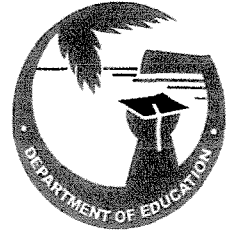




DEPARTMENT OF EDUCATION OFFICE OF THE SUPERINTENDENT



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

July 28, 2016

Ms. Christine Won Pat Baleto
Director
Department of Administration
P.O. Box 884
Hagatña, Guam 96932

Re: Guahan Academy Charter School: FY 2016 July 2016 Partial Allotment Request

Dear Director Baleto,

Upon review of the Guahan Academy Charter School Fiscal Year 2016 July 2016 Partial Allotment Request by our Internal Audit Office in collaboration with members of the Guahan Academy Charter School Incorporated, I am unable to submit my verification of accuracy as required by Public Law 33-66, Chapter II, Section 2 in its entirety.

Our Internal Audit Office was able to validate **\$143,772.78** of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on July 20, 2016.

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: Chairwoman and Members, Guam Education Board
Speaker, 33rd Guam Legislature
Guahan Academy Charter School

33-16-1854
Office of the Speaker
Judith T. Won Pat, Ed.D

Date: 07-29-16
Time: 3:11pm
Received By: 

1857

2016 JUL 29 11:10:07



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 25, 2016

MEMORANDUM

To: Jon P. Fernandez
Superintendent of Education

From: Franklin Cooper-Nurse
Chief Auditor

Subject: July 2016 Review of Guahan Academy Charter School Incorporated's Invoices

Hafa Adai,

The Internal Audit Office (IAO) has completed its review of Guahan Academy Charter School Incorporated's partial allotment request for the month of July 2016. 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, and Franklin Cooper-Nurse at 300-1336 or fjtcooper-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
 Review of Guahan Academy Charter School Incorporated Invoices
 For the Period of July 2016**

Purpose: To validate Guahan Academy Charter School Incorporated’s invoices for July 2016.

Source: Vincent T. Leon Guerrero, Chief Executive Officer for Guahan Academy Charter School Incorporated

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) 33-66, 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 July 2016 expenditures. The results were as follows:

Table 1: July 2016 Invoices (Partial)

Object Class	(A-B)			
	A GACS Drawdown	B Submitted Invoices	C IAO’s Validation	D Variance
1 Personnel Salaries	\$ -	\$ -	\$ -	\$ -
2 Benefits	\$ -	\$ -	\$ -	\$ -
3 Travel	\$ -	\$ -	\$ -	\$ -
4 Contractual	\$ -	\$ -	\$ -	\$ -
5 Supplies & Materials	\$ 143,772.78	\$ 143,772.78	\$ 143,772.78	\$ -
6 Advertising	\$ -	\$ -	\$ -	\$ -
7 Power	\$ -	\$ -	\$ -	\$ -
8 Water	\$ -	\$ -	\$ -	\$ -
9 Telephone & Wireless	\$ -	\$ -	\$ -	\$ -
10 Miscellaneous	\$ -	\$ -	\$ -	\$ -
11 Drug Testing	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 143,772.78	\$ 143,772.78	\$ 143,772.78	\$ -

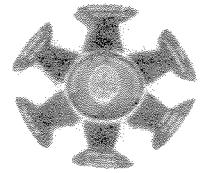
On July 20, 2016, the IAO received DOA’s transmittal for Guahan Academy Charter School Incorporated (GACS)’s July 2016 Partial Allotment Request of \$143,772.78 and invoices, from the Office of the Superintendent. *As a result, the IAO validated \$143,772.78 of GACS’ submitted invoices for the month of July 2016.*



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



Christine W. Baleto
Director
Joseph L.G. Rios, Jr.
Deputy Director

7/20/16 man
6072008

July 19, 2016

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

RE: Guahan Academy Charter School – July 2016 Partial 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) partial allotment request for the month of July 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,


Christine W. Baleto
Director

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

Dr. Jacqui Cyrus
Member

Richard Quiambao
Member

Hentrick Eveluck
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

DATE: July 15, 2016

TO: Christine Won Pat Baletto
Director,
Department of Administration

FROM: Vincent T. Leon Guerrero 
Chief Executive Officer
Guahan Academy Charter School Incorporated

RE: July 2016 Partial Allotment Request

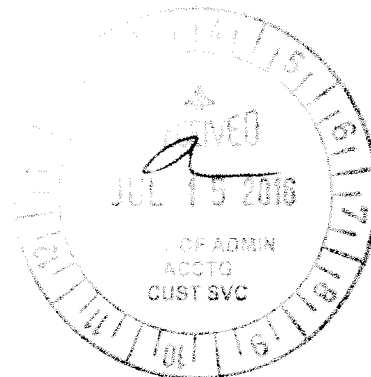
Attached are all relevant documents to support the July 2016 Partial Allotment Request for Guahan Academy Charter School Incorporated.

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



RECEIVED
INTERNAL AUDIT OFFICE
BY JP 7/15/16 9:15U



GUAHAN ACADEMY CHARTER SCHOOL

BOARD OF TRUSTEES

OFFICERS AND MEMBERS

Fe Valencia-Ovalles
Chairwoman

Terry DeBold
Vice Chairman

Rowena Zacarias
Secretary

Victor A. Perez
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P.O. Box CS
Hagatna, Guam 96932
(671) 979-1065/6
info.gacsbot@gmail.com

FUNCTION: Guahan Academy Charter School, Inc.
JULY 2016 PARTIAL ALLOTMENT REQUEST

INVOICE: GACS FY 2015-2016 07-2016

AUTHORITY: Public Law 33-66

BE IT ENACTED BY THE PEOPLE OF GUAM

Section 1. Section 2 of Part 1, Chapter II of Public Law 33-66, 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

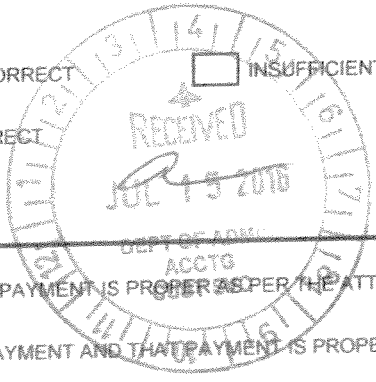
PAYEE: Guahan Academy Charter School P.O. Box CS Hagatna, GU 96932	VENDOR NUMBER: G0016588
--	---------------------------------------

PURPOSE: July 2016 Partial Allotment Request

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Invoices
190	5639A169964GA201290	\$143,772.78	July 2016 Partial Allotment Request
TOTAL		\$ 143,772.78	

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:

Charlene Bitlaol, Board of Trustees AA

 July 15, 2016
Signature Date

APPROVING OFFICIAL:

Vincent T. Leon Guerrero, CEO
FINANCE & PROCUREMENT COMMITTEE

 July 15, 2016
Signature Date

CERTIFICATION OF FUNDS AVAILABLE:

VICTOR A. PEREZ - CHAIRMAN
FINANCE & PROCUREMENT COMMITTEE

 July 15, 2016
Signature Date