



DEPARTMENT OF EDUCATION  
OFFICE OF THE SUPERINTENDENT

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JON J.P. FERNANDEZ  
Superintendent of Education

Speaker Tina Rose Muña Barnes

June 27, 2019

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

JUL 03 2019  
Time 10:26 AM ( ) PM  
Received By: STEPH L.

Re: Science is Fun and Awesome Learning Academy Charter School: FY 2019 June 2019 Allotment Request

Hafa Adai,

Upon review of the Science is Fun and Awesome Learning Academy Charter School Fiscal Year 2019 June 2019 Allotment Request by our Internal Audit Office in collaboration with members of the Science is Fun and Awesome Learning Academy Charter School Incorporated, I am able 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 \$198,630.42 of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on June 21, 2019.

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, 35th Guam Legislature  
Science is Fun and Awesome Academy Charter School





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

**DEPARTMENT OF  
EDUCATION  
INTERNAL AUDIT OFFICE**

501 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 27, 2019

**MEMORANDUM**

**TO:** Jon J.P. Fernandez, Superintendent of Education

**CC:** Taling M. Taitano, Deputy Superintendent of Finance and Administrative Services

**FROM:**  Franklin P.T. Cooper-Nurse, Chief Auditor, Internal Audit Office

**SUBJECT:** June 2019 Review of Science Is Fun and Awesome Learning Academy Charter School's Invoices

Hafa Adai,

The Guam Department of Education (GDOE) Internal Audit Office (IAO) has completed its review of Science Is Fun and Awesome Learning Academy Charter School (SIFA)'s allotment request for June 2019. GDOE (IAO) is authorized by Public Law (P.L.) 34-116 to verify charter school invoices for accuracy and report its findings within 10 days.

On June 21, 2019, IAO received the Department of Administration's transmittal for SIFA's June 2019 Allotment Request of \$198,630.42. IAO was able to validate \$198,630.42 of SIFA's submitted invoices.

**Table 1: June 2019 Allotment Request Invoices**

	A	B	C	(B-C) = D
<b>Object Class</b>	<b>SIFA's Drawdown</b>	<b>Submitted Invoices</b>	<b>IAO's Validation</b>	<b>Difference</b>
Personnel	\$ 187,674.85	\$ 187,674.85	\$ 187,674.85	\$ -
Personnel Benefits	\$ 10,955.57	\$ 10,955.57	\$ 10,955.57	\$ -
<b>TOTAL</b>	<b>\$ 198,630.42</b>	<b>\$ 198,630.42</b>	<b>\$ 198,630.42</b>	<b>\$ -</b>

P.L. 34-42 provides \$6,088 for each student up to 350 students or a maximum of \$2,130,800. Based on enrollment reports provided by SIFA, 150 students were enrolled as of June 18, 2019. Based on the per pupil cast, SIFA's current FY 2019 budget is \$913,200. For FY 2019, IAO validated \$698,630.42 of expenditures, leaving an unexpended balance of \$214,570. See Tables 2 and 3.

**Table 2: FY 2019 Validation Summary**

Month	A	B	C
	SIFA Drawdown	Submitted Invoices	IAO's Validation
October (Partial)	\$ 400,000.00	\$ 400,000.00	\$ 400,000.00
November (Partial)	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
June	\$ 198,630.42	\$ 198,630.42	\$ 198,630.42
<b>Total (FY 2019)</b>	<b>\$ 698,630.42</b>	<b>\$ 698,630.42</b>	<b>\$ 698,630.42</b>

**Table 3: Remaining Funds**

Funding Per Student	\$ 6,088
Current Enrollment	150
SIFA's Budget	\$ 913,200
Less: IAO's Validations	\$(698,630)
<b>FY 2019 Remaining Funds</b>	<b>\$ 214,570</b>

**Table 3: FY 2019 SIFA Enrollment**

Month	Grade Level			Total
	6	7	8	
Oct-18	51	27	21	99
Jun-19	63	59	29	150
Average	57	43	25	125

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

Appendix 1: SIFA June 2019 Invoice Details

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
111 Personnel	C-2.1	Sanford Technology Group, LLC	203321-27N	10/10/2018	\$ 28,085.53	✓	\$ 28,085.53
111 Personnel	C-2.2	Sanford Technology Group, LLC	203321-27N	10/10/2018	\$ 691.20	✓	\$ 691.20
111 Personnel	C-2.3	Sanford Technology Group, LLC	203789-27N	10/23/2018	\$ 26,392.28	✓	\$ 26,392.28
111 Personnel	C-2.4	Sanford Technology Group, LLC	204262-27N	11/5/2018	\$ 27,493.55	✓	\$ 27,493.55
111 Personnel	C-2.5	Sanford Technology Group, LLC	204749-27N	11/19/2018	\$ 25,132.15	✓	\$ 25,132.15
111 Personnel	C-2.6	Sanford Technology Group, LLC	205294-27N	12/3/2018	\$ 26,300.50	✓	\$ 26,300.50
111 Personnel	C-2.7	Sanford Technology Group, LLC	205859-27N	12/17/2018	\$ 26,499.52	✓	\$ 26,499.52
111 Personnel	C-2.8	Sanford Technology Group, LLC	207251-27N	1/14/2019	\$ 27,080.12	✓	\$ 27,080.12
Subtotal							\$ 187,674.85
113 Personnel Benefits	C-3.1	Sanford Technology Group, LLC	203321-27N	10/10/2018	\$ 1,697.09	✓	\$ 1,697.09
113 Personnel Benefits	C-3.2	Sanford Technology Group, LLC	203789-27N	10/23/2018	\$ 1,475.55	✓	\$ 1,475.55
113 Personnel Benefits	C-3.3	Sanford Technology Group, LLC	204262-27N	11/5/2018	\$ 1,475.55	✓	\$ 1,475.55
113 Personnel Benefits	C-3.4	Sanford Technology Group, LLC	204749-27N	11/19/2018	\$ 1,475.55	✓	\$ 1,475.55
113 Personnel Benefits	C-3.5	Sanford Technology Group, LLC	205294-27N	12/3/2018	\$ 1,591.11	✓	\$ 1,591.11
113 Personnel Benefits	C-3.6	Sanford Technology Group, LLC	205859-27N	12/17/2018	\$ 1,591.11	✓	\$ 1,591.11
113 Personnel Benefits	C-3.7	Sanford Technology Group, LLC	207251-27N	1/14/2019	\$ 1,649.61	✓	\$ 1,649.61
Subtotal							\$ 10,955.57
Total							\$ 198,630.42



OFFICE OF THE CHIEF OPERATING OFFICER

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SIFA:A02-00-LE23  
SY 2018-2019

June 18, 2019

Mr. Jon Fernandez  
Superintendent  
Guam Department of Education

Dear Mr. Fernandez:

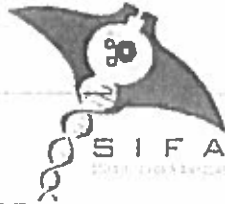
Greetings!

Attached is a copy of the Allotment Request submitted to the Department of Administration for June 2019 and corresponding invoice for the drawdown of funds under the FY 2019 budget approved by the Legislature.

Thank you.

Sincerely,

  
Charles Isaac N. Deita, LPT, MIT  
Chief Operating Officer



OFFICE OF THE CHIEF OPERATING OFFICER

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June 18, 2019

To: Mr. Jon Fernandez  
Superintendent, GDOE

Mr. Franklin Cooper-Nurse  
Chief Auditor(IAO), GDOE

Ms. Leana Willess  
Audit Staff, GDOE

From: Charles Isaac N. Deita, MIT  
Chief Operating Officer  
SIFA Learning Academy Charter School

Re: INVOICE

Please see attached copy of the invoices:

1. Personnel Salaries : PPE 10/12/18  
PPE 10/26/18  
PPE 11/09/18  
PPE 11/21/18  
PPE 12/06/18  
PPE 12/19/18  
PPE 01/18/19
2. Benefits : PPE 10/12/18  
PPE 10/26/18  
PPE 11/09/18  
PPE 11/21/18  
PPE 12/06/18  
PPE 12/19/18  
PPE 01/18/19

If you have inquiries, please contact Charles Isaac Deita at [charles.deita@sifalacs.com](mailto:charles.deita@sifalacs.com)

Sincerely,

Charles Isaac N. Deita, LPT, MIT  
Chief Operating Officer



OFFICE OF THE CHIEF OPERATING OFFICER

FUNCTION: SIFA Learning Academy Charter School  
June 2019 Allotment Request

INVOICE: SIFALACS FY 2019-06-2019

AUTHORITY: P.L. 34-116, Chapter II, Section 2

**Section 2. Guam Academy Charter Schools.** Notwithstanding any other provision of law, pursuant to § 12116(e), Chapter 12, Title 17 GCA, the Department of Administration (DOA) is hereby authorized and directed to deduct, in proportion to the ratio of cash received from the total Fiscal Year 2019 General and Special Fund appropriations in Section 1 of this Part of this Chapter to the GDOE, Six Thousand Eighty-eight Dollars (\$6,088) per enrollee of the Academy Charter Schools chartered by the Guam Academy Charter Schools Council *not to exceed* six hundred twenty (620) students for the iLearn Academy Charter School, seven hundred forty (740) students for the Guåhan Academy Charter School, and three hundred fifty (350) students for the Science Is Fun and Awesome Academy Charter School from the total Fiscal Year 2019 General and Special Fund appropriations in Section 1 of this Part of this Chapter to GDOE based on the actual enrollment at the time multiplied by the per pupil cost as established by this Section. Each Academy Charter School *shall* submit a monthly invoice to DOA which *shall* be remitted to GDOE. Upon receipt of remitted invoice, GDOE *shall* verify accuracy of the invoice and report its findings within ten (10) days of receipt of said invoice by the GDOE prior to the release of funds. If GDOE fails to report its findings, the invoiced amount received by DOA *shall* be automatically transmitted to each Academy Charter School.

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
Personnel Services	111	\$198,630.42

Allotment Request: \$ 198,630.42

S.I.F.A. Learning Academy Charter School  
P.O. Box 9427 • Tamuning, Guam 96931 • Tel: (671) 734-7432 • Cell: (671) 486-7432 • [info@sifalacs.com](mailto:info@sifalacs.com)



OFFICE OF THE CHIEF OPERATING OFFICER

**SIFA LACS  
ENROLMENT COUNT  
as of June 18, 2019**

	Grade Level	Male	Female	Total
<b>Total Students:</b>		75	75	150
<b>Students By Grade:</b>				
	6	30	33	63
	7	30	29	62
	8	16	13	30

	Student ID (System)	Status	Grade Level	Gender
1	10626	Enrolled	6th	Female
2	10725	Enrolled	6th	Female
3	10627	Enrolled	6th	Female
4	10786	Enrolled	6th	Female
5	10756	Enrolled	6th	Male
6	10773	Enrolled	6th	Male
7	10665	Enrolled	6th	Male
8	10640	Enrolled	6th	Male
9	10604	Enrolled	6th	Female
10	10685	Enrolled	6th	Male
11	10693	Enrolled	6th	Female
12	10802	Enrolled	6th	Male
13	10673	Enrolled	6th	Male
14	10608	Enrolled	6th	Female
15	10607	Enrolled	6th	Female
16	10712	Enrolled	6th	Female
17	10765	Enrolled	6th	Male
18	10808	Enrolled	6th	Male
19	10641	Enrolled	6th	Male



