



JON J. P. FERNANDEZ
Superintendent of Education

**DEPARTMENT OF EDUCATION
INTERNAL AUDIT OFFICE**

500 Mariner Avenue, Barrigada, Guam 96913
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**FRANKLIN
COOPER-NURSE**
Chief Internal Auditor

June 24, 2015

MEMORANDUM

To: Jon P. Fernandez
Superintendent of Education

From: Franklin Cooper-Nurse
Chief Auditor

Subject: June 2015 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 June, 2015. 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 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 Invoices

For the Period of June 2015

Purpose: To validate iLearn Academy Charter School's Supplemental Invoices for the month of June, 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, the 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 results were as follows;

Table 1: Validation of June 2015 Invoices

	A	B	C
	iLearn's Request	Submitted Invoices	IAO Validated
1 Personnel Salaries	28,096.07	28,096.07	28,096.07
2 Benefits	-	-	-
3 Contractual	-	-	-
4 A+ Contract	24,142.88	24,142.88	24,142.88
5 Supplies & Materials	-	-	-
6 Miscellaneous	-	-	-
7 Power	-	-	-
8 Extended Learning	-	-	-
TOTAL	\$ 52,238.95	\$ 52,238.95	\$52,238.95

On June 15, 2015, the DOA submitted its approval of iLearn Academy Charter School's June Allotment Request of \$52,238.95 and invoices to the GDOE Office of the Superintendent. *The IAO validated the amount of \$52,238.95 for the month of June.*



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
Director
Alfred F. Duenas
Deputy Director

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

RE: iLearn Academy Charter School – Supplemental June 2015 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 June 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
Director

Attachment

iLearn

ACADEMY CHARTER SCHOOL

256 Chalan Pale, Ramon Haya, Yigo Guam

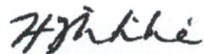
June 10, 2015

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 June invoices for the drawdown of funds under the FY2015 budget approved by the Legislature.

Sincerely,



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
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PURPOSE:
 Allotment Request for June 2015

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Remarks
190	5639A159964GA202-290	52,238.95	
TOTAL		52,238.95	

CHECK APPROPRIATE BOX BELOW:

<input type="checkbox"/> ACCOUNT NUMBER IS CORRECT	<input type="checkbox"/> JOB ORDER NUMBER IS CORRECT	<input type="checkbox"/> INSUFFICIENT FUNDS
<input type="checkbox"/> PRIOR REFERENCE IS CORRECT	<input type="checkbox"/> VENDOR NUMBER IS CORRECT	
<input type="checkbox"/> OVERRIDE IS AUTHORIZED	<input type="checkbox"/> 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 DROMAL - BUSINESS MANAGER</u>		<u>6/10/15</u>
	Signature	Date
APPROVING OFFICIAL: <u>HELEN NISHIHIRA - PRINCIPAL</u>		<u>6/10/15</u>
	Signature	Date
CERTIFICATION OF FUNDS AVAILABLE: <u>HELEN NISHIHIRA - PRINCIPAL</u>		<u>6/10/15</u>
	Signature	Date
	Signature	Date