



**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

February 16, 2016

Mrs. Kathrine B. Kakigi
Acting Director
Department of Administration
P.O. Box 884
Hagatña, Guam 96932

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

Dear Acting Director Kakigi,

Upon review of the Guahan Academy Charter School Fiscal Year 2016 January 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 \$261,937.28 of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on February 11, 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 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

Fax: (671) 472-5001

Email: iao@gdoe.net



**FRANKLIN
COOPER-NURSE**
Chief Internal Auditor

February 12, 2016

MEMORANDUM

To: Jon P. Fernandez
Superintendent of Education

From: Franklin Cooper-Nurse
Chief Auditor

Subject: January 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 January 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 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 January 2016**

Purpose: To validate Guahan Academy Charter School’s invoices for January 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 January 2016 expenditures. The results were as follows:

Table 1: January 2016 Invoices

Object Class	A	B	C	(A-B) D
	GACS Drawdown	Submitted Invoices	IAO’s Validation	Variance
1 Personnel Salaries	\$ 118,020.53	\$ 118,020.53	\$ 118,020.53	\$ -
2 Benefits	\$ 9,805.75	\$ 9,805.75	\$ 9,805.75	\$ -
3 Travel	\$ -	\$ -	\$ -	\$ -
4 Contractual	\$ 120,816.00	\$ 120,807.00	\$ 120,807.00	\$ 9.00
5 Supplies & Materials	\$ 3,018.24	\$ 3,018.24	\$ 3,018.24	\$ -
6 Advertising	\$ -	\$ -	\$ -	\$ -
7 Power	\$ 5,320.55	\$ 5,320.55	\$ 5,320.55	\$ -
8 Water	\$ 446.13	\$ 446.13	\$ 446.13	\$ -
9 Telephone & Wireless	\$ 2,183.08	\$ 2,183.08	\$ 2,183.08	\$ -
10 Miscellaneous	\$ 2,336.00	\$ 2,336.00	\$ 2,336.00	\$ -
11 Drug Testing	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 261,946.28	\$ 261,937.28	\$ 261,937.28	\$ 9.00

On February 11, 2016, the IAO received DOA’s transmittal for Guahan Academy Charter School (GACS)’s January 2016 Allotment Request of \$261,946.28 and invoices, from the Office of the Superintendent. *As a result, the IAO validated \$261,937.28 of GACS’ submitted invoices, for the month of January 2016.*

Additionally, the IAO identified a total variance of \$9 due to transposition error on GACS’s drawdown request for contractual.



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

Anisia B. Terlaje
 Deputy Director

Michael Cabral
RECEIVED
 02/10/16

February 10, 2016

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

RE: Guahan Academy Charter School – January 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 January 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!

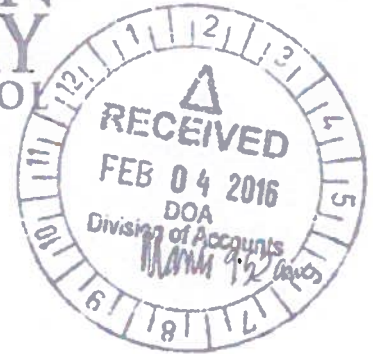
Sensaramente,

Kathrine B. Kakigi
 Acting Director

Attachment



**GUAHAN
ACADEMY
CHARTER SCHOOL**



BOARD OF TRUSTEES

OFFICERS AND MEMBERS

Fe Valencia-Ovalles
Chairwoman

Terry DeBold
Vice Chairman

Rowena Zacarias
Secretary

Victor A. Perez
Treasurer

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Mary B. Mafnas, Principal
Ex-Officio Member

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Executive
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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.gacsbot@gmail.com

DATE: February 2, 2016

TO: Anisha Terlaje
Deputy Director,
Department of Administration

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

RE: January 2016 Allotment Request

Attached are all relevant documents to support the January 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

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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.
JANUARY 2016 ALLOTMENT REQUEST

INVOICE: GACS FY 2015-2016 01-2016

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.



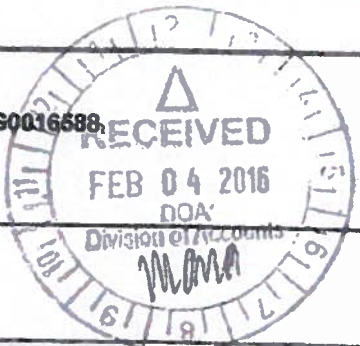
GOVERNMENT OF GUAM
DEPARTMENT OF ADMINISTRATION
FINANCIAL MANAGEMENT SYSTEM

**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
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PURPOSE: January 2016 Allotment

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Invoices
190	5639A169964GA201290	\$261,946.28	January 2016 Allotment
TOTAL		\$ 261,946.28	

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 Bitlaol, Board of Trustees AA

Signature

February 2, 2016
Date

APPROVING OFFICIAL:

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

Signature

February 2, 2016
Date

VICTOR A. PEREZ - CHAIRMAN
FINANCE & PROCUREMENT COMMITTEE

Signature

February 2, 2016
Date

January 2016 Allotment Breakdown

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
PERSONNEL SALARIES	111	\$118,020.53
PERSONNEL BENEFITS	114	\$9,805.75
CONTRACTUAL	230	\$120,816.00
MATERIALS & SUPPLIES	240	\$3,018.24
MISCELLANEOUS	290	\$2,336.00
POWER	361	\$5,320.55
WATER	362	\$446.13
TELEPHONE & WIRELESS	363	\$2,183.08
TOTAL:		\$261,946.28