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

August 1, 2017

GL#34-17-819

Speaker Benjamin J.F. Cruz

AUG 0 2 2017
Time: 2:00 [ ]AM [ ]PM File No 34-718
Received By:

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

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

Hafa Adai Director Baleto,

Upon review of the iLearn Academy Charter School August 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 **$273,213.89** for personnel salaries, benefits, A+ contract, and miscellaneous; please see attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on July 25, 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

0819

2017 AUG -2 PM 2:19

DEPARTMENT OF EDUCATION
INTERNAL AUDIT OFFICE

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

JON J. P. FERNANDEZ
Superintendent of Education

FRANKLIN COOPER-NURSE
Chief Auditor

August 1, 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 August 2017

Hafa Adai,

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

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

Table 1: August 2017 Invoice Summary

Object Class	Code	[A] iLearn's Drawdown	[B] Submitted Invoices	[C] IAO's Validation
Personnel Salaries	111	$ 95,033.87	$ 95,033.87	$ 95,033.87
Benefits	113	6,020.02	6,020.02	6,020.02
Contractual	230	-	-	-
A+ Contract	233	170,000.00	170,000.00	170,000.00
Supplies & Materials	240	-	-	-
Miscellaneous	290	2,160.00	2,160.00	2,160.00
Total		$ 273,213.89	$ 273,213.89	$ 273,213.89

On July 25, 2017, IAO received DOA's transmittal for iLearn's August 2017 allotment request of $273,213.89 and invoices, from the Office of the Superintendent. ***The IAO validated $273,213.89 of iLearn's submitted invoices for the month of August.*** Refer to Table 2 for a summary of invoices submitted to IAO.

Table 2: August 2017 Invoice Detail

Month	Type of Request	Object Code and Class	Ref	Vendor	Description	Invoice Number	Invoice Date	Invoice Amount	Validated Amount
Aug	Monthly	111 Personnel	K-2.1	Sanford Technology Group LLC	PPE 08/11/17	184728-04J	7/10/2017	$ 43,763.86	$ 43,763.86
Aug	Monthly	111 Personnel	K-2.2	Sanford Technology Group LLC	PPE 08/25/17	184802-04J	7/11/2017	51,270.01	51,270.01
Aug	Monthly	112 Benefits	K-3.1	Sanford Technology Group LLC	PPE 08/11/17	184728-04J	7/10/2017	3,010.01	3,010.01
Aug	Monthly	112 Benefits	K-3.2	Sanford Technology Group LLC	PPE 08/25/17	184802-04J	7/11/2017	3,010.01	3,010.01
Aug	Monthly	233 A+ Contract	K-4.1	Saint Paul Christian School	A+ Education	August 2017	August	170,000.00	170,000.00
Aug	Monthly	290 Miscellaneous	K-5.1	iLearn Academy Charter School	Extended Learning	August 2017	August	2,160.00	2,160.00
							Total	$ 273,213.89	$ 273,213.89

Pursuant to 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 July 20, 2017, enrollment reported for grades K-5th totaled 514 and averaged 474 students. Refer to Table 3 below, for a summary of iLearn's reported enrollment data.

Table 3: Enrollment Summary

iLearn Academy Charter School Enrollment Summary - Enrollment Cap 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
SY 16-17; FY 17 Average		89	96	72	73	61	70	471
17-18	Jul-17	95	97	98	74	85	65	514
SY 17-18; FY 17 Average		90	96	75	73	64	70	474

Per PL 33-185, for the SY 2016 – 2017, the DOA is authorized to deduct $6,500 for each student not to exceed 500 students or a total of $3,250,000. As of August 2017, the IAO validated a total amount of $291,491.36. Refer to Table 4 below, for a summary of iLearn's total expenditures.

Table 4: SY 2016 – 2017 Total Expenditures

Month	iLearn Drawdown	Submitted Invoices	IAO's Validation
July 2016	$ 167,212.13	$ 167,212.13	$ 167,212.13
August 2016	246,133.06	246,133.06	246,133.06
September 2016	273,586.54	273,840.53	273,586.54
SY 2016-2017; FY 2016 Subtotal	686,931.73	687,185.72	686,931.73
October 2016	256,382.10	256,382.10	256,382.10
November 2016	254,502.14	254,502.14	254,502.14
December 2016	257,344.74	257,344.74	257,344.74
January 2017	292,941.43	292,941.43	292,941.43
February 2017	259,530.45	259,530.45	259,530.45
March 2017	284,706.25	284,706.25	284,706.25
April 2017	253,419.36	253,419.36	253,419.36
May 2017	255,805.26	255,805.26	255,805.26
June 2017	325,658.81	325,658.81	325,658.81
SY 2016-2017; FY 2017 Subtotal	2,440,290.54	2,440,290.54	2,440,290.54
Grand Total (SY 2016-2017)	3,127,222.27	3,127,476.26	3,127,222.27
July 2017	245,004.21	245,004.21	245,004.21
August 2017	273,213.89	273,213.89	273,213.89
SY 2017-2018; FY 2017 Subtotal	518,218.10	518,218.10	518,218.10
Grand Total (FY 2017)	$ 2,958,508.64	$ 2,958,508.64	$ 2,958,508.64

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

July 20, 2017

Department of Education
Office of the Superintendent
Date: 7/24/17 Time: _____
Rec'd By: Ina 7012402
Print Name Signature

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

To IAO

RE: iLearn Academy Charter School – August 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 August 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
07/25/17

iLearn
ACADEMY CHARTER SCHOOL

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

July 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 (August 2017)
2) Personnel Salaries: PPE 08/11, 8/25
3) Employee Benefits: PPE 08/11, 8/25
4) Extended Learning August 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

iLearn
ACADEMY CHARTER SCHOOL

256 Chalan Pale, Ramon Haya, Yigo Guam

FUNCTION: iLearn Academy Charter School
AUGUST 2017 Allotment Request

INVOICE: ILACS FY 2017-08-2017

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	$ 95,033.87
Employee Benefits		$ 6,020.02
Extended Learning		$ 2,160
A+ Contract	233	$ 170,000

AUGUST 2017 ALLOTMENT REQUEST: $ 273,213.89

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 6445 TAMUNING, GUAM 96913	I0012226

PURPOSE:

Allotment Request for AUGUST 2017

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Remarks
190	5639A179964GA202-290	273,213.89	
	TOTAL	273,213.89	

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 — July 20, 2017 Date

APPROVING OFFICIAL:

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

CERTIFICATION OF FUNDS AVAILABLE:

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

_____ — Signature — Date

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