



**JON J. P. FERNANDEZ**  
Superintendent of Education

**DEPARTMENT OF EDUCATION  
INTERNAL AUDIT OFFICE**

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**FRANKLIN  
COOPER-NURSE**  
Chief Internal Auditor

June 9, 2015

**MEMORANDUM**

To: Jon P. Fernandez  
Superintendent of Education

From: Franklin Cooper-Nurse  
Chief Auditor

Subject: May 2015 Supplemental Review of iLearn Academy Charter School's Invoices

Hafa Adai,

The Internal Audit Office (IAO) has completed its review of iLearn Academy Charter School's Supplemental Allotment Request for the month of May, 2015. Please see the attached report for IAO's complete review and results.

Should you have any questions or concerns, please contact Anissa Acfalle at 300-1532 [acacfalle@gdoe.net](mailto:acacfalle@gdoe.net) or myself at 300-1336 [fjtcooper-nurse@gdoe.net](mailto:fjtcooper-nurse@gdoe.net).

Cc: Deputy Superintendent of Assessment and Accountability  
Deputy Superintendent of Finance and Administrative Services

Guam Department of Education

Internal Audit Office

Audit Review of iLearn Academy Charter School Invoices

For the Period of May 2015

**Purpose:** To validate iLearn Academy Charter School’s Supplemental Invoices for the month of May, 2015.

**Source:** Helen Nishihira, Principal for iLearn Academy Charter School  
Nina Doromal, Business Manager for iLearn Academy Charter School

**Prepared by:** Franklin Cooper-Nurse, Chief Auditor for Guam Department of Education  
Anissa Acfalle, Audit Staff for Guam Department of Education

**Results:** Pursuant to Public Law (P.L.) 32-219, upon receipt of invoices, the Guam Department of Education (GDOE) shall verify invoices for accuracy and report its finding to the Department of Administration (DOA) within ten (10) business days. Internal Audit Office (IAO)’s review focused on validation of May expenditures. The results were as follows;

**Table 1: Validation of May 2015 Supplemental Invoices**

				(A-B)	(B-C)	(A-C)
				D	E	F
				Variance	Carryover Invoices	Unsupported/Lapses
	A	B	C			
	iLearn's Request	Submitted Invoices	IAO Validated			
1	Personnel Salaries	28,645.01	28,645.01	28,645.01	-	-
2	Benefits	-	-	-	-	-
3	Contractual	-	-	-	-	-
4	A+ Contract	50,477.04	50,477.04	50,477.04	-	-
5	Supplies & Materials	-	-	-	-	-
6	Miscellaneous	-	-	-	-	-
7	Power	-	-	-	-	-
8	Extended Learning	-	-	-	-	-
TOTAL		\$ 79,122.05	\$ 79,122.05	\$79,122.05	-	-

On June 8, 2015, the DOA submitted its approval of iLearn Academy Charter School’s May Supplemental Allotment Request of \$79,122.05 and invoices to the GDOE Office of the Superintendent. *The IAO validated the amount of \$79,122.05 for the month of May.*