



**JON J. P. FERNANDEZ**  
Superintendent of Education

**DEPARTMENT OF EDUCATION  
INTERNAL AUDIT OFFICE**

500 Mariner Avenue, Barrigada, Guam 96913

Telephone: (671) 300-1336

Fax: (671) 472-5001

Email: [iao@gdoe.net](mailto:iao@gdoe.net)



**FRANKLIN  
COOPER-NURSE**  
Chief Auditor

February 3, 2017

**MEMORANDUM**

To: Joseph Sanchez  
Superintendent of Education, Acting

From: Franklin Cooper-Nurse  
Chief Auditor

A handwritten signature in blue ink, appearing to read "Franklin Cooper-Nurse".

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

Hafa Adai,

The Internal Audit Office (IAO) has completed its review of iLearn Academy Charter School's allotment request for the month of February 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 [acacfalle@gdoe.net](mailto:acacfalle@gdoe.net), and Franklin Cooper-Nurse at 300-1336 or [fjtcooper-nurse@gdoe.net](mailto:fjtcooper-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 February 2017**

**Purpose:** To validate iLearn Academy Charter School invoices for the month of February 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 February 2017 expenditures. The results were as follows:

**Table 1: February 2017 Invoices**

5th Drawdown	A	B	C
Object Class	iLearn's Drawdown	Submitted Invoices	IAO's Validation
Personnel Salaries	\$ 79,829.46	\$ 79,829.46	\$ 79,829.46
Benefits	5,140.99	5,140.99	5,140.99
Contractual	-	-	-
A+ Contract	170,000.00	170,000.00	170,000.00
Supplies & Materials	-	-	-
Miscellaneous	4,560.00	4,560.00	4,560.00
<b>Totals</b>	<b>\$259,530.45</b>	<b>\$ 259,530.45</b>	<b>\$ 259,530.45</b>

On January 28, 2017 IAO received DOA's transmittal of iLearn's fifth drawdown for FY 2017 January allotment request of \$259,530.45 and invoices, from the Office of the Superintendent. ***The IAO validated \$259,530.45 of iLearn's submitted invoices for the month of February.*** Refer to Table 2 on page 3, for a summary of the invoices submitted to the IAO.



**Table 2: Summary of Submitted Invoices**

Date Validated	Month	Type of Request	Object Code and Class	Ref	Vendor	Description	Invoice Number	Invoice Date	Invoice Amount	Validated Amount
2/2/2017	Feb	Monthly	111 Personnel	E-2.1	Sanford Technology Group LLC	PPE 2/10/17	177503-04J	1/13/2017	\$ 42,110.55	\$ 42,110.55
2/2/2017	Feb	Monthly	111 Personnel	E-2.2	Sanford Technology Group LLC	PPE 2/24/17	177849-04J	1/19/2017	\$ 37,718.91	\$ 37,718.91
2/2/2017	Feb	Monthly	112 Benefits	E-3.1	Sanford Technology Group LLC	PPE 2/10/17	177503-04J	1/13/2017	\$ 2,562.70	\$ 2,562.70
2/2/2017	Feb	Monthly	112 Benefits	E-3.2	Sanford Technology Group LLC	PPE 2/24/17	177849-04J	1/19/2017	\$ 2,578.29	\$ 2,578.29
2/2/2017	Feb	Monthly	233 A+ Contract	E-4.1	Saint Paul Christian School	A+ Education	A+ 2017 Feb	February	\$170,000.00	\$170,000.00
2/2/2017	Feb	Monthly	290 Miscellaneous	E-5.1	iLearn Academy Charter School	Extended Learning	Feb 2017	February	\$ 4,560.00	\$ 4,560.00
<b>Total</b>									<b>\$259,530.45</b>	<b>\$259,530.45</b>

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 23, 2017, total enrollment reported for grades K-5<sup>th</sup> totaled 485 and averaged 464 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	383
16-17	Aug-16	88	93	72	73	57	450
16-17	Sep-16	88	93	72	73	57	450
16-17	Oct-16	98	99	74	75	65	485
16-17	Nov-16	98	99	74	75	65	485
16-17	Dec-16	98	99	74	75	65	485
16-17	Jan-17	98	99	74	75	65	485
16-17	Feb-17	98	99	74	75	65	485
Average		90	96	72	73	61	464





**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: 1/23/17	Time: _____
Rec'd By: <u>Mais</u>	<u>701 2507</u>
Print Name	Signature

January 25, 2017

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

**RE: iLearn Academy Charter School – February 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 February 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

*TA*  
*John* 1/26/17

Attachment

**RECEIVED**

*Arica*  
Internal Audit Office  
1/28/17





**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 96913

VENDOR NUMBER:

10012228

PURPOSE:

Allotment Request for FEBRUARY 2017

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Remarks
190	5639A179964GA202-290	259,530.45	
<b>TOTAL</b>		<b>259,530.45</b>	

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

Signature

January 25, 2017  
Date

APPROVING OFFICIAL:

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER

Signature

January 25, 2017  
Date

CERTIFICATION OF FUNDS AVAILABLE:

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER

Signature

January 25, 2017  
Date

Signature

Date





256 Chalan Pale, Ramon Haya, Yigo Guam

FUNCTION: iLearn Academy Charter School  
FEBRUARY 2017 Allotment Request

INVOICE: ILACS FY 2017-02-2017

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 *Gudhan* 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	\$ 79,829.46
Employee Benefits		\$ 5,140.99
Extended Learning		\$ 4,560
A+ Contract	233	\$ 170,000

~~JANUARY 2017 ALLOTMENT REQUEST:~~ \$ 259,530.45

February 2017 Allotment Request



# iLearn

**ACADEMY CHARTER SCHOOL**

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

January 25, 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

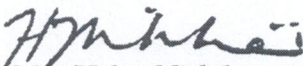
Re: INVOICES

Please see attached copy of the invoices:

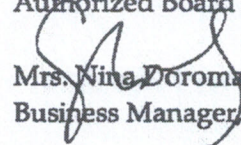
- 1) A+ Invoice (FEBRUARY 2017)
- 2) Personnel Salaries: PPE 02/10, 02/24
- 3) Employee Benefits: PPE 02/10, 02/24
- 4) Extended Learning February 2017

If you have any questions, please contact us via email at [hnishihira.ilearn@gmail.com](mailto:hnishihira.ilearn@gmail.com) or [nina.doromal@gmail.com](mailto:nina.doromal@gmail.com).

Sincerely,



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



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