DEPARTMENT OF EDUCATION
OFFICE OF THE SUPERINTENDENT

www.gdoe.net
501 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

2018 NOV 27 AM 9:37

November 26, 2018

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

Re: iLearn Academy Charter School: Fiscal Year 2019 November 2018 Allotment Request

Hafa Adai,

Upon review of the iLearn Academy Charter School (iLearn) Fiscal Year (FY) 2019 November 2018 Allotment Request by our Internal Audit Office (IAO) in collaboration with members of the iLearn, I am unable 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 **$64,390.92** of the invoiced total. Please see attached verification report. This validation is based on actual invoices submitted to the IAO on November 19, 2018.

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

Sincerely,

Jon J.P. Fernandez
Superintendent of Education

Vice Speaker Therese M. Terlaje
34GL-18-2000
NOV 27 2018
Time: 9:01
Received by:

Attachment

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

2600

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

November 26, 2018

MEMORANDUM

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

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

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

SUBJECT: November 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 November 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 November 19, 2018, IAO received the Department of Administration (DOA)'s transmittal for iLearn's November 2018 (Part 2) Allotment Request of $94,765.92. IAO was able to validate **$64,390.92** of iLearn's submitted invoices.

IAO was unable to validate $30,375 for a learning application due to insufficient justification for the use of Sole Source Procurement. iLearn obtained a sole source letter from the vendor and produced a written determination after the date of the invoice. Per Title 5 of the Guam Code Annotated, §5214, "A contract may be awarded for a supply, service, or construction item without competition when [...] the Chief Procurement Officer, the Director of Public Works, the head of a purchasing agency, or a designee of either officer above the level of the Procurement Officer determines in writing that there is only one source for the required supply, service or construction item". Therefore, the written determination to use sole source should have been made before the procurement of the item.

Table 1: November 2018 (Part 2) Allotment Request

	A	B	C	(B-C) = D
Object Class	iLearn's Drawdown	Submitted Invoices	IAO's Validation	Difference
Personnel Salaries	$ 59,177.63	$ 59,177.63	$ 59,177.63	$ -
Personnel Benefits	$ 5,213.29	$ 5,213.29	$ 5,213.29	$ -
Contractual	$ 30,375.00	$ 30,375.00	$ -	$30,375.00
TOTAL	$ 94,765.92	$ 94,765.92	$ 64,390.92	$30,375.00

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 November 19, 2018. Based on the per pupil cast, iLearn's current FY 2019 budget is $3,464,072. For FY 2019, IAO validated $525,923.13 of expenditures, leaving an unexpended balance of $2,873,757.95. 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	$ -
November Part 1	$ 237,969.92	$ 237,969.92	$ 233,468.92	$ 4,501.00
November Part 2	$ 94,765.92	$ 94,765.92	$ 64,390.92	$ 30,375.00
Total (FY 2019)	**$ 625,190.05**	**$ 625,190.05**	**$ 590,314.05**	**$ 34,876.00**

Table 3: FY 19 Remaining Funds

Funding Per Student	$ 6,088
Current Enrollment	569
iLearn's Budget	$ 3,464,072
Less: IAO's Validations	$ (590,314.05)
FY 2019 Remaining Funds	$ 2,873,757.95

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
Nov-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 November 2018 (Part 2) Invoice Details

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
111 Personnel	D-2.1	Sanford Technology Group	204685-04J	11/16/2018	$ 59,177.63	✔	$ 59,177.63
						Subtotal	$ 59,177.63
113 Personnel Benefits	D-3.1	Sanford Technology Group	204685-04J	11/16/2018	$ 5,213.29	✔	$ 5,213.29
						Subtotal	$ 5,213.29
230 Contractual	D-4.1	IXL Learning	S340639	10/29/2018	$ 30,375.00		$ -
							$ -
						Total	**$ 64,390.92**

Doc. No. 34GL-18-2600.

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

Edward Birn
Director
Vincent P. Arriola
Deputy Director

November 19, 2018

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

Department of Education
Office of the Superintendent
Date: Time:
Rec'd By 8/19/06
Print Name Signature

RE: iLearn Academy Charter School – November 2018 Allotment Request Part 2

Buenas yan Hafa Adai:

Pursuant to Public Law 34-116, Chapter II, Section 2, we are submitting iLearn Academy Charter School's partial allotment request for the month of November for Fiscal Year 2019. Herewith is the invoice and supporting documentation. GDOE is requested to verify the invoice and its supporting documentation for accuracy and to report its findings in the ten days of this letter.

Should you have any further questions or concerns, please contact, Mary Grace Edrosa at 475-1283

Si Yu'os Maase!

Sensaramente,

Edward Birn
Director

✓ Attachments

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 NOVEMBER 2018 PART 2

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Remarks
190	5639A199964GA202-290	94,765.92	
	TOTAL	$ 94,765.92	

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 19, 2018 — Date

APPROVING OFFICIAL.

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER — Signature — November 19, 2018 — Date

CERTIFICATION OF FUNDS AVAILABLE

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER — Signature — November 19, 2018 — Date

_____ — Signature — Date

1

iLearn
ACADEMY CHARTER SCHOOL

P.O. Box 8445, Tamuning, Guam 96931
Phone: 989-3789/99

November 19, 2018

Mr. Jon Fernandez
Superintendent, GDOE
P.O. Box DE
Hagatna, Guam 96932

Dear Mr. Fernandez,

Attached is a copy of the Allotment Request submitted to the Department of Administration for November 2018 Part 2 and corresponding invoices for the drawdown of funds under the FY2019 budget approved by the Legislature.

Sincerely,

Helen Nishihira
iLearn Academy Charter School
Authorized Board Member

iLearn
ACADEMY CHARTER SCHOOL

P.O. Box 8445, Tamuning, Guam 96931
Phone: 989-3789/99

November 19, 2018

To: Mr. Jon Fernandez
Superintendent, GDOE

Mr. Franklin Cooper-Nurse
Chief Auditor (IAO), GDOE

Ms. Leana Willess
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) Personnel Salaries: PPE 11/16/18
2) Employee Benefits: PPE 11/16/18
3) Curriculum (IXL Learning)

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

iLearn
ACADEMY CHARTER SCHOOL

P.O. Box 8445, Tamuning, Guam 96931
Phone: 989-3789/99

FUNCTION: iLearn Academy Charter School
NOVEMBER 2018 Allotment Request Part 2

INVOICE: ILACS FY 2018-11-2018

AUTHORITY: P.L. 34-116, Chapter II, Section 2

Section 2. Guam Academy Charter Schools. Notwithstanding any other provision of law, pursuant to § 12116(e), 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 2019 General and Special Fund appropriations in Section 1 of this Part of this Chapter to the GDOE, Six Thousand Eighty-eight Dollars ($6,088) per enrollee of the Academy Charter Schools chartered by the Guam Academy Charter Schools Council *not to exceed* six hundred twenty (620) students for the iLearn Academy Charter School, seven hundred forty (740) students for the Guåhan Academy Charter School, and three hundred fifty (350) students for the Science Is Fun and Awesome Academy Charter School from the total Fiscal Year 2019 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 which *shall* be remitted to GDOE. Upon receipt of remitted invoice, GDOE *shall* verify accuracy of the invoice and report its findings within ten (10) days of receipt of said invoice by the GDOE 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
Personnel	111	$ 59,177.63
Employee Benefits		$ 5,213.29
Curriculum		$ 30,375
ALLOTMENT REQUEST:		**$ 94,765.92**