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: jsanchez@gdoe.net

JOSEPH L. M. SANCHEZ
Superintendent of Education, Acting

January 11, 2016

Speaker Benjamin J.F. Cruz

JAN 13 2017
Time: 1:29 [ ] AM [ ] PM File No. ____
Received By ____
GL#34-17-0039

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

Re: iLearn Academy Charter School: FY 2017 – January 2017 Allotment Request

Hafa Adai Director Baleto,

Upon review of the iLearn Academy Charter School January 2017 Allotment Request by our Internal Audit Office in collaboration with members of the iLearn Academy Charter School, **I am able to submit my verification of accuracy** as required by Public Law 33-185, Chapter II, Section 2 in its entirety.

Our Internal Audit Office was able to validate **$292,941.43** for personnel salaries, benefits, A+ Contract, and miscellaneous expenses; please see attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on January 6, 2017.

2017 JAN 13 PM 1:48

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

Senseramente,

JOSEPH L. M. SANCHEZ
Superintendent of Education, Acting

Attachment

Cc: Chairman and Members, Guam Education Board
Speaker, 34TH Guam Legislature
iLearn Academy Charter School

0039

Guam Department of Education
Internal Audit Office
Audit Review of iLearn Academy Charter School Invoices
For the Period of January 2017

Purpose: To validate iLearn Academy Charter School invoices for the month of January 2017

Source: Helen Nishihira, Principal for iLearn Academy Charter School
Nina Doromal, Business Manager for iLearn 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: Pursuant to Public Law (PL) 33-185, 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 January 2017 expenditures. The results were as follows:

Table 1: January 2017 Invoices

4th Drawdown	A	B	C
Object Class	iLearn's Drawdown	Submitted Invoices	IAO's Validation
Personnel Salaries	$112,958.90	$ 112,958.90	$ 112,958.90
Benefits	6,382.53	6,382.53	6,382.53
Contractual	-	-	-
A+ Contract	170,000.00	170,000.00	170,000.00
Supplies & Materials	-	-	-
Miscellaneous	3,600.00	3,600.00	3,600.00
Totals	$292,941.43	$ 292,941.43	$ 292,941.43

On January 6, 2017 IAO received DOA's transmittal of iLearn's fourth drawdown for FY 2017 January allotment request of $292,941.43 and invoices, from the Office of the Superintendent. ***The IAO validated $292,941.43 of iLearn's submitted invoices for the month of January.*** Refer to Table 2 on page 3, for a summary of the invoices submitted to the IAO.

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
Vacant
Deputy Director

Department of Education
Office of the Superintendent
Date: 1/5/17 Time: 2:35 PM
Rec'd By: [illegible]
Print Name Signature

January 3, 2017

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

RE: iLearn Academy Charter School – January 2017 Allotment Request

Buenas yan Hafa Adai:

Pursuant to Public Law 33-185, Chapter II, Part I, we are submitting iLearn Academy Charter School's allotment request for the month of January for Fiscal Year 2017. Herewith are the supporting documents provided by iLearn Academy Charter School for your review and immediate action.

Should you have any further questions or concerns, please contact, Mary Grace Edrosa at 475-1283

Si Yu'os Maase!

Sensaramente,

Christine W. Baleto
Director

RECEIVED
Internal Audit Office
1/6/17

iLearn
ACADEMY CHARTER SCHOOL

256 Chalan Pale, Ramon Haya, Yigo Guam
1671-989-3789 or 1671-989-3799

January 3, 2017

To: Mr. Joseph Sanchez
Acting Superintendent, GDOE

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

Ms. Anissa Acfalle
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) A+ Invoice (January 2017)
2) Personnel Salaries: PPE 12/30, 01/13, 01/27
3) Employee Benefits: PPE 12/30, 01/13, 01/27
4) Extended Learning January 2017

If you have any questions, please contact us via email at hnishihira.ilearn@gmail.com or nina.doromal@gmail.com.

Sincerely,

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

Mrs. Nina Doromal Field
Business Manager, iLearn 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:	VENDOR NUMBER:
iLearn Academy Charter School PO BOX 8445 TAMUNING, GUAM 96913	I0012226

PURPOSE: Allotment Request for JANUARY 2017

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Remarks
190	5639A179964GA202-290	292,941.43	
	TOTAL	292,941.43	

CHECK APPROPRIATE BOX BELOW:

☐ ACCOUNT NUMBER IS CORRECT ☐ JOB ORDER NUMBER IS CORRECT ☐ INSUFFICIENT FUNDS

☐ PRIOR REFERENCE IS CORRECT ☐ VENDOR NUMBER IS CORRECT

☐ OVERRIDE IS AUTHORIZED ☐ 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:

NINA D. FIELD - BUSINESS MANAGER — Signature — January 3, 2017 (Date)

APPROVING OFFICIAL:

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER — Signature — January 3, 2017 (Date)

CERTIFICATION OF FUNDS AVAILABLE:

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER — Signature — January 3, 2017 (Date)

Signature — Date