



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

**DEPARTMENT OF EDUCATION  
OFFICE OF THE SUPERINTENDENT**

www.gdoe.net  
500 Mariner Avenue  
Barrigada, Guam 96913  
Telephone: (671) 300-1547/1536 • Fax: (671) 472-5001  
Email: jonfernandez@gdoe.net



July 28, 2016

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

DEPARTMENT OF ADMINISTRATION  
JUL 29 2016  
DIRECTOR'S OFFICE

**Re: Guahan Academy Charter School: FY 2016 July 2016 Partial Allotment Request**

Dear Director Baleto,

Upon review of the Guahan Academy Charter School Fiscal Year 2016 July 2016 Partial 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 33-66, Chapter II, Section 2 in its entirety.

Our Internal Audit Office was able to validate **\$143,772.78** of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on July 20, 2016.

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

Sincerely,

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

**RECEIVED**  
JUL 29 2016  
GUAM EDUCATION BOARD  
TIME 9:16 pm INITIAL *J*

Cc: Chairwoman and Members, Guam Education Board  
Speaker, 33<sup>rd</sup> Guam Legislature  
Guahan Academy Charter School *JMB*

Office of the Speaker  
Judith T. Won Pat, Ed.D

Date: 07-29-16  
Time: 3:11pm  
Received By: *Dhr*





**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

July 25, 2016

**MEMORANDUM**

To: Jon P. Fernandez  
Superintendent of Education

From: Franklin Cooper-Nurse  
Chief Auditor

Subject: July 2016 Review of Guahan Academy Charter School Incorporated's Invoices

Hafa Adai,

The Internal Audit Office (IAO) has completed its review of Guahan Academy Charter School Incorporated's partial allotment request for the month of July 2016. Please see the attached report for IAO's complete review and results.

Should you have any questions or concerns, please contact Joy Bulatao at 300-3695 or [jvbulatao@gdoe.net](mailto:jvbulatao@gdoe.net), and Franklin Cooper-Nurse at 300-1336 or [ftcooper-nurse@gdoe.net](mailto:ftcooper-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  
 Review of Guahan Academy Charter School Incorporated Invoices  
 For the Period of July 2016**

**Purpose:** To validate Guahan Academy Charter School Incorporated's invoices for July 2016.

**Source:** Vincent T. Leon Guerrero, Chief Executive Officer for Guahan Academy Charter School Incorporated

**Prepared by:** Franklin Cooper-Nurse, Chief Auditor for Guam Department of Education  
 Joy Bulatao, Auditor for Guam Department of Education

**Results:** Pursuant to Public Law (PL) 33-66, upon receipt of invoices, the Guam Department of Education (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 July 2016 expenditures. The results were as follows:

**Table 1: July 2016 Invoices (Partial)**

Object Class	(A-B)			
	A GACS Drawdown	B Submitted Invoices	C IAO's Validation	D Variance
1 Personnel Salaries	\$ -	\$ -	\$ -	\$ -
2 Benefits	\$ -	\$ -	\$ -	\$ -
3 Travel	\$ -	\$ -	\$ -	\$ -
4 Contractual	\$ -	\$ -	\$ -	\$ -
5 Supplies & Materials	\$ 143,772.78	\$ 143,772.78	\$ 143,772.78	\$ -
6 Advertising	\$ -	\$ -	\$ -	\$ -
7 Power	\$ -	\$ -	\$ -	\$ -
8 Water	\$ -	\$ -	\$ -	\$ -
9 Telephone & Wireless	\$ -	\$ -	\$ -	\$ -
10 Miscellaneous	\$ -	\$ -	\$ -	\$ -
11 Drug Testing	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 143,772.78</b>	<b>\$ 143,772.78</b>	<b>\$ 143,772.78</b>	<b>\$ -</b>

On July 20, 2016, the IAO received DOA's transmittal for Guahan Academy Charter School Incorporated (GACS)'s July 2016 Partial Allotment Request of \$143,772.78 and invoices from the Office of the Superintendent. *As a result, the IAO validated \$143,772.78 of GACS' submitted invoices for the month of July 2016.*



**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  
**Joseph L.G. Rios, Jr.**  
Deputy Director

7/20/16 man  
RECEIVED  
6/20/16

July 19, 2016

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

**RE: Guahan Academy Charter School – July 2016 Partial Allotment Request**

*Buenas yan Hafu Adai:*

Pursuant to Public Law 32-181, Chapter II, Part I, we are submitting Guahan Academy Charter School's (GACS) partial allotment request for the month of July for Fiscal Year 2016. 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 Muase!*

*Sensaramente,*

  
Christine W. Baleto  
Director

Attachment



# GUAHAN ACADEMY CHARTER SCHOOL

## BOARD OF TRUSTEES

### OFFICERS AND MEMBERS

Fe Valencia-Ovalles  
Chairwoman

Terry DeBold  
Vice Chairman

Rowena Zacarias  
Secretary

Victor A. Perez  
Treasurer

Theseus Mendiola  
Member

Dr. Jacqui Cyrus  
Member

Richard Quiambao  
Member

Hentrick Eveluck  
Member

Mary B. Mafnas, Principal  
Ex-Officio Member

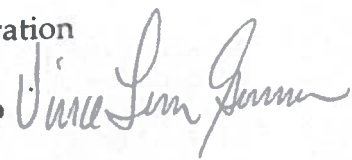
### COMMITTEES

Executive  
Board Governance and Policy  
Finance and Procurement  
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

DATE: July 15, 2016

TO: Christine Won Pat Baleto  
Director,  
Department of Administration

FROM: Vincent T. Leon Guerrero   
Chief Executive Officer  
Guahan Academy Charter School Incorporated

RE: July 2016 Partial Allotment Request

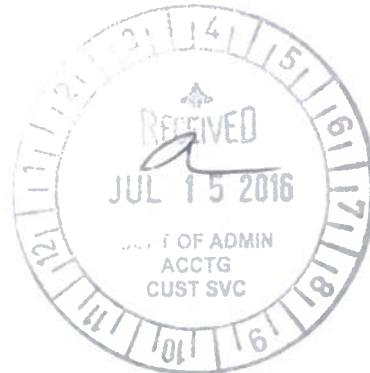
Attached are all relevant documents to support the July 2016 Partial Allotment Request for Guahan Academy Charter School Incorporated.

A copy of these materials will also be submitted to the GDOE IAO.

Thank you for your time and consideration.

Respectfully submitted,

CC: Board of Trustees  
GDOE IAO



**RECEIVED**  
INTERNAL AUDIT OFFICE  
BY JB 7/15/16 @ 1:50



# GUAHAN ACADEMY CHARTER SCHOOL

## BOARD OF TRUSTEES

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Vice Chairman

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Special Education  
Technology

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

FUNCTION: Guahan Academy Charter School, Inc.  
JULY 2016 PARTIAL ALLOTMENT REQUEST

INVOICE: GACS FY 2015-2016 07-2016

AUTHORITY: Public Law 33-66

### BE IT ENACTED BY THE PEOPLE OF GUAM

**Section 1.** Section 2 of Part 1, Chapter II of Public Law 33-66, is hereby *amended to read:*

**Section 2.** Notwithstanding any provision of law, for the School Year 2015-2016, pursuant to Title 17 GCA, Chapter 12, 12116, the Department of Administration (DOA) is hereby authorized and directed to deduct Five Thousand Five Hundred Dollars (\$5,500) per enrollee of Academy Charter Schools chartered by the Guam Academy Charter Schools Council, *not to exceed* six hundred (600) students for the *Guahan* Academy Charter School and three hundred fifty-eight (358) students for the *iLearn* Academy Charter School chartered by the Guam Academy Charter Schools Council during the school year 2015-2016, 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, the GDOE shall verify the invoice for accuracy and report its findings within ten (10) days of receipt of said invoice to the DOA prior to the release of funds. If the GDOE fails to reports its findings, the invoiced amount received by the DOA shall be automatically transmitted to each Academy Charter School.



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

**REQUEST FOR  
DIRECT PAYMENT**

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

URGENT - EXPEDITE PAYMENT

KEY & RELEASE - A S A P

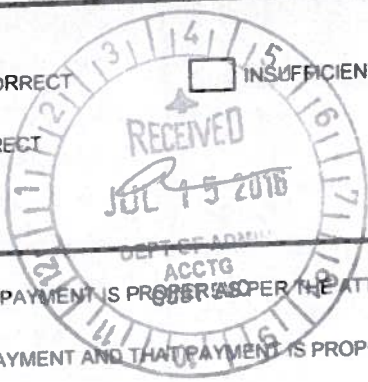
<b>PAYEE:</b> Guahan Academy Charter School P.O. Box CS Hagatna, GU 96932	<b>VENDOR NUMBER:</b>  G0016588
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**PURPOSE:** July 2016 Partial Allotment Request

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Invoices
190	5639A169964GA201290	\$143,772.78	July 2016 Partial Allotment Request
<b>TOTAL</b>		<b>\$ 143,772.78</b>	

CHECK APPROPRIATE BOX BELOW:

- ACCOUNT NUMBER IS CORRECT
- PRIOR REFERENCE IS CORRECT
- OVERRIDE IS AUTHORIZED
- JOB ORDER NUMBER IS CORRECT
- VENDOR NUMBER IS CORRECT
- 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:

**Charlene Bitlaol, Board of Trustees AA**

*[Signature]*  
Signature

July 15, 2016  
Date

APPROVING OFFICIAL:

**Vincent T. Leon Guerrero, CEO  
FINANCE & PROCUREMENT COMMITTEE**

*[Signature]*  
Signature

July 15, 2016  
Date

CERTIFICATION OF FUNDS AVAILABLE:

**VICTOR A. PEREZ - CHAIRMAN  
FINANCE & PROCUREMENT COMMITTEE**

*[Signature]*  
Signature

July 15, 2016  
Date