



**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

April 12, 2016

Mrs. Christine Won Pat Baleto  
Acting Director  
Department of Administration  
P.O. Box 884  
Hagatña, Guam 96932

**Re: Guahan Academy Charter School: FY 2016 March 2016 Allotment Request**

Dear Ms. Baleto,

Upon review of the Guahan Academy Charter School Fiscal Year 2016 March 2016 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 \$245,229.26 of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on April 4, 2016.

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

Sincerely,

A handwritten signature in blue ink, appearing to read "Jon J.P. Fernandez".

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

Attachment

Cc: Chairwoman 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

April 11, 2016

**MEMORANDUM**

To: Jon P. Fernandez  
Superintendent of Education

From: Franklin Cooper-Nurse  
Chief Auditor

Subject: March 2016 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 March 2016. 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 [ftcooper-nurse@gdoe.net](mailto:ftcooper-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 March 2016**

**Purpose:** To validate Guahan Academy Charter School (GACS)'s invoices for March 2016.

**Source:** Charlene Bitlaol, Board of Trustees Administrative Assistant for GACS

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

**Results:** Pursuant to Public Law (PL) 32-219, upon receipt of invoices, 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 March 2016 expenditures. The results were as follows:

**Table 1: March 2016 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	\$ 121,275.17	\$ 121,275.17	\$ 121,275.17	\$ -	\$ -
2 Benefits	\$ 19,097.31	\$ 18,746.97	\$ 18,746.97	\$ 350.34	\$ -
3 Travel	\$ -	\$ -	\$ -	\$ -	\$ -
4 Contractual	\$ 88,524.69	\$ 88,524.69	\$ 88,524.69	\$ -	\$ -
5 Supplies & Materials	\$ 3,966.31	\$ 3,966.31	\$ 3,966.31	\$ -	\$ -
6 Advertising	\$ -	\$ -	\$ -	\$ -	\$ -
7 Power	\$ 5,560.35	\$ 5,560.35	\$ 5,560.35	\$ -	\$ -
8 Water	\$ 768.70	\$ 768.70	\$ 768.70	\$ -	\$ -
9 Telephone & Wireless	\$ 2,056.26	\$ 2,172.76	\$ 2,056.26	\$ (116.50)	\$ 116.50
10 Miscellaneous	\$ 4,330.81	\$ 4,330.81	\$ 4,330.81	\$ -	\$ -
11 Drug Testing	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 245,579.60</b>	<b>\$ 245,345.76</b>	<b>\$ 245,229.26</b>	<b>\$ 233.84</b>	<b>\$ 116.50</b>

On April 4, 2016, IAO received DOA's transmittal for GACS's March 2016 Allotment Request of \$245,579.60 and invoices, from the Office of the Superintendent. *As a result, IAO validated \$245,229.26 of GACS' submitted invoices for the month of March 2016.*

IAO Memorandum – GACS March 2016 Validation

April 11, 2016

Page 3 of 3

Additionally, the IAO identified a total variance of \$233.84 due to an error in the reporting of an invoice amount for benefits, and exclusion of an invoice for telephone and wireless. The carryover invoice of \$116.50 for telephone & wireless 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



**Christine W. Baleto**  
Acting Director  
**Anisia B. Terlaje**  
Deputy Director

April 01, 2016

6040105  
RECEIVED

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

**RE: Guahan Academy Charter School – March 2016 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 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,*

Christine W. Baleto  
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

<b>PAYEE:</b>  Guahan Academy Charter School P.O. Box CS Hagatna, GU 96932	<b>VENDOR NUMBER:</b>  G0016588
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**PURPOSE:**  
March 2016 Allotment

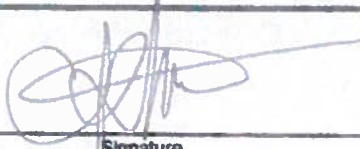
TRAN CODE	ACCOUNT NUMBER	AMOUNT	Invoices
190	5639A169964GA201290	\$245,579.60	March 2016 Allotment
<b>TOTAL</b>		<b>\$ 245,579.60</b>	

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

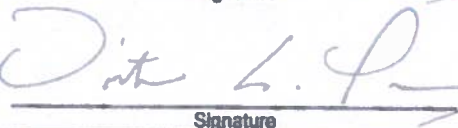
**PREPARED BY:**

Charlene Bitaol, Board of Trustees AA     
      
 March 29, 2016  
 Signature      Date

**APPROVING OFFICIAL:**

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

VICTOR A. PEREZ - CHAIRMAN     
      
 March 29, 2016  
 Signature      Date

VICTOR A. PEREZ - CHAIRMAN     
      
 March 29, 2016  
 Signature      Date



**GUAHAN  
ACADEMY  
CHARTER SCHOOL**

**BOARD OF TRUSTEES**

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Chairwoman

Terry DeBold  
Vice Chairman

Rowena Zacarias  
Secretary

Victor A. Perez  
Treasurer

Theseus Mendiola  
Member

Mary B. Mafnas, Principal  
Ex-Officio Member

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Finance and Procurement  
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Government and Public Affairs  
Human Resources  
Special Education  
Technology

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

**DATE:** March 29, 2016

**TO:** Anisha Terlaje  
Deputy Director,  
Department of Administration

**FROM:** Charlene Bitlaol  
Board of Trustees Administrative Assistant  
Guahan Academy Charter School Incorporated

**RE:** March 2016 Allotment Request

Attached are all relevant documents to support the March 2016 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

## BOARD OF TRUSTEES

### OFFICERS AND MEMBERS

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Chairwoman

Terry DeBold  
Vice Chairman

Rowena Zacarias  
Secretary

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

FUNCTION: Guahan Academy Charter School, Inc.  
MARCH 2016 ALLOTMENT REQUEST

INVOICE: GACS FY 2015-2016 03-2016

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.

## March 2016 Allotment Breakdown

<b>CLASSIFICATION</b>	<b>ACCOUNT CODE</b>	<b>TOTAL REQUESTED</b>
PERSONNEL SALARIES	111	\$121,275.17
PERSONNEL BENEFITS	114	\$19,097.31
CONTRACTUAL	230	\$88,524.69
MATERIALS & SUPPLIES	240	\$3,966.31
MISCELLANEOUS	290	\$4,330.81
POWER	361	\$5,560.35
WATER	362	\$768.70
TELEPHONE & WIRELESS	363	\$2,056.26
<b>TOTAL:</b>		<b>\$245,579.60</b>