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-A-94-5
Speaker Benjamin J.F. Cruz

SEP 06 2017
Time 11:22 [X] AM [ ] PM File No. 34-864
Received By

September 01, 2017

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

2017 SEP -6 AM 11:35

Re: iLearn Academy Charter School: FY 2017 – September 2017 Allotment and Supplemental Requests

Hafa Adai Director Baleto!

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

Our Internal Audit Office (IAO) was able to validate **$284,220.06** of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to IAO on August 22 and 30, 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

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

September 01, 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 September 2017

Hafa Adai,

The Internal Audit Office (IAO) has completed its review of iLearn Academy Charter School's allotment and supplemental requests for the month of September 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 September 2017

Source: Helen Nishihira, Principal for iLearn Academy Charter School
Nina Field, 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. IAO's review focused on validation of September 2017 expenditures. The results are as follows:

Table 1: September 2017 Invoice Summary

		[A]	[B]	[C]	[D=B-C]
Object Class	Code	iLearn's Drawdown	Submitted Invoices	IAO's Validation	Variance
Personnel Salaries	111	$101,591.10	$ 101,591.10	$ 101,591.10	$ -
Benefits	113	6,537.70	6,537.70	6,537.70	-
Travel	220	4,722.78	4,722.78	951.48	3,771.30
Contractual	230	3,500.00	3,500.00	-	3,500.00
A+ Contract	233	170,000.00	170,000.00	170,000.00	-
Miscellaneous	290	5,139.78	5,139.78	5,139.78	-
Total		$ 291,491.36	$ 291,491.36	**$ 284,220.06**	$ 7,271.30

On August 22 and 30, 2017, IAO received DOA's transmittal for iLearn's September 2017 allotment and supplemental requests in the amount of $290,911.58 and $579.78, totaling $291,491.36, and invoices from the Office of the Superintendent. ***The IAO validated $284,220.06 of iLearn's submitted invoices for the month of September.*** Refer to Table 2 for a summary of invoices submitted to IAO.

Additionally, invoices for off-island travel and services for an online application platform totaling $7,271.30 were not validated and are pending IAO's review for adherence to proper procurement regulations.

Table 2: September 2017 Invoice Detail

Month	Type of Request	Object Code and Class	Ref	Vendor	Description	Invoice Number	Invoice Date	Invoice Amount	Validated Amount
Sep	Monthly	111 Personnel	L-2.1	Sanford Technology Group LLC	PPE 09/08/17	186060-04J	08/14/17	$ 51,017.34	$ 51,017.34
Sep	Monthly	111 Personnel	L-2.2	Sanford Technology Group LLC	PPE 09/22/17	186088-04J	08/15/17	$ 50,573.76	$ 50,573.76
Sep	Monthly	112 Benefits	L-3.1	Sanford Technology Group LLC	PPE 09/08/17	186060-04J	08/14/17	$ 3,268.85	$ 3,268.85
Sep	Monthly	112 Benefits	L-3.2	Sanford Technology Group LLC	PPE 09/22/17	186088-04J	08/15/17	$ 3,268.85	$ 3,268.85
Sep	Monthly	220 Travel/Prof. Dev.	L-4.1	EdSurge Fusion 2017	EdSurge Fusion Conference Registration Fee for 2 Board Members. Super Early Bird Ticket (Nov 1-3, 2017)	652715562	07/27/17	$ 951.48	$ 951.48
Sep	Monthly	220 Travel/Prof. Dev.	L-4.2	San Francisco Airport Marriott Waterfront Hotel	Lodging for 2 Board Members at San Francisco Airport Marriott Waterfront Hotel to attend the EdSurge Fusion Conference (Oct 31-Nov 4, 2017)	95414767	No Date	$ 633.20	Pending Review
Sep	Monthly	220 Travel/Prof. Dev.	L-4.3	Travel Bag, Inc.	Airfare for 2 Board Members Purchased from Travel Bag Inc.,	179682	08/18/17	$ 3,138.10	Pending Review
Sep	Monthly	230 Contractual	L-5.1	Nearpod Inc.	Online Application Platform, Integrated iPad App	8497	07/07/17	$ 3,500.00	Pending Review
Sep	Monthly	233 A+ Contract	L-6.1	Saint Paul Christian School	A+ Education Infrastructure	Sep 2017	Sep	$ 170,000.00	$ 170,000.00
Sep	Monthly	290 Misc.	L-7.1	iLearn Academy Charter School	Extended Learning	Sep 2017	Sep	$ 4,560.00	$ 4,560.00
Sep	Supplemental	290 Misc.	L-8.1	Accrediting Commission for Schools, Western Association of Schools and Colleges	ACS WASC 2017-2018 Fee Schedule, Pacific Islands Schools, Annual Membership Fees	1568	08/23/17	$ 579.78	$ 579.78
							Total	$ 291,491.36	$ 284,220.06

As of August 20, 2017, IAO validated $802,438.16 for School Year (SY) 2017-2018. The law provides for each student up to 500 students or a total of $3,250,000. The enrollment reported for K-5th totaled 505 and averaged 510 students. Refer to Tables 3 and 4.

Table 3: Validation Summary

Month	iLearn Drawdown	Submitted Invoices	IAO's Validation
July 2017	245,004.21	245,004.21	245,004.21
August 2017	273,213.89	273,213.89	273,213.89
September 2017	291,491.36	291,491.36	284,220.06
SY 2017-2018 Subtotal	**809,709.46**	**809,709.46**	**802,438.16**
Grand Total	**$ 809,709.46**	**$ 809,709.46**	**$ 802,438.16**

Table 4: Enrollment Summary

iLearn Academy Charter School
Enrollment Summary - SY 17-18

SY	Month	Grade Level K	1	2	3	4	5	Total
17-18	Jul-17	95	97	98	74	85	65	514
17-18	Aug-17	101	104	101	67	73	59	505
SY 17-18 Average		98	101	100	71	79	62	510

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: 8/21/17 Time:
Rec'd By: Print Name Signature 10821

August 18, 2017

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

Provide to IAO for review.
8/22/17

RE: iLearn Academy Charter School – September 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 September 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
Date 08/22/17

iLearn
ACADEMY CHARTER SCHOOL

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

August 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 (September 2017)
2) Personnel Salaries: PPE 09/08, 09/22
3) Employee Benefits: PPE 09/08, 09/22
4) Extended Learning September 2017
5) Curriculum: Nearpod Inc
6) Training/Travel: EdSurge Fusion Conference (November 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
SEPTEMBER 2017 Allotment Request

INVOICE: ILACS FY 2017-09-2017

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 *Guåhan* 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	$ 101,591.10
Employee Benefits		$ 6,537.70
Extended Learning		$ 4,560
A+ Contract	233	$ 170,000
Training/Travel (EdSurge Fusion)		$ 4,722.78
Curriculum (Nearpod)		$ 3,500
SEPTEMBER 2017 ALLOTMENT REQUEST:		$ 290,911.58

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 SEPTEMBER 2017

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Remarks
190	5639A179964GA202-290	290,911.58	
	TOTAL	290,911.58	

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 — August 20, 2017 Date

APPROVING OFFICIAL

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

CERTIFICATION OF FUNDS AVAILABLE

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

_____ — Signature — Date

1

Eddie Baza Calvo
Governor
Ray Tenorio
Lieutenant Governor

Department of Administration
(DIPATTAMENTON ATEMENSTRASION)
DIRECTOR'S OFFICE
(UFISINAN DIREKTOT)
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Tel: (671) 475-1101/1250 Fax: (671) 477-6788

Christine W. Baleto
Director
Vincent P. Arriola
Deputy Director

August 23, 2017

Department of Education
Office of the Superintendent
Date: 8/29/17 Time:
Rec'd By: Mark 10 8290
Print Name Signature

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

Forward to IAO.
8/30/17

RE: iLearn Academy Charter School – September 2017 (Supplemental) Allotment Request

Buenas yan Hafa Adai:

Pursuant to Public Law 33-185, Chapter II, Part I, we are submitting iLearn Academy Charter School's supplemental allotment request for the month of September 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
08/30/17

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 SEPTEMBER SUPPLEMENTAL 2017

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Remarks
190	5639A179964GA202-290	579.78	
	TOTAL	579.78	

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 — August 23, 2017 — Date

APPROVING OFFICIAL

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER — Signature — August 23, 2017 — Date

CERTIFICATION OF FUNDS AVAILABLE

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER — Signature — August 23, 2017 — Date

_____ — Signature — Date

1