



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

## DEPARTMENT OF EDUCATION OFFICE OF THE SUPERINTENDENT

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



December 21, 2015

Mr. Anthony C. Blaz  
Director  
Department of Administration  
P.O. Box 884  
Hagatña, Guam 96932

**Re: iLearn Academy Charter School: FY 2016 December 2015 Allotment Request**

*Hafa Adai* Director Blaz,

Upon review of the iLearn Academy Charter School Fiscal Year 2016 December 2015 Allotment Request by our Internal Audit Office in collaboration with members of the iLearn Academy Charter School, **I am able to submit my verification of accuracy** as required by Public Law 32-181, Chapter II, Section 2 in its entirety.

Our Internal Audit Office was able to validate \$172,972.10 for personnel salaries, the A+ Contract, and miscellaneous expenses; please see attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on December 14, 2015.

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

Senseramente,

A handwritten signature in blue ink, appearing to read 'Jon J.P. Fernandez'.

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

Attachment

Cc: Chairman and Members, Guam Education Board  
Speaker, 33<sup>rd</sup> Guam Legislature  
iLearn Academy Charter School



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

**DEPARTMENT OF EDUCATION  
INTERNAL AUDIT OFFICE**

500 Mariner Avenue, Barrigada, Guam 96913

Telephone: (671) 300-1336

Fax: (671) 472-5001

Email: [iao@gdoe.net](mailto:iao@gdoe.net)



**FRANKLIN  
COOPER-NURSE**  
Chief Internal Auditor

December 21, 2015

**MEMORANDUM**

**To:** Jon P. Fernandez  
Superintendent of Education

**From:** Franklin Cooper-Nurse  
Chief Auditor

**Subject:** December 2015 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 allotment request for the month of December 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 or [acacfalle@gdoe.net](mailto:acacfalle@gdoe.net), and Franklin Cooper-Nurse at 300-1336 or [fitcooper-nurse@gdoe.net](mailto:fitcooper-nurse@gdoe.net).

**Cc:** Acting 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 December 2015**

**Purpose:** To validate iLearn Academy Charter School's invoices for the month of December 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 (PL) 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 December expenditures. The results were as follows;

**Table 1: Validation of December 2015 Invoices**

Object Class	iLearn Drawdown	Submitted Invoices	IAO's Validation
Personnel Salaries	\$ 51,587.10	\$ 51,587.10	\$ 51,587.10
Benefits	-	-	
Contractual	-	-	
A+ Contract	\$ 118,785.00	\$ 118,785.00	\$ 118,785.00
Supplies & Materials	\$ -	\$ -	\$ -
Miscellaneous	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00
Power	-	-	
<b>Totals</b>	<b>\$ 172,972.10</b>	<b>\$ 172,972.10</b>	<b>\$ 172,972.10</b>

On December 14, 2015, IAO received DOA's transmittal for iLearn's December allotment request of \$172,972.10 and invoices, from the Office of the Superintendent. *The IAO validated \$172,972.10 of iLearn's submitted invoices for the month of December.*



**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



**Anthony C. Blaz**  
Director  
**Antia B. Terlaje**  
Deputy Director

DEC 10 2015

12/14/15 maria  
**RECEIVED**

**Mr. Jon Fernandez**  
Superintendent  
*Guam Department of Education*  
P.O. Box DE  
Hagatna, Guam 96932

**RE: iLearn Academy Charter School – December 2015 Allotment Request**

*Buenas yan Hafa Adai:*

Pursuant to Public Law 32-219, we are submitting iLearn Academy Charter School's allotment request for the month of December for Fiscal Year 2016. Herewith are the supporting documents provided by iLearn Academy Charter School for your review and immediate action.

Should you have any further questions or concerns, please contact, Michael Cabral at 475-1144

*Si Yu'os Maase!*

*Sensaramente,*

**Anthony C. Blaz**  
Director

**RECEIVED**

Internal Audit Office  
12/14/15  
*Antia*

Attachment





# iLearn

ACADEMY CHARTER SCHOOL

256 Chalan Pate, Ramon Haya, Yigo Guam

**FUNCTION: iLearn Academy Charter School  
DECEMBER 2015 Allotment Request**

**INVOICE: ILACS FY 2016-12-2015**

**AUTHORITY: P.L. 32-219 FY 2015 GovGuam Budget Law  
(Amendment on Section 2 of Part I, Chapter II of P.L. 32-181)  
Signed: December 19, 2014**

"Section 2. Notwithstanding any provision of law for the School Year 2014-2015, pursuant to Title 17 GCA, Chapter 12, § 12116 (e), the Department of Administration (DOA) is hereby authorized and directed to deduct Five Thousand Five Hundred Dollars (\$5,500) per enrollee of Academy Charter Schools chartered by the Guam Academy Charter Schools Council, not to exceed six hundred (600) students for the Guahan Academy Charter School and three hundred fifty-eight (358) students for the iLearn Academy Charter School chartered by the Guam Academy Charter Schools Council during School Year 2014-2015, if any, as recommended by the Guam Academy Charter Schools Council, from the total General Fund appropriation in Section 1 of this Part of this Chapter to the GDOE, based on the actual enrollment at the time, multiplied by the per pupil cost, as established in this Section. Each Academy Charter School shall submit a monthly invoice to the DOA. Upon receipt of said invoice, the DOA shall remit it to the GDOE. Upon receipt of the remitted invoice, the GDOE shall verify the invoice for accuracy and report its findings within ten (10) days of receipt of said invoice to the DOA prior to the release of funds. If the GDOE fails to report its findings, the invoiced amount received by the DOA shall be automatically transmitted to each Academy Charter School."

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
----------------	--------------	-----------------

TOTAL FUNDING AVAILABLE: \$5,500 X 358 Students

**FOR DECEMBER 2015 ALLOTMENT:**

Personnel	111	\$ 51,587.10
A+ Contract	233	\$ 118,785
Extended Learning		\$ 2,600

**DECEMBER 2015 ALLOTMENT REQUEST: \$ 172,972.10**



# iLearn



**ACADEMY CHARTER SCHOOL**

256 Chalan Pale, Ramon Haya, Yigo Guam  
1671-989-3789 or 1671-989-3799

December 09, 2015

**To: Mr. Jon Fernandez**  
Superintendent, GDOE

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

**Ms. Anissa Acfalle**  
Audit Staff, GDOE

**From: Mrs. Helen Nishihira**  
Authorized Board Member, iLearn Academy Charter School

**Mrs. Nina Doromal Field**  
Business Manager, iLearn Academy Charter School

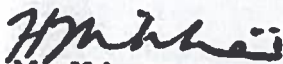
**Re: INVOICES**

Please see attached copy of the invoices:


- 1) A+ Invoice (December 2015)
- 2) Extended Learning (December 2015)
- 3) Personnel Salaries: PPE 12/04 and 12/18

If you have any questions, please contact us via email at [hnishihira.ilearn@gmail.com](mailto:hnishihira.ilearn@gmail.com) or [nina.doromal@gmail.com](mailto:nina.doromal@gmail.com).

Sincerely,



**Mrs. Helen Nishihira**  
Authorized Board Member, iLearn Academy Charter School



**Mrs. Nina Doromal Field**  
Business Manager, iLearn Academy Charter School