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

GL#34-17-293
Speaker Benjamin J.F. Cruz

March 13, 2017

MAR 15 2017
Time: 10:30 [X] AM [ ] PM File No. ____
Received By: ____

2017 MAR 15 AM 10:46

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

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

Hafa Adai Director Baleto,

Upon review of the iLearn Academy Charter School March 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 **$284,706.25** for personnel salaries, benefits, travel, contractual, A+ contract, workmen's compensation, and miscellaneous expense; please see attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on March 3, 2017.

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

Senseramente,

JON J.P. FERNANDEZ
Superintendent of Education

Attachment

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

0293

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 Auditor

March 13, 2017

MEMORANDUM

To: Jon J.P. Fernandez
Superintendent of Education

From: Franklin Cooper-Nurse
Chief Auditor

Subject: Review of iLearn Academy Charter School Invoices for the month of March 2017

Hafa Adai,

The Internal Audit Office (IAO) has completed its review of iLearn Academy Charter School's allotment request for the month of March 2017. Please see the attached report for the results of IAO's review.

Should you have any questions or concerns, please contact Anissa Acfalle at 300-1532 or acacfalle@gdoe.net, and Franklin Cooper-Nurse at 300-1336 or fjtcooper-nurse@gdoe.net.

Cc: Deputy Superintendent of Finance and Administrative Services

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

Purpose: To validate iLearn Academy Charter School invoices for the month of March 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 findings to the Department of Administration (DOA) within ten (10) calendar days. Internal Audit Office (IAO)'s review focused on validation of March 2017 expenditures. The results are as follows:

Table 1: March 2017 Invoice Summary

6th Drawdown	[A]	[B]	[C]
Personnel Salaries	$ 75,835.44	$ 75,835.44	$ 75,835.44
Benefits	5,221.94	5,221.94	5,221.94
Travel	5,012.20	5,012.20	5,012.20
Contractual	22,631.67	22,631.67	22,631.67
A+ Contract	170,000.00	170,000.00	170,000.00
Workmen's Compensation	965.00	965.00	965.00
Miscellaneous	5,040.00	5,040.00	5,040.00
Total	$284,706.25	$ 284,706.25	$ 284,706.25

On March 3, 2017, IAO received DOA's transmittal of iLearn's sixth drawdown for FY 2017 March allotment request of $284,706.25 and invoices, from the Office of the Superintendent. ***The IAO validated $284,706.25 of iLearn's submitted invoices for the month of March.*** Refer to Table 2 on page 3, for a summary of the invoices submitted to the IAO.

Table 2: March 2017 Invoice Detail

Mar	111 Personnel	F-2.1	Sanford Technology Group LLC	PPE 3/10/17	178580	2/3/2017	$ 38,149.26	$ 38,149.26
Mar	111 Personnel	F-2.2	Sanford Technology Group LLC	PPE 3/24/17	178724-04J	2/7/2017	37,686.18	37,686.18
Mar	112 Benefits	F-3.1	Sanford Technology Group LLC	PPE 3/10/17	178580-04J	2/3/2017	2,610.97	2,610.97
Mar	112 Benefits	F-3.2	Sanford Technology Group LLC	PPE 3/24/17	178724-04J	2/7/2017	2,610.97	2,610.97
Mar	220 Travel	F-4.1	United Airlines	Airfare for Robotic Conference	10F1	2/22/2017	5,012.20	5,012.20
Mar	230 Contractual	F-5.1	Burger Comer Magliari	Prof. Acct. Services-Yr Ended 9/30/16 (Progress Billing)	16AU4587	12/2/2016	3,266.67	3,266.67
Mar	230 Contractual	F-5.2	Moylan's Ins.Underwriters Inc.	Student Liability Insurance Policy No. 629853-728926	1330224	2/1/2017	4,365.00	4,365.00
Mar	230 Contractual	F-5.3	Dr. Ye-Kyoung Kim, External Evaluator	Academic Evaluation	Feb 2017	2/17/2017	15,000.00	15,000.00
Mar	233 A+ Contract	F-6.1	Saint Paul Christian School	A+ Education Infrastructure	Mar 2017	March	170,000.00	170,000.00
Mar	270 Workmen's Comp.	F-7.1	Moylan's Ins. Underwriters Inc.	Workmen's Compensation Policy No. 628924-728928	1330221	2/1/2017	965.00	965.00
Mar	290 Miscellaneous	F-8.1	iLearn Academy Charter School	Extended Learning	Mar 2017	March	5,040.00	5,040.00
						Total	$ 284,706.25	$ 284,706.25

Per PL 33-185, Chapter II Education, Section 2, the iLearn Academy Charter School is not to exceed the enrollment cap of five hundred (500) students for School Year (SY) 2016-2017. As of February 17, 2017, total enrollment reported for grades K-5th totaled 484 and averaged 466 students. Refer to Table 3 below, for a summary of iLearn's reported enrollment data.

Table 3: SY 2016-2017 Enrollment Summary

iLearn Academy Charter School
SY 16-17 or FY 17
Enrollment Summary - Max Enrollment 500 Students

16-17	Jul-16	56	87	65	64	50	61	383
16-17	Aug-16	88	93	72	73	57	67	450
16-17	Sep-16	88	93	72	73	57	67	450
16-17	Oct-16	98	99	74	75	65	74	485
16-17	Nov-16	98	99	74	75	65	74	485
16-17	Dec-16	98	99	74	75	65	74	485
16-17	Jan-17	98	99	74	75	65	74	485
16-17	Feb-17	98	99	74	75	65	74	485
16-17	Mar-17	100	99	71	74	65	75	484

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

Eddie Baza Calvo
Governor
Ray Tenorio
Lieutenant Governor

Christine W. Baleto
Director
Vincent P. Arriola
Deputy Director

Department of Education
Office of the Superintendent
Date: 3/2/17 Time: ——
Rec'd By: Mary 1030229
Print Name Signature

March 01, 2017

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

RE: iLearn Academy Charter School – March 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 March 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,

fr Christine W. Baleto
Director

RECEIVED
Internal Audit Office
Anna 3/3/17

Attachment

iLearn
ACADEMY CHARTER SCHOOL

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

February 27, 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 (MARCH 2017)
2) Personnel Salaries: PPE 03/10, 03/24
3) Employee Benefits: PPE 03/10, 03/24
4) Extended Learning March 2017
5) Audit (Invoice#2 16AU4587)
6) Workmen's Compensation and Student Liability Insurance
7) Contract Services: 3rd Party Academic Evaluator (Dr. Ye Kyoung Kim)
8) Professional Development Training/Travel

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

iLearn
ACADEMY CHARTER SCHOOL

256 Chalan Pale, Ramon Haya, Yigo Guam

FUNCTION: iLearn Academy Charter School
MARCH 2017 Allotment Request
INVOICE: ILACS FY 2017-03-2017

AUTHORITY: P.L. 33-185, Chapter II, Section 2

Section 2. Notwithstanding any provision of law, for the School Year 2016-2017, pursuant to § 12116(e), Chapter 12, Title 17 GCA, the Department of Administration (DOA) is hereby authorized and directed to deduct Six Thousand Five Hundred Dollars (**$6,500**) per enrollee of the Academy Charter Schools chartered by the Guam Academy Charter Schools Council *not to exceed* seven hundred forty (740) students for the *Gudhan* Academy Charter School and five hundred (500) students for the *iLearn* Academy Charter School, as recommended by the Guam Academy Charter Schools Council from the total General Fund appropriation in Section 1 of this Part of this Chapter to 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 DOA. Upon receipt of said invoice, DOA *shall* remit it to GDOE.

Upon receipt of the remitted invoice, GDOE *shall* verify the invoice for accuracy and report its findings within ten (10) days of receipt of said invoice to DOA prior to the release of funds. If GDOE fails to report its findings, the invoiced amount received by DOA *shall* be automatically transmitted to each Academy Charter School.

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
TOTAL FUNDING AVAILABLE: $6,500 X 500 Students		
Personnel	111	$ 75,835.44
Employee Benefits		$ 5,221.94
Extended Learning		$ 5,040
A+ Contract	233	$ 170,000
Workmens' Comp and Student Liability Insurance		$ 5,330
Audit (16AU4587)		$ 3,266.67
Professional Development		$ 5,012.20
Contract Services: Academic Evaluation		$ 15,000
MARCH 2017 ALLOTMENT REQUEST:		$ 284,706.25

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 MARCH 2017

[redacted]	[redacted]	[redacted]	[redacted]
190	5639A179964GA202-290	284,706.25	
[redacted]	TOTAL	284,706.25	[redacted]

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 — February 27, 2017 Date

APPROVING OFFICIAL:

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER _____ Signature — February 27, 2017 Date

CERTIFICATION OF FUNDS AVAILABLE:

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER _____ Signature — February 27, 2017 Date

_____ Signature — _____ Date

1

iLearn Academy Charter School
Enrollment Data as of February 17, 2017

GRADE	ENROLLMENT
K	100
1	99
2	71
3	74
4	65
5	75
TOTAL	484

STUDENT ID	GRADE
10196	1
10230	1
10540	1
10655	1
10618	1
10621	1
10624	1
10625	1
10631	1
10632	1
10635	1
10636	1
10642	1
10646	1
10649	1
10652	1
10655	1
10686	1
10660	1
10667	1
10668	1
10669	1
10676	1
10695	1
10698	1
10701	1
10705	1
10710	1
10718	1
10731	1
10734	1
10740	1
10746	1
10756	1
10770	1
10774	1
10780	1
10796	1
10815	1
10821	1
10831	1
10841	1
10873	1
10879	1
10885	1
10919	1
10938	1
10954	1
10962	1
10965	1
10976	1
10984	1
10999	1
11019	1
11021	1
11027	1
11031	1
11065	1
11068	1
11072	1
11081	1
11097	1
11118	1
11121	1
11142	1
11145	1
11148	1
11157	1
11168	1
11180	1
12196	1
12200	1
12206	1
12210	1
12212	1
12281	1
12510	1
12317	1
12341	1
12354	1
12362	1
12365	1
12428	1
12439	1
12450	1
12453	1
12499	1
12552	1
12568	1
12571	1
12581	1
12615	1
12671	1
12672	1
12760	1
12707	1
12713	1
12741	1
12756	1
TOTAL	99

STUDENT ID	GRADE
10121	2
10143	2
10150	2
10153	2
10155	2
10157	2
10160	2
10167	2
10175	2
10191	2
10192	2
10187	2
10202	2
10225	2
10232	2
10238	2
10242	2
10249	2
10458	2
10600	2
10501	2
10509	2
10519	2
10522	2
10528	2
10585	2
10607	2
10713	2
10715	2
10750	2
10760	2
10797	2
10818	2
10838	2
10867	2
10870	2
10906	2
10909	2
10918	2
10957	2
10968	2
11006	2
11012	2
11024	2
11049	2
11075	2
11078	2
11127	2
11183	2
12207	2
12280	2
12322	2
12330	2
12336	2
12344	2
12547	2
12553	2
12579	2
12414	2
12424	2
12427	2
12482	2
12495	2
12506	2
12577	2
12595	2
12604	2
12664	2
12682	2
12695	2
12754	2
TOTAL	71

STUDENT ID	GRADE
10109	3
10123	3
10127	3
10134	3
10139	3
10145	3
10149	3
10151	3
10156	3
10159	3
10164	3
10171	3
10182	3
10185	3
10187	3
10190	3
10194	3
10205	3
10207	3
10211	3
10215	3
10220	3
10231	3
10249	3
10252	3
10255	3
10259	3
10261	3
10525	3
10592	3
10596	3
10601	3
10604	3
10610	3
10614	3
10685	3
10692	3
10758	3
10783	3
10827	3
10828	3
10922	3
10983	3
10975	3
10980	3
10990	3
11002	3
11060	3
11130	3
11137	3
11138	3
11151	3
11171	3
12203	3
12217	3
12226	3
12236	3
12280	3
12307	3
12333	3
12368	3
12394	3
12444	3
12493	3
12515	3
12558	3
12591	3
12657	3
12686	3
12719	3
12747	3
12763	3
12767	3
12771	3
TOTAL	74

STUDENT ID	GRADE
10125	4
10126	4
10133	4
10138	4
10138	4
10146	4
10166	4
10181	4
10193	4
10198	4
10203	4
10210	4
10245	4
10256	4
10461	4
10553	4
10561	4
10681	4
10761	4
10764	4
10786	4
10793	4
10799	4
10891	4
10894	4
10913	4
10915	4
10916	4
10942	4
10959	4
10971	4
10979	4
11015	4
11042	4
11045	4
11066	4
11115	4
11177	4
12216	4
12218	4
12229	4
12252	4
12269	4
12293	4
12298	4
12311	4
12321	4
12407	4
12422	4
12437	4
12479	4
12485	4
12500	4
12563	4
12564	4
12619	4
12622	4
12660	4
12678	4
12681	4
12737	4
12744	4
12748	4
TOTAL	65

STUDENT ID	GRADE
10113	5
10124	5
10132	5
10144	5
10147	5
10158	5
10163	5
10172	5
10178	5
10174	5
10178	5
10179	5
10184	5
10200	5
10217	5
10238	5
10235	5
10237	5
10244	5
10253	5
10254	5
10257	5
10258	5
10858	5
10864	5
10546	5
10546	5
10573	5
10576	5
10579	5
10583	5
10668	5
10728	5
10749	5
10757	5
10767	5
10824	5
10900	5
10923	5
10937	5
10941	5
10972	5
10981	5
11009	5
11016	5
11057	5
11069	5
11100	5
11124	5
11134	5
11160	5
11163	5
11186	5
12139	5
12215	5
12233	5
12255	5
12284	5
12318	5
12335	5
12466	5
12530	5
12533	5
12546	5
12555	5
12584	5
12608	5
12665	5
12692	5
12710	5
12722	5
12734	5
12759	5
12770	5
12778	5
TOTAL	75

STUDENT ID	GRADE
10679	K
10780	K
10847	K
10850	K
10851	K
10852	K
10861	K
11131	K
12237	K
12243	K
12246	K
12249	K
12258	K
12262	K
12263	K
12266	K
12272	K
12277	K
12284	K
12287	K
12308	K
12304	K
12314	K
12350	K
12355	K
12358	K
12359	K
12371	K
12372	K
12373	K
12376	K
12382	K
12385	K
12388	K
12391	K
12396	K
12399	K
12403	K
12410	K
12418	K
12419	K
12431	K
12434	K
12438	K
12443	K
12447	K
12463	K
12469	K
12472	K
12478	K
12476	K
12486	K
12487	K
12490	K
12501	K
12509	K
12512	K
12521	K
12524	K
12527	K
12536	K
12539	K
12542	K
12545	K
12548	K
12559	K
12560	K
12567	K
12574	K
12580	K
12588	K
12592	K
12598	K
12601	K
12605	K
12611	K
12612	K
12625	K
12628	K
12634	K
12635	K
12638	K
12640	K
12643	K
12644	K
12647	K
12651	K
12665	K
12667	K
12668	K
12675	K
12702	K
12704	K
12716	K
12728	K
12731	K
12751	K
12760	K
12774	K
12775	K
TOTAL	100