



## Messages and Communications

**Speaker Won Pat** <speaker@judiwonpat.com>  
To: Guam Legislature Clerks Office <clerks@guamlegislature.org>

Mon, Oct 13, 2014 at 4:34 PM

10/13/2014	10/13/2014	Guahan Academy Charter School	Guahan Academy Charter School Invoice GACS FY2015-10-2014	32-14-2117
------------	------------	-------------------------------	--	------------

*Handwritten mark*  
10/13/2014

----- Forwarded message -----

From: **Maria Roberto** <mroberto@gdoe.net>  
 Date: Mon, Oct 13, 2014 at 4:31 PM  
 Subject: Fwd: to doa re GACS invoice GACS FY2015-10-2014  
 To: Benita Manglona <benita.manglona@doa.guam.gov>, kathy.kakigi@doa.guam.gov  
 Cc: donna dwiggins <ddwigginsguam@hotmail.com>, "Leilani M.B. Cruz (GEB)" <lmbcruz@gdoe.net>, Speaker Won Pat <speaker@judiwonpat.com>

Attached is the Guahan Academy Charter School Invoice GACS FY2015-10-2014. The original letter will be delivered this afternoon.

Respectfully yours,

----- Forwarded message -----

From: <xrx-doe@guam.net>  
 Date: Mon, Oct 13, 2014 at 3:58 PM  
 Subject: to doa re GACS invoice GACS FY2015-10-2014  
 To: "mroberto@gdoe.net" <mroberto@gdoe.net>

32-14-2117  
 Office of the Speaker  
 Judith E. Won Pat, Ed.D

Date: 10-13-14  
 Time: 4:35 pm  
 Received By: *[Signature]*

Please open the attached document. It was scanned and sent to you using a Xerox multifunction device.

Attachment File Type: pdf

multifunction device Location: machine location not set  
Device Name: GDOESUPERINTENDENTS9201

For more information on Xerox products and solutions, please visit <http://www.xerox.com>


-----  
 Maria Damian Roberto  
 Office of the Superintendent  
 Department of Education  
 500 Mariner Avenue  
 Barrigada, Guam 96913  
 Tel: (671) 300-1547

2117

**Office of Speaker Judith T. Won Pat Ed.D.**  
***Kumiten Idukasion yan Laibirihan Publeko***  
**Committee on Education and Public Libraries & Women's Affairs**

155 Hesler Place, Suite 201, Hagatna, Guam 96910  
Tel: (671) 472-3586 Fax: (671) 472-3589  
[www.guamlegislature.com](http://www.guamlegislature.com) / [speaker@judiwonpat.com](mailto:speaker@judiwonpat.com)

---

 Scanned from a Xerox multifunction device001.pdf  
338K



# 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



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

October 13, 2014

Benita A. Manglona  
Director  
Department of Administration  
P.O. Box 884  
Hagatña, Guam 96932

**Re: Guahan Academy Charter School Invoice: GACS FY 2015-10-2014**

Dear Director Manglona,

Upon review of the Guahan Academy Charter School Invoice: GACS FY 2015-10-2014 by our Internal Audit Office in collaboration with members of the Guahan Academy Charter School, **I am unable to submit my verification of accuracy** as required by Public Law 32-068, Chapter II, Section 3.

Our Internal Audit Office was only able to validate \$131,318.59 of the invoiced total of \$375,999.00, please see attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on October 10, 2014.

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

Sincerely,

A handwritten signature in blue ink, appearing to read 'Jon J.P. Fernandez'.

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

## Attachment

Cc: Guam Education Board  
32<sup>nd</sup> Guam Legislature  
Guahan Academy Charter School



**DEPARTMENT OF EDUCATION  
OFFICE OF THE SUPERINTENDENT**

www.gdoe.net  
P.O. Box D.E., Hagatña, Guam 96932  
Telephone: (671)475-0457 or 300-1547/1536 • Fax: (671)472-5001  
Email: jonfernandez@gdoe.net



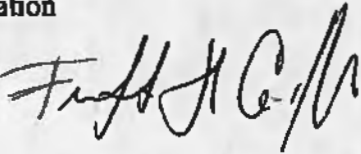
**JON J. P. FERNANDEZ**  
Superintendent of Education

**INTERNAL AUDIT OFFICE**

October 13, 2014

**MEMORANDUM**

**To:** Jon P. Fernandez  
Superintendent of Education

**From:** Franklin Cooper-Nurse   
Chief Auditor

**Subject:** October Review of Charter School's Invoices

Hafa Adai,

The internal audit office has completed its review of Guahan Academy's invoices for the month of October. Please see the attached report for IAO's complete review and results.

If you have any questions or concerns, please feel free to contact me at 300-1336 or via email at [fitcooper-nurse@gdoe.net](mailto:fitcooper-nurse@gdoe.net).

**Cc:** Deputy Superintendent of  
Assessment and Accountability  
Deputy Superintendent of Finance  
and Administrative Services

Department of Education

Internal Audit Office

Audit Review – Guahan Academy Charter School Invoice Validation

For the period of October 2014

**Purpose:** To validate Guahan Academy Charter School's invoices for the month of October 2014.

**Source:** Annabelle Santos, Office Manager of Guahan Academy Charter School

Doris Bainco, Accounting Staff of Guahan Academy Charter School

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

Carmela Vi, Auditor for Department of Education

Anissa Acfalle, Audit Staff for Department of Education

**Results:** As required by Section 6.3 of the Guahan Academy Charter School's Invoice Validation Standard Operating Procedures, IAO's review focused on July's expenditures. The results were as follows;

As per letter dated October 1, 2014, it stated there was a total of \$ 375,999.00 for the October invoice expenditures. The classifications of accounts provided by the charter school listing were;

	GACS Request	IAO Validation	Variance
1. Personnel salaries	\$ 246,750.00	\$ 82,225.98	\$ 164,524.02
2. Benefits	\$ 52,005.00	\$ -	\$ 52,005.00
3. Contractual	\$ 64,444.00	\$ 39,975.09	\$ 24,468.91
4. Supplies & Materials	\$ -	\$ 303.00	\$ (303.00)
5. Power	\$ 9,000.00	\$ 6,173.05	\$ 2,826.95
6. Water	\$ 800.00	\$ 613.58	\$ 186.42
7. Telephone	\$ 3,000.00	\$ 2,027.89	\$ 972.11
Total	\$ 375,999.00	\$ 131,318.59	\$ 244,680.41

On October 2, 2014 IAO received the Guahan Academy Charter School's drawdown request. Invoices were subsequently provided by GACS on October 10, 2014. Based on IAO's review, a total of \$131,318.59 were supported by invoices and validated by IAO for the month of October. The GACS drawdown request for October totaled \$375,999.00, leaving a variance of \$244,680.41 yet to be supported by invoice and validated by IAO.

# GUAHAN ACADEMY CHARTER SCHOOL

**FUNCTION:** Guahan Academy Charter School  
October 01, 2014 Monthly Budget Request

**INVOICE: GACS FY 2015-10-2014**

**AUTHORITY:** P.L. 32-181 FY 2015 GovGuam Budget Law  
Signed: September 05, 2014  
Chapter II – Part 1 – Guam Department of Education

**"Section 2.** Notwithstanding any provision of law for the School Year 2014-2015, pursuant to Title 17 GCA, Chapter 12, § 12116 (e), the Department of Administration (DOA) is hereby authorized and Directed to deduct Five Thousand Five Hundred Dollars (\$5, 500) per enrollee for the Guahan Academy Charter School, not to exceed 520 students as recommended by the Guam Academy Charter Schools 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. The Guahan Academy Charter School shall submit a monthly invoice to the DOA. Upon receipt of 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 the Guahan Academy Charter School."

TOTAL FUNDING AVAILABLE: \$5, 500 X 520 Students = \$2,860,000.00

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
Personnel	111	\$246,750.00
Benefits	112	52,006.00
Contractual	230	64,444.00
Supplies & Materials	240	0.00
Power	361	9,000.00
Water	362	800.00
Telephone & Wireless Services	363	3,000.00

<b>OCTOBER INVOICE TOTAL:</b>	<b>\$376,000.00</b>
-------------------------------	---------------------



**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 643 Chalan San Antonio Ste # 102 Tamuning, Guam 96913	<b>VENDOR NUMBER:</b>  G0016588
--	---------------------------------------

**PURPOSE:**  
  
OCTOBER 2014 Allotment release

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Invoices
190	5639A149964GA201-290	\$ 376,000.00	OCTOBER 2014 Allotment
<b>TOTAL</b>		<b>\$ 376,000.00</b>	

**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 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 DOCUMENT

I CERTIFY THAT A VALID LIABILITY EXIST BY REASON OF WITHHOLDING, OVERPAYMENT AND THAT PAYMENT IS PROPER AS PER THE ATTACHED DOCUMENTS

PREPARED BY:

**DORIS BAINCO - FINANCE OFFICER**

Signature

OCT. 01, 2014  
Date

APPROVING OFFICIAL:

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

Signature

OCT. 01, 2014  
Date

CERTIFICATION OF FUNDS AVAILABLE:

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

Signature

OCT. 01, 2014  
Date