



**DEPARTMENT OF EDUCATION  
OFFICE OF THE SUPERINTENDENT**



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**JON J. P. FERNANDEZ**  
Superintendent of Education

October 22, 2014

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

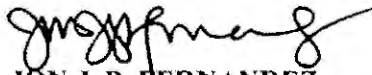
**Re: Guahan Academy Charter School Invoice: GACS FY 2015-10-2014**

Dear Director Manglona,

Upon review of the Guahan Academy Charter School Invoice: GACS FY 2015-10-2014 by our Internal Audit Division in collaboration of the 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. This is a supplemental report for the month of October based on additional invoices and supporting documents submitted by the Guahan Academy Charter School to our Internal Audit Office.

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

Sincerely,

  
**JON J. P. FERNANDEZ**  
Superintendent of Education

Cc: Chairman and Members, Guam Education Board  
~~Speaker, 32~~ Guam Legislature  
Guahan Academy Charter School

2014 NOV 11 AM 7:58  


32-14-2235

Office of the Speaker  
Judith T. Wou Pat, Ed.D

Date: 11/5/14  
Time: 4:56 PM  
Received By: CARL SANCHEZ, MPA



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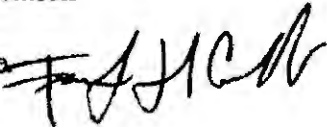
**JON J. P. FERNANDEZ**  
Superintendent of Education

**INTERNAL AUDIT OFFICE**

October 21, 2014

**MEMORANDUM**

To: Jon P. Fernandez  
Superintendent of Education

From: Franklin Cooper-Nurse   
Chief Auditor

Subject: October Review of Charter School's Invoices

Hafa Adai,

The internal audit office has completed its review of Guahan Academy's supplemental batch of invoices for the month of October. 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](mailto: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 October 2014

**Purpose:** To validate Guahan Academy Charter School's invoices for the month of October 2014.

**Source:** 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 October 1, 2014, it stated there was a total of \$ 375,999.00 for the October invoice expenditures. The classifications of accounts provided by the charter school listing were;

	GACS Request	IAO 2nd Oct. Validation	IAO 1st Oct. Validation	Variance
1. Personnel salaries	\$ 246,750.00	\$ 82,225.98	\$ 82,225.98	\$ 82,298.04
2. Benefits	\$ 52,005.00	\$ 8,105.07	\$ -	\$ 43,899.93
3. Contractual	\$ 64,444.00	\$ 5,555.65	\$ 39,975.09	\$ 18,913.26
4. Supplies & Materials	\$ -	\$ 6.38	\$ 303.00	\$ (309.38)
5. Power	\$ 9,000.00	\$ 7,876.10	\$ 6,173.05	\$ (5,049.15)
6. Water	\$ 800.00	\$ 481.63	\$ 613.58	\$ (295.21)
7. Telephone	\$ 3,000.00	\$ 1,941.63	\$ 2,027.89	\$ (969.52)
Total	\$ 375,999.00	\$ 106,192.44	\$ 131,318.59	\$ 138,487.97

On October 15, 2014 IAO received Guahan Academy Charter School's supplemental batch of invoices. Based on IAO's review, a total of \$106,192.44 were supported by the 2<sup>nd</sup> batch of invoices and validated by IAO for the month of October. The GACS drawdown request for October totaled \$375,999.00; the first validation report totaled \$131,318.59; the second validation totaled \$106,192.44; these totals leave the amount of \$138,487.97 still to be supported by invoices and validated by IAO.