



JON J. P. FERNANDEZ
Superintendent of Education

**DEPARTMENT OF EDUCATION
INTERNAL AUDIT OFFICE**

500 Mariner Avenue, Barrigada, Guam 96913
Telephone: (671) 300-1336
Email: iao@gdoe.net



FRANKLIN COOPER-NURSE
Chief Auditor

May 14, 2015

MEMORANDUM

To: Jon P. Fernandez
Superintendent of Education

From: Franklin Cooper-Nurse
Chief Auditor

A handwritten signature in black ink, appearing to read "Franklin Cooper-Nurse".

Subject: April 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 invoices for the month of April. Please see the attached report for IAO's complete review and results.

If you have any questions or concerns, please feel free to contact Anissa Acfalle at 300-1532 or acacfalle@gdoe.net or myself at 300-1336 or fjtcooper-nurse@gdoe.net.

Cc: Deputy Superintendent of Assessment and Accountability
Deputy Superintendent of Finance and Administrative Services

Guam Department of Education
Internal Audit Office
Audit Review – Guahan Academy Charter School Invoice Validation
For the period of April 2015

Purpose: To validate Guahan Academy Charter School’s invoices for the month of April 2015.

Source: Juan Flores, Interim Financial Director for Guahan Academy Charter School

Prepared by: Franklin Cooper-Nurse, Chief Auditor for Guam Department of Education
Anissa Acfalle, Audit Staff for Guam Department of Education

Results: As required by Section 6.3 of the Guahan Academy Charter School (GACS)’s Invoice Validation Standard Operating Procedures, the Internal Audit Office (IAO)’s review focused on validation of April expenditures. GACS’s budget request and the Department of Administration (DOA)’s approval of funding is utilized to establish allotment per object class category. The results were as follows;

Table 1: Validation of April 2015 Invoices

	A	B	C	(A-B) D	(B-C) E	(A-C) F
	Allotment Request	Supported Invoices	IAO Validation	Variance	Carryover	Unsupported/Lapses
1 Personnel Salaries	199,508.05	198,820.05	199,508.05	688.00	(688.00)	-
2 Benefits	8,072.84	19,948.28	8,072.84	(11,875.44)	11,875.44	-
3 Contractual	84,203.07	81,999.32	81,999.32	2,203.75	-	2,203.75
4 Supplies & materials	6,266.84	6,247.24	6,266.84	19.60	(19.60)	-
5 Power	6,109.39	6,109.39	6,109.39	-	-	-
6 Water	-	-	-	-	-	-
7 Telephone & Wireless	-	-	-	-	-	-
8 Miscellaneous	2,117.00	2,317.00	2,117.00	(200.00)	200.00	-
Total	\$ 306,277.19	\$ 315,441.28	\$ 304,073.44	\$ (9,164.09)	\$ 11,367.84	\$ 2,203.75

On May 4, 2015, DOA submitted its approval of GACS’s April 2015 Allotment Request of \$306,277.19 and invoices to the Guam Department of Education Office of the Superintendent. Based on IAO’s review, a total of \$315,441.28 was supported by invoices. However, the IAO could only validate the amount within GACS’s budget request and approved funding for each object class category. *The IAO validated \$304,073.44 of GACS’s submitted invoices, for the month of April.*

Additionally, the IAO identified a total variance of \$(9,164.09) primarily due to benefits exceeding budget request and approved funding, a total amount of \$2,203.75 unsupported by invoices, and a total amount of \$11,367.84 remaining carryover invoices. The carryover balance of \$11,367.84 can be reimbursed in the next reporting period if GACS includes the balance in its next budget request and DOA approves the allotment of funds.



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
Acting Director
Alfred F. Duenas
Acting Deputy Director

MAY 04 2015

To IAO, Maloy
ATB

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

RE: Guahan Academy Charter School – FY2015 April 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 April 2015 for Fiscal Year 2015. We are transmitting the request together with the supporting documents provided by GACS.

Should you have any further questions or concerns, please contact, Michael Cabral at 475-1144

Si Yu'os Maase!

Sensaramente,

Anthony C. Blaz
Acting Director

Department of Education	
Office of the Superintendent	
DATE: 5/4/15	TIME: 11:26A
Rec'd By: E.L.G.	<i>[Signature]</i>
Print Name	Signature

CHRONO

DOA/ACCTG/appn/kk/mdc 05/01/2015 *[Signature]*

cc: Division of Accounts
Michael Cabral, Acctg

Attachment

DATE: April 30, 2015

TO: Anthony Blaz
Director, Department of Administration

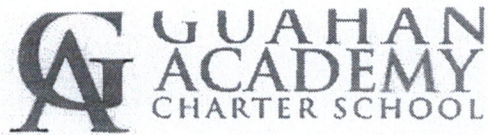
FROM: Juan Flores, Interim Financial Operations Director
Guahan Academy Charter School



RE: April 2015 Allotment Payment Request

Attached are the relevant documents to support the April, 2015 Allotment Payment Request for the Guahan Academy Charter School. A copy of these materials will also be submitted to the GDOE IAO.

Thank you for your attention and cooperation.



FUNCTION: Guahan Academy Charter School
 April, 2015 Monthly Budget Request

INVOICE: GACS FY 2015-04-2015

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 2014-2015, 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 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 2014-2015, 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.

Total Funding Available: \$5,500 X 600 Students = \$3,300,000.00

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
Personnel Salaries	111	199,508.05
Benefits	112	8,072.84
Contractual	230	84,203.07
Supplies and Materials	240	6,266.84
Power	361	6,109.39
Water	362	0.00
Telephone and Wireless	363	0.00
Miscellaneous	290	2,117.00
APRIL INVOICE TOTAL:		\$ 306,277.19



GOVERNMENT OF GUAM
DEPARTMENT OF ADMINISTRATION
FINANCIAL MANAGEMENT SYSTEM

**REQUEST FOR
PAYMENT**

DOCUMENT NO.: _____

URGENT - EXPEDITE PAYMENT KEY & RELEASE - A S A P

PAYEE: Guahan Academy Charter School P O Box CS Hagatna, Guam 96932	VENDOR NUMBER: G0016588
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PURPOSE:

April 2015 Allotment Release

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Invoices
190	5639A159964GA201-290	\$306,277.19	April 2015 Allotment
TOTAL			

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 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:

Juan P. Flores - Interim Financial Operations Director _____
Signature: Date: April 27, 2015

APPROVING OFFICIAL:

VICTOR A. PEREZ - CHAIRMAN FINANCE & PROCUREMENT COMMITTEE _____
Signature: Date: April 27, 2015

CERTIFICATION OF FUNDS AVAILABLE:

VICTOR A. PEREZ - CHAIRMAN FINANCE & PROCUREMENT COMMITTEE _____
Signature: Date: April 27, 2015

Handwritten initials and date: H. Flores 4/28/15