



**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

December 16, 2015

Mr. Anthony C. Blaz
Director
Department of Administration
P.O. Box 884
Hagatña, Guam 96932

Re: Guahan Academy Charter School: FY 2016 November 2015 Allotment Request

Dear Director Blaz,

Upon review of the Guahan Academy Charter School Fiscal Year 2016 November 2015 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 \$284,201.69 of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on December 11, 2015.

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: 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

December 15, 2015

MEMORANDUM

To: Jon P. Fernandez
Superintendent of Education

From: Franklin Cooper-Nurse
Chief Auditor

Subject: November 2015 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 November 2015. 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 November 2015**

Purpose: To validate Guahan Academy Charter School's invoices for November 2015.

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 November 2015 expenditures. The results were as follows:

Table 1: November 2015 Invoices

	A	B	C	(A-B)
	GACS	Submitted	IAO's	D
Object Class	Drawdown	Invoices	Validation	Variance
1 Personnel Salaries	\$ 189,883.96	\$ 189,883.96	\$ 189,883.96	\$ -
2 Benefits	\$ 7,499.00	\$ 7,498.98	\$ 7,498.98	\$ 0.02
3 Travel	\$ -	\$ -	\$ -	\$ -
4 Contractual	\$ 74,403.50	\$ 74,403.50	\$ 74,403.50	\$ -
5 Supplies & Materials	\$ -	\$ -	\$ -	\$ -
6 Advertising	\$ -	\$ -	\$ -	\$ -
7 Power	\$ 7,232.60	\$ 7,232.60	\$ 7,232.60	\$ -
8 Water	\$ 615.98	\$ 615.98	\$ 615.98	\$ -
9 Telephone & Wireless	\$ 2,866.67	\$ 2,866.67	\$ 2,866.67	\$ -
10 Miscellaneous	\$ 1,700.00	\$ 1,750.00	\$ 1,700.00	\$ (50.00)
TOTAL	\$ 284,201.69	\$ 284,251.69	\$ 284,201.69	\$ (49.98)

¹ Although IAO's calculation for GACS's total drawdown amounted to \$284,201.71, IAO stated the total as requested by GACS and validated invoices according to the drawdown request.

December 15, 2015

Page 3 of 3

On December 11, 2015, the IAO received DOA's transmittal for Guahan Academy Charter School (GACS)'s November 2015 Allotment Request of \$284,201.69 and invoices, from the Office of the Superintendent. *As a result, the IAO validated \$284,201.69 of GACS' submitted invoices, for the month of November 2015.*

Additionally, the IAO identified a total variance of \$(49.98) due to miscellaneous exceeding budget request and approved funding, and a calculation error on GACS's drawdown request.



Eddie Baza Calvo
Governor
Ray Tenorio
Lieutenant Governor

Department of Administration
(DIPATTAMENTON ATEMENSTRASION)
DIRECTOR'S OFFICE
(UFISINAN DIREKTOT)
Post Office Box 884 Hagatna, Guam 96932
Tel: (671) 475-1101/1250 Fax: (671) 477-6788



Anthony C. Blaz
Director
Anisia B. Terlaje
Deputy Director

DEC 11 2015

511101
RECEIVED

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

To 1A0

RE: Guahan Academy Charter School – November 2015 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 November 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,

Anthony C. Blaz
Director

Attachment

Department of Education Office of the Superintendent	
DATE: 12/11/15	TIME: 1:56P
Rec'd. By: E.L.G.	
Print Name:	Signature



**GUAHAN
ACADEMY
CHARTER SCHOOL**

BOARD OF TRUSTEES

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Terry DeBold
Vice Chairman

Rowena Zacarias
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Victor A. Perez
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Mary B. Mafnas, Principal
Ex-Officio Member

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Human Resources
Special Education
Technology

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

www.hacsbots@gmail.com

DATE: December 9, 2015
TO: Anthony Blaz
Director, Department of Administration
FROM: Charlene Bitlaol
Board of Trustees Administrative Assistant
Guahan Academy Charter School Incorporated
RE: November 2015 Allotment Request

Attached are all relevant documents to support the November 2015 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

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Chairwoman

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Grants and Development
Government and Public Affairs
Human Resources
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Technology

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

FUNCTION: Guahan Academy Charter School, Inc.
November 2015 ALLOTMENT REQUEST

INVOICE: GACS FY 2015-2016 10-2015

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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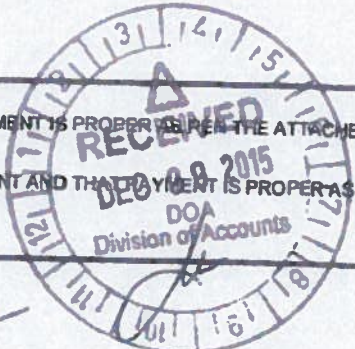
PURPOSE:
November 2015 Allotment Request

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Invoices
190	5639A169964GA201290	\$284,201.69	November 2015 Allotment
TOTAL		\$ 284,201.69	

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 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 Bitfaol, Board of Trustees AA

[Signature]
Signature

December 9, 2015
Date

APPROVING OFFICIAL:

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

[Signature]
Signature

December 9, 2015
Date

VICTOR A. PEREZ - CHAIRMAN
FINANCE & PROCUREMENT COMMITTEE

[Signature]
Signature

December 9, 2015
Date

November 2015 Allotment Brea' town

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
PERSONNEL SALARIES	111	\$189,883.96
PERSONNEL BENEFITS	112	\$7,499
CONTRACTUAL	230	\$74,403.50
MATERIALS & SUPPLIES	240	
STUDENT MATERIAL	240	
MISCELLANEOUS	290	\$1,700.00
POWER	361	\$7,232.60
WATER	362	\$615.98
TELEPHONE & WIRELESS	363	\$2,866.67
TOTAL:		\$284,201.69