



**DEPARTMENT OF EDUCATION  
OFFICE OF THE SUPERINTENDENT**

www.gdoe.net  
500 Mariner Avenue  
Barrigada, Guam 96913  
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Email: jonfernandez@gdoe.net



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

May 25, 2018

**Speaker Benjamin J.F. Cruz**

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

**MAY 30 2018**  
Time: 2:00 (11 AM / PM) File No. 34-1976  
Received By: [Signature]

**GUAHAN ACADEMY CHARTER SCHOOL**  
Received by: [Signature]  
Date: 5/30/18 Time: 1:46 pm

**Re: Guahan Academy Charter School: FY 2017 September 2017 (#4) Allotment Request**

Hafa Adai,

Upon review of the Guahan Academy Charter School Fiscal Year 2017 September 2017 (#4) 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 33-185, Chapter II, Section 3 in its entirety.

Our Internal Audit Office was able to validate **\$4,469.44** 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 21, 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

**RECEIVED**  
**MAY 30 2018** 2:17  
DEPT OF ADMINISTRATION  
DIRECTOR'S OFFICE

**RECEIVED**  
**MAY 30 2018**  
GUAM EDUCATION BOARD  
TIME 3:10 pm INITIAL [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

May 25, 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 fourth 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 May 21, 2018, IAO received the Department of Administration's transmittal for GACS's September 2017 #4 Allotment Request of \$5,517.87. The IAO was able to validate \$4,469.44 of GACS's submitted Fiscal Year (FY) 2017 invoices and did not validate three duplicate invoices.

**Table 1: September 2017 Allotment Request Invoices (#4)**

	A	B	C	(B-C) = D
Object Class	GACS Drawdown	Submitted Invoices	IAO Validation	Difference
Supplies and Materials	\$ 5,517.87	\$ 5,517.87	\$ 4,469.44	\$ 1,048.43
<b>TOTAL</b>	<b>\$ 5,517.87</b>	<b>\$ 5,517.87</b>	<b>\$ 4,469.44</b>	<b>\$ 1,048.43</b>

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 \$4,763,883.38 of expenditures, leaving an unexpended balance of \$46,116.62. 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	Submitted Invoices	IAO's	Validation	Difference		
	Drawdown						
October 2016 (Partial and Final)	S 801,410.41	S 801,410.41	S 800,083.21	S 800,083.21	S 1,327.20		
November 2016	S 340,264.80	S 340,264.80	S 340,264.80	S 340,264.80	S -		
December 2016	S 358,117.00	S 358,117.00	S 358,117.00	S 358,117.00	S -		
January 2017	S 466,237.42	S 466,237.42	S 466,237.42	S 466,237.42	S -		
February 2017	S 440,597.67	S 440,597.67	S 427,256.40	S 427,256.40	S 13,341.27		
March 2017	S 304,482.97	S 304,482.97	S 295,460.97	S 295,460.97	S 9,022.00		
April 2017 (Partial)	S 333,691.59	S 330,624.81	S 329,099.31	S 329,099.31	S 1,525.50		
April 2017 (Final)	S 133,953.71	S 134,553.71	S 133,953.71	S 133,953.71	S 600.00		
May 2017	S 248,969.83	S 248,969.83	S 248,969.83	S 248,969.83	S -		
June 2017	S 305,491.85	S 305,909.95	S 304,190.11	S 304,190.11	S 1,719.84		
July 2017 (Partial)	S 448,231.17	S 448,231.17	S 115,406.17	S 115,406.17	S 332,825.00		
July 2017 (Final)	S 341,828.53	S 341,828.53	S 316,828.53	S 316,828.53	S 25,000.00		
August 2017 (Partial)	S 160,177.71	S 160,177.71	S 148,867.19	S 148,867.19	S 11,310.52		
August 2017 (Final)	S 346,065.61	S 346,066.27	S 267,366.71	S 267,366.71	S 78,699.56		
September 2017 (Partial)	S 164,926.45	S 165,233.49	S 151,425.35	S 151,425.35	S 13,808.14		
September 2017 (Final)	S 100,739.79	S 100,739.79	S 36,047.47	S 36,047.47	S 64,692.32		
September 2017 (2nd Final)	S 48,499.31	S 48,499.31	S 17,947.24	S 17,947.24	S 30,552.07		
September 2017 (3rd Final)	S 47,395.25	S 47,395.25	S 1,892.52	S 1,892.52	S 45,502.73		
May 2018 (Special #9)	S 12,000.00	S 12,000.00	S -	S -	S 12,000.00		
April 2018 (Special #7)	S 5,656.83	S 5,656.83	S -	S -	S 5,656.83		
September 2017 (#4)	S 5,517.87	S 5,517.87	S 4,469.44	S 4,469.44	S 1,048.43		
<b>Total (FY 2017)</b>	<b>\$5,414,255.77</b>	<b>\$ 5,412,514.79</b>	<b>\$ 4,763,883.38</b>	<b>\$ 4,763,883.38</b>	<b>\$ 648,631.41</b>		

Per PL 33-185 (FY 2017; SY 2016-2017)

Funding Per Student	\$ 6,500
Maximum Enrollment	740
GACS Maximum Budget	\$ 4,810,000

FY 2017 Year-to-Date

GACS Max. Budget	\$4,810,000.00
IAO's Validation	4,763,883.38
Remaining Funds	\$ 46,116.62

**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	-	752
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 Willless at 300-3697 or [lmwillless@gdoe.net](mailto:lmwillless@gdoe.net), and Franklin Cooper-Nurse at 300-1336 or [fitcooper-nurse@gdoe.net](mailto:fitcooper-nurse@gdoe.net).

**Appendix 1: GACS September 2017 (#4) Allotment Request Invoices**

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
240 Supplies and Materials	U-2.1	Cosmos Distributing Co., Ltd.	7195496-IN	9/28/2017	\$ 506.00	✓	\$ 506.00
240 Supplies and Materials	U-2.2	Micronesia Guam Inc.	47	6/27/2017	\$ 173.04	✓	\$ 173.04
240 Supplies and Materials	U-2.3	Micronesia Guam Inc.	50	9/27/2017	\$ 340.00		\$ -
240 Supplies and Materials	U-2.4	Micronesia Guam Inc.	51	9/29/2017	\$ 278.10	✓	\$ 278.10
240 Supplies and Materials	U-2.5	National Office Supply	T-006358	8/29/2017	\$ 719.04	✓	\$ 719.04
240 Supplies and Materials	U-2.6	National Office Supply	T-006399	9/1/2017	\$ 337.76	✓	\$ 337.76
240 Supplies and Materials	U-2.7	National Office Supply	S-178785	9/28/2017	\$ 269.43		\$ -
240 Supplies and Materials	U-2.8	Pacific Guam	16646	8/29/2017	\$ 962.00	✓	\$ 962.00
240 Supplies and Materials	U-2.9	Pacific Guam	16839	9/28/2017	\$ 124.00	✓	\$ 124.00
240 Supplies and Materials	U-2.10	School Essentials	SE-10385	8/29/2017	\$ 439.00		\$ -
240 Supplies and Materials	U-2.11	The Guam Daily Post	A44159	9/7/2017	\$ 1,264.50	✓	\$ 1,264.50
240 Supplies and Materials	U-2.12	VMB International	42302	8/31/2017	\$ 105.00	✓	\$ 105.00
						Total	\$ 4,469.44



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



Edward Birn  
Director  
Vincent P. Arriola  
Deputy Director

May 18, 2018

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

*Forward to LAO  
JAG 5/21/18*

Department of Education Office of the Superintendent	
Date: 5/21/18	Time: _____
Rec'd By: MW	Signature: _____
Print Name	Signature

RE: Guahan Academy Charter School – September 2017 (#04) Allotment Request

*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 Muase!*

*Sensaramente,*

Edward Birn  
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

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

**PURPOSE:**  
**SEPT 2017 ALLOTMENT REQUEST # 04**  
**FY 2016-2017**

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Invoice#
190	5639A179964GA201-290	\$ 5,517.87	SEPT 2017 ALLOTMENT REQUEST # 04  FY 2016-2017
<b>TOTAL</b>		\$ 5,517.87	

**CHECK APPROPRIATE BOX BELOW:**

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

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

VICTOR A. PEREZ, COMMITTEE CHAIR  
FINANCE & PROCUREMENT COMMITTEE

Signature

Date

Signature

May 16, 2018  
Date

Signature

May 16, 2018  
Date



**GUAHAN  
ACADEMY  
CHARTER SCHOOL**

**BOARD OF TRUSTEES**

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Special Education  
Technology

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

**DATE:** May 16, 2018

**TO:** Edward Birn  
Director,  
Department of Administration

**FROM:** Badette Lacap   
Senior Accountant  
Guahan Academy Charter School Incorporated

**RE:** FY 2016-2017 - ALLOTMENT REQUEST # 04

Attached are all relevant documents to support the GACS Sept 2017 Allotment Request # 04 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

Department of Administration  
Division of Accounts

MAY 18 2018

Customer Service

**GUAHAN ACADEMY CHARTER SCHOOL**  
Allotment Summary

**SEPT 2017 ALLOTMENT REQUEST # 04**  
FY 2016-2017

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
PERSONNEL SALARIES	111	\$ -
PERSONNEL BENEFITS	114	\$ -
CONTRACTUAL	230	\$ -
MATERIALS & SUPPLIES	240	\$ 5,517.87
WORKMAN'S COMP & GEN LIAB	270	\$ -
DRUG TESTING	271	\$ -
MISCELLANEOUS	290	\$ -
POWER	361	\$ -
WATER	362	\$ -
TELEPHONE & WIRELESS	363	\$ -
<b>TOTALS</b>		<b>\$ 5,517.87</b>





MAY 18 2018

Customer Service

# GUAHAN ACADEMY CHARTER SCHOOL

## BOARD OF TRUSTEES

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Dr. Jacqui D. Cyrus  
Member

Mary B. Mafnas, Principal  
Ex-Officio Member

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Board Governance and Policy

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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.  
FY 2016-2017 - ALLOTMENT REQUEST # 04

INVOICE:

GACS FY 2016-2017-09-2017-04

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.