



JON J. P. FERNANDEZ
Superintendent of Education

**DEPARTMENT OF EDUCATION
INTERNAL AUDIT OFFICE**

500 Mariner Avenue, Barrigada, Guam 96913
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Fax: (671) 472-5001
Email: iao@gdoe.net

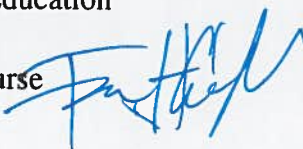


**FRANKLIN
COOPER-NURSE**
Chief Internal Auditor

March 10, 2016

MEMORANDUM

To: Jon P. Fernandez
Superintendent of Education

From: Franklin Cooper-Nurse
Chief Auditor 

Subject: March 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 March 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 fjcooper-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 March 2016**

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

Table 1: Validation of March 2016 Invoices

Object Class	iLearn Drawdown	Submitted Invoices	IAO's Validation
Personnel Salaries	51,328.42	51,328.42	51,328.42
Benefits	-	-	-
Contractual	8,482.64	8,482.64	8,482.64
A+ Contract	282,516.51	282,516.51	282,516.51
Supplies & Materials	-	-	-
Miscellaneous	1,700.00	1,700.00	1,700.00
Power	-	-	-
Totals	\$ 344,027.57	\$ 344,027.57	\$ 344,027.57

On March 4, 2016, IAO received DOA's transmittal for iLearn's March allotment request of \$344,027.57 and invoices, from the Office of the Superintendent. ***The IAO validated \$344,027.57 of iLearn's submitted invoices for the month of March.***



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



Christine Won Pat Baleto
Acting Director
Anisia B. Terlaje
Deputy Director

March 02, 2016

6030301
RECEIVED

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

To IAO
[Signature]

RE: iLearn Academy Charter School – March 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 March 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 Won Pat Baleto
Acting Director

RECEIVED

Internal Audit Office
[Signature]
3/4/16

Attachment

iLearn

ACADEMY CHARTER SCHOOL



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

March 01, 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:

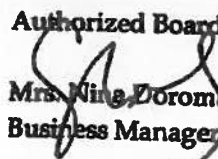
- 1) A+ Invoice (Prior year balance and March 2016)
- 2) Extended Learning (March 2016)
- 3) Personnel Salaries: PPE 2/26 & 3/11
- 4) Audit Fees (Burger, Comer, Magliari)
- 5) Workmen's Compensation and Student Liability Insurance

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



256 Chalan Pale, Ramon Haya, Yigo Guam

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

INVOICE: ILACS FY 2016-03-2016

**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 450 Students

FOR MARCH 2016 ALLOTMENT:

Personnel	111	\$ 51,328.42
A+ Contract	233	\$ 282,516.51
Extended Learning		\$ 1,700
Auditor (Burger, Comer, Magliari)		\$ 4,500
Workmen's Comp & Student Liability Insurance		\$ 3,982.64

MARCH 2016 ALLOTMENT REQUEST: \$ 344,027.57

