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

June 20, 2017

GL# 34-17-647
Speaker Benjamin J.F. Cruz

JUN 20 2017
Time: 1:22 [ ] AM [+] PM File No. 34-56
Received By:

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

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

Hafa Adai Director Baleto,

Upon review of the Guahan Academy Charter School Fiscal Year 2017 May 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 **$248,969.83** of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on June 15, 2017.

2017 JUN 20 PM 1:44

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

0647

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

June 20, 2017

MEMORANDUM

To: Jon P. Fernandez
Superintendent of Education

From: Franklin Cooper-Nurse
Chief Auditor

Subject: May 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 May 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 May 2017

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

Table 1: May 2017 Allotment Request Invoices

May 2017 Monthly Validation

		A	B	C	(A-B) D	(B-C) E	(A-C) F
	Object Class	GACS Drawdown	Submitted Invoices	IAO's Validation	Variance	Carryover Invoices	Unsupported Lapses
1	Personnel Salaries	$ 149,940.14	$ 149,940.14	$ 149,940.14	$ -	$ -	$ -
2	Benefits	$ 24,398.02	$ 24,398.02	$ 24,398.02	$ -	$ -	$ -
3	Contractual	$ 58,436.11	$ 58,436.11	$ 58,436.11	$ -	$ -	$ -
4	Supplies & Materials	$ 2,337.87	$ 2,337.87	$ 2,337.87	$ -	$ -	$ -
5	Student Material	$ -	$ -	$ -	$ -	$ -	$ -
6	Power	$ 6,505.42	$ 6,505.42	$ 6,505.42	$ -	$ -	$ -
7	Water	$ 1,539.28	$ 1,539.28	$ 1,539.28	$ -	$ -	$ -
8	Telephone & Wireless	$ 2,062.99	$ 2,062.99	$ 2,062.99	$ -	$ -	$ -
9	Miscellaneous	$ 3,750.00	$ 3,750.00	$ 3,750.00	$ -	$ -	$ -
	TOTAL	$ 248,969.83	$ 248,969.83	$ 248,969.83	$ -	$ -	$ -

On June 15, 2017, the IAO received DOA's transmittal for GACS's May 2017 Allotment Request of $248,969.83 and invoices from the Office of the Superintendent. ***The IAO validated $248,969.83 of GACS's submitted invoices for the month of May 2017.*** See Table 2 for the list of submitted invoices.

Table 2: GACS May 2017 Allotment Request Invoices

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
111 Personnel	I-2.1	Sanford Technology Group	182201-30H	5/4/2017	$ 75,560.37	✔	$ 75,560.37
111 Personnel	I-2.2	Sanford Technology Group	182710-30H	5/19/2017	$ 74,379.77	✔	$ 74,379.77
						Subtotal	$ 149,940.14
114 Personnel Benefits	I-3.1	Sanford Technology Group	182201-30H	5/4/2017	$ 4,722.69	✔	$ 4,722.69
114 Personnel Benefits	I-3.1	Sanford Technology Group	182201-30H	5/4/2017	$ 1,104.49	✔	$ 1,104.49
114 Personnel Benefits	I-3.2	Sanford Technology Group	182710-30H	5/17/2017	$ 4,661.02	✔	$ 4,661.02
114 Personnel Benefits	I-3.2	Sanford Technology Group	182710-30H	5/17/2017	$ 1,090.13	✔	$ 1,090.13
114 Personnel Benefits	I-3.3	Sanford Technology Group	182201-30H	5/4/2017	$ 4,033.02	✔	$ 4,033.02
114 Personnel Benefits	I-3.3	Sanford Technology Group	182201-30H	5/4/2017	$ 2,452.56	✔	$ 2,452.56
114 Personnel Benefits	I-3.4	Sanford Technology Group	182710-30H	5/17/2017	$ 4,055.27	✔	$ 4,055.27
114 Personnel Benefits	I-3.4	Sanford Technology Group	182710-30H	5/17/2017	$ 2,278.84	✔	$ 2,278.84
						Subtotal	$ 24,398.02
230 Contractual	I-4.1	B&G Pacific LLC	GUAHAN5171	5/5/2017	$ 12,697.00	✔	$ 12,697.00
230 Contractual	I-4.2	B&G Pacific LLC	GUAHAN5172	5/12/2017	$ 11,995.50	✔	$ 11,995.50
230 Contractual	I-4.3	B&G Pacific LLC	GUAHAN5173	5/19/2017	$ 11,640.50	✔	$ 11,640.50
230 Contractual	I-4.4	B&G Pacific LLC	GUAHAN5174	5/26/2017	$ 9,912.50	✔	$ 9,912.50
230 Contractual	I-4.5	Pacedit	70775	5/1/2017	$ 555.00	✔	$ 555.00
230 Contractual	I-4.6	Sanford Technology Group	182201-30H	5/4/2017	$ 394.37	✔	$ 394.37
230 Contractual	I-4.7	Sanford Technology Group	182710-30H	5/17/2017	$ 284.62	✔	$ 284.62
230 Contractual	I-4.8	The Tax Shelter, Inc.	17-1625	5/3/2017	$ 1,820.00	✔	$ 1,820.00
230 Contractual	I-4.9	Velma A. Sablan, Ph. D		5/29/2017	$ 7,400.00	✔	$ 7,400.00
230 Contractual	I-4.10	Xerox	089053101	5/1/2017	$ 894.39	✔	$ 894.39
230 Contractual	I-4.10	Xerox	089053101	5/1/2017	$ 456.57	✔	$ 456.57
230 Contractual	I-4.11	Xerox	089053124	5/1/2017	$ 231.55	✔	$ 231.55
230 Contractual	I-4.11	Xerox	089053124	5/1/2017	$ 154.11	✔	$ 154.11
						Subtotal	$ 58,436.11

290 Miscellaneous	I-5.1	Coach Training Stipend SY2016-2017	MEMO#9-2017-01	5/31/2017	$ 1,450.00	✔	$	1,450.00
290 Miscellaneous	I-5.2	De Villa Resort Development	1910	5/1/2017	$ 2,200.00	✔	$	2,200.00
290 Miscellaneous	I-5.3	Deborah Pickelsimer		5/8/2017	$ 100.00	✔	$	100.00
						Subtotal	$	3,750.00
240 Supplies and Materials	I-6.1	Fast Copy Factory	19946	5/22/2017	$ 100.00	✔	$	100.00
240 Supplies and Materials	I-6.2	Home Depot	H1710-75687	5/17/2017	$ 949.27	✔	$	949.27
240 Supplies and Materials	I-6.3	Micronesia Guam Inc.	45	5/19/2017	$ 739.64	✔	$	739.64
240 Supplies and Materials	I-6.4	Pepsi Cola Bottling Co.	764365	5/19/2017	$ 548.96	✔	$	548.96
						Subtotal	$	2,337.87
361 Power	I-7.1	Guam Power Authority	346146774798	5/8/2017	$ 5,823.00	✔	$	5,823.00
361 Power	I-7.2	Guam Power Authority	262751567499	5/11/2017	$ 203.95	✔	$	203.95
361 Power	I-7.3	Guam Power Authority	362751316408	5/11/2017	$ 366.35	✔	$	366.35
361 Power	I-7.4	Guam Power Authority	562752018193	5/11/2017	$ 102.35	✔	$	102.35
361 Power	I-7.5	Guam Power Authority	562753921679	5/12/2017	$ 9.77	✔	$	9.77
						Subtotal	$	6,505.42
362 Water	I-8.1	Guam Waterworks Authority	#029538157742	5/3/2017	$ 1,539.28	✔	$	1,539.28
						Subtotal	$	1,539.28
363 Telephone and Wireless	I-9.1	Guam Telephone Authority	10393716	5/1/2017	$ 2,062.99	✔	$	2,062.99
						Subtotal	$	2,062.99

Per PL 33-185, IAO validated $4,438,844.10 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 May 30, 2017, 734 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	$ -
	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
	March 2017	$ 304,482.97	$ 304,482.97	$ 295,460.97	$ 9,022.00
	April 2017 (Partial)	$ 333,691.59	$ 330,624.81	$ 329,099.31	$ 4,592.28
	April 2017 (Final)	$ 133,953.71	$ 134,553.51	$ 133,953.71	$ -
	May 2017	$ 248,969.83	$ 248,969.83	$ 248,969.83	$ -
	SY 2016-2017; FY 2017 Subtotal	$ 3,427,725.40	$ 3,425,258.42	$ 3,399,442.65	$ 28,282.75
	Grand Total (SY 2016-2017)	$ 4,473,089.37	$ 4,464,660.07	$ 4,438,844.10	$ 34,245.27

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	87	77	81	61	53	71	48	55	26	22	26	15	93	715
May-17	97	87	78	81	64	58	74	50	58	28	22	32	5	734
SY 2016-2017; FY 2017 Average	87	77	81	62	53	70	52	54	29	23	27	18	85	718
Grand Average (SY 2016-2017)	85	76	78	57	50	70	50	54	30	22	28	17	83	698

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

→ Internal audit M 6/13

Department of Education
Office of the Superintendent
Date: 6/13/17 Time:
Rec'd By: Mary Print Name Signature

June 9, 2017

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

RE: Guahan Academy Charter School – May 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 allotment request for the month of May 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
Internal Audit Office
6/15/17 L.W.

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:

May 2017 Allotment Request

TRAN CODE	ACCOUNT NUMBER	AMOUNT	INVOICE
190	5639A179964GA201-290	$ 248,969.83	May 2017 Allotment Request
TOTAL		$ 248,969.83	

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 _____ June 9, 2017
FINANCE & PROCUREMENT COMMITTEE Signature Date

CERTIFICATION OF FUNDS AVAILABLE:

VICTOR A. PEREZ, COMMITTEE CHAIR _____ June 9, 2017
FINANCE & PROCUREMENT COMMITTEE Signature Date

GUAHAN ACADEMY CHARTER SCHOOL

BOARD OF TRUSTEES

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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

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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: May 10, 2017

TO: Christine Won Pat Baleto
Director,
Department of Administration

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

RE: May 2017 Allotment Request-Final

Attached are all relevant documents to support the May 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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P.O. Box CS
Hagatna, Guam 96932
(671) 979-1065/6
info.gacboot@gmail.com

RECEIVED
JUN 09 2017
OF ADM
BUDG
BRANCH

FUNCTION: Guahan Academy Charter School, Inc.
APRIL 2017 ALLOTMENT REQUEST-FINAL

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.

May 2017 Allotment Summary

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
PERSONNEL SALARIES	111	$ 149,940.14
PERSONNEL BENEFITS	114	$ 24,398.02
CONTRACTUAL	230	$ 58,436.11
MATERIALS & SUPPLIES	240	$ 2,337.87
DRUG TESTING	271	$ -
MISCELLANEOUS	290	$ 3,750.00
POWER	361	$ 6,505.42
WATER	362	$ 1,539.28
TELEPHONE & WIRELESS	363	$ 2,062.99
	TOTAL	$ 248,969.83