DEPARTMENT OF EDUCATION
OFFICE OF THE SUPERINTENDENT

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JON J.P. FERNANDEZ
Superintendent of Education

Vice Speaker Therese M. Terlaje
34GL-18-2415
OCT 21 2018
Time: 2:15 PM
Received by: JJC

2018 OCT 17 PM 2:45

October 9, 2018

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

Re: Science is Fun and Awesome Learning Academy Charter School: FY 2019 October 2018 Allotment Request

Hafa Adai,

Upon review of the Science is Fun and Awesome Learning Academy Charter School Fiscal Year 2019 October 2018 Allotment Request by our Internal Audit Office in collaboration with members of the Science is Fun and Awesome Learning Academy Charter School Incorporated, I am able 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 **$400,000** 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 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

Attachment

Cc: Chairman and Members, Guam Education Board
Speaker, 34th Guam Legislature
Science Is Fun and Awesome Academy Charter School

2415

JON J.P. FERNANDEZ
Superintendent of Education

DEPARTMENT OF EDUCATION
INTERNAL AUDIT OFFICE
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FRANKLIN COOPER-NURSE
Chief Internal Auditor

October 9, 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: October 2018 Review of Science Is Fun and Awesome Learning Academy Charter School's Invoices

Hafa Adai,

The Guam Department of Education (GDOE) Internal Audit Office (IAO) has completed its review of Science Is Fun and Awesome Learning Academy Charter School (SIFA)'s allotment request for October 2018. GDOE (IAO) is authorized by Public Law (P.L.) 34-116 to verify charter school invoices for accuracy and report its findings within 10 days.

On October 4, 2018, IAO received the Department of Administration's transmittal for SIFA's October 2018 Allotment Request of $400,000. IAO was able to validate $400,000 of submitted invoices.

Table 1: October 2018 Allotment Request Invoices

	A	B	C	(B-C) = D
Object Class	SIFA's Drawdown	Submitted Invoices	IAO's Validation	Difference
Contractual	$ 400,000.00	$ 400,000.00	$400,000.00	$ -
TOTAL	$ 400,000.00	$ 400,000.00	$400,000.00	$ -

P.L. 34-42 provides $6,088 for each student up to 350 students or a maximum of $2,130,800. As Based on enrollment reports provided by SIFA, 113 students were enrolled as of September 24, 2018. Based on the per pupil cast, SIFA's current FY 2019 budget is $687,944. For FY 2019, IAO validated $400,000 of expenditures, leaving an unexpended balance of $287,944. See Tables 2 and 3.

Per P.L. 34-116, Guam Academy Charter Schools are to receive local appropriations in proportion to the ratio of cash received by GDOE for FY 2019. IAO will be including data relative to GDOE's cash receipts in future validation reports as the information becomes available. Charter school available funds will be based on the proportion of cash received by GDOE as required by law.

Table 2: FY 2019 Validation Summary

	A	B	C	(B-C) = D
Month	SIFA Drawdown	Submitted Invoices	IAO's Validation	Difference
October 2018 (Partial)	$ 400,000.00	$ 400,000.00	$ 400,000.00	$ -
Total (FY 2019)	$ 400,000.00	$ 400,000.00	$ 400,000.00	$ -

Table 3: Remaining Fund

Funding Per Student	$ 6,088
Current Enrollment	113
SIFA's Budget as of 9/24/2018	$ 687,944
Less: IAO's Validations	$ (400,000)
FY 2019 Remaining Funds	$ 287,944

Table 3: FY 2019 SIFA Enrollment

	Grade Level			
Month	6	7	8	Total
Oct-18	55	33	25	113
Average	55	33	25	113

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: SIFA October 2018 Invoice Details

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
230 Contractual	A-2.1	Eagle Land Holdings, LLC	2018-0001	10/2/2018	$ 400,000.00	✔	$ 400,000.00
						Total	**$ 400,000.00**

Doc. No. 34GL-18-2415.