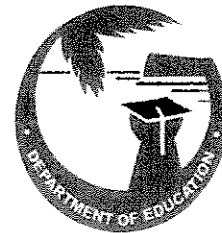




**DEPARTMENT OF EDUCATION
OFFICE OF THE SUPERINTENDENT**



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

May 18, 2015

Mr. Anthony C. Blaz
Director
Department of Administration
P.O. Box 884
Hagatña, Guam 96932

Re: Guahan Academy Charter School: FY 2015 April Allotment Request

Dear Director Blaz,

Upon review of the Guahan Academy Charter School Fiscal Year 2015 April Allotment Request 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 32-181, Chapter II, Section 2 in its entirety.

Our Internal Audit Office was able to validate \$304,073.44 of the invoiced total, please see attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on May 4, 2015.

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, 33rd Guam Legislature
Guahan Academy Charter School

33-15-0460
Office of the Speaker
Judith T. Won Pat, Ed.D

2015 MAY 19 PM 2:58

Date: 19 MAY 2015
Time: 1:09
Received By: [Signature]

0460



JON J. P. FERNANDEZ
Superintendent of Education

**DEPARTMENT OF EDUCATION
INTERNAL AUDIT OFFICE**

500 Mariner Avenue, Barrigada, Guam 96913

Telephone: (671) 300-1336

Email: iao@gdoe.net



FRANKLIN COOPER-NURSE
Chief Auditor

May 14, 2015

MEMORANDUM

To: Jon P. Fernandez
Superintendent of Education

From: Franklin Cooper-Nurse
Chief Auditor

Subject: April 2015 Review of Guahan Academy Charter School's Invoices

Hafa Adai,

The Internal Audit Office (IAO) has completed its review of Guahan Academy Charter School's invoices for the month of April. Please see the attached report for IAO's complete review and results.

If you have any questions or concerns, please feel free to contact Anissa Acfalle at 300-1532 or acacfalle@gdoe.net or myself at 300-1336 or fjcooper-nurse@gdoe.net.

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

Additionally, the IAO identified a total variance of \$(9,164.09) primarily due to benefits exceeding budget request and approved funding, a total amount of \$2,203.75 unsupported by invoices, and a total amount of \$11,367.84 remaining carryover invoices. The carryover balance of \$11,367.84 can be reimbursed in the next reporting period if GACS includes the balance in its next budget request and DOA approves the allotment of funds.

DATE: April 30, 2015

TO: Anthony Blaz
Director, Department of Administration

FROM: Juan Flores, Interim Financial Operations Director
Guahan Academy Charter School



RE: April 2015 Allotment Payment Request

Attached are the relevant documents to support the April, 2015 Allotment Payment Request for the Guahan Academy Charter School. A copy of these materials will also be submitted to the GDOE IAO.

Thank you for your attention and cooperation.



GOVERNMENT OF GUAM
DEPARTMENT OF ADMINISTRATION
FINANCIAL MANAGEMENT SYSTEM

REQUEST FOR PAYMENT

DOCUMENT NO.: _____

URGENT - EXPEDITE PAYMENT KEY & RELEASE - A S A P

PAYEE: Guahan Academy Charter School P O Box CS Hagatna, Guam 96932	VENDOR NUMBER: G0016588
---	---------------------------------------

PURPOSE:

April 2015 Allotment Release

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Invoices
190	5639A158984GA201-290	\$306,277.19	April 2015 Allotment
TOTAL			

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:

Juan P. Flores - Interim Financial
Operations Director

Signature

April 27, 2015
Date

APPROVING OFFICIAL:

VICTOR A. PEREZ - CHAIRMAN
FINANCE & PROCUREMENT COMMITTEE

Signature

April 27, 2015
Date

CERTIFICATION OF FUNDS AVAILABLE:

VICTOR A. PEREZ - CHAIRMAN
FINANCE & PROCUREMENT COMMITTEE

Signature

April 27, 2015
Date