



**DEPARTMENT OF EDUCATION
OFFICE OF THE SUPERINTENDENT**



www.gdoe.net
501 Mariner Avenue
Barrigada, Guam 96913
Telephone: (671) 300-1547/1536 • Fax: (671) 472-5001
Email: jonfernandez@gdoe.net

JON J.P. FERNANDEZ
Superintendent of Education

December 12, 2018

Mr. Edward Birn
Director
Department of Administration
P.O. Box 884
Hagatña, Guam 96932

2018 DEC 13 PM 1:40
[Signature]

Re: iLearn Academy Charter School: Fiscal Year 2019 December 2018 Allotment Request

Hafa Adai,

Upon review of the iLearn Academy Charter School (iLearn) Fiscal Year (FY) 2019 December 2018 Allotment Request by our Internal Audit Office (IAO) in collaboration with members of the iLearn, I am able to submit my verification of accuracy as required by Public Law (P.L.) 34 - 116, Chapter II, Part I, in its entirety.

Our IAO was able to validate \$235,733.86 of the invoiced total. Please see attached verification report. This validation is based on actual invoices submitted to the IAO on December 11, 2018.

Please advise my office if you have any further questions or concerns regarding this matter.

Sincerely,

Jon J.P. Fernandez
Superintendent of Education *js*

Attachment

Cc: Chairman and Members, Guam Education Board
Speaker, 34th Guam Legislature
iLearn Academy Charter School

Vice Speaker Therese M. Terlaje
34GL-18-2646

DEC 13 2018

Time: 12:10

Received by: *[Signature]*

2646



JON J.P. FERNANDEZ
Superintendent of Education

**DEPARTMENT OF EDUCATION
INTERNAL AUDIT OFFICE**

501 Mariner Avenue, Barrigada, Guam 96913
Telephone: (671) 300-1336
Fax: (671) 472-5001
Email: iao@gdoe.net



**FRANKLIN
COOPER-NURSE**
Chief Auditor

December 12, 2018

MEMORANDUM

TO: Jon J.P. Fernandez, Superintendent of Education

CC: Taling M. Taitano, Deputy Superintendent of Finance and Administrative Services

FROM: *jobulatao for*
Franklin J.T. Cooper-Nurse, Chief Auditor, Internal Audit Office

SUBJECT: December 2018 Review of iLearn Academy Charter School's Invoices

Hafa Adai,

The Guam Department of Education (GDOE) Internal Audit Office (IAO) has completed its review of iLearn Academy Charter School (iLearn)'s first allotment request for December 2018. GDOE (IAO) is authorized by Public Law (P.L.) 34-116 to verify charter school invoices for accuracy and report its findings within 10 days.

On December 11, 2018, IAO received the Department of Administration (DOA)'s transmittal for iLearn's December 2018 (Part 1) Allotment Request of \$235,733.86. IAO was able to validate \$235,733.86 of iLearn's submitted invoices. See Table 1 and Appendix 1 for details.

Table 1: December 2018 (Part 1) Allotment Request

	A	B	C	(B-C) = D
Object Class	iLearn's Drawdown	Submitted Invoices	IAO's Validation	Difference
Personnel Salaries	\$ 60,520.57	\$ 60,520.57	\$ 60,520.57	\$ -
Personnel Benefits	\$ 5,213.29	\$ 5,213.29	\$ 5,213.29	\$ -
Contractual	\$ 170,000.00	\$ 170,000.00	\$ 170,000.00	\$ -
TOTAL	\$ 235,733.86	\$ 235,733.86	\$ 235,733.86	\$ -

P.L. 34-116 provides \$6,088 for each student up to 620 students or a maximum of \$3,774,560. Based on enrollment reports provided by iLearn, 575 students were enrolled as of November 30, 2018. Based on the per pupil cast, iLearn's current FY 2019 budget is \$3,500,600. For FY 2019, IAO validated \$826,047.91 of expenditures, leaving an unexpended balance of \$2,674,552.09. See Tables 2, 3, and 4 for details.

Table 2: FY 19 Validation Summary

Month	A	B	C	(B-C) = D
	ILACS Drawdown	Submitted Invoices	IAO's Validation	Difference
October	\$ 237,136.71	\$ 237,136.71	\$ 237,136.71	\$ -
October Part 2	\$ 55,317.50	\$ 55,317.50	\$ 55,317.50	\$ -
November Part 1	\$ 237,969.92	\$ 237,969.92	\$ 233,468.92	\$ 4,501.00
November Part 2	\$ 94,765.92	\$ 94,765.92	\$ 64,390.92	\$ 30,375.00
December	\$ 235,733.86	\$ 235,733.86	\$ 235,733.86	\$ -
Total (FY 2019)	\$ 860,923.91	\$ 860,923.91	\$ 826,047.91	\$ 34,876.00

Table 3: FY 19 Remaining Funds

Funding Per Student	\$ 6,088
Current Enrollment	575
iLearn's Budget	\$ 3,500,600
Less: IAO's Validations	\$ (826,047.91)
FY 2019 Remaining Funds	\$ 2,674,552.09

Table 4: FY 19 Enrollment Summary

Months	Grade Level						Total
	K	1	2	3	4	5	
Oct-18	126	127	89	102	67	58	569
Nov-18	127	128	89	103	69	59	575
Average	127	128	89	103	68	59	572

Should you have any questions or concerns, please contact Leana Willess at 300-3697 or lmwilless@gdoe.net, and Franklin Cooper-Nurse at 300-1336 or ftcooper-nurse@gdoe.net.

Appendix 1: iLearn December 2018 Invoice Details

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
230 Contractual	E-2.1	Saint Paul Christian School		December-18	\$ 170,000.00	✓	\$ 170,000.00
Subtotal							\$ 170,000.00
111 Personnel	E-3.1	Sanford Technology Group	205221-04J	11/30/2018	\$ 60,520.57	✓	\$ 60,520.57
Subtotal							\$ 60,520.57
113 Personnel Benefits	E-4.1	Sanford Technology Group	205221-04J	11/30/2018	\$ 5,213.29	✓	\$ 5,213.29
Subtotal							\$ 5,213.29
Total							\$ 235,733.86



Eddie Baza Calvo
Governor
Ruy 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



Edward Birn
Director
Vincent P. Arriola
Deputy Director

December 10, 2018

12/11/18
Filed to IA
per Supt Mr

Mr. Jon J.P. Fernandez
Superintendent
Guam Department of Education
500 Mariner Avenue
Barrigada, Guam 96913-1608

RE: iLearn Academy Charter School – December 2018 Allotment Request Part I

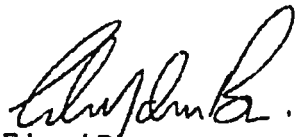
Buenas yan Hafa Adai:


Pursuant to Public Law 34-116, Chapter II, Section 2, we are submitting iLearn Academy Charter School's partial allotment request for the month of November for Fiscal Year 2019. Herewith is the invoice and supporting documentation. GDOE is requested to verify the invoice and its supporting documentation for accuracy and to report its findings in the ten days of this letter.

Should you have any further questions or concerns, please contact, Mary Grace Edrosa at 475-1283

Si Yu'os Maase!

Sensaramente.


Edward Birn
Director

Department of Education	
Office of the Superintendent	
Date: 12/11/18	Time: 9:45 AM
Rec'd By: 	8/10/18
Print Name	Signature

Attachments



P.O. Box 8445, Tamuning, Guam 96931
Phone: 989-3789/99

FUNCTION: iLearn Academy Charter School
December 2018 Allotment Request Part I

INVOICE: ILACS FY 2018-12-2018

AUTHORITY: P.L. 34-116, Chapter II, Section 2

1 **Section 2. Guam Academy Charter Schools.** Notwithstanding any other
2 provision of law, pursuant to § 12116(e), Chapter 12, Title 17 GCA, the Department
3 of Administration (DOA) is hereby authorized and directed to deduct, in proportion
4 to the ratio of cash received from the total Fiscal Year 2019 General and Special
5 Fund appropriations in Section 1 of this Part of this Chapter to the GDOE, Six
6 Thousand Eighty-eight Dollars (\$6,088) per enrollee of the Academy Charter
7 Schools chartered by the Guam Academy Charter Schools Council *not to exceed* six
8 hundred twenty (620) students for the iLearn Academy Charter School, seven
9 hundred forty (740) students for the Guåhan Academy Charter School, and three
10 hundred fifty (350) students for the Science Is Fun and Awesome Academy Charter
11 School from the total Fiscal Year 2019 General and Special Fund appropriations in
12 Section 1 of this Part of this Chapter to GDOE based on the actual enrollment at the
13 time multiplied by the per pupil cost as established by this Section. Each Academy
14 Charter School *shall* submit a monthly invoice to DOA which *shall* be remitted to
15 GDOE. Upon receipt of remitted invoice, GDOE *shall* verify accuracy of the invoice
16 and report its findings within ten (10) days of receipt of said invoice by the GDOE
17 prior to the release of funds. If GDOE fails to report its findings, the invoiced amount
18 received by DOA *shall* be automatically transmitted to each Academy Charter
19 School.

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
Personnel	111	\$ 60,520.57
Employee Benefits		\$ 5,213.29
A+ Contract (October 2018)		\$ 170,000
ALLOTMENT REQUEST:		\$ 235,733.86



P.O. Box 8445, Tamuning, Guam 96931
Phone: 989-3789/99

December 1, 2018

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 December 2018 Part I and corresponding invoices for the drawdown of funds under the FY2019 budget approved by the Legislature.

Sincerely,

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

Helen Nishihira
iLearn Academy Charter School
Authorized Board Member

iLearn

ACADEMY CHARTER SCHOOL

The logo for iLearn Academy Charter School features the word "iLearn" in a large, bold, sans-serif font. To the right of the text is a stylized graphic consisting of three overlapping hexagons, each containing a smaller white hexagon, creating a geometric pattern.

P.O. Box 8445, Tamuning, Guam 96931
Phone: 989-3789/99

December 1, 2018

To: Mr. Jon Fernandez
Superintendent, GDOE

Mr. Franklin Cooper-Nurse
Chief Auditor (IAO), GDOE

Ms. Leana Willees
Audit Staff, GDOE

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

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

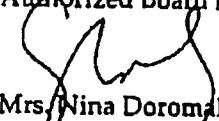
Re: INVOICES
Please see attached copy of the invoices:
1) A+ Invoice (December 2018)
2) Personnel Salaries: PPE 11/30/18
3) Employee Benefits: PPE 11/30/18

If you have any questions, please contact us via email at hnishihira@ilearnguam.org or nfield@ilearnguam.org

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

SANFORD TECHNOLOGY GROUP LLC
 335 South Marine Dr. Rt.1
 Tamuning, Gu 96913
 (671) 647-0220 / (FAX) 647-0200

COMPANY: 04J
 : ICEARI ACADEMY CHARTER SCHOOL
 ATTENTION: NINA DOROMAL
 EIII: 660833030

INVS: 205221-04J
 INV DATE: 11/30/18
 FAX#:
 TEL#: 6716862843

I N V O I C E

PPE: 11/30/18

CHECK DATE: 12/03/18

	GROSS PAY	FIT	FICA	MEDICARE	LOC TAX	LOC SS	DEDUCT	NET PAY	BANK DED	DUE AMOUNT
REG:	60457.02	4293.74	3688.50	862.67	.00	.00	5213.29	46399.62	480.25	60275.95
CLT:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
GRU:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
HAND:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
VOID:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL:	60457.02	4293.74	3688.50	862.67	.00	.00	5213.29	46399.62	480.25	60275.95

** DOG-6TG initiated

DIRECT DEPOSITS: 45828.94

REGULAR CHECKS: 570.68

PROC FEE: 244.62

TOTAL REGULAR NETPAY: 46399.62

DUE STG: 60320.37 **

PROCESSING FEE CALCULATION:

QTY	DESC	RATE	TOTAL
1	CHECKS		
43	ADVICES		
44	EMP COUNT	5.00	220.00
1	DELIVERY	10.00	10.00
1	TAX FILING	14.62	14.62

INVOICE CALCULATION:

	ACH AMOUNT	COMPANY	DUE TO STG
TAXES:			
Federal Income Tax.....	.00	.00	4293.74
Employee Fica Tax.....	.00	.00	3688.50
Employer Fica Tax.....	.00	.00	3688.50
Employee Medicare Tax.....	.00	.00	862.67
Employer Medicare Tax.....	.00	.00	862.67
Local Tax.....	.00	.00	.00
Employee Local SS.....	.00	.00	.00
Employer Local SS.....	.00	.00	.00
Employee Local HCF.....	.00	.00	.00
Employer Local HCF.....	.00	.00	.00

NETPAY:

Checks.....	.00	.00	570.68
Direct Deposit.....	45828.94	.00	45828.94
Client.....	.00	.00	.00
Gross-up.....	.00	.00	.00
Hand Checks.....	.00	.00	.00
Voided Checks.....	.00	.00	.00

BANKING REDUCTION:

Checks.....	.00	.00	.00
Direct Deposit.....	480.25	.00	480.25
Gross-up.....	.00	.00	.00

PROCESSING FEE.....

	.00	.00	244.62
TOTAL ACH/COM/STG CONTROL ==>	46309.19	.00	60320.37 **

PROCESS FEE ==> 244.62

iLearn Academy Charter School

Enrollment Count
as of Nov 30, 2018

GRADE	ENROLLMENT	Gender
K	127	Male = 58
		Female = 69
1	128	Male = 67
		Female = 61
2	89	Male = 47
		Female = 42
3	103	Male = 57
		Female = 46
4	69	Male = 38
		Female = 31
5	59	Male = 28
		Female = 31
Sub Total	575	

NOTE: Enrollment count reflects current enrollment for students entering SY2018-19.

iLearn Academy Charter School

Enrollment Supporting Document

as of November 30, 2018

Kindergarten

ID	Gender	ID	Gender	ID	Gender	ID	Gender
14174	Male	15495	Female	15648	Male	16771	Female
14210	Male	15496	Female	15649	Male	16775	Female
14241	Female	15502	Male	15668	Female	16778	Male
14340	Male	15503	Male	15671	Female	16781	Male
14392	Female	15506	Female	15674	Male	16784	Female
14398	Male	15515	Female	16667	Male	16787	Male
14401	Female	15522	Female	16668	Female	16790	Male
14402	Female	15544	Male	16669	Female	16794	Male
14405	Male	15545	Female	16672	Male	16797	Female
14408	Male	15548	Male	16675	Female	16825	Female
14411	Female	15549	Male	16678	Female	16834	Female
14412	Female	15552	Female	16681	Female	16838	Male
14418	Male	15558	Male	16684	Male	16844	Female
14424	Female	15561	Male	16687	Female	16855	Female
14427	Male	15562	Female	16707	Female	16899	Male
14428	Female	15565	Male	16710	Male	16904	Female
14433	Male	15566	Female	16713	Male	16911	Male
14436	Female	15567	Male	16716	Male	16921	Male
15433	Male	15569	Male	16719	Male	16940	Male
15441	Male	15572	Male	16722	Female	16946	Female
15445	Female	15573	Male	16725	Male	16960	Male
15448	Female	15576	Female	16728	Male	16969	Female
15451	Female	15580	Female	16731	Female		
15453	Male	15583	Female	16734	Female		
15456	Female	15587	Male	16737	Female		
15464	Male	15592	Female	16738	Female		
15467	Female	15593	Female	16741	Female		
15471	Female	15596	Female	16742	Female		
15474	Female	15609	Female	16745	Male		
15475	Male	15624	Male	16748	Female		
15481	Female	15627	Male	16751	Female		
15484	Female	15628	Female	16755	Female		
15487	Male	15635	Female	16760	Male		
15490	Male	15644	Male	16763	Female		
15494	Female	15647	Male	16768	Female		

Total Count = 127

Ilearn Academy Charter School

Enrollment Supporting Document

as of November 30, 2018

1st Grade

ID	Gender	ID	Gender	ID	Gender	ID	Gender
12545	Female	12928	Female	14117	Female	15600	Male
12592	Male	12929	Female	14123	Female	15603	Male
12638	Female	12932	Female	14150	Male	15612	Male
12643	Female	12941	Male	14171	Female	15618	Female
12647	Male	12943	Female	14180	Female	15629	Female
12704	Male	12946	Female	14183	Male	15632	Female
12809	Male	12947	Male	14186	Male	15638	Female
12812	Female	12950	Male	14195	Female	15661	Male
12815	Male	12958	Male	14198	Female	16690	Female
12818	Male	12967	Male	14214	Female	16693	Male
12831	Male	12985	Male	14221	Male	16696	Female
12832	Female	12997	Male	14261	Female	16817	Female
12839	Female	12999	Male	14270	Female	16819	Male
12842	Female	13001	Female	14282	Male	16821	Male
12848	Male	13005	Female	14285	Female	16822	Male
12851	Male	13012	Male	14293	Male	16830	Female
12854	Male	13023	Male	14296	Female	16831	Male
12858	Female	13027	Male	14300	Female	16895	Female
12861	Male	13033	Male	14303	Female	16910	Male
12867	Male	13039	Male	14306	Male	16926	Male
12868	Female	13040	Female	14309	Female	16949	Female
12873	Male	13041	Male	14328	Male	16957	Female
12881	Male	13042	Male	14354	Female	16973	Male
12888	Female	13045	Male	14415	Male		
12891	Male	13051	Female	14421	Female		
12894	Female	13054	Male	15452	Female		
12895	Male	13057	Male	15470	Female		
12896	Female	13058	Female	15478	Female		
12897	Female	13064	Female	15491	Female		
12903	Male	13077	Male	15523	Female		
12906	Male	13080	Female	15528	Male		
12907	Female	13083	Male	15529	Female		
12919	Female	14092	Female	15532	Male		
12922	Male	14108	Female	15541	Male		
12925	Female	14111	Female	15555	Male		

Total Count = 128

iLearn Academy Charter School

Enrollment Supporting Document

as of November 30, 2018

2nd Grade

ID	Gender	ID	Gender	ID	Gender	ID	Gender
10615	Female	12509	Female	14217	Male		
10847	Female	12512	Male	14225	Male		
10850	Female	12521	Female	14230	Male		
10851	Female	12539	Female	14238	Female		
10861	Female	12549	Male	14252	Female		
12237	Male	12552	Female	14297	Female		
12243	Female	12567	Female	14337	Male		
12246	Male	12588	Male	14361	Male		
12249	Male	12598	Female	14375	Male		
12263	Female	12605	Male	15521	Female		
12277	Male	12611	Male	15533	Male		
12287	Male	12612	Male	15597	Male		
12303	Female	12625	Male	15606	Male		
12304	Male	12635	Female	15655	Male		
12355	Female	12644	Female	16754	Female		
12358	Male	12651	Male	16824	Male		
12371	Female	12667	Female	16836	Male		
12372	Female	12728	Female	16880	Male		
12373	Female	12751	Female	16900	Male		
12376	Male	12775	Female				
12382	Male	12835	Male				
12388	Male	12884	Male				
12391	Male	12992	Female				
12399	Female	12996	Male				
12410	Male	13000	Female				
12418	Female	13030	Male				
12419	Female	13065	Female				
12431	Male	13068	Male				
12434	Male	13071	Male				
12443	Female	13086	Male				
12447	Female	14099	Female				
12463	Male	14126	Female				
12469	Male	14129	Female				
12487	Male	14142	Female				
12490	Male	14159	Female				

Total Count = 89

iLearn Academy Charter School

Enrollment Supporting Document

as of November 30, 2018

3rd Grade

ID	Gender	ID	Gender	ID	Gender	ID	Gender
10540	Male	11063	Male	14136	Female		
10621	Female	11072	Male	14139	Male		
10624	Male	11081	Male	14165	Female		
10625	Female	11097	Male	14201	Male		
10632	Male	11121	Male	14211	Female		
10635	Male	11142	Male	14218	Male		
10636	Male	11145	Female	14334	Female		
10649	Female	11148	Male	14344	Female		
10652	Male	11157	Female	14351	Female		
10667	Male	11180	Female	14372	Female		
10669	Female	11183	Female	14376	Male		
10702	Male	12196	Male	15460	Male		
10705	Male	12212	Female	15509	Male		
10718	Female	12283	Female	15510	Male		
10734	Female	12310	Male	15538	Male		
10740	Female	12317	Female	15584	Female		
10750	Male	12341	Female	15613	Male		
10756	Female	12362	Male	15652	Female		
10770	Male	12365	Male	15658	Female		
10774	Female	12439	Female	15664	Female		
10780	Male	12450	Male	16699	Female		
10796	Male	12453	Male	16705	Male		
10815	Male	12499	Male	16801	Male		
10821	Female	12568	Female	16823	Female		
10831	Male	12571	Female	16826	Female		
10885	Male	12581	Male	16828	Male		
10919	Female	12671	Female	16832	Female		
10962	Male	12707	Male	16835	Male		
10965	Male	12713	Male	16840	Male		
10976	Male	12806	Male	16915	Female		
10984	Female	12845	Male	16918	Male		
10999	Male	12942	Male	16934	Male		
11019	Female	13004	Female	16943	Female		
11021	Female	13018	Female				
11027	Female	13061	Male				

Total Count = 103

iLearn Academy Charter School

Enrollment Supporting Document

as of November 30, 2018

5th Grade

ID	Gender	ID	Gender	ID	Gender	ID	Gender
14086	Male	12493	Male				
10127	Female	12515	Male				
10145	Male	12591	Male				
10151	Male	12657	Male				
10159	Female	12686	Male				
10171	Male	12719	Male				
10185	Female	12747	Male				
10190	Female	12767	Female				
10194	Male	12857	Female				
10211	Male	12916	Female				
10220	Male	12959	Male				
10231	Female	12989	Male				
10246	Female	14134	Female				
10592	Female	14146	Male				
10601	Male	14156	Female				
10604	Male	14177	Female				
10610	Female	14258	Female				
10614	Male	14269	Female				
10692	Male	14273	Female				
10753	Female	14368	Female				
10783	Male	15589	Female				
10922	Male	16839	Male				
10933	Female	16954	Male				
10980	Female	12771	Female				
11002	Male						
11060	Female						
11151	Female						
11171	Female						
12217	Male						
12236	Female						
12280	Female						
12307	Male						
12333	Female						
12394	Female						
12444	Female						

Total Count = 59