



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

**DEPARTMENT OF EDUCATION  
INTERNAL AUDIT OFFICE**

500 Mariner Avenue, Barrigada, Guam 96913

Telephone: (671) 475-0510

Fax: (671) 472-5001

Email: [iao@gdoe.net](mailto:iao@gdoe.net)

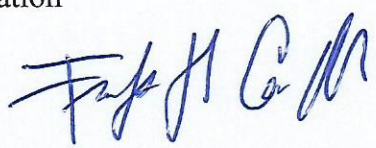


**FRANKLIN  
COOPER-NURSE**  
Chief Internal Auditor

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 IA0'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](mailto:acacfalle@gdoe.net) or myself at 300-1336 [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

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.