



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

December 2, 2015

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

Re: iLearn Academy Charter School: FY 2016 November 2015 Allotment Request

Hafa Adai Director Blaz,

Upon review of the iLearn Academy Charter School Fiscal Year 2016 November 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 \$211,557.56 for personnel salaries and the A+ Contract; please see attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on November 17, 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, 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

November 24, 2015

MEMORANDUM

To: Jon P. Fernandez
Superintendent of Education

From: Franklin Cooper-Nurse
Chief Auditor

Subject: November 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 November 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, 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 November 2015**

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

Table 1: Validation of November 2015 Invoices

| Object Class | iLearn Drawdown | Submitted Invoices | IAO's Validation |
|----------------------|----------------------|----------------------|----------------------|
| Personnel Salaries | \$ 53,449.97 | \$ 53,449.97 | \$ 53,449.97 |
| Benefits | - | - | |
| Contractual | - | - | |
| A+ Contract | \$ 118,785.00 | \$ 118,785.00 | \$ 118,785.00 |
| Supplies & Materials | \$ 37,722.59 | \$ 37,722.59 | \$ 37,722.59 |
| Miscellaneous | \$ 1,600.00 | \$ 1,600.00 | \$ 1,600.00 |
| Power | - | - | |
| Totals | \$ 211,557.56 | \$ 211,557.56 | \$ 211,557.56 |

On November 17, 2015, IAO received DOA's transmittal for iLearn's November allotment request of \$211,557.56 and invoices, from the Office of the Superintendent. *The IAO validated \$211,557.56 of iLearn's submitted invoices for the month of November.*



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
Abigail Q. Reyes
 Acting Deputy Director

5/11/15
 RECEIVED

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

RE: iLearn Academy Charter School – November 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 November 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
 11/17/15
Shian

Attachment



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: I Learn Academy Charter School 256 CHALAN PALE RAMON HAYA YIGO, GUAM 96929 | VENDOR NUMBER: 10012228 |
|---|---------------------------------------|

PURPOSE:
Allotment Request for NOVEMBER 2015

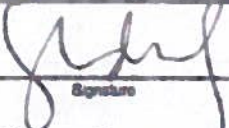


| TRAN CODE | ACCOUNT NUMBER | AMOUNT | Remarks |
|--------------|----------------------|-------------------|---------|
| 190 | 5639A169964GA202-290 | 211,557.56 | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL | | 211,557.56 | |

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 <u>NINA D. FIELD - BUSINESS MANAGER</u> |  Signature | November 13, 2015 Date |
| APPROVING OFFICIAL <u>HELEN NISHIHARA - AUTHORIZED BOARD MEMBER</u> |  Signature | November 13, 2015 Date |
| CERTIFICATION OF FUNDS AVAILABLE <u>HELEN NISHIHARA - AUTHORIZED BOARD MEMBER</u> |  Signature | November 13, 2015 Date |
| _____ | Signature | Date |



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

November 13, 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 (November 2015)
- 2) Extended Learning (November 2015)
- 3) McGraw Hill (Curriculum)
- 4) Personnel Salaries: PPE 11/06 and 11/20

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

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



256 Chalan Pale, Ramon Haya, Yigo Guam

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

INVOICE: ILACS FY 2016-11-2015

**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 NOVEMBER 2015 ALLOTMENT:

| | | |
|-------------------|-----|--------------|
| Personnel | 111 | \$ 53,449.97 |
| A+ Contract | 233 | \$ 118,785 |
| Curriculum | | \$ 37,722.59 |
| Extended Learning | | \$ 1,600 |

NOVEMBER 2015 ALLOTMENT REQUEST: \$ 211,557.56