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

GL# 34-17-492

May 4, 2017

Speaker Benjamin J.F. Cruz

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

MAY 04 2017
Time: 2:35 [ ] AM [X] PM File No. 34-388
Received By:

Re: Guahan Academy Charter School: FY 2017 April 2017 Partial Allotment Request

Hafa Adai Director Baleto,

Upon review of the Guahan Academy Charter School Fiscal Year 2017 April 2017 Partial 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 **$329,099.31** of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on April 28, 2017.

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

Sincerely,

JON J.P. FERNANDEZ
Superintendent of Education

Attachment

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

2017 MAY -4 PM 2:46

0492

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

May 4, 2017

MEMORANDUM

To: Jon P. Fernandez
Superintendent of Education

From: Franklin Cooper-Nurse
Chief Auditor

Subject: April 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 April 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 April 2017

Purpose: To validate Guahan Academy Charter School Inc. (GACS)'s invoices for April 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 April 2017 expenditures. The results were as follows:

Table 1: April 2017 Allotment Request Invoices (Partial)

April 2017 Monthly Validation					(B-C)	(A-C)
		A	B	C	E	F
	Object Class	GACS Drawdown	Submitted Invoices	IAO's Validation	Carryover Invoices	Unsupported/ Lapses
1	Personnel Salaries	$ 76,010.87	$ 72,818.59	$ 72,818.59	$ -	$ 3,192.28
2	Benefits	$ 12,431.40	$ 12,431.40	$ 12,431.40	$ -	$ -
3	Contractual	$ 29,044.98	$ 29,044.98	$ 27,644.98	$ -	$ 1,400.00
4	Supplies & Materials	$ 14,875.53	$ 14,876.63	$ 14,875.53	$ 1.10	$ -
5	Student Material	$ -	$ -	$ -	$ -	$ -
6	Power	$ 7,305.22	$ 7,305.22	$ 7,305.22	$ -	$ -
7	Water	$ 2,326.46	$ 2,326.46	$ 2,326.46	$ -	$ -
8	Telephone & Wireless	$ 2,472.73	$ 2,472.73	$ 2,472.73	$ -	$ -
9	Miscellaneous	$ 188,702.40	$ 188,826.80	$ 188,702.40	$ 124.40	$ -
10	Drug Testing*	$ 522.00	$ 522.00	$ 522.00	$ -	$ -
	TOTAL	$ 333,691.59	$ 330,624.81	$ 329,099.31	$ 125.50	$ 4,592.28

*LabTech, Inc. invoices were reclassified from Object Code and Class 290 Miscellaneous to 271 Drug Testing per GACS' request.

On April 28, 2017, the IAO received DOA's transmittal for GACS's April 2017 Partial Allotment Request of $333,691.59 and invoices from the Office of the Superintendent. ***The IAO validated $329,099.31 of GACS's submitted invoices for the month of April 2017.*** See Table 2 for the list of submitted invoices.

Additionally, the IAO identified a $3,192.28 variance for Personnel Salaries, $1,400 for Contractual, $1.10 for Supplies and Materials, and $124.40 for Miscellaneous. The variance for Personnel Salaries and Supplies and Materials are due to GACS's miscalculations. The variance for Contractual was due to the inclusion of a duplicate invoice previously validated in March 2017. The variance for Miscellaneous is due to submitted invoices exceeding budget request. The amount for Miscellaneous may be reimbursed in the next reporting period if GACS includes the balance in its next budget request and DOA approves the allotment of funds.

Doc. No. 34GL-17-0492.

Table 2: GACS April 2017 Partial Allotment Request Invoices

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
111 Personnel	G-2.1	Sanford Technology Group	181106-30H	4/5/2017	$ 76,010.87		$ 72,818.59
						Subtotal	$ 72,818.59
112/114 Personnel Benefits	G-3.1	Sanford Technology Group	181106-30H	4/5/2017	$ 4,712.66	✔	$ 4,712.66
112/114 Personnel Benefits	G-3.2	Sanford Technology Group	181106-30H	4/5/2017	$ 1,102.15	✔	$ 1,102.15
112/114 Personnel Benefits	G-3.3	Sanford Technology Group	181106-30H	4/5/2017	$ 4,249.65	✔	$ 4,249.65
112/114 Personnel Benefits	G-3.4	Sanford Technology Group	181106-30H	4/5/2017	$ 2,366.94	✔	$ 2,366.94
						Subtotal	$ 12,431.40
230 Contractual	G-4.1	American Passport Renewal Center	4	4/3/2017	$ 222.00	✔	$ 222.00
230 Contractual	G-4.2	ASC Trust Corporation	53511	4/5/2017	$ 156.00	✔	$ 156.00
230 Contractual	G-4.3	De Villa Resort Development	1902	4/1/2017	$ 2,200.00	✔	$ 2,200.00
230 Contractual	G-4.4	Pacedit	70694	4/1/2017	$ 555.00	✔	$ 555.00
230 Contractual	G-4.5	Pearson	11119835	4/4/2017	$ 820.21	✔	$ 820.21
230 Contractual	G-4.6	Sanford Technology Group	181106-30H	4/5/2017	$ 297.87	✔	$ 297.87
230 Contractual	G-4.7	The Advocate	04-01-2017	3/31/2017	$ 6,000.00	✔	$ 6,000.00
230 Contractual	G-4.8	The Law Office of Lenny Rapadas, P.C.	2015-001-019	4/5/2017	$ 4,699.50	✔	$ 4,699.50
230 Contractual	G-4.9	The Tax Shelter, Inc.	17-1438	3/15/2017	$ 1,400.00		$ -
230 Contractual	G-4.10	Trades Academy	10640	3/31/2017	$ 11,000.00	✔	$ 11,000.00
230 Contractual	G-4.11	Xerox	088713092	4/1/2017	$ 1,434.86	✔	$ 1,434.86
230 Contractual	G-4.12	Xerox	088713117	4/1/2017	$ 259.54	✔	$ 259.54
						Subtotal	$ 27,644.98
290 Miscellaneous	G-5.1	Deborah Pickelsimer		4/12/2017	$ 100.00	✔	$ 100.00
290 Miscellaneous	G-5.2	Fast Copy Factory	19851	4/1/2017	$ 242.74	✔	$ 242.74
290 Miscellaneous	G-5.3	Fast Copy Factory	19835	3/27/2017	$ 266.00	✔	$ 266.00
290 Miscellaneous	G-5.4	Fast Copy Factory	19854	4/4/2017	$ 124.40		$ -
290 Miscellaneous	G-5.5	George V. Cruz		1/20/2017	$ 177,500.00	✔	$ 177,500.00
290 Miscellaneous	G-5.6	Guahan Academy Charter School		3/31/2017	$ 2,200.00	✔	$ 2,200.00
290 Miscellaneous	G-5.7	Shooting Star Production	17_10296	2/13/2017	$ 4,520.00	✔	$ 4,520.00
290 Miscellaneous	G-5.8	SHRM Guam Chapter		3/38/2017	$ 70.00	✔	$ 70.00

290 Miscellaneous	G-5.9	Smart Copy	1702-11	3/24/2017	$	808.79	✓	$	808.79
290 Miscellaneous	G-5.10	Smart Copy	1703-11	4/3/2017	$	2,329.87	✓	$	2,329.87
290 Miscellaneous	G-5.11	Treasurer of Guam	2217069660	3/29/2017	$	665.00	✓	$	665.00
							Subtotal	$	188,702.40
240 Supplies and Materials	G-6.1	American Printing	5574	4/4/2017	$	70.00	✓	$	70.00
240 Supplies and Materials	G-6.2	McGraw Hill Education	97009700001	3/15/2017	$	12,426.44	✓	$	12,426.14
240 Supplies and Materials	G-6.3	McGraw Hill Education	97149900001	3/28/2017	$	825.00	✓	$	825.00
240 Supplies and Materials	G-6.4	National Office Supply	172083	3/6/2017	$	23.20	✓	$	23.20
240 Supplies and Materials	G-6.5	National Office Supply	005210	4/3/2017	$	44.07	✓	$	44.07
240 Supplies and Materials	G-6.6	Pepsi Cola Bottling Co.	758130	3/23/2017	$	1,070.80	✓	$	1,070.00
240 Supplies and Materials	G-6.7	Shop-4-Less		4/4/2017	$	417.12	✓	$	417.12
							Subtotal	$	[illegible]
361 Power	G-7.1	Guam Power Authority		4/10/2017	$	7,305.22	✓	$	7,305.22
							Subtotal	$	7,305.22
362 Water	G-8.1	Guam Waterworks Authority	029531334712	4/5/2017	$	2,326.46	✓	$	2,326.46
							Subtotal	$	2,326.46
363 Telephone and Wireless	G-9.1	IT&E		4/15/2017	$	416.99	✓	$	416.99
363 Telephone and Wireless	G-9.2	GTA	10320251	4/1/2017	$	2,055.74	✓	$	2,055.74
							Subtotal	$	2,472.73
271 Drug Testing	G-10.1	Labtech, Inc.	LT-11487	8/31/2016	$	275.00	✓	$	275.00
271 Drug Testing	G-10.2	Labtech, Inc.	LT-11488	9/30/2016	$	75.00	✓	$	75.00
271 Drug Testing	G-10.3	Labtech, Inc.	LT-11489	10/31/2016	$	125.00	✓	$	125.00
271 Drug Testing	G-10.4	Labtech, Inc.		6/30/2016	$	47.00	✓	$	47.00
							Subtotal	$	522.00

Per PL 33-185, IAO validated $4,055,921.66 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 April 21, 2017, 714 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
SY 2016 - 2017	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	$ -
	[illegible]	$ 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
	March 2017	$ 304,482.97	$ 304,482.97	$ 295,460.97	$ 9,022.00
	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Table 4: SY 2016-2017 GACS Enrollment

	Grade Level													
Months	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
Mar-17	85	76	81	62	53	71	47	55	25	22	27	16	94	714
Apr-17	86	76	80	62	53	71	47	55	26	21	27	16	94	714
SY 2016-2017; FY 2017 Average	**85**	**76**	**81**	**59**	**51**	**72**	**48**	**55**	**25**	**22**	**27**	**16**	**97**	**715**
Grand Average (SY 2016-2017)	**84**	**75**	**78**	**56**	**49**	**71**	**48**	**54**	**28**	**21**	**28**	**16**	**89**	**697**

Eddie Baza Calvo
Governor
Ray Tenorio
Lieutenant Governor

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

Christine W. Baleto
Director
Vincent P. Arriola
Deputy Director

Department of Education
Office of the Superintendent
Date: 4/28/17
Rec'd By: [signature] 10:42 PM
Print Name Signature

April 27, 2017

Mr. Jon J.P. Fernandez
Superintendent
Guam Department of Education
500 Mariner Avenue
Barrigada, Guam 96913-1608

To IAO.
4/28/17

RE: Guahan Academy Charter School – April 2017 (Partial) Allotment Request

Buenas yan Hafa Adai:

Pursuant to Public Law 33-185, Chapter II, Part I, we are submitting Guahan Academy Charter School's partial allotment request for the month of April for Fiscal Year 2017. Herewith are the supporting documents provided by Guahan Academy Charter School 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

RECEIVED
By Internal Audit Office
4/28/17 L/W.

GUAHAN ACADEMY CHARTER SCHOOL

BOARD OF TRUSTEES

OFFICERS AND MEMBERS

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Chairwoman

Terry M. DeBold
Vice Chairman

Rowena S. Zacarias
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Ex-Officio Member

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Government and Public Affairs
Human Resources
Special Education
Technology

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

DATE: April 21, 2017

TO: Christine Won Pat Baleto
Director,
Department of Administration

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

RE: April 2017 Allotment Request (Partial)

Attached are all relevant documents to support the April 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

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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.
APRIL 2017 ALLOTMENT REQUEST (PARTIAL)

INVOICE: GACS FY 2016-2017-04-2017-01

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 (300) 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 -

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

PURPOSE:

April 2017 Allotment Request (Partial)

TERM CODE			
190	5639A179964GA201-290	$ 333,691.59	April 2017 Allotment Request (Partial)
		$ 333,691.59	

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 DO

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

PREPARED BY:

_____ Signature _____ Date

APPROVING OFFICIAL:

JOSEPH L. CABANA, FINANCE OFFICER — Signature — April 25, 2017 Date

FINANCE & PROCUREMENT COMMITTEE

CERTIFICATION OF FUNDS AVAILABLE:

VICTOR A. PEREZ, COMMITTEE CHAIR — Signature — April 25, 2017 Date

FINANCE & PROCUREMENT COMMITTEE

April 2017 Allotment Summary
(Partial)

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
PERSONNEL SALARIES	111	$76,010.87
PERSONNEL BENEFITS	114	$12,431.40
CONTRACTUAL	230	$29,044.98
MATERIALS & SUPPLIES	240	$14,875.53
MISCELLANEOUS	290	$189,224.40
POWER	361	$7,305.22
WATER	362	$2,326.46
TELEPHONE & WIRELESS	363	$2,472.73
	TOTAL:	$333,691.59