



DEPARTMENT OF EDUCATION OFFICE OF THE SUPERINTENDENT

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JON J. P. FERNANDEZ
Superintendent of Education

April 1, 2015

Mr. Anthony C. Blaz
Director
Department of Administration
P.O. Box 884
Hagatña, Guam 96932

Re: Guahan Academy Charter School: FY 2015 March Allotment Request

Dear Director Blaz,

Upon review of the Guahan Academy Charter School Fiscal Year 2015 March Allotment Request by our Internal Audit Office in collaboration with members of the Guahan Academy Charter School, I am able to submit my verification of accuracy as required by Public Law 32-068, Chapter II, Section 3 in its entirety.

Our Internal Audit Office was able to validate \$380,837.66 of the invoiced total. Please see attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on March 10 and 30, 2015.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Jon J.P. Fernandez'.

JON J.P. FERNANDEZ
Superintendent of Education

Attachment

Cc: Chairman and Members, Guam Education Board
Speaker, 33rd Guam Legislature
Guahan Academy Charter School



JON J. P. FERNANDEZ
Superintendent of Education

**DEPARTMENT OF EDUCATION
INTERNAL AUDIT OFFICE**

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



FRANKLIN COOPER-NURSE
Chief Auditor

March 31, 2015

MEMORANDUM

To: Jon P. Fernandez
Superintendent of Education

From: Franklin Cooper-Nurse
Chief Auditor

Subject: March 2015 Review of Guahan Academy Charter School's Invoices

Hafa Adai,

The Internal Audit Office (IAO) has completed its review of Guahan Academy Charter School's invoices for the month of March. Please see the attached report for IAO's complete review and results.

If you have any questions or concerns, please feel free to contact Anissa Acfalle at 300-1532 or acacfalle@gdoe.net or myself at 300-1336 or ftcooper-nurse@gdoe.net.

Cc: Deputy Superintendent of Assessment and Accountability
Deputy Superintendent of Finance and Administrative Services

Guam Department of Education
Internal Audit Office
Audit Review – Guahan Academy Charter School Invoice Validation
For the period of March 2015

Purpose: To validate Guahan Academy Charter School’s invoices for the month of March 2015.

Source: Juan Flores, Interim Financial Director for Guahan Academy Charter School

Prepared by: Franklin Cooper-Nurse, Chief Auditor for Guam Department of Education
Anissa Acfalle, Audit Staff for Guam Department of Education

Results: As required by Section 6.3 of the Guahan Academy Charter School (GACS)’s Invoice Validation Standard Operating Procedures, the Internal Audit Office (IAO)’s review focused on validation of March expenditures. GACS’s budget request and the Department of Administration (DOA)’s approval of funding is utilized to establish allotment per object class category. The results were as follows.

On March 10, 2015, DOA submitted its approval of GACS’s March 2015 Allotment Request of \$216,882.26 and invoices to the Guam Department of Education (GDOE) Office of the Superintendent. The submittal did not include a breakdown of the allotment request per object class category. See Attachment 1. Based on the invoices submitted, IAO validated \$216,882.26. Refer to Table 1 below.

Table 1: Validation of March 2015 Invoices

	A	B	C	(A-B) D	(A-C) E
March 2015 Allotment Request	Allotment Request	Supported Invoices	IAO Validation	Variance	Remaing Funds
1 Personnel Salaries (See Note)	\$215,162.95	\$215,162.95	\$215,162.95	\$ -	\$ -
2 Benefits	\$ 1,719.31	\$ 1,719.31	\$ 1,719.31	\$ -	\$ -
3 Contractual	\$ -	\$ -	\$ -	\$ -	\$ -
4 Supplies & materials	\$ -	\$ -	\$ -	\$ -	\$ -
5 Power	\$ -	\$ -	\$ -	\$ -	\$ -
6 Water	\$ -	\$ -	\$ -	\$ -	\$ -
7 Telephone & Wireless	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$216,882.26	\$216,882.26	\$216,882.26	\$ -	\$ -

Note: Although GACS did not specify the object class for their \$216,882.26 budget allotment request, GACS submitted invoices for payroll of the same amount.

On March 27, 2015, DOA submitted GACS's March 2015 Supplemental Allotment Request of \$163,955.40 and invoices to the Office of the Superintendent. On March 30, 2015, the IAO received the submittal. See Attachment 2. Based on the budget provided per object class categories and invoices submitted, the IAO validated \$163,955.40. Refer to Table 2 below.

Table 2: Validation of March 2015 Supplemental Invoices

	A	B	C	(A-B)	(A-C)
	D	E			
March 2015 Supplemental Allotment Request	Allotment Request	Supported Invoices	IAO Validation	Variance	Remaining Funds
1 Personnel Salaries	\$ 70,908.00	\$ 70,908.00	\$ 70,908.00	\$ -	\$ -
2 Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
3 Contractual	\$ 73,046.28	\$ 73,046.28	\$ 73,046.28	\$ -	\$ -
4 Supplies & materials	\$ 4,094.32	\$ 4,094.32	\$ 4,094.32	\$ -	\$ -
5 Utilities	\$ 11,669.79	\$ 11,669.79	\$ 11,669.79	\$ -	\$ -
6 Telephone & Wireless	\$ 4,237.01	\$ 4,237.01	\$ 4,237.01	\$ -	\$ -
Total	\$163,955.40	\$163,955.40	\$163,955.40	\$ -	\$ -

For March 2015, the IAO validated a total of **\$380,837.66** of GACS's submitted invoices based on a total of \$380,837.66 of GACS's allotment request.



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



Anthony C. Blaz
Acting Director
Alfred F. Duenas
Acting Deputy Director

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Mr. Jon Fernandez
Superintendent
Guam Department of Education
P.O. Box DE
Hagatna, Guam 96932

RE: Guahan Academy Charter School – FY2015 March Allotment Request

Buenas yan Hafa Adai:

Pursuant to Public Law 32-181, Chapter II, Part I, we are submitting Guahan Academy Charter School's (GACS) allotment request for the month of March 2015 for Fiscal Year 2015. Per the law, GACS is supposed to submit monthly invoices to the Department of Administration (DOA). Although our office received no invoices to support GACS's allotment request, we will proceed in transmitting the request nonetheless for your decision and immediate action.

Should you have any further questions or concerns, please contact, Michael Cabral at 475-1144

Si Yu'os Maase!

Sensaramente,

Anthony C. Blaz
Acting Director

Attachment



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 643 Chalan San Antonio Ste # 102 Tamuning, Guam 96913	VENDOR NUMBER: G0016588
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PURPOSE: *MARCH*
JANUARY 2015 Allotment release

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Invoices
190	5639A149864GA201-290	\$ 216,882.26	MARCH 2015 Allotment
TOTAL		\$ 216,882.26	

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:

JUAN FLORES - INTERIM FINANCIAL DIR.

Juan Flores
Signature

March 5, 2015
Date

APPROVING OFFICIAL:

VICTOR A. PEREZ - CHAIRMAN
FINANCE & PROCUREMENT COMMITTEE
CERTIFICATION OF FUNDS AVAILABLE.

Victor A. Perez
Signature

March 5, 2015
Date

VICTOR A. PEREZ - CHAIRMAN
FINANCE & PROCUREMENT COMMITTEE

Victor A. Perez
Signature

March 5, 2015
Date

GUAHAN ACADEMY CHARTER SCHOOL

FUNCTION: Guahan Academy Charter School

February 26, 2015 Monthly Budget Request

INVOICE: GACS FY 2015-02-2015

AUTHORITY: Bill No. 419-32 (COR)

AN ACT TO AMEND SECTION 2 OF PART I, CHAPTER II OF PUBLIC LAW 32-181,
RELATIVE TO AUTHORIZING FUNDING FOR CHARTER SCHOOLS.

**Section 1. Section 2 of Part I, Chapter II of Public Law 32-181,
is hereby amended to read:**

"Section 2. Notwithstanding any provision of law, for the School Year 2014-2015, pursuant to Title 17 GCA, Chapter 12, § 12116 (e), the Department of Administration (DOA) is hereby authorized and directed to deduct Five Thousand Five Hundred Dollars (\$5, 500) per enrollee of Academy Charter Schools chartered by the Guam Academy Charter Schools Council, not to exceed six 600 students for the Guahan Academy Charter School chartered by the Guam Academy Charter Schools Council during School Year 2014-2015, if any, as recommended by the Guam Academy Charter Schools 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, the GDOE shall verify the invoice for accuracy and report its findings within ten (10) days of receipt of said invoice to the DOA prior to the release of funds. If the GDOE fails to report its findings, the invoiced amount received by the DOA shall be automatically transmitted to each Academy Charter School."

TOTAL FUNDING AVAILABLE: \$5, 500 X 600 Students = \$3,300,000.00

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
Personnel	111	\$225,000.00
Benefits	112	25,517.00
Contractual	230	86,047.00
Supplies & Materials	240	15,136.00
Power	361	9,000.00
Water	362	800.00
Telephone & Wireless Services	363	3,000.00
FEBRUARY INVOICE TOTAL:		\$364,500.00



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Anthony C. Blaz
Acting Director
Alfred F. Duenas
Acting Deputy Director

MAR 26 2015

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[Signature] 3/27/15

Mr. Jon Fernandez
Superintendent
Guam Department of Education
P.O. Box DE
Hagatna, Guam 96932

RE: Guahan Academy Charter School – FY2015 March Supplemental Allotment Request

Buenas yan Hafa Adai:

Pursuant to Public Law 32-181, Chapter II, Part I, we are submitting Guahan Academy Charter School's (GACS) supplemental allotment request for the month of March 2015 for Fiscal Year 2015. We are transmitting the request together with the supporting documents provided by GACS.

Should you have any further questions or concerns, please contact, Michael Cabral at 475-1144

Si Yu'os Maase!

Sensaramente,

Anthony C. Blaz
Acting Director

Attachment



March 20, 2015

Mr. Anthony C. Blaz
Director, Department of Administration
Government of Guam

Dear Mr. Blaz,
Hafa Adai!

Attached is a set of invoices supporting a supplemental request for the Guahan Academy Charter School (GACS) March, 2015 Allotment. The invoices support a request for the amounts in the following categories:

Personnel Salaries	\$ 70,908.00
Contractual	\$ 73,046.28
Supplies and Materials	\$ 4,094.32
Utilities	\$ 11,669.79
Telephone	\$ 4,237.01
TOTAL:	\$152,285.61 \$163,955.40 <i>Jr</i>

I understand that any validated amounts over the requested budget amount for March, 2015, will be reviewed and considered for the April, 2015 allotment.

Si Yu'os Ma'ase for your attention and prompt response to this request. If you have questions or concerns, please contact me at jflores@guahanacademy.org or at 734-1066.

Juan P. Flores
Interim Financial Operations Director

Department of Administration Division of Accounts MAR 20 2015 MLD Mendiola

Cc: Mr. Franklin Cooper-Nurse, Guam Department of Education