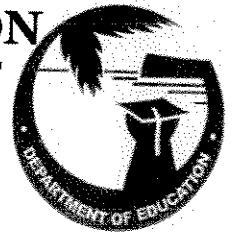




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JON J. P. FERNANDEZ
Superintendent of Education

June 26, 2014

Benita A. Manglona
Director
Department of Administration
P.O. Box 884
Hagatña, Guam 96932

2014 JUN 27 PM 3:47 GP

Re: Guahan Academy Charter School Invoice: GACS FY 2014-06-2014

Dear Director Manglona,

Upon review of the Guahan Academy Charter School Invoice: GACS FY 2014-06-2014 by our Internal Audit Division in collaboration with members of the Guahan Academy Charter School, I am submitting my verification of accuracy as required by Public Law 32-068, Chapter II, Section 3.

Please note that the reported enrollment for this billing period has declined from the 515 students originally reported to 490 for this invoice.

I also want to document that with this invoice, the total amount of funding encumbered by the Guahan Academy Charter School is \$2,674,522.38 leaving the available balance in accordance with Public Law 32-068 at \$157,977.62 for the remaining three months of FY 2014.

Please advise my office if you have any further questions or concerns regarding this matter.

Sincerely,

JON J.P. FERNANDEZ
Superintendent of Education

Cc: Guam Education Board
32nd Guam Legislature
Guahan Academy Charter School

32-14-1782

Trant
3:31 PM
6/27/14

1782



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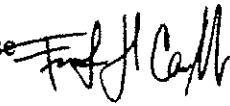
JON J. P. FERNANDEZ
Superintendent of Education

INTERNAL AUDIT OFFICE

June 20, 2014

MEMORANDUM

To: Jon P. Fernandez
Superintendent of Education

From: Franklin Cooper-Nurse 
Chief Auditor

Subject: June Review of Charter School's Invoices

Hafa Adai,

The internal audit office has completed its review of Guahan Academy's invoices for the month of June. Please see the attached report for IAO's complete review, results, and conclusions.

If you have any questions or concerns, please feel free to contact me at 300-1273 or via email at fitcooper-nurse@gdoe.net.

Cc: Deputy Superintendent of
Assessment and Accountability
Deputy Superintendent of Finance
and Administrative Services

were all accounted for. Furthermore, the teachers and the list of students were traceable and identifiable to each grades pertaining to all grade levels.

In the Supplies and Materials expenditures, IAO did not see any inappropriate misuse of funds because purchases were school-related and its end benefits the students. All original invoices were available for review. As mentioned earlier in the second report in regards to competitive procurement practices, standard operating procedures has been implemented for fair and competitive purchases.

Conclusions: After review the documents provided, IAO approves the validation of Guahan Charter School's June local expenditures for the amount of \$ 381,432.00. IAO's justification for their expenditures was the transparency and continuous improvement of Charter School's operations and the willingness of the school to provide any and all necessary documentation to support the expenses incurred.