



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

March 11, 2016

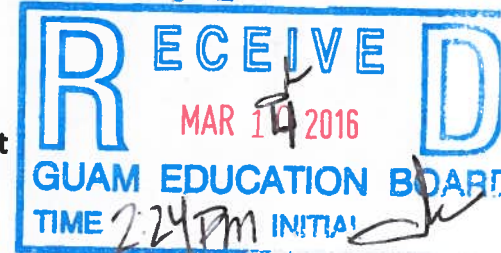
Office of the Speaker
Judith T. Won Pat, Ed.D

DEPARTMENT OF ADMINISTRATION

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

Date: 3/14/16
Time: 1:16 PM
Received By: [Signature]

MAR 14 2016
Da 11:00am
DIRECTOR'S OFFICE



Re: Guahan Academy Charter School: FY 2016 February 2016 Allotment Request

Dear Acting Director Won Pat Baletto,

Upon review of the Guahan Academy Charter School Fiscal Year 2016 February 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 **\$298,839.60** of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on March 4, 2016.

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

Sincerely,

[Signature]
JON J. P. FERNANDEZ
Superintendent of Education

Attachment

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



Received By: [Signature]
Date: 3/14/16 Time: 2:19 pm

DEPARTMENT OF EDUCATION

OFFICE OF THE DIRECTOR

DEPARTMENT OF ADMINISTRATION

MAR 1 4 2018

DIRECTOR'S OFFICE

RECEIVED
MAR 11 2018
GLAN EDUCATION BOARD
THE DIRECTOR'S OFFICE



Received by:

Date:



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



**FRANKLIN
COOPER-NURSE**
Chief Internal Auditor

March 9, 2016

MEMORANDUM

To: Jon P. Fernandez
Superintendent of Education

From: Franklin Cooper-Nurse
Chief Auditor

Subject: February 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 February 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, and Franklin Cooper-Nurse at 300-1336 or fjtcooper-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 February 2016**

Purpose: To validate Guahan Academy Charter School's invoices for February 2016.

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 February 2016 expenditures. The results were as follows:

Table 1: February 2016 Invoices

| Object Class | A | B | C | (A-B) D |
|------------------------|----------------------|-----------------------|----------------------|-------------|
| | GACS Drawdown | Submitted Invoices | IAO's Validation | Variance |
| 1 Personnel Salaries | \$ 119,497.53 | \$ 119,497.53 | \$ 119,497.53 | \$ - |
| 2 Benefits | \$ 19,442.79 | \$ 19,442.79 | \$ 19,442.79 | \$ - |
| 3 Travel | \$ - | \$ - | \$ - | \$ - |
| 4 Contractual | \$ 140,913.40 | \$ 140,913.40 | \$ 140,913.40 | \$ - |
| 5 Supplies & Materials | \$ 6,712.98 | \$ 6,712.98 | \$ 6,712.98 | \$ - |
| 6 Advertising | \$ - | \$ - | \$ - | \$ - |
| 7 Power | \$ 5,227.10 | \$ 5,227.10 | \$ 5,227.10 | \$ - |
| 8 Water | \$ 592.43 | \$ 592.43 | \$ 592.43 | \$ - |
| 9 Telephone & Wireless | \$ 2,034.45 | \$ 2,034.45 | \$ 2,034.45 | \$ - |
| 10 Miscellaneous | \$ 4,418.92 | \$ 4,418.92 | \$ 4,418.92 | \$ - |
| 11 Drug Testing | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ 298,839.60 | \$ 298,839.60 | \$ 298,839.60 | \$ - |

On March 4, 2016, the IAO received DOA's transmittal for Guahan Academy Charter School (GACS)'s February 2016 Allotment Request of \$298,839.60 and invoices, from the Office of the Superintendent. *As a result, the IAO validated \$298,839.60 of GACS' submitted invoices for the month of February 2016.*



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 Won Pat Baleto
Acting Director
Anisia B. Terlaje
Deputy Director

March 02, 2016

6030302
RECEIVED

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

To IAO
JF

RE: Guahan Academy Charter School – February 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 February 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 Won Pat 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

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

PURPOSE: January 2016 Allotment

| TRAN CODE | ACCOUNT NUMBER | AMOUNT | Invoices |
|--------------|---------------------|----------------------|-------------------------|
| 190 | 5639A169984GA201290 | \$298,839.60 | February 2016 Allotment |
| TOTAL | | \$ 298,839.60 | |

CHECK APPROPRIATE BOX BELOW:

- | | | |
|---|--|---|
| <input type="checkbox"/> ACCOUNT NUMBER IS CORRECT | <input type="checkbox"/> JOB ORDER NUMBER IS CORRECT | <input type="checkbox"/> INSUFFICIENT FUNDS |
| <input type="checkbox"/> PRIOR REFERENCE IS CORRECT | <input type="checkbox"/> VENDOR NUMBER IS CORRECT | |
| <input type="checkbox"/> OVERRIDE IS AUTHORIZED | <input type="checkbox"/> 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 Bittao, Board of Trustees AA

Signature

February 26, 2016
Date

APPROVING OFFICIAL

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

Signature

February 26, 2016
Date

VICTOR A. PEREZ - CHAIRMAN
FINANCE & PROCUREMENT COMMITTEE

Signature

February 26, 2016
Date



**GUAHAN
ACADEMY
CHARTER SCHOOL**

BOARD OF TRUSTEES

OFFICERS AND MEMBERS

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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

COMMITTEES

Executive
Board Governance and Policy
Finance and Procurement
Grants and Development
Government and Public Affairs
Human Resources
Special Education
Technology

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

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

INVOICE: GACS FY 2015-2016 02-2016

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 report its findings, the invoiced amount received by the DOA shall be automatically transmitted to each Academy Charter School.



**GUAHAN
ACADEMY
CHARTER SCHOOL**

BOARD OF TRUSTEES

OFFICERS AND MEMBERS

**Fe Valencia-Ovalles
Chairwoman**

**Terry DeBold
Vice Chairman**

**Rowena Zacarias
Secretary**

**Victor A. Perez
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Member**

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Ex-Officio Member**

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Grants and Development
Government and Public Affairs
Human Resources
Special Education
Technology**

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

DATE: February 26, 2016

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

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

RE: February 2016 Allotment Request

Attached are all relevant documents to support the February 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**

February 2016 Allotment Breakdown

| CLASSIFICATION | ACCOUNT CODE | TOTAL REQUESTED |
|-----------------------|-------------------------|----------------------------|
| PERSONNEL SALARIES | 111 | \$119,497.53 |
| PERSONNEL BENEFITS | 114 | \$19,442.79 |
| CONTRACTUAL | 230 | \$140,913.40 |
| MATERIALS & SUPPLIES | 240 | \$6,712.98 |
| MISCELLANEOUS | 290 | \$4,418.92 |
| POWER | 361 | \$5,227.10 |
| WATER | 362 | \$592.43 |
| TELEPHONE & WIRELESS | 363 | \$2,034.45 |
| TOTAL: | | \$298,839.60 |

