DEPARTMENT OF EDUCATION
OFFICE OF THE SUPERINTENDENT

www.gdoe.net
501 Mariner Avenue
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JON J.P. FERNANDEZ
Superintendent of Education

35GL-19-0591
Speaker Tina Rose Muña Barnes

JUN 07 2019
Time 10:19 X AM ( )PM
Received By: MgH

2019 JUN -7 AM 11:35

June 6, 2019

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

Re: iLearn Academy Charter School: Fiscal Year 2019 June 2019 Part 1 Allotment Request

Hafa Adai,

Upon review of the iLearn Academy Charter School (iLearn) Fiscal Year (FY) 2019 June Part 1 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 $255,014.35 of the invoiced total. Please see attached verification report. This validation is based on actual invoices submitted to the IAO on May 31, 2019.

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, 35th Guam Legislature
iLearn Academy Charter School

0591

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

June 6, 2019

MEMORANDUM

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

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

FROM: Franklin J.A. Cooper-Nurse, Chief Auditor, Internal Audit Office

SUBJECT: June 2019 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 first allotment request for June 2019. 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 May 31, 2019, IAO received the Department of Administration (DOA)'s transmittal for iLearn's June 2019 (Part 1) Allotment Request of $255,014.35. IAO was able to validate **$255,014.35** of iLearn's submitted invoices. See Table 1 and Appendix 1 for details.

Table 1: June 2019 (Part 1) Allotment Request

	A	B	C	(B-C) = D
Object Class	iLearn's Drawdown	Submitted Invoices	IAO's Validation	Difference
Contractual	$ 184,525.00	$ 184,525.00	$ 184,525.00	$ -
Personnel	$ 65,298.51	$ 65,298.51	$ 65,298.51	$ -
Personnel Benefits	$ 5,190.84	$ 5,190.84	$ 5,190.84	$ -
TOTAL	$ 255,014.35	$ 255,014.35	$ 255,014.35	$ -

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, 600 students were enrolled as of May 31, 2019. Based on per pupil cost, iLearn's current FY 2019 budget is $3,652,800. For FY 2019, IAO validated $2,692,582.59 of expenditures, leaving an unexpended balance of $960,217.41. 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
December Part 1	$ 235,733.86	$ 235,733.86	$ 235,733.86	$ -
December Part 2	$ 34,876.00	$ 34,876.00	$ 34,876.00	$ -
December Part 3	$ 53,233.61	$ 53,233.61	$ 53,233.61	$ -
January Part 1	$ 227,760.36	$ 227,760.36	$ 227,760.36	$ -
January Part 2	$ 54,005.46	$ 54,005.46	$ 54,005.46	$ -
February Part 1	$ 229,202.71	$ 229,202.71	$ 229,202.71	$ -
February Part 2	$ 54,042.04	$ 54,042.04	$ 54,042.04	$ -
March Part 1	$ 236,182.69	$ 236,182.69	$ 230,042.69	$ 6,140.00
March Part 2	$ 62,063.01	$ 62,063.01	$ 62,063.01	$ -
March Part 3	$ 61,811.15	$ 61,811.15	$ 61,811.15	$ -
April Part 1	$ 170,000.00	$ 170,000.00	$ 170,000.00	$ -
April Part 2	$ 52,289.38	$ 52,289.38	$ 52,289.38	$ -
April Part 3	$ 57,258.16	$ 57,258.16	$ 57,258.16	$ -
May Part 1	$ 274,018.23	$ 274,018.23	$ 274,018.23	$ -
May Part 2	$ 50,917.53	$ 50,917.53	$ 50,917.53	$ -
May Part 3	$ 255,014.35	$ 255,014.35	$ 255,014.35	$ -
Total (FY 2019)	$2,733,598.59	$2,733,598.59	$2,692,582.59	$ 41,016.00

Table 3: FY 19 Remaining Funds

Funding Per Student	$ 6,088
Current Enrollment	600
iLearn's Budget	$ 3,652,800
Less: IAO's Validations	$ (2,692,582.59)
FY 2019 Remaining Funds	$ 960,217.41

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	127	128	89	103	69	59	575
Dec-18	127	128	89	103	69	59	575
Jan-19	127	128	89	103	69	59	575
Feb-19	121	119	87	95	62	60	544
Mar-19	121	119	88	95	62	60	545
Apr-19	121	119	88	95	62	61	546
May-19	70	134	132	93	104	67	600
Average	**118**	**125**	**94**	**99**	**71**	**60**	**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 June 2019 (Part 1) Invoice Details

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
230 Contractual	T-2.1	Saint Paul Christian School		June-19	$170,000.00	✔	$ 170,000.00
230 Contractual	T-2.2	Ernst & Young	GU00100014437	2/13/2019	$ 14,525.00	✔	$ 14,525.00
						Subtotal	$ 184,525.00
111 Personnel	T-3.1	Sanford Technology Group	213058-04J	5/31/2019	$ 65,298.51	✔	$ 65,298.51
						Subtotal	$ 65,298.51
113 Personnel Benefits	T-4.1	Sanford Technology Group	213058-04J	5/31/2019	$ 5,190.84	✔	$ 5,190.84
						Subtotal	$ 5,190.84
						Total	**$ 255,014.35**

iLearn
ACADEMY CHARTER SCHOOL

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

May 31, 2019

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 JUNE 2019 Part I 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

May 31, 2019

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) A+ Invoice (June 2019)
2) Personnel Salaries: PPE 5/31/19
3) Employee Benefits: PPE 5/31/19
4) Audit Services (Ernst & Young)

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
June 2019 Allotment Request Part I

INVOICE: ILACS FY 2019-06-2019

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
A+ Contract		$ 170,000
Personnel	111	$ 65,298.51
Employee Benefits		$ 5,190.84
Audit Services (Ernst & Young)		$ 14,525
ALLOTMENT REQUEST:		**$ 255,014.35**

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 JUNE 2019 PART I

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Remarks
190	6639A199964GA202-290	$ 255,014.35	
	TOTAL	$ 255,014.35	

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 — May 31, 2019 — Date

APPROVING OFFICIAL:

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER — Signature — May 31, 2019 — Date

CERTIFICATION OF FUNDS AVAILABLE:

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER — Signature — May 31, 2019 — Date

_____ — Signature — _____ — Date