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Superintendent of Education

**DEPARTMENT OF EDUCATION
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**FRANKLIN
COOPER-NURSE**
Chief Internal Auditor

February 20, 2015

MEMORANDUM

To: Jon P. Fernandez
Superintendent of Education

From: Franklin Cooper-Nurse 
Chief Auditor

Subject: December/January Review of iLearn Academy Charter School's Invoices

Hafa Adai,

The internal audit office has completed its review of iLearn Academy's invoices for the months of December 2014 and January 2015. Please see the attached report for IAO's complete review and results.

If you have any questions or concerns, please feel free to contact Anissa Acfalle at 300-1532 acacfalle@gdoe.net or myself at 300-1336 fitcooper-nurse@gdoe.net.

Cc: Deputy Superintendent of
Assessment and Accountability
Deputy Superintendent of Finance
and Administrative Services

Guam Department of Education

Internal Audit Office

Audit Review – iLearn Academy Charter School Invoice Validation

For the period of December 2014 and January 2015

Purpose: To reconcile iLearn Academy Charter School’s invoices against an advanced allotment, for the months of December 2014 and January 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: Per P.L. 32-181, upon receipt of invoices, the GDOE shall verify invoices for accuracy and report its findings to the Department of Administration within (10) business days. The Department of Administration provided iLearn Academy Charter School with a two month (December 2014 and January 2015) allotment advance, totaling \$336,316.00. The IAO will validate expenses against the seed money allotted to iLearn Academy, in the month of January.

IAO’s review focused on validation of December and January expenditures. Once seed money has been exhausted, iLearn will revert to a reimbursement basis and IAO will resume its validation reports. As per letter dated January 7, 2015, it stated there was a total of \$ 336,316.00 for the December/January invoice expenditures. The classifications of accounts provided by the charter school listing were;

		iLearn's Request	Supported	Variance
1	Personnel Salaries	39,589.00	34,431.38	5,157.62
2	Benefits	2,396.00	-	2,396.00
3	Contractual	1,000.00	-	1,000.00
4	A+ Contract	146,421.00	166,430.00	(20,009.00)
5	Supplies & Materials	30,430.00	3,054.88	27,375.12
6	Miscellaneous	102,480.00	54,498.21	47,981.79
7	Power	14,000.00	-	14,000.00
	TOTAL	\$336,316.00	\$258,414.47	\$77,901.53

On February 2, 2015 IAO received the iLearn Academy Charter School’s drawdown request and invoices. Supplemental invoices were also provided by iLearn on February 13. Based on IAO’s review, a total of

\$258,414.47 was supported by invoices. The IAO validated the amount of \$258,414.47 for the months of December and January leaving a variance of \$77,901.53.