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

June 27, 2017

GL-34-17-672
Speaker Benjamin J.F. Cruz

JUN 28 2017
Time: 1052 AM / PM File No.
Received By

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

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

Hafa Adai Director Baleto,

Upon review of the iLearn Academy Charter School July 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.

2017 JUN 28 AM 11:03

Our Internal Audit Office was able to validate **$245,004.21** for personnel salaries, benefits, and A+ contract; please see attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on June 23, 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

0672

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

June 27, 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 July 2017

Hafa Adai,

The Internal Audit Office (IAO) has completed its review of iLearn Academy Charter School's allotment request for the month of July 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 July 2017

Purpose: To validate iLearn Academy Charter School invoices for the month of July 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 July 2017 expenditures. The results are as follows:

Table 1: July 2017 Invoice Summary

10th Drawdown		[A]	[B]	[C]
Object Class	Code	iLearn's Drawdown	Submitted Invoices	IAO's Validation
Personnel Salaries		$ 69,395.66	$ 69,395.66	$ 69,395.66
Benefits		5,608.55	5,608.55	5,608.55
Contractual		-	-	-
A+ Contract		170,000.00	170,000.00	170,000.00
Supplies & Materials		-	-	-
Miscellaneous		-	-	-
Total		$ 245,004.21	$ 245,004.21	[redacted]

On June 23, 2017, IAO received DOA's transmittal of iLearn's tenth drawdown for FY 2017 July allotment request of $245,004.21 and invoices, from the Office of the Superintendent. ***The IAO validated $245,004.21 of iLearn's submitted invoices for the month of July.*** Refer to Table 2 on page 3, for a summary of the invoices submitted to the IAO.

Table 2: July 2017 Invoice Detail

Month	Type of Request	Object Code and Class	Ref	Vender	Description	Invoice Number	Invoice Date	Invoice Amount	Validated Amount
Jul	Monthly	111 Personnel	J-2.1	Sanford Technology Group LLC	PPE 07/14/17	183310-04J	6/2/2017	$ 34,392.96	$ 34,392.96
Jul	Monthly	111 Personnel	J-2.2	Sanford Technology Group LLC	PPE 07/28/17	183357-04J	6/5/2017	35,002.70	35,002.70
Jul	Monthly	112 Benefits	J-3.1	Sanford Technology Group LLC	PPE 07/14/17	183310-04J	6/2/2017	2,785.62	2,785.62
Jul	Monthly	112 Benefits	J-3.2	Sanford Technology Group LLC	PPE 7/28/17	183357-04J	6/5/2017	2,822.93	2,822.93
Jul	Monthly	233 A+ Contract	J-4.1	Saint Paul Christian School	A+ Education Infrastructure	July 2017	July	170,000.00	170,000.00
							Total	**$245,004.21**	**$245,004.21**

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 June 19, 2017, enrollment reported for grades K-5th totaled 485 and averaged 471 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
FY 17
Enrollment Summary - Max Enrollment 500 Students

		Grade Level						
SY	Month	K	1	2	3	4	5	Total
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
16-17	Apr-17	101	99	73	74	63	75	485
16-17	May-17	101	99	73	74	63	75	485
16-17	Jun-17	101	99	73	74	63	75	485

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
Vincent P. Arriola
Deputy Director

Department of Education
Office of the Superintendent
Date: 6/21/17 Time: ____
Rec'd By: ____ Print Name 7042109 Signature

June 19, 2017

Mr. Jon J.P. Fernandez
Superintendent
Guam Department of Education
500 Mariner Avenue
Barrigada, Guam 96913-1608

RECEIVED
Internal Audit Office
Erica 6/23/17

RE: iLearn Academy Charter School – July 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 July 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

6/22/17
→ Internal Audit

iLearn
ACADEMY CHARTER SCHOOL

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

June 20, 2017

To: Mr. Jon Fernandez
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 (July 2017)
2) Personnel Salaries: PPE 07/14, 7/28
3) Employee Benefits: PPE 07/14, 7/28

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
JULY 2017 Allotment Request

INVOICE: ILACS FY 2017-07-2017

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	$ 69,395.66
Employee Benefits		$ 5,608.55
A+ Contract	233	$ 170,000

JULY 2017 ALLOTMENT REQUEST: $ 245,004.21

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 JULY 2017

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Remarks
190	5639A179964GA202-290	245,004.21	
	TOTAL	245,004.21	

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 — June 20, 2017 Date

APPROVING OFFICIAL:

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER — Signature — June 20, 2017 Date

CERTIFICATION OF FUNDS AVAILABLE:

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER — Signature — June 20, 2017 Date

_____ — Signature — Date

iLearn Academy Charter School

Enrollment Data as of June 19, 2017

GRADE	ENROLLMENT
K	101
1	99
2	73
3	74
4	63
5	75
TOTAL	485

NOTE: School year close out will take place end of June. Current pre-enrolled students will not be accounted for until close out takes place. When close out takes place, all students will shift to the next grade level and new enrollees will be applied.

STUDENT ID	GRADE
10196	1
10230	1
10540	1
10615	1
10618	1
10621	1
10624	1
10625	1
10631	1
10632	1
10635	1
10638	1
10642	1
10645	1
10649	1
10652	1
10655	1
10656	1
10660	1
10667	1
10668	1
10669	1
10676	1
10695	1
10698	1
10702	1
10705	1
10710	1
10718	1
10731	1
10734	1
10740	1
10745	1
10756	1
10770	1
10774	1
10780	1
10795	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
11013	1
11021	1
11027	1
11031	1
11055	1
11063	1
11072	1
11081	1
11097	1
11114	1
11121	1
11142	1
11145	1
11148	1
11197	1
11168	1
11180	1
12186	1
12200	1
12208	1
12210	1
12212	1
12283	1
12310	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
12582	1
12615	1
12671	1
12672	1
12700	1
12707	1
12713	1
12741	1
12758	1
TOTAL	99

STUDENT ID	GRADE
10121	2
10129	2
10130	2
10143	2
10150	2
10153	2
10155	2
10157	2
10160	2
10167	2
10175	2
10191	2
10192	2
10197	2
10202	2
10225	2
10232	2
10238	2
10242	2
10249	2
10458	2
10500	2
10503	2
10509	2
10519	2
10522	2
10528	2
10595	2
10607	2
10713	2
10715	2
10750	2
10760	2
10777	2
10818	2
10838	2
10887	2
10870	2
10906	2
10909	2
10918	2
10957	2
10968	2
11008	2
11012	2
11024	2
11049	2
11075	2
11078	2
11127	2
11143	2
12307	2
12290	2
12322	2
12330	2
12336	2
12344	2
12347	2
12353	2
12379	2
12414	2
12424	2
12427	2
12432	2
12498	2
12506	2
12577	2
12595	2
12604	2
12664	2
12682	2
12695	2
12754	2
TOTAL	73

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
10246	3
10252	3
10255	3
10259	3
10261	3
10525	3
10592	3
10595	3
10601	3
10604	3
10610	3
10614	3
10685	3
10692	3
10753	3
10763	3
10527	3
10628	3
10922	3
10933	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
12513	3
12558	3
12591	3
12637	3
12688	3
12719	3
12747	3
12763	3
12767	3
12771	3
TOTAL	74

STUDENT ID	GRADE
10125	4
10126	4
10133	4
10135	4
10138	4
10146	4
10166	4
10181	4
10183	4
10198	4
10203	4
10210	4
10245	4
10256	4
10461	4
10551	4
10561	4
10691	4
10751	4
10764	4
10785	4
10793	4
10799	4
10891	4
10894	4
10912	4
10915	4
10926	4
10942	4
10959	4
10971	4
10979	4
11015	4
11042	4
11043	4
11066	4
11115	4
11177	4
12216	4
12218	4
12229	4
12252	4
12269	4
12298	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	63

STUDENT ID	GRADE
10113	5
10124	5
10132	5
10144	5
10147	5
10158	5
10163	5
10172	5
10173	5
10174	5
10178	5
10179	5
10184	5
10206	5
10217	5
10228	5
10235	5
10237	5
10244	5
10253	5
10254	5
10257	5
10258	5
10538	5
10564	5
10565	5
10566	5
10573	5
10576	5
10579	5
10583	5
10688	5
10728	5
10749	5
10757	5
10787	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
12199	5
12215	5
12233	5
12255	5
12294	5
12318	5
12395	5
12466	5
12530	5
12533	5
12546	5
12555	5
12584	5
12608	5
12605	5
12692	5
12710	5
12722	5
12734	5
12739	5
12770	5
12778	5
TOTAL	75

STUDENT ID	GRADE
10651	K
10879	K
10790	K
10847	K
10850	K
10851	K
10852	K
10051	K
11131	K
12237	K
12243	K
12246	K
12249	K
12259	K
12262	K
12263	K
12266	K
12272	K
12277	K
12284	K
12287	K
12303	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
12473	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
12549	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
12645	K
12654	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	101