



JON J. P. FERNANDEZ
Superintendent of Education

**DEPARTMENT OF EDUCATION
INTERNAL AUDIT OFFICE**

500 Mariner Avenue, Barrigada, Guam 96913

Telephone: (671) 300-1336

Email: iao@gdoe.net



**FRANKLIN
COOPER-NURSE**
Chief Auditor

April 1, 2015

MEMORANDUM

To: Jon P. Fernandez
Superintendent of Education

From: Franklin Cooper-Nurse
Chief Auditor

Subject: March 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 March (supplemental) and April, 2015. Please see the attached report for IA0'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 ftcooper-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 March and April 2015

Purpose: To validate iLearn Academy Charter School’s invoices for the months of March (supplemental) and April, 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 (P.L.) 32-219, upon receipt of invoices, Guam Department of Education (GDOE) shall verify invoices for accuracy and report its findings to the Department of Administration (DOA) within ten (10) business days. Internal Audit Office (IAO)’s review focused on validation of March and April expenditures. The results were as follows;

Total budget requested for March (supplemental) and April reimbursement was \$97,620.52 (see attachment 1). The classification of accounts provided by iLearn Academy Charter School listing were;

				(A-B)	(B-C)	(A-C)
	A	B	C	D	E	F
	iLearn's Request	Submitted Invoices	IAO Validated	Variance	Carryover Invoices	Unsupported/Lapses
1 Personnel Salaries	42,967.56	28,645.04	28,645.04	14,322.52	-	14,322.52
2 Benefits	-	-	-	-	-	-
3 Contractual	-	-	-	-	-	-
4 A+ Contract	53,702.96	104,180.00	53,702.96	(50,477.04)	50,477.04	-
5 Supplies & Materials	-	-	-	-	-	-
6 Miscellaneous	-	-	-	-	-	-
7 Power	-	-	-	-	-	-
8 Extended Learning	950.00	950.00	950.00	-	-	-
TOTAL	\$ 97,620.52	\$133,775.04	\$83,298.00	(36,154.52)	50,477.04	14,322.52

On March 30, 2015 IAO received iLearn Academy Charter School's March (supplemental) and April budget requests and invoices. Based on IAO's review, a total of \$133,775.04 was supported by invoices, inclusive of carryover invoices from IAO's prior March validation report. Carryover balances are remaining invoices not validated in the prior month due to iLearn submitting invoices which exceed the requested budget allotment per object class category. The IAO validated the amount of \$83,298 for the months of March and April leaving a variance of \$(36,154.52). **IAO recommends the release of \$83,298.** The remaining carry over balance of \$50,477.04 can be reimbursed in the next reporting period if iLearn includes the balance in its next budget request and DOA approves the allotment of funds.



256 Chalan Pale, Ramon Haya, Yigo Guam

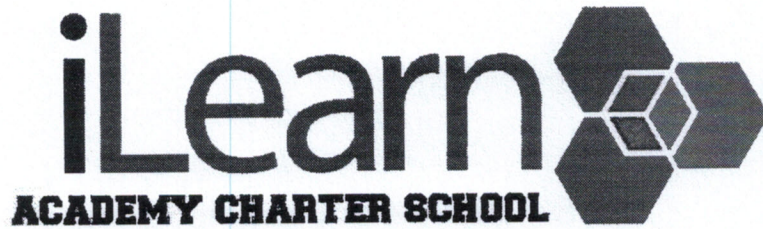
FUNCTION: iLearn Academy Charter School
April 2015 Allotment Request

INVOICE: ILACS FY 2015-04-2015

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
<u>FOR MARCH VARIANCE:</u>		
Personnel	111	\$ 14,322.52
A+ Contract (<i>partial</i>)	233	\$ 20,965
Supplemental March 2015 ALLOTMENT REQUEST:		\$ 35,287.52
Personnel	111	\$ 28,645.04
A+ Contract (<i>April</i>)	233	\$ 32,737.96
Extended Learning		\$ 950
APRIL 2015 ALLOTMENT REQUEST:		\$ 62,333.33
TOTAL ALLOTMENT REQUEST:		<u>\$ 97,620.85</u>



256 Chalan Pale, Ramon Haya, Yigo Guam

March 23, 2015

Mr. Jon Fernandez
Superintendent, GDOE
P.O. Box DE
Hagatna, Guam 96932

Dear Mr. Fernandez,

Attached is a copy of the Allotment Request submitted to the Department of Administration for additional reimbursement in conjunction with supplemental March 2015 invoices as well as the first batch of April invoices for the drawdown of funds under the FY2015 budget approved by the Legislature.

Sincerely,

A handwritten signature in black ink, appearing to read "H Nishihira".

Helen Nishihira
iLearn Academy Charter School
Principal



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
 256 CHALAN PALE RAMON HAYA
 YIGO, GUAM 96929

VENDOR NUMBER:

 10012226

PURPOSE:
 Allotment Request for Supplemental March invoices and for April 2015

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Remarks
190	5639A159964GA202-290	97,620.85	
TOTAL		97,620.85	

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:

NINA DROMAL - BUSINESS MANAGER

 Signature 3/23/15 Date

APPROVING OFFICIAL:

HELEN NISHIHIRA - PRINCIPAL

 Signature 3/23/15 Date


CERTIFICATION OF FUNDS AVAILABLE:

HELEN NISHIHIRA - PRINCIPAL

 Signature 3/23/15 Date

 Signature _____ Date

iLearn



ACADEMY CHARTER SCHOOL

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

March 23, 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
Principal, iLearn Academy Charter School

Ms. Nina Doromal
Business Manager, iLearn Academy Charter School

Re: INVOICES

Please see attached copy of the invoices:

- 1) Duplicates of invoices to be applied to **March Variance** allotment request
- 2) 2nd Batch Invoice for March 2015 (Payroll PPE 3/27)
- 3) 1st Batch Invoice April 2015 (Extended Learning and A+)

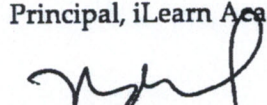
If you have any questions, please contact us via email at hnishihira.ilearn@gmail.com or nina.doromal@gmail.com.

Sincerely,



Mrs. Helen Nishihira

Principal, iLearn Academy Charter School



Ms. Nina Doromal

Business Manager, iLearn Academy Charter School

FOR MARCH VARIANCE

Per the IAO's recommendations, iLearn is requesting reimbursement of the March variance and including it in the April allotment request to DOA.

Attached is a duplicate copy of the March invoices submitted on 3/3/15 for your reference. **NOTE: Under Personnel Salaries, the amount is \$14,322.52 and total March variance should be \$35,287.52**

On March 3, 2015, iLearn submitted invoices totaling \$98,547.52 to GDOE. On March 4, 2015, DOA submitted iLearn's approved allotment request totaling \$63,250.00 to GDOE. The IAO cannot validate invoices of object class categories that were not approved by DOA. Therefore, the IAO only validates the invoices for the A+ Contract of \$83,215.00 and Extended Learning of \$1,000.00. The IAO recommends for iLearn to request reimbursement of the \$35,297.52 variance in its next allotment request to DOA. Refer to Table 2 for details.

Table 2: March 2015 Invoice Validation

March 2015	(A+B)		
	A	B	C
	iLearn's Request	Invoices Submitted	Variance
1 Personnel Salaries	\$ -	\$ (14,332.52)	\$ (14,332.52)
2 Benefits	\$ -	\$ -	\$ -
3 Contractual	\$ -	\$ -	\$ -
4 A+ Contract (Partial)	\$ 62,250.00	\$ (83,215.00)	\$ (20,965.00)
5 Supplies & Materials	\$ -	\$ -	\$ -
6 Miscellaneous	\$ -	\$ -	\$ -
7 Power	\$ -	\$ -	\$ -
8 Extended Learning	\$ 1,000.00	\$ (1,000.00)	\$ -
TOTAL	\$ 63,250.00	\$ (98,547.52)	\$ (35,297.52)