



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

January 15, 2016

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

Re: iLearn Academy Charter School: January 2016 Allotment Request

Hafa Adai Director Blaz,

Upon review of the iLearn Academy Charter School January 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 \$172,750.05 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 January 8, 2016.

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, 33rd 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




**FRANKLIN
COOPER-NURSE**
Chief Internal Auditor

January 13, 2016

MEMORANDUM

To: Jon P. Fernandez
Superintendent of Education

From: Franklin Cooper-Nurse
Chief Auditor 

Subject: January 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 January 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, and Franklin Cooper-Nurse at 300-1336 or 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 January 2016**

Purpose: To validate iLearn Academy Charter School's invoices for the month of January 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 January expenditures. The results were as follows;

Table 1: Validation of January 2016 Invoices

	A	B	C
Object Class	iLearn Drawdown	Submitted Invoices	IAO's Validation
Personnel Salaries	\$ 52,065.05	\$ 52,065.05	\$ 52,065.05
Benefits	\$ -	\$ -	\$ -
Contractual	\$ -	\$ -	\$ -
A+ Contract	\$118,785.00	\$ 118,785.00	\$118,785.00
Supplies & Materials	\$ -	\$ -	\$ -
Miscellaneous	\$ 1,900.00	\$ 1,900.00	\$ 1,900.00
Power	\$ -	\$ -	\$ -
Totals	\$ 172,750.05	\$ 172,750.05	\$ 172,750.05

On January 8, 2016, IAO received DOA's transmittal for iLearn's January allotment request of \$172,750.05 and invoices, from the Office of the Superintendent. ***The IAO validated \$172,750.05 of iLearn's submitted invoices for the month of January.***



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
Anisla B. Terlaje
Deputy Director

JAN 07 2016

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

RE: iLearn Academy Charter School – January 2016 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 January 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

Attachment

5010807

Department of Education	
Office of the Superintendent	
DATE: 1/8/16	TIME: 9:53a
Rec'd. By: E.LG	Signature
Print Name	Signature

iLearn

ACADEMY CHARTER SCHOOL

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

January 06, 2016

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 (January 2016)
- 2) Extended Learning (January 2016)
- 3) Personnel Salaries: PPE 1/01 & 1/15

If you have any questions, please contact us via email at hnishihira.ilearn@gmail.com or 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



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:

iLearn Academy Charter School
256 CHALAN PALE RAMON HAYA
YIGO, GUAM 96929

VENDOR NUMBER:

10012226

PURPOSE:

Allotment Request for JANUARY 2016

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Remarks
190	5639A169964GA202-290	172,750.05	
TOTAL		172,750.05	

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]
 Signature

January 6, 2016
 Date

APPROVING OFFICIAL:

HELEN NISHIHARA - AUTHORIZED BOARD MEMBER

[Signature]
 Signature

January 6, 2016
 Date

CERTIFICATION OF FUNDS AVAILABLE.

HELEN NISHIHARA - AUTHORIZED BOARD MEMBER

[Signature]
 Signature

January 6, 2016
 Date

Signature

Date



256 Chalan Pale, Ramon Ilaya, Yigo Guam

FUNCTION: iLearn Academy Charter School
JANUARY 2016 Allotment Request

INVOICE: ILACS FY 2016-01-2016

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

FOR JANUARY 2016 ALLOTMENT:

Personnel	111	\$ 52,065.05
A+ Contract	233	\$ 118,785
Extended Learning		\$ 1,900

JANUARY 2016 ALLOTMENT REQUEST: \$ 172,750.05

SANFORD TECHNOLOGY GROUP LLC
 335 South Marine Dr. Rt.1
 Tallahassee, GA 98913
 (478) 647-0220 / (FAX) 647-0200

COMPANY: 043
 ILEARN ACADEMY CHARTER SCHOOL
 ATTENTION: NINA DOROUGH
 EIN: 660833030

INVP: 162977-043
 INV DATE: 12/29/15
 FAX#:
 TEL#: 6716863045

I N V O I C E

PPH: 1/01/16 CHECK DATE: 1/05/16

	GROSS PAY	OTE	FICA	MEDICARE	LOC TAX	LOC SS	DEDUCT	NET PAY	BANK DED	DUE AMOUNT
REG:	23731.00	1152.04	1471.31	344.12	.00	.00	614.64	20140.10	.00	24931.00
CLP:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
GRU:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
HAND:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
VOID:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL:	23731.00	1152.04	1471.31	344.12	.00	.00	614.64	20140.10	.00	24931.00

** BOG-STG Initiated

DIRECT DEPOSITS:	15010.03		
REGULAR CHECKS:	4330.15	PROC FEE:	149.62
TOTAL REGULAR NETPAY:	20140.10	DUE STG:	25061.50 **

PROCESSING FEE CALCULATION:

QTY	DESC	RATE	TOTAL
8	CHECKS		
19	ADVISES		
25	ENP COUNT	5.00	125.00
1	DELIVERY	10.00	10.00
1	TAX FILING	14.62	14.62

INVOICE CALCULATION:

	ACH AMOUNT	COMPANY	DUE TO STG
TAXES:			
Federal Income Tax.....	.00	.00	1152.04
EMPLOYEE FICA Tax.....	.00	.00	1471.31
EMPLOYER FICA Tax.....	.00	.00	1471.31
EMPLOYEE Medicare Tax.....	.00	.00	344.12
EMPLOYER Medicare Tax.....	.00	.00	344.12
Local Tax.....	.00	.00	.00
EMPLOYEE Local SS.....	.00	.00	.00
EMPLOYER Local SS.....	.00	.00	.00
EMPLOYEE Local HCF.....	.00	.00	.00
EMPLOYER Local HCF.....	.00	.00	.00
NETPAY:			
Checks.....	.00	.00	4330.15
Direct Deposit.....	15010.03	.00	15010.03
Client.....	.00	.00	.00
Gross-up.....	.00	.00	.00
Hand Checks.....	.00	.00	.00
Voided Checks.....	.00	.00	.00
BANKING DEDUCTION:			
Checks.....	.00	.00	.00
Direct Deposit.....	.00	.00	.00
Gross-up.....	.00	.00	.00
PROCESSING FEE.....	.00	.00	149.62
TOTAL ACH/COR/STG CONTROL ==>	15010.03	.00	25061.50 **

PROCESS FEE ==> 149.62

SANFORD TECHNOLOGY GROUP LLC
 335 South Marine Dr. Rt. 1
 Yonning, Ga 30913
 (678) 647-0220 / (FAX) 647-0200

COMPANY: 043
 I LEARN ACADEMY CHARTER SCHOOL
 ATTENTION: MIRIA DORONAL
 BIN: 640833030

INV#: 103268-043
 INV DATE: 1/06/16
 FAX#:
 TEL#: 6714063845

I N V O I C E

PPH: 1/15/16

CHECK DATE: 1/19/16

	GROSS PAY	PTT	FICA	MEDICARE	LOC TAX	LOC SS	DEDUCT	NET PAY	BANK DED	DUE AMOUNT
REG:	25493.16	1256.04	1500.50	369.60	.00	.00	614.41	21672.53	.00	26928.93
CLT:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
GRU:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
HARD:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
VOID:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL:	25493.16	1256.04	1500.50	369.60	.00	.00	614.41	21672.53	.00	26928.93

** BDC-STG Initiated

DIRECT DEPOSITS:	16840.94		
REGULAR CHECKS:	4031.59	PROC FES:	154.62
TOTAL REGULAR NETPAY:	21672.53	DUE STG:	26928.55 **

PROCESSING FEE CALCULATION:

QTY	DESC	RATE	TOTAL
4	CHECKS		
20	ADVICES		
26	EMP COOPY	5.00	130.00
1	DELIVERY	10.00	10.00
1	TAX FILING	14.62	14.62

INVOICE CALCULATION:

TAXES:

	ACH AMOUNT	COMPANY	DUE TO STG
Federal Income Tax.....	.00	.00	1256.04
Employee's Fica Tax.....	.00	.00	1500.50
Employer Fica Tax.....	.00	.00	1500.50
Employee Medicare Tax.....	.00	.00	369.60
Employer Medicare Tax.....	.00	.00	369.60
Local Tax.....	.00	.00	.00
Employee Local SS.....	.00	.00	.00
Employer Local SS.....	.00	.00	.00
Employee Local MCF.....	.00	.00	.00
Employer Local MCF.....	.00	.00	.00

NETPAY:

	ACH AMOUNT	COMPANY	DUE TO STG
Checks.....	.00	.00	4031.59
Direct Deposit.....	16840.94	.00	16840.94
Client.....	.00	.00	.00
Gross-up.....	.00	.00	.00
Hand Checks.....	.00	.00	.00
Voided Checks.....	.00	.00	.00

BANKING DEDUCTION:

	ACH AMOUNT	COMPANY	DUE TO STG
Checks.....	.00	.00	.00
Direct Deposit.....	.00	.00	.00
Gross-up.....	.00	.00	.00

PROCESSING FEE.....

	ACH AMOUNT	COMPANY	DUE TO STG
PROCESSING FEE.....	.00	.00	154.62
TOTAL ACH/COM/STG CONTROL ***	16840.94	.00	26928.55 **

PROCESS FEE *** 154.62

SAINT PAUL CHRISTIAN SCHOOL

INVOICE

671-637-9855
mdorego.spcs@gmail.com

1700 Mendioka St.
Dededo, Guam 96929

Attention: Nina Doromal Field
Business Manager
iLearn Academy Charter School
Date: SY 2015-2016

Project Title: A+ Education Infrastructure Contract
Invoice: A+ 2016 January

Description	Charge	Payment	Balance
A+ Contract (January)	\$ 118,785		\$ 118,785.00
Notes: PAST DUE		January 2016	\$ 118,785.00

Sincerely yours,


Malu Dorego (SPCS Business Manager)



INVOICE

iLearn Academy Charter School
256 Chalan Paic Ramon Haya,
Yigo, Guam 96929

RE: AFTERSCHOOL PROGRAM (**EXTENDED LEARNING**)
Dates: **JANUARY 2016** from 2:30-5:30 pm
Total: 19 days at \$50 per day/per teacher

QTY	DESCRIPTION	UNIT PRICE	LINE TOTAL
Teacher A	5 days	\$50.00	250.00
Teacher B	4 days	\$50.00	200.00
Teacher C	4 days	\$50.00	200.00
Teacher D	3 days	\$50.00	150.00
Teacher E	2 days	\$50.00	100.00
Teacher F	1 day	\$50.00	50.00
Teacher G	5 days	\$50.00	250.00
Teacher H	4 days	\$50.00	200.00
Teacher I	4 days	\$50.00	200.00
Teacher J	3 days	\$50.00	150.00
Teacher K	2 days	\$50.00	100.00
Teacher L	1 day	\$50.00	50.00



Principal

SUBTOTAL **\$1900.00**
SALES TAX
TOTAL

Make all checks payable to iLearn Academy Charter School