



DEPARTMENT OF EDUCATION
OFFICE OF THE SUPERINTENDENT



www.gdoe.net
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Barrigada, Guam 96913
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Email: jonfernandez@gdoe.net

JON J.P. FERNANDEZ
Superintendent of Education

Speaker Benjamin J.F. Cruz

November 22, 2017

Ms. Christine W. Baletto
Director
Department of Administration
P.O. Box 884
Hagatña, Guam 96932

NOV 27 2017
Time: 9:49 AM File No: 34-1243
Received By: [Signature]

Re: iLearn Academy Charter School: Fiscal Year 2018 December 2017 Allotment Request

Hafa Adai Director Baletto,

Upon review of the iLearn Academy Charter School (iLearn) Fiscal Year 2018 December 2017 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 34 - 42, Chapter II, Part I, in its entirety.

Our IAO was able to validate \$277,722.76 of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to the IAO on November 27, 2017.

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

Sincerely,

[Signature]
Jon J.P. Fernandez
Superintendent of Education

[Handwritten note: 11/27/17]

DEPARTMENT OF ADMINISTRATION

NOV 27 2017

[Signature]
DIRECTOR'S OFFICE

Attachment

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

RECEIVED
NOV 27 2017
GUAM EDUCATION BOARD
TIME 10:39 am INITIAL [Signature]



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



**FRANKLIN
COOPER-NURSE**
Chief Auditor

November 22, 2017

MEMORANDUM

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

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

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

SUBJECT: December 2017 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 allotment request for December 2017. The GDOE (IAO) is authorized by Public Law (PL) 34 – 42 to verify charter school invoices for accuracy and report its findings within 10 days.

On November 27, 2017, IAO received the Department of Administration's transmittal for iLearn's December 2017 Allotment Request of \$277,722.76. The IAO validated \$277,722.76 of the submitted invoices. See Appendix 1 for invoice details.

Table 1: December 2017 Allotment Request

3rd Drawdown	[A]	[B]	[C]
Object Class	iLearn's Drawdown	Submitted Invoices	IAO's Validation
Personnel Salaries	\$ 95,642.56	\$ 95,642.56	\$ 95,642.56
Benefits	8,624.20	8,624.20	8,624.20
Contractual	-	-	-
A+ Contract	170,000.00	170,000.00	170,000.00
Supplies & Materials	-	-	-
Miscellaneous	3,456.00	3,456.00	3,456.00
Total	\$ 277,722.76	\$ 277,722.76	\$ 277,722.76

PL 34 – 42 provides \$6,500 for each student up to 500 students or a total of \$3,250,000. For Fiscal Year (FY) 2018, IAO has validated \$838,742.08 of expenditures, leaving a balance of \$2,411,257.92 of unexpended funds. As of November 20, 2017, 500 students were enrolled in iLearn. See Tables 2 and 3.

Table 2: FY 2018 Validation Summary

Month	iLearn		IAO's	
	Drawdown	Submitted Invoices	Validation	
October	\$ 282,077.74	\$ 282,077.74	\$ 282,077.74	
November	278,941.58	278,941.58	278,941.58	
December	277,722.76	277,722.76	277,722.76	
Total (FY 18)	\$ 838,742.08	\$ 838,742.08	\$ 838,742.08	
Maximum Budget Per PL 54-12		Remaining Funds		
Funding Per Student	\$ 6,500.00	iLearn Max. Budget	\$ 3,250,000.00	
Max. Enrollment	500	IAO's Validation	838,742.08	
Total	\$ 3,250,000.00	Total	\$ 2,411,257.92	

Table 3: FY 2018 Enrollment Summary

SY	Month	Grade Level						Total
		K	1	2	3	4	5	
17-18	October 2017	107	101	99	65	68	60	500
17-18	November 2017	107	101	99	65	68	60	500
17-18	December 2017	107	101	99	65	68	60	500
SY 17-18 Average		107	101	99	65	68	60	500

Should you have any questions or concerns, please contact Anissa Acfalle at 300-1532 or acacfalle@edoe.net, and Franklin Cooper-Nurse at 300-1336 or filcooper-nurse@edoe.net.

Appendix 1: iLearn December Invoice Details

Month	Type of Request	Object Code(s) Class	Ref	Vendor	Description	Invoice Number	Invoice Date	Invoice Amount	Validated Amount
Dec	Monthly	111 Personnel	C-2.1	Sanford Technology Group LLC	PPE 12/01/17	189650-011	11/14/17	47,643.81	47,643.81
Dec	Monthly	111 Personnel	C-2.2	Sanford Technology Group LLC	PPE 12/15/17	189701-011	11/15/17	47,998.75	47,998.75
Dec	Monthly	112 Benefits	C-3.1	Sanford Technology Group LLC	PPE 12/01/17	189650-041	11/14/17	4,312.10	4,312.10
Dec	Monthly	112 Benefits	C-3.2	Sanford Technology Group LLC	PPE 12/15/17	189701-011	11/15/17	4,312.10	4,312.10
Dec	Monthly	233 A+ Contract	C-4.1	Saint Paul Christian School	A+ 156, Infrastructure	Dec 2017	December	170,000.00	170,000.00
Dec	Monthly	290 Miscellaneous	C-5.1	iLearn Academy Charter School	Extended Learning	Dec 2017	December	3,456.00	3,456.00
Total								277,722.76	277,722.76



Eddie Baca 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
Vincent P. Arriola
Deputy Director

November 21, 2017

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

Forward to IAO.
[Signature]
11/21/17

RE: iLearn Academy Charter School – December 2017 Allotment Request

Buenas yon Hafa Adai:

Pursuant to Public Law 34-42, Chapter II, Part I, we are submitting iLearn Academy Charter School's allotment request for the month of December for Fiscal Year 2018. 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 Mansel

Sensaramente,

[Signature]

Christine W. Baleto
Director

Department of Education	
Office of the Superintendent	
Date: 11/21/17	Time: 7:12/05
Rec'd By: <i>[Signature]</i>	<i>[Signature]</i>

RECEIVED
11/21/17
Internal Audit Office
[Signature]



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

November 22, 2017

To: Mr. Jon Fernandez
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 (December 2017)
- 2) Personnel Salaries: PPE 12/1, 12/15
- 3) Employee Benefits: PPE 12/1, 12/15
- 4) Extended Learning December 2017

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



256 Chalan Pale, Ramon Haya, Yigo Guam

FUNCTION: iLearn Academy Charter School
DECEMBER 2017 Allotment Request

INVOICE: ILACS FY 2018-12-2017

AUTHORITY: P.L. 34-42, Chapter II, Section 3
Section 3. Guam Academy Charter Schools. Notwithstanding any provision of law, pursuant to § 12116(e) of Chapter 12, Title 17 GCA, the Department of Administration (DOA) is hereby authorized and directed to deduct, in proportion to the ratio of cash received from the total Fiscal Year 2018 General and Special Fund appropriations in Section 1 of this Part of this Chapter to the GDOE, 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 Guahan Academy Charter School and five hundred (500) students for the iLearn Academy Charter School from the total Fiscal Year 2018 General and Special Fund appropriations 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 by 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	\$ 95,642.56
Employee Benefits		\$ 8,624.2
Extended Learning		\$ 3,456
A+ Contract	233	\$ 170,000

DECEMBER 2017 ALLOTMENT REQUEST: \$ 277,722.76