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#34-17-1076
Speaker Benjamin J.F. Cruz

OCT 13 2017
Time: 12:17 [ ] AM [ ] PM File No. 34-1019
Received By:

2017 OCT 13 PM 12:25

October 13, 2017

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

Re: iLearn Academy Charter School: Fiscal Year 2018 October 2017 Allotment Request

Hafa Adai Director Baleto,

Upon review of the iLearn Academy Charter School (iLearn) Fiscal Year 2018 October 2017 Allotment Request by our Internal Audit Office (IAO) in collaboration with members of the iLearn, I am able to submit my verification of accuracy as required by Public Law 34 - 42, Chapter II, Part I, in its entirety.

Our IAO was able to validate $282,077.74 of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to the IAO on October 3, 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

1076

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

October 13, 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: October 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 allotment request for October 2017. The IAO is authorized by Public Law (PL) 34 – 42 to verify charter school invoices for accuracy and report its findings within 10 days.

On October 3, 2017, IAO received the Department of Administration's transmittal for iLearn's October 2017 Allotment Request of $282,077.74. The IAO validated **$282,077.74** of the submitted invoices. See Appendix 1 for invoice details.

Table 1: October 2017 Allotment Request

1st Drawdown		[A]	[B]	[C]
Object Class	Code	iLearn's Drawdown	Submitted Invoices	IAO's Validation
Personnel Salaries	111	$ 99,177.74	$ 99,177.74	$ 99,177.74
Benefits	112	7,860.00	7,860.00	7,860.00
A+ Contract	233	170,000.00	170,000.00	170,000.00
Miscellaneous	290	5,040.00	5,040.00	5,040.00
Total		$ 282,077.74	$ 282,077.74	**$ 282,077.74**

PL 34 – 42 provides $6,500 for each student up to 500 students or a total of $3,250,000. For Fiscal Year (FY) 2018, IAO has validated $282,077.74 of expenditures, leaving a balance of $2,967,922.26 of unexpended funds. As of October 4, 2017, 500 students were enrolled in iLearn. See Tables 2 and 3.

Table 2: FY 2018 Validation Summary

Month	iLearn Drawdown	Submitted Invoices	IAO's Validation
October	$ 282,077.74	$ 282,077.74	$ 282,077.74
Total (FY 18)	**$ 282,077.74**	**$ 282,077.74**	**$ 282,077.74**

Maximum Budget Per PL 34-42		Remaining Funds	
Funding Per Student	$ 6,500.00	iLearn Max. Budget	$ 3,250,000.00
Max. Enrollment	500	IAO's Validation	282,077.74
Total	**$ 3,250,000.00**	**Total**	**$ 2,967,922.26**

Table 3: FY 2018 Enrollment Summary

		Grade Level						
SY	Month	K	1	2	3	4	5	Total
17-18	Oct-18	107	101	99	65	68	60	500
SY 17-18 Average		**107**	**101**	**99**	**65**	**68**	**60**	**500**

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 1: iLearn October Invoice Details

Month	Type of Request	Object Code & Class	Ref	Vendor	Description	Invoice Number	Invoice Date	Invoice Amount	Validated Amount
Oct	Monthly	111 Personnel	A-2.1	Sanford Technology Group LLC	PPE 10/06/17	187594-04J	09/22/17	$ 49,904.86	$ 49,904.86
Oct	Monthly	111 Personnel	A-2.2	Sanford Technology Group LLC	PPE 10/20/17	187616-04J	09/25/17	49,272.88	49,272.88
Oct	Monthly	112 Benefits	A-3.1	Sanford Technology Group LLC	PPE 10/06/17	187594-04J	09/22/17	3,930.00	3,930.00
Oct	Monthly	112 Benefits	A-3.2	Sanford Technology Group LLC	PPE 10/20/17	187616-04J	09/25/17	3,930.00	3,930.00
Oct	Monthly	233 A+ Contract	A-4.1	Saint Paul Christian School	A+ Ed. Infrastructure	Oct 2017	October	170,000.00	170,000.00
Oct	Monthly	290 Miscellaneous	A-5.1	iLearn Academy Charter School	Extended Learning	Sep 2017	September	5,040.00	5,040.00
							Total	**$282,077.74**	**$282,077.74**

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

September 28, 2017

To IAO.
10/2/17

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

RE: iLearn Academy Charter School – October 2017 Allotment Request

Buenas yan Hafa Adai:

Pursuant to Public Law 34-42, Chapter II, Part I, we are submitting iLearn Academy Charter School's supplemental allotment request for the month of October for Fiscal Year 2018. 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
Laura 10/3/17

Department of Education
Office of the Superintendent
DATE: 10/2/17 TIME: 9:22am
Rec'd By: Christi 10 02 02
Print Name Signature

iLearn
ACADEMY CHARTER SCHOOL

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

October 1, 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 (October 2017)
2) Personnel Salaries: PPE 10/06, 10/20
3) Employee Benefits: PPE 10/06, 10/20
4) Extended Learning October 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

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 OCTOBER 2017

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Remarks
190	5639A189964GA202-290	282,077.74	
	TOTAL	282,077.74	

CHECK APPROPRIATE BOX BELOW:

☐ ACCOUNT NUMBER IS CORRECT ☐ JOB ORDER NUMBER IS CORRECT ☐ INSUFF CIENT 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 — October 1, 2017 — Date

APPROVING OFFICIAL

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER — Signature — October 1, 2017 — Date

CERTIFICATION OF FUNDS AVAILABLE

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER — Signature — October 1, 2017 — Date

_____ — Signature — Date

1

ACADEMY CHARTER SCHOOL
256 Chalan Pale, Ramon Haya, Yigo Guam

FUNCTION: iLearn Academy Charter School
OCTOBER 2017 Allotment Request

INVOICE: ILACS FY 2018-10-2017

AUTHORITY: P.L. 34-42, Chapter II, Section 3

Section 3. Guam Academy Charter Schools. Notwithstanding any provision of law, pursuant to § 12116(e) of Chapter 12, Title 17 GCA, the Department of Administration (DOA) is hereby authorized and directed to deduct, in proportion to the ratio of cash received from the total Fiscal Year 2018 General and Special Fund appropriations in Section 1 of this Part of this Chapter to the GDOE, 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 from the total Fiscal Year 2018 General and Special Fund appropriations 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 by 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	$ 99,177.74
Employee Benefits		$ 7,860
Extended Learning		$ 5,040
A+ Contract	233	$ 170,000
OCTOBER 2017 ALLOTMENT REQUEST:		$ 282,077.74