DEPARTMENT OF EDUCATION
OFFICE OF THE SUPERINTENDENT

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JOSEPH L. M. SANCHEZ
Superintendent of Education, Acting

January 11, 2017

Speaker Benjamin J.F. Cruz

JAN 13 2017
Time: 1:20 [ ] AM [/] PM File No. _____
Received By: _____
GL# 34-17-038

Ms. Christine W. Baleto
Director
Department of Administration
P.O. Box 884
Hagatña, Guam 96932

Re: Guahan Academy Charter School: FY 2017 December 2016 Allotment Request

Hafa Adai Director Baleto,

Upon review of the Guahan Academy Charter School Fiscal Year 2017 December 2016 Allotment Requests by our Internal Audit Office in collaboration with members of the Guahan Academy Charter School Incorporated, I am submitting my verification of accuracy as required by Public Law 33-185, Chapter II, Section 2.

Our Internal Audit Office was able to validate **$358,117.00** of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on January 6, 2017.

Please advise my office if you have any further questions or concerns regarding this matter.

2017 JAN 13 PM 1:48

Sincerely,

JOSEPH L. M. SANCHEZ
Superintendent of Education, Acting

Attachment

Cc: Chairman and Members, Guam Education Board
Speaker, 34th Guam Legislature
Guahan Academy Charter School

0038

Guam Department of Education
Internal Audit Office
Review of Guahan Academy Charter School Inc. Invoices
For the Period of December 2016

Purpose: To validate Guahan Academy Charter School Inc. (GACS)'s invoices for December 2016

Source: Elena Z. Juaneza, Accountant for GACS

Prepared by: Franklin Cooper-Nurse, Chief Auditor, Guam Department of Education (GDOE)
Leana Willess, Auditor, GDOE

Results: Pursuant to Public Law 33-185, upon receipt of invoices, GDOE shall verify invoices for accuracy and report its finding to the Department of Administration (DOA) within ten (10) calendar days. Internal Audit Office (IAO)'s review focused on validation of December 2016 expenditures. The results were as follows:

Table 1: December 2016 Allotment Request Invoices

					(A-B)	(B-C)	(A-C)
		A	B	C	D	E	F
	Object Class	GACS Drawdown	Submitted Invoices	IAO's Validation	Variance	Carryover Invoices	Unsupported/ Lapses
1	Personnel Salaries	$ 235,123.28	$ 235,123.28	$ 235,123.28	$ -	$ -	$ -
2	Benefits	$ 33,460.22	$ 33,460.22	$ 33,460.22	$ -	$ -	$ -
3	Contractual	$ 63,449.66	$ 63,449.66	$ 63,449.66	$ -	$ -	$ -
4	Supplies & Materials	$ 11,678.59	$ 11,678.59	$ 11,678.59	$ -	$ -	$ -
5	Student Material	$ -	$ -	$ -	$ -	$ -	$ -
6	Power	$ 6,617.09	$ 6,617.09	$ 6,617.09	$ -	$ -	$ -
7	Water	$ 1,594.94	$ 1,594.94	$ 1,594.94	$ -	$ -	$ -
8	Telephone & Wireless	$ 2,143.22	$ 2,143.22	$ 2,143.22	$ -	$ -	$ -
9	Miscellaneous	$ 4,050.00	$ 4,050.00	$ 4,050.00	$ -	$ -	$ -
	TOTAL	$ 358,117.00	$ 358,117.00	$ 358,117.00	$ -	$ -	$ -

On January 6, 2017, the IAO received DOA's transmittal for GACS's December 2016 allotment request of $358,117.00 and invoices, from the Office of the Superintendent. ***The IAO validated $ 358,117.00 of GACS's submitted invoices for the month of December 2016.*** See Tables 2 for the list of submitted invoices.

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
112/114 Personnel Benefits	C-3.19	Stay Well Health Plan	6331821	12/6/2016	$ 2,130.02	✔	$ 2,130.02
						Subtotal	$ 33,460.22
230 Contractual	C-4.1	Sanford Technology Group	175504-30H	12/1/2016	$ 274.87	✔	$ 274.87
230 Contractual	C-4.2	Sanford Technology Group	175405-30H	11/29/2016	$ 10.00	✔	$ 10.00
230 Contractual	C-4.3	Sanford Technology Group	175520-30H	12/1/2016	$ 50.00	✔	$ 50.00
230 Contractual	C-4.4	Sanford Technology Group	176104-30H	12/15/2016	$ 60.37	✔	$ 60.37
230 Contractual	C-4.5	Sanford Technology Group	176059-30H	12/14/2016	$ 300.87	✔	$ 300.87
230 Contractual	C-4.6	Sanford Technology Group	176621-30H	12/28/2016	$ 294.37	✔	$ 294.37
230 Contractual	C-4.7	Sanford Technology Group	176652-30H	12/28/2016	$ 40.87	✔	$ 40.87
230 Contractual	C-4.8	The Advocate	12-01-2016	12/1/2016	$ 6,000.00	✔	$ 6,000.00
230 Contractual	C-4.9	The Law Office of Lenny Rapadas, P.C.	2015-001-015	12/6/2016	$ 3,100.50	✔	$ 3,100.50
230 Contractual	C-4.10	B&G Pacific LLC	GUAHAN12161	12/2/2016	$ 12,054.75	✔	$ 12,054.75
230 Contractual	C-4.11	B&G Pacific LLC	GUAHAN12162	12/9/2016	$ 9,874.00	✔	$ 9,874.00
230 Contractual	C-4.12	B&G Pacific LLC	GUAHAN12163	12/16/2016	$ 11,746.25	✔	$ 11,746.25
230 Contractual	C-4.13	Xerox	087202833	12/1/2016	$ 1,587.81	✔	$ 1,587.81
230 Contractual	C-4.14	Trades Academy	10446	11/30/2016	$ 8,500.00	✔	$ 8,500.00
230 Contractual	C-4.15	Pacedit	70340	12/15/2016	$ 555.00	✔	$ 555.00
230 Contractual	C-4.16	Burger Corner Magliari	16AU5604	12/20/2016	$ 3,000.00	✔	$ 3,000.00
230 Contractual	C-4.17	Burger Corner Magliari	16AU5601	12/20/2016	$ 3,000.00	✔	$ 3,000.00
230 Contractual	C-4.18	James A. Mason		12/20/2016	$ 3,000.00	✔	$ 3,000.00
						Subtotal	$ 63,449.66
290 Miscellaneous	C-5.1	Guahan Academy Charter School	30	11/30/2016	$ 1,750.00	✔	$ 1,750.00
290 Miscellaneous	C-5.2	Guahan Academy Charter School		12/6/2016	$ 270.00	✔	$ 270.00
290 Miscellaneous	C-5.3	Guahan Academy Charter School		12/6/2016	$ 270.00	✔	$ 270.00
290 Miscellaneous	C-5.4	Guahan Academy Charter School		12/6/2016	$ 270.00	✔	$ 270.00
290 Miscellaneous	C-5.5	Guahan Academy Charter School		12/6/2016	$ 270.00	✔	$ 270.00
290 Miscellaneous	C-5.6	Guahan Academy Charter School		12/6/2016	$ 270.00	✔	$ 270.00

Doc. No. 34GL-17-0038.

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
361 Power	C-7.4	Guam Power Authority	562750437785	12/15/2016	$ 248.65	✔	$ 248.65
362 Water	C-8.1	Guam Waterworks Authority	029537649160	12/5/2016	$ 1,594.94	✔	$ 1,594.94
363 Telephone and Wireless	C-9.1	GTA	10023775	12/1/2016	$ 2,026.72	✔	$ 2,026.72
363 Telephone and Wireless	C-9.1	IT&E	0000003396867	11/30/2016	$ 116.50	✔	$ 116.50
						Subtotal	**$ 10,355.25**

Doc. No. 34GL-17-0038.