



**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 2014-07-2014**

Dear Director Manglona,

Upon review of the Guahan Academy Charter School Invoice: GACS FY 2014-07-2014 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 July 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<sup>nd</sup> Guam Legislature  
Guahan Academy Charter School

2014 NOV - 6 AM 7: 59 P

32-14-2236

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

Date: 11/5/14

Time: 4:56 PM

Received By: CARL SANCHEZ, MPA



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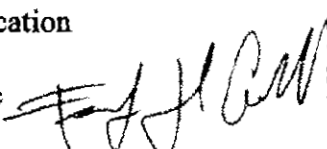
**JON J. P. FERNANDEZ**  
Superintendent of Education

**INTERNAL AUDIT OFFICE**

September 26, 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 [ftcooper-nurse@gdoe.net](mailto:ftcooper-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>
<b>July Invoice Total</b>	<b>\$ 157,977.62</b>

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 September 22, 2014 IAO received and validated labor cost breakdowns for the amount of \$132,239.58. On September 24, 2014 GACS submitted the invoices to support the remaining \$7,722.41 for their July drawdown. In total, IAO has validated \$157,977.62 for the month of July.

The Law Office of Vanessa A. P.C.  
 BankPacific Building Suite 102  
 166 West Marine Corps Dr.  
 Dededo, Guam 96829

# INVOICE

Date: 8/18/2014  
 Invoice #: GACS003

Gashan Academy Charter School  
 PO Box C5  
 Hagatna, Guam 96932

7/1/2014	Client Correspondence	0.30	\$175.00	\$52.50
	Litigation: Executive and File Pleadings	1.00	\$200.00	\$200.00
	Litigation: Client Correspondence	0.60	\$200.00	\$120.00
	Procurement: Client Meeting	1.00	\$175.00	\$175.00
	Budget: Legal Research	0.20	\$175.00	\$35.00
7/2/2014	Litigation: Client Correspondence	0.20	\$200.00	\$40.00
7/10/2014	Litigation: Client Correspondence	0.10	\$200.00	\$20.00
	Litigation: Client Call	0.10	\$200.00	\$20.00
7/11/2014	Council: Client Correspondence	0.10	\$175.00	\$17.50
	Procurement: Client Correspondence	0.20	\$175.00	\$35.00
	Premises: Client Correspondence	0.10	\$175.00	\$17.50
7/12/2014	Procurement: Client Correspondence	0.10	\$175.00	\$17.50
7/23/2014	Client Correspondence	0.20	\$175.00	\$35.00
7/24/2014	Council: Client Correspondence	0.10	\$175.00	\$17.50
	Budget: Client Correspondence	0.10	\$175.00	\$17.50
	Board Meeting: Client Correspondence	0.10	\$175.00	\$17.50
	Procurement: Client Correspondence	0.10	\$175.00	\$17.50
7/25/2014	Budget: Legal Research	0.30	\$175.00	\$52.50
7/28/2014	Budget: Teleconference with Client	0.10	\$175.00	\$17.50
	Budget: Client Correspondence/Legal Research	0.10	\$175.00	\$17.50
7/29/2014	Budget: Legal Research	0.30	\$175.00	\$52.50
	Procurement: Client Correspondence	0.20	\$175.00	\$35.00
	Budget: Teleconference with Client	0.10	\$175.00	\$17.50
	Joint Committees Meeting	2.00	\$175.00	\$480.00
7/30/2014	Client Correspondence/Legal Research	0.10	\$175.00	\$17.50
7/31/2014	Client Correspondence/Legal Research	0.10	\$175.00	\$17.50

	For Professional Services Rendered	\$1,572.50
	Gross receipts tax - 4% of Current Billing	\$62.90
Fees	ASAP Process Servers	\$325.00
	<b>Total this invoice</b>	<b>\$1,960.40</b>
7/3/2014	Previous Balance - GACS002	\$3,541.20
	Payment	\$0.00
	<b>BALANCE DUE</b>	<b>\$5,501.60</b>

Payment due within 30 days from date of invoice.

Thank You For Your Business

The Law Office of Vanessa Ji, P.C.  
 BankPacific Building Suite 102  
 166 West Marine Corps Dr.  
 Dededo, Guam 96929

# INVOICE

Date: 7/3/2014  
 Invoice #: GACS002

**Bill To:**  
 Guahan Academy Charter School  
 PO Box CS  
 Hagatna, Guam 96932

Date	Item	Rate	Fee	Amount
6/3/2014	Client Update	0.10	\$175.00	\$17.50
6/4/2014	Counsel Correspondence	0.10	\$175.00	\$17.50
6/5/2014	Client Correspondence	0.50	\$175.00	\$87.50
6/5/2014	Procurement - Client Correspondence	0.10	\$175.00	\$17.50
6/5/2014	Facilities - Research & Counsel Correspondence	1.50	\$175.00	\$262.50
6/5/2014	Facilities - Client Correspondence	0.10	\$175.00	\$17.50
6/6/2014	Client Correspondence	0.10	\$175.00	\$17.50
6/9/2014	Client Correspondence	0.20	\$175.00	\$35.00
6/9/2014	Client Correspondence - Premises	0.10	\$175.00	\$17.50
6/9/2014	Legal Compliance Review - Procurement	0.30	\$175.00	\$52.50
6/9/2014	Legal Compliance Review	0.10	\$175.00	\$17.50
6/10/2014	Legal Compliance Review - Procurement	0.10	\$175.00	\$17.50
6/10/2014	Legal research and Communication to Client	0.30	\$175.00	\$52.50
6/11/2014	Client Correspondence	0.20	\$175.00	\$35.00
6/13/2014	Teleconference with Client	0.30	\$175.00	\$52.50
6/13/2014	Legal Research - Budget	0.10	\$175.00	\$17.50
6/13/2014	Legal Research- Budget	0.30	\$175.00	\$52.50
6/18/2014	Client Correspondence	0.20	\$175.00	\$35.00
6/18/2014	Teleconference with Client	0.40	\$175.00	\$70.00
6/19/2014	Client Correspondence - Procurement	0.20	\$175.00	\$35.00
6/20/2014	Client meeting	2.00	\$175.00	\$350.00
6/23/2014	Procurement: Legal Compliance Review	0.10	\$175.00	\$17.50
6/25/2014	Council: Client Correspondence	0.10	\$175.00	\$17.50
6/25/2014	Council: Teleconference with Client	0.10	\$175.00	\$17.50
6/25/2014	Board Meeting	2.30	\$175.00	\$402.50
6/26/2014	Litigation: Draft pleading	1.50	\$200.00	\$300.00
6/26/2014	Litigation: Legal Research	0.50	\$175.00	\$87.50
6/27/2014	Budget: Receipt and review of correspondence	0.60	\$175.00	\$105.00
6/29/2014	Litigation: Draft pleading	3.00	\$200.00	\$600.00
6/29/2014	Litigation: Legal Research	1.00	\$200.00	\$200.00
6/30/2014	Litigation: Draft pleading	0.10	\$200.00	\$20.00
6/30/2014	Litigation: Prep court filings	1.00	\$200.00	\$200.00
6/30/2014	Litigation: Client call	0.40	\$200.00	\$80.00
6/30/2014	Litigation: Client Correspondence	0.40	\$200.00	\$80.00

Payment due within 30 days from date of Invoice.  
 Thank You For Your Business

For Professional Services Rendered	\$3,405.00
Gross receipts tax - 4% of Current Billing	\$136.20
Total Amount of this Bill	\$3,541.20
Previous Balance - GACS001	\$1,437.80
Payment with Check No. 0635	-\$1,437.80
<b>BALANCE DUE</b>	<b>\$3,541.20</b>

Payment due within 30 days from date of invoice.  
Thank You For Your Business

Invoice	Period	Employer Share	Paid	Outstanding Check #	Balance Due
0304587	12/22/13 to 01/04/14	\$ 1,837.89	\$ 1,837.89	422	\$ -
0304588	01/05/14 to 01/18/14	\$ 1,837.89	\$ 1,837.89	422	\$ -
0305321	01/19/14 to 02/01/14	\$ 1,747.81	\$ 1,747.81	428 & 463	\$ -
0305318	02/02/14 to 02/15/14	\$ 1,747.81	\$ 1,747.81	500	\$ -
0305319	02/16/14 to 02/28/14	\$ 1,747.81	\$ 1,747.81	500	\$ -
0305905	03/02/14 to 07/08/14	\$ 1,728.86	\$ 287.46		\$ 1,441.53
0305910	07/09/14 to 07/19/14	\$ 1,508.85			\$ 1,508.85
0316828	07/20/14 to 08/02/14	\$ 1,508.85			\$ 1,508.85
0316827	08/03/14 to 08/16/14	\$ 1,201.86			\$ 1,201.86
0316835	08/17/14 to 08/30/14	\$ 1,201.86			\$ 1,201.86
TOTAL		\$ 16,896.03	\$ 5,026.58		\$ 8,868.87 Total Due from Employer