



GOVERNMENT OF THE VIRGIN ISLANDS
DEPARTMENT OF
EDUCATION
Office of the Commissioner
Internal Audit

St. Croix: 2133 Hospital Street, Christiansted
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Tel: (340) 773-1095
St. Thomas: 1834 Kongens Gade, Charlotte Amalie
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To:	Dr. Dionne Wells-Hedrington Ed.D., Commissioner; Victor Somme III, Assistant Commissioner; Shirleen Richards, Territorial Fixed Asset Director; Dr. Stephen Jurgen, Insular Superintendent STTJ; Sharlene Belton-Gonzalez; Insular Superintendent STX;
CC:	Dr. Desha Powell, Deputy Superintendent; Dr. Symra-Dee Brown-Gumbs, Deputy Superintendent; Andrea Shillingford, Deputy Superintendent; Carla Bastian-Knight, Deputy Insular Superintendent; Khadila Joseph, Territorial Director of Procurement Makema Carty, Internal Audit Manager; Roseann Jeremiah, Director of Internal Audit.
From:	Jermaine Dore, Senior Internal Auditor
Date:	June 5, 2025
Re:	Assessment of Local and Federal Purchases

Introduction and Scope

On March 17, 2025, the Fixed Assets Director, Ms. Richards, notified the Internal Audit Division (IAD) of multiple complaints from schools regarding the delivery of unnecessary or excess assets. In response, IAD conducted an assessment to evaluate the procurement practices and asset accountability across Public and Non-Public Schools for Fiscal Years 2023–2025. Due to the absence of a defined population for local purchases, the review focused solely on federal purchases.

Assessment Approach

IAD held several meetings with Ms. Richards to understand the scope and nature of complaints regarding asset distribution. In collaboration with the Fixed Assets team, IAD conducted site visits to the following schools:



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1. Uller Muller
2. Calvary Baptist
3. New Testament Academy
4. Joseph Gomez

Following the site visits, IAD requested relevant documentation including purchase orders (POs) and proof of delivery (POD) for the reported items.

Six purchase orders were selected for detailed review.

#	Purchase Order	Vendor	Description	Total Cost
1	22500366	Rescue One Training for Life	Safety-Rescue Backpack AED	\$1,085,327.00
2	22500559	More Prepared LLC	Safety-Rescue Backpack AED	\$1,104,950.00
3	22500527	Lotus Logistics LLC	Portable Air Conditioners	\$242,520.00
4	22500472	Top Office Pros Business Services, LLC DBA: Office Wagon	20" and 30" portable fans	\$115,342.30
5	22400823	Atlas Greenhouse LLC	Green house	\$79,208.80
6	22500477	Fitness Superstore, Inc.	Gym equipment	\$230,992.32

Upon reviewing POs and PODs, IA identified that additional schools had received these items. Four POs were randomly selected for follow-up. Recipient schools were asked whether they:

- Requested the items,
- Could use them,
- Were notified in advance of delivery.



Summary of School Responses

Appendix A summarizes whether the items were requested, appropriate for use, or notified in advance. The responses revealed inconsistencies in both communication and item use.

Observation Summary

The review revealed weaknesses in internal controls related to procurement and asset distribution. Key findings include:

- 1. Discrepancies Between Needs and Deliveries**
 - The items delivered did not agree to documented school requests.
- 2. Procurement Without School Input**
 - IAD was unable to validate that purchases were made without school consultation or administrative approval.
- 3. Communication Gaps**
 - School officials were often unaware of what was ordered and when deliveries would arrive.
- 4. Potential Misuse of Federal Funds**
 - Observed practices violate ARP guidelines.
- 5. Failure to Tag Assets Prior to Distribution**
 - Fans distributed to schools were not tagged before leaving the warehouse.
 - This practice undermines asset traceability and accountability.
 - The warehouse must ensure that all assets are tagged before distribution.

To clarify these issues, IAD contacted Deputy Superintendent Powell, who stated that prior to January 2024, there were no relevant staff or records available to support the purchases in question. She explained that purchases were made with USDE approval to expedite spending, and schools were later offered the available items; an approach that deviated from standard procedure. Further outreach to schools aimed to verify whether prior notification had occurred.



Key Findings & Supporting Examples

1. Misalignment Between Requests and Deliveries

- **Example:** Antilles School requested five treadmills; but PO #22500477 included fifteen units.

Redistribution was conducted to address over supply:

- Giffit Hill School (St. John): 2 units on 5/14/25
- Ivanna Eudora Kean (St. Thomas): 2 units on 2/12/25 (Appendix C figure 1) and 2 units on 4/24/25
- Montessori School (St. Thomas): 2 units on 4/16/25
- Charlotte Amalie High (St. Thomas): 2 units on 2/12/25 (Appendix C figure 2)

2. AED Over-Allocation and Poor Distribution (Appendix B)

- **St. Croix District** 1,000 units ordered, only 590 distributed. Schools such as Career and Technical Education Center (CTEC) received excess deliveries – for example, 100 units were provided to CTEC, which has only 30 classrooms.
- **St. Thomas/St. John District** 1,000 units ordered; 596 distributed; 374 units remain in storage under “School Safety,” indicating a lack of clear distribution strategy.
- Several attempts were made both via email and verbal communication to obtain an updated AED distribution list from Mr. Mason, Director of School Safety and Disaster Planning; however, no such documentation was provided as of this report's issuance.

3. Unrequested Purchase or Receipt of Unauthorized Deliveries

School	Item	Status
Uller Muller	Portable Air Conditioners	Not requested
Joseph Gomez	Greenhouse	Not requested
Calvary Baptist	Fans	Not requested; removed on 4/10/25
Wesleyan Academy	Fans	Not requested; pending removal
Moravian School	Fans	Not requested; unusable
All Saints School	Fans	Not requested
Seventh Day Adventist School	Fans	Not requested; requested removal
St. Peter & Paul School	No response	No response
Montessori School	Gym Equipment	Requested in 2025CGA; accepted



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Gifft Hill School	Fans	Not requested; removed 5/8/25
Gifft Hill School	Treadmills	Not requested; accepted
Ivanna Eudora Kean	Treadmills	Not requested; accepted
Charlotte Amalie	Treadmills	Not requested; accepted

4. Unsuitable Product Deliveries

- **Calvary Baptist** received fans branded “Big Ass,” considered inappropriate for a school environment. Items were removed on 4/10/25. (see figure 4)
- **New Testament Academy** initially requested fans; however, upon delivery, the school deemed the brand unsuitable. Of the delivered units, two fans had already been assembled. The school opted to retain these two units and returned the remaining items. The unaccepted items were removed from the premises on 4/22/25. (see figure 5)

5. Unused Assets

Several delivered items remain in original packaging, indicating:

- Inadequate coordination with actual school needs.
- Gaps in the planning and delivery

Overall Observations

- **Procurement Practices:** The procurement process exhibits patterns of over-ordering, limited alignment with documented school needs, and insufficient verification of requests. In several cases, purchases were made without direct input from school administrators, increasing the risk of acquiring unnecessary items.
- **Communication:** Despite assurances, schools often received items without prior notice or instructions, highlighting recurring lapses in coordination.



Recommendations

1. **Ensure the Needs Assessment Process**
 - Ensure all purchases are verified against school submitted needs assessments.
2. **Strengthen Procurement Control and Documentation**
 - Align procurement with approved budgets and documented needs.
 - Implement a review process to prevent over ordering or unauthorized purchases.
 - Require the Fixed Assets warehouse to tag all assets prior to distribution to ensure proper tracing and accountability.
3. **Improve the Ordering Process**
 - Enhance communication with the schools.
 - Conduct product suitability reviews before purchase.
4. **Ongoing Monitoring and Training**
 - Regularly review compliance and asset usage.
 - Provide regular staff training on federal procurement standards and best practices.
5. **Engage Schools in Planning**
 - Conduct regular feedback sessions with school leaders.
 - Incorporate school input into future procurement cycles.

Conclusion

This assessment identified systemic issues in procurement and asset management, including over purchasing, unrequested and unsuitable deliveries, and unused assets. These issues jeopardize the effective use of federal funds and point to the urgent need for stronger oversight, clearer communication, and improved planning.

Implementing the recommendations outlined above will help enhance accountability, reduce waste, and ensure that asset purchases support educational goals. Sustained progress will depend on continuous monitoring and comprehensive staff training.



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Appendix A

School Name	Receipt Confirmed (POD)	Items Requested	Prior Correspondence	Item	Items Usable	Notes
Antilles School	Yes	Yes	Yes	Gym Equipment	Yes	Items received; however, the school is unable to accommodate all of them; school would like to transfer a portion of the items to Giffit Hill.
Moravian School	Yes	No	No	Fan	No	Items received without request and school is unable to use.
All Saints Cathedral School	Yes	No	No	Fan	No	Items received without request.
Seventh Day Adventist School	Yes	No	N/R (no response)	Fan	No	Items received; the school is requesting items to be removed.
Wesleyan Academy	Yes	No	No	Fan	No	Items received without request; coordinated removal with FAMD.
Joseph Gomez School	No	No	Yes	Greenhouse	Yes	The item previously not requested is still in the warehouse pending delivery (see figure 3).
Uller Muller	Yes	No	No	Portable air condition unit	No	Item received without request; need to be removed.
Calvary Baptist School	Yes	No	No	Fan	No	Item received without request; was removed by FAMD 4/8/25.
New Testament School	Yes	Yes	Yes	Fan	No	Item was requested; brand unsuitable for school; was removed by FAMD 4/22/25.



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Gift Hill School	No	Yes	Yes	Gym Equipment	Yes	The school was contacted by Antilles via email on February 12, 2025, with an offer to transfer exercise equipment. In response, the school submitted a request for seven treadmills. As of the date of this report, the requested items have not yet been received. However, the school has been issued two treadmills through the redistribution of excess inventory.
Gift Hill School	Yes	No	No	Fan	No	Items not requested; removed by FAMD 5/8/25.
St. Peter & Paul School	N/R (no response)	N/R (no response)	N/R (no response)	Fan	N/R (no response)	Several emails were sent to the school on 5/8, 5/13 and 5/20; however, no response was received.
Montessori School	Yes	Yes	Yes	Gym Equipment	Yes	The gym equipment was included in the schools 2025 CGA. The school was later informed that additional treadmills had become available, as another school no longer required them. Ms. Comissiong was instrumental in facilitating the transfer of two of these treadmills.
Ivanna Eudora Kean High School	Yes	No	Yes	Gym Equipment	Yes	Items not requested but can be used. Ms. Comissiong was instrumental in facilitating the transfer of four of these treadmills.
Charlotte Amalie High School	Yes	No	Yes	Gym Equipment	Yes	Items not requested but can be used. Ms. Comissiong was instrumental in facilitating the transfer of two of these treadmills.



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Appendix B

St. Croix District

School/Complex	AED's Distribution	Classrooms/Location
Complex	100	75
Alfredo Andrews	40	Not Provided
Lew Muckle	100	37
Eulalie Riviera	100	37
CTEC	100	30
Pearl B. Larsen	100	32
Juanita Gardine	50	32

St. Thomas/St. John District

School/Complex	AED's Distribution	Classrooms/Location
Joseph Gomez	43	Not Provided
Edith Williams	10	Not Provided
Yvonne Bowsky	120	Not Provided
Bertha Boschulte	90	Not Provided
Joseph Sibilly	21	Not Provided
Skill Center	20	Not Provided
Jane E. Tuitt	17	Not Provided
Uller Muller	35	Not Provided
Charlotte Amalie	70	Not Provided
Lockhart	110	Not Provided
School Security	374	Not Provided
Ivanna Eudora Kean	60	Not Provided
Julius E. Sprauve	30	Not Provided



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Figure 1





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Figure 2





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Figure 3



Figure 4





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Figure 5

