



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



October 03, 2016

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

Re: Guahan Academy Charter School: FY 2016 September 2016 Allotment Request

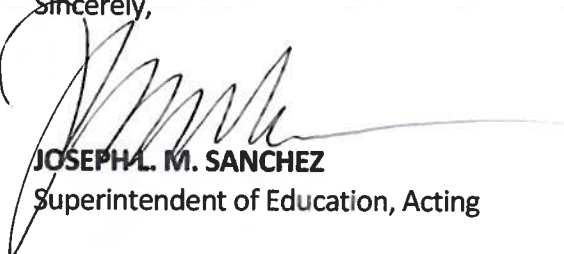
Dear Director Baletto,

Upon review of the Guahan Academy Charter School Fiscal Year 2016 September 2016 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 **\$363,891.77** of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on September 27, 2016.

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

Sincerely,


JOSEPH L. M. SANCHEZ
Superintendent of Education, Acting

Attachment

Cc: Chairwoman and Members, Guam Education Board
Speaker, 33rd Guam Legislature
Guahan Academy Charter School



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

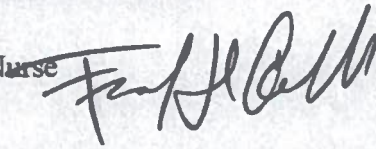


**FRANKLIN
COOPER-NURSE**
Chief Internal Auditor

October 3, 2016

MEMORANDUM

To: Joseph L.M. Sanchez
Acting Superintendent of Education

From: Franklin Cooper-Nurse
Chief Auditor 

Subject: September 2016 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 September 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, and Franklin Cooper-Nurse at 300-1336 or fitcooper-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 Inc. Invoices
 For the Period of September 2016**

Purpose: To validate Guahan Academy Charter School Inc. (GACS)'s invoices for September 2016

Source: Vincent T. Leon Guerrero, Chief Executive Officer for GACS

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

Results: Pursuant to Public Law 33-66, 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 September 2016 expenditures. The results were as follows:

Table 1: September 2016 Invoices

	A	B	C	(A-B) D
Object Class	GACS Drawdown	Submitted Invoices	IAO'S Validation	Variance
1 Personnel Salaries	\$ 147,915.46	\$ 147,915.66	\$ 147,915.46	\$ (0.20)
2 Benefits	\$ 17,463.25	\$ 17,463.25	\$ 17,463.25	\$ -
3 Travel	\$ -	\$ -	\$ -	\$ -
4 Contractual	\$ 22,387.52	\$ 22,387.52	\$ 22,387.52	\$ -
5 Supplies & Materials	\$ 466.70	\$ 466.70	\$ 466.70	\$ -
6 Advertising	\$ -	\$ -	\$ -	\$ -
7 Power	\$ 6,114.83	\$ 6,114.83	\$ 6,114.83	\$ -
8 Water	\$ 613.65	\$ 613.65	\$ 613.65	\$ -
9 Telephone & Wireless	\$ 2,173.36	\$ 2,173.36	\$ 2,173.36	\$ -
10 Miscellaneous	\$ 166,757.00	\$ 166,757.00	\$ 166,757.00	\$ -
11 Drug Testing	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 363,891.77	\$ 363,891.97	\$ 363,891.77	\$ (0.20)

On September 27, 2016, the IAO received DOA's transmittal for GACS's September 2016 Allotment Request of \$363,891.77 and invoices, from the Office of the Superintendent. The IAO identified a total variance of \$0.20 due to inaccurate calculation of total payroll cost. *As a result,*

the IAO validated \$363,891.77 of GACS's submitted invoices for the month of September 2016.
 See Table 2 on the next page for the list of submitted invoices.

Per PL 33-66, IAO validated \$3,088,639.80 for School Year (SY) 2015 – 2016. The law provides \$5,500 for each student up to 600 students or a total of \$3,300,000. As of June 30, 2016, 604 students were enrolled in GACS. See Tables 3 and 4 below.

Table 3: SY 2015-2016 Validation Summary

Month	GACS Drawdown	Submitted Invoices	IAO's Validation	Variance
July and August 2015	\$ 319,679.24	\$ 333,813.37	\$ 319,679.24	\$ (14,134.13)
September 2015	\$ 361,310.33	\$ 392,727.17	\$ 341,810.56	\$ (31,416.84)
September Special Allotment 2015	\$ 166,551.45	\$ 166,551.45	\$ 166,551.45	\$ -
SY 2015-2016; FY 2015 Subtotal	\$ 847,541.02	\$ 893,091.99	\$ 828,041.25	\$ (45,550.97)
October 2015	\$ 235,300.96	\$ 240,480.16	\$ 235,300.96	\$ (5,179.20)
November 2015	\$ 284,201.71	\$ 284,251.69	\$ 284,201.69	\$ (49.98)
December 2015	\$ 204,188.02	\$ 205,747.57	\$ 203,438.14	\$ (1,559.55)
January 2016	\$ 261,946.28	\$ 261,937.28	\$ 261,937.28	\$ 9.00
February 2016	\$ 298,839.60	\$ 298,839.60	\$ 298,839.60	\$ -
March 2016	\$ 245,579.60	\$ 245,345.76	\$ 245,229.26	\$ 233.84
April 2016	\$ 276,423.87	\$ 276,579.87	\$ 276,423.87	\$ (156.00)
May 2016	\$ 248,331.29	\$ 248,331.29	\$ 248,331.29	\$ -
June 2016	\$ 206,896.46	\$ 206,896.46	\$ 206,896.46	\$ -
SY 2015-2016; FY 2016 Subtotal	\$ 2,261,707.79	\$ 2,268,409.68	\$ 2,260,598.55	\$ (6,701.89)
Grand Total (SY 2015-2016)	\$ 3,109,248.81	\$ 3,161,501.67	\$ 3,088,639.80	\$ (52,252.86)

Table 4: SY 2015-2016 GACS Enrollment

Months	Grade Level													Grand Total
	1	2	3	4	5	6	7	8	9	10	11	12	K	
Jul-15	66	66	54	41	45	40	49	43	21	32	16	5	44	522
Aug-15	Details Not Provided													627
Sep-15	71	71	56	46	46	48	54	48	22	33	16	5	69	585
SY 2015-2016; FY 2015 Average	69	69	55	44	46	44	52	46	22	33	16	5	57	578
Oct-15	71	71	57	46	48	49	55	48	22	33	16	5	72	593
Nov-15	71	71	57	46	48	49	55	48	22	33	16	5	72	593
Dec-15	71	71	57	46	48	49	55	48	22	33	16	5	72	593
Jan-16	72	73	57	47	49	50	55	48	22	33	16	5	76	603
Feb-16	71	72	57	47	49	50	56	48	22	33	15	4	76	600
Mar-16	71	72	57	47	49	50	56	48	22	33	15	4	76	600
Apr-16	72	74	56	45	49	50	55	48	21	33	16	4	76	599
May-16	72	74	56	45	49	50	55	48	21	33	16	4	76	599
Jun-16	75	72	72	56	44	50	47	56	44	21	33	17	17	604
SY 2015-2016; FY 2016 Average	72	72	58	47	48	50	54	49	24	32	18	6	68	598
Grand Average (SY 2015-2016)	70	70	57	45	47	47	53	47	23	32	17	5	62	588

Table 2: September 2016 GACS Invoices

Object Code and Class	Referenced	Vendor	Invoice #	Invoice D	Invoice Amount	Validated	Validated Amount
111 Personnel	M-2.1	Sanford Technology Group	172465-30H	9/8/2016	\$ 72,399.61	✓	\$ 72,399.61
111 Personnel	M-2.2	Sanford Technology Group	172965-30H	9/22/2016	\$ 75,516.05	✓	\$ 75,516.05
112/114 Personnel Benefits	M-3.1	Sanford Technology Group	172465-30H	9/8/2016	\$ 4,511.51	✓	\$ 4,511.51
112/114 Personnel Benefits	M-3.2	Sanford Technology Group	172465-30H	9/8/2016	\$ 1,055.07	✓	\$ 1,055.07
112/114 Personnel Benefits	M-3.3	Sanford Technology Group	172465-30H	9/8/2016	\$ 3,039.92	✓	\$ 3,039.92
112/114 Personnel Benefits	M-3.4	Sanford Technology Group	172965-30H	9/22/2016	\$ 4,681.98	✓	\$ 4,681.98
112/114 Personnel Benefits	M-3.5	Sanford Technology Group	172965-30H	9/22/2016	\$ 1,094.99	✓	\$ 1,094.99
112/114 Personnel Benefits	M-3.6	Sanford Technology Group	172965-30H	9/22/2016	\$ 3,079.78	✓	\$ 3,079.78
230 Contractual	M-4.1	Sanford Technology Group	172465-30H	9/8/2016	\$ 268.37	✓	\$ 268.37
230 Contractual	M-4.2	Sanford Technology Group	172965-30H	9/22/2016	\$ 265.12	✓	\$ 265.12
230 Contractual	M-4.3	Mary B. Mafnas	09-01-2016	9/1/2016	\$ 4,615.20	✓	\$ 4,615.20
230 Contractual	M-4.4	Teresita M. Cruz	09-01-2016	9/1/2016	\$ 4,500.00	✓	\$ 4,500.00
230 Contractual	M-4.5	The Advocate	09-01-2016	9/1/2016	\$ 6,000.00	✓	\$ 6,000.00
230 Contractual	M-4.6	The Law Office of Lenny Rapadas, P.C.	2015-001-011	8/11/2016	\$ 1,456.00	✓	\$ 1,456.00
230 Contractual	M-4.7	Pacedit	70264	9/15/2016	\$ 555.00	✓	\$ 555.00
230 Contractual	M-4.8	De Villa Resort Development	1824	9/1/2016	\$ 3,200.00	✓	\$ 3,200.00
230 Contractual	M-4.9	Xerox	086073781	9/1/2016	\$ 1,527.83	✓	\$ 1,527.83
290 Miscellaneous	M-5.1	Guaian Academy Charter School	27	8/31/2016	\$ 4,150.00	✓	\$ 4,150.00
290 Miscellaneous	M-5.2	The Guam Daily Post	A38856	9/12/2016	\$ 300.00	✓	\$ 300.00
290 Miscellaneous	M-5.3	The Guam Daily Post	A38834	9/8/2016	\$ 90.00	✓	\$ 90.00
290 Miscellaneous	M-5.4	Smart Copy		9/8/2016	\$ 217.00	✓	\$ 217.00
290 Miscellaneous	M-5.5	W.B. Fibres & Associates			\$ 162,000.00	✓	\$ 162,000.00
240 Supplies and Materials	M-6.1	National Office Supply	165675	8/18/2016	\$ 149.48	✓	\$ 149.48
240 Supplies and Materials	M-6.2	Payless Supermarkets	1224	9/23/2016	\$ 10.22	✓	\$ 10.22
240 Supplies and Materials	M-6.3	COMPacific	653039	8/22/2016	\$ 307.00	✓	\$ 307.00
361 Power	M-7.1	Guam Power Authority	346144417988	9/9/2016	\$ 5,134.25	✓	\$ 5,134.25
361 Power	M-7.2	Guam Power Authority	262759435102	9/15/2016	\$ 155.49	✓	\$ 155.49
361 Power	M-7.3	Guam Power Authority	362755349239	9/15/2016	\$ 410.40	✓	\$ 410.40
361 Power	M-7.4	Guam Power Authority	562752544495	9/15/2016	\$ 414.69	✓	\$ 414.69
362 Water	M-8.1	Guam WaterWorks Authority	029533140073	9/8/2016	\$ 613.65	✓	\$ 613.65
363 Telephone and Wireless	M-9.1	GTA	9798047	9/1/2016	\$ 2,059.70	✓	\$ 2,059.70
363 Telephone and Wireless	M-9.2	IT&E	00000003147893	8/31/2016	\$ 113.66	✓	\$ 113.66



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

September 26, 2016

Mr. Joe Sanchez
Acting Superintendent
Guam Department of Education
500 Mariner Avenue
Barrigada, Guam 96913-1608

Handwritten signature and date: 9/27/16

Print Name	_____
Signature	<i>[Handwritten Signature]</i>
Date	9/27/16
Department of Education Office of the Superintendent	

RE: Guahan Academy Charter School – September 2016 Allotment Request

Buenas yan Hafa Adai:

Pursuant to Public Law 32-181, Chapter II, Part I, we are submitting Guahan Academy Charter School's (GACS) allotment request for the month of September 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'as Maase!

Sensaramente,

[Handwritten Signature]

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: September 23, 2016

TO: Christine Won Pat Baleto
Director,
Department of Administration

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

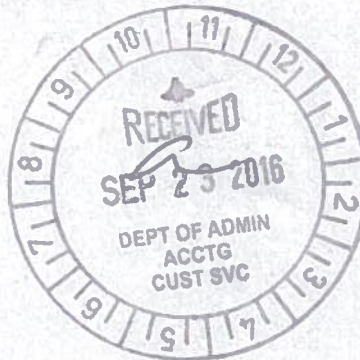
RE: Final Allotment Request for FY 2016

Attached are all relevant documents to support the September 2016 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



RECEIVED

9/27/16 BY JB
INTERNAL AUDIT OFFICE



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

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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

FUNCTION: Guahan Academy Charter School, Inc.
SEPTEMBER 2016 ALLOTMENT REQUEST
FINAL REQUEST FOR FY 2016

INVOICE: GACS FY 2015-2016 09-2016

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 report 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.: _____

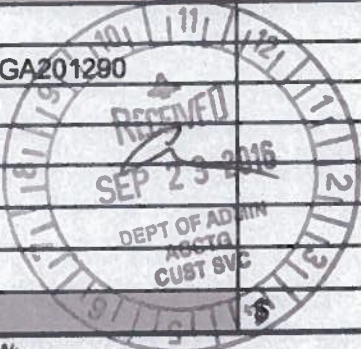
URGENT - EXPEDITE PAYMENT

KEY & RELEASE - A S A P

PAYEE: Guahan Academy Charter School P.O. Box CS Hagatna, GU 96932	VENDOR NUMBER: G0016588
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PURPOSE: FINAL ALLOTMENT REQUEST FOR FY16

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Invoices
190	5639A169964GA201290	\$363,891.77	FINAL FY16 ALLOTMENT REQUEST
TOTAL		363,891.77	



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:

Charlene Bitlaol for
Charlene Bitlaol, Board of Trustees AA

Signature

September 23, 2016
Date

APPROVING OFFICIAL:
Vincent T. Leon Guerrero
Vincent T. Leon Guerrero, CEO
FINANCE & PROCUREMENT COMMITTEE
CERTIFICATION OF FUNDS AVAILABLE:

Signature

September 23, 2016
Date

VICTOR A. PEREZ - CHAIRMAN
FINANCE & PROCUREMENT COMMITTEE

Victor A. Perez

Signature

September 23, 2016
Date

September 2016 Allotment Breakdown

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
PERSONNEL SALARIES	111	\$147,915.46
PERSONNEL BENEFITS	114	\$17,463.25
CONTRACTUAL	230	\$22,387.52
MATERIALS & SUPPLIES	240	\$466.70
MISCELLANEOUS	290	\$166,757.00
POWER	361	\$6,114.83
WATER	362	\$613.65
TELEPHONE & WIRELESS	363	\$2,173.36
TOTAL:		\$363,891.77

