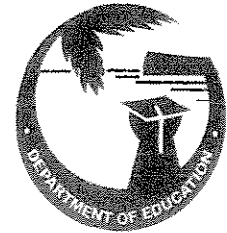




**DEPARTMENT OF EDUCATION
OFFICE OF THE SUPERINTENDENT**

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JON J. P. FERNANDEZ
Superintendent of Education

33-15-1022
Office of the Speaker
Judith L. Won Pat, Ed.D

November 3, 2015

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

Date: 11/5/15
Time: 2:16 PM
Received By: [Signature]

Re: Guahan Academy Charter School: FY 2015 September 2015 Special Allotment Request

Dear Director Blaz,

Upon review of the Guahan Academy Charter School Fiscal Year 2015 September 2015 Special 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 32-181, Chapter II, Section 2 in its entirety.

Our Internal Audit Office was able to validate \$166,551.45 of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on October 20, 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: Chairman and Members, Guam Education Board
Speaker, 33rd Guam Legislature
Guahan Academy Charter School

2015 NOV - 6 PM 12: 15

1022



JON J. P. FERNANDEZ
Superintendent of Education

**DEPARTMENT OF EDUCATION
INTERNAL AUDIT OFFICE**

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**FRANKLIN
COOPER-NURSE**
Chief Internal Auditor

October 29, 2015

MEMORANDUM

To: Jon P. Fernandez
Superintendent of Education

From: Franklin Cooper-Nurse 
Chief Auditor

Subject: September 2015 Special Allotment Review of Guahan Academy Charter School's Invoices

Hafa Adai,

The Internal Audit Office (IAO) has completed its review of Guahan Academy Charter School's special allotment request for the month of September 2015. Please see the attached report for IAO's complete review and results.

Should you have any questions or concerns, please contact Joy Bulatao at 300-3695 or jvbulatao@gdoe.net, and Franklin Cooper-Nurse at 300-1336 or fitcooper-nurse@gdoe.net.

Cc: Acting Deputy Superintendent of Assessment and Accountability
Deputy Superintendent of Finance and Administrative Services

**Guam Department of Education
 Internal Audit Office
 Audit Review of Guahan Academy Charter School Invoices
 For the Period of September 2015
 Special Allotment Request**

Purpose: To validate Guahan Academy Charter School’s special allotment request invoices for the month of September 2015.

Source: Elizabeth San Nicolas, Accountant for Guahan Academy Charter School

Prepared by: Franklin Cooper-Nurse, Chief Auditor for Guam Department of Education
 Joy Bulatao, Auditor for Guam Department of Education

Results: Pursuant to Public Law (PL) 32-219, upon receipt of invoices, the Guam Department of Education (GDOE) shall verify invoices for accuracy and report its finding to the Department of Administration (DOA) within ten (10) calendar days. Internal Audit Office (IAO)’s review focused on validation of September 2015 expenditures. The results were as follows:

Table 1: September 2015 Special Allotment Invoices

Object Class					(A-B)
	A	B	C	D	
	GACS Drawdown	Submitted Invoices	IAO's Validation	Variance	
1 Personnel Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
2 Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
3 Travel	\$ -	\$ -	\$ -	\$ -	\$ -
4 Contractual	\$ 166,551.45	\$ 166,551.45	\$ 166,551.45	\$ -	\$ -
5 Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -
6 Advertising	\$ -	\$ -	\$ -	\$ -	\$ -
7 Power	\$ -	\$ -	\$ -	\$ -	\$ -
8 Water	\$ -	\$ -	\$ -	\$ -	\$ -
9 Telephone & Wireless	\$ -	\$ -	\$ -	\$ -	\$ -
10 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 166,551.45	\$ 166,551.45	\$ 166,551.45	\$ -	\$ -

On October 20, 2015, the IAO received DOA’s transmittal for Guahan Academy Charter School (GACS)’s September 2015 Special Allotment Request of \$166,551.45 and invoices, from the Office of the Superintendent. *The IAO validated \$166,551.45 of GACS’ submitted invoices, for its special allotment request, during the month of September 2015.*