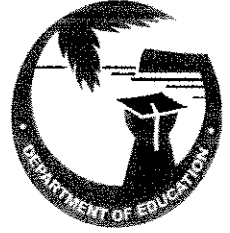




**DEPARTMENT OF EDUCATION  
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**JON J. P. FERNANDEZ**  
Superintendent of Education

November 13, 2014

32-14-2258  
Office of the Speaker  
Judith T. Won Pat, Ed.D

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

Date: 11-14-14  
Time: 10:00am  
Received By: [Signature]

2014 NOV 14 AM 10:43  
[Signature]

**Re: Guahan Academy Charter School Invoice: GACS FY 2015-11-2014**

Dear Director Manglona,

Upon review of the Guahan Academy Charter School Invoice: GACS FY 2015-11-2014 by our Internal Audit Office in collaboration with members of the Guahan Academy Charter School, **I am unable to submit my verification of accuracy** as required by Public Law 32-068, Chapter II, Section 3.

Our Internal Audit Office was only able to validate \$259,565.40 of the invoiced total of \$376,000.00, please see attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on November 6 and 13, 2014.

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

Sincerely,

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

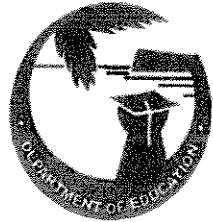
**Attachment**

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



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

**INTERNAL AUDIT OFFICE**

November 13, 2014

**MEMORANDUM**

To: Jon P. Fernandez  
Superintendent of Education

From: Franklin Cooper-Nurse  
Chief Auditor

Subject: November 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 November. 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 November 2014

**Purpose:** To validate Guahan Academy Charter School's invoices for the month of November 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  
Anissa Acfalle, Audit Staff for Department of Education  
Carmela Vi, Auditor 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 validation of November expenditures. The results were as follows;

As per letter dated October 31, 2014, it stated there was a total of \$ 376,000 for the November invoice expenditures. The classifications of accounts provided by the charter school listing were;

	GACS Request	IAO Validation	Variance
1. Personnel salaries	240,000.00	235,310.24	4,689.76
2. Benefits	60,557.00	8,531.96	52,025.04
3. Contractual	57,155.00	12,670.96	44,484.04
4. Supplies & materials	5,488.00	3,052.24	2,435.76
5. Power	9,000.00		9,000.00
6. Water	800.00		800.00
7. Telephone	3,000.00		3,000.00
TOTAL	\$376,000.00	\$259,565.40	\$116,434.60

On October 31, 2014 IAO received the Guahan Academy Charter School's drawdown request. Invoices were subsequently provided by GACS on November 6 and 13, 2014. Based on IAO's review, a total of \$259,565.40 were supported by invoices and validated by IAO for the month of November. The GACS drawdown request for November totaled \$376,000.00 leaving a variance of \$116,434.60 yet to be supported by invoice and validated by IAO.