



DEPARTMENT OF EDUCATION OFFICE OF THE SUPERINTENDENT



JON J. P. FERNANDEZ
Superintendent of Education

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DEPARTMENT OF ADMINISTRATION

September 6, 2016

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

SEP 07 2016
[Signature] 2:59
DIRECTOR'S OFFICE

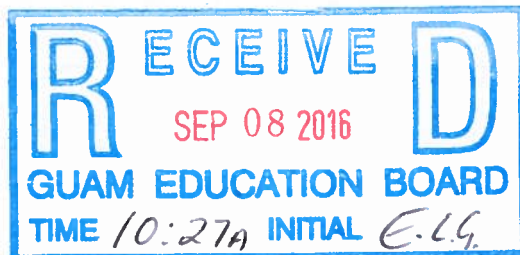
Re: iLearn Academy Charter School: September 2016 Allotment Request

Hafa Adai Director Baleto,

Upon review of the iLearn Academy Charter School September 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 \$273,586.54 for personnel salaries and benefits, 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 August 25, 2016.

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



Senseramente,

[Signature]
JOSEPH L. M. SANCHEZ
Superintendent of Education, Acting

Attachment

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

[Signature] M. SANCHEZ
9/8/16

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

Date: 09-07-16
Time: 3:46pm
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

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Email: iao@gdoe.net

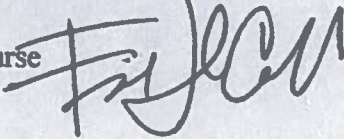


**FRANKLIN
COOPER-NURSE**
Chief Internal Auditor

September 2, 2016

MEMORANDUM

To: Joseph Sanchez
Acting Superintendent of Education

From: Franklin Cooper-Nurse
Chief Auditor 

Subject: September 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 September 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
Acting Deputy Superintendent of Finance and Administrative Services



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 W. Baleto
Director
Joseph L.G. Rios, Jr.
Deputy Director

August 23, 2016

Mr. Joe Sanchez
Acting Superintendent
Guam Department of Education
500 Mariner Avenue
Barrigada, Guam 96913-1608

RE: iLearn Academy Charter School – September 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 September 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

*For internal audit,
Jm*

6082428

| | |
|------------------------------|-----------------|
| Department of Education | |
| Office of the Superintendent | |
| Date: 8/24/16 | Time: _____ |
| Rec'd By: <i>[Signature]</i> | Signature _____ |
| Print Name _____ | Signature _____ |

Attachment



256 Chalan Pale, Ramon Haya, Yigo Guam

FUNCTION: iLearn Academy Charter School
SEPTEMBER 2016 Allotment Request

INVOICE: ILACS FY 2016-09-2016

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 |
|----------------|--------------|-----------------|
|----------------|--------------|-----------------|

TOTAL FUNDING AVAILABLE: \$5,500 X 450 Students = 2,475,000

| | | |
|--|-----|----------------------|
| Personnel | 111 | \$ 80,304.03 |
| A+ Contract | 233 | \$ 170,000 |
| Employee Benefits | | \$ 18,976.50 |
| Extended Learning (partial) | | \$ 4,306.01 |
| SEPTEMBER 2016 ALLOTMENT REQUEST: | | \$ 273,586.54 |



256 Chalan Pale, Ramon Haya, Yigo Guam

OCTOBER 2015-SEPTEMBER 2016
 TOTAL FUNDING AVAILABLE: \$5,500 X 450 Students = 2,475,000

| | | |
|-----------|---------------------|---|
| OCTOBER | 174,676.09 | ✓ |
| NOVEMBER | 211,557.56 | ✓ |
| DECEMBER | 172,972.10 | ✓ |
| JANUARY | 172,750.05 | ✓ |
| FEBRUARY | 180,769.05 | ✓ |
| MARCH | 344,027.57 | ✓ |
| APRIL | 173,142.07 | ✓ |
| MAY | 172,884.25 | ✓ |
| JUNE | 185,289.53 | ✓ |
| JULY | 167,212.13 | ✓ |
| AUGUST | 246,133.06 | ✓ |
| SEPTEMBER | <u>273,586.54</u> | |
| | <u>2,475,000.00</u> | |

AVAILABLE FUNDS REMAINING

ALLOCATION OF REMAINING FUNDS:

| | | |
|--|------------------------|------------|
| Personnel | \$ 80,304.03 | ✓ |
| A+ Contract | \$ 170,000 | ✓ |
| Employee Benefits | \$ 18,976.50 | ✓ |
| Extended Learning (partial) original invoice (960+3600)=4560 | \$-4,306.01 | \$ 4,560 ✓ |

Total \$ 273,840.53