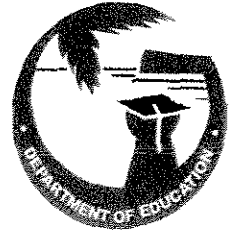




**DEPARTMENT OF EDUCATION  
OFFICE OF THE SUPERINTENDENT**

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

December 16, 2015

33 75-1186

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

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

Date: 12/21/2015  
Time: 12:02  
Received By: [Signature]

**Re: Guahan Academy Charter School: FY 2016 November 2015 Allotment Request**

Dear Director Blaz,

Upon review of the Guahan Academy Charter School Fiscal Year 2016 November 2015 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 \$284,201.69 of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on December 11, 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, 33<sup>rd</sup>~~ Guam Legislature  
Guahan Academy Charter School

2015 DEC 21 PM 4:05



**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](mailto:iao@gdoe.net)



**FRANKLIN  
COOPER-NURSE**  
Chief Internal Auditor

December 15, 2015

**MEMORANDUM**

To: Jon P. Fernandez  
Superintendent of Education

From: Franklin Cooper-Nurse  
Chief Auditor

Subject: November 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 month of November 2015. Please see the attached report for IAO's complete review and results.

Should you have any questions or concerns, please contact Joy Bulatao at 300-3695 or [jvbulatao@gdoe.net](mailto:jvbulatao@gdoe.net), and Franklin Cooper-Nurse at 300-1336 or [fitcooper-nurse@gdoe.net](mailto:fitcooper-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 Invoices  
For the Period of November 2015**

**Purpose:** To validate Guahan Academy Charter School's invoices for November 2015.

**Source:** Charlene Bitlaol, Board of Trustees Administrative Assistant for Guahan Academy Charter School

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

**Results:** Pursuant to Public Law (PL) 32-219, upon receipt of invoices, the Guam Department of Education (GDOE) shall verify invoices for accuracy and report its finding to the Department of Administration (DOA) within ten (10) calendar days. Internal Audit Office (IAO)'s review focused on validation of November 2015 expenditures. The results were as follows:

**Table 1: November 2015 Invoices**

Object Class	A	B	C	(A-B)
	GACS Drawdown	Submitted Invoices	IAO's Validation	D Variance
1 Personnel Salaries	\$ 189,883.96	\$ 189,883.96	\$ 189,883.96	\$ -
2 Benefits	\$ 7,499.00	\$ 7,498.98	\$ 7,498.98	\$ 0.02
3 Travel	\$ -	\$ -	\$ -	\$ -
4 Contractual	\$ 74,403.50	\$ 74,403.50	\$ 74,403.50	\$ -
5 Supplies & Materials	\$ -	\$ -	\$ -	\$ -
6 Advertising	\$ -	\$ -	\$ -	\$ -
7 Power	\$ 7,232.60	\$ 7,232.60	\$ 7,232.60	\$ -
8 Water	\$ 615.98	\$ 615.98	\$ 615.98	\$ -
9 Telephone & Wireless	\$ 2,866.67	\$ 2,866.67	\$ 2,866.67	\$ -
10 Miscellaneous	\$ 1,700.00	\$ 1,750.00	\$ 1,700.00	\$ (50.00)
<b>TOTAL</b>	<b>\$ 284,201.69</b>	<b>\$ 284,251.69</b>	<b>\$ 284,201.69</b>	<b>\$ (49.98)</b>

<sup>1</sup> Although IAO's calculation for GACS's total drawdown amounted to \$284,201.71, IAO stated the total as requested by GACS and validated invoices according to the drawdown request.

On December 11, 2015, the IAO received DOA's transmittal for Guahan Academy Charter School (GACS)'s November 2015 Allotment Request of \$284,201.69 and invoices, from the Office of the Superintendent. *As a result, the IAO validated \$284,201.69 of GACS' submitted invoices, for the month of November 2015.*

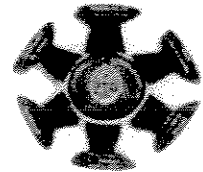
Additionally, the IAO identified a total variance of \$(49.98) due to miscellaneous exceeding budget request and approved funding, and a calculation error on GACS's drawdown request.



*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  
*Anisio B. Terlaje*  
Deputy Director

DEC 11 2015

511101  
RECEIVED

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

To IAO  
*[Handwritten signature]*

**RE: Guahan Academy Charter School – November 2015 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 month of November for Fiscal Year 2016. 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,*

*[Handwritten signature]*

Anthony C. Blaz  
Director

Department of Education	
Office of the Superintendent	
DATE: 12/11/15	TIME: 1:56P
Rec'd. By: E.L.G.	
Print Name	Signature

Attachment



# GUAHAN ACADEMY CHARTER SCHOOL

## BOARD OF TRUSTEES

### OFFICERS AND MEMBERS

Fe Valencia-Ovalles  
Chairwoman

Terry DeBold  
Vice Chairman

Rowena Zacarias  
Secretary

Victor A. Perez  
Treasurer

Theseus Mendiola  
Member

Mary B. Mafnas, Principal  
Ex-Officio Member

### COMMITTEES

Executive  
Board Governance and Policy  
Finance and Procurement  
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

info.gacsbot@gmail.com

DATE: December 9, 2015  
TO: Anthony Blaz  
Director, Department of Administration  
FROM: Charlene Bitlaol  
Board of Trustees Administrative Assistant  
Guahan Academy Charter School Incorporated  
RE: November 2015 Allotment Request

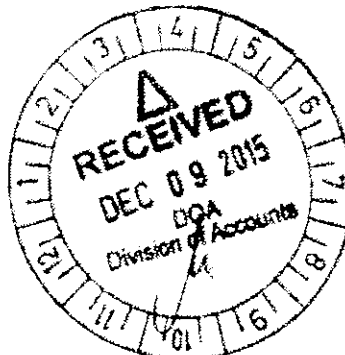
Attached are all relevant documents to support the November 2015 Allotment Request for Guahan Academy Charter School Incorporated.

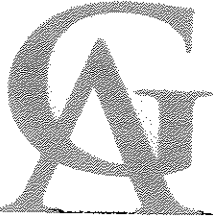
A copy of these materials will also be submitted to the GDOE IAO.

Thank you for your time and consideration.

Respectfully submitted,

CC: Board of Trustees  
GDOE IAO





# GUAHAN ACADEMY CHARTER SCHOOL

## BOARD OF TRUSTEES

### OFFICERS AND MEMBERS

Fe Valencia-Ovalles  
Chairwoman

Terry DeBold  
Vice Chairman

Rowena Zacarias  
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Victor A. Perez  
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### COMMITTEES

Executive  
Board Governance and Policy  
Finance and Procurement  
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.  
November 2015 ALLOTMENT REQUEST

INVOICE: GACS FY 2015-2016 10-2015

AUTHORITY: Public Law 32-219

### BE IT ENACTED BY THE PEOPLE OF GUAM

**Section 1.** Section 2 of Part 1, Chapter II of Public Law 32-181, is hereby *amended to read:*

**Section 2.** Notwithstanding any provision of law, for the School Year 2015-2016, pursuant to Title 17 GCA, Chapter 12, 12116, the Department of Administration (DOA) is hereby authorized and directed to deduct Five Thousand Five Hundred Dollars (\$5,500) per enrollee of Academy Charter Schools chartered by the Guam Academy Charter Schools Council, *not to exceed* six hundred (600) students for the *Guahan* Academy Charter School and three hundred fifty-eight (358) students for the *iLearn* Academy Charter School chartered by the Guam Academy Charter Schools Council during the school year 2015-2016, 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, 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 reports its findings, the invoiced amount received by the DOA shall be automatically transmitted to each Academy Charter School.



**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>  00016688
--	---------------------------------------

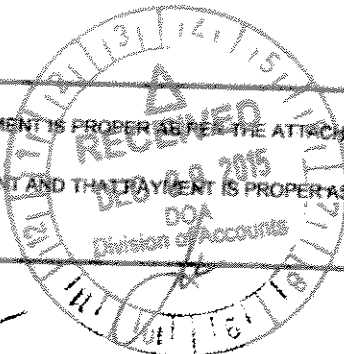
**PURPOSE:**  
 November 2015 Allotment Request

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Invoices
190	5639A189964GA201290	\$284,201.69	November 2015 Allotment
<b>TOTAL</b>		<b>\$ 284,201.69</b>	

CHECK APPROPRIATE BOX BELOW:

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

Charlene Bittol, Board of Trustees AA

*[Signature]*  
 Signature

December 9, 2015  
 Date

**APPROVING OFFICIAL:**

**VICTOR A. PEREZ - CHAIRMAN**  
**FINANCE & PROCUREMENT COMMITTEE**  
 CERTIFICATION OF FUNDS AVAILABLE:

*[Signature]*  
 Signature

December 8, 2015  
 Date

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

*[Signature]*  
 Signature

December 9, 2015  
 Date



November 2015 Allotment Breakdown

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
PERSONNEL SALARIES	111	\$189,883.96
PERSONNEL BENEFITS	112	\$7,499
CONTRACTUAL	230	\$74,403.50
MATERIALS & SUPPLIES	240	
STUDENT MATERIAL	240	
MISCELLANEOUS	290	\$1,700.00
POWER	361	\$7,232.60
WATER	362	\$615.98
TELEPHONE & WIRELESS	363	\$2,866.67
<b>TOTAL:</b>		<b>\$284,201.69</b>