



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 Internal Auditor

August 25, 2015

MEMORANDUM

To: Jon P. Fernandez
Superintendent of Education

From: Franklin Cooper-Nurse
Chief Auditor

Subject: June (Supplemental), July, and August 2015 Review of iLearn Academy Charter School's Invoices

Hafa Adai,

The Internal Audit Office (IAO) has completed its review of iLearn Academy Charter School's allotment requests for the months of June (Supplemental), July, and August 2015. 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, and Franklin Cooper-Nurse at 300-1336 or fjtcooper-nurse@gdoe.net.

Cc: Acting 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 Invoices

For the Period of June to August 2015

Purpose: To validate iLearn Academy Charter School's invoices for the months of June (Supplemental), July, and August 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 (PL) 32-219, 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) business days. Internal Audit Office (IAO)'s review focused on validation of June to August expenditures. The results were as follows;

Table 1: Validation of June (Supplemental), July, and August 2015 Invoices

8th Validation	A	B	C
Object Class	iLearn's Drawdown	Submitted Invoices	IAO's Validation
1 Personnel Salaries	60,051.37	60,051.37	60,051.37
2 Benefits	-	-	-
3 Contractual	-	-	-
4 A+ Contract	454,855.18	454,855.18	454,855.18
5 Supplies & Materials	-	-	-
6 Miscellaneous	-	-	-
7 Power	-	-	-
8 Extended Learning	-	-	-
TOTAL	\$ 514,906.55	\$ 514,906.55	\$ 514,906.55

On August 17 and 24, 2015, IAO received DOA's transmittals for iLearn's (1) July and August allotment request of \$427,609.24 and invoices, and (2) June Supplemental allotment request of \$87,297.31 and invoices, from the Office of the Superintendent. ***The IAO validated \$514,906.55 of iLearn's submitted invoices, for the months of June (Supplemental), July and August.***

Year-to-date, the IAO validated a total amount of \$748,000 for school year (SY) 15. Based on iLearn's SY 15 enrollment figure of 332 students provided on August 25, 2015, a total of \$563,093 of funding remains.

Table 2: Year-to-Date Summary

Month	Validation
1 Dec/Jan	336,316.00
Feb	-
2 Mar	84,215.00
3 Mar Supplemental /Apr	83,298.00
4 Apr Supplemental	14,322.50
5 May	98,487.50
6 May Supplemental	79,122.05
7 Jun	52,238.95
8 Jun Supplemental/Jul/Aug	514,906.55
Total	\$ 1,262,906.55

*SY 15 not to exceed 358 students.

Table 3: Budget Based on Current Enrollment

Per Student x Total Students = SY 15 Budget		
5,500	332	\$1,826,000
SY 15 Budget - Total Validated = Remaining Funds		
\$ 1,826,000	\$ 1,262,906.55	\$563,093



256 Chalan Pale Ramon Haya Marine Corps Drive, Yigo, Guam 96929
Tel: (671) 989-3789 Fax: (671) 969-3789

Student Enrollment Summary

April – June 15, 2015

Enrollment Numbers	
Grade	Count
K	22
1	36
2	21
3	31
4	23
5	4
TOTAL	137

*Numbers are pulled from Renweb dated August 25, 2015. To determine enrollment for this time, students who withdrew after June 15 (the last day of school) were removed from the Renweb listing.

The number listed above is the student enrollment invoice for the months, April, May, and June.

June 17 – August 17, 2015

Enrollment Numbers	
Grade	Count
K	79
1	53
2	59
3	48
4	59
5	34
TOTAL	332

*Numbers are pulled from Renweb date August 25, 2015.

The number listed above is the student enrollment invoice for the months, July and August.

Helen Nishihira
iLearn Academy Charter School
Board of Trustee/ Logistics

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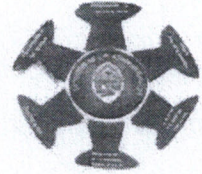
Alina
8/25/15
Internal Audit Office



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



Anthony C. Blaz
Director

5081424
RECEIVED

Mr. Jon Fernandez
Superintendent
Guam Department of Education
P.O. Box DE
Hagatna, Guam 96932

RE: iLearn Academy Charter School – Supplemental July and August 2015 Allotment Request

Buenas yan Hafa Adai:

Pursuant to Public Law 32-219, we are submitting iLearn Academy Charter School's allotment request for the month of July and August 2015 for Fiscal Year 2015. 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, Michael Cabral at 475-1144

Si Yu'os Maase!

Sensaramente,

Anthony C. Blaz
Director

RECEIVED

Deia
8/17/15
Internal Audit Office

Attachment

Department of Education	
Office of the Superintendent	
DATE: 8/14/15	TIME: 10:17a
Rec'd By: E.L.G.	<i>[Signature]</i>
Print Name	Signature



256 Chalan Pale, Ramon Haya, Yigo Guam

**FUNCTION: iLearn Academy Charter School
JULY AND AUGUST 2015 Allotment Request**

INVOICE: ILACS FY 2015-08-2015

**AUTHORITY: P.L. 32-219 FY 2015 GovGuam Budget Law
(Amendment on Section 2 of Part I, Chapter II of P.L. 32-181)
Signed: December 19, 2014**

"Section 2. Notwithstanding any provision of law for the School Year 2014-2015, pursuant to Title 17 GCA, Chapter 12, § 12116 (e), the Department of Administration (DOA) is hereby authorized and directed to deduct Five Thousand Five Hundred Dollars (\$5,500) per enrollee of Academy Charter Schools chartered by the Guam Academy Charter Schools Council, not to exceed six hundred (600) students for the Guahan Academy Charter School and three hundred fifty-eight (358) students for the iLearn Academy Charter School chartered by the Guam Academy Charter Schools Council during School Year 2014-2015, if any, 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 the 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 the DOA. Upon receipt of said invoice, the DOA shall remit it to the GDOE. Upon receipt of the remitted invoice, the GDOE shall verify the invoice for accuracy and report its findings within ten (10) days of receipt of said invoice to the DOA prior to the release of funds. If the GDOE fails to report its findings, the invoiced amount received by the DOA shall be automatically transmitted to each Academy Charter School."

TOTAL FUNDING AVAILABLE: \$5,500 X 358 Students

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
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FOR JULY AND AUGUST 2015 ALLOTMENT:

Personnel	111	\$ 31,826.18
A+ Contract	233	\$ 395,783.06
JULY AND AUGUST 2015 ALLOTMENT REQUEST:		\$ 427,609.24



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 258 CHALAN PALE RAMON HAYA YIGO, GUAM 96929	VENDOR NUMBER: <p style="text-align: right;">10012226</p>
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PURPOSE: **Allotment Request for JULY AND AUGUST 2015**

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Remarks
190	5639A159964GA202-290	427,609.24	
TOTAL		427,609.24	

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 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:		
<u>NINA DOROMAL FIELD - BUSINESS MANAGE</u>	<u></u> Signature	<u>8/10/15</u> Date
APPROVING OFFICIAL:		
<u>HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER</u>	<u></u> Signature	<u>8/10/15</u> Date
CERTIFICATION OF FUNDS AVAILABLE:		
<u>HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER</u>	<u></u> Signature	<u>8/10/15</u> Date
_____	Signature	Date

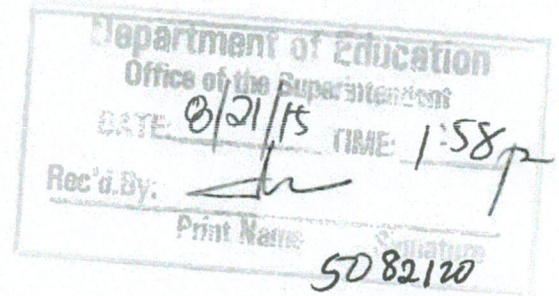


Eddie Baza Calvo
Governor
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Lieutenant Governor

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Anthony C. Blaz
Director



Mr. Jon Fernandez
Superintendent
Guam Department of Education
P.O. Box DE
Hagatna, Guam 96932

RE: iLearn Academy Charter School – June Variances and July 1st batch Allotment Request

Buenas yan Hafa Adai:

Pursuant to Public Law 32-219, we are submitting iLearn Academy Charter School's allotment request for the month of June (variances) and July for Fiscal Year 2015. 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, Michael Cabral at 475-1144

Si Yu'os Maase!

Sensaramente,

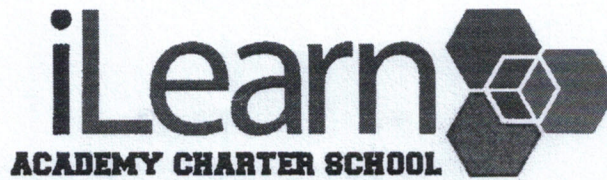
Anthony C. Blaz
Director

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8/24/15

Internal Audit Office

Attachment



256 Chalan Pale, Ramon Haya, Yigo Guam

FUNCTION: iLearn Academy Charter School
JUNE VARIANCE 2015 Allotment Request

INVOICE: ILACS FY 2015-07-2015

AUTHORITY: P.L. 32-219 FY 2015 GovGuam Budget Law
(Amendment on Section 2 of Part I, Chapter II of P.L. 32-181)
Signed: December 19, 2014

"Section 2. Notwithstanding any provision of law for the School Year 2014–2015, pursuant to Title 17 GCA, Chapter 12, § 12116 (e), the Department of Administration (DOA) is hereby authorized and directed to deduct Five Thousand Five Hundred Dollars (\$5,500) per enrollee of Academy Charter Schools chartered by the Guam Academy Charter Schools Council, not to exceed six hundred (600) students for the Guahan Academy Charter School and three hundred fifty–eight (358) students for the iLearn Academy Charter School chartered by the Guam Academy Charter Schools Council during School Year 2014–2015, if any, 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 the 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 the DOA. Upon receipt of said invoice, the DOA shall remit it to the GDOE. Upon receipt of the remitted invoice, the GDOE shall verify the invoice for accuracy and report its findings within ten (10) days of receipt of said invoice to the DOA prior to the release of funds. If the GDOE fails to report its findings, the invoiced amount received by the DOA shall be automatically transmitted to each Academy Charter School."

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
<u>FOR JUNE VARIANCE:</u>		
Personnel	111	\$ 28,225.19
A+ Contract (partial)	233	\$ 59,072.12
JUNE VARIANCE 2015 ALLOTMENT REQUEST:		<u>\$ 87,297.31</u>



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 256 CHALAN PALE RAMON HAYA YIGO, GUAM 96929	VENDOR NUMBER: 10012226
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PURPOSE:
Allotment Request for June Variance 2015

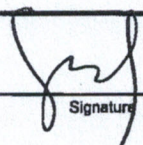
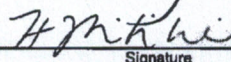
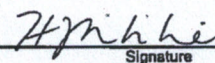
TRAN CODE	ACCOUNT NUMBER	AMOUNT	Remarks
190	5639A159964GA202-290	87,297.31	
TOTAL		87,297.31	

CHECK APPROPRIATE BOX BELOW:

<input checked="" type="checkbox"/> ACCOUNT NUMBER IS CORRECT	<input checked="" type="checkbox"/> JOB ORDER NUMBER IS CORRECT	<input type="checkbox"/> INSUFFICIENT FUNDS
<input checked="" type="checkbox"/> PRIOR REFERENCE IS CORRECT	<input checked="" type="checkbox"/> VENDOR NUMBER IS CORRECT	
<input type="checkbox"/> OVERRIDE IS AUTHORIZED	<input type="checkbox"/> SUFFICIENT FUNDS	

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PREPARED BY: <u>NINA DOROMAL - BUSINESS MANAGER</u>	 Signature	<u>7/20/15</u> Date
APPROVING OFFICIAL: <u>HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER</u>	 Signature	<u>7/20/15</u> Date
CERTIFICATION OF FUNDS AVAILABLE: <u>HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER</u>	 Signature	<u>7/20/15</u> Date
_____	Signature	Date