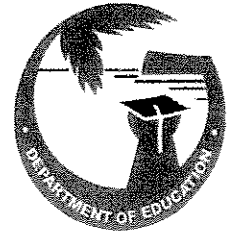




DEPARTMENT OF EDUCATION  
OFFICE OF THE SUPERINTENDENT

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JON J. P. FERNANDEZ  
Superintendent of Education

November 13, 2015

33-15-1104  
Office of the Speaker  
Judith T. Won Pat, Ed.D

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

Date: 11-16-15  
Time: 4:16 pm  
Received By: [Signature]

Re: **Guahan Academy Charter School: FY 2016 October 2015 Special Allotment Request**

Dear Director Blaz,

Upon review of the Guahan Academy Charter School Fiscal Year 2016 October 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 \$235,300.82 of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on November 13, 2015.

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

Sincerely,

JON J.P. FERNANDEZ  
Superintendent of Education

2015 NOV 17 PM 2:25

Attachment

Cc: Chairman and Members, Guam Education Board  
Speaker, 33<sup>rd</sup> Guam Legislature  
Guahan Academy Charter School



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

**DEPARTMENT OF EDUCATION  
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**FRANKLIN  
COOPER-NURSE**  
Chief Internal Auditor

November 13, 2015

**MEMORANDUM**

To: Jon P. Fernandez  
Superintendent of Education

From: Franklin Cooper-Nurse  
Chief Auditor

Subject: October 2015 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 allotment request for the month of October 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](mailto:jvbulatao@gdoe.net), and Franklin Cooper-Nurse at 300-1336 or [fjtcooper-nurse@gdoe.net](mailto:fjtcooper-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 October 2015**

**Purpose:** To validate Guahan Academy Charter School's invoices for October 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 October 2015 expenditures. The results were as follows:

**Table 1: October 2015 Invoices**

Object Class	A	B	C	(A-B) D
	GACS Drawdown	Submitted Invoices	IAO's Validation	Variance
1 Personnel Salaries	\$ 126,778.95	\$ 126,778.95	\$ 126,778.95	\$ -
2 Benefits	\$ 2,821.00	\$ 7,052.20	\$ 2,821.00	\$ (4,231.20)
3 Travel	\$ -	\$ -	\$ -	\$ -
4 Contractual	\$ 83,668.60	\$ 83,668.60	\$ 83,668.60	\$ -
5 Supplies & Materials	\$ 2,516.41	\$ 2,516.41	\$ 2,516.41	\$ -
6 Student Material	\$ 7,778.99	\$ 8,708.99	\$ 7,778.99	\$ (930.00)
7 Advertising	\$ -	\$ -	\$ -	\$ -
8 Power	\$ 7,366.09	\$ 7,384.09	\$ 7,366.09	\$ (18.00)
9 Water	\$ 1,644.17	\$ 1,644.17	\$ 1,644.17	\$ -
10 Telephone & Wireless	\$ 1,186.75	\$ 1,186.75	\$ 1,186.75	\$ -
11 Miscellaneous	\$ 1,540.00	\$ 1,540.00	\$ 1,540.00	\$ -
<b>TOTAL</b>	<b>\$ 235,300.82</b>	<b>\$ 240,480.16</b>	<b>\$ 235,300.82</b>	<b>\$ (5,179.20)</b>

<sup>1</sup> Although IAO's calculation for GACS's total drawdown amounted to \$235,300.96, IAO stated the total as requested by GACS and validated invoices according to the drawdown request.

On November 5, 2015, the IAO received DOA's transmittal for Guahan Academy Charter School (GACS)'s October 2015 Allotment Request of \$235,300.82 and invoices, from the Office of the Superintendent. *As a result, the IAO validated \$235,300.82 of GACS' submitted invoices, for the month of October 2015.*

Additionally, the IAO identified a total variance of \$(5,179.20) due to benefits and power exceeding budget request and approved funding, and a duplicate invoice for student material.