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 *a* gdoe.net

JON J.P. FERNANDEZ
Superintendent of Education

GL# 34-17-1015
Speaker Benjamin J.F. Cruz

SEP 29 2017
Time: 850 [ ] AM [ ] PM File No. 34-956
Received By:

September 28, 2017

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

Re: iLearn Academy Charter School: Fiscal Year 2017 September 2017 Supplemental #2 Allotment Request

Hafa Adai Director Baleto,

Upon review of the iLearn Academy Charter School Fiscal Year 2017 September 2017 Supplemental #2 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 $3,418.67 of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on September 26, 2017.

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

Sincerely,

Jon J.P. Fernandez
Superintendent of Education

Attachment

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

2017 OCT -2 AM 8:25

1015

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

September 28, 2017

MEMORANDUM

TO: Jon J.P. Fernandez, Superintendent of Education

CC: Taling M. Taitano, Deputy Superintendent of Finance and Administrative Services

FROM: Franklin J.T. Cooper-Nurse, Chief Auditor, Internal Audit Office

SUBJECT: September 2017 Review of iLearn Academy Charter School's Invoices

Hafa Adai,

The Guam Department of Education (GDOE) Internal Audit Office (IAO) has completed its review of iLearn Academy Charter School (iLearn)'s second supplemental request for September 2017. The IAO is authorized by Public Law (PL) 33-185 to verify charter school invoices for accuracy and report its findings within 10 days.

On September 26, 2017, IAO received the Department of Administration's transmittal for iLearn's second September 2017 Supplemental Allotment Request of $3,418.67. The IAO validated **$3,418.67** of iLearn's submitted invoices. See appendix for the list of submitted invoices.

Table 1: September 2017 Supplemental #2 Allotment Request Invoices

13th Drawdown		[A]	[B]	[C]
Object Class	Code	iLearn's Drawdown	Submitted Invoices	IAO's Validation
Personnel Salaries	111	$ -	$ -	$ -
Benefits	113	-	-	-
Travel	220	-	-	-
Contractual	230	-	-	-
A+ Contract	233	-	-	-
Supplies and Materials	240	3,268.45	3,268.45	3,268.45
Miscellaneous	290	150.22	150.22	150.22
Total		$ 3,418.67	$ 3,418.67	$ 3,418.67

PL 33-185 provides $6,500 for each student up to 500 students or a total of $3,250,000. For Fiscal Year (FY) 2017, IAO has validated $3,246,147.37 of expenditures, leaving a balance of $3,852.63 of unexpended funds. As of September 18, 2017, 497 students were enrolled in iLearn. See Tables 2 and 3.

Table 2: FY 2017 Validation Summary

Month	iLearn Drawdown	Submitted Invoices	IAO's Validation
October	$ 256,382.10	$ 256,382.10	$ 256,382.10
November	254,502.14	254,502.14	254,502.14
December	257,344.74	257,344.74	257,344.74
January	292,941.43	292,941.43	292,941.43
February	259,530.45	259,530.45	259,530.45
March	284,706.25	284,706.25	284,706.25
April	253,419.36	253,419.36	253,419.36
May	255,805.26	255,805.26	255,805.26
June	325,658.81	325,658.81	325,658.81
July	245,004.21	245,004.21	245,004.21
August	273,213.89	273,213.89	273,213.89
September & Supplemental #1	291,491.36	291,491.36	284,220.06
September Supplemental #2	3,418.67	3,418.67	3,418.67
Grand Total (FY 17)	**$ 3,253,418.67**	**$ 3,253,418.67**	**$ 3,246,147.37**

Per PL 33-185 (FY 2017)		Year-to-Date	
Funding Per Student	$ 6,500.00	iLearn Max. Budget	$ 3,250,000.00
Maximum Enrollment	500	IAO's Validation	3,246,147.37
iLearn Maximum Budget	$ 3,250,000.00	Remaining Funds	$ 3,852.63

Table 3: FY 2017 Enrollment

iLearn Academy Charter School
Enrollment Summary

Month	Grade Level K	1	2	3	4	5	Grand Total
Oct-16	98	99	74	75	65	74	485
Nov-16	98	99	74	75	65	74	485
Dec-16	98	99	74	75	65	74	485
Jan-17	98	99	74	75	65	74	485
Feb-17	98	99	74	75	65	74	485
Mar-17	100	99	71	74	65	75	484
Apr-17	101	99	73	74	63	75	485
May-17	101	99	73	74	63	75	485
Jun-17	101	99	73	74	63	75	485
Jul-17	95	97	98	74	85	65	514
Aug-17	101	104	101	67	73	59	505
Sep-17	103	103	99	66	69	57	497
Average (FY 17)	**99**	**100**	**85**	**72**	**70**	**68**	**490**

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.

Appendix: iLearn September Supplemental #2 Allotment Request Invoices

Month	Type of Request	Object Code and Class	Ref	Vendor	Description	Invoice Number	Invoice Date	Invoice Amount	Validated Amount
Sep	Supplemental #2	190 Miscellaneous	M-2.1	Accrediting Commission for Schools Western Association of	ACS WASC 2017-2018 Fee Schedule, Pacific Islands Schools, Visiting Committee	1568	8/23/2017	$ 150.22	$ 150.22
Sep	Supplemental #2	240 Supplies and Materials	M-3.1	Home Depot	Mitigation Kit	H1710-013985	9/20/2017	$ 1,787.95	$ 1,787.95
Sep	Supplemental #2	240 Supplies and Materials	M-3.2	Safety 1st Systems, Inc.	Rain Boots (non-st 16")	225079	9/19/2017	$ 231.00	$ 231.00
Sep	Supplemental #2	240 Supplies and Materials	M-3.3	J.V. International Safety	Rain Coats (35 mil PVC)	37702	9/19/2017	$ 129.50	$ 129.50
Sep	Supplemental #2	240 Supplies and Materials	M-3.4	Signmakers	One 6'x3' (Welded) fabricated steel frame w/2x2 Square tube metal; one 6x3 aluminum panel gauge14.	20221	9/19/2017	$ 1,120.00	$ 1,120.00
							Total	$ 3,418.67	$ 3,418.67

Doc No. 34 GL-17-1015.

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

7092203

Department of Education
Office of the Superintendent
DATE: 9/22/17 TIME: 11:25am
Rec'd By: Christi
Print Name Signature

September 20, 2017

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

To IAO for review.
9/22/17

RE: iLearn Academy Charter School – September 2017 (Supplemental#2) 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
9/26/17

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	10012226

PURPOSE:
Allotment Request for SEPTEMBER SUPPLEMENTAL #2 2017

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Remarks
190	5639A179984GA202-290	3,418.67	
	TOTAL	3,418.67	

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 SPECIF ED 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 — September 20, 2017 (Date)

APPROVING OFFICIAL

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER — Signature — September 20, 2017 (Date)

CERTIFICATION OF FUNDS AVAILABLE

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER — Signature — September 20, 2017 (Date)

_____ — Signature — Date

1

iLearn
ACADEMY CHARTER SCHOOL

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

September 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 - SEPT 2017 SUPPLEMENTAL #2
(Please use Drawdown Remainder $7,271.30)
Please see attached copy of the invoices:

1) Accreditation- WASC Initial Visit Fee ($150.22 REMAINDER)
2) Miscellaneous- Supplies (See attached quotes and Invoices)

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