



JON J. P. FERNANDEZ
Superintendent of Education

**DEPARTMENT OF EDUCATION
INTERNAL AUDIT OFFICE**

500 Mariner Avenue, Barrigada, Guam 96913

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Email: iao@gdoe.net

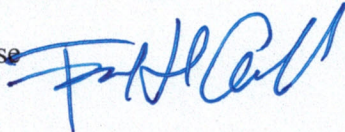


**FRANKLIN
COOPER-NURSE**
Chief Auditor

January 11, 2017

MEMORANDUM

To: Joseph Sanchez
Superintendent of Education, Acting

From: Franklin Cooper-Nurse
Chief Auditor 

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

Hafa Adai,

The Internal Audit Office (IAO) has completed its review of iLearn Academy Charter School's allotment request for the month of January 2017. 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 or acafalle@gdoe.net, and Franklin Cooper-Nurse at 300-1336 or fitcooper-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
For the Period of January 2017**

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

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 (PL) 33-185, 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) calendar days. Internal Audit Office (IAO)'s review focused on validation of January 2017 expenditures. The results were as follows:

Table 1: January 2017 Invoices

4th Drawdown	A	B	C
Object Class	iLearn's Drawdown	Submitted Invoices	IAO's Validation
Personnel Salaries	\$112,958.90	\$ 112,958.90	\$ 112,958.90
Benefits	6,382.53	6,382.53	6,382.53
Contractual	-	-	-
A+ Contract	170,000.00	170,000.00	170,000.00
Supplies & Materials	-	-	-
Miscellaneous	3,600.00	3,600.00	3,600.00
Totals	\$292,941.43	\$ 292,941.43	\$ 292,941.43

On January 6, 2017 IAO received DOA's transmittal of iLearn's fourth drawdown for FY 2017 January allotment request of \$292,941.43 and invoices, from the Office of the Superintendent. *The IAO validated \$292,941.43 of iLearn's submitted invoices for the month of January.* Refer to Table 2 on page 3, for a summary of the invoices submitted to the IAO.

Table 2: Summary of Submitted Invoices

Date of Validation by IAO	Month	Type of Request	Object Code and Class	Ref	Vendor	Description	Invoice Number	Invoice Date	Invoice Amount	Validated Amount
1/10/2017	Jan	Monthly	111 Personnel	D-2.1	Sanford Technology Group LLC	PPE 12/30/16	176673-04	12/29/2016	\$ 36,959.46	\$ 36,959.46
1/10/2017	Jan	Monthly	111 Personnel	D-2.2	Sanford Technology Group LLC	PPE 1/13/17	176724-04	12/30/2016	\$ 36,959.48	\$ 36,959.48
1/10/2017	Jan	Monthly	111 Personnel	D-2.3	Sanford Technology Group LLC	PPE 1/27/13	176773-04	1/3/2017	\$ 39,039.96	\$ 39,039.96
1/10/2017	Jan	Monthly	112 Benefits	D-3.1	Sanford Technology Group LLC	PPE 12/30/16	176673-04	12/30/2016	\$ 2,562.70	\$ 2,562.70
1/10/2017	Jan	Monthly	112 Benefits	D-3.2	Sanford Technology Group LLC	PPE 1/13/17	176724-04	12/30/2016	\$ 2,562.70	\$ 2,562.70
1/10/2017	Jan	Monthly	112 Benefits	D-3.3	Sanford Technology Group LLC	PPE 1/27/13	176773-04	1/3/2017	\$ 1,257.13	\$ 1,257.13
1/10/2017	Jan	Monthly	233 A+ Contract	D-4.1	Saint Paul Christian School	A+ Education	A+ 2017 Jan	January	\$ 170,000.00	\$ 170,000.00
1/10/2017	Jan	Monthly	290 Miscellaneous	D-5.1	iLearn Academy Charter School	Extended Learning	Jan 2017	January	\$ 3,600.00	\$ 3,600.00
Total									\$ 292,941.43	\$ 292,941.43

Per PL 33-185, Chapter II Education, Section 2, the iLearn Academy Charter School is not to exceed the enrollment cap of five hundred (500) students for School Year (SY) 2016-2017. As of January 3, 2017, total enrollment reported for grades K-5th totaled 485 and averaged 460 students. Refer to Table 3 below, for a summary of iLearn's reported enrollment data.

Table 3: SY 2016-2017 iLearn Enrollment

iLearn Academy Charter School FY 2017 or SY 16-17 Enrollment Summary - Max Enrollment 500 Students								
SY	Month	Grade Level					Total	
		K	1	2	3	4		
16-17	Jul-16	56	87	65	64	50	61	383
16-17	Aug-16	88	93	72	73	57	67	450
16-17	Sep-16	88	93	72	73	57	67	450
16-17	Oct-16	98	99	74	75	65	74	485
16-17	Nov-16	98	99	74	75	65	74	485
16-17	Dec-16	98	99	74	75	65	74	485
16-17	Jan-16	98	99	74	75	65	74	485
Average		89	96	72	73	61	70	460



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. Baleto
Director
Vacant
Deputy Director

Department of Education Office of the Superintendent	
Date: 1/5/17	Time: 2:35 PM
Rec'd By: Christine	1612504
Print Name	Signature

January 3, 2017

Mr. Joe Sanchez
Acting Superintendent
Guam Department of Education
500 Mariner Avenue
Barrigada, Guam 96913-1608

RE: iLearn Academy Charter School – January 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 January 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,

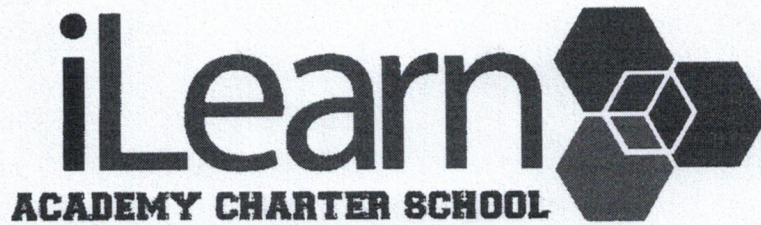
Christine W. Baleto
Director

RECEIVED

Internal Audit Office

DWca

1/6/17



256 Chalan Pale, Ramon Haya, Yigo Guam

January 3, 2017

Mr. Joseph Sanchez
Acting Superintendent, GDOE
P.O. Box DE
Hagatna, Guam 96932

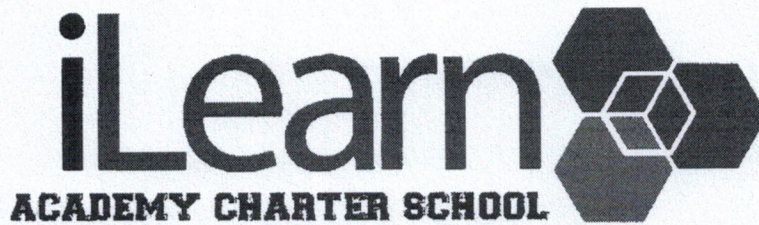
Dear Mr. Sanchez,

Attached is a copy of the Allotment Request submitted to the Department of Administration for January 2017 and corresponding invoices for the drawdown of funds under the FY2017 budget approved by the Legislature.

Sincerely,

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

Helen Nishihira
iLearn Academy Charter School
Authorized Board Member



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

January 3, 2017

To: Mr. Joseph Sanchez
Acting 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 (January 2017)
2) Personnel Salaries: PPE 12/30, 01/13, 01/27
3) Employee Benefits: PPE 12/30, 01/13, 01/27
4) Extended Learning January 2017

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

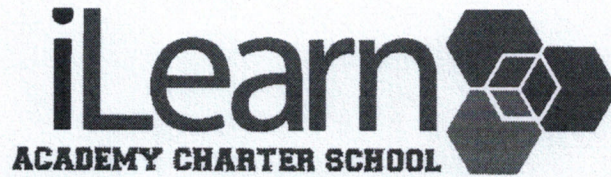
Sincerely,

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

Mrs. Helen Nishihira
Authorized Board Member, iLearn Academy Charter School

A handwritten signature in black ink, appearing to read "Nina Doromal Field".

Mrs. Nina Doromal Field
Business Manager, iLearn Academy Charter School



256 Chalan Pale, Ramon Haya, Yigo Guam

FUNCTION: iLearn Academy Charter School
JANUARY 2017 Allotment Request

INVOICE: ILACS FY 2017-01-2017

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 GCA, 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 *Guåhan* 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	\$ 112,958.90
Employee Benefits		\$ 6,382.53
Extended Learning		\$ 3600
A+ Contract	233	\$ 170,000

JANUARY 2017 ALLOTMENT REQUEST: \$ 292,941.43



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 98913

VENDOR NUMBER:

10012226

PURPOSE:

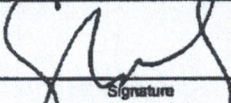
Allotment Request for JANUARY 2017


TRAN CODE	ACCOUNT NUMBER	AMOUNT	Remarks
190	5639A179964GA202-290	292,941.43	
TOTAL		292,941.43	


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 D. FIELD - BUSINESS MANAGER  January 3, 2017
Signature Date

APPROVING OFFICIAL:
HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER  January 3, 2017
Signature Date

CERTIFICATION OF FUNDS AVAILABLE:
HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER  January 3, 2017
Signature Date

Signature Date