



DEPARTMENT OF EDUCATION OFFICE OF THE SUPERINTENDENT

www.gdoe.net
500 Mariner Avenue
Barrigada, Guam 96913
Telephone: (671) 300-1547/1536 • Fax: (671) 472-5001
Email: jonfernandez@gdoe.net



JON J.P. FERNANDEZ
Superintendent of Education

October 30, 2017

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

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

Hafa Adai Director Baleto,

Upon review of the iLearn Academy Charter School (iLearn) Fiscal Year 2018 November 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 **\$278,941.58** of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to the IAO on October 26, 2017.

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, 34th Guam Legislature
iLearn Academy Charter School



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

October 30, 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: November 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 November 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 October 26, 2017, IAO received the Department of Administration's transmittal for iLearn's November 2017 Allotment Request of \$278,941.58. The IAO validated **\$278,941.58** of the submitted invoices. See Appendix 1 for invoice details.

Table 1: November 2017 Allotment Request

2nd Drawdown	[A]		[B]		[C]	
Object Class	iLearn Drawdown		Submitted Invoices		IAO's Validation	
Personnel Salaries	\$	95,997.38	\$	95,997.38	\$	95,997.38
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		4,320.00		4,320.00		4,320.00
Total	\$	278,941.58	\$	278,941.58	\$	278,941.58

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 \$282,077.74 of expenditures, leaving a balance of \$2,688,980.68 of unexpended funds. As of October 25, 2017, 500 students were enrolled in iLearn. See Tables 2 and 3.

Table 2: FY 2018 Validation Summary

Month	iLearn Drawdown	Submitted Invoices	IAO's Validation
October	\$ 282,077.74	\$ 282,077.74	\$ 282,077.74
November	278,941.58	278,941.58	278,941.58
Total (FY 18)	\$ 561,019.32	\$ 561,019.32	\$ 561,019.32
Maximum Budget Per PL 34-42		Remaining Funds	
Funding Per Student	\$ 6,500.00	iLearn Max. Budget	\$ 3,250,000.00
Max. Enrollment	500	IAO's Validation	561,019.32
Total	\$ 3,250,000.00	Total	\$ 2,688,980.68

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
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@gdoe.net, and Franklin Cooper-Nurse at 300-1336 or fjtcooper-nurse@gdoe.net.

Appendix 1: iLearn November Invoice Details

Month	Type of Request	Object Code & Class	Ref	Vendor	Description	Invoice Number	Invoice Date	Invoice Amount	Validated Amount
Nov	Monthly	111 Personnel	B-2.1	Sanford Technology Group LLC	PPE 11/03/17	188519-04J	10/17/17	47,998.71	47,998.71
Nov	Monthly	111 Personnel	B-2.2	Sanford Technology Group LLC	PPE 11/17/17	188589-04J	10/18/17	47,998.67	47,998.67
Nov	Monthly	112 Benefits	B-3.1	Sanford Technology Group LLC	PPE 11/03/17	188519-04J	10/17/17	4,312.10	4,312.10
Nov	Monthly	112 Benefits	B-3.2	Sanford Technology Group LLC	PPE 11/17/17	188589-04J	11/18/17	4,312.10	4,312.10
Nov	Monthly	233 A+ Contract	B-4.1	Saint Paul Christian School	A+ Ed. Infrastructure	Nov 2017	November	170,000.00	170,000.00
Nov	Monthly	290 Miscellaneous	B-5.1	iLearn Academy Charter School	Extended Learning	Nov 2017	November	4,320.00	4,320.00
Total								\$278,941.58	\$278,941.58



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
Vincent P. Arriola
Deputy Director

October 25, 2017

Department of Education Office of the Superintendent	
Date: _____	Time: _____
Rec'd By: <u>7102602</u>	Signature: _____
Print Name	Signature

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

*To IAO for review
and validation.*

JS 10/26/17

RE: iLearn Academy Charter School – November 2017 Allotment Request

Buenas yan 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 November 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 Maase!

Sensaramente,

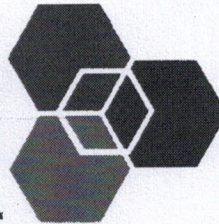
Christine W. Baleto
Director

RECEIVED

Internal Audit office
Leica 10/26/17

iLearn

ACADEMY CHARTER SCHOOL

The logo consists of three interlocking hexagons. The top hexagon is solid black. The bottom-left hexagon is solid black. The bottom-right hexagon is white with a black outline.

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

October 25, 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

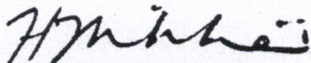
Mrs. Nina Doromal Field
Business Manager, iLearn Academy Charter School

Re: INVOICES
Please see attached copy of the invoices:

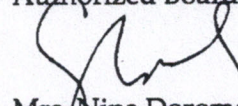
- 1) A+ Invoice (November 2017)
- 2) Personnel Salaries: PPE 11/03, 11/17
- 3) Employee Benefits: PPE 11/03, 11/17
- 4) Extended Learning November 2017

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".

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

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:

10012226

PURPOSE:

Allotment Request for NOVEMBER 2017

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Remarks
190	5639A189964GA202-290	278,941.58	
TOTAL		278,941.58	

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 _____

October 25, 2017
Date

APPROVING OFFICIAL:

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER

Signature _____

October 25, 2017
Date

CERTIFICATION OF FUNDS AVAILABLE:

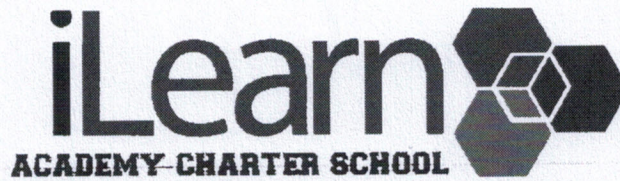
HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER

Signature _____

October 25, 2017
Date

Signature _____

Date _____



256 Chalan Pale, Ramon Haya, Yigo Guam

FUNCTION: iLearn Academy Charter School
NOVEMBER 2017 Allotment Request

INVOICE: ILACS FY 2018-11-2017

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 Guåhan 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	\$ 95,997.38
Employee Benefits		\$ 8,624.20
Extended Learning		\$ 4,320
A+ Contract	233	\$ 170,000

NOVEMBER 2017 ALLOTMENT REQUEST: \$ 278,941.58

iLearn Academy Charter School
Enrollment Count
as of October 25, 2017

GRADE	ENROLLMENT	Gender
K	107	Male = 55
		Female = 52
1	101	Male = 50
		Female = 51
2	99	Male = 56
		Female = 43
3	65	Male = 34
		Female = 31
4	68	Male = 35
		Female = 33
5	60	Male = 27
		Female = 33
Sub Total	500	