



DEPARTMENT OF EDUCATION  
OFFICE OF THE SUPERINTENDENT



www.gdoe.net  
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Barrigada, Guam 96913  
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JON J.P. FERNANDEZ  
Superintendent of Education

July 23, 2019

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



Speaker Tina Rose Muña Barnes

JUL 25 2019  
Time 1:18 PM ( ) PM  
Received By: Matt

Re: iLearn Academy Charter School: Fiscal Year 2019 July 2019 Part 2 Allotment Request


Hafa Adai,

Upon review of the iLearn Academy Charter School (iLearn) Fiscal Year (FY) 2019 July Part 2 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 \$64,632.41 of the invoiced total. Please see attached verification report. This validation is based on actual invoices submitted to the IAO on July 15, 2019.

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

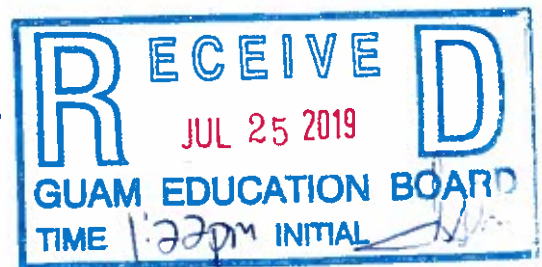
Sincerely,

  
Jon J.P. Fernandez  
Superintendent of Education

Attachment

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

  
Erick Cortez  
iLearn Academy





**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

July 23, 2019

**MEMORANDUM**

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

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

**FROM:** Franklin J.P. Cooper-Nurse, Chief Auditor, Internal Audit Office

**SUBJECT:** July 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 second allotment request for July 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 July 15, 2019, IAO received the Department of Administration (DOA)'s transmittal for iLearn's July 2019 (Part 2) Allotment Request of \$64,632.41. IAO was able to validate \$64,632.41 of iLearn's submitted invoices. See Table 1 and Appendix 1 for details.

**Table 1: July 2019 (Part 2) Allotment Request**

	A	B	C	(B-C) = D
<b>Object Class</b>	<b>iLearn's Drawdown</b>	<b>Submitted Invoices</b>	<b>IAO's Validation</b>	<b>Difference</b>
Personnel	\$ 59,237.96	\$ 59,237.96	\$ 59,237.96	\$ -
Personnel Benefits	\$ 5,394.45	\$ 5,394.45	\$ 5,394.45	\$ -
<b>TOTAL</b>	<b>\$ 64,632.41</b>	<b>\$ 64,632.41</b>	<b>\$ 64,632.41</b>	<b>\$ -</b>

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, 620 students were enrolled as of July 12, 2019. Based on per pupil cost, iLearn's current FY 2019 budget is \$3,774,560. For FY 2019, IAO validated \$3,048,015.45 of expenditures, leaving an unexpended balance of \$726,544.55. 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	\$	-
May Part 1	\$ 274,018.23	\$	\$ 274,018.23	\$	\$ 274,018.23	\$	-
May Part 2	\$ 50,917.53	\$	\$ 50,917.53	\$	\$ 50,917.53	\$	-
June Part 1	\$ 255,014.35	\$	\$ 255,014.35	\$	\$ 255,014.35	\$	-
June Part 2	\$ 53,432.80	\$	\$ 53,432.80	\$	\$ 53,432.80	\$	-
June Part 3	\$ 67,367.65	\$	\$ 67,367.65	\$	\$ 67,367.65	\$	-
July Part 1	\$ 170,000.00	\$	\$ 170,000.00	\$	\$ 170,000.00	\$	-
July Part 2	\$ 64,632.41	\$	\$ 64,632.41	\$	\$ 64,632.41	\$	-
<b>Total (FY 2019)</b>	<b>\$3,089,031.45</b>		<b>\$3,089,031.45</b>		<b>\$3,048,015.45</b>		<b>\$ 41,016.00</b>

**Table 3: FY 19 Remaining Funds**

Funding Per Student	\$ 6,088
Current Enrollment	620
iLearn's Budget	\$ 3,774,560
Less: IAO's Validations	\$ (3,048,015.45)
<b>FY 2019 Remaining Funds</b>	<b>\$ 726,544.55</b>

**Table 4: FY 19 Enrollment Summary**

Months	Grade Level						Total
	K	1	2	3	4	5	
Oci-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
May-19	70	134	132	93	104	67	600
Jun-19	83	140	132	93	105	67	620
Jul-19	93	147	127	91	97	65	620
<b>Average</b>	<b>112</b>	<b>129</b>	<b>101</b>	<b>97</b>	<b>77</b>	<b>62</b>	<b>566</b>

Should you have any questions or concerns, please contact Leana Willless at 300-3697 or [lmwillless@gdoe.net](mailto:lmwillless@gdoe.net), and Franklin Cooper-Nurse at 300-1336 or [fitcooper-nurse@gdoe.net](mailto:fitcooper-nurse@gdoe.net).

**Appendix 1: iLearn July 2019 (Part 2) Invoice Details**

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
111 Personnel	X-2.1	Sanford Technology Group	214648-04J	7/11/2019	\$ 59,237.96	✓	\$ 59,237.96
Subtotal							\$ 59,237.96
113 Personnel Benefits	X-3.1	Sanford Technology Group	214648-04J	7/11/2019	\$ 5,394.45	✓	\$ 5,394.45
Subtotal							\$ 5,394.45
<b>Total</b>							<b>\$ 64,632.41</b>



LOURDES A. LEON GUERRERO, Governor (Maga'håga)  
JOSHUA F. TENORIO, Lt. Governor (Sigundo Maga'håhå)



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

DIVISION OF ACCOUNTS (Dibision Kuenta)

July 12, 2019

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

*Pls Fwd to  
IA my  
K2019  
7/16/19*

RE: iLearn Academy Charter School – July 2019 Allotment Request Part 2

*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 July 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 Muase!*

*Sensaramente,*

Edward Birn  
Director

Department of Education	
Office of the Superintendent	
Date: 7/15/19	Time: 4:50P
Rec'd By: main	9071527
	Signature

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:	VENDOR NUMBER:
iLearn Academy Charter School PO BOX 8445 TAMUNING, GUAM 96913	10012226

PURPOSE: Allotment Request for JULY 2019 PART 2

TRAN CODES	ACCOUNT NUMBER	AMOUNT	Remarks
190	5839A199964GA202-290	\$ 64,632.41	
<b>TOTAL</b>		<b>\$ 64,632.41</b>	

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 checked="" 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:		July 12 2019
<u>NINA D. FIELD - BUSINESS MANAGER</u>	Signature	Date
APPROVING OFFICIAL:		July 12 2019
<u>HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER</u>	Signature	Date
CERTIFICATION OF FUNDS AVAILABLE:		July 12 2019
<u>HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER</u>	Signature	Date
_____	Signature	Date

# iLearn

**ACADEMY CHARTER SCHOOL**

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

FUNCTION: iLearn Academy Charter School  
July 2019 Allotment Request Part 2

INVOICE: ILACS FY 2019-07-2019

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 (\$6,988) 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	\$ 59,237.96
Employee Benefits		\$ 5,394.45
<b>ALLOTMENT REQUEST:</b>		<b>\$ 64,632.41</b>



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

July 12, 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 JULY 2019 Part 2 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

July 12, 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 7/12/19  
2) Employee Benefits: PPE 7/12/19

If you have any questions, please contact us via email at [hnishihira@ilearnguam.org](mailto:hnishihira@ilearnguam.org) or [nfield@ilearnguam.org](mailto:nfield@ilearnguam.org)

Sincerely,



Mrs. Helen Nishihira

Authorized Board Member, iLearn Academy Charter School



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