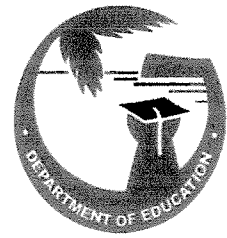




**DEPARTMENT OF EDUCATION
OFFICE OF THE SUPERINTENDENT**



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 03, 2016

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

Re: Guahan Academy Charter School: FY 2016 September 2016 Allotment Request

Dear Director Baleto,

Upon review of the Guahan Academy Charter School Fiscal Year 2016 September 2016 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 \$363,891.77 of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on September 27, 2016.

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

Sincerely,

JOSEPH L. M. SANCHEZ
Superintendent of Education, Acting

Attachment

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

2016 OCT -5 PM 4:03

33-16-2063

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

Date: 10-03-16

Time: 9:30 AM

Received By:

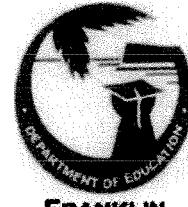
2063



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

October 3, 2016

MEMORANDUM

To: Joseph L.M. Sanchez
Acting Superintendent of Education

From: Franklin Cooper-Nurse
Chief Auditor 

Subject: September 2016 Review of Guahan Academy Charter School Inc. (GACS)'s
Invoices

Hafa Adai,

The Internal Audit Office (IAO) has completed its review of GACS's allotment request for the month of September 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 fitcooper-nurse@gdoe.net.

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

the IAO validated \$363,891.77 of GACS's submitted invoices for the month of September 2016.
 See Table 2 on the next page for the list of submitted invoices.

Per PL 33-66, IAO validated \$3,088,639.80 for School Year (SY) 2015 – 2016. The law provides \$5,500 for each student up to 600 students or a total of \$3,300,000. As of June 30, 2016, 604 students were enrolled in GACS. See Tables 3 and 4 below.

Table 3: SY 2015-2016 Validation Summary

Month	GACS Drawdown	Submitted Invoices	IAO's Validation	Variance
July and August 2015	\$ 319,679.24	\$ 333,813.37	\$ 319,679.24	\$ (14,134.13)
September 2015	\$ 361,310.33	\$ 392,727.17	\$ 341,810.56	\$ (31,416.84)
September Special Allotment 2015	\$ 166,551.45	\$ 166,551.45	\$ 166,551.45	\$ -
SY 2015-2016; FY 2015 Subtotal	\$ 847,541.02	\$ 893,091.99	\$ 828,041.25	\$ (45,550.97)
October 2015	\$ 235,300.96	\$ 240,480.16	\$ 235,300.96	\$ (5,179.20)
November 2015	\$ 284,201.71	\$ 284,251.69	\$ 284,201.69	\$ (49.98)
December 2015	\$ 204,188.02	\$ 205,747.57	\$ 203,438.14	\$ (1,559.55)
January 2016	\$ 261,946.28	\$ 261,937.28	\$ 261,937.28	\$ 9.00
February 2016	\$ 298,839.60	\$ 298,839.60	\$ 298,839.60	\$ -
March 2016	\$ 245,579.60	\$ 245,345.76	\$ 245,229.26	\$ 233.84
April 2016	\$ 276,423.87	\$ 276,579.87	\$ 276,423.87	\$ (156.00)
May 2016	\$ 248,331.29	\$ 248,331.29	\$ 248,331.29	\$ -
June 2016	\$ 206,896.46	\$ 206,896.46	\$ 206,896.46	\$ -
SY 2015-2016; FY 2016 Subtotal	\$ 2,261,707.79	\$ 2,268,409.68	\$ 2,260,598.55	\$ (6,701.89)
Grand Total (SY 2015-2016)	\$ 3,109,248.81	\$ 3,161,501.67	\$ 3,088,639.80	\$ (52,252.86)

Table 4: SY 2015-2016 GACS Enrollment

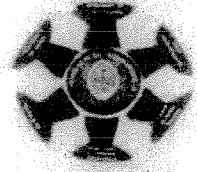
Months	Grade Level													Grand Total
	1	2	3	4	5	6	7	8	9	10	11	12	K	
Jul-15	66	66	54	41	45	40	49	43	21	32	16	5	44	522
Aug-15	Details Not Provided													627
Sep-15	71	71	56	46	46	48	54	48	22	33	16	5	69	585
SY 2015-2016; FY 2015 Average	69	69	55	44	46	44	52	46	22	33	16	5	57	578
Oct-15	71	71	57	46	48	49	55	48	22	33	16	5	72	593
Nov-15	71	71	57	46	48	49	55	48	22	33	16	5	72	593
Dec-15	71	71	57	46	48	49	55	48	22	33	16	5	72	593
Jan-16	72	73	57	47	49	50	55	48	22	33	16	5	76	603
Feb-16	71	72	57	47	49	50	56	48	22	33	15	4	76	600
Mar-16	71	72	57	47	49	50	56	48	22	33	15	4	76	600
Apr-16	72	74	56	45	49	50	55	48	21	33	16	4	76	599
May-16	72	74	56	45	49	50	55	48	21	33	16	4	76	599
Jun-16	75	72	72	56	44	50	47	56	44	21	33	17	17	604
SY 2015-2016; FY 2016 Average	72	72	58	47	48	50	54	49	24	32	18	6	68	598
Grand Average (SY 2015-2016)	70	70	57	45	47	47	53	47	23	32	17	5	62	588



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) 477-8788



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

September 26, 2016

Mr. Joe Sanchez
Acting Superintendent
Guam Department of Education
500 Mariner Avenue
Barrigada, Guam 96913-1608

Handwritten notes:
P&A
9/27/16

RECD BY: <i>WJL</i>	PRINT NAME: _____
DATE: _____	SIGNATURE: _____
Office of the Superintendent Department of Education	

RE: Guahan Academy Charter School – September 2016 Allotment Request

Buenas yan Hafa Adai:

Pursuant to Public Law 32-181, Chapter II, Part 1, we are submitting Guahan Academy Charter School's (GACS) allotment request for the month of September 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 Maate!

Sensaramente

Handwritten signature of Christine W. Baleto
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

FUNCTION: Guahan Academy Charter School, Inc.
SEPTEMBER 2016 ALLOTMENT REQUEST
FINAL REQUEST FOR FY 2016

INVOICE: GACS FY 2015-2016 09-2016

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.

September 2016 Allotment Breakdown

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
PERSONNEL SALARIES	111	\$147,915.46
PERSONNEL BENEFITS	114	\$17,463.25
CONTRACTUAL	230	\$22,387.52
MATERIALS & SUPPLIES	240	\$466.70
MISCELLANEOUS	290	\$166,757.00
POWER	361	\$6,114.83
WATER	362	\$613.65
TELEPHONE & WIRELESS	363	\$2,173.36
	TOTAL:	\$363,891.77