



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

September 28, 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: September 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 second supplemental request for September 2017. The IAO is authorized by Public Law (PL) 33-185 to verify charter school invoices for accuracy and report its findings within 10 days.

On September 26, 2017, IAO received the Department of Administration's transmittal for iLearn's second September 2017 Supplemental Allotment Request of \$3,418.67. The IAO validated **\$3,418.67** of iLearn's submitted invoices. See appendix for the list of submitted invoices.

Table 1: September 2017 Supplemental #2 Allotment Request Invoices

13th Drawdown		[A]	[B]	[C]
Object Class	Code	iLearn's Drawdown	Submitted Invoices	IAO's Validation
Personnel Salaries	111	\$ -	\$ -	\$ -
Benefits	113	-	-	-
Travel	220	-	-	-
Contractual	230	-	-	-
A+ Contract	233	-	-	-
Supplies and Materials	240	3,268.45	3,268.45	3,268.45
Miscellaneous	290	150.22	150.22	150.22
Total		\$ 3,418.67	\$ 3,418.67	\$ 3,418.67

PL 33-185 provides \$6,500 for each student up to 500 students or a total of \$3,250,000. For Fiscal Year (FY) 2017, IAO has validated \$3,246,147.37 of expenditures, leaving a balance of \$3,852.63 of unexpended funds. As of September 18, 2017, 497 students were enrolled in iLearn. See Tables 2 and 3.

Table 2: FY 2017 Validation Summary

Month	iLearn Drawdown	Submitted Invoices	IAO's Validation
October	\$ 256,382.10	\$ 256,382.10	\$ 256,382.10
November	254,502.14	254,502.14	254,502.14
December	257,344.74	257,344.74	257,344.74
January	292,941.43	292,941.43	292,941.43
February	259,530.45	259,530.45	259,530.45
March	284,706.25	284,706.25	284,706.25
April	253,419.36	253,419.36	253,419.36
May	255,805.26	255,805.26	255,805.26
June	325,658.81	325,658.81	325,658.81
July	245,004.21	245,004.21	245,004.21
August	273,213.89	273,213.89	273,213.89
September & Supplemental #1	291,491.36	291,491.36	284,220.06
September Supplemental #2	3,418.67	3,418.67	3,418.67
Grand Total (FY 17)	\$ 3,253,418.67	\$ 3,253,418.67	\$ 3,246,147.37

Per PL 33-185 (FY 2017)		Year-to-Date	
Funding Per Student	\$ 6,500.00	iLearn Max. Budget	\$ 3,250,000.00
Maximum Enrollment	500	IAO's Validation	3,246,147.37
iLearn Maximum Budget	\$ 3,250,000.00	Remaining Funds	\$ 3,852.63

Table 3: FY 2017 Enrollment

iLearn Academy Charter School Enrollment Summary							
Month	Grade Level						Grand Total
	K	1	2	3	4	5	
Oct-16	98	99	74	75	65	74	485
Nov-16	98	99	74	75	65	74	485
Dec-16	98	99	74	75	65	74	485
Jan-17	98	99	74	75	65	74	485
Feb-17	98	99	74	75	65	74	485
Mar-17	100	99	71	74	65	75	484
Apr-17	101	99	73	74	63	75	485
May-17	101	99	73	74	63	75	485
Jun-17	101	99	73	74	63	75	485
Jul-17	95	97	98	74	85	65	514
Aug-17	101	104	101	67	73	59	505
Sep-17	103	103	99	66	69	57	497
Average (FY 17)	99	100	85	72	70	68	490

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: iLearn September Supplemental #2 Allotment Request Invoices

Month	Type of Request	Object Code and Class	Ref	Vendor	Description	Invoice Number	Invoice Date	Invoice Amount	Validated Amount
Sep	Supplemental #2	190 Miscellaneous	M-2.1	Accrediting Commission for Schools Western Association of	ACS WASC 2017-2018 Fee Schedule, Pacific Islands Schools, Visiting Committee	1568	8/23/2017	\$ 150.22	\$ 150.22
Sep	Supplemental #2	240 Supplies and Materials	M-3.1	Home Depot	Mitigation Kit	H1710-013985	9/20/2017	\$ 1,787.95	\$ 1,787.95
Sep	Supplemental #2	240 Supplies and Materials	M-3.2	Safety 1st Systems, Inc.	Rain Boots (non-st 16")	225079	9/19/2017	\$ 231.00	\$ 231.00
Sep	Supplemental #2	240 Supplies and Materials	M-3.3	J.V. International Safety	Rain Coats (35 mil PVC)	37702	9/19/2017	\$ 129.50	\$ 129.50
Sep	Supplemental #2	240 Supplies and Materials	M-3.4	Signmakers	One 6'x3' (Welded) fabricated steel frame w/2x2 Square tube metal; one 6x3 aluminum panel guage 14.	20221	9/19/2017	\$ 1,120.00	\$ 1,120.00
Total								\$ 3,418.67	\$ 3,418.67



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

September 20, 2017

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

To IAO for
review.

JTS
9/22/17

7092203

Department of Education	
Office of the Superintendent	
DATE: 9/22/17	TIME: 11:25am
Rec'd. By: <u>Christie</u>	
Print Name	Signature

RE: iLearn Academy Charter School – September 2017 (Supplemental#2) Allotment Request

Buenas yan Hafu Adui:

Pursuant to Public Law 33-185, Chapter II, Part I, we are submitting iLearn Academy Charter School's supplemental allotment request for the month of September for Fiscal Year 2017. 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

Okwa 9/26/17



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 SEPTEMBER SUPPLEMENTAL #2 2017


TRAN CODE	ACCOUNT NUMBER	AMOUNT	Remarks
190	5638A179964GA202-290	3,418.67	
TOTAL		3,418.67	


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 SPECIF ED 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  September 20, 2017
Signature Date

APPROVING OFFICIAL:
HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER  September 20, 2017
Signature Date

CERTIFICATION OF FUNDS AVAILABLE:
HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER  September 20, 2017
Signature Date

Signature Date

iLearn

ACADEMY CHARTER SCHOOL

The logo for iLearn Academy Charter School features the word "iLearn" in a large, bold, sans-serif font. To the right of the text is a graphic consisting of three overlapping hexagons. The top hexagon is dark grey, the middle one is white with a dark outline, and the bottom one is dark grey. The hexagons are arranged in a triangular pattern, with the white one in the center and the dark ones on the top and bottom.

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

September 20, 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 – SEPT 2017 SUPPLEMENTAL #2
(Please use Drawdown Remainder \$7,271.30)
Please see attached copy of the invoices:
1) Accreditation- WASC Initial Visit Fee (\$150.22 REMAINDER)
2) Miscellaneous- Supplies (See attached quotes and Invoices)

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

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