



# 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

July 07, 2016

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

DEPARTMENT OF ADMINISTRATION

**JUL 07 2016**

*[Signature]*  
DIRECTOR'S OFFICE

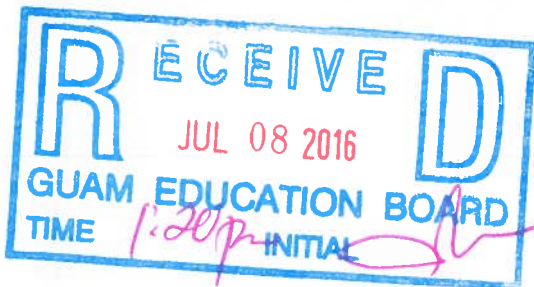
**Re: Guahan Academy Charter School: FY 2016 June 2016 Allotment Request**

Dear Director Christine Baletto,

Upon review of the Guahan Academy Charter School Fiscal Year 2016 June 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 33-66, Chapter II, Section 2 in its entirety.

Our Internal Audit Office was able to validate **\$206,896.46** of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on June 27, 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: Chairman and Members, Guam Education Board  
Speaker, 33<sup>rd</sup> Guam Legislature  
Guahan Academy Charter School

*[Handwritten notes]*  
Rec'd 7/8/16  
1:15 pm  
*[Signature]*

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

Date: 07-07-16  
Time: 4:15 pm  
Received By: *[Signature]*



**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

June 27, 2016

**MEMORANDUM**

To: Jon P. Fernandez  
Superintendent of Education

From: Franklin Cooper-Nurse  
Chief Auditor 

Subject: June 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 June 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 [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 June 2016**

**Purpose:** To validate Guahan Academy Charter School’s invoices for June 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) 33-66, 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 June 2016 expenditures. The results were as follows:

**Table 1: June 2016 Invoices**

Object Class	A	B	C	(A-B)
	GACS Drawdown	Submitted Invoices	IAO’s Validation	D Variance
1 Personnel Salaries	\$ 112,692.24	\$ 112,692.24	\$ 112,692.24	\$ -
2 Benefits	\$ 23,383.38	\$ 23,383.38	\$ 23,383.38	\$ -
3 Travel	\$ -	\$ -	\$ -	\$ -
4 Contractual	\$ 42,104.95	\$ 42,104.95	\$ 42,104.95	\$ -
5 Supplies & Materials	\$ 11,779.32	\$ 11,779.32	\$ 11,779.32	\$ -
6 Advertising	\$ -	\$ -	\$ -	\$ -
7 Power	\$ 6,202.32	\$ 6,202.32	\$ 6,202.32	\$ -
8 Water	\$ 1,373.20	\$ 1,373.20	\$ 1,373.20	\$ -
9 Telephone & Wireless	\$ 4,123.05	\$ 4,123.05	\$ 4,123.05	\$ -
10 Miscellaneous	\$ 5,238.00	\$ 5,238.00	\$ 5,238.00	\$ -
11 Drug Testing	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 206,896.46</b>	<b>\$ 206,896.46</b>	<b>\$ 206,896.46</b>	<b>\$ -</b>

On June 27, 2016, the IAO received DOA’s transmittal for Guahan Academy Charter School (GACS)’s June 2016 Allotment Request of \$206,896.46 and invoices, from the Office of the Superintendent. *As a result, the IAO validated \$206,896.46 of GACS’ submitted invoices for the month of June 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 W.P. Baleto**  
Director  
**Anisia B. Terlaje**  
Deputy Director

June 23, 2016

6062407  
RECEIVED

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

Send to IAD.

9/28 6/27/16

RE: Guahan Academy Charter School – June 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 June 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 Ma'ase!*

Sensaramente,

Christine W.P. Baleto  
Director



**GUAHAN  
ACADEMY  
CHARTER SCHOOL**

**BOARD OF TRUSTEES**

**OFFICERS AND MEMBERS**

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Rowena Zacarias  
Secretary

Victor A. Perez  
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Dr. Jacqui Cyrus  
Member

Richard Quiambao  
Member

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Member

Mary B. Mafnas, Principal  
Ex-Officio Member

**COMMITTEES**

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- 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.gacsbot@gmail.com

DATE: June 22, 2016

TO: Christine Won Pat Baleto  
Director,  
Department of Administration

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

RE: June 2016 Allotment Request

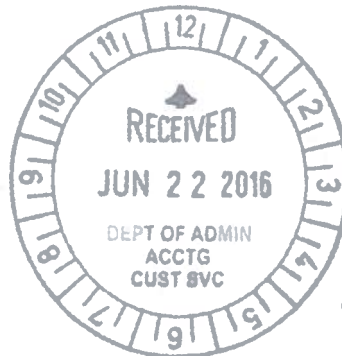
Attached are all relevant documents to support the June 2016 Allotment Request for Guahan Academy Charter School Incorporated.

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



*Handwritten initials and date: m 2:20*





**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

Theseus Mendiola  
Member

Dr. Jacqui Cyrus  
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Richard Quiambao  
Member

Hentrick Eveluck  
Member

Mary B. Mafnas, Principal  
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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.  
JUNE 2016 ALLOTMENT REQUEST

**INVOICE:** GACS FY 2015-2016 06-2016

**AUTHORITY:** Public Law 33-66

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

**Section 1.** Section 2 of Part 1, Chapter II of Public Law 33-66, 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

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

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Invoices
190	5639A169964GA201290	\$206,896.46	June 2016 Allotment Request
<b>TOTAL</b>		<b>\$ 206,896.46</b>	

**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 Bittal, Board of Trustees AA

June 22, 2016  
Date

**APPROVING OFFICIAL:**

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

June 22, 2016  
Date

VICTOR A. PEREZ - CHAIRMAN  
FINANCE & PROCUREMENT COMMITTEE

June 22, 2016  
Date

## June 2016 Allotment Breakdown

<b>CLASSIFICATION</b>	<b>ACCOUNT CODE</b>	<b>TOTAL REQUESTED</b>
PERSONNEL SALARIES	111	\$112,692.24
PERSONNEL BENEFITS	114	\$23,383.38
CONTRACTUAL	230	\$42,104.95
MATERIALS & SUPPLIES	240	\$11,779.32
MISCELLANEOUS	290	\$5,238.00
POWER	361	\$6,202.32
WATER	362	\$1,373.20
TELEPHONE & WIRELESS	363	\$4,123.05
<b>TOTAL:</b>		<b>\$206,896.46</b>