



**DEPARTMENT OF EDUCATION
OFFICE OF THE SUPERINTENDENT**

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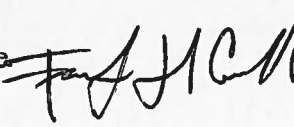
JON J. P. FERNANDEZ
Superintendent of Education

INTERNAL AUDIT OFFICE

October 21, 2014

MEMORANDUM

To: Jon P. Fernandez
Superintendent of Education

From: Franklin Cooper-Nurse 
Chief Auditor

Subject: October Review of Charter School's Invoices

Hafa Adai,

The internal audit office has completed its review of Guahan Academy's supplemental batch of 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 fitcooper-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 2nd Oct. Validation	IAO 1st Oct. Validation	Variance
1. Personnel salaries	\$ 246,750.00	\$ 82,225.98	\$ 82,225.98	\$ 82,298.04
2. Benefits	\$ 52,005.00	\$ 8,105.07	\$ -	\$ 43,899.93
3. Contractual	\$ 64,444.00	\$ 5,555.65	\$ 39,975.09	\$ 18,913.26
4. Supplies & Materials	\$ -	\$ 6.38	\$ 303.00	\$ (309.38)
5. Power	\$ 9,000.00	\$ 7,876.10	\$ 6,173.05	\$ (5,049.15)
6. Water	\$ 800.00	\$ 481.63	\$ 613.58	\$ (295.21)
7. Telephone	\$ 3,000.00	\$ 1,941.63	\$ 2,027.89	\$ (969.52)
Total	\$ 375,999.00	\$ 106,192.44	\$ 131,318.59	\$ 138,487.97

On October 15, 2014 IAO received Guahan Academy Charter School's supplemental batch of invoices. Based on IAO's review, a total of \$106,192.44 were supported by the 2nd batch of invoices and validated by IAO for the month of October. The GACS drawdown request for October totaled \$375,999.00; the first validation report totaled \$131,318.59; the second validation totaled \$106,192.44; these totals leave the amount of \$138,487.97 still to be supported by invoices and validated by IAO.