



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

October 15, 2015

MEMORANDUM

To: Jon P. Fernandez
Superintendent of Education

From: Franklin Cooper-Nurse
Chief Auditor

Subject: September 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 month of September 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 fitcooper-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 September 2015**

Purpose: To validate iLearn Academy Charter School's invoices for the month of September 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 September 2015 Invoices

9th Drawdown	A	B	C
Object Class	iLearn's Request	Submitted Invoices	IAO's Validation
1 Personnel Salaries	76,346.38	76,346.38	76,346.38
2 Benefits	-	-	-
3 Contractual	-	-	-
4 A+ Contract	118,785.00	118,785.00	118,785.00
5 Supplies & Materials	-	-	-
6 Miscellaneous	-	-	-
7 Power	-	-	-
8 Extended Learning	1,600.00	1,600.00	1,600.00
Totals	\$196,731.38	\$196,731.38	\$ 196,731.38

On September 30, 2015, IAO received DOA's transmittal for iLearn's September allotment request of \$196,731.38 and invoices, from the Office of the Superintendent. ***The IAO validated \$196,731.38 of iLearn's submitted invoices, for the month of September.*** Year-to-date, a total amount of \$1,459,637.93 for SY 15 has been validated by the IAO.



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

5092808
RECEIVED

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

RE: iLearn Academy Charter School – September 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 September 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

DEPARTMENT OF ADMINISTRATION

SEP 22 2015

DIRECTOR'S OFFICE

Attachment

Department of Education	
Office of the Superintendent	
DATE: 9/28/15	TIME: 10:56 am
Rec'd By:	
Print Name	Signature



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

PURPOSE:

Allotment Request for SEPTEMBER 2015

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Remarks
190	5639A159984GA202-290	196,731.38	
TOTAL		196,731.38	

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 DOROMAL - BUSINESS MANAGER

[Signature]
Signature

SEP 18 2015

Date

APPROVING OFFICIAL:

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER

[Signature]
Signature

SEP 18 2015

Date

CERTIFICATION OF FUNDS AVAILABLE:

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER

[Signature]
Signature


SEP 18 2015

Date

Signature

Date

iLearn



ACADEMY CHARTER SCHOOL

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

September 18, 2015

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

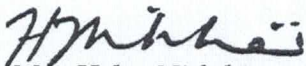
Re: INVOICES

Please see attached copy of the invoices:

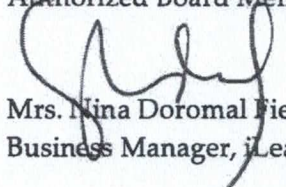
- 1) A+ Invoice (September 2015)
- 2) Extended Learning (August and September 2015)
- 3) Personnel Salaries: PPE 8/28, 9/11, and 9/25

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. Nina Doromal Field
Business Manager, iLearn Academy Charter School



FUNCTION: iLearn Academy Charter School
SEPTEMBER 2015 Allotment Request

INVOICE: ILACS FY 2015-09-2015

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

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

FOR SEPTEMBER 2015 ALLOTMENT:

Personnel	111	\$ 76,346.38
A+ Contract	233	\$ 118,785
Extended Learning		\$ 1,600

SEPTEMBER 2015 ALLOTMENT REQUEST: \$ 196,731.38

SANFORD TECHNOLOGY GROUP LLC
 335 South Marine Dr. Rt.1
 Tamuning, Gu 96913
 (671) 647-0220 / (FAX) 647-0200

COMPANY: 04J
 : ILEARN ACADEMY CHARTER SCHOOL
 ATTENTION: NINA DOROMAL
 EIN: 660833030

INV#: 158515-04J
 INV DATE: 8/21/15
 FAX#:
 TEL#: 6716863845

I N V O I C E

PPE: 8/28/15

CHECK DATE: 9/01/15

	GROSS PAY	FIT	FICA	MEDICARE	LOC TAX	LOC SS	DEDUCT	NET PAY	BANK DED	DUE AMOUNT
REG:	23725.10	1203.00	1470.97	344.04	.00	.00	.00	20707.09	.00	25540.11
CLT:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
GRU:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
HAND:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
VOID:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL:	23725.10	1203.00	1470.97	344.04	.00	.00	.00	20707.09	.00	25540.11

** BOG-STG initiated

DIRECT DEPOSITS: 12482.97
 REGULAR CHECKS: 8224.12 PROC FEE: 144.62

TOTAL REGULAR NETPAY: 20707.09 DUE STG: 25684.73 **

PROCESSING FEE CALCULATION:

QTY	DESC	RATE	TOTAL
10	CHECKS		
14	ADVICES		
24	EMP COUNT	5.00	120.00
1	DELIVERY	10.00	10.00
1	TAX FILING	14.62	14.62

INVOICE CALCULATION:

TAXES:	ACH AMOUNT	COMPANY	DUE TO STG
Federal Income Tax.....	.00	.00	1203.00
EmployEE Fica Tax.....	.00	.00	1470.97
EmployER Fica Tax.....	.00	.00	1470.97
EmployEE Medicare Tax....	.00	.00	344.04
EmployER Medicare Tax....	.00	.00	344.04
Local Tax.....	.00	.00	.00
EmployEE Local SS.....	.00	.00	.00
EmployER Local SS.....	.00	.00	.00
EmployEE Local HCF.....	.00	.00	.00
EmployER Local HCF.....	.00	.00	.00

NETPAY:

Checks.....	.00	.00	8224.12
Direct Deposit.....	12482.97	.00	12482.97
Client.....	.00	.00	.00
Gross-up.....	.00	.00	.00
Hand Checks.....	.00	.00	.00
Voided Checks.....	.00	.00	.00

BANKING DEDUCTION:

Checks.....	.00	.00	.00
Direct Deposit.....	.00	.00	.00
Gross-up.....	.00	.00	.00

PROCESSING FEE..... .00 .00 144.62

TOTAL ACH/COM/STG CONTROL ==> 12482.97 .00 25684.73 **

PROCESS FEE ==> 144.62

SANFORD TECHNOLOGY GROUP LLC
 335 South Marine Dr. Rt.1
 Tamuning, Gu 96913
 (671) 647-0220 / (FAX) 647-0200

COMPANY: 04J
 : ILEARN ACADEMY CHARTER SCHOOL
 ATTENTION: NINA DOROMAL
 EIN: 660833030

INV#: 158996-04J
 INV DATE: 9/04/15
 FAX#:
 TEL#: 6716863845

I N V O I C E

PPE: 9/11/15

CHECK DATE: 9/15/15

	GROSS PAY	FIT	FICA	MEDICARE	LOC TAX	LOC SS	DEDUCT	NET PAY	BANK DED	DUE AMOUNT
REG:	23943.10	1201.48	1484.45	347.17	.00	.00	.00	20910.00	.00	25774.72
CLT:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
GRU:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
HAND:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
VOID:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL:	23943.10	1201.48	1484.45	347.17	.00	.00	.00	20910.00	.00	25774.72

** BOG-STG initiated

DIRECT DEPOSITS:	13808.77		
REGULAR CHECKS:	7101.23	PROC FEE:	154.62
TOTAL REGULAR NETPAY:	20910.00	DUE STG:	25929.34 **

PROCESSING FEE CALCULATION:

QTY	DESC	RATE	TOTAL
10	CHECKS		
16	ADVICES		
26	EMP COUNT	5.00	130.00
1	DELIVERY	10.00	10.00
1	TAX FILING	14.62	14.62

INVOICE CALCULATION:

TAXES:	ACH AMOUNT	COMPANY	DUE TO STG
Federal Income Tax.....	.00	.00	1201.48
EmployEE Fica Tax.....	.00	.00	1484.45
EmployER Fica Tax.....	.00	.00	1484.45
EmployEE Medicare Tax....	.00	.00	347.17
EmployER Medicare Tax....	.00	.00	347.17
Local Tax.....	.00	.00	.00
EmployEE Local SS.....	.00	.00	.00
EmployER Local SS.....	.00	.00	.00
EmployEE Local HCF.....	.00	.00	.00
EmployER Local HCF.....	.00	.00	.00

NETPAY:

Checks.....	.00	.00	7101.23
Direct Deposit.....	13808.77	.00	13808.77
Client.....	.00	.00	.00
Gross-up.....	.00	.00	.00
Hand Checks.....	.00	.00	.00
Voided Checks.....	.00	.00	.00

BANKING DEDUCTION:

Checks.....	.00	.00	.00
Direct Deposit.....	.00	.00	.00
Gross-up.....	.00	.00	.00

PROCESSING FEE.....	.00	.00	154.62
TOTAL ACH/COM/STG CONTROL ==>	13808.77	.00	25929.34 **

PROCESS FEE ==> 154.62

SANFORD TECHNOLOGY GROUP LLC
 335 South Marine Dr. Rt.1
 Tamuning, Gu 96913
 (671) 647-0220 / (FAX) 647-0200

COMPANY: 04J
 : ILEARN ACADEMY CHARTER SCHOOL
 ATTENTION: NINA DOROMAL
 EIN: 660833030

INV#: 159375-04J
 INV DATE: 9/17/15
 FAX#:
 TEL#: 6716863845

I N V O I C E

PPE: 9/25/15

CHECK DATE: 9/29/15

	GROSS PAY	FIT	FICA	MEDICARE	LOC TAX	LOC SS	DEDUCT	NET PAY	BANK DED	DUE AMOUNT
REG:	22845.10	1211.60	1416.39	331.20	.00	.00	.00	19885.91	.00	24592.69
CLT:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
GRU:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
HAND:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
VOID:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL:	22845.10	1211.60	1416.39	331.20	.00	.00	.00	19885.91	.00	24592.69

** BOG-STG initiated

DIRECT DEPOSITS:	15680.10		
REGULAR CHECKS:	4205.81	PROC FEE:	139.62
TOTAL REGULAR NETPAY:	19885.91	DUE STG:	24732.31 **

PROCESSING FEE CALCULATION:

QTY	DESC	RATE	TOTAL
5	CHECKS		
18	ADVICES		
23	EMP COUNT	5.00	115.00
1	DELIVERY	10.00	10.00
1	TAX FILING	14.62	14.62

INVOICE CALCULATION:

TAXES:	ACH AMOUNT	COMPANY	DUE TO STG
Federal Income Tax.....	.00	.00	1211.60
EmployEE Fica Tax.....	.00	.00	1416.39
EmployER Fica Tax.....	.00	.00	1416.39
EmployEE Medicare Tax.....	.00	.00	331.20
EmployER Medicare Tax.....	.00	.00	331.20
Local Tax.....	.00	.00	.00
EmployEE Local SS.....	.00	.00	.00
EmployER Local SS.....	.00	.00	.00
EmployEE Local HCF.....	.00	.00	.00
EmployER Local HCF.....	.00	.00	.00

NETPAY:

Checks.....	.00	.00	4205.81
Direct Deposit.....	15680.10	.00	15680.10
Client.....	.00	.00	.00
Gross-up.....	.00	.00	.00
Hand Checks.....	.00	.00	.00
Voided Checks.....	.00	.00	.00

BANKING DEDUCTION:

Checks.....	.00	.00	.00
Direct Deposit.....	.00	.00	.00
Gross-up.....	.00	.00	.00

PROCESSING FEE.....

TOTAL ACH/COM/STG CONTROL ==>

15680.10

.00

24732.31 **

PROCESS FEE ==>

139.62

SAINT PAUL CHRISTIAN SCHOOL

INVOICE

671-637-9855
mdorego.spcs@gmail.com

1700 Mendioka St.
Dededo, Guam 96929

Attention: Nina Doromal
Business Manager
iLearn Academy Charter School
256 Chalan Pale Ramon Haya
Yigo, Guam 96929
Date: SY 2015-2016

Project Title: A+ Education Infrastructure Contract
Invoice: **A+ 2015 September**

Description	Charge	Payment	Balance
A+ Contract (September)	\$ 118,785		\$ 118,785.00
Notes: PAST DUE		As of Sept. 2015	\$ 118,785.00

Sincerely yours,


Malu Dorego (SPCS Business Manager)





INVOICE

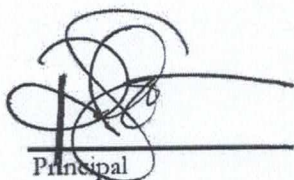
iLearn Academy Charter School
256 Chalan Pale Ramon Haya,
Yigo, Guam 96929

RE: **AFTERSCHOOL PROGRAM (EXTENDED LEARNING)**

Dates: **AUGUST 2015 from 2:30-5:30 pm**

Total: **12 days at \$50 per day**

QTY	DESCRIPTION	UNIT PRICE	LINE TOTAL
Teacher A	6 days	\$50.00	300.00
Teacher B	5 days	\$50.00	250.00
Teacher C	1 day	\$50.00	50.00



Principal

SUBTOTAL **\$600.00**
SALES TAX
TOTAL

Make all checks payable to iLearn Academy Charter School

Thank you for your business!

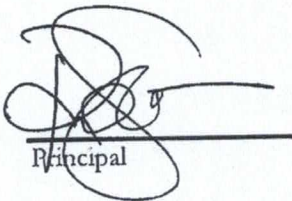


INVOICE

iLearn Academy Charter School
256 Chalan Pale Ramon Haya,
Yigo, Guam 96929

RE: **AFTERSCHOOL PROGRAM (EXTENDED LEARNING)**
Dates: **SEPTEMBER 2015 from 2:30-5:30 pm**
Total: **20 days at \$50 per day**

QTY	DESCRIPTION	UNIT PRICE	LINE TOTAL
Teacher A	8 days	\$50.00	400.00
Teacher B	6 days	\$50.00	300.00
Teacher C	3 days	\$50.00	150.00
Teacher D	3 days	\$50.00	150.00



Principal

SUBTOTAL **\$1000.00**
SALES TAX
TOTAL

Make all checks payable to iLearn Academy Charter School

Thank you for your business!