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#34-17-1264

Speaker Benjamin J.F. Cruz

NOV 27 2017

Time: 9:49 [1]AM [ ]PM File No. 34-1243

Received By:

November 22, 2017

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

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

Hafa Adai Director Baleto,

Upon review of the iLearn Academy Charter School (iLearn) Fiscal Year 2018 December 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 $277,722.76 of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to the IAO on November 27, 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 NOV 27 PM 1:19

1264

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

November 22, 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: December 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 December 2017. The GDOE (IAO) is authorized by Public Law (PL) 34 – 42 to verify charter school invoices for accuracy and report its findings within 10 days.

On November 27, 2017, IAO received the Department of Administration's transmittal for iLearn's December 2017 Allotment Request of $277,722.76. The IAO validated $277,722.76 of the submitted invoices. See Appendix 1 for invoice details.

Table 1: December 2017 Allotment Request

3rd Drawdown	[A]	[B]	[C]
Object Class	iLearn's Drawdown	Submitted Invoices	IAO's Validation
Personnel Salaries	$ 95,642.56	$ 95,642.56	$ 95,642.56
Benefits	8,624.20	8,624.20	8,624.20
Contractual	-	-	-
A+ Contract	170,000.00	170,000.00	170,000.00
Supplies & Materials	-	-	-
Miscellaneous	3,456.00	3,456.00	3,456.00
Total	$ 277,722.76	$ 277,722.76	$ 277,722.76

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 $838,742.08 of expenditures, leaving a balance of $2,411,257.92 of unexpended funds. As of November 20, 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
November	278,941.58	278,941.58	278,941.58
December	277,722.76	277,722.76	277,722.76
Total (FY 18)	**$ 838,742.08**	**$ 838,742.08**	**$ 838,742.08**

Maximum Budget Per PL 34-48		Remaining Funds	
Funding Per Student	$ 6,500.00	iLearn Max. Budget	$ 3,250,000.00
Max. Enrollment	500	IAO's Validation	838,742.08
Total	**$ 3,250,000.00**	**Total**	**$ 2,411,257.92**

Table 3: FY 2018 Enrollment Summary

SY	Month	Grade Level K	1	2	3	4	5	Total
17-18	October 2017	107	101	99	65	68	60	500
17-18	November 2017	107	101	99	65	68	60	500
17-18	December 2017	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 aacfalle@gdoe.net, and Franklin Cooper-Nurse at 300-1336 or fjcooper-nurse@gdoe.net.

Appendix 1: iLearn December Invoice Details

Month	Type of Request	Object Code & Class	Ref	Vendor	Description	Invoice Number	Invoice Date	Invoice Amount	Validated Amount
Dec	Monthly	111 Personnel	C-2.1	Sanford Technology Group LLC	PPE 12/01/17	189650-04J	11/14/17	47,643.81	47,643.81
Dec	Monthly	111 Personnel	C-2.2	Sanford Technology Group LLC	PPE 12/15/17	189701-04J	11/15/17	47,998.75	47,998.75
Dec	Monthly	112 Benefits	C-3.1	Sanford Technology Group LLC	PPE 12/01/17	189650-04J	11/14/17	4,312.10	4,312.10
Dec	Monthly	112 Benefits	C-3.2	Sanford Technology Group LLC	PPE 12/15/17	189701-04J	11/15/17	4,312.10	4,312.10
Dec	Monthly	233 A+ Contract	C-4.1	Saint Paul Christian School	A+ Ed. Infrastructure	Dec 2017	December	170,000.00	170,000.00
Dec	Monthly	290 Miscellaneous	C-5.1	iLearn Academy Charter School	Extended Learning	Dec 2017	December	3,456.00	3,456.00
							Total	**277,722.76**	**277,722.76**

Doc. No. 34GL-17-1264.

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

November 21, 2017

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

Forward to IAO.
11/21/17

RE: iLearn Academy Charter School – December 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 allotment request for the month of December 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'

Department of Education
Office of the Superintendent
Date: 11/21/17 Time: 7:12:05
Rec'd By: [signature]

Sensaramente,

Christine W. Baleto
Director

RECEIVED
11/21/17
Internal Audit Office

iLearn
ACADEMY CHARTER SCHOOL

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

November 22, 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 (December 2017)
2) Personnel Salaries: PPE 12/1, 12/15
3) Employee Benefits: PPE 12/1, 12/15
4) Extended Learning December 2017

If you have any questions, please contact us via email at hnishihira@ilearnguam.org or nfield@ilearnguam.org

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 DECEMBER 2017

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Remarks
190	5639A189964GA202-290	277,722.76	
	TOTAL	277,722.76	

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 — November 22, 2017 Date

APPROVING OFFICIAL:

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER — Signature — November 22, 2017 Date

CERTIFICATION OF FUNDS AVAILABLE:

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER — Signature — November 22, 2017 Date

_____ — Signature — Date

1

iLearn
ACADEMY CHARTER SCHOOL

256 Chalan Pale, Ramon Haya, Yigo Guam

FUNCTION: iLearn Academy Charter School
DECEMBER 2017 Allotment Request

INVOICE: ILACS FY 2018-12-2017

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 Guâhan 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	$ 95,642.56
Employee Benefits		$ 8,624.2
Extended Learning		$ 3,456
A+ Contract	233	$ 170,000
DECEMBER 2017 ALLOTMENT REQUEST:		**$ 277,722.76**