DEPARTMENT OF EDUCATION
OFFICE OF THE SUPERINTENDENT

www.gdoe.net
500 Mariner Avenue
Barrigada, Guam 96913
Telephone: (671) 300-1547/1536•Fax: (671)472-5001
Email: jonfernandez@gdoe.net

JON J. P. FERNANDEZ
Superintendent of Education

March 15, 2017

GL#34-17-295
Speaker Benjamin J.F. Cruz

MAR 16 2017
Time: 945 AM/PM File No.
Received By

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

Re: Guahan Academy Charter School: FY 2017 February 2017 Allotment Request

Hafa Adai Director Baleto,

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

Our Internal Audit Office was able to validate **$427,256.40** of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on March 8, 2017.

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

Sincerely,

JON J.P. FERNANDEZ
Superintendent of Education

2017 MAR 16 AM 9:56

Attachment

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

0295

JON J.P. FERNANDEZ
Superintendent of Education

DEPARTMENT OF EDUCATION
INTERNAL AUDIT OFFICE
500 Mariner Avenue, Barrigada, Guam 96913
Telephone: (671) 300-1336
Fax: (671) 472-5001
Email: iao@gdoe.net

FRANKLIN COOPER-NURSE
Chief Internal Auditor

March 15, 2017

MEMORANDUM

To: Jon P. Fernandez
Superintendent of Education

From: Franklin Cooper-Nurse
Chief Auditor

Subject: February 2017 Review of Guahan Academy Charter School Inc. (GACS)'s Invoices

Hafa Adai,

The Internal Audit Office (IAO) has completed its review of GACS's allotment request for the month of February 2017. Please see the attached report for IAO's complete review and results.

Should you have any questions or concerns, please contact Leana Willess at 300-3697 or lmwilless@gdoe.net , and Franklin Cooper-Nurse at 300-1336 or fjtcooper-nurse@gdoe.net.

Cc: Deputy Superintendent of Finance and Administrative Services

Guam Department of Education
Internal Audit Office
Review of Guahan Academy Charter School Inc. Invoices
For the Period of February 2017

Purpose: To validate Guahan Academy Charter School Inc. (GACS)'s invoices for February 2017

Source: Joseph Limtiaco Cabana, Finance Officer 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 February 2017 expenditures. The results were as follows:

Table 1: February 2017 Allotment Request Invoices

February 2017 Monthly Validation

		A	B	C	(A-C) F
	Object Class	GACS Drawdown	Submitted Invoices	IAO's Validation	Unsupported Lapses
1	Personnel Salaries	$ 154,658.03	$ 154,658.03	$ 154,608.03	$ 50.00
2	**Benefits**	**$ 26,929.20**	**$ 26,929.20**	**$ 26,929.20**	$ -
3	**Contractual**	**$ 219,363.98**	**$ 219,363.98**	**$ 219,363.98**	$ -
4	**Supplies & Materials**	$ 5,325.69	$ 5,325.69	$ 5,325.69	$ -
5	**Student Material**	$ -	$ -	$ -	$ -
6	**Power**	$ 6,502.01	$ 6,502.01	$ 6,502.01	$ -
7	**Water**	$ 1,942.02	$ 1,942.02	$ 1,942.02	$ -
8	**Telephone & Wireless**	$ 2,171.40	$ 2,171.40	$ 2,171.40	$ -
9	**Miscellaneous**	$ 23,705.34	$ 23,705.34	$ 10,414.07	$ 13,291.27
	TOTAL	$ 440,597.67	$ 440,597.67	$ 427,256.40	$ 13,341.27

On March 8, 2017, the IAO received DOA's transmittal for GACS's February 2017 allotment request of $440,597.67 and invoices, from the Office of the Superintendent. ***The IAO validated $427,256.40 of GACS's submitted invoices for the month of February 2017.*** See Tables 2 for the list of submitted invoices.

Additionally, the IAO identified a $13,291.27 variance for miscellaneous and $50 variance for personnel salaries. Of the variance for miscellaneous, $10,704.40 was an invoice for a Board Retreat and hotel accommodations at the Dusit Thani Guam Resort and $2,536.87 was a duplicate invoice for Smart Copy. IAO excluded the Dusit Thani invoice from its validation because no authority was referenced to use government funds for such an expenditure.

Table 2: GACS February 2017 Allotment Request Invoices

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
111 Personnel	E-2.1	Sanford Technology Group	178813-30H	2/9/2017	$ 78,571.31	✔	$ 78,571.31
111 Personnel	E-2.2	Sanford Technology Group	179394-30H	2/23/2017	$ 76,086.72		$ 76,036.72
						Subtotal	$ 154,608.03
112/114 Personnel Benefits	E-3.1	Sanford Technology Group	178813-30H	2/9/2017	$ 4,910.95	✔	$ 4,910.95
112/114 Personnel Benefits	E-3.2	Sanford Technology Group	178813-30H	2/9/2017	$ 1,148.43	✔	$ 1,148.43
112/114 Personnel Benefits	E-3.3	Sanford Technology Group	178813-30H	2/9/2017	$ 5,128.30	✔	$ 5,128.30
112/114 Personnel Benefits	E-3.4	Sanford Technology Group	178813-30H	2/9/2017	$ 2,179.42	✔	$ 2,179.42
112/114 Personnel Benefits	E-3.5	Sanford Technology Group	179394-30H	2/23/2017	$ 4,737.40	✔	$ 4,737.40
112/114 Personnel Benefits	E-3.6	Sanford Technology Group	179394-30H	2/23/2017	$ 1,107.96	✔	$ 1,107.96
112/114 Personnel Benefits	E-3.7	Sanford Technology Group	179394-30H	2/23/2017	$ 5,110.24	✔	$ 5,110.24
112/114 Personnel Benefits	E-3.8	Sanford Technology Group	179394-30H	2/23/2017	$ 2,606.50	✔	$ 2,606.50
						Subtotal	$ 26,929.20
230 Contractual	E-4.1	Sanford Technology Group	178813-30H	2/9/2017	$ 399.37	✔	$ 399.37
230 Contractual	E-4.2	Sanford Technology Group	179394-30H	2/23/2017	$ 305.87	✔	$ 305.87
230 Contractual	E-4.3	The Advocate	02-01-2017	2/1/2017	$ 6,000.00	✔	$ 6,000.00
230 Contractual	E-4.4	The Law Office of Lenny Rapadas, P.C.	2015-001-017	1/31/2017	$ 5,289.70	✔	$ 5,289.70
230 Contractual	E-4.5	Pacedit	70377	2/1/2017	$ 555.00	✔	$ 555.00
230 Contractual	E-4.6	Trades Academy	10554	1/31/2017	$ 9,000.00	✔	$ 9,000.00
230 Contractual	E-4.7	De Villa Resort Development	1875	2/1/2017	$ 2,200.00	✔	$ 2,200.00
230 Contractual	E-4.8	B&G Pacific LLC	GUAHAN2171	2/3/2017	$ 12,323.25	✔	$ 12,323.25
230 Contractual	E-4.9	B&G Pacific LLC	GUAHAN2172	2/10/2017	$ 13,093.75	✔	$ 13,093.75
230 Contractual	E-4.10	B&G Pacific LLC	GUAHAN2173	2/17/2017	$ 12,871.25	✔	$ 12,871.25
230 Contractual	E-4.11	Xerox	087969288	2/1/2017	$ 1,325.79	✔	$ 1,325.79
230 Contractual	E-4.12	Burger Comer Magliari	16AU9785	2/7/2017	$ 3,000.00	✔	$ 3,000.00
230 Contractual	E-4.13	Burger Comer Magliari	16AU9787	2/7/2017	$ 3,000.00	✔	$ 3,000.00
230 Contractual	E-4.14	Samjin Wadaco, Inc.	SAMJIN201611-002	11/30/2016	$ 150,000.00	✔	$ 150,000.00
						Subtotal	$ 219,363.98
290 Miscellaneous	E-5.1	Guahan Academy Charter School	32	2/1/2017	$ 4,250.00	✔	$ 4,200.00

290 Miscellaneous	E-5.2	Dusit Thani		1/4/2017	$ 10,704.40		$ -
290 Miscellaneous	E-5.3	Smart Copy	1701-11	2/1/2017	$ 2,536.87	✔	$ 2,536.87
290 Miscellaneous	E-5.4	Guahan Academy Charter School		12/30/2016	$ 1,470.00	✔	$ 1,470.00
291 Miscellaneous	E-5.5	Guahan Academy Charter School		1/31/2017	$ 2,040.00	✔	$ 2,040.00
290 Miscellaneous	E-5.6	Fast Copy Factory	19719	1/4/2017	$ 4.80	✔	$ 4.80
290 Miscellaneous	E-5.7	Fast Copy Factory	19724	1/6/2017	$ 42.40	✔	$ 42.40
290 Miscellaneous	E-5.8	Smart Copy	1701-11	2/1/2017	$ 2,536.87		$ -
290 Miscellaneous	E-5.9	The Guam Daily Post	A40829	2/3/2017	$ 120.00	✔	$ 120.00
						Subtotal	$ 10,413.07
240 Supplies and Materials	E-6.1	Micronesia Guam Inc.	40	2/8/2017	$ 1,508.78	✔	$ 1,508.78
240 Supplies and Materials	E-6.2	Micronesia Guam Inc.	41	2/10/2017	$ (164.80)	✔	$ (164.80)
240 Supplies and Materials	E-6.3	MEGAbyte	42664	1/27/2017	$ 664.00	✔	$ 664.00
240 Supplies and Materials	E-6.4	Pepsi Cola Bottling Co.	754063	2/13/2017	$ 328.48	✔	$ 328.48
240 Supplies and Materials	E-6.5	National Office Supply	70732	1/6/2017	$ 547.00	✔	$ 547.00
240 Supplies and Materials	E-6.6	National Office Supply	004777	2/13/2017	$ 59.95	✔	$ 59.95
240 Supplies and Materials	E-6.7	National Office Supply	004776	2/13/2017	$ 426.28	✔	$ 426.28
240 Supplies and Materials	E-6.8	National Office Supply	171429	2/10/2017	$ 680.00	✔	$ 680.00
240 Supplies and Materials	E-6.9	MEGAbyte	42984	2/17/2017	$ 1,276.00	✔	$ 1,276.00
						Subtotal	$ 5,325.69
361 Power	E-7.1	Guam Power Authority	346140004388	2/8/2017	$ 5,830.08	✔	$ 5,830.08
361 Power	E-7.2	Guam Power Authority	262752918011	2/13/2017	$ 117.68	✔	$ 117.68
361 Power	E-7.3	Guam Power Authority	3627510000	2/13/2017	$ 456.71	✔	$ 456.71
361 Power	E-7.4	Guam Power Authority	502752149199	2/13/2017	$ 97.54	✔	$ 97.54
						Subtotal	$ 6,502.01
362 Water	E-8.1	Guam Waterworks Authority	029534473748	2/6/2017	$ 1,942.02	✔	$ 1,942.02
						Subtotal	$ 1,942.02
363 Telephone and Wireless	E-9.1	GTA	10172335	2/1/2017	$ 2,054.90	✔	$ 2,054.90
363 Telephone and Wireless	E-9.2	IT&E	00000003568942	1/31/2017	$ 116.50	✔	$ 116.50
						Subtotal	$ 2,171.40

Per PL 33-185, IAO validated $3,004,103.88 for School Year (SY) 2016 – 2017. The law provides $6,500 for each student up to 740 students or a total of $4,810,000. As of February 24, 2017, 710 students were enrolled in GACS. See Tables 3 and 4.

Table 3: SY 2016-2017 Validation Summary

Month	GACS Drawdown	Submitted Invoices	IAO's Validation	Unsupported/ Lapses
July 2016 (Partial)	$ 143,772.78	$ 143,772.78	$ 143,772.78	$ -
July 2016 (Final)	$ 229,600.76	$ 229,600.76	$ 229,600.76	$ -
August 2016	$ 308,098.66	$ 302,136.14	$ 302,136.14	$ 5,962.52
September 2016	$ 363,891.77	$ 363,891.97	$ 363,891.77	$ -
SY 2016-2017; FY 2016 Subtotal	$ 1,045,363.97	$ 1,039,401.65	$ 1,039,401.45	$ 5,962.52
October 2016 (Partial and Final)	$ 801,410.41	$ 801,410.41	$ 800,083.21	$ 1,327.20
November 2016	$ 340,264.80	$ 340,264.80	$ 340,264.80	$ -
December 2016	$ 358,117.00	$ 358,117.00	$ 358,117.00	$ -
January 2017	$ 466,237.42	$ 466,237.42	$ 466,237.42	$ -
February 2017	$ 440,597.67	$ 440,597.67	$ 427,256.40	$ 13,341.27
SY 2016-2017; FY 2017 Subtotal	$ 2,406,627.30	$ 2,406,627.30	$ 2,391,958.83	$ 14,668.47
Grand Total (SY 2016-2017)	$ 3,451,991.27	$ 3,446,028.95	$ 3,431,360.28	$ 20,630.99

Table 4: SY 2016-2017 GACS Enrollment

Months	Grade Level 1	2	3	4	5	6	7	8	9	10	11	12	K	Grand Total
Jul-16	79	77	76	57	46	56	48	57	38	21	31	18	52	656
Aug-16	85	73	77	50	47	76	49	50	28	21	29	16	94	695
Sep-16	83	73	75	50	47	75	49	52	24	20	27	15	97	687
SY 2016-2017; FY 2016 Average	82	74	76	52	47	69	49	53	30	21	29	16	81	679
Oct-16	87	75	81	57	49	76	53	55	25	23	27	16	102	726
Nov-16	84	75	81	57	51	73	49	55	26	24	27	16	98	716
Dec-16	85	76	81	57	51	71	48	55	25	22	29	16	98	714
Jan-17	85	76	81	60	50	72	48	55	25	21	27	15	97	712
Feb-17	85	76	81	61	52	70	45	55	25	22	27	16	95	710
SY 2016-2017; FY 2017 Average	85	76	81	58	51	72	49	55	25	22	27	16	98	716
Grand Average (SY 2016-2017)	84	75	79	55	49	71	49	54	28	22	28	16	90	697

Department of Administration
(DIPATTAMENTON ATEMENSTRASION)
DIRECTOR'S OFFICE
(UFISINAN DIREKTOT)
Post Office Box 884 Hagatña, Guam 96932
Tel: (671) 475-1101/1250 Fax: (671) 477-6788

Eddie Baza Calvo
Governor
Ray Tenorio
Lieutenant Governor

Christine W. Baleto
Director
Vincent P. Arriola
Deputy Director

Department of Education
Office of the Superintendent
Date: 3/7/17
Rec'd by: [illegible]
Print Name Signature

March 3, 2017

Mr. Joe Sanchez
Acting Superintendent
Guam Department of Education
500 Mariner Avenue
Barrigada, Guam 96913-1608

3/7/17 Internal audit

RE: Guahan Academy Charter School – Februar 2017 Allotment Request

Buenas yan Hafa Adai:

Pursuant to Public Law 33-185, Chapter II, Part I, we are submitting Guahan Academy Charter School's (GACS) allotment request for the month of February for Fiscal Year 2017. We are transmitting the payment request together with the allotment request breakdown provided by GACS for your review and immediate action.

Should you have any further questions or concerns, please contact, Mary Grace Edrosa at 475-1283.

Si Yu'os Maase!

Sensaramente,

Christine W. Baleto
Director

Attachment

RECEIVED
IAO 3/08/17

GUAHAN ACADEMY CHARTER SCHOOL

BOARD OF TRUSTEES

OFFICERS AND MEMBERS

Fe Valencia-Ovalles
Chairwoman

Terry M. DeBold
Vice Chairman

Rowena S. Zacarias
Secretary

Victor A. Perez
Treasurer

Dr. Jacqui D. Cyrus
Member

Richard P. Quiambao
Member

Hentrick M. Eveluck
Member

Mary B. Mafnas, Principal
Ex-Officio Member

COMMITTEES
Executive
Board Governance and Policy
Finance and Procurement
Grants and Development
Government and Public Affairs
Human Resources
Special Education
Technology

P.O. Box CS
Hagatna, Guam 96932
(671) 979-1065/6
info.gacsbot@gmail.com

DATE: February 27, 2017

TO: Christine Won Pat Baleto
Director,
Department of Administration

FROM: Joseph Limtiaco Cabana
Finance Officer
Guahan Academy Charter School Incorporated

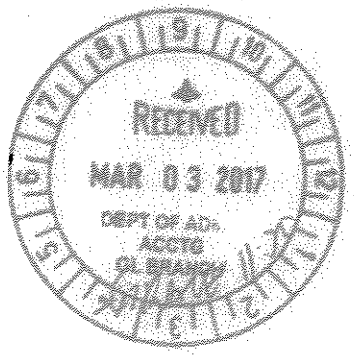
RE: February 2017 Allotment Request

Attached are all relevant documents to support the February 2017 Allotment Request for Guahan Academy Charter School Incorporated.

A copy of these materials will also be submitted to the GDOE IAO.

Thank you for your time and consideration.

CC: Board of Trustees
GDOE IAO



GUAHAN ACADEMY CHARTER SCHOOL

BOARD OF TRUSTEES

OFFICERS AND MEMBERS

Fe Valencia-Ovalles
Chairwoman

Terry M. DeBold
Vice Chairman

Rowena S. Zacarias
Secretary

Victor A. Perez
Treasurer

Dr. Jacqui D. Cyrus
Member

Hentrick M. Eveluck
Member

Mary B. Mafnas, Principal
Ex-Officio Member

COMMITTEES
Executive
Board Governance and Policy
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Grants and Development
Government and Public Affairs
Human Resources
Special Education
Technology

P.O. Box CS
Hagatna, Guam 96932
(671) 979-1065/6
info.gacsbot@gmail.com

FUNCTION: Guahan Academy Charter School, Inc.
FEBRUARY 2017 ALLOTMENT REQUEST

INVOICE: GACS FY 2016-2017-02-2017-01

AUTHORITY: Public Law 33-185

BE IT ENACTED BY THE PEOPLE OF GUAM

Section 1. Section 2 of Part 1, Chapter II of Public Law 33-185, is hereby *amended to read*:

Section2. Notwithstanding any provision of law, for the School Year 2016-2017, pursuant to § 12116(e), Chapter 12 Title 17 GCA, the Department of Administration (DOA) is hereby authorized and directed to deduct Six Thousand Five Hundred Dollars ($6,500) per enrollee of Academy Charter Schools chartered by the Guam Academy Charter Schools Council, *not to exceed* seven hundred forty (740) students for the *Guahan* Academy Charter School and five hundred (500) students for the *iLearn* Academy Charter School, as recommended by the Guam Academy Charter School Council from the total General Fund appropriation in Section 1 of this Part of this Chapter to the GDOE, based on the actual enrollment at the time, multiplied by the per pupil cost, as established in this Section. Each Academy Charter School *shall* submit a monthly invoice to the DOA. Upon receipt of said invoice, the DOA *shall* remit it to the GDOE. Upon receipt of the remitted invoice, GDOE shall verify the invoice for accuracy and report its findings within ten (10) days of receipt of said invoice to DOA prior to the release of funds. If the GDOE fails to reports its findings, the invoiced amount received by DOA shall be automatically transmitted to each Academy Charter School.

GOVERNMENT OF GUAM
DEPARTMENT OF ADMINISTRATION
FINANCIAL MANAGEMENT SYSTEM

REQUEST FOR DIRECT PAYMENT

DOCUMENT NO.: _____

■ URGENT - EXPEDITE PAYMENT ☐ KEY & RELEASE - A S A P

PAYEE:	VENDOR NUMBER:
Guahan Academy Charter School P.O. Box C5 Hagatna, GU 96932	G0016588

PURPOSE: February 2017 Allotment Request

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Invoices
190	5639A179964GA201-290	$440,597.67	February 2017 Allotment Request
	TOTAL	$ 440,597.67	

CHECK APPROPRIATE BOX BELOW:

■ ACCOUNT NUMBER IS CORRECT ■ JOB ORDER NUMBER IS CORRECT ☐ INSUFFICIENT FUNDS

■ PRIOR REFERENCE IS CORRECT ■ VENDOR NUMBER IS CORRECT

☐ OVERRIDE IS AUTHORIZED ☐ SUFFICIENT FUNDS

■ I CERTIFY THAT GOODS/SERVICES SPECIFIED HAVE BEEN RECEIVED AND THAT PAYMENT IS PROPER AS PER THE ATTACHED DOCUMENTS.

☐ I CERTIFY THAT A VALID LIABILITY EXIST BY REASON OF WITHHOLDING, OVERPAYMENT AND THAT PAYMENT IS PROPER AS PER THE ATTACHED DOCUMENTS.

PREPARED BY:

JAMIE TAITAGUE, ACCOUNTANT — Signature — February 27, 2017 Date

APPROVING OFFICIAL:

JOSEPH L. CABANA, FINANCE OFFICER
FINANCE & PROCUREMENT COMMITTEE — Signature — February 27, 2017 Date

CERTIFICATION OF FUNDS AVAILABLE:

VICTOR A. PEREZ, COMMITTEE CHAIR
FINANCE & PROCUREMENT COMMITTEE — Signature — February 27, 2017 Date

February 2017 Allotment Breakdown

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
PERSONNEL SALARIES	111	$154,658.03
PERSONNEL BENEFITS	114	$26,929.20
CONTRACTUAL	230	$219,363.98
MATERIALS & SUPPLIES	240	$5,325.69
MISCELLANEOUS	290	$23,705.34
POWER	361	$6,502.01
WATER	362	$1,942.02
TELEPHONE & WIRELESS	363	$2,171.40
	TOTAL:	$440,597.67