Speaker's Office <speaker@guamlegislature.org>

Fwd: iLEAR N ACADEMY CHARTER SCHOOL: FISCAL YEA R 2019 OCTOBER 2018 ALLOTMENT REQUEST

1 message

Senator Therese Terlaje <senatorterlajeguam@gmail.com>
To: speaker@guamlegislature.org

Wed, Oct 31, 2018 at 1:25 PM

Vice Speaker Therese M. Terlaje
34GL-18-2530
OCT 31 2018
Time: 13:16
Received by:

2018 OCT 31 PM 2:30

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The Office of Vice Speaker Therese M. Terlaje
Committee on Culture and Justice
I Mina'trentai Kuåttro na Liheslaturan Guåhan
34th Guam Legislature
Guam Congress Building, 163 Chalan Santo Papa, Hagåtña, Guam 96910
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---------- Forwarded message ----------
From: **Maria Roberto** <mdroberto@gdoe.net>
Date: Wed, Oct 31, 2018 at 1:16 PM
Subject: iLEAR N ACADEMY CHARTER SCHOOL: FISCAL YEA R 2019 OCTOBER 2018 ALLOTMENT REQUEST
To: **Michael Cabral** <michael.cabral@doa.guam.gov>, **Mary Grace V. Edrosa** <marygrace.edrosa@doa.guam.gov>, **Tammy Batac** <Tammy.Batac@doa.guam.gov>
Cc: **Christie L. Chargualaf** <clsannicolas@gdoe.net>, <senatorterlajeguam@gmail.com>, **iLearn Academy Charter School** <iLearnacademycs@gmail.com>, **Helen Nishihira** <hnishihira@ilearnguam.org>, **Marti Leigh Sanchez** <admin@ilearnguam.org>

Attached for your immediate attention / action.

Thank you.

Respectfully yours,

Mrs. Nishihira, can someone stop by to pick up the document? Thank you.

--

Maria D. Roberto
Office of the Superintendent
Department of Education
501 Mariner Avenue
Barrigada, Guam 96913
Tel: (671) 300-1547
Email: mdroberto@gdoe.net

GDOE - 2018

iLearn OCT2018 ALLOTMENT REQUEST.pdf
81K

2530

DEPARTMENT OF EDUCATION
OFFICE OF THE SUPERINTENDENT

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Barrigada, Guam 96913
Telephone: (671) 300-1547/1536•Fax: (671)472-5001
Email: jonfernandez@gdoe.net

JON J.P. FERNANDEZ
Superintendent of Education

October 29, 2018

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

Re: iLearn Academy Charter School: Fiscal Year 2019 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 **$55,317.50** of the invoiced total. Please see attached verification report. This validation is based on actual invoices submitted to the IAO on October 25, 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

JON J.P. FERNANDEZ
Superintendent of Education

DEPARTMENT OF EDUCATION
INTERNAL AUDIT OFFICE
501 Mariner Avenue, Barrigada, Guam 96913
Telephone: (671) 300-1336
Fax: (671) 472-5001
Email: iao@gdoe.net

FRANKLIN
COOPER-NURSE
Chief Auditor

October 29, 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 second 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 25, 2018, IAO received the Department of Administration (DOA)'s transmittal for iLearn's October 2018 (Part 2) Allotment Request of $55,317.50. IAO was able to validate **$55,317.50** of iLearn's submitted invoices. See Table 1 and Appendix 1 for details.

Table 1: October 2018 (Part 2) Allotment Request

	A	B	C	(B-C) = D
Object Class	iLearn's Drawdown	Submitted Invoices	IAO's Validation	Difference
Personnel Salaries	$ 50,296.95	$ 50,296.95	$ 50,296.95	$ -
Benefits	$ 5,020.55	$ 5,020.55	$ 5,020.55	$ -
TOTAL	$ 55,317.50	$ 55,317.50	$ 55,317.50	$ -

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, 569 students were enrolled as of October 1, 2018. Based on the per pupil cast, iLearn's current FY 2019 budget is $3,464,072. For FY 2019, IAO validated $292,454.21 of expenditures, leaving an unexpended balance of $3,171,618. See Tables 2, 3, and 4 for details.

Table 2: FY 19 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	$ -
October Part 2	$ 55,317.50	$ 55,317.50	$ 55,317.50	$ -
Total (FY 2019)	**$ 292,454.21**	**$ 292,454.21**	**$ 292,454.21**	**$ -**

Table 3: FY 19 Remaining Funds

Funding Per Student	$	6,088
Current Enrollment		569
iLearn's Budget as of 10/01/2018	$	3,464,072
Less: IAO's Validations	$	(292,454)
FY 2019 Remaining Funds	$	3,171,618

Table 4: FY 19 Enrollment Summary

	Grade Level						
Months	K	1	2	3	4	5	Total
Oct-18	126	127	89	102	67	58	569
Average	**126**	**127**	**89**	**102**	**67**	**58**	**569**

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. Charter school available funds will be based on the proportion of cash received by GDOE as required by law.

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 (Part 2) Invoice Details

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
111 Personnel	B-2.1	Sanford Technology Group	203691-04J	10/19/2018	$ 50,296.95	✔	$ 50,296.95
						Subtotal	$ 50,296.95
113 Personnel Benefits	B-2.2	Sanford Technology Group	203691-04J	10/19/2018	$ 5,020.55	✔	$ 5,020.55
						Subtotal	$ 5,020.55
						Total	**$ 55,317.50**