



**DEPARTMENT OF EDUCATION
OFFICE OF THE SUPERINTENDENT**

www.gdoe.net
500 Mariner Avenue
Barrigada, Guam 96913
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JON J.P. FERNANDEZ
Superintendent of Education

CHA 34-18-2030
Speaker Benjamin J.F. Cruz

June 28, 2018

Mr. Edward Birn
Director
Department of Administration
P.O. Box 884
Hagatña, Guam 96932

JUN 28 2018
Time: 2:55 11 AM (J.P.F.)
Received By: [Signature]

Re: Guahan Academy Charter School: FY 2017 September 2017 (Partial #08) Allotment Request

Hafa Adai Director Birn,

Upon review of the Guahan Academy Charter School Fiscal Year 2017 September 2017 Allotment Request #8 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 33-185, Chapter II, Section 2 in its entirety.

Our Internal Audit Office was able to validate \$9,250 of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on June 21, 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: Chairman and Members, Guam Education Board
Speaker, 34th Guam Legislature
Guahan Academy Charter School

2018 JUN 28 PM 3:39 [Signature]



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

June 28, 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: September 2017 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 eighth allotment request for September 2017. GDOE (IAO) is authorized by Public Law (PL) 33-185 to verify charter school invoices for accuracy and report its findings within 10 days.

On June 21, 2018, IAO received the Department of Administration's transmittal for GACS's September 2017 eighth Allotment Request of \$9,250 for the payment of board stipends. IAO reluctantly validates \$9,250 of GACS's submitted invoices. See Table 1. To date, GACS's Board of Trustees have been paid stipends totaling \$39,100 for Fiscal Year (FY) 2017 and \$8,950 for FY 2018. See Appendix 2. These costs are considerably high given the current financial state of operations and in comparison to other board members that generally receive a stipend limit of \$100 per month per Title 5 of the Guam Code Annotated (GCA) §43104 or GDOE's board stipends capped at \$500 per month per 17 GCA §3102.6.

Although funded with government funds, there is no requirement for GACS's Board of Trustees to comply with government statutes for stipend pay. Because of the high costs, we recommend that this matter be brought to the attention of the Guam Academy Charter School Council for consideration in providing a similar stipend policy.

Table 1: September 2017 Allotment Request Invoices (8th)

	A	B	C	(B-C) = D
Object Class	GACS Drawdown	Submitted Invoices	IAO Validation	Difference
Miscellaneous	\$ 9,250.00	\$ 9,250.00	\$ 9,250.00	\$ -
TOTAL	\$ 9,250.00	\$ 9,250.00	\$ 9,250.00	\$ -

PL 33-185 provides \$6,500 for each student up to 740 students or a total of \$4,810,000. For FY 2017, IAO validated \$4,773,133.38 of expenditures, leaving an unexpended balance of \$36,866.62. As of September 30, 2017, 990 students were enrolled in GACS. See Tables 2 and 3.

Table 2: FY 2017 Validation Summary

Month	A		B		C		(B-C) = D
	GACS Drawdown		Submitted Invoices		IAO's Validation		Difference
October 2016 (Partial and Final)	\$ 801,410.41	\$	801,410.41	\$	800,083.21	\$	1,327.20
November 2016	\$ 340,264.80	\$	340,264.80	\$	340,264.80	\$	-
December 2016	\$ 358,117.00	\$	358,117.00	\$	358,117.00	\$	-
January 2017	\$ 466,237.42	\$	466,237.42	\$	466,237.42	\$	-
February 2017	\$ 440,597.67	\$	440,597.67	\$	427,256.40	\$	13,341.27
March 2017	\$ 304,482.97	\$	304,482.97	\$	295,460.97	\$	9,022.00
April 2017 (Partial)	\$ 333,691.59	\$	330,624.81	\$	329,099.31	\$	1,525.50
April 2017 (Final)	\$ 133,953.71	\$	134,553.71	\$	133,953.71	\$	600.00
May 2017	\$ 248,969.83	\$	248,969.83	\$	248,969.83	\$	-
June 2017	\$ 305,491.85	\$	305,909.95	\$	304,190.11	\$	1,719.84
July 2017 (Partial)	\$ 448,231.17	\$	448,231.17	\$	115,406.17	\$	332,825.00
July 2017 (Final)	\$ 341,828.53	\$	341,828.53	\$	316,828.53	\$	25,000.00
August 2017 (Partial)	\$ 160,177.71	\$	160,177.71	\$	148,867.19	\$	11,310.52
August 2017 (Final)	\$ 346,065.61	\$	346,066.27	\$	267,366.71	\$	78,699.56
September 2017 (Partial)	\$ 164,926.45	\$	165,233.49	\$	151,425.35	\$	13,808.14
September 2017 (Final)	\$ 100,739.79	\$	100,739.79	\$	36,047.47	\$	64,692.32
September 2017 (2nd Final)	\$ 48,499.31	\$	48,499.31	\$	17,947.24	\$	30,552.07
September 2017 (3rd Final)	\$ 47,395.25	\$	47,395.25	\$	1,892.52	\$	45,502.73
May 2018 (Special #9)	\$ 12,000.00	\$	12,000.00	\$	-	\$	12,000.00
April 2018 (Special #7)	\$ 5,656.83	\$	5,656.83	\$	-	\$	5,656.83
September 2017 (#4)	\$ 5,517.87	\$	5,517.87	\$	4,469.44	\$	1,048.43
September 2017 (#7)	\$ 11,524.98	\$	11,524.98	\$	-	\$	11,524.98
September 2017 (#8)	\$ 9,250.00	\$	9,250.00	\$	9,250.00	\$	-
Total (FY 2017)	\$5,435,030.75	\$	5,433,289.77	\$	4,773,133.38	\$	660,156.39

Per PL 33-185 (FY 2017; SY 2016-2017)		FY 2017 Year-to-Date	
Funding Per Student	\$ 6,500	GACS Max. Budget	\$4,810,000.00
Maximum Enrollment	740	IAO's Validation	4,773,133.38
GACS Maximum Budget	\$ 4,810,000	Remaining Funds	\$ 36,866.62

Table 3: FY 2017 GACS Enrollment

Months	Grade Level														Total
	1	2	3	4	5	6	7	8	9	10	11	12	K	PK	
Oct-16	87	75	81	57	49	76	53	55	25	23	27	16	102	-	726
Nov-16	84	75	81	57	51	73	49	55	26	24	27	16	98	-	716
Dec-16	85	76	81	57	51	71	48	55	25	22	29	16	98	-	714
Jan-17	85	76	81	60	50	72	48	55	25	21	27	15	97	-	712
Feb-17	85	76	81	61	52	70	45	55	25	22	27	16	95	-	710
Mar-17	85	76	81	62	53	71	47	55	25	22	27	16	94	-	714
Apr-17	87	77	81	61	53	71	48	55	26	22	26	15	93	-	715
May-17	97	87	78	81	64	58	74	50	58	28	22	32	5	-	734
Jun-17	90	88	78	85	67	65	75	49	56	28	23	30	18	-	732
Jul-17	92	100	100	98	79	92	90	55	53	36	28	34	52	71	980
Aug-17	90	104	104	102	83	105	93	58	50	36	30	35	64	71	1,025
Sep-17	85	100	101	98	79	96	92	56	47	34	30	35	70	67	990
Average	88	84	86	73	61	77	64	54	37	27	27	23	74	70	843

Should you have any questions or concerns, please contact Leana Willess at 300-3697 or lmwilless@gdoe.net, and Franklin Cooper-Nurse at 300-1336 or fitcooper-nurse@gdoe.net.

Appendix 1: GACS September 2017 (#08) Allotment Request Invoices

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
290 Miscellaneous	W-2.1	Guahan Academy Charter School	MEMO #34	4/3/2017	\$ 4,700.00	✓	\$ 4,700.00
290 Miscellaneous	W-2.2	Guahan Academy Charter School	MEMO#35	5/23/2017	\$ 2,850.00	✓	\$ 2,850.00
290 Miscellaneous	W-2.3	Guahan Academy Charter School	MEMO#40	9/30/2017	\$ 1,700.00	✓	\$ 1,700.00
						Total	\$ 9,250.00

IAO Memorandum – GACS September 2017 Validation

June 28, 2018

Page 4 of 4

Appendix 2: GACS's Board of Trustees FY 2017 and 2018 Stipends

FY 2017

Memo #	Month	Fe Valencia-Ovalles		Hentrick M. Eveluck		Dr. Jacqui Cyrus		Victor A. Perez		Rowena Zacarias		Terry Debold		Richard Qulambao		Totals		Validated
		# of meetings attended	Stipend amount	# of meetings attended	Stipend amount	# of meetings attended	Stipend amount	# of meetings attended	Stipend amount	# of meetings attended	Stipend amount	# of meetings attended	Stipend amount	# of meetings attended	Stipend amount	# of Meetings	Stipends	
28	Sep-16	13	\$ 650.00	13	\$ 650.00	13	\$ 650.00	16	\$ 800.00	16	\$ 800.00	9	\$ 450.00	9	\$ 450.00	16	\$ 4,450.00	✓
29	Oct-16	8	\$ 400.00	7	\$ 350.00	5	\$ 250.00	12	\$ 600.00	11	\$ 550.00	10	\$ 500.00	6	\$ 300.00	12	\$ 2,950.00	✓
30	Nov-16	5	\$ 250.00	1	\$ 50.00	4	\$ 200.00	7	\$ 350.00	7	\$ 350.00	7	\$ 350.00	4	\$ 200.00	7	\$ 1,750.00	✓
31	Dec-16	10	\$ 500.00	10	\$ 500.00	10	\$ 500.00	11	\$ 550.00	11	\$ 550.00	9	\$ 450.00	9	\$ 450.00	11	\$ 3,500.00	✓
32	Jan-17	13	\$ 650.00	15	\$ 750.00	11	\$ 550.00	14	\$ 700.00	15	\$ 750.00	8	\$ 400.00	8	\$ 400.00	16	\$ 4,200.00	✓
33	Feb-17	14	\$ 700.00	11	\$ 550.00	14	\$ 700.00	14	\$ 700.00	16	\$ 800.00	13	\$ 650.00	4	\$ 200.00	19	\$ 4,300.00	✓
34	Mar-17	12	\$ 600.00	17	\$ 850.00	18	\$ 900.00	16	\$ 800.00	17	\$ 850.00	14	\$ 700.00	0	\$ -	19	\$ 4,700.00	✓
35	Apr-17	10	\$ 500.00	10	\$ 500.00	10	\$ 500.00	10	\$ 500.00	10	\$ 500.00	7	\$ 350.00	0	\$ -	10	\$ 2,850.00	✓
36	May-17	6	\$ 300.00	7	\$ 350.00	7	\$ 350.00	6	\$ 300.00	6	\$ 300.00	4	\$ 200.00	0	\$ -	7	\$ 1,800.00	✓
37	Jun-17	14	\$ 700.00	15	\$ 750.00	15	\$ 750.00	17	\$ 850.00	15	\$ 750.00	0	\$ -	0	\$ -	17	\$ 3,800.00	✓
38 and 39	Jul-17	0	\$ -	12	\$ 600.00	0	\$ -	12	\$ 600.00	3	\$ 150.00	0	\$ -	0	\$ -	12	\$ 1,350.00	✓
40	Aug-17	7	\$ 350.00	7	\$ 350.00	7	\$ 350.00	7	\$ 350.00	6	\$ 300.00	0	\$ -	0	\$ -	7	\$ 1,700.00	✓
41	Sep-17	9	\$ 450.00	6	\$ 300.00	9	\$ 450.00	8	\$ 400.00	3	\$ 150.00	0	\$ -	0	\$ -	9	\$ 1,750.00	✓
		121	\$ 6,050.00	131	\$ 6,550.00	123	\$ 6,150.00	150	\$ 7,500.00	136	\$ 6,800.00	81	\$ 4,050.00	40	\$ 2,000.00	162	\$ 39,100.00	

FY 2018

Memo #	Month	Fe Valencia-Ovalles		Hentrick M. Eveluck		Dr. Jacqui Cyrus		Victor A. Perez		Rowena Zacarias		Rosie R. Talnato		Totals		Validated
		# of meetings attended	Stipend amount	# of meetings attended	Stipend amount	# of meetings attended	Stipend amount	# of meetings attended	Stipend amount	# of meetings attended	Stipend amount	# of meetings attended	Stipend amount	# of Meetings	Stipends	
42	Oct-17	13	\$ 650.00	13	\$ 650.00	11	\$ 550.00	13	\$ 650.00	3	\$ 150.00			13	\$ 2,650.00	✓
43	Nov-17	5	\$ 250.00	4	\$ 200.00	5	\$ 250.00	5	\$ 250.00	1	\$ 50.00			5	\$ 1,000.00	✓
44	Dec-17	6	\$ 300.00	6	\$ 300.00	6	\$ 300.00	6	\$ 300.00	0				6	\$ 1,200.00	✓
45	Jan-18														\$ -	
46	Feb-18	11	\$ 550.00	11	\$ 550.00	11	\$ 550.00	11	\$ 550.00	0		3	\$ 150.00	11	\$ 2,350.00	✓
47	Mar-18	4	\$ 200.00	8	\$ 400.00	8	\$ 400.00	8	\$ 400.00	0		7	\$ 350.00	8	\$ 1,750.00	✓
48	Apr-18														\$ -	
49	May-18														\$ -	
		39	\$ 1,950.00	42	\$ 2,100.00	41	\$ 2,050.00	43	\$ 2,150.00	4	\$ 200.00	10	\$ 500.00	43	\$ 8,950.00	



Eddie Baza Calvo
Governor
Roy 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



Edward Birn
Director
Vincent P. Arriola
Deputy Director

June 20, 2018

Mr. Jon J.P. Fernandez
Superintendent
Guam Department of Education
500 Mariner Avenue
Barrigada, Guam 96913-1608

*Forward to
LAO.
Jung 6/21/18*

RE: Guahan Academy Charter School – September 2017 Allotment Request#08

Buenas yan Hafa Adai:

Pursuant to Public Law 33-42, Chapter II, Part I, we are submitting Guahan Academy Charter School's partial allotment request for Fiscal Year 2018. Herewith are the supporting documents provided by Guahan Academy Charter School for your review and immediate action.

Should you have any further questions or concerns, please contact, Mary Grace Edrosa at 475-1283

Si Yu'os Maase!

Sensaromente,

[Signature]
Edward Birn
Director

Department of Education	
Office of the Superintendent	
Date: 6/21/18	Time: _____
Rec'd By: Mary Grace Edrosa	18062123
Print Name	Signature

Chrono
DOA/ACCTG/KK/ME 6/20/2018

Cc: Division of Accounts
Mary Grace Edrosa, Acctg

✓ Attachments



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:
SEPT 2017 ALLOTMENT REQUEST # 08
FY 2016-2017

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Invoices
190	5639A179964GA201-290	\$ 9,250.00	SEPT 2017 ALLOTMENT REQUEST # 08
TOTAL		\$ 9,250.00	FY 2016-2017

CHECK APPROPRIATE BOX BELOW.

<input type="checkbox"/> ACCOUNT NUMBER IS CORRECT	<input type="checkbox"/> JOB ORDER NUMBER IS CORRECT	<input type="checkbox"/> INSUFFICIENT FUNDS
<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	

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:

APPROVING OFFICIAL:	Signature	Date
<u>Badette Lacap, Senior Accountant</u>		June 18, 2018
FINANCE & PROCUREMENT COMMITTEE	Signature	Date
CERTIFICATION OF FUNDS AVAILABLE:		
<u>Hentrick M. Eveluck, Acting Chairman</u>		June 18, 2018
FINANCE & PROCUREMENT COMMITTEE	Signature	Date



**GUAHAN
ACADEMY
CHARTER SCHOOL**

DATE: June 18, 2018

TO: Edward Birn
Director,
Department of Administration

FROM: Badette Lacap
Senior Accountant
Guahan Academy Charter School Incorporated

RE: FY 2016-2017 - ALLOTMENT REQUEST # 08

Attached are all relevant documents to support the GACS Sept 2017 Allotment Request # 08 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.

CC: Board of Trustees

GDOE IAO

**P.O. Box CS
Hagatna, Guam 96932
Tel. No. (671) 734-1066**

GUAHAN ACADEMY CHARTER SCHOOL

Allotment Summary

SEPT 2017 ALLOTMENT REQUEST # 08

FY 2016-2017

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
PERSONNEL SALARIES	111	
PERSONNEL BENEFITS	114	
CONTRACTUAL	230	\$ -
MATERIALS & SUPPLIES	240	
WORKMAN'S COMP & GEN LIAB	270	
DRUG TESTING	271	
MISCELLANEOUS	290	\$ 9,250.00
POWER	361	
WATER	362	
TELEPHONE & WIRELESS	363	
TOTAL		\$ 9,250.00



**GUAHAN
ACADEMY
CHARTER SCHOOL**



FUNCTION: Guahan Academy Charter School, Inc.
FY 2016-2017 - ALLOTMENT REQUEST # 08

INVOICE: GACS FY 2016-2017-09-2017-08

AUTHORITY: Public Law 33-185

BE IT ENACTED BY THE PEOPLE OF GUAM

Section 1. Section 2 of Part 1, Chapter II of Public Law 33-185, is hereby *amended to read*:

Section 2. Notwithstanding any provision of law, for the School Year 2016-2017, pursuant to § 12116(e), Chapter 12 Title 17 GCA, the Department of Administration (DOA) is hereby authorized and directed to deduct Six Thousand Five Hundred Dollars (\$6,500) per enrollee of Academy Charter Schools chartered by the Guam Academy Charter Schools Council, *not to exceed* seven hundred forty (740) students for the *Guahan* Academy Charter School and five hundred (500) students for the *iLearn* Academy Charter School, as recommended by the Guam Academy Charter School Council 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, GDOE shall verify the invoice for accuracy and report its findings within ten (10) days of receipt of said invoice to DOA prior to the release of funds. If the GDOE fails to reports its findings, the invoiced amount received by DOA shall be automatically transmitted to each Academy Charter School.

P.O. Box CS
Hagatna, Guam 96932
Tel. No. (671) 734-1066