
| CSU Northridge         | 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   |
|------------------------|----------|
| NAFSA Web              | 199.00   |
| 2020                   | 199.00   |
| NASW Press             | 239.50   |
| 2021                   | 239.50   |
| National Student CL    | 425.00   |
| 2021                   | 425.00   |
| NCSBN-Online Courses   | 4,640.00 |
| 2021                   | 4,640.00 |
| Pacific Star Resort    | 1,433.57 |
| 2021                   | 1,433.57 |
| Paperclip Communicatio | 399.00   |
| 2021                   | 399.00   |
| Paypal *Expresscare    | 377.00   |
| 2021                   | 377.00   |
| PayPal *SmartSentry    | 720.00   |
| 2021                   | 720.00   |
| QM Quality Matters     | 1,750.00 |
| 2021                   | 1,750.00 |
| Reg Nursing            | 1,125.00 |
| 2021                   | 1,125.00 |
| Run The World          | 99.00    |
| 2021                   | 99.00    |
| SCANILCOM              | 529.00   |
| 2021                   | 529.00   |
| SCIENCEAAAS            | 1,345.00 |
| 2021                   | 1,345.00 |
| Sheraton Laguna Guam   | 2,935.95 |
| 2021                   | 2,935.95 |
| Smart Sentry AI        | 5,760.00 |
| 2021                   | 5,760.00 |
| SOCIETYFORHUMANRESOURC | 219.00   |
| 2021                   | 219.00   |
| SOLARWINDS             | 824.64   |
| 2021                   | 824.64   |
| SP* AFFORDABLESAFETY   | 2,014.98 |
| 2021                   | 2,014.98 |

| Vendor by Fiscal Year  | Amount            |
|------------------------|-------------------|
| SP* CREATION ENGINE    | 5,076.00          |
| 2021                   | 5,076.00          |
| Spark Hire             | 2,058.00          |
| 2021                   | 2,058.00          |
| The National Associati | 800.00            |
| 2021                   | 800.00            |
| The T Factory          | 577.50            |
| 2021                   | 577.50            |
| TRAINING LLC           | 350.00            |
| 2021                   | 350.00            |
| United                 | 46,155.59         |
| 2020                   | 24,417.53         |
| 2021                   | 21,738.06         |
| VORT Corporation       | 473.94            |
| 2021                   | 473.94            |
| VUE*Online Testing     | 1,530.00          |
| 2021                   | 1,530.00          |
| WASCSENIOR.ORG         | 835.00            |
| 2020                   | 835.00            |
| Westop                 | 1,950.00          |
| 2020                   | 1,950.00          |
| Wistia, Inc            | 315.05            |
| 2021                   | 315.05            |
| WPY*VoiceThread        | 5,499.00          |
| 2020                   | 5,499.00          |
| WPY*VoiceThread        | 6,104.00          |
| 2021                   | 6,104.00          |
| WWW.RAZER.COM          | 3,599.98          |
| 2021                   | 3,599.98          |
| X-Chair                | 2,865.00          |
| 2021                   | 2,865.00          |
| YOURMEMBER-CAREERS     | 709.00            |
| 2021                   | 709.00            |
| zoom.us                | 7,589.44          |
| 2021                   | 7,589.44          |
| <b>Total</b>           | <b>251,673.73</b> |

# 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           |
|-------------------------------|------------------|
| <b>AAQEP.ORG</b>              | <b>13,750.00</b> |
| 2020                          | 13,750.00        |
| <b>ACADEMIC IMPRESSIONS I</b> | <b>6,590.00</b>  |
| 2020                          | 4,785.00         |
| 2021                          | 1,805.00         |
| <b>ACROBAT PRO</b>            | <b>995.40</b>    |
| 2020                          | 995.40           |
| <b>ADOBE</b>                  | <b>251.88</b>    |
| 2020                          | 251.88           |
| <b>ADOBE ACROPRO SUBS</b>     | <b>815.52</b>    |
| 2020                          | 815.52           |
| <b>AGA</b>                    | <b>3,350.00</b>  |
| 2020                          | 3,350.00         |
| <b>Amazon Web services</b>    | <b>1,372.34</b>  |
| 2020                          | 1,372.34         |
| <b>Amazon.com</b>             | <b>11,617.56</b> |
| 2020                          | 11,559.60        |
| 2021                          | 57.96            |
| <b>AMER ASSOC of STATE</b>    | <b>695.00</b>    |
| 2020                          | 695.00           |
| <b>American0000137067</b>     | <b>154.30</b>    |
| 2020                          | 154.30           |
| <b>AMZN Mktg</b>              | <b>8,046.74</b>  |
| 2020                          | 6,253.50         |
| 2021                          | 1,793.24         |
| <b>APPA VCB</b>               | <b>1,463.00</b>  |
| 2020                          | 1,463.00         |
| <b>ARIN</b>                   | <b>1,650.00</b>  |
| 2020                          | 1,650.00         |
| <b>ASANA.COM</b>              | <b>2,998.80</b>  |
| 2020                          | 2,998.80         |
| <b>ASSOC SML BUS DEV</b>      | <b>450.00</b>    |
| 2020                          | 450.00           |
| <b>B&amp;H Photo</b>          | <b>4,681.46</b>  |
| 2020                          | 4,681.46         |
| <b>Barnes &amp; Noble.com</b> | <b>338.56</b>    |
| 2020                          | 338.56           |
| <b>Best Western</b>           | <b>997.85</b>    |
| 2020                          | 997.85           |
| <b>Broadway Licensing</b>     | <b>1,875.00</b>  |
| 2021                          | 1,875.00         |
| <b>CANVA*02754-0186689</b>    | <b>119.40</b>    |
| 2020                          | 119.40           |
| <b>CBA*ACRONIS</b>            | <b>3,632.65</b>  |
| 2020                          | 1,918.00         |
| 2021                          | 1,714.65         |
| <b>CCE REGISTRATION</b>       | <b>550.00</b>    |
| 2020                          | 550.00           |

| Vendor by Fiscal Year        | Amount          |
|------------------------------|-----------------|
| <b>ChronicleHi</b>           | <b>5,765.00</b> |
| 2020                         | 5,765.00        |
| <b>COE</b>                   | <b>5,800.00</b> |
| 2020                         | 5,800.00        |
| <b>Consolidus, LLC</b>       | <b>8,835.76</b> |
| 2020                         | 8,835.76        |
| <b>Creation Engine INC</b>   | <b>6,820.00</b> |
| 2020                         | 6,820.00        |
| <b>Crisis Prevention</b>     | <b>6,644.50</b> |
| 2020                         | 6,644.50        |
| <b>CRISP</b>                 | <b>570.00</b>   |
| 2020                         | 570.00          |
| <b>CUPA-HR</b>               | <b>1,885.00</b> |
| 2020                         | 1,885.00        |
| <b>DOCUSIGN</b>              | <b>210.00</b>   |
| 2020                         | 210.00          |
| <b>DRI*VMWARE</b>            | <b>583.00</b>   |
| 2020                         | 583.00          |
| <b>Dropbox</b>               | <b>6,315.07</b> |
| 2020                         | 6,315.07        |
| <b>EB FROM FIRST DRAFT</b>   | <b>350.00</b>   |
| 2020                         | 350.00          |
| <b>EB Western Region</b>     | <b>475.00</b>   |
| 2020                         | 475.00          |
| <b>EDUCAUSE</b>              | <b>3,140.00</b> |
| 2020                         | 3,140.00        |
| <b>ELLUCIAN</b>              | <b>3,170.00</b> |
| 2020                         | 3,170.00        |
| <b>E-OSCAR</b>               | <b>60.45</b>    |
| 2020                         | 60.45           |
| <b>EPOCH *MELTWATER</b>      | <b>3,000.00</b> |
| 2020                         | 3,000.00        |
| <b>ETS*PUBS and Software</b> | <b>6,120.00</b> |
| 2020                         | 6,120.00        |
| <b>Expedia</b>               | <b>15.00</b>    |
| 2020                         | 15.00           |
| <b>Fiesta Resort Guam</b>    | <b>500.00</b>   |
| 2020                         | 500.00          |
| <b>FLYWHEEL WEB HOSTING</b>  | <b>960.00</b>   |
| 2020                         | 960.00          |
| <b>FOXIT SOFTWARE INC</b>    | <b>374.85</b>   |
| 2020                         | 374.85          |
| <b>FS*TechSmith</b>          | <b>1,571.70</b> |
| 2020                         | 1,571.70        |
| <b>GOOGLE*GSUITE UBGUAM</b>  | <b>1.74</b>     |
| 2021                         | 1.74            |
| <b>GOOGLE*GSUITE_pacific</b> | <b>5,487.48</b> |
| 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           |
|-----------------------------------|------------------|
| <b>Halo Branded Solutions</b>     | <b>862.39</b>    |
| 2020                              | 862.39           |
| <b>HPLP</b>                       | <b>768.65</b>    |
| 2020                              | 768.65           |
| <b>HIGHEREDJOBS.COM</b>           | <b>4,125.00</b>  |
| 2020                              | 4,125.00         |
| <b>Hilton Hotels Anatole</b>      | <b>1,055.75</b>  |
| 2020                              | 1,055.75         |
| <b>INMOTIONHOSTING.COM</b>        | <b>5,253.88</b>  |
| 2020                              | 5,173.88         |
| 2021                              | 80.00            |
| <b>Inside Higher Ed, Inc</b>      | <b>2,700.00</b>  |
| 2020                              | 2,700.00         |
| <b>INT*IN*NU Cloud, LLC</b>       | <b>3,000.00</b>  |
| 2020                              | 3,000.00         |
| <b>Internet2</b>                  | <b>4,750.00</b>  |
| 2020                              | 4,750.00         |
| <b>Intuit *IN *Textcaster</b>     | <b>3,100.00</b>  |
| 2020                              | 3,100.00         |
| <b>IUFMS AR</b>                   | <b>1,250.00</b>  |
| 2020                              | 1,250.00         |
| <b>JUNIOR THEATER GROUP</b>       | <b>350.00</b>    |
| 2020                              | 350.00           |
| <b>Korean Air</b>                 | <b>2,027.69</b>  |
| 2020                              | 2,027.69         |
| <b>LASTPASS.com</b>               | <b>1,800.00</b>  |
| 2020                              | 1,800.00         |
| <b>Learning A-Z, LLC</b>          | <b>21,246.25</b> |
| 2020                              | 21,246.25        |
| <b>Magna Publications</b>         | <b>297.00</b>    |
| 2020                              | 297.00           |
| <b>Merizo Seaside Bed &amp; B</b> | <b>1,500.00</b>  |
| 2021                              | 1,500.00         |
| <b>MOBILELEAVES CORP</b>          | <b>1,148.00</b>  |
| 2020                              | 1,148.00         |
| <b>Mountain Measurement</b>       | <b>425.00</b>    |
| 2020                              | 425.00           |
| <b>MU Conference Events</b>       | <b>2,015.00</b>  |
| 2020                              | 2,015.00         |
| <b>MYFONTS INC</b>                | <b>1,347.30</b>  |
| 2020                              | 1,347.30         |
| <b>National Student CL</b>        | <b>425.00</b>    |
| 2020                              | 425.00           |
| <b>NATL CNCL FOR BHVRL HT</b>     | <b>3,071.06</b>  |
| 2020                              | 3,071.06         |
| <b>NCRA-USA.ORG</b>               | <b>470.00</b>    |
| 2020                              | 470.00           |
| <b>NCSBN-Online Courses</b>       | <b>4,160.00</b>  |
| 2020                              | 4,160.00         |

| Vendor by Fiscal Year          | Amount           |
|--------------------------------|------------------|
| <b>NGMA</b>                    | <b>174.00</b>    |
| 2020                           | 174.00           |
| <b>ONLINE LEARNING CONSORT</b> | <b>5,040.00</b>  |
| 2020                           | 5,040.00         |
| <b>PACIFIC FINANCIAL AID</b>   | <b>270.00</b>    |
| 2020                           | 270.00           |
| <b>Pacific Star Resort</b>     | <b>882.45</b>    |
| 2020                           | 882.45           |
| <b>Pactours LLC</b>            | <b>17,577.38</b> |
| 2020                           | 17,577.38        |
| <b>PAL AIR 07974912339435</b>  | <b>1,170.89</b>  |
| 2020                           | 1,170.89         |
| <b>PAL AIR 07974912344221</b>  | <b>1,170.89</b>  |
| 2020                           | 1,170.89         |
| <b>PayPal *Apricot</b>         | <b>1,188.00</b>  |
| 2020                           | 1,188.00         |
| <b>PayPal *FUSIONLAYER</b>     | <b>1,797.00</b>  |
| 2020                           | 1,797.00         |
| <b>PayPal *GRAPHIKA</b>        | <b>112.98</b>    |
| 2020                           | 112.98           |
| <b>SCANILCOM</b>               | <b>578.00</b>    |
| 2020                           | 578.00           |
| <b>SCIENCE AAAS</b>            | <b>1,345.00</b>  |
| 2020                           | 1,345.00         |
| <b>SECURE DATA RECOVERY</b>    | <b>1,944.73</b>  |
| 2020                           | 1,944.73         |
| <b>SOCIETYFORHUMANRESOURC</b>  | <b>219.00</b>    |
| 2021                           | 219.00           |
| <b>Softdocs, INC</b>           | <b>1,295.00</b>  |
| 2020                           | 1,295.00         |
| <b>SolarWinds</b>              | <b>810.00</b>    |
| 2020                           | 810.00           |
| <b>SP* Chronicle</b>           | <b>199.00</b>    |
| 2020                           | 199.00           |
| <b>SP* CREATION ENGINE</b>     | <b>7,993.00</b>  |
| 2020                           | 7,993.00         |
| <b>Spark Hire</b>              | <b>2,836.00</b>  |
| 2020                           | 2,127.00         |
| 2021                           | 709.00           |
| <b>Student Veterans of AM</b>  | <b>480.00</b>    |
| 2020                           | 480.00           |
| <b>teamviewer.com</b>          | <b>5,510.40</b>  |
| 2020                           | 5,510.40         |
| <b>The Service Bureau</b>      | <b>499.00</b>    |
| 2020                           | 499.00           |
| <b>Thomson West</b>            | <b>6,260.65</b>  |
| 2020                           | 5,091.99         |
| 2021                           | 1,168.66         |

# 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            |
|-------------------------------|-------------------|
| <b>TRAINING LLC</b>           | <b>350.00</b>     |
| 2020                          | 350.00            |
| <b>Travel Pacificana</b>      | <b>100.00</b>     |
| 2020                          | 100.00            |
| <b>UFLEF CONFERENCES</b>      | <b>395.00</b>     |
| 2020                          | 395.00            |
| <b>UNITED</b>                 | <b>73,019.16</b>  |
| 2020                          | 73,019.16         |
| <b>WASFAA</b>                 | <b>850.00</b>     |
| 2020                          | 850.00            |
| <b>WAV*Wooter Apparel</b>     | <b>2,504.53</b>   |
| 2020                          | 2,504.53          |
| <b>WESTOP</b>                 | <b>2,280.00</b>   |
| 2020                          | 2,280.00          |
| <b>Wrights Media</b>          | <b>1,850.00</b>   |
| 2021                          | 1,850.00          |
| <b>www.innovativeeducator</b> | <b>425.00</b>     |
| 2020                          | 425.00            |
| <b>zoom.us</b>                | <b>17,486.90</b>  |
| 2020                          | 16,986.90         |
| 2021                          | 500.00            |
| <b>Total</b>                  | <b>360,811.94</b> |



# 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    |
|------------------------|-----------|
| 2CO.COM*Questionmark   | 4,144.00  |
| 2021                   | 4,144.00  |
| AACR Products & Svcs   | 1,210.00  |
| 2023                   | 1,210.00  |
| Accutrain Corporation  | 750.00    |
| 2023                   | 750.00    |
| ACE - Association for  | 650.00    |
| 2023                   | 650.00    |
| Admin Prof Conference  | 1,595.00  |
| 2023                   | 1,595.00  |
| ADOBEACROPRO SUBS      | 269.23    |
| 2021                   | 269.23    |
| Agentur Pty LTD        | 570.45    |
| 2023                   | 570.45    |
| Alaska A               | 445.60    |
| 2023                   | 445.60    |
| Amazon Web services    | 132.64    |
| 2021                   | 132.64    |
| Amazon.com             | 2,947.90  |
| 2022                   | 2,947.90  |
| American Academic Lead | 2,850.00  |
| 2023                   | 2,850.00  |
| American Evaluation As | 815.00    |
| 2023                   | 815.00    |
| Amzn Mktp              | 8,432.45  |
| 2021                   | 7,269.43  |
| 2022                   | 1,163.02  |
| APHA Annual Meeting    | 760.00    |
| 2023                   | 760.00    |
| APHA EDONOREDUEPUBS    | 225.00    |
| 2023                   | 225.00    |
| APLU                   | 1,775.00  |
| 2023                   | 1,775.00  |
| APTAC                  | 2,985.00  |
| 2023                   | 2,985.00  |
| Ares Hotel             | 1,359.02  |
| 2023                   | 1,359.02  |
| Association for the St | 600.00    |
| 2023                   | 600.00    |
| Association            | 11,655.00 |
| 2023                   | 11,655.00 |
| Association of Small B | 3,375.00  |
| 2023                   | 3,375.00  |
| Atlantis Casino Resort | 1,379.83  |
| 2022                   | 1,379.83  |
| B&H Photo 800-606-6969 | 2,250.79  |
| 2022                   | 2,250.79  |
| BlueSky Apps           | 500.00    |
| 2021                   | 500.00    |

| Vendor by Fiscal Year  | Amount   |
|------------------------|----------|
| Booking.com            | 1,417.04 |
| 2023                   | 1,417.04 |
| ChronicleHI            | 3,915.00 |
| 2023                   | 3,915.00 |
| CNET User Conf Reg     | 1,300.00 |
| 2023                   | 1,300.00 |
| Council for Opportunit | 960.00   |
| 2023                   | 960.00   |
| Council for Opportunit | 3,148.00 |
| 2023                   | 3,148.00 |
| Council on Social Work | 3,810.00 |
| 2023                   | 3,810.00 |
| Courtyard Kona Beach   | 3,306.56 |
| 2023                   | 3,306.56 |
| Creative Network IN    | 5,190.00 |
| 2023                   | 5,190.00 |
| Crisis Prevention      | 4,558.80 |
| 2021                   | 4,558.80 |
| CSU Northridge         | 626.25   |
| 2023                   | 626.25   |
| DE-DC-MD ASSOC STUDENT | 375.00   |
| 2023                   | 375.00   |
| DHL*I                  | 92.88    |
| 2023                   | 92.88    |
| DOCUSIGN               | 210.00   |
| 2021                   | 210.00   |
| Dropbox                | 3,861.24 |
| 2021                   | 3,861.24 |
| EB 2022 Waaesdweda S   | 800.00   |
| 2022                   | 800.00   |
| EB 2023 WAAESDWEDA     | 1,200.00 |
| 2023                   | 1,200.00 |
| EB 2023 Western REGIO  | 2,300.00 |
| 2023                   | 2,300.00 |
| Educause               | 1,089.00 |
| 2023                   | 1,089.00 |
| Elucian                | 6,975.00 |
| 2023                   | 4,185.00 |
| 2022                   | 2,790.00 |
| EVENT* 92NNYC52CQT     | 50.00    |
| 2023                   | 50.00    |
| Expedia                | 5.65     |
| 2023                   | 5.65     |
| EZRegister             | 375.00   |
| 2023                   | 375.00   |
| FACEBK *8BUCF3F732     | 2.30     |
| 2021                   | 2.30     |
| Facets Healthcare, LLC | 1,249.99 |
| 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 | Sheraton Denver          | 750.08   |
| NASPAA                 | 450.00   | 2022                     | 750.08   |
| 2023                   | 450.00   | Showmark Media           | 171.00   |
| Natioal Institute of G | 800.00   | 2022                     | 171.00   |
| 2023                   | 800.00   | Smart ERA Pacific        | 2,680.00 |
| NGMA                   | 1,243.00 | 2021                     | 2,680.00 |
| 2023                   | 1,243.00 | Smart Sentry AI          | 720.00   |
| NLNAC                  | 998.00   | 2021                     | 720.00   |
| 2023                   | 998.00   |                          |          |

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

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

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## BUSINESS OFFICE CREDIT CARD TRANSACTIONS, CONTINUED

Credit Card Number 3204  
Credit Card Holder's Position 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 Mktp              | 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         |
|                        |           | <b>Total</b>           | <b>98,738.98</b> |

# 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    | 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    | II7 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    |
| FTGMR.GG               | 1,399.98  | PayPal *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            |
|-------------------------------|-------------------|
| <b>RR Bowker</b>              | <b>575.00</b>     |
| 2023                          | 575.00            |
| <b>Sentry AI</b>              | <b>6,480.00</b>   |
| 2023                          | 6,480.00          |
| <b>Solarwinds</b>             | <b>949.00</b>     |
| 2023                          | 949.00            |
| <b>Sprout Social</b>          | <b>594.00</b>     |
| 2023                          | 594.00            |
| <b>Stax *Alpha Phi Sig</b>    | <b>2,180.00</b>   |
| 2023                          | 2,180.00          |
| <b>SurveyMonkeyEnterprise</b> | <b>1,794.00</b>   |
| 2023                          | 1,794.00          |
| <b>TeamViewer GmbH</b>        | <b>6,998.40</b>   |
| 2023                          | 6,998.40          |
| <b>WEB*Host Gator.com</b>     | <b>199.87</b>     |
| 2023                          | 199.87            |
| <b>WICHE</b>                  | <b>1,000.00</b>   |
| 2023                          | 1,000.00          |
| <b>WIRIS.COMEU</b>            | <b>1,038.63</b>   |
| 2023                          | 1,038.63          |
| <b>Wistia, Inc</b>            | <b>1,053.65</b>   |
| 2023                          | 1,053.65          |
| <b>zoom.us</b>                | <b>19,541.07</b>  |
| 2023                          | 19,541.07         |
| <b>Total</b>                  | <b>147,512.86</b> |

|                    |                     |
|--------------------|---------------------|
| <b>Grand Total</b> | <b>1,650,101.93</b> |
|--------------------|---------------------|



# 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 Refill 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        | Homet 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 Mailchimp 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 & Charcuteria & 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  |
|     |         |                  |                         | <b>\$ 54,840.06</b> |  |

# 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 Simulaid's 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 Skullcandy 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 ESports Manager Computer Center)                  |
| 30  | 6224    | 4/6/2022         | AMZN Mktp US*1H84I5MJ0 | \$ 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 CyperPower 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   |
|     |         |                  |                        | <b>\$ 140,214.35</b> |   |

# 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<br>C): No quotation<br>H) - K): Documentation provided does not prove the following Criteria under these sections<br>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        | Homedepot.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         | <a href="http://www.whova.com">www.whova.com</a>   | \$ 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        | <a href="http://WWW.RENOGY.COM">WWW.RENOGY.COM</a> | \$ 5,269.91         | Power Items to ensure uninterrupted operation of propagation systems and prevent any disruptions to ongoing lab experiments at CNAS  |
|     |         |                  |  | <b>\$ 70,389.90</b> |  |

# 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 B121021696             | \$ 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 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         | Philipp07907967994479159 | \$ 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 leadership 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 Communication 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 Pining Ceremony   |
| 180 | 9755    | 5/16/2023        | FITGMR.GG              | \$ 1,399.98  | Two one-week live tranings 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'la'la 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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## Appendix 6: UOG Management Response

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OFFICE OF THE PRESIDENT  
SUBJECT: UOG RESPONSE TO OPA DRAFT UOG REPORT – GOVERNMENT WIDE 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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## Appendix 6: UOG Management Response

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OFFICE OF THE PRESIDENT  
SUBJECT: UOG RESPONSE TO OPA DRAFT UOG REPORT – GOVERNMENT WIDE CREDIT /  
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|   |   |
|---|---|
| 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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## Appendix 6: UOG Management Response

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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.

*Mās rikuetdo,*



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

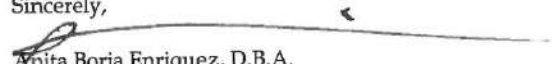
DATE: JUNE 6, 2025

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

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| 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 |

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**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 un-allowed 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

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| 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

## ACKNOWLEDGEMENTS

### *Key contributions to this report were made by:*

Thomas Quichocho, Audit Staff  
Maryann J.A. Manglona, CPA, Auditor-In-Charge  
Vincent Duenas, Audit Supervisor  
Benjamin J.F. Cruz, Public Auditor

## 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

- Call our HOTLINE at 671 47AUDIT (472 8348)
- Visit our website at [www.opaguam.org](http://www.opaguam.org)
- Call our office at (671) 475 0390
- Fax our office at (671) 472 7951
- Or visit us at Suite 401 DNA Building in Hagåtña

All information will be held in strict confidence.



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