



DEPARTMENT OF EDUCATION  
OFFICE OF THE SUPERINTENDENT



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JON J.P. FERNANDEZ  
Superintendent of Education

June 6, 2019

Mr. Edward Birn  
Director  
Department of Administration  
P.O. Box 884  
Hagatña, Guam 96932



Re: iLearn Academy Charter School: Fiscal Year 2019 June 2019 Part 1 Allotment Request

Hafa Adai,

Upon review of the iLearn Academy Charter School (iLearn) Fiscal Year (FY) 2019 June Part 1 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 (P.L.) 34 - 116, Chapter II, Part I, in its entirety.

Our IAO was able to validate \$255,014.35 of the invoiced total. Please see attached verification report. This validation is based on actual invoices submitted to the IAO on May 31, 2019.

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

Sincerely,

Speaker Tina Rose Muña Barnes

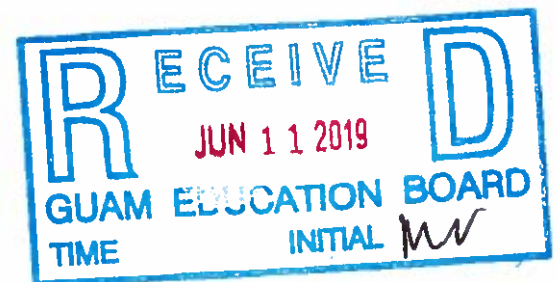
Jon J.P. Fernandez  
Superintendent of Education

JUN 07 2019  
Time 10:19 AM ( ) PM  
Received By: [Signature]

Attachment

Cc: Chairman and Members, Guam Education Board  
Speaker, 35th Guam Legislature  
iLearn Academy Charter School

Florence Formosa  
06-11-19



RECEIVED  
MAY 19 1964  
DIRECTOR'S OFFICE  
DEPT. OF ADMINISTRATION



**JON J.P. FERNANDEZ**  
Superintendent of Education

**DEPARTMENT OF EDUCATION  
INTERNAL AUDIT OFFICE**

501 Mariner Avenue, Barrigada, Guam 96913  
Telephone: (671) 300-1336  
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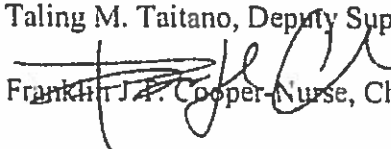
**FRANKLIN  
COOPER-NURSE**  
Chief Auditor

June 6, 2019

**MEMORANDUM**

**TO:** Jon J.P. Fernandez, Superintendent of Education

**CC:** Taling M. Taitano, Deputy Superintendent of Finance and Administrative Services

**FROM:**  Franklin J.P. Cooper-Nurse, Chief Auditor, Internal Audit Office

**SUBJECT:** June 2019 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 first allotment request for June 2019. GDOE (IAO) is authorized by Public Law (P.L.) 34-116 to verify charter school invoices for accuracy and report its findings within 10 days.

On May 31, 2019, IAO received the Department of Administration (DOA)'s transmittal for iLearn's June 2019 (Part 1) Allotment Request of \$255,014.35. IAO was able to validate \$255,014.35 of iLearn's submitted invoices. See Table 1 and Appendix 1 for details.

**Table 1: June 2019 (Part 1) Allotment Request**

	A	B	C	(B-C) = D
<b>Object Class</b>	<b>iLearn's Drawdown</b>	<b>Submitted Invoices</b>	<b>IAO's Validation</b>	<b>Difference</b>
Contractual	\$ 184,525.00	\$ 184,525.00	\$ 184,525.00	\$ -
Personnel	\$ 65,298.51	\$ 65,298.51	\$ 65,298.51	\$ -
Personnel Benefits	\$ 5,190.84	\$ 5,190.84	\$ 5,190.84	\$ -
<b>TOTAL</b>	<b>\$ 255,014.35</b>	<b>\$ 255,014.35</b>	<b>\$ 255,014.35</b>	<b>\$ -</b>

P.L. 34-116 provides \$6,088 for each student up to 620 students or a maximum of \$3,774,560. Based on enrollment reports provided by iLearn, 600 students were enrolled as of May 31, 2019. Based on per pupil cost, iLearn's current FY 2019 budget is \$3,652,800. For FY 2019, IAO validated \$2,692,582.59 of expenditures, leaving an unexpended balance of \$960,217.41. See Tables 2, 3, and 4 for details.

**Table 2: FY 19 Validation Summary**

	A	B	C	(B-C) = D
Month	ILACS Drawdown	Submitted Invoices	IAO's Validation	Difference
October	\$ 237,136.71	\$ 237,136.71	\$ 237,136.71	\$ -
October Part 2	\$ 55,317.50	\$ 55,317.50	\$ 55,317.50	\$ -
November Part 1	\$ 237,969.92	\$ 237,969.92	\$ 233,468.92	\$ 4,501.00
November Part 2	\$ 94,765.92	\$ 94,765.92	\$ 64,390.92	\$ 30,375.00
December Part 1	\$ 235,733.86	\$ 235,733.86	\$ 235,733.86	\$ -
December Part 2	\$ 34,876.00	\$ 34,876.00	\$ 34,876.00	\$ -
December Part 3	\$ 53,233.61	\$ 53,233.61	\$ 53,233.61	\$ -
January Part 1	\$ 227,760.36	\$ 227,760.36	\$ 227,760.36	\$ -
January Part 2	\$ 54,005.46	\$ 54,005.46	\$ 54,005.46	\$ -
February Part 1	\$ 229,202.71	\$ 229,202.71	\$ 229,202.71	\$ -
February Part 2	\$ 54,042.04	\$ 54,042.04	\$ 54,042.04	\$ -
March Part 1	\$ 236,182.69	\$ 236,182.69	\$ 230,042.69	\$ 6,140.00
March Part 2	\$ 62,063.01	\$ 62,063.01	\$ 62,063.01	\$ -
March Part 3	\$ 61,811.15	\$ 61,811.15	\$ 61,811.15	\$ -
April Part 1	\$ 170,000.00	\$ 170,000.00	\$ 170,000.00	\$ -
April Part 2	\$ 52,289.38	\$ 52,289.38	\$ 52,289.38	\$ -
April Part 3	\$ 57,258.16	\$ 57,258.16	\$ 57,258.16	\$ -
May Part 1	\$ 274,018.23	\$ 274,018.23	\$ 274,018.23	\$ -
May Part 2	\$ 50,917.53	\$ 50,917.53	\$ 50,917.53	\$ -
May Part 3	\$ 255,014.35	\$ 255,014.35	\$ 255,014.35	\$ -
<b>Total (FY 2019)</b>	<b>\$2,733,598.59</b>	<b>\$2,733,598.59</b>	<b>\$2,692,582.59</b>	<b>\$ 41,016.00</b>

**Table 3: FY 19 Remaining Funds**

Funding Per Student	\$ 6,058
Current Enrollment	600
iLearn's Budget	\$ 3,652,800
Less: IAO's Validations	\$ (2,692,582.59)
<b>FY 2019 Remaining Funds</b>	<b>\$ 960,217.41</b>

**Table 4: FY 19 Enrollment Summary**

Months	Grade Level						Total
	K	1	2	3	4	5	
Oct-18	126	127	89	102	67	58	569
Nov-18	127	128	89	103	69	59	575
Dec-18	127	128	89	103	69	59	575
Jan-19	127	128	89	103	69	59	575
Feb-19	121	119	87	95	62	60	544
Mar-19	121	119	88	95	62	60	545
Apr-19	121	119	88	95	62	61	546
May-19	70	134	132	93	104	67	600
<b>Average</b>	<b>118</b>	<b>125</b>	<b>94</b>	<b>99</b>	<b>71</b>	<b>60</b>	<b>566</b>

Should you have any questions or concerns, please contact Leana Willess at 300-3697 or [lmwilless@gdoe.net](mailto:lmwilless@gdoe.net), and Franklin Cooper-Nurse at 300-1336 or [fitcooper-nurse@gdoe.net](mailto:fitcooper-nurse@gdoe.net).

Appendix 1: iLearn June 2019 (Part 1) Invoice Details

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
230 Contractual	T-2.1	Saint Paul Christian School		June-19	\$ 170,000.00	✓	\$ 170,000.00
230 Contractual	T-2.2	Ernst & Young	GU00100014437	2/13/2019	\$ 14,525.00	✓	\$ 14,525.00
						Subtotal	\$ 184,525.00
111 Personnel	T-3.1	Sanford Technology Group	213058-04J	5/31/2019	\$ 65,298.51	✓	\$ 65,298.51
						Subtotal	\$ 65,298.51
113 Personnel Benefits	T-4.1	Sanford Technology Group	213058-04J	5/31/2019	\$ 5,190.84	✓	\$ 5,190.84
						Subtotal	\$ 5,190.84
						<b>Total</b>	<b>\$ 255,014.35</b>



iLearn   
ACADEMY CHARTER SCHOOL

P.O. Box 8445, Tamuning, Guam 96931  
Phone: 989-3789/99

May 31, 2019

Mr. Jon Fernandez  
Superintendent, GDOE  
P.O. Box DE  
Hagatna, Guam 96932

Dear Mr. Fernandez,

Attached is a copy of the Allotment Request submitted to the Department of Administration for JUNE 2019 Part I and corresponding invoices for the drawdown of funds under the FY2019 budget approved by the Legislature.

Sincerely,

  
Helen Nishihira

iLearn Academy Charter School  
Authorized Board Member

iLearn  
ACADEMY CHARTER SCHOOL

P.O. Box 8445, Tamuning, Guam 96931  
Phone: 989-3789/99

May 31, 2019

To: Mr. Jon Fernandez  
Superintendent, GDOE

Mr. Franklin Cooper-Nurse  
Chief Auditor (IAO), GDOE

Ms. Leana Willess  
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 (June 2019)  
2) Personnel Salaries: PPE 5/31/19  
3) Employee Benefits: PPE 5/31/19  
4) Audit Services (Ernst & Young)

If you have any questions, please contact us via email at [hnishihira@ilearnguam.org](mailto:hnishihira@ilearnguam.org) or [nfield@ilearnguam.org](mailto:nfield@ilearnguam.org)

Sincerely,

  
Mrs. Helen Nishihira

Authorized Board Member, iLearn Academy Charter School

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



**iLearn**  
ACADEMY CHARTER SCHOOL

P.O. Box 8445, Tamuning, Guam 96931  
Phone: 989-3789/99

FUNCTION: iLearn Academy Charter School  
June 2019 Allotment Request Part I

INVOICE: ILACS FY 2019-06-2019

AUTHORITY: P.L. 34-116, Chapter II, Section 2

1           Section 2. Guam Academy Charter Schools. Notwithstanding any other  
2 provision of law, pursuant to § 12116(e), Chapter 12, Title 17 GCA, the Department  
3 of Administration (DOA) is hereby authorized and directed to deduct, in proportion  
4 to the ratio of cash received from the total Fiscal Year 2019 General and Special  
5 Fund appropriations in Section 1 of this Part of this Chapter to the GDOE, Six  
6 Thousand Eighty-eight Dollars (\$6,088) per enrollee of the Academy Charter  
7 Schools chartered by the Guam Academy Charter Schools Council *not to exceed* six  
8 hundred twenty (620) students for the iLearn Academy Charter School, seven  
9 hundred forty (740) students for the Guåhan Academy Charter School, and three  
10 hundred fifty (350) students for the Science Is Fun and Awesome Academy Charter  
11 School from the total Fiscal Year 2019 General and Special Fund appropriations in  
12 Section 1 of this Part of this Chapter to GDOE based on the actual enrollment at the  
13 time multiplied by the per pupil cost as established by this Section. Each Academy  
14 Charter School *shall* submit a monthly invoice to DOA which *shall* be remitted to  
15 GDOE. Upon receipt of remitted invoice, GDOE *shall* verify accuracy of the invoice  
16 and report its findings within ten (10) days of receipt of said invoice by the GDOE  
17 prior to the release of funds. If GDOE fails to report its findings, the invoiced amount  
18 received by DOA *shall* be automatically transmitted to each Academy Charter  
19 School.

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
A+ Contract		\$ 170,000
Personnel	111	\$ 65,298.51
Employee Benefits		\$ 5,190.84
Audit Services (Ernst & Young)		\$ 14,525
<b>ALLOTMENT REQUEST:</b>		<b>\$ 255,014.35</b>

