



# DEPARTMENT OF EDUCATION OFFICE OF THE SUPERINTENDENT

www.gdoe.net  
500 Mariner Avenue  
Barrigada, Guam 96913  
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Email: jonfernandez@gdoe.net



**JON J. P. FERNANDEZ**  
Superintendent of Education

January 14, 2016

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

**Re: Guahan Academy Charter School: FY 2016 December 2015 Allotment Request**

Dear Director Blaz,

Upon review of the Guahan Academy Charter School Fiscal Year 2016 December 2015 Allotment Request by our Internal Audit Office in collaboration with members of the Guahan Academy Charter School, I am unable to submit my verification of accuracy as required by Public Law 32-181, Chapter II, Section 2 in its entirety.

Our Internal Audit Office was able to validate \$203,438.14 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 8, 2016.

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, 33<sup>rd</sup> 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

Fax: (671) 472-5001

Email: [iao@gdoe.net](mailto:iao@gdoe.net)



**FRANKLIN  
COOPER-NURSE**  
Chief Internal Auditor

January 13, 2016

**MEMORANDUM**

To: Jon P. Fernandez  
Superintendent of Education

From: Franklin Cooper-Nurse  
Chief Auditor

Subject: December 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 allotment request for the month of December 2015. Please see the attached report for IAO's complete review and results.

Should you have any questions or concerns, please contact Joy Bulatao at 300-3695 or [jvbulatao@gdoe.net](mailto:jvbulatao@gdoe.net), and Franklin Cooper-Nurse at 300-1336 or [fitcooper-nurse@gdoe.net](mailto:fitcooper-nurse@gdoe.net).

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

**Guam Department of Education  
Internal Audit Office  
Audit Review of Guahan Academy Charter School Invoices  
For the Period of December 2015**

**Purpose:** To validate Guahan Academy Charter School's invoices for December 2015.

**Source:** Charlene Bitlaol, Board of Trustees Administrative Assistant for Guahan Academy Charter School

**Prepared by:** Franklin Cooper-Nurse, Chief Auditor for Guam Department of Education  
Joy Bulatao, Auditor for Guam Department of Education

**Results:** Pursuant to Public Law (PL) 32-219, upon receipt of invoices, the Guam Department of Education (GDOE) shall verify invoices for accuracy and report its finding to the Department of Administration (DOA) within ten (10) calendar days. Internal Audit Office (IAO)'s review focused on validation of December 2015 expenditures. The results were as follows:

**Table 1: December 2015 Invoices**

	A	B	C	(A-B) D	(B-C) E
Object Class	GACS Drawdown	Submitted Invoices	IAO's Validation	Variance	Carryover Invoices
1 Personnel Salaries	\$ 126,281.77	\$ 126,281.77	\$ 126,281.77	\$ -	\$ -
2 Benefits	\$ 749.88	\$ 1,499.79	\$ -	\$ (749.91)	\$ -
3 Travel	\$ -	\$ -	\$ -	\$ -	\$ -
4 Contractual	\$ 61,902.50	\$ 61,902.50	\$ 61,902.50	\$ -	\$ -
5 Supplies & Materials	\$ 2,317.52	\$ 2,317.52	\$ 2,317.52	\$ -	\$ -
6 Advertising	\$ -	\$ -	\$ -	\$ -	\$ -
7 Power	\$ 5,508.27	\$ 5,508.27	\$ 5,508.27	\$ -	\$ -
8 Water	\$ 435.29	\$ 435.29	\$ 435.29	\$ -	\$ -
9 Telephone & Wireless	\$ 2,185.29	\$ 2,421.23	\$ 2,185.29	\$ (235.94)	\$ 235.94
10 Miscellaneous	\$ 4,126.00	\$ 4,699.70	\$ 4,126.00	\$ (573.70)	\$ 573.70
11 Drug Testing	\$ 681.50	\$ 681.50	\$ 681.50	\$ -	
<b>TOTAL</b>	<b>\$ 204,188.02</b>	<b>\$ 205,747.57</b>	<b>\$ 203,438.14</b>	<b>\$ (1,559.55)</b>	<b>\$ 809.64</b>

On January 8, 2016, the IAO received DOA's transmittal for Guahan Academy Charter School (GACS)'s December 2015 Allotment Request of \$204,188.02 and invoices, from the

Office of the Superintendent. *As a result, the IAO validated \$203,438.14 of GACS' submitted invoices, for the month of December 2015.*

Additionally, the IAO identified a total variance of \$(1,559.55) due to IAO not validating the invoice for benefits, and telephone & wireless and miscellaneous exceeding budget request and approved funding. The funding for this month's benefits was provided in advance as a result of the November 2015 validation. The carryover invoices of \$809.64 for telephone & wireless and miscellaneous can be reimbursed in the next reporting period if GACS includes the balance in its next budget request and DOA approves the allotment of funds.



**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**  
Director  
**Antsla B. Terlaje**  
Deputy Director

JAN 07 2016

Forward to  
IAO. JTS 1/8/16

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

**RE: Guahan Academy Charter School – December 2015 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 December for Fiscal Year 2016. We are transmitting the request together with the supporting documents provided by GACS for your review 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  
Director

Attachment

5010808

Department of Education	
Office of the Superintendent	
DATE: 1/8/16	TIME: 9:53a
Rec'd. By: E.L.G.	
Print Name	Signature



**GOVERNMENT OF GUAM**  
DEPARTMENT OF ADMINISTRATION  
FINANCIAL MANAGEMENT SYSTEM

**REQUEST FOR  
DIRECT PAYMENT**

DOCUMENT NO.: \_\_\_\_\_

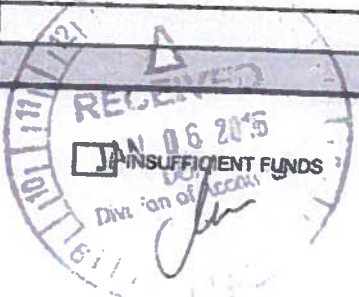
URGENT - EXPEDITE PAYMENT

KEY & RELEASE - A S A P

<b>PAYEE:</b> Guahan Academy Charter School P.O. Box CS Hagatna, GU 96932	<b>VENDOR NUMBER:</b>  G0016588
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**PURPOSE:**  
December 2015 Allotment

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Invoices
190	5639A169964GA201290	\$204,188.02	December 2015 Allotment
<b>TOTAL</b>		<b>\$ 204,188.02</b>	



**CHECK APPROPRIATE BOX BELOW:**

- ACCOUNT NUMBER IS CORRECT
- JOB ORDER NUMBER IS CORRECT
- 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:**

Charlene Bitlaol, Board of Trustees AA

Signature

January 5, 2015  
Date

**APPROVING OFFICIAL:**

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

Signature

January 5, 2015  
Date

VICTOR A. PEREZ - CHAIRMAN  
FINANCE & PROCUREMENT COMMITTEE

Signature

January 5, 2015  
Date



**GUAHAN  
ACADEMY  
CHARTER SCHOOL**

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Ex-Officio Member

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Special Education  
Technology

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

**DATE:** January 5, 2015  
**TO:** Anthony Blaz  
Director, Department of Administration  
**FROM:** Charlene Bitlaol  
Board of Trustees Administrative Assistant  
Guahan Academy Charter School Incorporated  
**RE:** December 2015 Allotment Request

Attached are all relevant documents to support the December 2015 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.

Respectfully submitted,

CC: Board of Trustees  
GDOE IAO





**GUAHAN  
ACADEMY  
CHARTER SCHOOL**

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Hagatna, Guam 96932  
(671) 979-1065/6  
info.gacsbot@gmail.com

**FUNCTION:** Guahan Academy Charter School, Inc.  
December 2015 ALLOTMENT REQUEST

**INVOICE:** GACS FY 2015-2016 12-2015

**AUTHORITY:** Public Law 32-219

**BE IT ENACTED BY THE PEOPLE OF GUAM**

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

**Section 2.** Notwithstanding any provision of law, for the School Year 2015-2016, pursuant to Title 17 GCA, Chapter 12, 12116, 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 hundred (600) students for the *Guahan Academy Charter School* and three hundred fifty-eight(358) students for the *iLearn Academy Charter School* chartered by the Guam Academy Charter Schools Council during the school year 2015-2016, 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 reports its findings, the invoiced amount received by the DOA shall be automatically transmitted to each Academy Charter School.



November 2015 Allotment Breakdown

<b>CLASSIFICATION</b>	<b>ACCOUNT CODE</b>	<b>TOTAL REQUESTED</b>
PERSONNEL SALARIES	111	\$126,281.77
PERSONNEL BENEFITS	114	\$749.88
CONTRACTUAL	230	\$61,902.50
MATERIALS & SUPPLIES	240	\$2,317.52
DRUG TESTING	271	\$681.50
MISCELLANEOUS	290	\$4,126.00
POWER	361	\$5,508.27
WATER	362	\$435.29
TELEPHONE & WIRELESS	363	\$2,185.29
<b>TOTAL:</b>		<b>\$204,188.02</b>