



**DEPARTMENT OF EDUCATION
OFFICE OF THE SUPERINTENDENT**

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JON J. P. FERNANDEZ
Superintendent of Education

INTERNAL AUDIT OFFICE

November 13, 2014

MEMORANDUM

To: Jon P. Fernandez
Superintendent of Education

From: Franklin Cooper-Nurse
Chief Auditor 

Subject: November 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 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 me at 300-1336 or via email at 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 November 2014

Purpose: To validate Guahan Academy Charter School's invoices for the month of November 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
Anissa Acfalle, Audit Staff for Department of Education
Carmela Vi, Auditor 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 November expenditures. The results were as follows;

As per letter dated October 31, 2014, it stated there was a total of \$ 376,000 for the November invoice expenditures. The classifications of accounts provided by the charter school listing were;

	GACS Request	IAO Validation	Variance
1. Personnel salaries	240,000.00	235,310.24	4,689.76
2. Benefits	60,557.00	8,531.96	52,025.04
3. Contractual	57,155.00	12,670.96	44,484.04
4. Supplies & materials	5,488.00	3,052.24	2,435.76
5. Power	9,000.00		9,000.00
6. Water	800.00		800.00
7. Telephone	3,000.00		3,000.00
TOTAL	\$376,000.00	\$259,565.40	\$116,434.60

On October 31, 2014 IAO received the Guahan Academy Charter School's drawdown request. Invoices were subsequently provided by GACS on November 6 and 13, 2014. Based on IAO's review, a total of \$259,565.40 were supported by invoices and validated by IAO for the month of November. The GACS drawdown request for November totaled \$376,000.00 leaving a variance of \$116,434.60 yet to be supported by invoice and validated by IAO.