

**JON J. P. FERNANDEZ**  
Superintendent of Education

**DEPARTMENT OF EDUCATION  
INTERNAL AUDIT OFFICE**

500 Mariner Avenue, Barrigada, Guam 96913  
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Fax: (671) 472-5001  
Email: [iao@gdoe.net](mailto:iao@gdoe.net)



**FRANKLIN  
COOPER-NURSE**  
Chief Internal Auditor

July 2, 2015

**MEMORANDUM**

To: Jon P. Fernandez  
Superintendent of Education

From: Franklin Cooper-Nurse  
Chief Auditor

Subject: May and June 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 months of May and June, 2015. Please see the attached report for IAO's complete review and results.

Should you have any questions or concerns, please contact Anissa Acfalle at 300-1532 or [acacfalle@gdoe.net](mailto:acacfalle@gdoe.net) or myself at 300-1336 or [fjtcooper-nurse@gdoe.net](mailto: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 Invoice  
For the Period of May and June 2015

**Purpose:** To validate Guahan Academy Charter School's Invoices for the months of May and June, 2015.

**Source:** Elizabeth M. San Nicolas, Accountant 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 Guahan Academy Charter School (GACS)'s Invoice Validation Standard Operating Procedure, the Internal Audit Office (IAO)'s review focused on validation of May and June expenditures. GACS' 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 May and June 2015 Invoices

	Allotment Request	Supported Invoices	IAO Validation	Variance
1 Personnel Salaries	274,501.52	274,501.52	274,501.52	-
2 Benefits	12,748.00	12,748.23	12,748.23	(0.23)
3 Travel	5,470.67	3,617.78	3,617.78	1,852.89
4 Contractual	83,784.95	68,753.40	68,753.40	15,031.55
5 Supplies & materials	186,028.02	180,503.42	180,503.42	5,524.60
6 Power	12,666.24	12,666.24	12,666.24	-
7 Water	1,683.56	1,133.78	1,133.78	549.78
8 Telephone & Wireless	1,980.36	1,980.36	1,980.36	-
9 Miscellaneous	105.98	105.98	105.98	-
Total	\$ 578,969.30	\$ 556,010.71	\$ 556,010.71	22,958.59

On June 24, 2015, DOA submitted GACS' May and June 2015 Allotment Request of \$578,969.53 (actual amount was different from requested amount) and invoices to the Guam Department of Education Office of the Superintendent. Based on IAO's review, a total of \$556,010.71 was supported by invoices. *Although GACS requested \$578,969.30, the IAO only validated \$556,010.71 of submitted invoices for the months of May and June due to duplicate*

*invoices already paid in prior periods and missing invoices to fully support expenses. As a result a total of \$22,958.59 remain unsupported.*



**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**  
Director  
**Alfred F. Duenas**  
Deputy Director

JUN 23 2015

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RECEIVED  
emailed EA  
FAS

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

**RE: Guahan Academy Charter School – FY2015 May and June 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 months of May and June 2015 for Fiscal Year 2015. 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

Department of Education	
Office of the Superintendent	
DATE: 6/24/15	TIME: 1:49P
Rec'd. By: E.L.G. [Signature]	
Print Name	Signature

Attachment



**DATE:** June 18,2015

**To:** Anthony Blaz  
Director, Department of Administration

**FROM:** Elizabeth M. San Nicolas, Accountant  
Guahan Academy Charter School

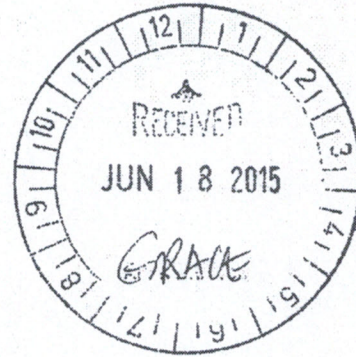
**RE:** May & June 2015 Allotment Payment Request

Attached are the relevant documents to support the May & June 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 time and cooperation.



CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
PERSONNEL SALARIES	111	\$274,501.52
BENEFITS	112	\$12,748
TRAVEL	220	\$5,470.67
CONTRACTUAL	230	\$83,784.95
MATERIALS & SUPPLIES	240	\$172,350.41
STUDENT MATERIAL	240	\$13,677.61
MISCELLANEOUS	290	\$105.98
POWER	361	\$12,666.24
WATER	362	\$1,683.56
TELEPHONE & WIRELESS	363	\$1,980.36
<b>TOTAL:</b>		<b>\$578,969.53</b>





**GOVERNMENT OF GUAM**  
DEPARTMENT OF ADMINISTRATION  
FINANCIAL MANAGEMENT SYSTEM

**REQUEST FOR  
DIRECT PAYMENT**

DOCUMENT NO.: \_\_\_\_\_

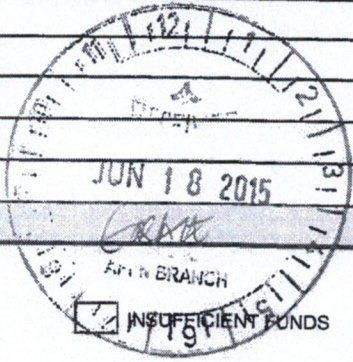
URGENT - EXPEDITE PAYMENT

KEY & RELEASE - A S A P

<b>PAYEE:</b>  Guahan Academy Charter School 643 Chalan San Antonio Ste # 102 Tamuning, Guam 96913	<b>VENDOR NUMBER:</b>  G0016588
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**PURPOSE:** DECEMBER SUPPLEMENTAL

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Invoices
190	5639A159964GA101-290	\$578,969.53	May & June 2015 Allotment
<b>TOTAL</b>		<b>\$ 578,969.53</b>	



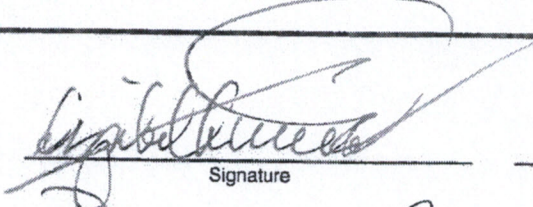
CHECK APPROPRIATE BOX BELOW:

- |   |  |
|---|--|
| <input type="checkbox"/> ACCOUNT NUMBER IS CORRECT  | <input type="checkbox"/> JOB ORDER NUMBER IS CORRECT |
| <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            |

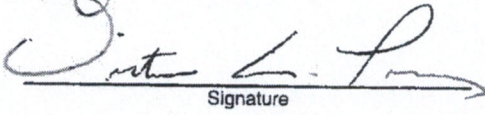
INSUFFICIENT FUNDS

- 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:

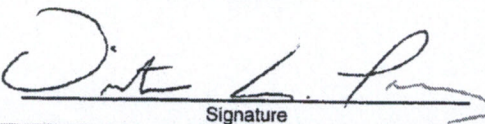
ELIZABETH SAN NICOLAS, ACCOUNTANT  June 19, 2015  
Signature Date

APPROVING OFFICIAL:

VICTOR A. PEREZ - CHAIRMAN  June 19, 2015  
Signature Date

FINANCE & PROCUREMENT COMMITTEE

CERTIFICATION OF FUNDS AVAILABLE:

VICTOR A. PEREZ - CHAIRMAN  June 19, 2015  
Signature Date

FINANCE & PROCUREMENT COMMITTEE