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#34-17-959
Speaker Benjamin J.F. Cruz

SEP 11 2017
Time: 9:03 [X] AM [ ] PM File No. 34-880
Received By:

2017 SEP 11 AM 9:07

September 8, 2017

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

Re: Guahan Academy Charter School: FY 2017 August 2017 (Partial) Allotment Request

Hafa Adai Director Baleto,

Upon review of the Guahan Academy Charter School Fiscal Year 2017 August 2017 (Partial) 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 $148,867.19 of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on September 1, 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

0959

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

September 8, 2017

MEMORANDUM

To: Jon J.P. Fernandez
Superintendent of Education

From: Franklin Cooper-Nurse
Chief Auditor

Subject: August 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 partial allotment request for the month of August 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 August 2017

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

Table 1: August 2017 Allotment Request Invoices (Partial)

August 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	$ 72,750.97	$ 72,750.97	$ 72,750.97	$ -	$ -	$ -
2	Benefits	$ 11,834.31	$ 11,834.31	$ 11,834.31	$ -	$ -	$ -
3	Contractual	$ 9,226.82	$ 9,226.82	$ 2,226.82	$ -	$ 7,000.00	$ 7,000.00
4	Supplies & Materials	$ 2,259.76	$ 2,259.76	$ 2,259.76	$ -	$ -	$ -
5	Student Material	$ -	$ -	$ -	$ -	$ -	$ -
6	Power	$ 3,800.26	$ 3,800.26	$ 3,800.26	$ -	$ -	$ -
7	Water	$ 1,139.97	$ 1,139.97	$ 1,139.97	$ -	$ -	$ -
8	Telephone & Wireless	$ 2,025.61	$ 2,025.61	$ 2,025.61	$ -	$ -	$ -
9	Miscellaneous	$ 57,140.01	$ 57,140.01	$ 52,829.49	$ -	$ 4,310.52	$ 4,310.52
	TOTAL	$ 160,177.71	$ 160,177.71	$ 148,867.19	$ -	$ 11,310.52	$ 11,310.52

On September 1, 2017, the IAO received DOA's transmittal for GACS's August 2017 Partial Allotment Request of $160,177.71 and invoices from the Office of the Superintendent. ***The IAO validated $148,867.19 of GACS's submitted invoices for the month of August 2017.*** See Table 2 for the list of submitted invoices.

Additionally, two invoices for contractual and seven invoices for miscellaneous were not validated and are pending additional documents for IAO's review.

Table 2: GACS August 2017 (Partial) Allotment Request Invoices

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
111 Personnel	M-2.1	Sanford Technology Group	185940-30H	8/9/2017	$ 72,750.97	✓	$ 72,750.97
						Subtotal	$ 72,750.97
114 Personnel Benefits	M-3.1	Sanford Technology Group	185940-30H	8/9/2017	$ 4,649.30	✓	$ 4,649.30
114 Personnel Benefits	M-3.2	Sanford Technology Group	185940-30H	8/9/2017	$ 1,087.35	✓	$ 1,087.35
114 Personnel Benefits	M-3.3	Sanford Technology Group	185940-30H	8/9/2017	$ 4,104.26	✓	$ 4,104.26
114 Personnel Benefits	M-3.4	Sanford Technology Group	185940-30H	8/9/2017	$ 1,993.40	✓	$ 1,993.40
						Subtotal	$ 11,834.31
230 Contractual	M-4.1	Isamu Chiren	08-2017-01	8/9/2017	$ 1,000.00		$ -
230 Contractual	M-4.2	Pacedit	70863	8/1/2017	$ 555.00	✓	$ 555.00
230 Contractual	M-4.3	Sanford Technology Group	185940-30H	8/9/2017	$ 258.62	✓	$ 258.62
230 Contractual	M-4.4	The Advocate	42948	7/28/2017	$ 6,000.00		$ -
230 Contractual	M-4.5	Xerox	90129322	8/1/2017	$ 991.68	✓	$ 991.68
230 Contractual	M-4.6	Xerox	90129355	8/1/2017	$ 421.52	✓	$ 421.52
						Subtotal	$ 2,226.82
290 Miscellaneous	M-5.1	De Villa Resort Development	1943	8/1/2017	$ 2,200.00	✓	$ 2,200.00
290 Miscellaneous	M-5.2	Fast Copy Factory	20048	8/1/2017	$ 12.19	✓	$ 12.19
290 Miscellaneous	M-5.3	Fast Copy Factory	20060	8/9/2017	$ 60.00	✓	$ 60.00
290 Miscellaneous	M-5.4	Fast Copy Factory	20075	8/15/2017	$ 10.60	✓	$ 10.60
290 Miscellaneous	M-5.5	George V. Cruz		8/1/2017	$ 50,000.00	✓	$ 50,000.00
290 Miscellaneous	M-5.6	Smart Copy	1707-11	8/7/2017	$ 146.70	✓	$ 146.70

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290 Miscellaneous	M-5.7	Gourmet Guam	2673	8/11/2017	$	295.00		$	-
290 Miscellaneous	M-5.8	Joy's House	GACS 8-18-2017		$	3,600.00		$	-
290 Miscellaneous	M-5.9	Guahan Academy Charter School	MEMO No. 39	7/31/2017	$	400.00	✔	$	400.00
290 Miscellaneous	M-5.10	Ricky Relova			$	16.96		$	-
290 Miscellaneous	M-5.11	Leah Duenas			$	47.17		$	-
290 Miscellaneous	M-5.12	Matthew Arce			$	6.89		$	-
290 Miscellaneous	M-5.13	Erson Herman			$	101.76		$	-
290 Miscellaneous	M-5.14	T'Nel T. Mori			$	242.74		$	-
							Subtotal	$	52,829.49
240 Supplies and Materials	M-6.1	ComPacific	658802	8/4/2017	$	254.00	✔	$	254.00
240 Supplies and Materials	M-6.2	ComPacific	658877	8/10/2017	$	934.00	✔	$	934.00
240 Supplies and Materials	M-6.3	Micronesia Guam Inc.	48	8/15/2017	$	680.00	✔	$	680.00
240 Supplies and Materials	M-6.4	Shop 4 Less	1848374	8/8/2017	$	300.00	✔	$	300.00
240 Supplies and Materials	M-6.5	Standard Office Supply	101091	8/4/2017	$	91.76	✔	$	91.76
							Subtotal	$	2,259.76
361 Power	M-7.1	Guam Power Authority	603 346143291311	8/8/2017	$	3,800.26	✔	$	3,800.26
							Subtotal	$	3,800.26
362 Water	M-8.1	Guam Waterworks Authority	29530199112	8/7/2017	$	1,139.97	✔	$	1,139.97
								$	1,139.97
363 Telephone and Wireless	M-9.1	GTA	10613005	8/1/2017	$	2,025.61	✔	$	2,025.61
							Subtotal	$	2,025.61

Doc No. 34 GL-17-0959.

IAO validated $581,101.89 for School Year (SY) 2017 – 2018. Bill 22-34 provides $6,500 for each student up to 740 students or a total of $4,810,000. As of August 21, 2017, 1,025 students were enrolled in GACS. See Tables 3 and 4.

Table 3: SY 2017-2018 Validation Summary

SY 2017 - 2018

Month	GACS Drawdown	Submitted Invoices	IAO's Validation	Variance	Carryover Invoices
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
August 2017 (Partial)	$ 160,177.71	$ 160,177.71	$ 148,867.19	$ 11,310.52	$ 11,310.52
SY 2017-2018; FY 2017 Subtotal	**$ 950,237.41**	**$ 950,237.41**	**$ 581,101.89**	**$369,135.52**	**$369,135.52**
Grand Total (SY 2017-2018)	**$ 950,237.41**	**$ 950,237.41**	**$ 581,101.89**	**$369,135.52**	**$369,135.52**

Table 4: SY 2017-2018 GACS Enrollment

	Grade Level														
Months	1	2	3	4	5	6	7	8	9	10	11	12	K	PK	Grand Total
Jul-17	92	100	100	98	79	92	90	55	53	36	28	34	52	71	980
Aug-17	90	104	104	102	83	105	93	58	50	36	30	35	64	71	1,025
SY 2017-2018; FY 2017 Average	91	102	102	100	81	99	92	57	52	36	29	35	58	71	668

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

August 25, 2017

Department of Education
Office of the Superintendent
Date: 8/30/17 Time:
Rec'd By: 10:20
Print Name Signature

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

Forward to IAD.
8/31/17

RE: Guahan Academy Charter School – August 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 (GACS) partial allotment request for the month of August 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

RECEIVED
By Internal Audit
09/01/17

Attachment

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:

August 2017 - Partial Allotment Request

LOAN CODE	ACCOUNT NUMBER	AMOUNT	REMARKS
190	5639A179964GA201-290	$ 160,177.71	August 2017 - Partial Allotment Request
	TOTAL	$ 160,177.71	

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 24, 2017 Date

CERTIFICATION OF FUNDS AVAILABLE:

VICTOR A. PEREZ, COMMITTEE CHAIR
FINANCE & PROCUREMENT COMMITTEE

_____ Signature August 24, 2017 Date

GUAHAN ACADEMY CHARTER SCHOOL
Allotment Summary
August 2017 - Partial

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
PERSONNEL SALARIES	111	$ 72,750.97
PERSONNEL BENEFITS	114	$ 11,834.31
CONTRACTUAL	230	$ 9,226.82
MATERIALS & SUPPLIES	240	$ 2,259.76
WORKMAN'S COMP & GEN LIAB	270	$ -
DRUG TESTING	271	$ -
MISCELLANEOUS	290	$ 57,140.01
POWER	361	$ 3,800.26
WATER	362	$ 1,139.97
TELEPHONE & WIRELESS	363	$ 2,025.61
	TOTAL:	**$ 160,177.71**

Doc No. 34 GL-17-0959.

GUAHAN ACADEMY CHARTER SCHOOL

BOARD OF TRUSTEES

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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.gacsboard@gmail.com

DATE: August 24, 2017

TO: Christine Won Pat Baleto
Director,
Department of Administration

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

RE: August 2017 - Partial Allotment Request

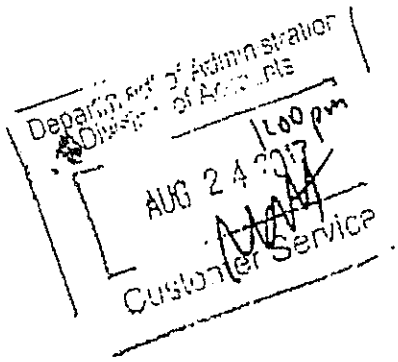
Attached are all relevant documents to support the August 2017 Partial Allotment Request for Guahan Academy Charter School Incorporated.

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

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

FUNCTION: Guahan Academy Charter School, Inc.
AUGUST 2017 – PARTIAL 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.