



DEPARTMENT OF EDUCATION
OFFICE OF THE SUPERINTENDENT



www.gdoe.net
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Barrigada, Guam 96913
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JON J.P. FERNANDEZ
Superintendent of Education

May 22, 2019

Speaker Tina Rose Muña Barnes

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

MAY 30 2019
Time 8:43 AM () PM
Received By: Matt

Re: iLearn Academy Charter School: Fiscal Year 2019 May 2019 Part 2 Allotment Request

Hafa A dai,

Upon review of the iLearn Academy Charter School (iLearn) Fiscal Year (FY) 2019 May Part 2 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 \$50,917.53 of the invoiced total. Please see attached verification report. This validation is based on actual invoices submitted to the IAO on May 20, 2019.

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, 35th Guam Legislature
iLearn Academy Charter School

Florence Formosa
06-11-19



JON J.P. FERNANDEZ
Superintendent of Education

**DEPARTMENT OF EDUCATION
INTERNAL AUDIT OFFICE**

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



**FRANKLIN
COOPER-NURSE**
Chief Auditor

May 22, 2019

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: May 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 second allotment request for May 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 20, 2019, IAO received the Department of Administration (DOA)'s transmittal for iLearn's May 2019 (Part 2) Allotment Request of \$50,917.53. IAO was able to validate \$50,917.53 of iLearn's submitted invoices. See Table 1 and Appendix 1 for details.

Table 1: May 2019 (Part 2) Allotment Request

	A	B	C	(B-C) = D
Object Class	iLearn's Drawdown	Submitted Invoices	IAO's Validation	Difference
Personnel	\$ 46,000.35	\$ 46,000.35	\$ 46,000.35	\$ -
Personnel Benefits	\$ 4,917.18	\$ 4,917.18	\$ 4,917.18	\$ -
TOTAL	\$ 50,917.53	\$ 50,917.53	\$ 50,917.53	\$ -

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, 548 students were enrolled as of May 16, 2019. Based on per pupil cost and iLearn's highest enrollment reported, iLearn's current FY 2019 budget is \$3,500,600. For FY 2019, IAO validated \$2,437,568.24 of expenditures, leaving an unexpended balance of \$1,063,031.76. See Tables 2, 3, and 4 for details.

Table 2: FY 19 Validation Summary

Month	A	B	C	(B-C) = D
	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	\$ -
Total (FY 2019)	\$2,478,584.24	\$2,478,584.24	\$2,437,568.24	\$ 41,016.00

Table 3: FY 19 Remaining Funds

Funding Per Student	\$ 6,088
Current Enrollment	575
iLearn's Budget	\$ 3,500,600
Less: IAO's Validations	\$ (2,437,568.24)
FY 2019 Remaining Funds	\$ 1,063,031.76

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	121	119	88	96	63	61	548
Average	124	123	88	99	65	60	560

Should you have any questions or concerns, please contact Leana Willless at 300-3697 or lmwillless@gdoe.net, and Franklin Cooper-Nurse at 300-1336 or ftcooper-nurse@gdoe.net.

Appendix 1: iLearn May 2019 (Part 2) Invoice Details

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
111 Personnel	S-2.1	Sanford Technology Group	212559-04J	5/17/2019	\$ 46,000.35	✓	\$ 46,000.35
Subtotal							\$ 46,000.35
113 Personnel Benefits	S-3.1	Sanford Technology Group	212559-04J	5/17/2019	\$ 4,917.18	✓	\$ 4,917.18
Subtotal							\$ 4,917.18
Total							\$ 50,917.53



LOURDES A. LEON GUERRERO, Governor (*Maga'hága*)
JOSHUA F. TENORIO, Lt. Governor (*Sigundo Maga'táhi*)



EDWARD M. BIRN
Director (*Direktor*)
EDITH C. PANGELINAN
Deputy Director (*Sigundo Direktor*)

DIVISION OF ACCOUNTS (*Dibision Kuenta*)

May 17, 2019

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

*Forward to IAO.
JAB
5/20/19*

RE: iLearn Academy Charter School – May 2019 Allotment Request Part 2


Buenas yan Hafu Adai.

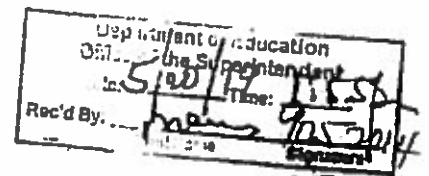
Pursuant to Public Law 34-116, Chapter II, Section 2, we are submitting iLearn Academy Charter School's partial allotment request for the month of May for Fiscal Year 2019. Herewith is the invoice and supporting documentation. GDOE is requested to verify the invoice and its supporting documentation for accuracy and to report its findings in the ten days of this letter.

Should you have any further questions or concerns, please contact, Mary Grace Edrosa at 475-1283

Si Yu'os Mause!

Sensaramente,


Edward Birn
Director
Edith Pangelinan



✓ Attachments



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
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PURPOSE:
Allotment Request for MAY 2019 PART 2

TRAN SCOPE	ACCOUNT NUMBER	AMOUNT	Balance
190	5639A199984GA202-290	5 50 917.53	
TOTAL		\$ 50,917.53	

CHECK APPROPRIATE BOX BELOW:

<input checked="" type="checkbox"/> ACCOUNT NUMBER IS CORRECT	<input checked="" type="checkbox"/> JOB ORDER NUMBER IS CORRECT	<input type="checkbox"/> INSUFFICIENT FUNDS
<input checked="" type="checkbox"/> PRIOR REFERENCE IS CORRECT	<input checked="" type="checkbox"/> VENDOR NUMBER IS CORRECT	
<input type="checkbox"/> OVERRIDE IS AUTHORIZED	<input type="checkbox"/> 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 <u>NINA D. FIELD - BUSINESS MANAGER</u>		May 17, 2019 Date
APPROVING OFFICIAL <u>HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER</u>		May 17, 2019 Date
CERTIFICATION OF FUNDS AVAILABLE <u>HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER</u>		May 17, 2019 Date
_____	_____	_____



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

FUNCTION: iLearn Academy Charter School
MAY 2019 Allotment Request Part 2

INVOICE: ILACS FY 2019-05-2019

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
Personnel	111	\$ 46,000.35
Employee Benefits		\$ 4,917.18
ALLOTMENT REQUEST:		\$ 50,917.53



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

May 17, 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 May 2019 Part 2 and corresponding invoices for the drawdown of funds under the FY2019 budget approved by the Legislature.

Sincerely,

A handwritten signature in black ink, appearing to read "Helen Nishihira".

Helen Nishihira
iLearn Academy Charter School
Authorized Board Member



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

May 17, 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) Personnel Salaries: PPE 5/17/19
2) Employee Benefits: PPE 5/17/19

If you have any questions, please contact us via email at hnishihira@ilearnguam.org or nfield@ilearnguam.org

Sincerely,


Mrs. Helen Nishihira
Authorized Board Member, iLearn Academy Charter School


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