

**DEPARTMENT OF EDUCATION
OFFICE OF THE SUPERINTENDENT**

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



JON J. P. FERNANDEZ
Superintendent of Education

July 2, 2015

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

Re: Guahan Academy Charter School: FY 2015 May and June Allotment Request

Dear Director Blaz,

Upon review of the Guahan Academy Charter School Fiscal Year 2015 May and June 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 \$556,010.71 of the invoiced total, please see attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on June 24, 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

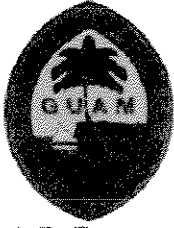
33-15-6591

Office of the Speaker
Judith I. Won Pat, Ed.D

0591

Date: 07-06-15
Time: 10 AM
Received By: [Signature]

2015 JUL - 7 AM 9:36



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

July 2, 2015

MEMORANDUM

To: Jon P. Fernandez 
Superintendent of Education

From: Franklin Cooper-Nurse 
Chief Auditor

Subject: May and June 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 Allotment Request for the months of May and June, 2015. Please see the attached report for IAO's complete review and results.

Should you have any questions or concerns, please contact Anissa Acfalle at 300-1532 or acacfalle@gdoe.net or myself at 300-1336 or ftcooper-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

Audit Review of Guahan Academy Charter School Invoice

For the Period of May and June 2015

Purpose: To validate Guahan Academy Charter School's Invoices for the months of May and June, 2015.

Source: Elizabeth M. San Nicolas, Accountant for Guahan Academy Charter School

Prepared by: Franklin Cooper-Nurse, Chief Auditor for Guam Department of Education
Anissa Acfalle, Audit Staff for Guam Department of Education

Results: As required by Section 6.3 of Guahan Academy Charter School (GACS)'s Invoice Validation Standard Operating Procedure, the Internal Audit Office (IAO)'s review focused on validation of May and June expenditures. GACS' budget request and the Department of Administration (DOA)'s approval of funding is utilized to establish allotment per object class category. The results were as follows;

Table 1: Validation of May and June 2015 Invoices

	Allotment Request	Supported Invoices	IAO Validation	Variance
1 Personnel Salaries	274,501.52	274,501.52	274,501.52	-
2 Benefits	12,748.00	12,748.23	12,748.23	(0.23)
3 Travel	5,470.67	3,617.78	3,617.78	1,852.89
4 Contractual	83,784.95	68,753.40	68,753.40	15,031.55
5 Supplies & materials	186,028.02	180,503.42	180,503.42	5,524.60
6 Power	12,666.24	12,666.24	12,666.24	-
7 Water	1,683.56	1,133.78	1,133.78	549.78
8 Telephone & Wireless	1,980.36	1,980.36	1,980.36	-
9 Miscellaneous	105.98	105.98	105.98	-
Total	\$ 578,969.30	\$ 556,010.71	\$ 556,010.71	22,958.59

On June 24, 2015, DOA submitted GACS' May and June 2015 Allotment Request of \$578,969.53 (actual amount was different from requested amount) and invoices to the Guam Department of Education Office of the Superintendent. Based on IAO's review, a total of \$556,010.71 was supported by invoices. *Although GACS requested \$578,969.30, the IAO only validated \$556,010.71 of submitted invoices for the months of May and June due to duplicate*

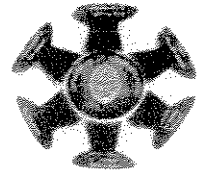
invoices already paid in prior periods and missing invoices to fully support expenses. As a result a total of \$22,958.59 remain unsupported.



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



Anthony C. Blaz
Director
Alfred F. Duenas
Deputy Director

JUN 23 2015

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RECEIVED
emailed EA
FAS

Mr. Jon Fernandez
Superintendent
Guam Department of Education
P.O. Box DE
Hagatna, Guam 96932

RE: Guahan Academy Charter School – FY2015 May and June 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 months of May and June 2015 for Fiscal Year 2015. 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'os Maase!

Sensaramente,

Anthony C. Blaz
Director

Department of Education	
Office of the Superintendent	
DATE: 6/24/15	TIME: 1:49p
Rec'd By: <i>EIG</i>	<i>Blaz</i>
Print Name	Signature

Attachment



DATE: June 18, 2015

To: Anthony Blaz
Director, Department of Administration

FROM: Elizabeth M. San Nicolas, Accountant
Guahan Academy Charter School

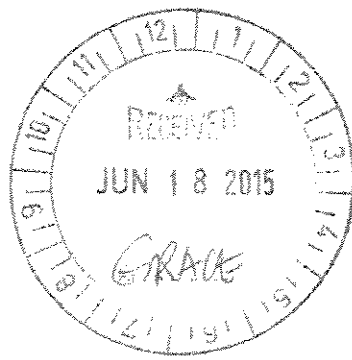
RE: May & June 2015 Allotment Payment Request

Attached are the relevant documents to support the May & June 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 time and cooperation.


Elizabeth M. San Nicolas
Accountant
Guahan Academy Charter School

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
PERSONNEL SALARIES	111	\$274,501.52
BENEFITS	112	\$12,748
TRAVEL	220	\$5,470.67
CONTRACTUAL	230	\$83,784.95
MATERIALS & SUPPLIES	240	\$172,350.41
STUDENT MATERIAL	240	\$13,677.61
MISCELLANEOUS	290	\$105.98
POWER	361	\$12,666.24
WATER	362	\$1,683.56
TELEPHONE & WIRELESS	363	\$1,980.36
TOTAL:		\$578,969.53





GOVERNMENT OF GUAM
 DEPARTMENT OF ADMINISTRATION
 FINANCIAL MANAGEMENT SYSTEM

**REQUEST FOR
 DIRECT PAYMENT**

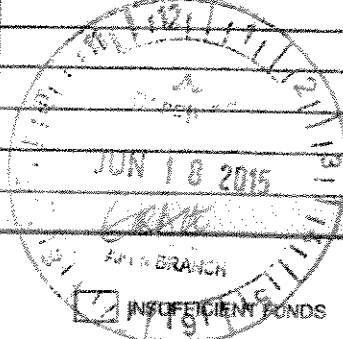
DOCUMENT NO.: _____

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

PAYEE: Guahan Academy Charter School 643 Chalan San Antonio Ste # 102 Tamuning, Guam 96913	VENDOR NUMBER: G0016588
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PURPOSE: DECEMBER SUPPLEMENTAL

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Invoices
190	5639A159964GA11-290	\$578,969.53	May & June 2015 Allotment
TOTAL		\$ 578,969.53	



CHECK APPROPRIATE BOX BELOW:

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

ELIZABETH SAN NICOLAS, ACCOUNTANT

Elizabeth San Nicolas
 Signature

June 19, 2015
 Date

APPROVING OFFICIAL:

VICTOR A. PEREZ - CHAIRMAN
FINANCE & PROCUREMENT COMMITTEE

Victor A. Perez
 Signature

June 19, 2015
 Date

CERTIFICATION OF FUNDS AVAILABLE:

VICTOR A. PEREZ - CHAIRMAN
FINANCE & PROCUREMENT COMMITTEE

Victor A. Perez
 Signature

June 19, 2015
 Date