DEPARTMENT OF EDUCATION
OFFICE OF THE SUPERINTENDENT

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JON J.P. FERNANDEZ
Superintendent of Education

October 12, 2018

Vice Speaker Therese M. Terlaje
34GL-18-2416
OCT 21 2018
Time: 2:16 PM
Received by: JLG

2018 OCT 12 PM 2:43

Mr. Edward Birn
Director
Department of Administration
P.O. Box 884
Hagatña, Guam 96932

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

Hafa Adai,

Upon review of the iLearn Academy Charter School (iLearn) Fiscal Year (FY) 2019 October 2018 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 (P.L.) 34 - 116, Chapter II, Part I, in its entirety.

Our IAO was able to validate $237,136.71 of the invoiced total. Please see attached verification report. This validation is based on actual invoices submitted to the IAO on October 2, 2018.

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

2416

JON J.P. FERNANDEZ
Superintendent of Education

DEPARTMENT OF EDUCATION
INTERNAL AUDIT OFFICE
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FRANKLIN
COOPER-NURSE
Chief Auditor

October 12, 2018

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 2018 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 2018. GDOE (IAO) is authorized by Public Law (P.L.) 34-116 to verify charter school invoices for accuracy and report its findings within 10 days.

On October 2, 2018, IAO received the Department of Administration (DOA)'s transmittal for iLearn's October 2018 Allotment Request of $237,136.71. IAO was able to validate $237,136.71 of iLearn's submitted invoices. See Table 1 and Appendix 1 for details.

Table 1: October 2018 Allotment Request

	A	B	C	(B-C) = D
Object Class	iLearn's Drawdown	Submitted Invoices	IAO's Validation	Difference
Personnel Salaries	$ 22,390.13	$ 22,390.13	$ 22,390.13	$ -
Benefits	$ 2,246.58	$ 2,246.58	$ 2,246.58	$ -
Contractual	$ 212,500.00	$ 212,500.00	$ 212,500.00	$ -
TOTAL	$ 237,136.71	$ 237,136.71	$ 237,136.71	$ -

P.L. 34-116 provides $6,088 for each student up to 620 students or a maximum of $3,774,560. Based on enrollment reports provided by iLearn, 566 students were enrolled as of October 1, 2018. Based on the per pupil cast, iLearn's current FY 2019 budget is $3,445,808. For FY 2019, IAO validated $237,136.71 of expenditures, leaving an unexpended balance of $3,208,671. See Tables 2, 3, and 4 for details.

Per P.L. 34-116, Guam Academy Charter Schools are to receive local appropriations in proportion to the ratio of cash received by GDOE for FY 2019. IAO will be including data relative to GDOE's cash receipts in future validation reports as the information becomes available. Charter school available funds will be based on the proportion of cash received by GDOE as required by law.

Table 2: FY 18 Validation Summary

	A	B	C	(B-C) = D
Month	iLACS Drawdown	Submitted Invoices	IAO's Validation	Difference
October	$ 237,136.71	$ 237,136.71	$ 237,136.71	$ -
Total (FY 2019)	$ 237,136.71	$ 237,136.71	$ 237,136.71	$ -

Table 3: FY 19 Remaining Funds

Funding-Per-Studen	$	6,088
Current Enrollment		566
iLearn's Budget as of 10/01/2018	$	3,445,808
Less: IAO's Validations	$	(237,137)
FY 2019 Remaining Funds	$	3,208,671

Table 4: FY 18 Enrollment Summary

	Grade Level						
Months	K	1	2	3	4	5	Total
Oct-17	126	124	90	102	67	57	566
Average	126	124	90	102	67	57	566

Should you have any questions or concerns, please contact Leana Willess at 300-3697 or lmwilless@gdoe.net, and Franklin Cooper-Nurse at 300-1336 or fjtcooper-nurse@gdoe.net.

Appendix 1: iLearn October 2018 Invoice Details

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
111 Personnel	A-2.1	Sanford Technology Group	203148-04J	10/5/2018	$ 22,390.13	✔	$ 22,390.13
						Subtotal	$ 22,390.13
113 Personnel Benefits	A-3.1	Sanford Technology Group	203148-04J	10/5/2018	$ 2,246.58	✔	$ 2,246.58
						Subtotal	$ 2,246.58
230 Contractual	A-4.1	Saint Paul Christian School		October-18	$ 170,000.00	✔	$ 170,000.00
230 Contractual	A-4.2	Othoneil Pineda		9/13/2018	$ 42,500.00	✔	$ 42,500.00
						Subtotal	$ 212,500.00
						Total	**$ 237,136.71**

Doc. No. 34GL-18-2416.