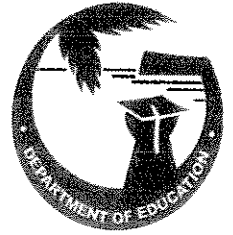




DEPARTMENT OF EDUCATION
OFFICE OF THE SUPERINTENDENT

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Email: jonfernandez@gdoe.net



JON J. P. FERNANDEZ
Superintendent of Education

January 30, 2015

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

2015 JAN 30 PM 4:43

Re: Guahan Academy Charter School: FY 2015 January Allotment Request

Dear Director Manglona,

Upon review of the Guahan Academy Charter School Fiscal Year 2015 January Allotment Request 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 in its entirety.

Our Internal Audit Office was able to validate \$227,540.88 of the invoiced total of \$276,500.00, please see attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on January 22 and 29, 2015. Additionally, the invoices received validated \$209,977.50 of the requested totals.

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, 33rd Guam Legislature
Guahan Academy Charter School

33-15-0132
Office of the Speaker
Judith T. Webb-Pat. Ed.D

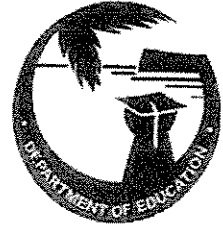
0132

Date: 01-30-15
Time: 3:05pm
Received By:



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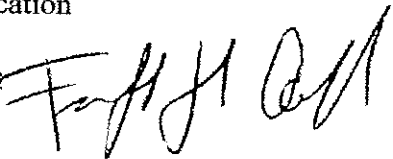
JON J. P. FERNANDEZ
Superintendent of Education

INTERNAL AUDIT OFFICE

January 29, 2015

MEMORANDUM

To: Jon P. Fernandez
Superintendent of Education

From: Franklin Cooper-Nurse
Chief Auditor 

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

If you have any questions or concerns, please feel free to contact Anissa Acfalle at 300-1532 acacfalle@gdoe.net or myself at 300-1336 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 January 2015

Purpose: To validate Guahan Academy Charter School’s invoices for the month of January 2015.

Source: Doris Bainco, Office Manager of Guahan Academy Charter School

Prepared by: Franklin Cooper-Nurse, Chief 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 validation of January expenditures. The results were as follows;

As per letter dated December 30, 2014, it stated there was a total of \$ 276,500.00 for the January invoice expenditures. The classifications of accounts provided by the charter school listing were;

| | GACS Request | Supported | IAO Validation (BASED ON REQUEST) | Variance |
|-------------------------|--------------|--------------|---|-------------|
| 1. Personnel salaries | 199,272.00 | 139,858.14 | 139,858.14 | 59,413.86 |
| 2. Benefits | - | 16,598.85 | - | (16,598.85) |
| 3. Contractual | 57,192.00 | 57,189.75 | 57,189.75 | 2.25 |
| 4. Supplies & materials | 7,236.00 | 3,436.30 | 3,436.30 | 3,799.70 |
| 5. Power | 9,000.00 | 5,876.87 | 5,876.87 | 3,123.13 |
| 6. Water | 800.00 | 1,764.53 | 800.00 | (964.53) |
| 7. Telephone | 3,000.00 | 2,816.44 | 2,816.44 | 183.56 |
| TOTAL | \$276,500.00 | \$227,540.88 | \$209,977.50 | \$48,959.12 |

On January 2, 2015 IAO received the Guahan Academy Charter School’s drawdown request. Invoices were subsequently provided by GACS on January 22 and January 29, 2015. Based on IAO’s review, a total of \$227,540.88 was supported by invoices. The IAO validated the amount of \$209,977.50 for the month of January leaving a variance of \$48,959.12.