

## DEPARTMENT OF EDUCATION OFFICE OF THE SUPERINTENDENT

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500 Mariner Avenue
Barrigada, Guam 96913
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October 3, 2016

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

Re: iLearn Academy Charter School: October 2016 Allotment Request

Hafa Adai Director Baleto,

Upon review of the iLearn Academy Charter School October 2016 Allotment Request by our Internal Audit Office in collaboration with members of the iLearn Academy Charter School, I am able to submit my verification of accuracy as required by Public Law 32-181, Chapter II, Section 2 in its entirety.

Our Internal Audit Office was able to validate \$256,382.10 for personnel salaries, benefits, the A+ Contract, and miscellaneous expenses; please see attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on September 26, 2016.

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

Senseramente,

OSEPH L. M. SANCHEZ

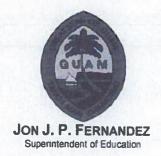
Acting Superintendent of Education

#### **Attachment**

Cc:

Chairwoman and MembersGuam Education Board Speaker, 33<sup>rd</sup> Guam Legislature

iLearn Academy Charter School



## DEPARTMENT OF EDUCATION INTERNAL AUDIT OFFICE

500 Mariner Avenue, Barrigada, Guam 96913 Telephone: (671) 300-1336 Fax: (671) 472-5001 Email: iao@gdoe.net



October 3, 2016

### **MEMORANDUM**

To:

Joseph Sanchez

Acting Superintendent of Education

From:

Franklin Cooper-Nurse

Chief Auditor

Subject:

Review of iLearn Academy Charter School's Invoices for the month of October

2016

Hafa Adai,

The Internal Audit Office (IAO) has completed its review of iLearn Academy Charter School's allotment request for the month of September 2016. 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 fitcooper-nurse@gdoe.net.

Cc: 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 October 2016

Purpose:

To validate iLearn Academy Charter School's invoices for the month of October

2016.

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) 33-185, 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) calendar days. Internal Audit Office (IAO)'s review focused on validation of October 2016 expenditures. The results were as follows:

Table 1: October 2016 Invoices

1st Drawdown		Α	В	С
Object Class	Code	il æarn Drawdown	Submitted Invoices	IAO's Validation
Personnel Salaries	111	\$ 76,575.55	\$ 76,575.55	\$ 76,575.55
Benefits	112	4,766.55	\$ 4,766.55	4,766.55
Contractual	230		\$ Harman Sala - III	
A+ Contract	233	170,000.00	\$ 170,000.00	170,000.00
Supplies & Materials	240		\$ 	
Miscellaneous	290	5,040.00	\$ 5,040.00	5,040.00
Totals		\$256,382.10	\$ 256,382.10	\$ 256,382.10

On September 26, 2016, IAO received DOA's transmittal of iLearn's first drawdown for FY 2017 October allotment request of \$256,382.10 and invoices, from the Office of the Superintendent. The IAO validated \$256,382.10 of iLearn's submitted invoices for the month of October. Refer to Table 2 on page 3, for a summary of the invoices submitted to the IAO.

Table 2: Summary of Submitted Invoices

	-	1000			I work to Duminally	and a community of cumilities life of the contract of the cont	CS			
Date of Validation by IAO	Month	h Type of Kequesa	Date of Month Type of Object Code Validation Request and Class by IAO	Ref	Vendar	Description	Javojec Number	Invoice Date	favoice Ameunt	Validated
9/28/2016	Oct	Monthly	9/28/2016 Oct Monthly 111 Personnel	A-2.1	Sanford Technology Group LLC   PPE 10/07/16	PPE 10/07/16	172650-041	A10C/A1/0	177650-041 0/14/2015 © 20:245:20 © 20:245:20	0 20 246 00
9/28/2016	Oct	Monthly		A-2.2	Sanford Technology Groun LLC   PPE 10/21/16	PPF 10/71/16	172812-041 0/10/2016	0/10/2017	20,245,20	30,343.20
9/28/2016	Oct	Monthly		A-3.1	Sanford Technology Group LLC   PPF 10/07/16	PPE 10/07/16	177650-041 0/14/2016	0/14/2016	730230.27	3 202 7
9/28/2016	Oct	Monthly	9/28/2016 Oct Monthly 112 Benefits	A-3.2	Sanford Technology Group LLC   PPE 10/21/16	PPE 10/21/16	177813-041 9/19/2016	0/10/2016	2,302.71	2,502.71
9/28/2016	Oct	Monthly	9/28/2016 Oct Monthly 233 A+ Contract A-4.1	A-4.1	Saint Paul Christian School	A+ Education Infrastructure   A+ 2016 Oct   October	A+ 2016 Oct	October	170 000 00	2,403.04
9/28/2016	Oct	Monthly	9/28/2016 Oct Monthly 290 Miscellaneous A-5.1	A-5.1	iLearn Academy Charter School	Extended Learning	Oct 2016 October	October	5 040 00	5 040 00
							210000	Tanana I	201000	00.040.0

\$256,382.10 \$256,382.10

Total

the enrollment cap of five hundred (500) students for School Year (SY) 2016-2017. Refer to Table 3 below, for a summary of iLearn's In addition, IAO received iLearn's enrollment report for the month of September, on October 29, 2016. As of September 29, students. Although, iLearn reported current enrollment totaling 485 students, IAO noted that the school only invoiced the cap of 450 students, as per PL 33-185, Chapter II Education, Section 2. Pursuant to PL 33-185, the iLearn Academy Charter School is not to exceed 2016, total enrollment reported for grades K-5th, totaled 485 students. The average enrollment at iLearn in September 2016 was 81 reported enrollment data as of September 29, 2016.

Table 3: Summary of iLearn's Enrollment Data

iLearn Academy Charter School Enrollment Data as of September 29, 2016

Grade Count of Enrollment	K 98	1st 99	2nd 74	3rd 75	4th 65	5th 74	Total: 485	Automora.
rolline							2	

GRADE	ENROLLMENT
	0.0
1	99
2	74
1	75
. 4	65
5	74
Part Li	495

		of September 29, 2016	STUDENT ID GRACE	STUDBES O CAADE	STADENT OF SAADS
MARS CETE	STANDENT ID GRADE	STUDENT O GRADE	STUDENT ID GRACE	10113 5	10661 K
10196 1	10121 2	10123 3	10125 4	10124 \$	10679 K
10540 1	10130 2	10127 3	10183 4	10132 5	10790 X
10615 1	10149 2	10134 3	10135 4	10144 5	10847 K
10618 1	10150 2	10139 B	10138 4	10147 5	10850 K
10621 1	10153 2	10145 8	10146 4	10158 5	10851 K
10624 1	10155 2	10149 8	10166 4	10163 5	3,0852 K
10625 1	10157 2	10151 8	10181 4	10172 5	10861 K
10631 1	10160 2	10156 3	10183 4	10173 5	10953 K
10637 1	10167 2	10159 3 10164 3	10198 4 10203 4	10174 5 10178 5	12237 K
10635 1	10175 2	10164 S 10171 S	10210 4	10178 5	\$2243 E
10636 1	10191 2 10192 2	10182 8	10245 4	10184 5	12246 K
10646 1	10197 2	10185 3	10256 4	10189 5	12249 K
10549 1	10202 2	20187 3	10461 4	10206 5	12259 K
10652 1	10225 2	10190 B	10551 4	10217 5	12262 K
10655 1	10232 2	10194 3	10551 4	10228 5	32263 K
10656 1	10238 2	10205 8	10572 4	10235 5	12265 K
10660 1	10242 2	10207 8	10681 4	10237 5 10244 5	12272 K 12277 K
10667 1	10249 2	10211 3	10761 4 10764 4	10253 5	12284 K
10668 1	10458 2	10215 B 10220 B	10786 4	10254 5	12287 K
10669 1	10500 2 10503 2	10231 3	10793 4	10257 5	12908 K
10676 1	10509 2	10246 3	10799 4	10258 5	12304 K
10698 1	10519 2	10252 8	10810 4	10531 5	12314 K
10702 1	10522 2	1025S B	10876 4	10558 5	12350 K
10705 1	10528 2	10259 8	10891 4	10S64 S	12855 K
10710 1	10595 2	10261 3	10894 4	10565 5	12358 K
10718 1	10598 2	10525 3	10912 4	10566 5	12358 K
10731 1	10607 2	10550 3	10915 4	10573 5	12371 K
10734 1	10718 2	10592 3	10926 4	10576 5	
10740 1	10715 2	10586 B	10942 4	10579 3	12373 K
10746 1		10601 B 10604 B	10959 4	10588 5	12382 K
10736 1 10770 1	10760 2 10777 2	10610 9	10971 4	10728 5	12385 K
10774 1	10818 2	10614 B	10979 4	10749 5	12888 K
10780 1	10838 2	10685 3	11015 4	10757 5	12391 K
10795 1	10367 2	10692 3	11042 4	10787 5	12396 K
10807 1	10870 2	10753 3	11045 4	10834 5	12399 K
10815 1	10906 2	10783 8	11066 4	10900 S	12403 K
10821 1	10909 2	10827 8	11115 4	10923 \$	12410 K
10831 1	10918 2	10828 8	11177 4	10987 5	12418 K
10841 1	10952 2	10022 3	12216 4	10941 5 10972 5	12419 K
10873 1	10957 2	10933 3 10944 3	12218 4 12229 4	10972 5	12434 K
10879 1	10968 2 11006 2	10946 B 10975 B	12252 4	11009 5	12438 K
10885 1 10919 1	11012 2	10980 8	12269 4	11016 5	12443 K
10919 1	11024 2	10990 3	12293 4	11057 5	12447 K
10954 1	11049 2	10993 3	12298 4	11069 5	12463 K
10962 1	11075 2	11002 3	12311 4	11100 \$	12469 K
10965 1	11078 2	11039 3	12321 4	11124 5	12472 K
10976 1	11127 2	11048 3	12407 4	11134 5	12479 K
10984 1	11183 2	11060 3	13423 4	11180 5	12476 K
10099 1	12207 2	11130 8	12437 4	11163 5 11186 5	12486 K
11003 1	12290 2	11137 S	12479 4 12485 4	12199 5	12490 K
11019 1	12322 2 12350 2	11138 3 11151 5	12483 4	12215 5	12501 K
11021 1	12336 2	11171 3	12563 4	12233 5	12500 K
11031 1	12344 2	12203 3	12564 4	12255 5	12517 K
11055 1	12347 2	12217 3	12619 4	12294 5	12521 K
11063 1	12353 2	12226 3	12622 4	12318 5	12534 K
11072 1	12379 2	12236 B	1266D 4	12395 5	12527 K
21081 1	12414 2	12280 3	12678 4 12681 4	12466 S 12530 S	12536 K
11097 1	12424 2	12307 8	12681 4	12533 5	12542 K
11118 1	12427 2	12353 3 12368 3	TOTAL 65	12546 5	12545 K
11121 1	12482 2 12496 2	12394 3	70176 03	12555 5	12549 K
11145 1	12506 2	13444 3		12584 5	12559 K
11148 1	12577 2	12493 3		12608 5	12560 K
11157 1	12595 2	12515 3		12685 5	12567 K
11168 1	12604 2	12558 3		12692 5	12574 K
11180 1	12664 2	12991 5	197.45	12710 5	12580 K
12195 1	12682 2	12657 8		12722 5 12734 5	12588 K
12200 1	12695 2	12686 B 12719 3		TOTAL TO	12598 K
12206 1	TOTAL 74	44141		IUIAL A	12901 K
12210 1 12217 1		TOTAL 75	100		12605 K
12212 1					12611 K
12310 1			-		12612 K
12317 1		1 10 100		0	12625 K
12341 1		1 To 1 To 1			12628 K
12354 1	66	The second			12634 If
12362 1					12635 K
12365 1	S				12638 K
12428 1					12540 K
12439 1		B	a l		12643 K
12450 1					12647 K
12453 1				5 To 10 To	12651 K
12499 1					12651 K
12552 1			16		12667 K
12560 1					12665 K
12571 1					12675 K
12583 1	100		8		12702 K
12615 1	<b>6</b>			10	12704 K
12672 1	The state of the s	6			12716 K
					12728 K
12700 1					12731 K
12700 1					12731 K TOTAL SI

TERRITORIAL	EDUCATIONAL	<b>FACILITIES</b>	FUND
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\$15,950,831

TOTAL

1

14

15

16

17

18

\$240,867,771

Section 2. Notwithstanding any provision of law, for the School Year 2016-3 2017, pursuant to § 12116(e), Chapter 12, Title 17 GCA, the Department of 4 Administration (DOA) is hereby authorized and directed to deduct Six Thousand 5 Five Hundred Dollars (\$6,500) per enrollee of the Academy Charter Schools 6 chartered by the Guam Academy Charter Schools Council not to exceed seven 7 hundred forty (740) students for the Guåhan Academy Charter School and five 8 hundred (500) students for the iLearn Academy Charter School, as recommended 9 by the Guam Academy Charter Schools Council from the total General Fund 10 appropriation in Section 1 of this Part of this Chapter to GDOE based on the actual 11 enrollment at the time multiplied by the per pupil cost as established in this Section. 12 Each Academy Charter School shall submit a monthly invoice to DOA. Upon receipt 13

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. 19

Section 3. No less than the sum of Four Hundred One Thousand Two 20 Hundred Seven Dollars (\$401,207) shall be allocated from the General Fund 21 appropriation in Section 1 of this Part of this Chapter for the Chamoru Studies 22 Division administered by GDOE to be expended for personnel salaries and benefits, 23 contractual services, professional development and training, supplies and materials, 24 and equipment for the support and the implementation of the Content Standards and 25 Performance Indicators for the course syllabi for the emphasis of fluency and for the 26



## 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

Joseph L.G. Rios, Jr.
Deputy Director

September 21, 2016

Mr. Joe Sanchez Acting Superintendent Guam Department of Education 500 Mariner Avenue Barrigada, Guam 96913-1608 Print Name Signature

RE: iLearn Academy Charter School - October 2016 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 October for Fiscal Year 2017. Herewith are the supporting documents provided by iLearn Academy Charter School for your review and immediate action.

JAC des

Should you have any further questions or concerns, please contact, Michael Cabral at 475-1144

Si Yu'os Maase!

Sensaramente,

Christine W. Baleto

Director

RECEIVED

Internal Audit Office. Oscioa 9/26/16



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

September 19, 2016

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 (October 2016)
- 2) Personnel Salaries: PPE 10/07 and 10/21
- 3) Employee Benefits: PPE 10/07 and 10/21
- 4) Extended Learning October 2016

If you have any questions, please contact us via email at hnishihira.ilearn@gmail.com or nina.doromal@gmail.com.

Sincerely,

Mrs. Helen Nishihira

Authorized Board Member, iLearn Academy Charter School

Mrs. Wing Doromal Field

Business Manager iLearn Academy Charter School