



JON J. P. FERNANDEZ
Superintendent of Education

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



September 09, 2016

Ms. Christine W. Baleto
Director
Department of Administration
P.O. Box 884
Hagatña, Guam 96932

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

Dear Director Baleto,

Upon review of the Guahan Academy Charter School Fiscal Year 2016 August 2016 Allotment Request by our Internal Audit Office in collaboration with members of the Guahan Academy Charter School Incorporated, 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 **\$302,136.14** of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on September 1, 2016.

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

Sincerely,

A blue ink signature of Joseph L. M. Sanchez.

JOSEPH L. M. SANCHEZ
Superintendent of Education, Acting

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

September 7, 2016

MEMORANDUM

To: Jon P. Fernandez
Superintendent of Education

From: Franklin Cooper-Nurse
Chief Auditor

Subject: August 2016 Review of Guahan Academy Charter School Inc. (GACS)'s Invoices

Hafa Adai,

The Internal Audit Office (IAO) has completed its review of GACS's allotment request for the month of August 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 ftcooper-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
 Review of Guahan Academy Charter School Inc. Invoices
 For the Period of August 2016**

Purpose: To validate Guahan Academy Charter School Inc. (GACS)'s invoices for August 2016

Source: Vincent T. Leon Guerrero, Chief Executive Officer for GACS

Prepared by: Franklin Cooper-Nurse, Chief Auditor for Guam Department of Education (GDOE)
 Joy Bulatao, Auditor for GDOE

Results: Pursuant to Public Law 33-66, upon receipt of invoices, 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 August 2016 expenditures. The results were as follows:

Table 1: August 2016 Invoices

| Object Class | A | B | C | (A-B) D |
|------------------------|----------------------|-----------------------|----------------------|--------------------|
| | GACS Drawdown | Submitted Invoices | IAO's Validation | Variance |
| 1 Personnel Salaries | \$ 186,785.57 | \$ 183,945.57 | \$ 183,945.57 | \$ 2,840.00 |
| 2 Benefits | \$ 29,149.39 | \$ 26,026.87 | \$ 26,026.87 | \$ 3,122.52 |
| 3 Travel | \$ - | \$ - | \$ - | \$ - |
| 4 Contractual | \$ 70,106.17 | \$ 70,106.17 | \$ 70,106.17 | \$ - |
| 5 Supplies & Materials | \$ 2,918.44 | \$ 2,918.44 | \$ 2,918.44 | \$ - |
| 6 Advertising | \$ - | \$ - | \$ - | \$ - |
| 7 Power | \$ 4,384.32 | \$ 4,384.32 | \$ 4,384.32 | \$ - |
| 8 Water | \$ 257.48 | \$ 257.48 | \$ 257.48 | \$ - |
| 9 Telephone & Wireless | \$ 2,191.09 | \$ 2,191.09 | \$ 2,191.09 | \$ - |
| 10 Miscellaneous | \$ 12,306.20 | \$ 12,306.20 | \$ 12,306.20 | \$ - |
| 11 Drug Testing | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ 308,098.66 | \$ 302,136.14 | \$ 302,136.14 | \$ 5,962.52 |

On September 1, 2016, the IAO received DOA's transmittal for GACS's August 2016 Allotment Request of \$308,098.66 and invoices, from the Office of the Superintendent. The IAO identified a total variance of \$5,962.52 due to inaccurate calculations of invoices for Personnel Salaries and Benefits. *As a result, the IAO validated \$302,136.14 of GACS's submitted invoices for the month of August 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
Joseph L.G. Rios, Jr.
Deputy Director

August 29, 2016

Mr. Joe Sanchez
Acting Superintendent
Guam Department of Education
500 Mariner Avenue
Barrigada, Guam 96913-1608

| | |
|---|--------------------|
| Department of Education Office of the Superintendent | |
| Date: _____ | Time: _____ |
| Rec'd By: <u>6083004</u> | <u>[Signature]</u> |
| Print Name | Signature |

RE: Guahan Academy Charter School – August 2016 Final 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 August 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 W. Baleto
Director

*please forward
to IA,*

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

Theseus Mendiola
Member

Dr. Jacqui Cyrus
Member

Richard Quiambao
Member

Hentrick Eveluck
Member

Mary B. Mafnas, Principal
Ex-Officio Member

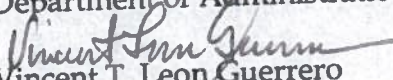
COMMITTEES

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.gacsbot@gmail.com

DATE: August 26, 2016

TO: Christine Won Pat Baleto
Director,
Department of Administration

FROM: 
Vincent T. Leon Guerrero
Chief Executive Officer
Guahan Academy Charter School Incorporated

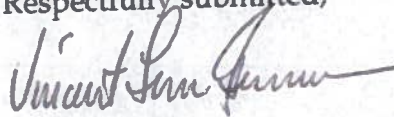
RE: August 2016 Allotment Request

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

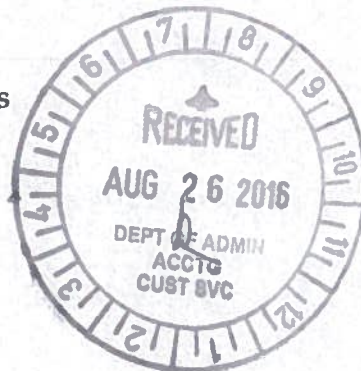
A copy of these materials will also be submitted to the GDOE IAO.

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 M. DeBold
Vice Chairman

Rowena S. Zacarias
Secretary

Victor A. Perez
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Dr. Jacqui D. Cyrus
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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.
AUGUST 2016 ALLOTMENT REQUEST

INVOICE: GACS FY 2015-2016 08-2016

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

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

PURPOSE: August 2016 Allotment Request

| TRAN CODE | ACCOUNT NUMBER | AMOUNT | Invoices |
|--------------|---------------------|----------------------|-------------------------------|
| 190 | 5639A169964GA201290 | \$308,098.67 | August 2016 Allotment Request |
| TOTAL | | \$ 308,098.67 | |

CHECK APPROPRIATE BOX BELOW:

- ACCOUNT NUMBER IS CORRECT
- PRIOR REFERENCE IS CORRECT
- OVERRIDE IS AUTHORIZED
- JOB ORDER NUMBER IS CORRECT
- VENDOR NUMBER IS CORRECT
- SUFFICIENT FUNDS
- INSUFFICIENT 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:

Elway Ikeda, Administrative Clerk

Elway Ikeda
Signature

August 26, 2016
Date

APPROVING OFFICIAL:

Vincent T. Leon Guerrero, CEO
FINANCE & PROCUREMENT COMMITTEE
CERTIFICATION OF FUNDS AVAILABLE:

Vincent T. Leon Guerrero
Signature

August 26, 2016
Date

VICTOR A. PEREZ - CHAIRMAN
FINANCE & PROCUREMENT COMMITTEE

Victor A. Perez
Signature

August 26, 2016
Date

August 2016 Allotment Request

| CLASSIFICATION | ACCOUNT CODE | TOTAL REQUESTED |
|-----------------------|---------------------|------------------------|
| PERSONNEL SALARIES | 111 | \$186,785.58 |
| PERSONNEL BENEFITS | 114 | \$29,149.39 |
| CONTRACTUAL | 230 | \$70,106.17 |
| MATERIALS & SUPPLIES | 240 | \$2,918.44 |
| MISCELLANEOUS | 290 | \$12,306.20 |
| POWER | 361 | \$4,384.32 |
| WATER | 362 | \$257.48 |
| TELEPHONE & WIRELESS | 363 | \$2,191.09 |
| TOTAL: | | \$308,098.67 |

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