DEPARTMENT OF EDUCATION
OFFICE OF THE SUPERINTENDENT

www.gdoe.net
501 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

Vice Speaker Therese M. Terlaje
34GL-18-2352
SEP 27 2018
Time: 8:44 am
Received by:

2018 SEP 27 AM 11:08

September 25, 2018

Mr. Edward Birn
Director
Department of Administration
P.O. Box 884
Hagatña, Guam 96932

Re: Guahan Academy Charter School: FY 2017 September 2017 (#11) Allotment Request

Hafa Adai,

Upon review of the Guahan Academy Charter School Fiscal Year 2017 September 2017 (#11) 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 3 in its entirety.

Our Internal Audit Office was able to validate $0 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 17, 2018.

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

2351

JON J.P. FERNANDEZ
Superintendent of Education

DEPARTMENT OF EDUCATION
INTERNAL AUDIT OFFICE

501 Mariner Avenue, Barrigada, Guam 96913
Telephone: (671) 300-1336
Fax: (671) 472-5001
Email: iao@gdoe.net

FRANKLIN
COOPER-NURSE
Chief Internal Auditor

September 25, 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: 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 11th 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 September 17, 2018, IAO received the Department of Administration's transmittal for GACS's September 2017 #11 Allotment Request of $13,320. The IAO was not able to able validate GACS's submitted invoices due to the procurement record lacking the required quotations per Title 2, Division 4, §3111(c)(1) of the Guam Administrative Rules and Regulations.

Table 1: September 2017 Allotment Request Invoices (#11)

	A	B	C	(B-C) = D
Object Class	GACS Drawdown	Submitted Invoices	IAO Validation	Difference
Miscellaneous	$ 13,320.00	$ 13,320.00	$ -	$ 13,320.00
TOTAL	$ 13,320.00	$ 13,320.00	$ -	$ 13,320.00

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 $4,775,689.64 of expenditures, leaving an unexpended balance of 34,310.36. As of September 30, 2017, 990 students were enrolled in GACS. See Tables 2 and 3.

Table 2: FY 2017 Validation Summary

Month	A GACS Drawdown	B Submitted Invoices	C IAO's Validation	(B-C) = D 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	$ 134,553.71	$ 133,953.71	$ 600.00
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
September 2017 (2nd Final)	$ 48,499.31	$ 48,499.31	$ 17,947.24	$ 30,552.07
September 2017 (3rd Final)	$ 47,395.25	$ 47,395.25	$ 1,892.52	$ 45,502.73
May 2018 (Special #9)	$ 12,000.00	$ 12,000.00	$ -	$ 12,000.00
April 2018 (Special #7)	$ 5,656.83	$ 5,656.83	$ -	$ 5,656.83
September 2017 (#4)	$ 5,517.87	$ 5,517.87	$ 4,469.44	$ 1,048.43
September 2017 (#7)	$ 11,524.98	$ 11,524.98	$ -	$ 11,524.98
September 2017 (#8)	$ 9,250.00	$ 9,250.00	$ 9,250.00	$ -
September 2017 (#09)	$ 6,606.59	$ 6,606.59	$ 2,048.26	$ 4,558.33
September 2017 (Partial #10)	$ 17,361.00	$ 17,361.50	$ 508.00	$ 16,853.50
September 2017 (#11)	$ 13,320.00	$ 13,320.00	$ -	$ 13,320.00
Total (FY 2017)	**$5,472,318.34**	**$5,470,577.86**	**$ 4,775,689.64**	**$ 694,888.22**

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

FY 2017 Year-to-Date	
GACS Max. Budget	$4,810,000.00
IAO's Validation	4,775,689.64
Remaining Funds	$ 34,310.36

Table 3: FY 2017 GACS Enrollment

Months	Grade Level 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 1: GACS September 2017 (#11) Allotment Request Invoices

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
290 Miscellaneous	Z-2.1	Falcon Fire Protection LLC	914-17-S1	9/22/2017	$ 11,370.00		$ -
290 Miscellaneous	Z-2.2	Falcon Fire Protection LLC	914-17-S2	9/22/2017	$ 1,950.00		$ -
							$ -

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

Edward Birn
Director
Vincent P. Arriola
Deputy Director

September 14, 2018

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

Rud to IAO
for review
9/17/18

RE: Guahan Academy Charter School – September 2017 Allotment Request#11

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 September for Fiscal Year 2018. Herewith is the invoice and supporting documentation. GDOE is requested to verify the invoice and its supporting documentation for accuracy and to report its findings in the ten days of this letter.

Should you have any further questions or concerns, please contact, Mary Grace Edrosa at 475-1283

Si Yu'os Maase!

Sensaramente,

Edward Birn
Director

9/14/2018

RECEIVED
9/17/18
BY IAO

Department of Education
Office of the Superintendent
Date: 9/17/18 Time: 8:09 AM
Rec'd By: Print Name Signature

✓Attachments

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

PURPOSE:

SEPT 2017 ALLOTMENT REQUEST # 11

FY 2016-2017

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Invoices
190	5639A179964GA201-290	$ 13,320.00	SEPT 2017 ALLOTMENT REQUEST # 11
			FY 2016-2017
	TOTAL	$ 13,320.00	

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 DOCUM

☐ 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:

Badette Lacap, Senior Accountant _____ Signature September 14, 2018 Date

FINANCE & PROCUREMENT COMMITTEE

CERTIFICATION OF FUNDS AVAILABLE:

Hentrick M. Eveluck, Acting Chairman _____ Signature September 14, 2018 Date

FINANCE & PROCUREMENT COMMITTEE

GUAHAN ACADEMY CHARTER SCHOOL

Department of Administration
Division of Accounts
SEP 14 2016
Customer Servic

FUNCTION: Guahan Academy Charter School, Inc.

FY 2016-2017 - ALLOTMENT REQUEST # 11

INVOICE: GACS FY 2016-2017-09-2017-11

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.

P.O. Box CS
Hagatna, Guam 96932
Tel. No. (671) 734-1066

GUAHAN ACADEMY CHARTER SCHOOL

DATE: September 14, 2018

TO: Edward Birn

Director,
Department of Administration

FROM: Badette Lacap
Senior Accountant
Guahan Academy Charter School Incorporated

RE: FY 2016-2017 – ALLOTMENT REQUEST # 11

Attached are all relevant documents to support the GACS Sept 2017 Allotment Request # 11 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

P.O. Box CS
Hagatna, Guam 96932
Tel. No. (671) 734-1066

GUAHAN ACADEMY CHARTER SCHOOL
Allotment Summary

SEPT 2017 ALLOTMENT REQUEST # 11
FY 2016-2017

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
PERSONNEL SALARIES	111	
PERSONNEL BENEFITS	114	
CONTRACTUAL	230	$ -
MATERIALS & SUPPLIES	240	$ -
WORKMAN'S COMP & GEN LIAB	270	
DRUG TESTING	271	
MISCELLANEOUS	290	$ 13,320.00
POWER	361	
WATER	362	
TELEPHONE & WIRELESS	363	$ -
	TOTAL:	**$ 13,320.00**