



**DEPARTMENT OF EDUCATION  
OFFICE OF THE SUPERINTENDENT**



www.gdoe.net  
501 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

February 18, 2019

Mr. Edward Birn  
Director  
Department of Administration  
P.O. Box 884  
Hagatña, Guam 96932

*35GL-19-0175*  
**Speaker Tina Rose Muña Barnes**

**FEB 22 2019**  
Time 9:26 (AM) (PM)  
Received By: [Signature]

2019 FEB 22 AM 10:18

**Re: iLearn Academy Charter School: Fiscal Year 2019 February 2019 Part 2 Allotment Request**

Hafa Adai,

Upon review of the iLearn Academy Charter School (iLearn) Fiscal Year (FY) 2019 February Part 1 Allotment Request by our Internal Audit Office (IAO) in collaboration with members of the iLearn, I am able to submit my verification of accuracy as required by Public Law (P.L.) 34 - 116, Chapter II, Part I, in its entirety.

Our IAO was able to validate \$54,042.04 of the invoiced total. Please see attached verification report. This validation is based on actual invoices submitted to the IAO on February 11, 2019.

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

Sincerely,

**Jon J.P. Fernandez**  
Superintendent of Education *[Initials]*

**Attachment**

Cc: Chairman and Members, Guam Education Board  
**Speaker, 35th Guam Legislature**  
iLearn Academy Charter School

0175



**JON J.P. FERNANDEZ**  
Superintendent of Education

**DEPARTMENT OF EDUCATION  
INTERNAL AUDIT OFFICE**

501 Mariner Avenue, Barrigada, Guam 96913  
Telephone: (671) 300-1336  
Fax: (671) 472-5001  
Email: iao@gdoe.net



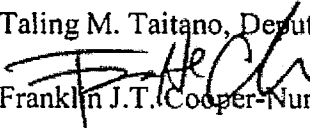
**FRANKLIN  
COOPER-NURSE**  
Chief Auditor

February 18, 2019

**MEMORANDUM**

**TO:** Jon J.P. Fernandez, Superintendent of Education

**CC:** Taling M. Taitano, Deputy Superintendent of Finance and Administrative Services

**FROM:**  Franklin J.T. Cooper-Nurse, Chief Auditor, Internal Audit Office

**SUBJECT:** February 2019 Review of iLearn Academy Charter School's Invoices

Hafa Adai,

The Guam Department of Education (GDOE) Internal Audit Office (IAO) has completed its review of iLearn Academy Charter School (iLearn)'s second allotment request for February 2019. GDOE (IAO) is authorized by Public Law (P.L.) 34-116 to verify charter school invoices for accuracy and report its findings within 10 days.

On February 11, 2019, IAO received the Department of Administration (DOA)'s transmittal for iLearn's February 2019 (Part 2) Allotment Request of \$54,042.04. IAO was able to validate \$54,042.04 of iLearn's submitted invoices. See Table 1 and Appendix 1 for details.

**Table 1: February 2019 (Part 2) Allotment Request**

	A	B	C	(B-C) = D
<b>Object Class</b>	<b>iLearn's Drawdown</b>	<b>Submitted Invoices</b>	<b>IAO's Validation</b>	<b>Difference</b>
Personnel	\$ 48,865.64	\$ 48,865.64	\$ 48,865.64	\$ -
Personnel Benefits	\$ 5,176.40	\$ 5,176.40	\$ 5,176.40	\$ -
<b>TOTAL</b>	<b>\$ 54,042.04</b>	<b>\$ 54,042.04</b>	<b>\$ 54,042.04</b>	<b>\$ -</b>

P.L. 34-116 provides \$6,088 for each student up to 620 students or a maximum of \$3,774,560. Based on enrollment reports provided by iLearn, 542 students were enrolled as of February 8, 2019. Based on per pupil cost and iLearn's highest enrollment reported, iLearn's current FY 2019 budget is \$3,500,600. For FY 2019, IAO validated \$1,479,168.09 of expenditures, leaving an unexpended balance of \$2,021,431.91. See Tables 2, 3, and 4 for details.

**Table 2: FY 19 Validation Summary**

Month	A	B	C	(B-C) - D
	iLACS Drawdown	Submitted Invoices	IAO's Validation	Difference
October	\$ 237,136.71	\$ 237,136.71	\$ 237,136.71	\$ -
October Part 2	\$ 55,317.50	\$ 55,317.50	\$ 55,317.50	\$ -
November Part 1	\$ 237,969.92	\$ 237,969.92	\$ 233,468.92	\$ 4,501.00
November Part 2	\$ 94,765.92	\$ 94,765.92	\$ 64,390.92	\$ 30,375.00
December Part 1	\$ 235,733.86	\$ 235,733.86	\$ 235,733.86	\$ -
December Part 2	\$ 34,876.00	\$ 34,876.00	\$ 34,876.00	\$ -
December Part 3	\$ 53,233.61	\$ 53,233.61	\$ 53,233.61	\$ -
January Part 1	\$ 227,760.36	\$ 227,760.36	\$ 227,760.36	\$ -
January Part 2	\$ 54,005.46	\$ 54,005.46	\$ 54,005.46	\$ -
February Part 1	\$ 229,202.71	\$ 229,202.71	\$ 229,202.71	\$ -
February Part 2	\$ 54,042.04	\$ 54,042.04	\$ 54,042.04	\$ -
<b>Total (FY 2019)</b>	<b>\$1,514,044.09</b>	<b>\$1,514,044.09</b>	<b>\$1,479,168.09</b>	<b>\$ 34,876.00</b>

**Table 3: FY 19 Remaining Funds**

Funding Per Student	\$ 6,088
Current Enrollment	575
iLearn's Budget	\$ 3,500,600
Less: IAO's Validations	\$ (1,479,168.09)
<b>FY 2019 Remaining Funds</b>	<b>\$ 2,021,431.91</b>

**Table 4: FY 19 Enrollment Summary**

Months	Grade Level						Total
	K	1	2	3	4	5	
Oct-18	126	127	89	102	67	58	569
Nov-18	127	128	89	103	69	59	575
Dec-18	127	128	89	103	69	59	575
Jan-19	127	128	89	103	69	59	575
Feb-19	121	118	87	95	62	59	542
<b>Average</b>	<b>126</b>	<b>126</b>	<b>89</b>	<b>101</b>	<b>67</b>	<b>59</b>	<b>567</b>

Should you have any questions or concerns, please contact Leana Willess at 300-3697 or [lmwilless@gdoe.net](mailto:lmwilless@gdoe.net), and Franklin Cooper-Nurse at 300-1336 or [fitcooper-nurse@gdoe.net](mailto:fitcooper-nurse@gdoe.net).

**Appendix 1: iLearn February 2019 (Part 2) Invoice Details**

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount	
111 Personnel	K-2.1	Sanford Technology Group	208553-04J	2/8/2019	\$ 48,865.64	✓	\$ 48,865.64	
							<b>Subtotal</b>	<b>\$ 48,865.64</b>
113 Personnel Benefits	K-3.1	Sanford Technology Group	208553-04J	2/8/2019	\$ 5,176.40	✓	\$ 5,176.40	
							<b>Subtotal</b>	<b>\$ 5,176.40</b>
							<b>Total</b>	<b>\$ 54,042.04</b>



P.O. Box 8445, Tamuning, Guam 96931  
Phone: 989-3789/99

February 8, 2019

Mr. Jon Fernandez  
Superintendent, GDOE  
P.O. Box DE  
Hagatna, Guam 96932

Dear Mr. Fernandez,

Attached is a copy of the Allotment Request submitted to the Department of Administration for February 2019 Part 2 and corresponding invoices for the drawdown of funds under the FY2019 budget approved by the Legislature.

Sincerely,

A handwritten signature in black ink, appearing to read "H. Nishihira".

Helen Nishihira  
iLearn Academy Charter School  
Authorized Board Member

# iLearn



**ACADEMY CHARTER SCHOOL**

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P.O. Box 8445, Tamuning, Guam 96931  
Phone: 989-3789/99

February 8, 2019

To: Mr. Jon Fernandez  
Superintendent, GDOE

Mr. Franklin Cooper-Nurse  
Chief Auditor (IAO), GDOE

Ms. Learn Willess  
Audit Staff, GDOE

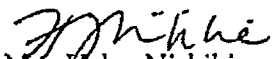
From: Mrs. Helen Nishihira  
Authorized Board Member, iLearn Academy Charter School

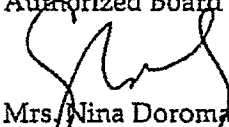
Mrs. Nina Doromal Field  
Business Manager, iLearn Academy Charter School

Re: INVOICES  
Please see attached copy of the invoices:  
1) Personnel Salaries: PPE 2/8/19  
2) Employee Benefits: PPE 2/8/19

If you have any questions, please contact us via email at [hnishihira@ilearnguam.org](mailto:hnishihira@ilearnguam.org) or [nfield@ilearnguam.org](mailto:nfield@ilearnguam.org)

Sincerely,

  
Mrs. Helen Nishihira  
Authorized Board Member, iLearn Academy Charter School

  
Mrs. Nina Doromal Field  
Business Manager, iLearn Academy Charter School



P.O. Box 8445, Tamuning, Guam 96931  
 Phone: 989-3789/99

FUNCTION: iLearn Academy Charter School  
 February 2019 Allotment Request Part 2

INVOICE: ILACS FY 2019-02-2019

AUTHORITY: P.L. 34-116, Chapter II, Section 2

1           **Section 2. Guam Academy Charter Schools.** Notwithstanding any other  
 2 provision of law, pursuant to § 12116(e), Chapter 12, Title 17 GCA, the Department  
 3 of Administration (DOA) is hereby authorized and directed to deduct, in proportion  
 4 to the ratio of cash received from the total Fiscal Year 2019 General and Special  
 5 Fund appropriations in Section 1 of this Part of this Chapter to the GDOE, Six  
 6 Thousand Eighty-eight Dollars (\$6,088) per enrollee of the Academy Charter  
 7 Schools chartered by the Guam Academy Charter Schools Council *not to exceed* six  
 8 hundred twenty (620) students for the iLearn Academy Charter School, seven  
 9 hundred forty (740) students for the Guåhan Academy Charter School, and three  
 10 hundred fifty (350) students for the Science Is Fun and Awesome Academy Charter  
 11 School from the total Fiscal Year 2019 General and Special Fund appropriations in  
 12 Section 1 of this Part of this Chapter to GDOE based on the actual enrollment at the  
 13 time multiplied by the per pupil cost as established by this Section. Each Academy  
 14 Charter School *shall* submit a monthly invoice to DOA which *shall* be remitted to  
 15 GDOE. Upon receipt of remitted invoice, GDOE *shall* verify accuracy of the invoice  
 16 and report its findings within ten (10) days of receipt of said invoice by the GDOE  
 17 prior to the release of funds. If GDOE fails to report its findings, the invoiced amount  
 18 received by DOA *shall* be automatically transmitted to each Academy Charter  
 19 School.

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
Personnel	111	\$ 48,865.64
Employee Benefits		\$ 5,176.40
<b>ALLOTMENT REQUEST:</b>		<b>\$ 54,042.04</b>



SANFORD TECHNOLOGY GROUP LLC  
 335 South Marine Dr. Rt.1  
 Tamuning, Gu 96913  
 (671) 647-0220 / (FAX) 647-0200

COMPANY: 04J  
 : ILEARN ACADEMY CHARTER SCHOOL  
 ATTENTION: NINA DOROMAL  
 EIN: 660833030

INV#: 208553-04J  
 INV DATE: 2/08/19  
 FAX#:  
 TEL#: 6716863845

I N V O I C E

PPE: 2/08/19

CHECK DATE: 2/11/19

	GROSS PAY	FIT	FICA	MEDICARE	LOC TAX	LOC SS	DEDUCT	NET PAY	BANK DED	DUE AMOUNT
REG:	49589.17	2903.79	3017.31	705.69	.00	.00	5176.40	37785.98	480.25	48616.02
CLT:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
GRU:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
HAND:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
VOID:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL:	49589.17	2903.79	3017.31	705.69	.00	.00	5176.40	37785.98	480.25	48616.02

\*\* BOG-STG initiated

DIRECT DEPOSITS:	36812.23		
REGULAR CHECKS:	973.75	PROC FEE:	249.62
TOTAL REGULAR NETPAY:	37785.98	DUE STG:	48865.64

PROCESSING FEE CALCULATION:

QTY	DESC	RATE	TOTAL
2	CHECKS		
43	ADVICES		
45	EMP COUNT	5.00	225.00
1	QTR418		
1	DELIVERY	10.00	10.00
1	TAX FILING	14.62	14.62

INVOICE CALCULATION:

TAXES:

	ACH AMOUNT	COMPANY	DUE TO STG
Federal Income Tax.....	.00	.00	2903.79
Employee Fica Tax.....	.00	.00	3017.31
Employer Fica Tax.....	.00	.00	3017.31
Employee Medicare Tax.....	.00	.00	705.69
Employer Medicare Tax.....	.00	.00	705.69
Local Tax.....	.00	.00	.00
Employee Local SS.....	.00	.00	.00
Employer Local SS.....	.00	.00	.00
Employee Local HCF.....	.00	.00	.00
Employer Local HCF.....	.00	.00	.00

NETPAY:

Checks.....	.00	.00	973.75
Direct Deposit.....	36812.23	.00	36812.23
Client.....	.00	.00	.00
Gross-up.....	.00	.00	.00
Hand Checks.....	.00	.00	.00
Voided Checks.....	.00	.00	.00

BANKING DEDUCTION:

Checks.....	.00	.00	.00
Direct Deposit.....	480.25	.00	480.25
Gross-up.....	.00	.00	.00

PROCESSING FEE..... .00 .00 249.62

TOTAL ACH/COM/STG CONTROL ==> 37292.48 .00 48865.64 \*\*

PROCESS FEE ==> 249.62

SANFORD TECHNOLOGY GROUP LLC  
 335 South Marine Dr. Rt.1  
 Tamuning, Gu 96913  
 (671) 647-0220 / (FAX) 647-0200

COMPANY: 04J  
 : ILEARN ACADEMY CHARTER SCHOOL  
 ATTENTION: NINA DOROMAL  
 EIN: 660833030

INV#: 208553-04J  
 INV DATE: 2/08/19  
 FAX#:   
 TEL#: 6716863845

I N V O I C E  
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PPE: 2/08/19

CHECK DATE: 2/11/19

DNO	DEDNAM	REGULAR	CLIENT	GROSSUP	HAND	VOID	Co.Shc REG	Co.Shc ADJ	Bank CHK	Bank ACK
001	MED	2106.91	.00	.00	.00	.00	.00	.00	.00	.00
003	AFLAC	922.56	.00	.00	.00	.00	.00	.00	.00	.00
005	ROTH	885.00	.00	.00	.00	.00	.00	.00	.00	.00
017	CHLDSF	229.90	.00	.00	.00	.00	.00	.00	.00	.00
018	GRNSMT	100.00	.00	.00	.00	.00	.00	.00	.00	.00
019	MISC	451.78	.00	.00	.00	.00	.00	.00	.00	.00
*020	BOG	480.25	.00	.00	.00	.00	.00	.00	.00	480.25
TOTAL:		5176.40	.00	.00	.00	.00	.00	.00	.00	480.25