



**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

June 10, 2016

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

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

Dear Director Christine Baletto,

Upon review of the Guahan Academy Charter School Fiscal Year 2016 May 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 \$248,331.29 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 3, 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, 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

June 10, 2016

MEMORANDUM

To: Jon P. Fernandez
Superintendent of Education

From: Franklin Cooper-Nurse
Chief Auditor

Subject: May 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 May 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 May 2016**

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

Table 1: May 2016 Invoices

	A	B	C	(A-B) D
Object Class	GACS Drawdown	Submitted Invoices	IAO'S Validation	Variance
1 Personnel Salaries	\$ 118,544.71	\$ 118,544.71	\$ 118,544.71	\$ -
2 Benefits	\$ 32,683.74	\$ 32,683.74	\$ 32,683.74	\$ -
3 Travel	\$ -	\$ -	\$ -	\$ -
4 Contractual	\$ 75,927.50	\$ 75,927.50	\$ 75,927.50	\$ -
5 Supplies & Materials	\$ 7,145.72	\$ 7,145.72	\$ 7,145.72	\$ -
6 Advertising	\$ -	\$ -	\$ -	\$ -
7 Power	\$ 6,288.70	\$ 6,288.70	\$ 6,288.70	\$ -
8 Water	\$ 881.57	\$ 881.57	\$ 881.57	\$ -
9 Telephone & Wireless	\$ 2,172.42	\$ 2,172.42	\$ 2,172.42	\$ -
10 Miscellaneous	\$ 4,686.93	\$ 4,686.93	\$ 4,686.93	\$ -
11 Drug Testing	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 248,331.29	\$ 248,331.29	\$ 248,331.29	\$ -

On June 3, 2016, the IAO received DOA's transmittal for Guahan Academy Charter School (GACS)'s May 2016 Allotment Request of \$248,331.29 and invoices, from the Office of the Superintendent. *As a result, the IAO validated \$248,331.29 of GACS' submitted invoices for the month of May 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. Baleto
Director
Anisia B. Terlaje
Deputy Director

May 26, 2016

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

6060204
RECEIVED

To IAO.

Handwritten signature
6/2/16

RE: Guahan Academy Charter School – May 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 May 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,

Handwritten signature of Christine W. Baleto

Christine W. Baleto
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

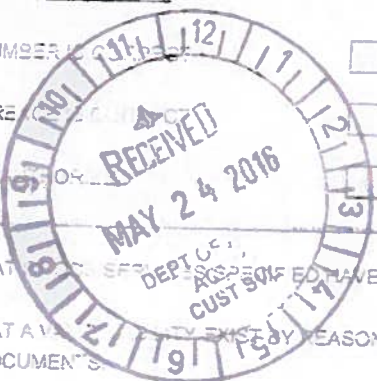
PAYEE: Guahan Academy Charter School P.O. Box CS Hagatna, GU 96932	VENDOR NUMBER: G0016588
--	---------------------------------------

PURPOSE:
May 2016 Allotment Request

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Invoices
190	5639A169964GA201290	\$248,331.29	May 2016 Allotment Request
TOTAL		\$ 248,331.29	

CHECK APPROPRIATE BOX BELOW:

- ACCOUNT NUMBER IS CORRECT
- PRIOR REFERENCE IS CORRECT
- OVERRIDE IS FOR _____
- JOB ORDER NUMBER IS CORRECT
- VENDOR NUMBER IS CORRECT
- SUFFICIENT FUNDS
- INSUFFICIENT FUNDS



- I CERTIFY THAT ALL DOCUMENTS REQUIRED TO BE RECEIVED AND THAT PAYMENT IS PROPER AS PER THE ATTACHED DOCUMENTS
- I CERTIFY THAT A VALID CLAIM DOES NOT EXIST BY REASON OF WITHHOLDING, OVERPAYMENT AND THAT PAYMENT IS PROPER AS PER THE ATTACHED DOCUMENTS

PREPARED BY:

Charlene Bitzol, Board of Trustees AA

APPROVING OFFICIAL

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

VICTOR A. PEREZ - CHAIRMAN
FINANCE & PROCUREMENT COMMITTEE

	Signature	May 24, 2016 Date
	Signature	May 24, 2016 Date
	Signature	May 24, 2016 Date



GUAHAN ACADEMY CHARTER SCHOOL

BOARD OF TRUSTEES

OFFICERS AND MEMBERS

Fe Valencia-Cvalles
Chairwoman

Terry DeBald
Vice Chairman

Roseann Zambrino
Secretary

Victor A. Perez
Treasurer

Theseus Mendez
Member

Dr. Jacqui Cyrus
Member

Richard Gonzalez
Member

Henrietta Ballester
Member

Mary B. Mafnes, President
Ex-Officio Member

COMMITTEES

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

Hagatna, Guam 96910
(671) 979-1111
info.gacsbot@gmail.com

DATE: May 24, 2016

TO: Christine Won Pat Baleto
Director,
Department of Administration

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

RE: May 2016 Allotment Request

Attached are all relevant documents to support the May 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

Fe Valencia-Ovalles
Chairwoman

Terry DeFendi
Vice Chairman

Rosemary Zayas
Secretary

Victor A. Torres
Treasurer

Theseus Mendez
Member

Dr. Jacquel Caines
Member

Richard Quintana
Member

Helen ...
Member

Mary B. Mafnas, ...
Ex-Officio Member

CONSTITUTION
Board

Board Governance and Policy
Finance and Procurement
Grants and Development
Government and

Human Resources
Special Education

Hagatna, Guam
(671) 975-1000

info.gacsbot@gmail.com

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

INVOICE: GACS FY 2015-2016 05-2016

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

May 2016 Allotment Breakdown

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
PERSONNEL SALARIES	111	\$118,544.71
PERSONNEL BENEFITS	114	\$32,683.74
CONTRACTUAL	230	\$75,927.50
MATERIALS & SUPPLIES	240	\$7,145.72
MISCELLANEOUS	290	\$4,686.93
POWER	361	\$6,288.70
WATER	362	\$881.57
TELEPHONE & WIRELESS	363	\$2,172.42
TOTAL:		\$248,331.29

