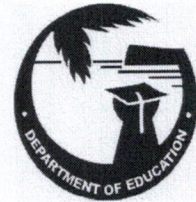




**JON J.P. FERNANDEZ**  
Superintendent of Education

**DEPARTMENT OF  
EDUCATION  
INTERNAL AUDIT OFFICE**

500 Mariner Avenue, Barrigada, Guam 96913  
Telephone: (671) 300-1336  
Fax: (671) 472-5001  
Email: [iao@gdoe.net](mailto:iao@gdoe.net)

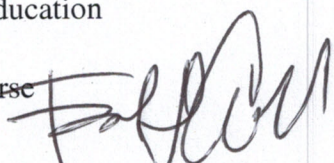


**FRANKLIN  
COOPER-NURSE**  
Chief Internal Auditor

June 20, 2017

**MEMORANDUM**

To: Jon P. Fernandez  
Superintendent of Education

From: Franklin Cooper-Nurse  
Chief Auditor 

Subject: May 2017 Review of Guahan Academy Charter School Inc. (GACS)'s Invoices

Hafa Adai,

The Internal Audit Office (IAO) has completed its review of GACS's allotment request for the month of May 2017. Please see the attached report for IAO's complete review and results.

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 [fjtcooper-nurse@gdoe.net](mailto:fjtcooper-nurse@gdoe.net).

Cc: Deputy Superintendent of Finance and Administrative Services

**Guam Department of Education  
 Internal Audit Office  
 Review of Guahan Academy Charter School Inc. Invoices  
 For the Period of May 2017**

**Purpose:** To validate Guahan Academy Charter School Inc. (GACS)'s invoices for May 2017

**Source:** Joseph Limtiaco Cabana, Finance Officer for GACS

**Prepared by:** Franklin Cooper-Nurse, Chief Auditor, Guam Department of Education (GDOE)  
 Leana Willess, Auditor, GDOE

**Results:** Pursuant to Public Law 33-185, upon receipt of invoices, GDOE shall verify invoices for accuracy and report its finding to the Department of Administration (DOA) within ten (10) calendar days. Internal Audit Office (IAO)'s review focused on validation of May 2017 expenditures. The results were as follows:

**Table 1: May 2017 Allotment Request Invoices**

May 2017 Monthly Validation		A	B	C	(A-B)	(B-C)	(A-C)
		GACS	Submitted	IAO's	D	E	F
	Object Class	Drawdown	Invoices	Validation	Variance	Carryover Invoices	Unsupported/ Lapses
	1 Personnel Salaries	\$ 149,940.14	\$ 149,940.14	\$ 149,940.14	\$ -	\$ -	\$ -
	2 Benefits	\$ 24,398.02	\$ 24,398.02	\$ 24,398.02	\$ -	\$ -	\$ -
	3 Contractual	\$ 58,436.11	\$ 58,436.11	\$ 58,436.11	\$ -	\$ -	\$ -
	4 Supplies & Materials	\$ 2,337.87	\$ 2,337.87	\$ 2,337.87	\$ -	\$ -	\$ -
	5 Student Material	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	6 Power	\$ 6,505.42	\$ 6,505.42	\$ 6,505.42	\$ -	\$ -	\$ -
	7 Water	\$ 1,539.28	\$ 1,539.28	\$ 1,539.28	\$ -	\$ -	\$ -
	8 Telephone & Wireless	\$ 2,062.99	\$ 2,062.99	\$ 2,062.99	\$ -	\$ -	\$ -
	9 Miscellaneous	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00	\$ -	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ 248,969.83</b>	<b>\$ 248,969.83</b>	<b>\$ 248,969.83</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

On June 15, 2017, the IAO received DOA's transmittal for GACS's May 2017 Allotment Request of \$248,969.83 and invoices from the Office of the Superintendent. ***The IAO validated \$248,969.83 of GACS's submitted invoices for the month of May 2017.*** See Table 2 for the list of submitted invoices.

Table 2: GACS May 2017 Allotment Request Invoices

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
111 Personnel	I-2.1	Sanford Technology Group	182201-30H	5/4/2017	\$ 75,560.37	✓	\$ 75,560.37
111 Personnel	I-2.2	Sanford Technology Group	182710-30H	5/19/2017	\$ 74,379.77	✓	\$ 74,379.77
						Subtotal	\$ 149,940.14
114 Personnel Benefits	I-3.1	Sanford Technology Group	182201-30H	5/4/2017	\$ 4,722.69	✓	\$ 4,722.69
114 Personnel Benefits	I-3.1	Sanford Technology Group	182201-30H	5/4/2017	\$ 1,104.49	✓	\$ 1,104.49
114 Personnel Benefits	I-3.2	Sanford Technology Group	182710-30H	5/17/2017	\$ 4,661.02	✓	\$ 4,661.02
114 Personnel Benefits	I-3.2	Sanford Technology Group	182710-30H	5/17/2017	\$ 1,090.13	✓	\$ 1,090.13
114 Personnel Benefits	I-3.3	Sanford Technology Group	182201-30H	5/4/2017	\$ 4,033.02	✓	\$ 4,033.02
114 Personnel Benefits	I-3.3	Sanford Technology Group	182201-30H	5/4/2017	\$ 2,452.56	✓	\$ 2,452.56
114 Personnel Benefits	I-3.4	Sanford Technology Group	182710-30H	5/17/2017	\$ 4,055.27	✓	\$ 4,055.27
114 Personnel Benefits	I-3.4	Sanford Technology Group	182710-30H	5/17/2017	\$ 2,278.84	✓	\$ 2,278.84
						Subtotal	\$ 24,398.02
230 Contractual	I-4.1	B&G Pacific LLC	GUAHAN5171	5/5/2017	\$ 12,697.00	✓	\$ 12,697.00
230 Contractual	I-4.2	B&G Pacific LLC	GUAHAN5172	5/12/2017	\$ 11,995.50	✓	\$ 11,995.50
230 Contractual	I-4.3	B&G Pacific LLC	GUAHAN5173	5/19/2017	\$ 11,640.50	✓	\$ 11,640.50
230 Contractual	I-4.4	B&G Pacific LLC	GUAHAN5174	5/26/2017	\$ 9,912.50	✓	\$ 9,912.50
230 Contractual	I-4.5	Pacedit	70775	5/1/2017	\$ 555.00	✓	\$ 555.00
230 Contractual	I-4.6	Sanford Technology Group	182201-30H	5/4/2017	\$ 394.37	✓	\$ 394.37
230 Contractual	I-4.7	Sanford Technology Group	182710-30H	5/17/2017	\$ 284.62	✓	\$ 284.62
230 Contractual	I-4.8	The Tax Shelter, Inc.	17-1625	5/3/2017	\$ 1,820.00	✓	\$ 1,820.00
230 Contractual	I-4.9	Velma A. Sablan, Ph. D		5/29/2017	\$ 7,400.00	✓	\$ 7,400.00
230 Contractual	I-4.10	Xerox	089053101	5/1/2017	\$ 894.39	✓	\$ 894.39
230 Contractual	I-4.10	Xerox	089053101	5/1/2017	\$ 456.57	✓	\$ 456.57
230 Contractual	I-4.11	Xerox	089053124	5/1/2017	\$ 231.55	✓	\$ 231.55
230 Contractual	I-4.11	Xerox	089053124	5/1/2017	\$ 154.11	✓	\$ 154.11
						Subtotal	\$ 58,436.11

IAO Memorandum – GACS May 2017 Validation

June 20, 2017

Page 4 of 5

290 Miscellaneous	I-5.1	Coach Training Stipend SY2016-2017	MEMO#9-2017-01	5/31/2017	\$	1,450.00	✓	\$	1,450.00
290 Miscellaneous	I-5.2	De Villa Resort Development	1910	5/1/2017	\$	2,200.00	✓	\$	2,200.00
290 Miscellaneous	I-5.3	Deborah Pickelsimer		5/8/2017	\$	100.00	✓	\$	100.00
							Subtotal	\$	3,750.00
240 Supplies and Materials	I-6.1	Fast Copy Factory	19946	5/22/2017	\$	100.00	✓	\$	100.00
240 Supplies and Materials	I-6.2	Home Depot	HI1710-75687	5/17/2017	\$	949.27	✓	\$	949.27
240 Supplies and Materials	I-6.3	Miconesia Guam Inc.	45	5/19/2017	\$	739.64	✓	\$	739.64
240 Supplies and Materials	I-6.4	Pepsi Cola Bottling Co.	764365	5/19/2017	\$	548.96	✓	\$	548.96
							Subtotal	\$	2,337.87
361 Power	I-7.1	Guam Power Authority	346146774798	5/8/2017	\$	5,823.00	✓	\$	5,823.00
361 Power	I-7.2	Guam Power Authority	262751567499	5/11/2017	\$	203.95	✓	\$	203.95
361 Power	I-7.3	Guam Power Authority	362751316408	5/11/2017	\$	366.35	✓	\$	366.35
361 Power	I-7.4	Guam Power Authority	562752018193	5/11/2017	\$	102.35	✓	\$	102.35
361 Power	I-7.5	Guam Power Authority	562753921679	5/12/2017	\$	9.77	✓	\$	9.77
							Subtotal	\$	6,505.42
362 Water	I-8.1	Guam Waterworks Authority	#029538157742	5/3/2017	\$	1,539.28	✓	\$	1,539.28
							Subtotal	\$	1,539.28
363 Telephone and Wireless	I-9.1	Guam Telephone Authority	10393716	5/1/2017	\$	2,062.99	✓	\$	2,062.99
							Subtotal	\$	2,062.99

Per PL 33-185, IAO validated \$4,438,844.10 for School Year (SY) 2016 – 2017. The law provides \$6,500 for each student up to 740 students or a total of \$4,810,000. As of May 30, 2017, 734 students were enrolled in GACS. See Tables 3 and 4.

**Table 3: SY 2016-2017 Validation Summary**

Month	GACS	Submitted	IAO's	Unsupported/
	Drawdown	Invoices	Validation	Lapses
July 2016 (Partial)	\$ 143,772.78	\$ 143,772.78	\$ 143,772.78	\$ -
July 2016 (Final)	\$ 229,600.76	\$ 229,600.76	\$ 229,600.76	\$ -
August 2016	\$ 308,098.66	\$ 302,136.14	\$ 302,136.14	\$ 5,962.52
September 2016	\$ 363,891.77	\$ 363,891.97	\$ 363,891.77	\$ -
<b>SY 2016-2017; FY 2016 Subtotal</b>	<b>\$ 1,045,363.97</b>	<b>\$ 1,039,401.65</b>	<b>\$ 1,039,401.45</b>	<b>\$ 5,962.52</b>
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	\$ 4,592.28
April 2017 (Final)	\$ 133,953.71	\$ 134,553.51	\$ 133,953.71	\$ -
May 2017	\$ 248,969.83	\$ 248,969.83	\$ 248,969.83	\$ -
<b>SY 2016-2017; FY 2017 Subtotal</b>	<b>\$ 3,427,725.40</b>	<b>\$ 3,425,258.42</b>	<b>\$ 3,399,442.65</b>	<b>\$ 28,282.75</b>
<b>Grand Total (SY 2016-2017)</b>	<b>\$ 4,473,089.37</b>	<b>\$ 4,464,660.07</b>	<b>\$ 4,438,844.10</b>	<b>\$ 34,245.27</b>

SY 2016 - 2017

**Table 4: SY 2016-2017 GACS Enrollment**

Months	Grade Level													Grand Total
	1	2	3	4	5	6	7	8	9	10	11	12	K	
Jul-16	79	77	76	57	46	56	48	57	38	21	31	18	52	656
Aug-16	85	73	77	50	47	76	49	50	28	21	29	16	94	695
Sep-16	83	73	75	50	47	75	49	52	24	20	27	15	97	687
<b>SY 2016-2017; FY 2016 Average</b>	<b>82</b>	<b>74</b>	<b>76</b>	<b>52</b>	<b>47</b>	<b>69</b>	<b>49</b>	<b>53</b>	<b>30</b>	<b>21</b>	<b>29</b>	<b>16</b>	<b>81</b>	<b>679</b>
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
<b>SY 2016-2017; FY 2017 Average</b>	<b>87</b>	<b>77</b>	<b>81</b>	<b>62</b>	<b>53</b>	<b>70</b>	<b>52</b>	<b>54</b>	<b>29</b>	<b>23</b>	<b>27</b>	<b>18</b>	<b>85</b>	<b>718</b>
<b>Grand Average (SY 2016-2017)</b>	<b>85</b>	<b>76</b>	<b>78</b>	<b>57</b>	<b>50</b>	<b>70</b>	<b>50</b>	<b>54</b>	<b>30</b>	<b>22</b>	<b>28</b>	<b>17</b>	<b>83</b>	<b>698</b>



**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



**Christine W. Baleto**  
Director  
**Vincent P. Arriola**  
Deputy Director

June 9, 2017

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

*→ Internal Audit  
M  
6/13*

Department of Education Office of the Superintendent	
Date: 6/13/17	Time: 7:06/302
Rec'd By: [Signature]	Print Name: [Signature]
	Signature: [Signature]

**RE: Guahan Academy Charter School – May 2017 Allotment Request**

*Buenas yan Hafa Adai:*

Pursuant to Public Law 33-185, Chapter II, Part I, we are submitting Guahan Academy Charter School's allotment request for the month of May for Fiscal Year 2017. 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,*

*[Signature]*  
Christine W. Baleto  
Director

**RECEIVED**  
Internal Audit Office  
6/13/17 L.W.



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

**REQUEST FOR  
DIRECT PAYMENT**

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

URGENT - EXPEDITE PAYMENT     KEY & RELEASE -

<b>PAYEE:</b> Guahan Academy Charter School P.O. Box CS Hagatna, GU 96932	<b>VENDOR NUMBER:</b> G0016588
--	-----------------------------------

**PURPOSE:**  
May 2017 Allotment Request

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Invoices
190	5639A179964GA201-290	\$ 248,969.83	May 2017 Allotment Request
<b>TOTAL</b>		<b>\$ 248,969.83</b>	

CHECK APPROPRIATE BOX BELOW:

- |  |   |   |
|--|---|---|
| <input checked="" type="checkbox"/> ACCOUNT NUMBER IS CORRECT  | <input checked="" type="checkbox"/> JOB ORDER NUMBER IS CORRECT | <input type="checkbox"/> INSUFFICIENT FUNDS |
| <input checked="" type="checkbox"/> PRIOR REFERENCE IS CORRECT | <input checked="" 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 ATTACHED DOCUMENTS.

PREPARED BY:

_____	Signature	_____	Date
<b>APPROVING OFFICIAL:</b> <i>J. Cabana</i> <b>JOSEPH L. CABANA, FINANCE OFFICER</b>	<i>J. Cabana</i> Signature	<b>June 9, 2017</b>	Date
<b>FINANCE &amp; PROCUREMENT COMMITTEE</b>			
<b>CERTIFICATION OF FUNDS AVAILABLE:</b> <b>VICTOR A. PEREZ, COMMITTEE CHAIR</b>	<i>V. Perez</i> Signature	<b>June 9, 2017</b>	Date
<b>FINANCE &amp; PROCUREMENT COMMITTEE</b>			



**GUAHAN  
ACADEMY  
CHARTER SCHOOL**

**BOARD OF TRUSTEES**

**OFFICERS AND MEMBERS**

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Dr. Jacqui D. Cyrus  
Member

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Member

Hentrick M. Eveluck  
Member

Mary B. Mafnas, Principal  
Ex-Officio Member

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Finance and Procurement

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Human Resources

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Technology

P.O. Box CS  
Hagatna, Guam 96932  
(671) 979-1065/6  
[info.gacsbot@gmail.com](mailto:info.gacsbot@gmail.com)

**DATE:** May 10, 2017

**TO:** Christine Won Pat Baleto  
Director,  
Department of Administration

**FROM:** Joseph Limtiaco Cabana  
Finance Officer  
Guahan Academy Charter School Incorporated

**RE:** May 2017 Allotment Request-Final

Attached are all relevant documents to support the May 2017 Allotment Request 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





# GUAHAN ACADEMY CHARTER SCHOOL

## BOARD OF TRUSTEES

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Chairwoman

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Member

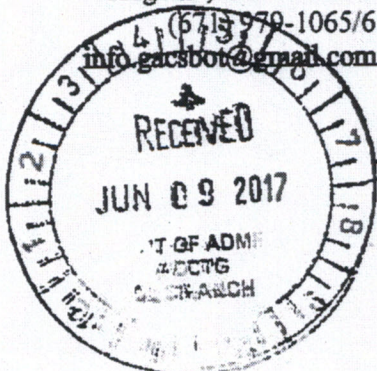
Hentrick M. Eveluck  
Member

Mary B. Mafnas, Principal  
Ex-Officio Member

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Grants and Development  
Government and Public Affairs  
Human Resources  
Special Education  
Technology

P.O. Box CS  
Hagatna, Guam 96932  
(671) 979-1065/6  
info.gacsbot@gmail.com



FUNCTION: Guahan Academy Charter School, Inc.  
APRIL 2017 ALLOTMENT REQUEST-FINAL

INVOICE: GACS FY 2016-2017-02-2017-01

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.

**May 2017 Allotment Summary**

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
PERSONNEL SALARIES	111	\$ 149,940.14
PERSONNEL BENEFITS	114	\$ 24,398.02
CONTRACTUAL	230	\$ 58,436.11
MATERIALS & SUPPLIES	240	\$ 2,337.87
DRUG TESTING	271	\$ -
MISCELLANEOUS	290	\$ 3,750.00
POWER	361	\$ 6,505.42
WATER	362	\$ 1,539.28
TELEPHONE & WIRELESS	363	\$ 2,062.99
<b>TOTAL:</b>		<b>\$ 248,969.83</b>