



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

35 GL-19-0441
Speaker Tina Rose Muña Barnes

April 24, 2019

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

APR 30 2019
Time 1:23 (1AM/1PM)
Received By: Matthew

2019 APR 30 PM 1:23

Re: iLearn Academy Charter School: Fiscal Year 2019 April 2019 Part 3 Allotment Request

Hafa Adai,

Upon review of the iLearn Academy Charter School (iLearn) Fiscal Year (FY) 2019 April Part 3 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 \$57,258.16 of the invoiced total. Please see attached verification report. This validation is based on actual invoices submitted to the IAO on April 22, 2019.

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

Sincerely,

Jon J.P. Fernandez
Superintendent of Education

Attachment

Cc: Chairman and Members, Guam Education Board
Speaker, 35th Guam Legislature
iLearn Academy Charter School

0441



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

April 24, 2019

MEMORANDUM

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

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

FROM: Franklin T. Cooper-Nurse, Chief Auditor, Internal Audit Office

SUBJECT: April 2019 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 third allotment request for April 2019. 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 April 22, 2019, IAO received the Department of Administration (DOA)'s transmittal for iLearn's April 2019 (Part 3) Allotment Request of \$57,258.16. IAO was able to validate \$57,258.16 of iLearn's submitted invoices. See Table 1 and Appendix 1 for details.

Table 1: April 2019 (Part 3) Allotment Request

	A	B	C	(B-C) = D
Object Class	iLearn's Drawdown	Submitted Invoices	IAO's Validation	Difference
Personnel	\$ 51,964.84	\$ 51,964.84	\$ 51,964.84	\$ -
Personnel Benefits	\$ 5,293.32	\$ 5,293.32	\$ 5,293.32	\$ -
TOTAL	\$ 57,258.16	\$ 57,258.16	\$ 57,258.16	\$ -

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, 546 students were enrolled as of April 19, 2019. Based on per pupil cost and iLearn's highest enrollment reported, iLearn's current FY 2019 budget is \$3,500,600. For FY 2019, IAO validated \$2,112,632.48 of expenditures, leaving an unexpended balance of \$1,387,967.52. 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 Part 1	\$ 235,733.86	\$ 235,733.86	\$ 235,733.86	\$ -
December Part 2	\$ 34,876.00	\$ 34,876.00	\$ 34,876.00	\$ -
December Part 3	\$ 53,233.61	\$ 53,233.61	\$ 53,233.61	\$ -
January Part 1	\$ 227,760.36	\$ 227,760.36	\$ 227,760.36	\$ -
January Part 2	\$ 54,005.46	\$ 54,005.46	\$ 54,005.46	\$ -
February Part 1	\$ 229,202.71	\$ 229,202.71	\$ 229,202.71	\$ -
February Part 2	\$ 54,042.04	\$ 54,042.04	\$ 54,042.04	\$ -
March Part 1	\$ 236,182.69	\$ 236,182.69	\$ 230,042.69	\$ 6,140.00
March Part 2	\$ 62,063.01	\$ 62,063.01	\$ 62,063.01	\$ -
March Part 3	\$ 61,811.15	\$ 61,811.15	\$ 61,811.15	\$ -
April Part 1	\$ 170,000.00	\$ 170,000.00	\$ 170,000.00	\$ -
April Part 2	\$ 52,289.38	\$ 52,289.38	\$ 52,289.38	\$ -
April Part 3	\$ 57,258.16	\$ 57,258.16	\$ 57,258.16	\$ -
Total (FY 2019)	\$2,153,648.48	\$2,153,648.48	\$2,112,632.48	\$ 41,016.00

Table 3: FY 19 Remaining Funds

Funding Per Student	\$ 6,088
Current Enrollment	575
iLearn's Budget	\$ 3,500,600
Less: IAO's Validations	\$ (2,112,632.48)
FY 2019 Remaining Funds	\$ 1,387,967.52

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
Dec-18	127	128	89	103	69	59	575
Jan-19	127	128	89	103	69	59	575
Feb-19	121	119	87	95	62	60	544
Mar-19	121	119	88	95	62	60	545
Apr-19	121	119	88	95	62	61	546
Average	124	124	88	99	66	59	564

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 fitcooper-nurse@gdoe.net.

Appendix 1: iLearn April 2019 (Part 3) Invoice Details

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
111 Personnel	Q-2.1	Sanford Technology Group	211426-04J	4/19/2019	\$ 51,964.84	✓	\$ 51,964.84
Subtotal							\$ 51,964.84
114 Personnel Benefits	Q-3.1	Sanford Technology Group	211426-04J	4/19/2019	\$ 5,293.32	✓	\$ 5,293.32
Subtotal							\$ 5,293.32
Total							\$ 57,258.16



LOURDES A. LEON GUERRERO, Governor (Maga'hága)
JOSHUA F. TENDRIO, Lt. Governor (Sigundo Maga'láhi)



EDWARD M. BIRN
Director (Direktor)
EDITH C. PANGELINAN
Deputy Director (Sigundo Direktor)

DIRECTOR'S OFFICE (Ufisinan Direktor)

April 19, 2019

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

*Fwd to IAO.
JF
4/22/19*

RE: iLearn Academy Charter School – April 2019 Allotment Request Part 3

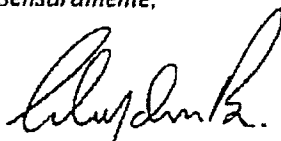
Buenas yan Hafa Adai:

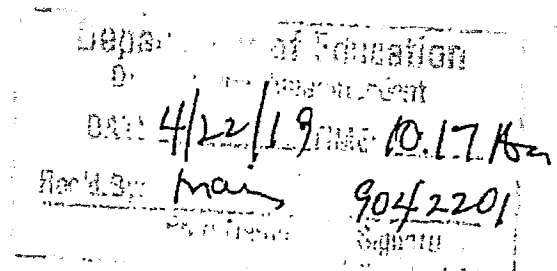
Pursuant to Public Law 34-116, Chapter II, Section 2, we are submitting iLearn Academy Charter School's partial allotment request for the month of April for Fiscal Year 2019. Herewith is the invoice and supporting documentation. GDOE is requested to verify the invoice and its supporting documentation 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 M. Birn
Director



Attachments



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:

I Learn Academy Charter School
 PO BOX 8445
 TAMUNING, GUAM 96913

VENDOR NUMBER:

10012226

PURPOSE:

Allotment Request for APRIL 2019 PART 3

TRAN CODE	ACCOUNT NUMBER	AMOUNT	REMARKS
190	5639A199964GA202-290	\$ 57,258.16	
TOTAL		\$ 57,258.16	

CHECK APPROPRIATE BOX BELOW:

- ACCOUNT NUMBER IS CORRECT
- JOB ORDER NUMBER IS CORRECT
- INSUFFICIENT FUNDS
- PRIOR REFERENCE IS CORRECT
- VENDOR NUMBER IS CORRECT
- SUFFICIENT FUNDS
- OVERRIDE IS AUTHORIZED

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 _____
 Signature: *Nina D. Field* Date: April 19, 2019

APPROVING OFFICIAL:
HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER _____
 Signature: *Helen Nishihira* Date: April 19, 2019

CERTIFICATION OF FUNDS AVAILABLE:
HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER _____
 Signature: *Helen Nishihira* Date: April 19, 2019

 Signature: _____ Date: _____

iLearn

ACADEMY CHARTER SCHOOL

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

FUNCTION: iLearn Academy Charter School
APRIL 2019 Allotment Request Part 3

INVOICE: ILACS FY 2019-04-2019

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 Guáhan 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	\$ 51,964.84
Employee Benefits		\$ 5,293.32
ALLOTMENT REQUEST:		\$ 57,258.16



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

April 19, 2019

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 April 2019 Part 3 and corresponding invoices for the drawdown of funds under the FY2019 budget approved by the Legislature.

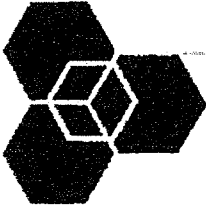
Sincerely,

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

Helen Nishihira
iLearn Academy Charter School
Authorized Board Member

iLearn

ACADEMY CHARTER SCHOOL



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

April 19, 2019

To: Mr. Jon Fernandez
Superintendent, GDOE

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

Ms. Leana Willess
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) Personnel Salaries: PPE 4/19/19
2) Employee Benefits: PPE 4/19/19

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

Sincerely,



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



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

iLearn 
ACADEMY CHARTER SCHOOL

P.O. Box 8445, Tamuning, Guam 96931
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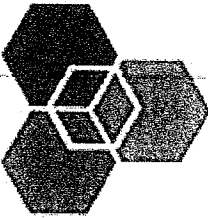
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Helen Nishihira

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Authorized Board Member

iLearn



ACADEMY CHARTER SCHOOL

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April 19, 2019

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Authorized Board Member, iLearn Academy Charter School



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Business Manager, iLearn Academy Charter School



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

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APRIL 2019 Allotment Request Part 3

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Employee Benefits		\$ 5,293.32
ALLOTMENT REQUEST:		\$ 57,258.16



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:

I Learn Academy Charter School
PO BOX 8445
TAMUNING, GUAM 96913

VENDOR NUMBER:

10012226

PURPOSE:

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VENDOR NUMBER IS CORRECT

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SUFFICIENT FUNDS

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PREPARED BY:

NINA D. FIELD - BUSINESS MANAGER

Signature

April 19, 2019
Date

APPROVING OFFICIAL:

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER

Signature

April 19, 2019
Date

CERTIFICATION OF FUNDS AVAILABLE:

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER

Signature

April 19, 2019
Date

Signature

Date

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

COMPANY: 04J
 : ILEARN ACADEMY CHARTER SCHOOL
 ATTENTION: NINA DEROMAL
 EIN: 660833030

INV#: 211426-04J
 INV DATE: 4/19/19
 FAX#:
 TEL#: 6716863845

I N V O I C E

PPE: 4/19/19

CHECK DATE: 4/22/19

	GROSS PAY	FIT	FICA	MEDICARE	LOC TAX	LOC SS	DEDUCT	NET PAY	BANK DED	DUE AMOUNT
REG:	52581.43	3284.03	3202.81	749.05	.00	.00	5293.32	40052.22	480.25	51720.22
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:	52581.43	3284.03	3202.81	749.05	.00	.00	5293.32	40052.22	480.25	51720.22

** BOG-STG initiated

DIRECT DEPOSITS:	38619.09	
REGULAR CHECKS:	1433.13	PROC FEE: 244.62
TOTAL REGULAR NETPAY:	40052.22	DUE STG: 51964.84

PROCESSING FEE CALCULATION:

QTY DESC	RATE	TOTAL
2 CHECKS		
42 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	3284.03
Employee Fica Tax.....	.00	.00	3202.81
Employer Fica Tax.....	.00	.00	3202.81
Employee Medicare Tax.....	.00	.00	749.05
Employer Medicare Tax.....	.00	.00	749.05
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	1433.13
Direct Deposit.....	38619.09	.00	38619.09
Client.....	.00	.00	.00
Gross-up.....	.00	.00	.00
Hand Checks.....	.00	.00	.00
Voided Checks.....	.00	.00	.00
BANKING DEDUCTION:			
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 ==>	39059.34	.00	51964.84 **

PROCESS FEE ==> 244.62

SANFORD TECHNOLOGY GROUP LLC
 335 South Marine Dr. Rt.1
 Tamuning, Gu 96913

(671) 647-0220 / (PAX) 647-0200

COMPANY: 04J

INV#: 211426-04J

I LEARN ACADEMY CHARTER SCHOOL

INV DATE: 4/19/19

ATTENTION: HINA DOROMAL

FAX#:

EIN: 660833030

I N V O I C E

TEL#: 6716863845

PPE: 4/19/19

CHECK DATE: 4/22/19

ONO	DEBNAH	REGULAR	CLIENT	GROSSUP	HAND	VOID	Co.Shr REG	Co.Shr ADJ	Bank CHK	Bank ACR
001	NEO	2223.83	.00	.00	.00	.00	.00	.00	.00	.00
003	AFLAC	922.56	.00	.00	.00	.00	.00	.00	.00	.00
005	ROTH	885.00	.00	.00	.00	.00	.00	.00	.00	.00
017	CHLSP	229.90	.00	.00	.00	.00	.00	.00	.00	.00
018	GRUHT	100.00	.00	.00	.00	.00	.00	.00	.00	.00
019	MISC	451.78	.00	.00	.00	.00	.00	.00	.00	.00
020	BOG	480.25	.00	.00	.00	.00	.00	.00	.00	480.25
TOTAL:		9293.32	.00	.00	.00	.00	.00	.00	.00	480.25