

Management Letter

**Science is Fun and Awesome Learning Academy
Charter School**
(A Non-Profit Organization)

Year ended September 30, 2021





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January 7, 2022

Management and the Board of Trustees
Science is Fun and Awesome Learning Academy Charter School

In planning and performing our audit of the financial statements of the Science is Fun and Awesome Learning Academy Charter School (SiFA) as of and for the year ended September 30, 2021, in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered its internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of SiFA's internal control. Accordingly, we do not express an opinion on the effectiveness of SiFA's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified other matters that we wish to bring to your attention.

Other Matters

Human Resource Employee Listing

Observation:

During our testing on payroll expense, we noted that three (3) individuals were excluded from the employee listing managed by the Human Resource Department. It is our understanding that the employees were erroneously excluded in the listing. We also noted that information of several employees did not match with information maintained by the Human Resource Department.

Recommendation:

To ensure the completeness and accuracy of employee documents, we recommend for the Human Resource Department to perform a periodic review of the employee listing.

Receiving Report

Observation:

During our testing on supplies and materials received from Guam Department of Education (GDOE), we noted that SiFA does not have receiving reports for four (4) of our samples. SiFA does not prepare a receiving report for all supplies and materials received.

Recommendation:

We recommend that receiving reports or similar documents be prepared for all supplies and materials received.

This communication is intended solely for the information and use of management, the Board of Trustees and others within SiFA and is not intended to be and should not be used by anyone other than these specified parties.

We would be pleased to discuss the above matters or to respond to any questions, at your convenience.

Very truly yours,

Ernst + Young LLP