



JON J. P. FERNANDEZ
Superintendent of Education

**DEPARTMENT OF EDUCATION
INTERNAL AUDIT OFFICE**

www.gdoe.net
500 Mariner Avenue
Barrigada, Guam 96913
Telephone: (671) 300-1336 • Fax: (671) 472-5001
Email: iao@gdoe.net



FRANKLIN COOPER-NURSE
Chief Auditor

September 01, 2017

MEMORANDUM

To: Jon J.P. Fernandez
Superintendent of Education

From: Franklin Cooper-Nurse
Chief Auditor

Subject: Review of iLearn Academy Charter School Invoices for the month of September 2017

Hafa Adai,

The Internal Audit Office (IAO) has completed its review of iLearn Academy Charter School's allotment and supplemental requests for the month of September 2017. Please see the attached report for the results of IAO's review.

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 fjtcooper-nurse@gdoe.net.

Cc: Deputy Superintendent of Finance and Administrative Services

**Guam Department of Education
Internal Audit Office
Audit Review of iLearn Academy Charter School Invoices**

Purpose: To validate iLearn Academy Charter School invoices for the month of September 2017

Source: Helen Nishihira, Principal for iLearn Academy Charter School
Nina Field, 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: In accordance with Public Law (PL) 33-185, upon receipt of invoices, the Guam Department of Education (GDOE) shall verify invoices for accuracy and report its findings to the Department of Administration (DOA) within ten (10) calendar days. IAO's review focused on validation of September 2017 expenditures. The results are as follows:

Table 1: September 2017 Invoice Summary

| Object Class | Code | [A] | [B] | [C] | [D=B-C] |
|--------------------|------|----------------------|----------------------|----------------------|--------------------|
| | | iLearn's Drawdown | Submitted Invoices | IAO's Validation | Variance |
| Personnel Salaries | 111 | \$101,591.10 | \$ 101,591.10 | \$ 101,591.10 | \$ - |
| Benefits | 113 | 6,537.70 | 6,537.70 | 6,537.70 | - |
| Travel | 220 | 4,722.78 | 4,722.78 | 951.48 | 3,771.30 |
| Contractual | 230 | 3,500.00 | 3,500.00 | - | 3,500.00 |
| A+ Contract | 233 | 170,000.00 | 170,000.00 | 170,000.00 | - |
| Miscellaneous | 290 | 5,139.78 | 5,139.78 | 5,139.78 | - |
| Total | | \$ 291,491.36 | \$ 291,491.36 | \$ 284,220.06 | \$ 7,271.30 |

On August 22 and 30, 2017, IAO received DOA's transmittal for iLearn's September 2017 allotment and supplemental requests in the amount of \$290,911.58 and \$579.78, totaling \$291,491.36, and invoices from the Office of the Superintendent. *The IAO validated \$284,220.06 of iLearn's submitted invoices for the month of September.* Refer to Table 2 for a summary of invoices submitted to IAO.

Additionally, invoices for off-island travel and services for an online application platform totaling \$7,271.30 were not validated and are pending IAO's review for adherence to proper procurement regulations.

Table 2: September 2017 Invoice Detail

| Month | Type of Request | Object Code and Class | Ref | Vendor | Description | Invoice Number | Invoice Date | Invoice Amount | Validated Amount |
|--------------|-----------------|-----------------------|-------|---|---|----------------|--------------|----------------------|----------------------|
| Sep | Monthly | 111 Personnel | L-2.1 | Sanford Technology Group LLC | PPE 09/08/17 | 186060-04J | 08/14/17 | \$ 51,017.34 | \$ 51,017.34 |
| Sep | Monthly | 111 Personnel | L-2.2 | Sanford Technology Group LLC | PPE 09/22/17 | 186088-04J | 08/15/17 | \$ 50,573.76 | \$ 50,573.76 |
| Sep | Monthly | 112 Benefits | L-3.1 | Sanford Technology Group LLC | PPE 09/08/17 | 186060-04J | 08/14/17 | \$ 3,268.85 | \$ 3,268.85 |
| Sep | Monthly | 112 Benefits | L-3.2 | Sanford Technology Group LLC | PPE 09/22/17 | 186088-04J | 08/15/17 | \$ 3,268.85 | \$ 3,268.85 |
| Sep | Monthly | 220 Travel/Prof. Dev. | L-4.1 | EdSurge Fusion 2017 | EdSurge Fusion Conference Registration Fee for 2 Board Members, Super Early Bird Ticket (Nov 1-3, 2017) | 652715562 | 07/27/17 | \$ 951.48 | \$ 951.48 |
| Sep | Monthly | 220 Travel/Prof. Dev. | L-4.2 | San Francisco Airport Marriott Waterfront Hotel | Lodging for 2 Board Members at San Francisco Airport Marriott Waterfront Hotel to attend the EdSurge Fusion Conference (Oct 31-Nov 4, 2017) | 95414767 | No Date | \$ 633.20 | Pending Review |
| Sep | Monthly | 220 Travel/Prof. Dev. | L-4.3 | Travel Bag, Inc. | Airfare for 2 Board Members Purchased from Travel Bag Inc. | 179682 | 08/18/17 | \$ 3,138.10 | Pending Review |
| Sep | Monthly | 230 Contractual | L-5.1 | Nearpod Inc. | Online Application Platform, Integrated iPad App | 8497 | 07/07/17 | \$ 3,500.00 | Pending Review |
| Sep | Monthly | 233 A+ Contract | L-6.1 | Saint Paul Christian School | A+ Education Infrastructure | Sep 2017 | Sep | \$ 170,000.00 | \$ 170,000.00 |
| Sep | Monthly | 290 Misc. | L-7.1 | iLearn Academy Charter School | Extended Learning | Sep 2017 | Sep | \$ 4,560.00 | \$ 4,560.00 |
| Sep | Supplemental | 290 Misc. | L-8.1 | Accrediting Commission for Schools, Western Association of Schools and Colleges | ACS WASC 2017-2018 Fee Schedule, Pacific Islands Schools, Annual Membership Fees | 1568 | 08/23/17 | \$ 579.78 | \$ 579.78 |
| Total | | | | | | | | \$ 291,491.36 | \$ 284,220.06 |

As of August 20, 2017, IAO validated \$802,438.16 for School Year (SY) 2017-2018. The law provides for each student up to 500 students or a total of \$3,250,000. The enrollment reported for K-5th totaled 505 and averaged 510 students. Refer to Tables 3 and 4.

Table 3: Validation Summary

| Month | iLearn Drawdown | Submitted Invoices | IAO's Validation |
|------------------------------|----------------------|----------------------|----------------------|
| July 2017 | 245,004.21 | 245,004.21 | 245,004.21 |
| August 2017 | 273,213.89 | 273,213.89 | 273,213.89 |
| September 2017 | 291,491.36 | 291,491.36 | 284,220.06 |
| SY 2017-2018 Subtotal | 809,709.46 | 809,709.46 | 802,438.16 |
| Grand Total | \$ 809,709.46 | \$ 809,709.46 | \$ 802,438.16 |

Table 4: Enrollment Summary

| iLearn Academy Charter School Enrollment Summary - SY 17-18 | | | | | | | | | |
|--|--------|-------------|------------|------------|-----------|-----------|-----------|------------|--|
| | | Grade Level | | | | | | | |
| SY | Month | K | 1 | 2 | 3 | 4 | 5 | Total | |
| 17-18 | Jul-17 | 95 | 97 | 98 | 74 | 85 | 65 | 514 | |
| 17-18 | Aug-17 | 101 | 104 | 101 | 67 | 73 | 59 | 505 | |
| SY 17-18 Average | | 98 | 101 | 100 | 71 | 79 | 62 | 510 | |



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. Baletto
Director
Vincent P. Arriola
Deputy Director

August 18, 2017

| | |
|---|-------------------------------|
| Department of Education Office of the Superintendent | |
| Date: 8/21/17 | Time: 10:21 AM |
| Rec'd By: <u>Mans</u> | Signature: <u>[Signature]</u> |
| Print Name | Signature |

Mr. Jon J.P. Fernandez
Superintendent
Guam Department of Education
500 Mariner Avenue
Barrigada, Guam 96913-1608

Provide to IAO for review.

[Signature]
8/22/17

RE: iLearn Academy Charter School – September 2017 Allotment Request

Buenas yan Hafa Adai:

Pursuant to Public Law 33-185, Chapter II, Part I, we are submitting iLearn Academy Charter School's allotment request for the month of September for Fiscal Year 2017. 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, Mary Grace Edrosa at 475-1283

Si Yu'os Maase!

Sensaramente,

[Signature]

Christine W. Baletto
Director

RECEIVED
Internal Audit Office
Luica 08/22/17

iLearn



ACADEMY CHARTER SCHOOL

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

August 20, 2017

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 (September 2017)
- 2) Personnel Salaries: PPE 09/08, 09/22
- 3) Employee Benefits: PPE 09/08, 09/22
- 4) Extended Learning September 2017
- 5) Curriculum: Nearpod Inc
- 6) Training/Travel: EdSurge Fusion Conference (November 2017)

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

iLearn

ACADEMY CHARTER SCHOOL

256 Chalan Pale, Ramon Haya, Yigo Guam

FUNCTION: iLearn Academy Charter School
 SEPTEMBER 2017 Allotment Request

INVOICE: ILACS FY 2017-09-2017

AUTHORITY: P.L. 33-185, Chapter II, Section 2

Section 2. Notwithstanding any provision of law, for the School Year 2016-2017, pursuant to § 12116(e), Chapter 12, Title 17 G.C.A., the Department of Administration (DOA) is hereby authorized and directed to deduct Six Thousand Five Hundred Dollars (\$6,500) per enrollee of the Academy Charter Schools chartered by the Guam Academy Charter Schools Council *not to exceed* seven hundred forty (740) students for the *Guahan* Academy Charter School and five hundred (500) students for the *iLearn* Academy Charter School, 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 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 DOA. Upon receipt of said invoice, DOA *shall* remit it to GDOE.

Upon receipt of the remitted invoice, GDOE *shall* verify the invoice for accuracy and report its findings within ten (10) days of receipt of said invoice to DOA prior to the release of funds. If GDOE fails to report its findings, the invoiced amount received by DOA *shall* be automatically transmitted to each Academy Charter School.

| CLASSIFICATION | ACCOUNT CODE | TOTAL REQUESTED |
|---|--------------|----------------------|
| TOTAL FUNDING AVAILABLE: \$6,500 X 500 Students | | |
| Personnel | 111 | \$ 101,591.10 |
| Employee Benefits | | \$ 6,537.70 |
| Extended Learning | | \$ 4,560 |
| A+ Contract | 233 | \$ 170,000 |
| Training/Travel (EdSurge Fusion) | | \$ 4,722.78 |
| Curriculum (Nearpod) | | \$ 3,500 |
| SEPTEMBER 2017 ALLOTMENT REQUEST: | | \$ 290,911.58 |



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 PO BOX 8445 TAMUNING, GUAM 96913 | VENDOR NUMBER: 10012226 |
|---|---------------------------------------|




PURPOSE:
Allotment Request for SEPTEMBER 2017

| TRAN CODE | ACCOUNT NUMBER | AMOUNT | Remarks |
|--------------|----------------------|-------------------|---------|
| 190 | 5639A179964GA202-290 | 290,911.58 | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL | | 290,911.58 | |

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 <u>NINA D. FIELD - BUSINESS MANAGER</u> |  Signature | August 20, 2017 Date |
| APPROVING OFFICIAL <u>HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER</u> |  Signature | August 20, 2017 Date |
| CERTIFICATION OF FUNDS AVAILABLE <u>HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER</u> |  Signature | August 20, 2017 Date |
| _____ | Signature | Date |



Eddie Baza Calvo
Governor
Ray Tenorio
Lieutenant Governor

Department of Administration
(DIPATTAMENTON ATEMENSTRASION)
DIRECTOR'S OFFICE
(UFISINAN DIREKTOT)

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Christine W. Baleto
Director
Vincent P. Arriola
Deputy Director

August 23, 2017

Mr. Jon J.P. Fernandez
Superintendent
Guam Department of Education
500 Mariner Avenue
Barrigada, Guam 96913-1608

| | |
|---|-------------|
| Department of Education Office of the Superintendent | |
| Date: 8/29/17 | Time: _____ |
| Rec'd By: <i>Mark</i> | 1082909 |
| Print Name | Signature |

Forward to IAD.

Aug 30/17

RE: iLearn Academy Charter School – September 2017 (Supplemental) Allotment Request

Buenas yan Hafa Adai:

Pursuant to Public Law 33-185, Chapter II, Part I, we are submitting iLearn Academy Charter School's supplemental allotment request for the month of September for Fiscal Year 2017. 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, Mary Grace Edrosa at 475-1283

Si Yu'os Maase!

Sensaramente,

Christine W. Baleto
Director

RECEIVED

Internal Audit Office
Olivia 08/30/17



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 PO BOX 8445 TAMUNING, GUAM 96913 | VENDOR NUMBER: 10012226 |
|---|---------------------------------------|

PURPOSE:
Allotment Request for SEPTEMBER SUPPLEMENTAL 2017

| TRAN CODE | ACCOUNT NUMBER | AMOUNT | Remarks |
|--------------|----------------------|---------------|---------|
| 190 | 5639A179964GA202-290 | 579.78 | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL | | 579.78 | |

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: <u>NINA D. FIELD - BUSINESS MANAGER</u> | | August 23, 2017 Date |
| APPROVING OFFICIAL: <u>HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER</u> | | August 23, 2017 Date |
| CERTIFICATION OF FUNDS AVAILABLE: <u>HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER</u> | | August 23, 2017 Date |
| _____ | _____ | _____ |
| | Signature | Date |