



**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



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

February 19, 2016

Ms. Katherine Kakigi  
Acting Director  
Department of Administration  
P.O. Box 884  
Hagatña, Guam 96932

**Re: iLearn Academy Charter School: February 2016 Allotment Request**

*Hafa Adai* Acting Director Kakigi,

Upon review of the iLearn Academy Charter School February 2016 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 \$180,769.05 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 February 11, 2016.

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

Senseramente,

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

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

Attachment

Cc: Chairwoman, 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

2/18/16  
RECEIVED

February 15, 2016

**MEMORANDUM**

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

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

**Subject:** February 2016 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 February 2016. 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 February 2016**

**Purpose:** To validate iLearn Academy Charter School's invoices for the month of February 2016.

**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 February expenditures. The results were as follows;

**Table 1: Validation of February 2016 Invoices**

	A	B	C
Object Class	iLearn Drawdown	Submitted Invoices	IAO'S Validation
Personnel Salaries	49,787.05	49,787.05	49,787.05
Benefits	-	-	-
Contractual	-	-	-
A+ Contract	118,785.00	118,785.00	118,785.00
Supplies & Materials	10,197.00	10,197.00	10,197.00
Miscellaneous	2,000.00	2,000.00	2,000.00
Power	-	-	-
<b>Totals</b>	<b>\$ 180,769.05</b>	<b>\$ 180,769.05</b>	<b>\$ 180,769.05</b>

On February 11, 2016, IAO received DOA's transmittal for iLearn's February allotment request of \$180,769.05 and invoices, from the Office of the Superintendent. *The IAO validated \$180,769.05 of iLearn's submitted invoices for the month of February.*