



**DEPARTMENT OF EDUCATION
OFFICE OF THE SUPERINTENDENT**

www.gdoe.net
500 Mariner Avenue
Barrigada, Guam 96913
Telephone: (671) 300-1547/1536 • Fax: (671) 472-5001
Email: jonfernandez@gdoe.net



JON J. P. FERNANDEZ
Superintendent of Education

September 23, 2014

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

32-14-2052
Office of the Speaker
Judith T. Woon Pat, Ph.D.

Date: 9-24-14
Time: 8:48am
Received By: [Signature]

RE: July Review of Charter School's Invoices

Dear Ms. Benita,

Attached is the validation of the Guahan Academy's Invoices for the month of July and the report from the Internal Audit Office's complete review and results.

If you have any questions or concerns, please feel free to contact me at 300-1547.

Respectfully yours,

[Signature]
JON J. P. FERNANDEZ

Attachment

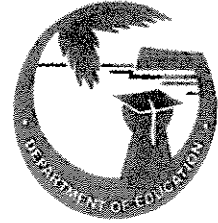
Cc: ~~Chairman and Members, GEB~~
32nd Guam Legislature
Guahan Academy Charter School

2014 SEP 24 AM 9:09



**DEPARTMENT OF EDUCATION
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www.gdoe.net
P.O. Box D.E., Hagatña, Guam 96932
Telephone: (671)475-0457 or 300-1547/1536 • Fax: (671)472-5001
Email: jonfernandez@gdoe.net



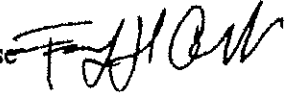
JON J. P. FERNANDEZ
Superintendent of Education

INTERNAL AUDIT OFFICE

September 23, 2014

MEMORANDUM

To: Jon P. Fernandez
Superintendent of Education

From: Franklin Cooper-Nurse 
Chief Auditor

Subject: July 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 July. Please see the attached report for IAO's complete review and results.

If you have any questions or concerns, please feel free to contact me at 300-1336 or via email at fitcooper-nurse@gdoe.net.

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

Department of Education
Internal Audit Office
Audit Review – Guahan Academy Charter School Invoice Validation
For the period of July 2014

Purpose: To validate Guahan Academy Charter School’s invoices for the month of July 2014.

Source: Donna Dwiggin, Ph.D. Principal for Guahan Academy Charter School
Annabelle Santos, Office Manager of Guahan Academy Charter School
Doris Bainco, Accounting Staff of Guahan Academy Charter School

Prepared by: Franklin Cooper-Nurse, Chief Auditor for Department of Education
Carmela Vi, Auditor for Department of Education
Anissa Acfalle, Audit Staff for Department of Education

Results: As required by Section 6.3 of the Guahan Academy Charter School’s Invoice Validation Standard Operating Procedures, IAO’s review focused on July’s expenditures. The results were as follows;

As per letter dated July 10, 2014, it stated there was a total of \$ 157,977.62 for the July invoice expenditures. The classifications of accounts provided by the charter school listing were;

1. Personnel salaries	\$ 78,982.62
2. Benefits	49,351.00
3. Contractual	14,844.00
4. Supplies & Materials	2,000.00
5. Power	9,000.00
6. Water	800.00
7. Telephone	<u>3,000.00</u>
July Invoice Total	\$ 157,977.62

On August 6, 2014 IAO validated the amount of \$2,006.99 for supplies and materials. On August 26, 2014 IAO validated the amount of \$16,008.64 based on additional invoices and supporting documents provided by GACS. On July 22, 2014 IAO received labor cost breakdowns for the pay periods ending 7/12/2014 and 7/26/2014 for the amounts of \$66,287.11 and \$65,952.47 respectively. For the month of July, IAO validated expenditures totaling \$150,255.21.

SANFORD TECHNOLOGY GROUP LLC
 335 South Marine Dr. Rt.1
 Tamuning, Gu 96913
 (671) 647-0220 / (FAX) 647-0200

COMPANY: 30H
 : GUAHAN ACADEMY CHARTER SCHOOL
 ATTENTION: ANNABELL SANTOS/MARIA ALVAREZ
 EIN: 660755479

INVT#: 143903-30H
 INV DATE: 7/16/14
 FAX#:
 TEL#: 6719791065

I N V O I C E

PPE: 7/12/14

CHECK DATE: 7/18/14

	GROSS PAY	FIT	FICA	MEDICARE	LOC TAX	LOC SS	DEDUCT	NET PAY	BANK DED	DUE AMOUNT
REG:	55168.57	3660.22	3420.48	799.98	.00	.00	4759.01	42528.88	11461.22	66091.24
CLT:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
GRU:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
HAND:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
VOID:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL:	55168.57	3660.22	3420.48	799.98	.00	.00	4759.01	42528.88	11461.22	66091.24

** BOG-STG initiated

DIRECT DEPOSITS:	39139.26		
REGULAR CHECKS:	3389.62	PROC FEE:	195.87
TOTAL REGULAR NETPAY:	42528.88	DUE STG:	66287.11 **

PROCESSING FEE CALCULATION:

QTY	DESC	RATE	TOTAL
2	CHECKS		
43	ADVISES		
45	EMP COUNT	3.25	146.25
1	ASC DWLOAD	25.00	25.00
1	DELIVERY	10.00	10.00
1	TAX FILING	14.62	14.62

INVOICE CALCULATION:

TAXES:

	ACH AMOUNT	COMPANY	DUE TO STG
Federal Income Tax.....	.00	.00	3660.22
Employee Fica Tax.....	.00	.00	3420.48
Employer Fica Tax.....	.00	.00	3420.48
Employee Medicare Tax.....	.00	.00	799.98
Employer Medicare Tax.....	.00	.00	799.98
Local Tax.....	.00	.00	.00
Employee Local SS.....	.00	.00	.00
Employer Local SS.....	.00	.00	.00
Employee Local HCP.....	.00	.00	.00
Employer Local HCP.....	.00	.00	.00

NETPAY:

Checks.....	.00	.00	3389.62
Direct Deposit.....	39139.26	.00	39139.26
Client.....	.00	.00	.00
Gross-up.....	.00	.00	.00
Hand Checks.....	.00	.00	.00
Voided Checks.....	.00	.00	.00

BANKING DEDUCTION:

Checks.....	.00	.00	2272.10
Direct Deposit.....	9189.12	.00	9189.12
Gross-up.....	.00	.00	.00

PROCESSING FEE00 .00 195.87

TOTAL ACH/CON/STG CONTROL *** 48326.38 .00 66287.11 **

PROCESS FEE <<-> 195.87

132239.58

SANFORD TECHNOLOGY GROUP LLC
 335 South Marine Dr., Rt.1
 Tamuning, Gu 96913
 (671) 647-0220 / (FAX) 647-0200

COMPANY: 30H
 : GUAHAN ACADEMY CHARTER SCHOOL
 ATTENTION: ANNABELL SANTOS/MARIA ALVAREZ
 EIN: 660755479

INV#: 144383-30H
 INV DATE: 7/31/14
 FAX#:
 TEL#: 6719791065

I N V O I C E

PPE: 7/26/14

CHECK DATE: 8/01/14

	GROSS PAY	FIT	FICA	MEDICARE	LOC TAX	LOC SS	DEDUCT	NET PAY	BANK DED	DUE AMOUNT
REG:	54991.81	3556.66	3409.44	797.36	.00	.00	4692.45	42535.90	11250.44	65756.60
CLT:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
GRU:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
HAND:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
VOID:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL:	54991.81	3556.66	3409.44	797.36	.00	.00	4692.45	42535.90	11250.44	65756.60

** BOG-STG initiated

DIRECT DEPOSITS:	39146.26	
REGULAR CHECKS:	3389.64	PROC FEE: 195.87
TOTAL REGULAR NETPAY:	42535.90	DUE STG: 65952.47 **

PROCESSING FEE CALCULATION:

QTY	DESC	RATE	TOTAL
2	CHECKS		
43	ADVICES		
45	BMP COUNT	3.25	146.25
1	ASC DWLOAD	25.00	25.00
1	DELIVERY	10.00	10.00
1	TAX FILING	14.62	14.62

INVOICE CALCULATION:

	ACH AMOUNT	COMPANY	DUE TO STG
TAXES:			
Federal Income Tax.....	.00	.00	3556.66
EmployER Fica Tax.....	.00	.00	3409.44
EmployER Fica Tax.....	.00	.00	3409.44
EmployER Medicare Tax.....	.00	.00	797.36
EmployER Medicare Tax.....	.00	.00	797.36
Local Tax.....	.00	.00	.00
EmployER Local SS.....	.00	.00	.00
EmployER Local SS.....	.00	.00	.00
EmployER Local HCP.....	.00	.00	.00
EmployER Local HCP.....	.00	.00	.00
NETPAY:			
Checks.....	.00	.00	3389.64
Direct Deposit.....	39146.26	.00	39146.26
Client.....	.00	.00	.00
Gross-up.....	.00	.00	.00
Hand Checks.....	.00	.00	.00
Voided Checks.....	.00	.00	.00
BANKING DEDUCTION:			
Checks.....	.00	.00	2206.74
Direct Deposit.....	9043.70	.00	9043.70
Gross-up.....	.00	.00	.00
PROCESSING FEE.....	.00	.00	195.87
TOTAL ACH/COM/STG CONTROL ==>	46189.96	.00	65952.47 **

PROCESS FEE ==> 195.87