

Report on Internal Control and Compliance

University of Guam

(A Component Unit of the Government of Guam)

Year Ended September 30, 2025



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(A Component Unit of the Government of Guam)

Report on Internal Control and Compliance

Year Ended September 30, 2025

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Ernst & Young LLP
231 Ypao Road
Suite 201 Ernst & Young Building
Tamuning, Guam 96913

Tel: +1 671 649 3700
Fax: +1 671 649 3920
ey.com

Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Management and the Board of Regents
University of Guam

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the business-type activities and the discretely presented component unit of the University of Guam (the University or UOG), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the University's basic financial statements (collectively referred to as the "financial statements"), and have issued our report thereon dated June 18, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the University's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control described in the accompanying Schedule of Findings and Questioned Costs as item 2025-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

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

The University's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the University's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The University's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Ernst + Young LLP

June 18, 2026



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Ernst & Young LLP
231 Ypao Road
Suite 201 Ernst & Young Building
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Tel: +1 671 649 3700
Fax: +1 671 649 3920
ey.com

Report of Independent Auditors on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Management and the Board of Regents
University of Guam:

Report of Independent Auditors on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited University of Guam's (University's) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on the University's major federal programs for the year ended September 30, 2025. The University's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the University complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the University and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on compliance for each major federal program. Our audit does not provide a legal determination of the University's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the University's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the University's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the University's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the University's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the University's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2025-002 and 2025-003. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the University's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The University's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2025-002 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2025-003 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the University's response to the internal control over compliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The University's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the business-type activities and the discretely presented component unit of the University as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We have issued our report thereon dated June 18, 2026, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements, or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Ernst + Young LLP

June 18, 2026

University of Guam
(A Component Unit of the Government of Guam)

Schedule of Expenditures of Federal Awards by Grantor

Year ended September 30, 2025

<u>Federal Grantor Agency</u>	<u>Expenditures</u>	<u>Amounts Passed Through to Subrecipients</u>
U.S. Department of Agriculture	\$ 17,874,774	\$ 256,085
U.S. Department of Commerce	10,860,113	---
U.S. Department of Defense	4,663,341	---
U.S. Department of the Interior	3,811,276	---
U.S. Department of the Treasury	2,059,626	---
National Aeronautics and Space Administration	538,999	---
National Endowment of the Humanities	20,501	---
National Science Foundation	3,985,470	---
U.S. Small Business Administration	1,272,169	98,806
U.S. Environmental Protection Agency	135,120	---
U.S. Department of Energy	363,376	---
U.S. Department of Education	15,082,002	---
U.S. Department of Health and Human Services	5,489,264	83,825
Corporation for National and Community Service	374,414	---
	<u> </u>	<u> </u>
Grand Total	\$ <u>66,530,445</u>	\$ <u>438,716</u>

See accompanying notes.

University of Guam
(A Component Unit of the Government of Guam)

Schedule of Expenditures of Federal Awards

Year ended September 30, 2025

Federal AL #	Federal Grantor/Pass-Through Grantor/Program or Cluster Total	Pass-Through Entity ID Number	Expenditures	Amount Passed Through to Subrecipients	Research and Development Cluster
Direct from U.S. Department of Agriculture:					
10.025	Plant and Animal Disease, Pest Control, and Animal Care		\$ 657,598	\$ ---	\$ 657,598
10.028	Wildlife Services		344,808	---	344,808
10.202	Cooperative Forestry Research		39,137	---	39,137
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act		2,377,199	---	2,377,199
10.237	From Learning to Leading: Cultivating the Next Generation of Diverse Food and Agriculture Professionals		871,170	243,959	---
10.308	Resident Instruction, Agriculture, and Food Science Facilities and Equipment Grants		465,976	---	465,976
10.311	Beginning Farmer and Rancher Development Program		4,698	---	4,698
10.322	Distance Education Grants for Institutions of Higher Education in Insular Areas		25,065	---	25,065
10.331	Gus Schumacher Nutrition Incentive Program		86,526	---	---
10.511	Smith Lever - Extension Funding		1,983,066	---	1,983,066
10.514	Expanded Food and Nutrition Education Program		109,757	---	---
10.515	Renewable Resources Extension Act		22,340	---	---
10.652	Forestry Research		24,238	---	24,238
10.664	Cooperative Forestry Assistance		197,517	---	197,517
10.678	Forest Stewardship Program		2,871	---	2,871
10.680	Forest Health Protection		72,244	---	72,244
10.684	International Forestry Programs		4,651	---	4,651
10.707	Research Joint Venture Agreement		34,578	---	34,578
10.766	Community Facilities Loans and Grants		8,898,117	---	---
10.924	Conservation Stewardship Program		96,164	---	---
10.937	Partnerships for Climate-Smart Commodities		274,972	12,126	274,972
10.950	Agricultural Statistics Reports		21,692	---	---
	Subtotal Direct Programs		<u>16,614,384</u>	<u>256,085</u>	<u>6,508,618</u>

See accompanying notes.

University of Guam
(A Component Unit of the Government of Guam)

Schedule of Expenditures of Federal Awards, continued

Federal AL #	Federal Grantor/Pass-Through Grantor/Program or Cluster Total	Pass-Through Entity ID Number	Expenditures	Amount Passed Through to Subrecipients	Research and Development Cluster
	Pass-through from the Government of Guam Department of Agriculture:				
10.170	Specialty Crop Block Grant Program - Farm Bill	Various	104,732	---	---
10.664	Cooperative Forestry Assistance	C190600710	2,502	---	---
	Pass-through from Montana State University:				
10.215	Sustainable Agriculture Research and Education	Various	210,864	---	210,864
10.237	Pass-through from University Alaska Fairbanks From Learning to Leading: Cultivating the Next Generation of Diverse Food and Agriculture Professionals	040391364	282,415	---	---
	Pass-through from University of California:				
10.304	Food and Agriculture Defense Initiative (FADI)	047120084	12,982	---	12,982
	Pass-through from University of Hawaii:				
10.310	Agriculture and Food Research Initiative (AFRI)	965088057	70,051	---	70,051
10.327	Pass-through from Northern Marianas College: Common Bean Productivity Research for Global Food Security Competitive Program	986021499	62,400	---	---
10.328	Pass-through from Oregon State University: Food Safety Outeach Program	053599908	14,426	---	---
10.329	Pass-through from the Regents of the University of California, ANR Crop Protection and Pest Management Competitive Grants Program	720564834	1,925	---	1,925
10.329	Pass-through from University of California: Crop Protection and Pest Management Competitive Grants Program	047120084	1,850	---	1,850
10.500	Pass-through from Guam Department of Education: Cooperative Extension Service	20232941-01	41,432	---	---
10.525	Farm and Ranch Stress Assistance Network Competitive Grants Program	Various	33,642	---	(1,497)

See accompanying notes.

University of Guam
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Schedule of Expenditures of Federal Awards, continued

Federal AL #	Federal Grantor/Pass-Through Grantor/Program or Cluster Total	Pass-Through Entity ID Number	Expenditures	Amount Passed Through to Subrecipients	Research and Development Cluster
	Pass-through from Government of Guam Department of Public Health and Social Services: Supplemental Nutrition Assistance Program (SNAP) Cluster:				
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	855028700	286,476	---	---
	Pass-through from Government of Guam Bureau of Statistics and Planning:				
10.683	National Fish and Wildlife Foundation	C220601640	46,101	---	---
	Pass-through from KUPU, Hawaii:				
10.727	Inflation Reduction Act Urban & Community Forestry Program	MALUUOG14	86,802	---	---
	Pass-through from University of Hawaii:				
10.912	Environmental Quality Incentives Program	965088057	331	---	331
	Pass-through from National Association of Conservation Districts:				
10.924	Conservation Stewardship Program	NR243A750018C027	1,459	---	---
	Subtotal Pass-Through Programs		1,260,390	---	296,506
	U.S. Department of Agriculture Total		\$ 17,874,774	\$ 256,085	\$ 6,805,124

See accompanying notes.

University of Guam
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Schedule of Expenditures of Federal Awards, continued

Federal AL #	Federal Grantor/Pass-Through Grantor/Program or Cluster Total	Pass-Through Entity ID Number	Expenditures	Amount Passed Through to Subrecipients	Research and Development Cluster
	Direct from U.S. Department of Commerce:				
11.307	Economic Development Cluster - Economic Adjustment Assistance		\$ 7,869,058	\$ ---	\$ ---
11.417	Sea Grant Support		1,737,863	---	1,737,863
11.473	Office for Coastal Management		412,440	---	412,440
11.482	Coral Reef Conservation Program		70,066	---	70,066
	Subtotal Direct Programs		<u>10,089,427</u>	<u>---</u>	<u>2,220,369</u>
	Pass-through from Research Corporation of the University of Hawaii:				
11.012	Integrated Ocean Observing System (IOOS)	Z10255552-01	8,943	---	8,943
	Pass-through from University of Hawaii:				
11.012	Integrated Ocean Observing System (IOOS)	MA2045	68,590	---	---
	Pass-through from Arizona State University:				
11.431	Climate and Atmospheric Research	ASUB00001338	141,998	---	141,998
	Pass-Through from National Marine Sanctuary Foundation:				
11.463	Habitat Conservation	5300-23-05-063	223,610	---	223,610
	Pass-Through from Government of Guam Bureau of Statistics and Planning:				
11.473	Office for Coastal Management	W24-0900-008	11,360	---	---
	Pass-through from The Micronesia Conservation Trust:				
11.482	Coral Reef Conservation Program	MCT1090NOA202355	51,903	---	51,903
	Pass-through from Guam Department of Agriculture:				
11.482	Coral Reef Conservation Program	various	243,056	---	---
	Pass-through from Guam Department of Administration:				
11.482	Coral Reef Conservation Program	D23AP00243	21,226	---	---
	Subtotal Pass-Through Programs		<u>770,686</u>	<u>---</u>	<u>426,454</u>
	U.S. Department of Commerce Total		<u>\$ 10,860,113</u>	<u>\$ ---</u>	<u>\$ 2,646,823</u>

See accompanying notes.

University of Guam
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Schedule of Expenditures of Federal Awards, continued

Federal AL #	Federal Grantor/Pass-Through Grantor/Program or Cluster Total	Pass-Through Entity ID Number	Expenditures	Amount Passed Through to Subrecipients	Research and Development Cluster
Direct from U.S. Department of Defense:					
12.002	Procurement Technical Assistance For Business Firms		\$ 351,345	\$ ---	\$ ---
12.300	Basic and Applied Scientific Research		4,011,760	---	3,935,059
12.632	Legacy Resource Management Program		---	---	---
12.901	Mathematical Sciences Grants		34,654	---	34,654
	Subtotal Direct Programs		<u>4,397,759</u>	<u>---</u>	<u>3,969,713</u>
Pass-Through from Guam Department of Agriculture:					
12.017	Readiness and Environmental Protection Integration (REPI) Program	various	94,905	---	---
Pass-Through from National Association of Conservation Districts:					
12.632	Department of War Energy, Installations, and Environment Innovation Programs	10808392	170,677	---	---
	Subtotal Pass-Through Programs		<u>265,582</u>	<u>---</u>	<u>---</u>
	U.S. Department of Defense Total		<u>\$ 4,663,341</u>	<u>\$ ---</u>	<u>\$ 3,969,713</u>
Direct from U.S. Department of Interior:					
15.631	Partners for Fish and Wildlife		\$ 67	\$ ---	\$ 67
15.657	Endangered Species Recovery Implementation		10,555	---	10,555
15.805	Assistance to State Water Resources Research Institutes		391,161	---	391,161
15.808	U.S. Geological Survey Research and Data Collection		356,643	---	356,643
15.875	Economic, Social, and Political Development of the Territories		275,449	---	89,641
15.926	American Battlefield Protection		64,301	---	---
15.945	Cooperative Research and Training Programs – Resources of the National Park System		---	---	---
	Subtotal Direct Programs		<u>48,398</u>	<u>---</u>	<u>48,398</u>
			<u>1,146,574</u>	<u>---</u>	<u>896,465</u>

University of Guam
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Schedule of Expenditures of Federal Awards, continued

Federal AL #	Federal Grantor/Pass-Through Grantor/Program or Cluster Total	Pass-Through Entity ID Number	Expenditures	Amount Passed Through to Subrecipients	Research and Development Cluster
15.605	Pass-through from Government of Guam Department of Agriculture: Sport Fish Restoration	Various	153,334	---	56,342
15.615	Pass-through from Government of Guam Department of Agriculture: Cooperative Endangered Species Conservation Fund	C210601871	183,592	---	---
15.820	Pass-through from University of Hawaii: National and Regional Climate Adaptation Science Centers	Various	384,982	---	384,982
15.875	Pass-through from Government of Guam Department of Administration: Economic, Social, and Political Development of the Territories	D23AF00106	1,542,600	---	---
15.875	Pass-through from Government of Guam Department of Agriculture: Economic, Social, and Political Development of the Territories	WR231600-004	38,662	---	38,662
15.875	Pass-through from Office of the Governor of Guam: Economic, Social, and Political Development of the Territories	GUAM-CI-2021-2	287,950	---	287,950
15.875	Pass-through from Government of Guam Bureau of Statistics and Planning: Economic, Social, and Political Development of the Territories	778904292	<u>73,582</u>	---	---
	Subtotal Pass-Through Programs		<u>2,664,702</u>	---	<u>767,936</u>
	U.S. Department of Interior Total		<u>\$ 3,811,276</u>	\$ ---	<u>\$ 1,664,401</u>
21.027	Pass-through from Government of Guam Bureau of Statistics and Planning: COVID-19 Coronavirus State and Local Fiscal Recovery Funds	C230600950	\$ 39,495	\$ ---	\$ ---
21.027	Pass-through from the Office of the Governor of Guam: COVID-19 Coronavirus State and Local Fiscal Recovery Funds	CF#2022-17677	259,728	---	---
21.029	Pass-through from Government of Guam, Department of Administration: COVID-19 Coronavirus Capital Projects Fund	CPF_GP-000107	<u>1,760,403</u>	---	---
	U.S. Department of the Treasury Total		<u>\$ 2,059,626</u>	\$ ---	\$ ---

See accompanying notes.

University of Guam
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Schedule of Expenditures of Federal Awards, continued

Federal AL #	Federal Grantor/Pass-Through Grantor/Program or Cluster Total	Pass-Through Entity ID Number	Expenditures	Amount Passed Through to Subrecipients	Research and Development Cluster
43.008	Direct from National Aeronautics and Space Administration: Office of Stem Engagement (OSTEM)		\$ 339,343	\$ ---	\$ 339,343
43.008	Pass-through from University of Hawaii: Office of Stem Engagement (OSTEM) National Aeronautics and Space Administration Total	80NSSC20MO039	199,656 <u>\$ 538,999</u>	--- <u>---</u>	199,656 <u>\$ 538,999</u>
45.149	Direct from National Endowment for the Humanities: Promotion of the Humanities Division of Preservation and Access	PDR-302545-24	\$ 16,951	\$ ---	\$ ---
45.129	Pass-through from Northern Marianas Humanities Council: Promotion of the Humanities Federal/State Partnership National Endowment for the Humanities Total	GPH24-00344	3,550 <u>\$ 20,501</u>	--- <u>---</u>	--- <u>---</u>
47.049	Direct from National Science Foundation: Mathematical and Physical Sciences		\$ 46,336	\$ ---	\$ 46,336
47.050	Geosciences		345,591	---	345,591
47.075	Social, Behavioral, and Economic Sciences		38,424	---	38,424
47.076	STEM Education (formerly Education and Human Resources)		209,988	---	209,988
47.083	Integrative Activities		3,233,314	---	3,233,314
	Subtotal Direct Programs		<u>3,873,653</u>	<u>---</u>	<u>3,873,653</u>
47.070	Pass-through from University of Hawaii: Computer and Information Science and Engineering	MA2199	12,882	---	12,882
47.076	Pass-through from University of Virgin Islands: STEM Education (formerly Education and Human Resources)	1930991 UG	88,579	---	88,579
47.076	Pass-through from University of Hawaii: STEM Education (formerly Education and Human Resources) Subtotal Pass-Through Programs National Science Foundation Total	195738039	10,356 <u>111,817</u> <u>\$ 3,985,470</u>	--- <u>---</u> <u>---</u>	10,356 <u>111,817</u> <u>\$ 3,985,470</u>
59.037	Direct from Small Business Administration: Small Business Development Centers U.S. Small Business Administration Total		\$ 1,272,169 <u>\$ 1,272,169</u>	\$ 98,806 <u>\$ 98,806</u>	\$ --- <u>\$ ---</u>

See accompanying notes.

University of Guam
(A Component Unit of the Government of Guam)

Schedule of Expenditures of Federal Awards, continued

Federal AL #	Federal Grantor/Pass-Through Grantor/Program or Cluster Total	Pass-Through Entity ID Number	Expenditures	Amount Passed Through to Subrecipients	Research and Development Cluster
66.046	Pass-through from the Office of the Governor: Climate Pollution Reduction Grants	5D-98T80001-I	\$ 70,379	\$ ---	\$ 70,379
66.309	Pass-through from San Diego State University: Surveys, Studies, Investigations, Training and Special Purpose Activities Relating to Environmental Justice	42-10 SA1033 A0 5B228A	40,977	---	---
66.716	Pass-through from the Extension Foundation: Research, Development, Monitoring, Public Education, Training Demonstration, and Studies U.S. Environmental Protection Agency Total	8300000027	<u>23,764</u> \$ <u>135,120</u>	<u>---</u>	<u>70,379</u>
81.049	Direct from U.S. Department of Energy: Office of Science Financial Assistance Program U.S. Department of Energy Total		<u>363,376</u> \$ <u>363,376</u>	<u>---</u>	<u>363,376</u>
84.007	Direct from U.S. Department of Education: Student Financial Assistance Cluster: Federal Supplemental Educational Opportunity Grants		\$ 131,800	\$ ---	\$ ---
84.033	Federal Work-Study Program		424,234	---	---
84.063	Federal Pell Grant Program		9,993,819	---	---
84.268	Federal Direct Student Loans		2,261,088	---	---
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		---	---	---
	Student Financial Assistance Cluster Subtotal		<u>12,844,418</u>	<u>---</u>	<u>---</u>
84.031	Higher Education Institutional Aid		471,303	---	---
84.032	Federal Family Education Loans		146,421	---	---
84.042	TRIO Cluster: TRIO Student Support Services		374,969	---	---
84.044	TRIO Talent Search		419,284	---	---
84.047	TRIO Upward Bound		<u>502,379</u>	<u>---</u>	<u>---</u>
	TRIO Cluster Subtotal		<u>1,296,632</u>	<u>---</u>	<u>---</u>

See accompanying notes.

University of Guam
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Schedule of Expenditures of Federal Awards, continued

Federal AL #	Federal Grantor/Pass-Through Grantor/Program or Cluster Total	Pass-Through Entity ID Number	Expenditures	Amount Passed Through to Subrecipients	Research and Development Cluster
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		136,758	---	---
Pass-through from the Office of the Governor of Guam:					
84.425	COVID-19 Education Stabilization Fund	C210600600	186,470	---	---
	U.S. Department of Education Total		\$ 15,082,002	\$ ---	\$ ---
Direct from U.S. Department of Health and Human Services:					
93.251	Early Hearing Detection and Intervention		\$ 324,679	\$ ---	\$ ---
93.307	Minority Health and Health Disparities Research		733,299	83,825	733,299
93.397	Cancer Centers Support Grants		1,519,904	---	1,519,904
93.464	ACL Assistive Technology		155,737	---	---
93.612	Native American Programs		214,535	---	---
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service		621,964	---	---
93.787	Title V Sexual Risk Avoidance Education Program (Discretionary Grants)		205,826	---	---
	Subtotal Direct Programs		3,775,944	83,825	2,253,203
Pass-through from Children's Hospital Los Angeles:					
93.297	Teenage Pregnancy Prevention Program	000015640-E	40,998	---	---
Pass-through from Government of Guam Department of Public Health and Social Services:					
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	855028700	113,997	---	---
93.314	Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	855028700	130,988	---	---
93.391	Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	NH75OT000086	366,766	---	---
93.434	Every Student Succeeds Act/Preschool Development Grants	855028700	264,289	---	---
93.870	Maternal, Infant, and Early Childhood Home Visiting Grant	855028700	47,528	---	---
			923,568	---	---
Pass-through from University of Hawaii:					
93.397	Cancer Centers Support Grants	5U54CA143727-13	5,168	---	5,168
93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	KA1319	92,402	---	---
			97,570	---	5,168

See accompanying notes.

University of Guam
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Schedule of Expenditures of Federal Awards, continued

Federal AL #	Federal Grantor/Pass-Through Grantor/Program or Cluster Total	Pass-Through Entity ID Number	Expenditures	Amount Passed Through to Subrecipients	Research and Development Cluster
93.310	Pass-through from University of Houston Trans-NIH Research Support	Various	480,970	---	480,970
93.433	Pass-through from Public Health Institute: ACL National Institute on Disability, Independent Living, and Rehabilitation Research	03841-AR12235	95,782	---	95,782
93.945	Pass-through from Boston Medical Center Corporation: Assistance Programs for Chronic Disease Prevention and Control	100450065	74,432	---	---
	Subtotal Pass-Through Programs		<u>1,713,320</u>	---	<u>581,920</u>
	U.S. Department of Health and Human Services Total		\$ <u>5,489,264</u>	\$ <u>83,825</u>	\$ <u>2,835,123</u>
94.006	Pass-through from Serve Guam Commission: AmeriCorps State and National Corporation for National and Community Service Total	779908151	\$ <u>374,414</u>	\$ ---	\$ ---
			\$ <u>374,414</u>	\$ ---	\$ ---
	Grand Total		\$ <u>66,530,445</u>	\$ <u>438,716</u>	\$ <u>22,879,408</u>

University of Guam
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Notes to the Schedule of Expenditures of Federal Awards

Year Ended September 30, 2025

1. Scope of Audit

The University of Guam (the University) is a component unit of the Government of Guam created by Public Law 13-194, "The Higher Education Act," which became effective on November 3, 1976, as an autonomous agency of the Government of Guam. Only the financial statements of the University are included within the scope of the Single Audit.

2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the University under programs of the Federal government for the year ended September 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Because the Schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position, changes in net position or cash flows of the University.

3. Summary of Significant Accounting Policies

Basis of Accounting

Expenditures reported on the Schedule are reported on the accrual basis of accounting, consistent with the manner in which the University maintains its accounting records. All expenses and capital outlays are reported as expenditures. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available. The University has not elected to use the 15% de minimis indirect cost rate allowed under the Uniform Guidance.

The University recognizes contributions from the Federal government when qualifying expenditures are incurred.

The University participates in the Federal Direct Student Loan program. The value of loans presented in the Schedule of Expenditures of Federal Awards is equivalent to the amount of new loans during the year.

The University has outstanding loan payable to U.S. Department of Agriculture under Assistance Listing No. 10.766 with balance of \$8,990,425 at the end of September 30, 2025. There is a continuing compliance requirement for this loan.

University of Guam
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Schedule of Findings and Questioned Costs

Section I—Summary of Auditor’s Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	<u> X </u>	Yes	<u> </u>	No
Significant deficiency(ies) identified?	<u> </u>	Yes	<u> X </u>	None reported
Noncompliance material to financial statements noted?	<u> </u>	Yes	<u> X </u>	No

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?	<u> X </u>	Yes	<u> </u>	No
Significant deficiency(ies) identified?	<u> X </u>	Yes	<u> </u>	None reported

Type of auditor’s report issued on compliance for major federal programs:

All major programs

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

 X **Yes** **No**

Identification of major federal programs:

Assistance Listing number(s)

10.766
11.307

Name of federal program or cluster

Community Facilities Loans and Grants
Economic Development Cluster – Economic Adjustment Assistance

University of Guam
(A Component Unit of the Government of Guam)

Schedule of Findings and Questioned Costs, continued

Section I—Summary of Auditor’s Results, continued

Federal Awards, continued

Dollar threshold used to distinguish between
Type A and Type B programs: \$ 1,995,913

Auditee qualified as low-risk auditee? X Yes No

Section II—Financial Statement Findings

Finding No.	Area
2025-001	Significant Unusual Related Party Transactions

Section III—Federal Award Findings and Questioned Costs

Finding No.	ALN	Area	Questioned Costs
2025-002	11.307	Reporting	\$0
2025-003	11.307	Special Tests and Provisions	0

University of Guam
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Schedule of Findings and Questioned Costs, continued

Finding No.: 2025-001
Area: Significant Unusual Related Party Transactions

Criteria:

1. In accordance with Governmental Accounting Standards Board (GASB) Codification L20-Leases, under a financed purchase, the agreement commences when the lessee or the buyer obtains the right to use the underlying asset by either gaining physical possession of the asset or attaining access to the underlying asset. Further, initial direct costs paid by the lessee should become part of the lease asset value.
2. In accordance with GASB Codification N50-Nonexchange Transactions, governmental entities often receive grants and other financial assistance to transfer to or spend on behalf of a secondary recipient. These amounts are referred to as pass-through grants. All cash pass-through grants received by a governmental entity (referred to as a recipient government) should be reported in its financial statements. As a general rule, cash pass-through grants should be recognized as revenue and expenditures or expenses in the funds of the primary government and in the government-wide financial statements.
3. Federal awards or loans normally are distributed to subrecipients only on the basis of properly completed and approved agreements. These written agreements (subawards) require subrecipients to comply with the requirements of the federal agency and may contain additional requirements established by the pass-through entity.

Conditions:

On May 23, 2012, the University of Guam (the University) and the University of Guam Endowment Foundation, Inc. (the Foundation) discussed matters on how the Foundation can assist in the University's desire to construct the new School of Engineering and Student Success Center buildings (the buildings). The University did not directly obtain the U.S. Department of Agriculture (the USDA) loan as it desired not to raise Government of Guam's debt ceiling. The Foundation agreed to facilitate the application of the USDA loan on September 12, 2012.

As a material consideration for the Foundation to obtain a loan for the purpose of financing or refinancing the design, construction, expansion and renovation of the buildings, in September 2016, the University leased to the Foundation the site on which the University has caused or expects to cause the buildings to be constructed. Concurrently, the University and the Foundation executed a facilities lease agreement (the Agreement), classified as financed purchase, for future buildings to be constructed, wherein the Foundation is the lessor, and the University is the lessee. As of September 30, 2025, the Agreement has not commenced yet.

University of Guam
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Schedule of Findings and Questioned Costs, continued

Finding No.: 2025-001, continued
Area: Significant Unusual Related Party Transactions

Conditions, continued:

However, the University improperly recognized construction-in-progress as of September 30, 2023, 2024 and 2025 as follows:

	<u>Construction-in - progress, as previously reported</u>	<u>Correct Financial Statement Line Items</u>	
		<u>Receivable from the Foundation</u>	<u>Lease asset</u>
September 30, 2022	\$ 1,063,065	\$ 307,200	\$ 755,865
September 30, 2023	3,584,115	1,535,050	2,049,065
September 30, 2024	14,226,009	6,365,729	7,860,280
September 30, 2025	30,780,805	19,833,079	10,947,726

Section 5 of the Agreement states that the Foundation agrees to use the proceeds of the loan to finance or refinance a portion of the cost of design, construction and expansion and renovation of the buildings, and certain related costs while the University shall be responsible for the procurement and oversight of the design and construction associated with the buildings.

The University, with its procurement and oversight responsibilities, is considered to have administrative involvement in the construction of the buildings and did not properly recognize revenue and expenses equal to the construction costs funded/to be funded by the Foundation.

<u>Fiscal Year Ended</u>	<u>Revenues and expenses</u>
September 30, 2022	\$ 307,200
September 30, 2023	1,227,849
September 30, 2024	4,830,679
September 30, 2025	13,467,351

In October 2023, the Foundation entered into a Community Facilities direct loan agreement of \$21,700,000 with the USDA.

During the year ended September 30, 2025, the University started receiving loan proceeds from the Foundation which the University improperly recognized as loan payable to the Foundation amounted to \$16,287,209, as opposed to reduction of Receivable from the Foundation.

The University corrected the 2023 and 2024 misstatements as of and for the year ended September 30, 2024 which resulted in the restatement of the prior year financial statements.

University of Guam
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Schedule of Findings and Questioned Costs, continued

Finding No.: 2025-001, continued
Area: Significant Unusual Related Party Transactions

Cause:

Management did not formally evaluate and document the accounting of the University's unusual or complex transactions during the year.

Effect or potential effect:

The condition resulted in the material misstatement of the University's various financial statement line items such as Receivable from Foundation, Non-depreciable capital asset, Lease asset and Loan payable to the Foundation.

Management corrected the misstatements by restating the financial statements as of and for the year ended September 30, 2024.

Recommendation:

The University should develop and implement a policy for documenting internal memorandums for unusual and complex transactions and events. Such memorandums should include: (1) a detailed description of the transaction or event, (2) relevant supporting documents (agreements, primary documents, e-mails, bank statements etc), (3) related calculation and analysis of accounting treatment under applicable financial reporting framework and other relevant information, if any, and (4) conclusion reached.

Views of responsible officials:

The University acknowledges the finding and agrees with the recommendation. See Corrective Action Plan.

Conclusion:

The views of responsible officials do not indicate disagreement with our finding.

University of Guam
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Schedule of Findings and Questioned Costs, continued

Finding No.: 2025-002
 Federal Agency: U.S. Department of Commerce
 AL No. and Title: 11.307 Economic Adjustment Assistance
 Federal Award No.: 07 79 07557
 Area: Reporting

Criteria:

The recipient shall prepare the Federal Financial Report (FFR) or SF-425 and report key line items based on the following FFR instructions:

FFR No.	Reporting Item	Instructions
7	Basis of Accounting (Cash/Accrual)	Specify whether a cash or accrual basis was used for recording transactions related to the award(s) and for preparing this FFR. Accrual basis of accounting refers to the accounting method in which expenses are recorded when incurred. For cash basis accounting, expenses are recorded when they are paid.
10a	Cash Receipts	Enter the cumulative amount of actual cash received from the Federal agency as of the reporting period end date.
10b	Cash Disbursements	Enter the cumulative amount of Federal fund disbursements (such as cash or checks) as of the reporting period end date. Disbursements are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expenses charged to the award, and the amount of cash advances and payments made to subrecipients and contractors. For multiple grants, report each grant separately on the FFR Attachment. The sum of the cumulative cash disbursements on the FFR Attachment must equal the amount entered on Line 10b, FFR.
10e	Federal Share of Expenditures	Enter the amount of Federal fund expenditures. For reports prepared on a cash basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense charged; and the amount of cash advance payments and payments made to subrecipients. For reports prepared on an accrual basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense incurred; and the net increase or decrease in the amounts owed by the recipient for (1) goods and other property received; (2) services performed by employees, contractors, subrecipients, and other payees; and (3) programs for which no current services or performance are required. Do not include program income expended in accordance with the deduction alternative, rebates, refunds, or other credits. (Program income expended in accordance with the deduction alternative should be reported separately on Line 100.)
10j	Recipient Share of Expenditures	Enter the recipient share of actual cash disbursements or outlays (less any rebates, refunds, or other credits) including payments to subrecipients and contractors. This amount may include the value of allowable third party in-kind contributions and recipient share of program income used to finance the non-Federal share of the project or program. Note: On the final report this line should be equal to or greater than the amount of Line 10i.

University of Guam
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Schedule of Findings and Questioned Costs, continued

Finding No.: 2025-002, continued
 Federal Agency: U.S. Department of Commerce
 AL No. and Title: 11.307 Economic Adjustment Assistance
 Federal Award No.: 07 79 07557
 Area: Reporting

Condition:

The University prepared the two semi-annual FFRs required to be submitted during the fiscal year ended September 30, 2025 using cash basis of accounting. However, the University inadvertently selected accrual basis of accounting when it filled out the FFRs.

Below are the key line items in the semi-annual reports that differ from amounts per underlying accounting records and are not in accordance with the FFR instructions:

Item No.	Reporting Period Ended	Line Item	Per SF-425	Per Accounting Records (Cash Basis of Accounting)	Over(under) Reported
1	09/30/2024	Cash receipts	\$2,396,870	\$1,259,328	\$1,137,542
		Cash disbursements	\$2,771,842	\$1,634,300	\$1,137,542
2	03/31/2025	Cash disbursements	\$4,251,682	\$4,828,060	\$(576,378)
		Federal share of expenditures	\$4,251,682	\$4,828,060	\$(576,378)
		Recipient share of expenditures	\$2,959,350	\$3,360,533	\$(401,183)

Cause:

In reporting cash receipts and disbursements, the University reported both local and federal share amounts when only the federal share was required to be presented, as prescribed by FFR requirements, when reporting financial activity.

In reporting expenditures, the University did not use appropriate transaction dates reflected in the underlying accounting records that align with the cash basis of accounting.

Effect or potential effect:

The University did not report accurately some of the key line items of the FFR.

University of Guam
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Schedule of Findings and Questioned Costs, continued

Finding No.: 2025-002, continued
Federal Agency: U.S. Department of Commerce
AL No. and Title: 11.307 Economic Adjustment Assistance
Federal Award No.: 07 79 07557
Area: Reporting

Questioned costs:

\$0

Context:

We tested seven financial reports and four performance reports submitted by the University during fiscal year ended September 30, 2025.

Of 56 key line items tested, 2 (4%) key line items from the FFR for the reporting period September 30, 2024 differ from amounts per underlying accounting records and not in accordance with the FFR instructions. However, the errors were corrected by the University in the subsequent FFR.

Of 56 key line items tested, 3 (or 5%) key line items from the FFR for the reporting period March 31, 2025 differ from amounts per underlying accounting records and are not in accordance with the FFR instructions.

Identification as a repeat finding, if applicable:

Not applicable. This is not a repeat finding.

Recommendation:

The University should revisit its internal controls and procedures in place over the preparation of the FFR in accordance with the underlying accounting records and FFR instructions. The University should prepare the FFR consistent with the elected accounting policy when preparing the form.

Views of responsible officials:

The University agrees with the finding. See Corrective Action Plan.

Conclusion:

The views of responsible officials do not indicate disagreement with our finding.

University of Guam
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Schedule of Findings and Questioned Costs, continued

Finding No.: 2025-003
Federal Agency: U.S. Department of Commerce
AL Program: 11.307 Economic Adjustment Assistance
Federal Award No.: 07 79 07557
Area: Special Tests and Provisions – Wage Rate Requirements

Criteria:

29 CFR 5.5(a)(3) requires weekly submission by contractor or subcontractor of certified payrolls for each week in which any Davis-Bacon Act- or Related Acts-covered work is performed, to the applicant, sponsor, owner, or other entity, as the case may be, that maintains such records, for transmission to the federal agency.

Condition:

For 3 out of 8 samples tested, the University lacked procedures and controls over timely receipt of certified payroll submissions from the prime contractor and subcontractors.

Cause:

During the first half of fiscal year 2025, the University did not implement formal procedures to require timely submission of certified payroll from contractors and subcontractors.

Effect or potential effect:

The University was unable to demonstrate receipt of certified payroll during fiscal year 2025.

Questioned costs:

\$0

Context:

For three invoices, which contained 12 certified payroll weeks, we were unable to verify that certified payrolls were received timely by the University.

Identification as a repeat finding:

Finding No. 2024-004

University of Guam
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Schedule of Findings and Questioned Costs, continued

Finding No.: 2025-003, continued
Federal Agency: U.S. Department of Commerce
AL Program: 11.307 Economic Adjustment Assistance
Federal Award No.: 07 79 07557
Area: Special Tests and Provisions – Wage Rate Requirements

Recommendation:

The University should establish and implement effective internal control to comply with the requirements of 29 CFR.5.5.

Views of responsible officials:

The University agrees with the finding. See Corrective Action Plan.

Conclusion:

The views of responsible officials do not indicate disagreement with our finding.



University of Guam
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Corrective Action Plan
Year Ended September 30, 2025

Finding NO. 2025-001 Correction of Prior Year Amount

View of the University of Guam and Corrective Action Plan:

The University acknowledges the finding and agrees with the recommendation.

The transaction involving the Foundation and the University was complex in nature and required the evaluation of multiple agreements and applicable GASB guidance. Although management corrected the identified misstatements through the restatement of the FY2024 financial statements, the University recognizes that the analysis and conclusions were not formally documented.

To strengthen internal controls, the University will develop and implement procedures requiring memorandums for unusual and complex transactions. Such memorandums will document the nature of the transaction, relevant agreements and supporting documentation, management analysis, and the basis for the accounting conclusions reached.

Name of Contact Person: Abigail Martin, Comptroller
Proposed Completion date: September 30, 2026

Finding NO. 2025-002 Reporting SF-425

View of the University of Guam and Corrective Action Plan:

The University acknowledges the finding. The University notes that, for each SF-425 submission, it consults with the assigned Economic Development Administration (EDA) grant coordinator and provides supporting documentation for the reported amounts. The amounts reported for “cash receipts” were reviewed and acknowledged by EDA and reconciled to the University’s reimbursement records. The University also consulted with EDA regarding whether revised reports were necessary. EDA informed the University that revised reports may be submitted but are not required.

T: +1 671.735.2900 F: +1 671.734.2296 W: www.uog.edu

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

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Accordingly, while the reporting basis selected on the form was not consistent with the basis used in preparing the supporting accounting records, the University believes the underlying amounts reported were supported, reconciled, and accepted by the federal grantor agency.

To strengthen compliance going forward, the University will enhance its review procedures to ensure consistency between the reporting basis selected on the SF-425, supporting accounting records, and federal reporting instructions.

Name of Contact Person: Abigail Martin, Comptroller
Proposed Completion date: July 31, 2026

Finding NO. 2025-003 Wage Rate Requirements

View of the University of Guam and Corrective Action Plan:

During the first half of fiscal year 2025, the University was in the process of implementing corrective actions related to the prior-year finding. While procedures were in place to address the requirements, improvements to the retention of certified payroll documentation and related compliance support were still being implemented during the period under review.

The University's Capital Projects team continues to monitor certified payroll submissions from the Contractor and applicable Subcontractors. Through ongoing coordination with the Contractor, the University has strengthened its oversight procedures to help ensure certified payroll documentation is obtained, reviewed, and retained in accordance with applicable requirements. The University will continue to enhance its monitoring and documentation practices as part of its ongoing corrective action efforts.

Name of Contact Person: Zenon Belanger, Interim Director, Facilities Management and Services
Proposed Completion date: Ongoing

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**UNIVERSITY OF GUAM
(A Component Unit of the Government of Guam)**

Summary Schedule of Prior Audit Findings and Questioned Costs
Year Ended September 30, 2025

As of September 30, 2025, the status of all audit findings included in the Schedule of Findings and Questioned Costs for the year ended September 30, 2024, is as follows:

Finding No.	ALN No.	Requirement	Status at September 30, 2025
2024-001	Various	Special Tests and Provisions – Gramm-Leach-Bliley Act–Student Information Security	Corrective action plan implemented.
2024-002	Various	Special Tests and Provisions – Disbursements to or on Behalf of Students (Credit Balances)	Corrective action plan implemented.
2024-003	Various	Cash Management	Ongoing corrective action plan.
2024-004	11.307	Special Tests and Provisions – Wage Rate Requirements	Ongoing corrective action plan.
2024-005	Various	Special Tests and Provisions – Enrollment Reporting	Corrective action plan implemented.
2024-006	Various	Reporting	Corrective action plan implemented.

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