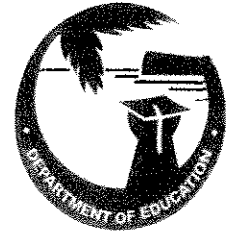




**DEPARTMENT OF EDUCATION
OFFICE OF THE SUPERINTENDENT**

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JON J. P. FERNANDEZ
Superintendent of Education

March 3, 2015

Anthony C. Blaz
Director
Department of Administration
P.O. Box 884
Hagatña, Guam 96932

33-15-0224
Office of the Speaker
Judith T. Won Pat, Ed.D

Date: 3/4/15
Time: 2:15 PM
Received By: [Signature]

Re: Guahan Academy Charter School: FY 2015 Supplemental Request

Dear Director Blaz,

Upon review of the Guahan Academy Charter School Fiscal Year 2015 Supplemental Request for benefits for the month of November, 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 2 in its entirety.

Our Internal Audit Office was able to validate \$44,949.29 of the November invoiced total of \$60,557.00, please see attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on February 26, 2015.

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

Sincerely,

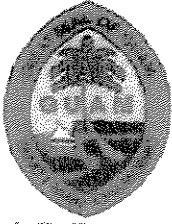
JON J.P. FERNANDEZ
Superintendent of Education

Attachment

Cc: Guam Education Board
Speaker, 33rd Guam Legislature
Guahan Academy Charter School

2015 MAR - 5 AM 10: 06

0224



JON J. P. FERNANDEZ
Superintendent of Education

**DEPARTMENT OF EDUCATION
INTERNAL AUDIT OFFICE**

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**FRANKLIN
COOPER-NURSE**
Chief Internal Auditor

February 26, 2015

MEMORANDUM

To: Jon P. Fernandez
Superintendent of Education

From: Franklin Cooper-Nurse
Chief Auditor 

Subject: Review of Charter School's Invoices

Hafa Adai,

The internal audit office has completed its review of Guahan Academy's supplemental request for benefits 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 Anissa Acfalle at 300-1532 acacfalle@gdoe.net or myself at 300-1336 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

Supplemental Allotment Request

For the period of February 2015

Purpose: To validate Guahan Academy Charter School’s supplemental allotment request for invoices submitted to the IAO dated in November, December and January.

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 supplemental invoices for November, December and January benefits expenditures. The results were as follows;

As per letter dated February 13, 2015, it stated there was a total of \$44,949.29 for unclaimed benefits. Guahan Academy Charter School provided supplemental invoices dated from November 15 through January 10, 2015. IAO applied the expense toward exhausting the November drawdown due to Guahan Academy Charter School requesting \$60,557 for benefits in November but only submitted \$8,531.96 of supported invoices, leaving a variance of \$52,025.04 for benefits remaining. The classifications of accounts provided by the charter school listing for November were;

Table 1: Summary of GACS November Drawdown

	GACS Request	IAO Validation 11/13/14	Variance	Validation 2/26/15	New Variance
1 Personnel Salaries	240,000.00	235,310.24	4,689.76		4,689.76
2 Benefits	60,557.00	8,531.96	52,025.04	44,949.29	7,075.75
3 Contractual	57,155.00	12,670.96	44,484.04		44,484.04
4 Supplies & Materials	5,488.00	3,052.24	2,435.76		2,435.76
5 Power	9,000.00		9,000.00		9,000.00
6 Water	800.00		800.00		800.00
7 Telephone	3,000.00		3,000.00		3,000.00
TOTAL	\$376,000.00	\$259,565.40	\$116,434.60	\$44,949.29	\$71,485.31

On February 26, 2015 IOA received the Guahan Academy Charter School’s supplemental drawdown request for benefits. Invoices totaling \$44,949.29 were submitted for the prior months of November,

December and January. The IAO validated the amount of \$44,949.29 and applied it toward Guahan Academy Charter Schools November allotment request leaving a variance of \$71,485.31 outstanding for that month.