



JON J. P. FERNANDEZ
Superintendent of Education

**DEPARTMENT OF EDUCATION
INTERNAL AUDIT OFFICE**

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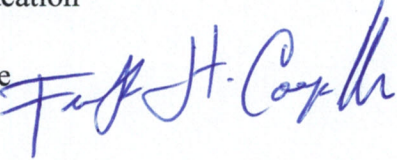


**FRANKLIN
COOPER-NURSE**
Chief Internal Auditor

May 4, 2015

MEMORANDUM

To: Jon P. Fernandez
Superintendent of Education

From: Franklin Cooper-Nurse
Chief Auditor 

Subject: May Review of iLearn Academy Charter School's Invoices

Hafa Adai,

The Internal Audit Office has completed its review of iLearn Academy's supplemental invoice for the month of May, 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 fjtcooper-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 of iLearn Academy Charter School Invoice

For the period of May 2015

Purpose: To validate iLearn Academy Charter School's invoices for the month of May, 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 finding to the Department of Administration (DOA) within ten (10) business days. Internal Audit Office (IAO)'s review focused on validation of May expenditures. The classification of accounts provided by iLearn Academy Charter School were;

				(A-B)	(B-C)	(A-C)	
				D	E	F	
				Variance	Carryover Invoices	Unsupported/Lapses	
	A	B	C				
	iLearn's Request	Submitted Invoices	IAO Validated				
1	Personnel Salaries	14,322.50	14,322.52	14,322.50	(0.02)	0.02	-
2	Benefits	-	-	-	-	-	-
3	Contractual	-	-	-	-	-	-
4	A+ Contract	83,215.00	83,215.00	83,215.00	-	-	-
5	Supplies & Materials	-	-	-	-	-	-
6	Miscellaneous	-	-	-	-	-	-
7	Power	-	-	-	-	-	-
8	Extended Learning	950.00	950.00	950.00	-	-	-
TOTAL		\$ 98,487.50	\$ 98,487.52	\$98,487.50	(0.02)	0.02	-

On May 1, 2015, IAO received iLearn Academy Charter School's May allotment request and invoices from DOA. iLearn's May allotment request was a total of \$98,487.50. **IAO validated the amount of \$98,487.50 for the month of May.**



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
Acting Director
Alfred F. Duenas
Acting Deputy Director

MAY 01 2015

5/1/15 main
RECEIVED
3050110

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

RE: iLearn Academy Charter School – Supplemental April 2015 and May 2015 Allotment Request

Buenas yan Hafa Adai:

Pursuant to Public Law 32-219, we are submitting iLearn Academy Charter School's supplemental allotment request for the month of April 2015 and allotment request for May 2015 for Fiscal Year 2015. 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
Acting Director

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:

iLearn Academy Charter School
256 CHALAN PALE RAMON HAYA
YIGO, GUAM 96929

VENDOR NUMBER:

10012226

PURPOSE:

Allotment Request for April (supplemental) and May 2015

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Remarks
190	5639A158984GA202-290	98,487.50	
TOTAL		98,487.50	

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 DOROMAL - BUSINESS MANAGER

[Signature]
Signature

4/20/15
Date

APPROVING OFFICIAL:

HELEN NISHIHARA - PRINCIPAL

[Signature]
Signature

4/20/15
Date

CERTIFICATION OF FUNDS AVAILABLE:

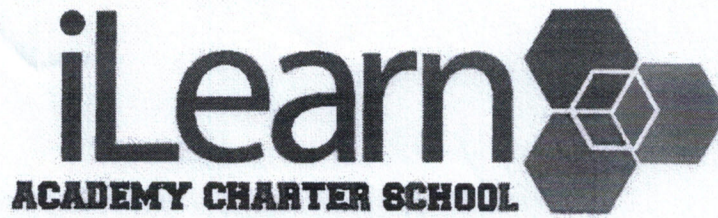
HELEN NISHIHARA - PRINCIPAL

[Signature]
Signature

4/20/15
Date

Signature

Date



256 Chalan Pale, Ramon Haya, Yigo Guam


April 20, 2015

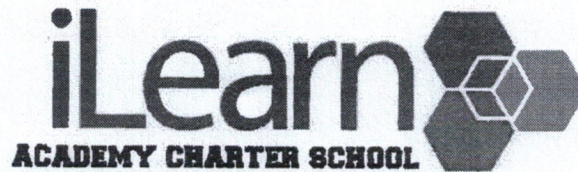
Mr. Jon Fernandez
Superintendent, GDOE
P.O. Box DE
Hagatna, Guam 96932

Dear Mr. Fernandez,

Attached is a copy of the Allotment Request submitted to the Department of Administration for remaining carryover balance from April and first batch of May invoices for the drawdown of funds under the FY2015 budget approved by the Legislature.

Sincerely,


Helen Nishihira
iLearn Academy Charter School
Principal



256 Chalan Pale, Ramon Haya, Yigo Guam

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

INVOICE: ILACS FY 2015-05-2015

**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 APRIL VARIANCE:</u>		
A+ Contract (<i>remainder</i>)	233	\$ 50,477.04
Supplemental APRIL 2015 ALLOTMENT REQUEST:		\$ 50,477.04
Personnel	111	\$ 14,322.50
A+ Contract (<i>May partial</i>)	233	\$ 32,737.96
Extended Learning		\$ 950.00
MAY 2015 ALLOTMENT REQUEST:		\$ 48,010.46
TOTAL ALLOTMENT REQUEST:		\$ 98,487.50