



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

**DEPARTMENT OF EDUCATION  
INTERNAL AUDIT OFFICE**

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**FRANKLIN  
COOPER-NURSE**  
Chief Internal Auditor

April 7, 2015

MEMORANDUM

To: Jon P. Fernandez  
Superintendent of Education

From: Franklin Cooper-Nurse  
Chief Auditor

Subject: April (Supplemental) Review of iLearn Academy Charter School's Invoices

Hafa Adai,

The Internal Audit Office has completed its review of iLearn Academy's supplemental invoice for the month of April, 2015. Please see the attached report for IAO's complete review and results.

If you have any questions or concerns, please feel free to contact Anissa Acfalle at 300-1532 [acacfalle@gdoe.net](mailto:acacfalle@gdoe.net) or myself at 300-1336 [fjtcooper-nurse@gdoe.net](mailto:fjtcooper-nurse@gdoe.net).

Cc: Deputy Superintendent of  
Assessment and Accountability  
Deputy Superintendent of Finance  
and Administrative Services

Guam Department of Education

Internal Audit Office

Audit Review of iLearn Academy Charter School Invoice

For the period of April 2015

**Purpose:** To validate iLearn Academy Charter School's invoices for the month of April, 2015.

**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 (P.L.) 32-219, upon receipt of invoices, Guam Department of Education (GDOE) shall verify invoices for accuracy and report its finding to the Department of Administration (DOA) within ten (10) business days. Internal Audit Office (IAO)'s review focused on validation of April expenditures. The classification of accounts provided by iLearn Academy Charter School (IACS) were;

					(A-B)	(B-C-D)	(A-C-D)
	A	B	C	D	E	F	G
	iLearn's Request	Submitted Invoices	IAO 1st Validation	IAO 2nd Validation	Variance	Carryover Invoices	Unsupported/Lapses
1 Personnel Salaries	42,967.56	42,967.54	28,645.04	14,322.50	0.02	-	0.02
2 Benefits	-	-	-	-	-	-	-
3 Contractual	-	-	-	-	-	-	-
4 A+ Contract	53,702.96	104,180.00	53,702.96	-	(50,477.04)	50,477.04	-
5 Supplies & Materials	-	-	-	-	-	-	-
6 Miscellaneous	-	-	-	-	-	-	-
7 Power	-	-	-	-	-	-	-
8 Extended Learning	950.00	950.00	950.00	-	-	-	-
TOTAL	\$ 97,620.52	\$148,097.54	\$83,298.00	\$14,322.50	\$(50,477.02)	\$ 50,477.04	\$ 0.02

On April 6, 2015 IAO received iLearn Academy Charter School's April (supplemental) invoice for personnel salaries. **IAO validated the amount of \$14,322.50 for the month of April.** The remaining carryover balance of \$50,477.04 can be reimbursed in the next reporting period if iLearn includes the balance in its next budget request and DOA approves the allotment of funds.