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

January 8, 2018

2018 JAN -9 AM 11:49

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

Re: Guahan Academy Charter School: FY 2018 January 2018 (Partial #1) Allotment Request

Hafa Adai Director Baleto,

Upon review of the Guahan Academy Charter School Fiscal Year 2018 January 2018 (Partial #1) 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 34-42, Chapter II, Section 3 in its entirety.

Our Internal Audit Office was able to validate **$122,064.36** of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on January 4, 2018.

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

Sincerely,

Jon J.P. Fernandez
Superintendent of Education

GL# 34-18-1381
Speaker Benjamin J.F. Cruz

JAN 09 2018
Time: 9:14 ☑ AM ☐ PM File No. _____
Received By _____

Attachment

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

1381

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

January 8, 2018

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: January 2018 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 partial allotment request for January 2018. GDOE (IAO) is authorized by Public Law (PL) 34-42 to verify charter school invoices for accuracy and report its findings within 10 days.

On January 3, 2018, IAO received the Department of Administration's transmittal for GACS's January 2018 Partial #1 Allotment Request of $146,654.61. The IAO validated **$122,064.36** of GACS submitted invoices and did not validate $24,590.25 due to an error in calculating payroll expenses.

Table 1: January 2018 Allotment Request Invoices (Partial #1)

	A	B	C	(B-C) = D
Object Class	GACS Drawdown	Submitted Invoices	IAO's Validation	Difference
1 Personnel Salaries	$119,433.78	$119,433.78	$ 94,625.28	$ 24,808.50
2 Benefits	$ 15,834.78	$ 15,834.78	$ 16,053.03	$ (218.25)
3 Contractual	$ 751.87	$ 751.87	$ 751.87	$ -
4 Supplies & Materials	$ -	$ -	$ -	$ -
5 Student Material	$ -	$ -	$ -	$ -
6 Power	$ 10,634.18	$ 10,634.18	$ 10,634.18	$ -
7 Water	$ -	$ -	$ -	$ -
8 Telephone & Wireless	$ -	$ -	$ -	$ -
9 Miscellaneous	$ -	$ -	$ -	$ -
TOTAL	$146,654.61	$146,654.61	$122,064.36	$ 24,590.25

PL 34-42 provides $6,500 for each student up to 740 students or a total of $4,810,000. For Fiscal Year (FY) 2018, IAO validated $1,092,686.21 of expenditures, leaving a balance of $3,717,313.79 of unexpended funds. As of January 2, 2018, 938 students were enrolled in GACS. See Tables 2 and 3.

Table 2: FY 2018 Validation Summary

	A	B	C	(B-C) = D
Month	GACS Drawdown	Submitted Invoices	IAO's Validation	Difference
Oct 2017 (Partial)	$ 223,949.48	$ 223,949.48	$ 223,949.48	$ -
Oct 2017 (Partial #2)	$ 181,025.77	$ 181,025.77	$ 116,189.14	$ 64,836.63
Nov 2017 (Partial)	$ 109,713.81	$ 109,713.78	$ 109,713.78	$ -
Nov 2017 (Partial #2)	$ 110,662.47	$ 110,662.47	$ 110,662.47	$ -
Dec 2017 (Partial)	$ 125,065.99	$ 125,065.99	$ 125,065.99	$ -
Dec 2017 (Partial #2)	$ 113,142.58	$ 113,142.58	$ 105,782.74	$ 7,359.84
Dec 2017 (Partial #3)	$ 468,515.60	$ 468,515.60	$ -	$ 468,515.60
Dec 2017 (Partial #4)	$ 179,258.25	$ 179,258.25	$ 179,258.25	$ -
Jan 2018 (Partial #1)	$ 146,654.61	$ 146,654.61	$ 122,064.36	$ 24,590.25
Total (FY 2018)	**$ 1,657,988.56**	**$1,657,988.53**	**$ 1,092,686.21**	**$565,302.32**

Per PL 34-42 (FY 2018; SY 2018-2019)	
Funding Per Student	$ 6,500
Maximum Enrollment	740
GACS Maximum Budget	$ 4,810,000

Year-to-Date	
Budget	$4,810,000.00
IAO's Validation	$1,092,686.21
Remaining Funds	$3,717,313.79

Table 3: FY 2018 GACS Enrollment

	Grade Level														
Months	1	2	3	4	5	6	7	8	9	10	11	12	K	PK	Total
Oct-17	82	97	99	94	77	91	87	56	42	33	31	34	69	65	957
Nov-17	81	96	97	94	75	91	85	56	42	33	30	34	67	65	946
Dec-17	81	96	97	94	75	91	85	56	42	33	30	34	67	64	945
Jan-18	81	96	96	93	75	90	84	55	41	31	31	34	67	64	938
Average	**81**	**96**	**97**	**94**	**76**	**91**	**85**	**56**	**42**	**33**	**31**	**34**	**68**	**65**	**949**

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 January 2018 (Partial #1) Allotment Request Invoices

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
111 Personnel Salaries	I-2.1	Sanford Technology Group	191455-30H	12/29/2017	$ 119,433.78		$ 94,625.28
							$ 94,625.28
114 Personnel Benefits	I-3.1	Sanford Technology Group	191455-30H	12/29/2017	$ 5,854.20	✔	$ 5,854.20
114 Personnel Benefits	I-3.2	Sanford Technology Group	191455-30H	12/29/2017	$ 1,150.86		$ 1,369.11
114 Personnel Benefits	I-3.3	Sanford Technology Group	191455-30H	12/29/2017	$ 1,796.76	✔	$ 1,796.76
114 Personnel Benefits	I-3.4	Sanford Technology Group	191455-30H	12/29/2017	$ 7,032.96	✔	$ 7,032.96
							$ 16,053.03
230 Contractual	I-4.1	Sanford Technology Group	191455-30H	12/29/2017	$ 751.87	✔	$ 751.87
							$ 751.87
361 Power	I-5.1	Guam Power Authority	686 346147768657	12/11/2017	$ 7,181.43	✔	$ 7,181.43
361 Power	I-5.2	Guam Power Authority	686 562759893098	12/11/2017	$ 3,452.75	✔	$ 3,452.75
							$ 10,634.18
							$ 122,064.36

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

January 3, 2018

Forward to Internal Audit. 1/4/18

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

RE: Guahan Academy Charter School – January 2018 (Partial#1) Allotment Request

Buenas yan Hafa Adai:

Pursuant to Public Law 33-42, Chapter II, Part I, we are submitting Guahan Academy Charter School's partial allotment request for the month of January for Fiscal Year 2018. 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,

Department of Education
Office of the Superintendent
DATE: 1/3/18 TIME: 11:10 AM
Rec'd By: [illegible] 801030
Print Name Signature

Christine W. Baleto
Director

GOVERNMENT OF GUAM
DEPARTMENT OF ADMINISTRATION
FINANCIAL MANAGEMENT SYSTEM

REQUEST FOR DIRECT PAYMENT

DOCUMENT NO. _____

☒ URGENT - EXPEDITE PAYMENT ☐ KEY & RELEASE - A S A P

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

VENDOR NUMBER:
G0016588

PURPOSE:

Jan 2018 - Allotment Request (Partial #1)

TRANS CODE	ACCOUNT NUMBER	AMOUNT	INVOICE
190	5639A179964GA201-290	$ 146,654.61	Jan 2018 - Allotment Request (Partial #1)
	TOTAL	$ 146,654.61	

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 DOCUMENTS

☐ 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:

Al Erguiza, Procurement & Audit Manager
FINANCE & PROCUREMENT COMMITTEE
Signature: [signature] January 2, 2018
Date

CERTIFICATION OF FUNDS AVAILABLE:

VICTOR A. PEREZ, COMMITTEE CHAIR
FINANCE & PROCUREMENT COMMITTEE
Signature: [signature] January 2, 2018
Date

GUAHAN ACADEMY CHARTER SCHOOL

Allotment Summary

January 2018 - Partial #1

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
PERSONNEL SALARIES	111	$ 119,433.78
PERSONNEL BENEFITS	114	$ 15,834.78
CONTRACTUAL	230	$ 751.87
MATERIALS & SUPPLIES	240	$ -
WORKMAN'S COMP & GEN LIAB	270	$ -
DRUG TESTING	271	$ -
MISCELLANEOUS	290	$ -
POWER	361	$ 10,634.18
WATER	362	$ -
TELEPHONE & WIRELESS	363	$ -
	TOTAL:	**$ 146,654.61**

Department of Administration
Division of Accounts

JAN 02 2018

Customer Service

GUAHAN ACADEMY CHARTER SCHOOL

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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

FUNCTION: Guahan Academy Charter School, Inc. JANUARY 2018 -ALLOTMENT REQUEST (Partial #1)

INVOICE: GACS FY 2017-2018-01-2018-02

AUTHORITY: Public Law 34-42

BE IT ENACTED BY THE PEOPLE OF GUAM

Section 1. Section 2 of Part 1, Chapter II of Public Law 34-42, is hereby *amended to read*:

Section2. Notwithstanding any provision of law, for the School Year 20167-2018, 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

BOARD OF TRUSTEES

OFFICERS AND MEMBERS

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Chairwoman

Hentrick M. Eveluck
Vice Chairman

Rowena S. Zacarias
Secretary

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Dr. Jacqui D. Cyrus
Member

Mary B. Mafnas, Principal
Ex-Officio Member

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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: January 02, 2018

TO: Christine Won Pat Baleto
Director,
Department of Administration

FROM: Al Erguiza
Procurement & Audit Manager
Guahan Academy Charter School Incorporated

RE: January 2018 - Allotment Request (Partial #1)

Attached are all relevant documents to support the January 2018 Allotment Request (Partial #1) 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