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

GLH 34-17-1185
Speaker Benjamin J.F. Cruz

NOV 0 3 2017
Time: 825 [ ] AM [ ] PM File No. 34-1149
Received By: Jue S.A.

2017 NOV -3 AM 8:45

October 31, 2017

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

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

Hafa Adai Director Baleto,

Upon review of the Guahan Academy Charter School Fiscal Year 2017 September 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 **$36,047.47** of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on October 24, 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

1185

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

November 1, 2017

MEMORANDUM

TO: Jon J.P. Fernandez, Superintendent of Education

CC: Taling M. Taitano, Deputy Superintendent of Finance and Administrative Services

FROM: Franklin J.T. Cooper-Nurse, Chief Auditor, Internal Audit Office

SUBJECT: September 2017 Review of Guahan Academy Charter School Inc.'s Invoices

Hafa Adai,

The Guam Department of Education (GDOE) Internal Audit Office (IAO) has completed its review of Guahan Academy Charter School (GACS)'s final allotment request for September 2017. GDOE (IAO) is authorized by Public Law (PL) 33-185 to verify charter school invoices for accuracy and report its findings within 10 days.

On October 24, 2017, IAO received the Department of Administration's transmittal for GACS's September 2017 Final Allotment Request of $100,739.79. The IAO validated **$36,047.47** of GACS' submitted invoices and identified a difference of $64,692.32 from invoices not validated due to the lack of supporting documentation.

Table 1: September 2017 Allotment Request Invoices (Partial)

		A	B	C	(B-C) = D
	Object Class	GACS Drawdown	Submitted Invoices	IAO's Validation	Difference
1	Personnel Salaries	$ -	$ -	$ -	$ -
2	Benefits	$ -	$ -	$ -	$ -
3	Contractual	$ 96,046.16	$ 96,046.16	$ 34,392.00	$ 61,654.16
4	Supplies & Materials	$ 2,273.46	$ 2,273.46	$ 1,055.46	$ 1,218.00
5	Student Material	$ -	$ -	$ -	$ -
6	Power	$ -	$ -	$ -	$ -
7	Water	$ 300.00	$ 300.00	$ 300.00	$ -
8	Telephone & Wireless				$ -
9	Miscellaneous	$ 2,120.17	$ 2,120.17	$ 300.01	$ 1,820.16
	TOTAL	$ 100,739.79	$ 100,739.79	$ 36,047.47	$ 64,692.32

PL 33-185 provides $6,500 for each student up to 740 students or a total of $4,810,000. For Fiscal Year (FY) 2017, IAO validated $4,739,574.18 of expenditures, leaving a balance of $70,425.82 of unexpended funds. As of September 30, 2017, 990 students were enrolled in GACS. See Tables 2 and 3.

Table 2: FY 2017 Validation Summary

	A	B	C	(B-C) = D
Month	GACS Drawdown	Submitted Invoices	IAO's Validation	Difference
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	$ 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	$ 1,719.84
July 2017 (Partial)	$ 448,231.17	$ 448,231.17	$ 115,406.17	$ 332,825.00
July 2017 (Final)	$ 341,828.53	$ 341,828.53	$ 316,828.53	$ 25,000.00
August 2017 (Partial)	$ 160,177.71	$ 160,177.71	$ 148,867.19	$ 11,310.52
August 2017 (Final)	$ 346,065.61	$ 346,066.27	$ 267,366.71	$ 78,699.56
September 2017 (Partial)	$ 164,926.45	$ 165,233.49	$ 151,425.35	$ 13,808.14
September 2017 (Final)	$ 100,739.79	$ 100,739.79	$ 36,047.47	$ 64,692.32
Total (FY 2017)	$5,295,186.51	$ 5,293,445.33	$ 4,739,574.18	$553,871.15

Per PL 33-185 (FY 2017; SY 2016-2017)		
Funding Per Student	$	6,500
Maximum Enrollment		740
GACS Maximum Budget	$	4,810,000

Year-to-Date		
GACS Max. Budget	$	4,810,000.00
IAO's Validation	$	4,739,574.18
Remaining Funds	$	70,425.82

Table 3: FY 2017 GACS Enrollment

	Grade Level														
Months	1	2	3	4	5	6	7	8	9	10	11	12	K	PK	Total
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
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
Sep-17	85	100	101	98	79	96	92	56	47	34	30	35	70	67	990
Average	88	84	86	73	61	77	64	54	37	27	27	23	74	70	843

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.

Appendix: GACS September 2017 (Partial) Allotment Request Invoices

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
111 Personnel	O-2.1	Sanford Technology Group	187550-30H	9/21/17	$ 97,554.51	✓	$ 97,554.51
						Subtotal	$ 97,554.51
114 Personnel Benefits	O-3.1	Sanford Technology Group	187550-30H	9/21/17	$ 6,062.21	✓	$ 6,062.21
114 Personnel Benefits	O-3.2	Sanford Technology Group	187550-30H	9/21/17	$ 1,417.68	✓	$ 1,417.68
114 Personnel Benefits	O-3.3	Sanford Technology Group	187550-30H	9/21/17	$ 3,677.59	✓	$ 3,677.59
114 Personnel Benefits	O-3.4	Sanford Technology Group	187550-30H	9/21/17	$ 1,796.76	✓	$ 1,796.76
						Subtotal	$ 12,954.24
230 Contractual	O-4.1	Sanford Technology Group	187550-30H	9/21/17	$ 346.37	✓	$ 346.37
230 Contractual	O-4.2	B&G Pacific LLC	GUAHAN9171	9/8/17	$ 10,985.50		$ -
230 Contractual	O-4.3	B&G Pacific LLC	GUAHAN9174	9/29/17	$ 22,086.25	✓	$ 22,086.25
230 Contractual	O-4.4	Pacedit	70884	9/5/17	$ 555.00	✓	$ 555.00
230 Contractual	O-4.5	Xerox	90484944	9/1/17	$ 1,016.14	✓	$ 1,016.14
230 Contractual	O-4.6	Xerox	90484971	9/1/17	$ 419.52	✓	$ 419.52
230 Contractual	O-4.7	East West Rental Center, Inc.	547011	9/8/17	$ 2,515.60		$ -
						Subtotal	$ 24,423.28
290 Miscellaneous	O-5.1	Fast Copy Factory	20147	9/12/17	$ 373.65		$ 373.64
290 Miscellaneous	O-5.2	Fast Copy Factory	20131	9/6/17	$ 11.39	✓	$ 11.39
290 Miscellaneous	O-5.3	Fast Copy Factory	20152	9/14/17	$ 4.00	✓	$ 4.00
						Subtotal	$ 389.03
240 Supplies and Materials	O-6.1	Micronesia Guam Inc.	49	9/13/17	$ 340.00	✓	$ 340.00
240 Supplies and Materials	O-6.2	National Office Supply	S-177860	9/19/17	$ 167.72	✓	$ 167.72
240 Supplies and Materials	O-6.3	MedPharm	SV-17085338	8/25/17	$ 49.49		$ 42.46
240 Supplies and Materials	O-6.4	MedPharm	SV-17085449	9/1/17	$ 31.96	✓	$ 31.96
240 Supplies and Materials	O-6.5	MD Wholesale	SI-17-47590	9/12/17	$ 27.93	✓	$ 27.93
240 Supplies and Materials	O-6.6	MD Wholesale	SI-17-47589	9/12/17	$ 7.99	✓	$ 7.99
240 Supplies and Materials	O-6.7	Pepsi Cola Bottling Co.	777808	9/22/17	$ 206.92	✓	$ 206.92
						Subtotal	$ 824.98
361 Power	O-7.1	Guam Power Authority		9/11/17	$ 1,224.25	✓	$ 1,224.25
361 Power	O-7.2	Guam Power Authority		9/11/17	$ 6,078.37	✓	$ 6,078.37
361 Power	O-7.3	Guam Power Authority	629 362756678249	9/14/17	$ 982.56	✓	$ 982.56
361 Power	O-7.4	Guam Power Authority	629 262756676885	9/14/17	$ 392.09	✓	$ 392.09
						Subtotal	$ 8,677.27
362 Water	O-8.1	Guam Waterworks Authority	533978915750	9/6/17	$ 589.19		$ 289.19
362 Water	O-8.2	Guam Waterworks Authority	29536744701	9/6/17	$ 1,960.48	✓	$ 1,960.48
						Subtotal	$ 2,249.67
363 Telephone and Wireless	O-9.1	GTA	GACS001		$ 4,352.37	✓	$ 4,352.37
						Subtotal	$ 4,352.37
						Total	$ 151,425.35

Doc. No. 34GL-17-1185.

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: 10/24/17 Time: 8:10 am
Rec'd By: [signature]
Print Name Signature

October 23, 2017

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

10/24/17
Fwd to IA
for Supt.

RE: Guahan Academy Charter School – September 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 Septemeber 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
10/24/17 2:12

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:

Sept 2017 - Final Allotment Request

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Invoices
190	5639A179964GA201-290	$ 100,739.79	Sept 2017 - Final Allotment Request
TOTAL		$ 100,739.79	

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 DOCUI

☐ 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
CERTIFICATION OF FUNDS AVAILABLE:

Signature October 17, 2017
Date

VICTOR A. PEREZ, COMMITTEE CHAIR
FINANCE & PROCUREMENT COMMITTEE

Signature October 17, 2017
Date

GUAHAN ACADEMY CHARTER SCHOOL

BOARD OF TRUSTEES

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Vice Chairman

Rowena S. Zacarias
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Victor A. Perez
Treasurer

Dr. Jacqui D. Cyrus
Member

Mary B. Mafnas
Dean of Elementary
Ex-Officio Member

COMMITTEES
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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: October 17, 2017

TO: Christine Won Pat Baleto
Director,
Department of Administration

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

RE: September 2017 - Final Allotment Request

Attached are all relevant documents to support the September 2017 Final 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

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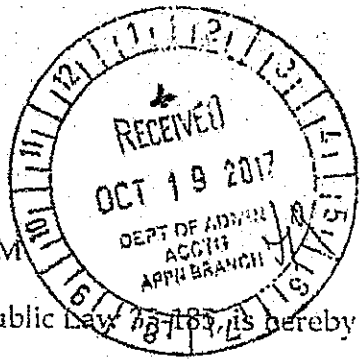
COMMITTEES
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P.O. Box CS
Hagatna, Guam 96932
(671) 979-1065/6
info.gacsbot@gmail.com

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

INVOICE: GACS FY 2016-2017-09-2017-02

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.

GUAHAN ACADEMY CHARTER SCHOOL

Allotment Summary

September 2017 - Final

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
PERSONNEL SALARIES	111	$ -
PERSONNEL BENEFITS	114	$ -
CONTRACTUAL	230	$ 96,046.16
MATERIALS & SUPPLIES	240	$ 2,273.46
WORKMAN'S COMP & GEN LIAB	270	$ -
DRUG TESTING	271	$ -
MISCELLANEOUS	290	$ 2,120.17
POWER	361	$ -
WATER	362	$ 300.00
TELEPHONE & WIRELESS	363	$ -
	TOTAL:	**$ 100,739.79**

Doc. No. 34GL-17-1185.