



DEPARTMENT OF EDUCATION OFFICE OF THE SUPERINTENDENT

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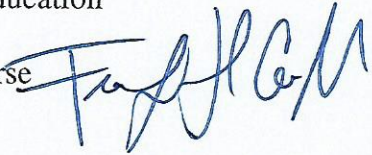
JON J. P. FERNANDEZ
Superintendent of Education

INTERNAL AUDIT OFFICE

December 19, 2014

MEMORANDUM

To: Jon P. Fernandez
Superintendent of Education

From: Franklin Cooper-Nurse
Chief Auditor 

Subject: December 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 December. 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 ftcooper-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 December 2014

Purpose: To validate Guahan Academy Charter School’s invoices for the month of December 2014.

Source: Doris Bainco, Office Manager of Guahan Academy Charter School
Annabelle Santos, 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 December expenditures. The results were as follows;

As per letter dated December 1, 2014, it stated there was a total of \$ 276,500.00 for the December invoice expenditures. The classifications of accounts provided by the charter school listing were;

	GACS Request	Supported	IAO Validation (BASED ON REQUEST)	Variance
1. Personnel salaries	240,000.00	234,638.75	234,638.75	5,361.25
2. Benefits	-	28,350.44	-	(28,350.44)
3. Contractual	23,264.00	31,972.95	23,264.00	(8,708.95)
4. Supplies & materials	436.00	5,270.61	436.00	(4,834.61)
5. Power	9,000.00	13,440.01	9,000.00	(4,440.01)
6. Water	800.00	484.58	484.58	315.42
7. Telephone	3,000.00	5,387.34	3,000.00	(2,387.34)
TOTAL	\$276,500.00	\$319,544.68	\$270,823.33	(\$43,044.68)

On December 1, 2014 IAO received the Guahan Academy Charter School’s drawdown request. Invoices were subsequently provided by GACS on December 12 and December 15, 2014. Based on IAO’s review, a total of \$319,544.68 was supported by invoices. The invoices provided by GACS, which totaled

\$319,544.68, exceeded their drawdown request of \$276,500.00 by \$43,044.68. Therefore, the IAO can only validate the amount of \$270,823.33 for the month of December.