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

August 16, 2017

GL# 34-17-895
Speaker Benjamin J.F. Cruz

AUG 17 2017
Time: 2:00 ☐ AM ☐ PM File No. 34-895
Received By:

2017 AUG 17 PM 2:26

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

Re: Guahan Academy Charter School: FY 2017 July 2017 (Final) Allotment Request

Hafa Adai Director Baleto,

Upon review of the Guahan Academy Charter School Fiscal Year 2017 July 2017 (Final) Allotment Request 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 **$316,828.53** of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on August 11, 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

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

August 15, 2017

MEMORANDUM

To: Jon J.P. Fernandez
Superintendent of Education

From: Franklin Cooper-Nurse
Chief Auditor

Subject: July 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 final allotment request for the month of July 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 July 2017

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

Table 1: July 2017 Allotment Request Invoices (Final)

July 2017 (Final) Monthly Allotment 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	$ 70,693.36	$ 70,693.36	$ 70,693.36	$ -	$ -	$ -
2	Benefits	$ 11,124.82	$ 11,124.82	$ 11,124.82	$ -	$ -	$ -
3	Contractual	$ 22,477.39	$ 22,477.39	$ 22,477.39	$ -	$ -	$ -
4	Supplies & Materials	$ 3,060.46	$ 3,060.46	$ 3,060.46	$ -	$ -	$ -
5	Student Material	$ -	$ -	$ -	$ -	$ -	$ -
6	Power	$ -	$ -	$ -	$ -	$ -	$ -
7	Water	$ -	$ -	$ -	$ -	$ -	$ -
8	Telephone & Wireless	$ 417.50	$ 417.50	$ 417.50	$ -	$ -	$ -
9	Miscellaneous	$ 234,055.00	$ 234,055.00	$ 209,055.00	$ -	$ 25,000.00	$ 25,000.00
10	Workman's Compensation and General Liability	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL	$ 341,828.53	$ 341,828.53	$ 316,828.53	$ -	$ 25,000.00	$ 25,000.00

On August 11, 2017, the IAO received DOA's transmittal for GACS's July 2017 Final Allotment Request of $341,828.53 and invoices from the Office of the Superintendent. ***The IAO validated $316,828.53 of GACS's submitted invoices for the month of July 2017.*** See Table 2 for the list of submitted invoices.

Additionally, the IAO identified an unsupported amount of $25,000 for Miscellaneous. This amount was due to the inclusion of a duplicate invoice previously validated in April 2017.

Doc. No. 34GL-17-0895.

Table 2: GACS July 2017 (Final) Allotment Request Invoices

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
111 Personnel	L-2.1	Sanford Technology Group	185392-30H	7/26/2017	$ 70,693.36	✔	$ 70,693.36
							$ 70,693.36
114 Personnel Benefits	L-3.1	Sanford Technology Group	185392-30H	7/26/2017	$ 4,526.30	✔	$ 4,526.30
114 Personnel Benefits	L-3.2	Sanford Technology Group	185392-30H	7/26/2017	$ 1,058.56	✔	$ 1,058.56
114 Personnel Benefits	L-3.3	Sanford Technology Group	185392-30H	7/26/2017	$ 3,871.74	✔	$ 3,871.74
114 Personnel Benefits	L-3.4	Sanford Technology Group	185392-30H	7/26/2017	$ 1,668.22	✔	$ 1,668.22
							$ 11,124.82
230 Contractual	L-4.1	Burger Comer Magliari	17AU72384	7/14/2017	$ 6,250.02	✔	$ 6,250.02
230 Contractual	L-4.2	Burger Comer Magliari	17AU838876	7/14/2017	$ 5,208.35	✔	$ 5,208.35
230 Contractual	L-4.3	Burger Comer Magliari	17AU78880	5/22/2017	$ 4,666.67	✔	$ 4,666.67
230 Contractual	L-4.4	Pacedit	70817	6/1/2017	$ 555.00	✔	$ 555.00
230 Contractual	L-4.5	Pacedit	70838	7/1/2017	$ 555.00	✔	$ 555.00
230 Contractual	L-4.6	Pacedit	70858	7/23/2017	$ 1,000.00	✔	$ 1,000.00
230 Contractual	L-4.7	Sanford Technology Group	184824-30H	7/12/2017	$ 150.00	✔	$ 150.00
230 Contractual	L-4.8	Sanford Technology Group	185392-30H	7/26/2017	$ 342.37	✔	$ 342.37
230 Contractual	L-4.9	The Law Office of Lenny Rapadas, P.C.	2015-001-023	7/19/2017	$ 3,749.98	✔	$ 3,749.98
							$ 22,477.39
290 Miscellaneous	L-5.1	Guahan Academy Charter School	Memorandum No. 37	6/29/2017	$ 3,800.00	✔	$ 3,800.00
290 Miscellaneous	L-5.2	Guahan Academy Charter School	Memorandum No. 38	7/22/2017	$ 950.00	✔	$ 950.00
290 Miscellaneous	L-5.3	George V. Cruz	04-2017-001	4/3/2017	$ 50,000.00	✔	$ 50,000.00
290 Miscellaneous	L-5.4	George V. Cruz	05-2017-001	5/1/2017	$ 50,000.00	✔	$ 50,000.00
290 Miscellaneous	L-5.5	George V. Cruz	06-2017-001	6/1/2017	$ 50,000.00	✔	$ 50,000.00
290 Miscellaneous	L-5.6	George V. Cruz	07-2017-001	7/1/2017	$ 50,000.00	✔	$ 50,000.00

290 Miscellaneous	L-5.7	George V. Cruz		1/20/2017	$	25,000.00		$ -
290 Miscellaneous	L-5.8	The Guam Daily Post	A40830	2/3/2017	$	120.00	✓	$ 120.00
290 Miscellaneous	L-5.9	The Guam Daily Post	A40831	2/3/2017	$	120.00	✓	$ 120.00
290 Miscellaneous	L-5.10	The Guam Daily Post	A40832	2/3/2017	$	120.00	✓	$ 120.00
290 Miscellaneous	L-5.11	The Guam Daily Post	A41104	2/22/2017	$	230.00	✓	$ 230.00
290 Miscellaneous	L-5.12	The Guam Daily Post	A41173	2/27/2017	$	285.00	✓	$ 285.00
290 Miscellaneous	L-5.13	The Guam Daily Post	A41623	3/29/2017	$	150.00	✓	$ 150.00
290 Miscellaneous	L-5.14	The Guam Daily Post	A41669	3/30/2017	$	125.00	✓	$ 125.00
290 Miscellaneous	L-5.15	The Guam Daily Post	A42133	5/3/2017	$	1,975.00	✓	$ 1,975.00
290 Miscellaneous	L-5.16	The Guam Daily Post	A42259	5/5/2017	$	350.00	✓	$ 350.00
290 Miscellaneous	L-5.17	The Guam Daily Post	A43196	7/11/2017	$	225.00	✓	$ 225.00
290 Miscellaneous	L-5.18	The Guam Daily Post	A43199	7/12/2017	$	605.00	✓	$ 605.00
								$ 209,055.00
240 Supplies and Materials	L-6.1	Megabyte	42867	2/9/2017	$	199.50	✓	$ 199.50
240 Supplies and Materials	L-6.2	National Office Supply	175478	6/23/2017	$	66.00	✓	$ 66.00
240 Supplies and Materials	L-6.3	National Office Supply	176562	7/29/2017	$	58.08	✓	$ 58.08
240 Supplies and Materials	L-6.4	Rainbow Paint Supply	241805	7/25/2017	$	858.00	✓	$ 858.00
240 Supplies and Materials	L-6.5	School Essentials	10355	7/27/2017	$	1,048.15	✓	$ 1,048.15
240 Supplies and Materials	L-6.6	The Home Depot	H1710-91831	7/24/2017	$	41.68	✓	$ 41.68
240 Supplies and Materials	L-6.7	VMB International	42083	7/20/2017	$	342.05	✓	$ 342.05
240 Supplies and Materials	L-6.8	VMB International	42084	7/20/2017	$	447.00	✓	$ 447.00
								$ 3,060.46
363 Telephone and Wireless	L-7.1	IT&E	4077184	7/31/2017	$	417.50	✓	$ 417.50
								$ 417.50

Doc. No. 34GL-17-0895.

Per PL 33-185, IAO validated $4,743,034.21 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 July 31, 2017, 980 students were enrolled in GACS. See Tables 3 and 4.

Table 3: SY 2016-2017 and SY 2017-2018 Validation Summary

	Month	GACS Drawdown	Submitted Invoices	IAO's Validation	Variance	Carryover Invoices
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	$ (0.20)	$ 0.20
	SY 2016-2017; FY 2016 Subtotal	$ 1,045,363.97	$ 1,039,401.65	$ 1,039,401.45	$ 5,962.32	$ 0.20
	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	$ 13,341.27
	March 2017	$ 304,482.97	$ 304,482.97	$ 295,460.97	$ 9,022.00	$ 9,022.00
	April 2017 (Partial)	$ 333,691.59	$ 330,624.81	$ 329,099.31	$ 4,592.28	$ 1,525.50
	April 2017 (Final)	$ 133,953.71	$ 134,553.51	$ 133,953.71	$ -	$ 599.80
	May 2017	$ 248,969.83	$ 248,969.83	$ 248,969.83	$ -	$ -
	June 2017	$ 305,491.85	$ 305,909.95	$ 304,190.11	$ 1,301.74	$ 1,719.84
	SY 2016-2017; FY 2017 Subtotal	$ 3,733,217.25	$ 3,731,168.37	$ 3,703,632.76	$ 28,257.29	$ 27,535.61
	Grand Total (SY 2016-2017)	$ 4,778,581.22	$ 4,770,570.02	$ 4,743,034.21	$ 34,219.61	$ 27,535.81
SY 2017 - 2018	July 2017 (Partial)	$ 448,231.17	$ 448,231.17	$ 115,406.17	$ 332,825.00	$ 332,825.00
	July 2017 (Final)	$ 341,828.53	$ 341,828.53	$ 316,828.53	$ 25,000.00	$ 25,000.00
	SY 2017-2018; FY 2017 Subtotal	$ 790,059.70	$ 790,059.70	$ 432,234.70	$ 357,825.00	$357,825.00
	Grand Total (FY 2017)	$ 4,523,276.95	$ 4,521,228.07	$ 4,135,867.46	$ 386,082.29	$385,360.61

Table 4: SY 2016-2017 and SY 2017-2018 GACS Enrollment

Months	Grade Level														Grand Total
	1	2	3	4	5	6	7	8	9	10	11	12	K	PK	
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
Jun-17	90	88	78	85	67	65	75	49	56	28	23	30	18	-	752
SY 2016-2017; FY 2017 Average	87	78	80	65	54	70	54	54	32	24	26	19	78	-	721
Grand Average (SY 2016-2017)	85	76	78	58	51	69	51	53	31	22	28	18	79	-	700
Jul-17	92	100	100	98	79	92	90	55	53	36	28	34	52	71	980
SY 2017-2018; FY 2017 Average	92	100	100	98	79	92	90	55	53	36	28	34	52	71	980
Grand Average (FY 2017)	88	88	89	78	65	81	71	54	42	29	28	26	66	71	876

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

Received
Office of the Superintendent
Date: 8/10/17 Time: 1081043
Rec'd By: mgs
Print Name Signature

August 09, 2017

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

RE: Guahan Academy Charter School – July 2017 (Final) Allotment Request

Buenas yan Hafa Adai:

Pursuant to Public Law 33-185, Chapter II, Part I, we are submitting Guahan Academy Charter School's final allotment request for the month of July 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

Forward to Internal Audit
FEN

RECEIVED
By Internal Audit Office
08/11/17

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: August 8, 2017

TO: Christine Won Pat Baleto
Director,
Department of Administration

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

RE: July 2017 - Final Allotment Request

Attached are all relevant documents to support the July 2017 Partial 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

Hentrick M. Eveluck
Vice Chairman

Rowena S. Zacarias
Secretary

Victor A. Perez
Treasurer

Dr. Jacqui D. Cyrus
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

Department of Administration
Division of Accounts
AUG 09 2017
Accounts Payable Section
N. Q. Sanchez

FUNCTION: Guahan Academy Charter School, Inc.
JULY 2017 -FINAL 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 - _____

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

PURPOSE:

July 2017 - Final Allotment Request

FUND CODE	ACCOUNT NUMBER	AMOUNT	DESCRIPTION
190	5639A179964GA201-290	$ 341,828.53	July 2017 - Final Allotment Request
	TOTAL	$ 341,828.53	

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 DOCU

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

PREPARED BY:

_____ Signature _____ Date

APPROVING OFFICIAL:

JOSEPH L. CABANA, FINANCE OFFICER
FINANCE & PROCUREMENT COMMITTEE
_____ Signature
August 8, 2017 Date

CERTIFICATION OF FUNDS AVAILABLE:

VICTOR A. PEREZ, COMMITTEE CHAIR
FINANCE & PROCUREMENT COMMITTEE
_____ Signature
August 8, 2017 Date

GUAHAN ACADEMY CHARTER SCHOOL
Allotment Summary
July 2017 - Final

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
PERSONNEL SALARIES	111	$ 70,693.36
PERSONNEL BENEFITS	114	$ 11,124.82
CONTRACTUAL	230	$ 22,477.39
MATERIALS & SUPPLIES	240	$ 3,060.46
WORKMAN'S COMP & GEN LIAB	270	$ -
DRUG TESTING	271	$ -
MISCELLANEOUS	290	$ 234,055.00
POWER	361	$ -
WATER	362	$ -
TELEPHONE & WIRELESS	363	$ 417.50
TOTAL:		$ [illegible]

Doc. No. 34GL-17-0895.