



**DEPARTMENT OF EDUCATION  
OFFICE OF THE SUPERINTENDENT**

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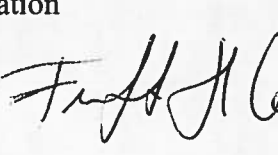
**JON J. P. FERNANDEZ**  
Superintendent of Education

**INTERNAL AUDIT OFFICE**

October 13, 2014

**MEMORANDUM**

To: Jon P. Fernandez  
Superintendent of Education

From: Franklin Cooper-Nurse   
Chief Auditor

Subject: October Review of Charter School's Invoices

Hafa A dai,

The internal audit office has completed its review of Guahan Academy's invoices for the month of October. 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 [fjtcooper-nurse@gdoe.net](mailto:fjtcooper-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 October 2014

**Purpose:** To validate Guahan Academy Charter School’s invoices for the month of October 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  
Carmela Vi, 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 July’s expenditures. The results were as follows;

As per letter dated October 1, 2014, it stated there was a total of \$ 375,999.00 for the October invoice expenditures. The classifications of accounts provided by the charter school listing were;

	GACS Request	IAO Validation	Variance
1. Personnel salaries	\$ 246,750.00	\$ 82,225.98	\$ 164,524.02
2. Benefits	\$ 52,005.00	\$ -	\$ 52,005.00
3. Contractual	\$ 64,444.00	\$ 39,975.09	\$ 24,468.91
4. Supplies & Materials	\$ -	\$ 303.00	\$ (303.00)
5. Power	\$ 9,000.00	\$ 6,173.05	\$ 2,826.95
6. Water	\$ 800.00	\$ 613.58	\$ 186.42
7. Telephone	\$ 3,000.00	\$ 2,027.89	\$ 972.11
Total	\$ 375,999.00	\$ 131,318.59	\$ 244,680.41

On October 2, 2014 IAO received the Guahan Academy Charter School’s drawdown request. Invoices were subsequently provided by GACS on October 10, 2014. Based on IAO’s review, a total of \$131,318.59 were supported by invoices and validated by IAO for the month of October. The GACS drawdown request for October totaled \$375,999.00, leaving a variance of \$244,680.41 yet to be supported by invoice and validated by IAO.