



**DEPARTMENT OF EDUCATION
OFFICE OF THE SUPERINTENDENT**

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JON J.P. FERNANDEZ
Superintendent of Education

May 17, 2018

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

GL# 34-18-1902
Speaker Benjamin J.F. Cruz

MAY 18 2018
Time: 8:39 AM File No. 34-1950
Received By: plm

Re: Guahan Academy Charter School: FY 2018 April 2018 (Special #8) Allotment Request

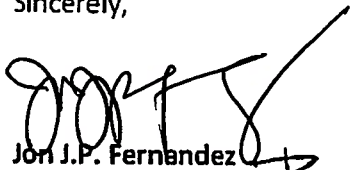
Hafa Adai,

Upon review of the Guahan Academy Charter School Fiscal Year 2018 April 2018 (Special #8) 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 34-42, Chapter II, Section 3 in its entirety.

Our Internal Audit Office was able to validate \$0 of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on May 8, 2018.

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

Sincerely,


Jon J.P. Fernandez
Superintendent of Education

Attachment

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

2018 MAY 18 AM 9:31 AM



JON J.P. FERNANDEZ
Superintendent of Education

**DEPARTMENT OF
EDUCATION
INTERNAL AUDIT OFFICE**

500 Mariner Avenue, Barrigada, Guam 96913
Telephone: (671) 300-1336
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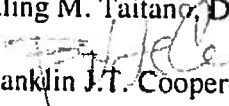
**FRANKLIN
COOPER-NURSE**
Chief Internal Auditor

May 16, 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: April 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 eighth special allotment request for April 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 May 8, 2018, IAO received the Department of Administration's transmittal for GACS's April 2018 Special #8 Allotment Request of \$13,026. The IAO was not able to validate GACS's submitted invoices. The record provided was incomplete, and we observed several deficiencies relative to complying with the Guam Procurement Law and regulations [e.g. Title 5 of the Guam Code Annotated §5216(e) and Title 2 of the Guam Administrative Rules and Regulations §3114(e)].

Table 1: April 2018 Allotment Request Invoices (Special #8)

Object Class	A	B	C	(B-C) = D
	GACS Drawdown	Submitted Invoices	IAO's Validation	Difference
Contractual	\$ 13,026.00	\$ 13,026.00	\$ -	\$ 13,026.00
TOTAL	\$ 13,026.00	\$ 13,026.00	\$ -	\$ 13,026.00

PL 34-42 provides \$6,500 for each student up to 740 students or a total of \$4,810,000. However, due to revenue shortfalls from tax cuts, GACS's Fiscal Year (FY) 2018 appropriations were reduced by \$416,719¹ for a revised appropriation of \$4,393,281. For FY 2018, IAO validated

¹ Bureau of Budget and Management Research (2018, January 24). *FY 2018 general fund appropriation reductions - tax cuts and jobs act of 2017*

\$2,725,637.33 of expenditures, leaving a balance of \$1,667,643.67 of unexpended funds. As of April 30, 2018, 890 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		-
Jan 2018 (Partial #4)	\$ 206,542.11		\$ 206,288.83		\$ 206,079.23		209.60
Feb 2018 (Partial #1)	\$ 124,744.17		\$ 124,744.17		\$ 124,744.17		-
Feb 2018 (Partial #2)	\$ 243,880.82		\$ 243,880.82		\$ 243,880.82		-
Mar 2018 (Partial #1)	\$ 188,314.19		\$ 188,314.19		\$ 180,914.19		7,400.00
Mar 2018 (Partial #2)	\$ 142,191.57		\$ 142,191.57		\$ 142,191.57		-
Mar 2018 (Special #2)	\$ 170,484.19		\$ 170,484.19		-		170,484.19
April 2018 (Partial #1)	\$ 204,677.70		\$ 204,677.70		\$ 204,677.70		-
April 2018 (No. 3)	\$ 104,800.00		\$ 104,800.00		-		104,800.00
April 2018 (Special #4)	\$ 50,173.75		\$ 50,173.75		-		50,173.75
April 2018 (Partial #2)	\$ 125,858.12		\$ 125,857.92		\$ 125,342.16		515.76
April 2018 (Special #5)	\$ 4,124.98		\$ 4,124.98		-		4,124.98
April 2018 (Special #6)	\$ 8,000.00		\$ 8,000.00		-		8,000.00
April 2018 (Partial #3)	\$ 14,809.14		\$ 14,041.40		\$ 13,240.90		800.50
May 2018 (Partial #1)	\$ 105,617.14		\$ 105,617.14		\$ 105,617.14		-
April 2018 (Special #8)	\$ 13,026.00		\$ 13,026.00		-		13,026.00
Total (FY 2018)	\$ 4,005,486.78		\$ 4,004,465.23		\$ 2,725,637.33		\$ 1,278,827.90

		GACS Max. Budget	\$ 4,810,000.00
Funding Per Student	\$ 6,500	Less: Appropriations reduction	(416,719.00)
Maximum Enrollment	740	Revised Budget	\$ 4,393,281.00
GACS Maximum Budget	\$ 4,810,000	Less: IAO's Validations	(2,725,637.33)
		Remaining Funds	\$ 1,667,643.67

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	77	95	95	92	74	89	84	54	41	31	29	31	67	64	923
Feb-18	76	93	93	90	72	88	81	52	41	30	28	32	66	64	906
Mar-18	76	92	93	88	72	87	79	52	41	30	28	32	62	63	895
Apr-18	76	91	92	88	72	87	79	51	41	30	28	32	60	63	890
Average	78	94	95	91	74	89	83	54	41	31	29	33	65	64	922

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 April 2018 (Special #8) Allotment Request Invoices

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
230 Contractual	AA-2.1	The Law Office of Lenny Rapadas, P.C.	2015-001-026	11/1/2017	\$ 4,732.00		\$ -
230 Contractual	AA-2.2	The Law Office of Lenny Rapadas, P.C.	2015-001-027	12/1/2017	\$ 4,296.50		\$ -
230 Contractual	AA-2.3	The Law Office of Lenny Rapadas, P.C.	2015-001-028	3/29/2018	\$ 3,997.50		\$ -
						Total	\$ -



Eddie Baza Calvo
 Governor
Ray Tenorio
 Lieutenant Governor

Department of Administration
 (DIPATTAMENTON ATEMENSTRASION)
DIRECTOR'S OFFICE
 (UFISINAN DIREKTOT)
 Post Office Box 884 Hagalña, Guam 96932
 Tel: (671) 475-1101/1250 Fax: (671) 477-6788



Edward Birn
 Director
Vincent P. Arriola
 Deputy Director

May 7, 2018

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

*To CAO.
 JAS
 5/8/18*

Department of Education	
Office of the Superintendent	
Date: <u>5/8/18</u>	Time: _____
Rec'd By: <u>Mark S. Edrosa</u>	Signature: _____
Print Name	Signature

RE: Guahan Academy Charter School – May 2018 The Law Office of Lenny Rapadas, FY18 Services Allotment Request (Special No#8)

Buenas yan Hafa Adai:

Pursuant to Public Law 33-42, Chapter II, Part I, we are submitting Guahan Academy Charter School's special allotment request for the month of May 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!

Sensaramente,


 Vincent P. Arriola
 Acting Director

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
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PURPOSE:
April 2018 - Allotment Request (Special # 8) - The Law Office of Lenny Rapadas, FY18 Services

TRAN CODE	ACCOUNT NUMBER	AMOUNT	INVOICES
190	5639A179964GA201-290	\$ 13,026.00	April 2018 - Allotment Request (Special # 8) - The Law Office of Lenny Rapadas, FY18 Services
TOTAL		\$ 13,026.00	

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: _____

APPROVING OFFICIAL:

Badette Lacap, Senior Accountant
FINANCE & PROCUREMENT COMMITTEE
CERTIFICATION OF FUNDS AVAILABLE:

Signature

Date

Signature

April 27, 2018
Date

VICTOR A. PEREZ, COMMITTEE CHAIR
FINANCE & PROCUREMENT COMMITTEE

Signature

April 27, 2018
Date



**GUAHAN ACADEMY CHARTER SCHOOL
PROCUREMENT/ALLOTMENT MEMORANDUM**

GACS NO. 4-2018-008

**RE: SPECIAL ALLOTMENT REQUEST FOR
THE LAW OFFICE OF LENNY RAPADAS
FY 18 PROFESSIONAL SERVICES**

Date: April 27, 2018
To: Mr. Franklin Cooper-Nurse, Chief Auditor
Internal Audit Office, Guam Department of Education
Re: No. 8 – Special Allotment Request
Law Office of Lenny Rapadas
FY18 Services
Via: Ms. Bernadette Lacap, Accountant
Fr: Victor A. Perez, Chairman of Finance & Procurement Committee
Board of Trustees, Guahan Academy Charter School *VAP*

I. AUTHORITY:

GACS Board Resolution 10-2017-164 Relative to Authorizing the Continuing Services of Legal Counsel. Exhibit 1
#3 - Executed Contract to Employ Attorney, effective October 1, 2017. Exhibit 2

II. PROCUREMENT CHRONOLOGY:

DATE	TRANSACTION	COMMENT
	Notice of RFP 9-2015-002 for Legal Services Deadline: September 30, 2015	Exhibit 3
	Request for Proposal 9-2015-002 for Legal Services	Exhibit 4
	Extension of Notice of RFP 9-2015-002 for Legal Services Deadline: October 9, 2015	Exhibit 5
	Responders to RFP 9-2015-002 for Legal Services 1) Gumataotao and Pole 2) Law Office of Lenny Rapadas	Exhibit 6 Exhibit 7
	RFP Evaluator's Guide for RFP 9-2015-002 for Legal Services	Exhibit 8
10/10/2015	Procurement Committee Recommendations	Exhibit 9

Guahan Academy Charter School
 Special Allotment Request 4-2018-08
 Re: Law office of Lenny Rapadas – FY18
 Page -2-

DATE	TRANSACTION	COMMENT
10/12/2015	Letter to Responders to RFP 9-2015-002 1) Gumataotao & Pole 2) Law office of Lenny Rapadas	Exhibit 10 Exhibit 11
10/16/2015	Letter to Gumataotao & Pole Re: Non-Selection	Exhibit 12
10/16/2015	Notice of Intent to Award to Law Office of Lenny Rapadas	Exhibit 13
10/20/2015	#1 Contract to Employ Attorney (10/20/15 – 9/30/16) Executed by: Trustee DeBold and Attorney Rapadas	Exhibit 14
10/1/2016	#2 Contract to Employ Attorney (Continuing) (10/1/16 – 9/30/17) Executed by: Trustee Valencia-Ovalles and Attorney Rapadas	Exhibit 15
10/1/2017	#3 Contract to Employ Attorney (Continuing) (10/1/17 – 9/30/2018)	(Ref. Exhibit 1)
2/6/2018	Termination Letter of Legal Services	Exhibit 16

III. ALLOTMENT REQUEST AMOUNT: FY18 Services: \$13,026.00

INVOICE	DATE OF INVOICE	AMOUNT	PERIOD	TOTAL	COMMENT
#1 2015-001-026	11/01/2017	\$4,732.00	October 2017	\$4,732.00	Exhibit 17
#2 2015-001-027	12/01/2017	\$4,296.50	November 2017	\$4,296.50	Exhibit 18
#3 2015-001-028	3/29/2018	\$3,997.50	December 2017 to January 2018	\$3,997.50	Exhibit 19
Total Requested:				\$13,026.00	

If you should need additional information or documentation or have any questions, please feel free to contact our accountant, Ms. Bernadette Lacap. Thank you.

cc: DOA Director
 DOE Superintendent

GUAHAN ACADEMY CHARTER SCHOOL
Allotment Summary
April 2018 - Allotment Request (Special # 8) - The Law
Office of Lenny Rapadas, FY18 Services

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
PERSONNEL SALARIES	111	\$ -
PERSONNEL BENEFITS	114	\$ -
CONTRACTUAL	230	\$ 13,026.00
MATERIALS & SUPPLIES	240	\$ -
WORKMAN'S COMP & GEN LIAB	270	\$ -
DRUG TESTING	271	\$ -
MISCELLANEOUS	290	\$ -
POWER	361	\$ -
WATER	362	\$ -
TELEPHONE & WIRELESS	363	\$ -
TOTAL:		\$ 13,026.00

Department of Administration
Division of Accounts

MAY 04 2018
4:15

Customer Service