



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

DEPARTMENT OF ADMINISTRATION

June 3, 2016

JUN 03 2016

DIRECTOR'S OFFICE

Ms. Christine W.P. Baleta  
Acting Director  
Department of Administration  
P.O. Box 884  
Hagatña, Guam 96932

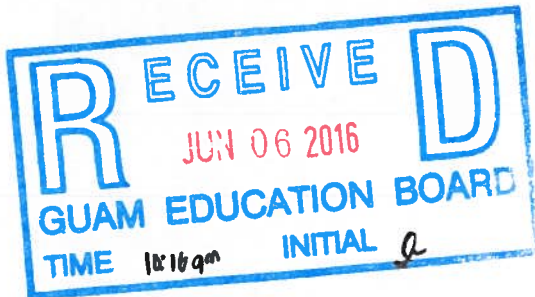
Re: iLearn Academy Charter School: June 2016 Allotment Request

Hafa Adai Director Baleta,

Upon review of the iLearn Academy Charter School June 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 \$185,289.53 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 May 27, 2016.

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



Senseramente,

*[Signature]*  
JON J.P. FERNANDEZ  
Superintendent of Education

Attachment

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

*[Handwritten signature]* 6/3/16

Office of the Speaker  
Judith T. Won Pat, Ed.D

Date: 6/3/16  
Time: 11:06 AM  
Received By: *[Signature]*



**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

June 2, 2016

**MEMORANDUM**

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

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

**Subject:** June 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 June 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 June 2016**

**Purpose:** To validate iLearn Academy Charter School's invoices for the month of June 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) 33-66, 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) calendar days. Internal Audit Office (IAO)'s review focused on validation of June 2016 expenditures. The results were as follows;

**Table 1: June 2016 Invoices**

Object Class	iLearn Drawdown	Submitted Invoices	IAO's Validation
Personnel Salaries	62,996.53	62,996.53	62,996.53
Benefits	-	-	-
Contractual	-	-	-
A+ Contract	118,785.00	118,785.00	118,785.00
Supplies & Materials	-	-	-
Miscellaneous	3,508.00	3,508.00	3,508.00
Power	-	-	-
<b>Total</b>	<b>\$ 185,289.53</b>	<b>\$ 185,289.53</b>	<b>\$ 185,289.53</b>

On May 27, 2016, IAO received DOA's transmittal for iLearn's June allotment request of \$185,289.53 and invoices, from the Office of the Superintendent. *The IAO validated \$185,289.53 of iLearn's submitted invoices for the month of June.*



**Eddie Baza Calvo**  
Governor  
**Ray Tenorio**  
Lieutenant Governor

**Department of Administration**  
(DIPATTAMENTON ATEMENSTRASION)  
**DIRECTOR'S OFFICE**  
(UFISINAN DIREKTOT)  
Post Office Box 884 Hagatna, Guam 96932  
Tel: (671) 475-1101/1250 Fax: (671) 477-6788



**Christine W. Baleto**  
Director  
**Anisia B. Tertaje**  
Deputy Director

May 20, 2016

605312  
RECEIVED

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

To IAO.  
*[Signature]*  
5/26/16

**RE: iLearn Academy Charter School – June 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 June 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,*

**Christine W. Baleto**  
Director

Attachment



# iLearn

**ACADEMY CHARTER SCHOOL**

The logo for iLearn Academy Charter School features the word "iLearn" in a large, bold, sans-serif font. To the right of the text is a stylized graphic consisting of three overlapping hexagons. The top hexagon is solid black, the middle one is white with a black outline, and the bottom one is solid black. Below the main text, the words "ACADEMY CHARTER SCHOOL" are written in a smaller, bold, sans-serif font.

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

May 20, 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 (June 2016)  
2) Personnel Salaries: PPE 5/20 & 6/03  
3) Audit: Burger Comer Magliari (2<sup>nd</sup> installment)

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,

A handwritten signature in black ink, appearing to read "H. Nishihira".

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

A handwritten signature in black ink, appearing to read "Nina Doromal".

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



256 Chalan Pale, Ramon Haya, Yigo Guam

**FUNCTION: iLearn Academy Charter School  
JUNE 2016 Allotment Request**

**INVOICE: ILACS FY 2016-06-2016**

**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."**

<b>CLASSIFICATION</b>	<b>ACCOUNT CODE</b>	<b>TOTAL REQUESTED</b>
-----------------------	---------------------	------------------------

**TOTAL FUNDING AVAILABLE: \$5,500 X 450 Students**

<b>Personnel</b>	<b>111</b>	<b>\$ 62,998.53</b>
<b>A+ Contract</b>	<b>233</b>	<b>\$ 118,785</b>
<b>Audit</b>		<b>\$ 3,508.00</b>

**JUNE 2016 ALLOTMENT REQUEST: \$ 185,289.53**





**GOVERNMENT OF GUAM**  
DEPARTMENT OF ADMINISTRATION  
FINANCIAL MANAGEMENT SYSTEM

**REQUEST FOR  
DIRECT PAYMENT**

DOCUMENT NO: \_\_\_\_\_

URGENT - EXPEDITE PAYMENT

KEY & RELEASE - A S A P

<b>PAYEE:</b> Learn Academy Charter School 288 CHALAN PALE RAMON HAYA YIGO, GUAM 96929	<b>VENDOR NUMBER:</b>  10012228
---	---------------------------------------

**PURPOSE:**  
Allotment Request for JUNE 2016

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Remarks
190	5639A100984GA202-290	185,289.53	
<b>TOTAL</b>		<b>185,289.53</b>	

**CHECK APPROPRIATE BOX BELOW:**

- |   |  |   |
|---|--|---|
| <input type="checkbox"/> ACCOUNT NUMBER IS CORRECT  | <input type="checkbox"/> JOB ORDER NUMBER IS CORRECT | <input type="checkbox"/> INSUFFICIENT FUNDS |
| <input type="checkbox"/> PRIOR REFERENCE IS CORRECT | <input type="checkbox"/> VENDOR NUMBER IS CORRECT    |   |
| <input type="checkbox"/> OVERRIDE IS AUTHORIZED     | <input type="checkbox"/> 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:

NIWA D. FIELD - BUSINESS MANAGER

*[Signature]*  
Signature

May 20, 2016  
Date

APPROVING OFFICIAL:

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER

*[Signature]*  
Signature

May 20, 2016  
Date

CERTIFICATION OF FUNDS AVAILABLE:

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER

*[Signature]*  
Signature

May 20, 2016  
Date

Signature

Date