



**DEPARTMENT OF EDUCATION  
OFFICE OF THE SUPERINTENDENT**



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

*GU# 34-16-1430*  
Speaker Benjamin J.F. Cruz

January 22, 2018

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

JAN 23 2018  
Time: 8:11 AM ( ) PM File No. 34-1429  
Received By: [Signature]

**Re: Guahan Academy Charter School: FY 2018 January 2018 (Partial #3) Allotment Request**

Hafa Adai Director Baleto,

Upon review of the Guahan Academy Charter School Fiscal Year 2018 January 2018 (Partial #2) Allotment Request by our Internal Audit Office in collaboration with members of the Guahan Academy Charter School Incorporated, I am able to submit my verification of accuracy as required by Public Law 34-42, Chapter II, Section 3 in its entirety.

Our Internal Audit Office was able to validate \$107,998.48 of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on January 18, 2018.

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

Sincerely,

*[Signature]*  
Jon J.P. Fernandez  
Superintendent of Education

**Attachment**

Cc: Chairwoman and Members, Guam Education Board  
Speaker, 34th Guam Legislature  
Guahan Academy Charter School

1436

2018 JAN 23 AM 8:27 M



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

**DEPARTMENT OF  
EDUCATION  
INTERNAL AUDIT OFFICE**

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**FRANKLIN  
COOPER-NURSE**  
Chief Internal Auditor

January 22, 2018

**MEMORANDUM**

**TO:** Jon J.P. Fernandez, Superintendent of Education

**CC:** Taling M. Taitano, Deputy Superintendent of Finance and Administrative Services

**FROM:** Franklin J.T. Cooper-Nurse, Chief Auditor, Internal Audit Office

**SUBJECT:** January 2018 Review of Guahan Academy Charter School Inc.'s Invoices

Hafa Adai,

The Guam Department of Education (GDOE) Internal Audit Office (IAO) has completed its review of Guahan Academy Charter School (GACS)'s third partial allotment request for January 2018. GDOE (IAO) is authorized by Public Law (PL) 34-42 to verify charter school invoices for accuracy and report its findings within 10 days.

On January 18, 2018, IAO received the Department of Administration's transmittal for GACS's January 2018 Partial #3 Allotment Request of \$107,998.48. The IAO validated \$107,998.48 of GACS's submitted invoices.

**Table 1: January 2018 Allotment Request Invoices (Partial #3)**

Object Class	A	B	C	(B-C) = D
	GACS Drawdown	Submitted Invoices	IAO's Validation	Difference
1 Personnel Salaries	\$ 90,938.47	\$ 90,938.47	\$ 90,938.47	\$ -
2 Benefits	\$ 12,546.54	\$ 12,546.54	\$ 12,546.54	\$ -
3 Contractual	\$ 1,447.98	\$ 1,447.98	\$ 1,447.98	\$ -
4 Supplies & Materials	\$ -	\$ -	\$ -	\$ -
5 Student Material	\$ -	\$ -	\$ -	\$ -
6 Power	\$ -	\$ -	\$ -	\$ -
7 Water	\$ 3,065.49	\$ 3,065.49	\$ 3,065.49	\$ -
8 Telephone & Wireless	\$ -	\$ -	\$ -	\$ -
9 Miscellaneous	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 107,998.48</b>	<b>\$ 107,998.48</b>	<b>\$ 107,998.48</b>	<b>\$ -</b>

PL 34-42 provides \$6,500 for each student up to 740 students or a total of \$4,810,000. For Fiscal Year (FY) 2018, IAO validated \$1,378,949.45 of expenditures, leaving a balance of \$3,431,050.55 of unexpended funds. As of January 17, 2018, 930 students were enrolled in GACS. See Tables 2 and 3.

**Table 2: FY 2018 Validation Summary**

Month	A	B	C	(B-C) = D
	GACS Drawdown	Submitted Invoices	IAO's Validation	Difference
Oct 2017 (Partial)	\$ 223,949.48	\$ 223,949.48	\$ 223,949.48	\$ -
Oct 2017 (Partial #2)	\$ 181,025.77	\$ 181,025.77	\$ 116,189.14	\$ 64,836.63
Nov 2017 (Partial)	\$ 109,713.81	\$ 109,713.78	\$ 109,713.78	\$ -
Nov 2017 (Partial #2)	\$ 110,662.47	\$ 110,662.47	\$ 110,662.47	\$ -
Dec 2017 (Partial)	\$ 125,065.99	\$ 125,065.99	\$ 125,065.99	\$ -
Dec 2017 (Partial #2)	\$ 113,142.58	\$ 113,142.58	\$ 105,782.74	\$ 7,359.84
Dec 2017 (Partial #3)	\$ 468,515.60	\$ 468,515.60	\$ -	\$ 468,515.60
Dec 2017 (Partial #4)	\$ 179,258.25	\$ 179,258.25	\$ 179,258.25	\$ -
Jan 2018 (Partial #1)	\$ 146,654.61	\$ 146,654.61	\$ 122,064.36	\$ 24,590.25
Dec 2017 (Final)	\$ 182,255.86	\$ 182,255.56	\$ 178,264.76	\$ 3,990.80
Jan 2018 (Partial #2)	\$ 350,000.00	\$ 350,000.00	\$ -	\$ 350,000.00
Jan 2018 (Partial #3)	\$ 107,998.48	\$ 107,998.48	\$ 107,998.48	\$ -
<b>Total (FY 2018)</b>	<b>\$ 2,298,242.90</b>	<b>\$ 2,298,242.57</b>	<b>\$ 1,378,949.45</b>	<b>\$ 919,293.12</b>

**Per PL 34-42 (FY 2018; SY 2018-2019)**

Funding Per Student	\$ 6,500
Maximum Enrollment	740
GACS Maximum Budget	<u>\$ 4,810,000</u>

**Year-to-Date**

Budget	\$4,810,000.00
IAO's Validation	<u>\$1,378,949.45</u>
Remaining Funds	<u>\$3,431,050.55</u>

**Table 3: FY 2018 GACS Enrollment**

Months	Grade Level													Total	
	1	2	3	4	5	6	7	8	9	10	11	12	K		PK
Oct-17	82	97	99	94	77	91	87	56	42	33	31	34	69	65	957
Nov-17	81	96	97	94	75	91	85	56	42	33	30	34	67	65	946
Dec-17	81	96	96	93	75	90	84	55	41	31	30	35	67	64	938
Jan-18	80	95	96	92	74	89	84	54	41	31	30	33	67	64	930
<b>Average</b>	<b>81</b>	<b>96</b>	<b>97</b>	<b>93</b>	<b>75</b>	<b>90</b>	<b>85</b>	<b>55</b>	<b>42</b>	<b>32</b>	<b>30</b>	<b>34</b>	<b>68</b>	<b>65</b>	<b>943</b>

Should you have any questions or concerns, please contact Leana Willess at 300-3697 or [lmwilless@gdoe.net](mailto:lmwilless@gdoe.net), and Franklin Cooper-Nurse at 300-1336 or [fjcooper-nurse@gdoe.net](mailto:fjcooper-nurse@gdoe.net).

**Appendix: GACS January 2018 (Partial #3) Allotment Request Invoices**

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
111 Personnel Salaries	L-2.1	Sanford Technology Group	192218-30H	1/12/2018	\$ 90,938.47	✓	\$ 90,938.47
114 Personnel Benefits	L-3.1	Sanford Technology Group	192218-30H	1/12/2018	\$ 5,638.20	✓	\$ 5,638.20
114 Personnel Benefits	L-3.2	Sanford Technology Group	192218-30H	1/12/2018	\$ 1,318.65	✓	\$ 1,318.65
114 Personnel Benefits	L-3.3	Sanford Technology Group	192218-30H	1/12/2018	\$ 2,331.28	✓	\$ 2,331.28
114 Personnel Benefits	L-3.4	Sanford Technology Group	192218-30H	1/12/2018	\$ 3,258.41	✓	\$ 3,258.41
							\$ 103,485.01
230 Contractual	L-4.1	Sanford Technology Group	192218-30H	1/12/2018	\$ 338.12	✓	\$ 338.12
230 Contractual	L-4.2	Sanford Technology Group	189195-30H	11/2/2017	\$ 439.87	✓	\$ 439.87
230 Contractual	L-4.3	Sanford Technology Group	189765-30H	11/17/2017	\$ 336.62	✓	\$ 336.62
230 Contractual	L-4.4	Sanford Technology Group	190288-30H	11/30/2017	\$ 333.37	✓	\$ 333.37
							\$ 1,447.98
362 Water	L-5.1	Guam Waterworks Authority	533973808235	1/4/2018	\$ 851.43	✓	\$ 851.43
362 Water	L-5.2	Guam Waterworks Authority	029536403452	1/19/2018	\$ 2,214.06	✓	\$ 2,214.06
							\$ 3,065.49
							<b>\$107,998.48</b>