

DEPARTMENT OF EDUCATION OFFICE OF THE SUPERINTENDENT

www.gdoe.net 501 Mariner Avenue Barrigada, Guam 96913

Telephone: (671) 300-1547/1536*Fax: (671)472-5001 Email: jonfernandez@gdoe.net



JON J.P. FERNANDEZ Superintendent of Education

October 29, 2018

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

Vice Speaker Therese M. Terlaje

OCT 31 2018

Time: 151 PM

Received by: _________________

Re: iLearn Academy Charter School: Fiscal Year 2019 October 2018 Allotment Request

Hafa Adai,

Upon review of the iLearn Academy Charter School (iLearn) Fiscal Year (FY) 2019 October 2018 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 \$55,317.50 of the invoiced total. Please see attached verification report. This validation is based on actual invoices submitted to the IAO on October 25, 2018.

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

Sincerely,

Jon J.P. Femandez

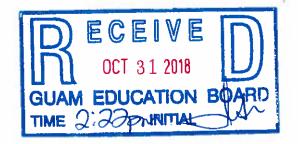
Superintendent of Education`

Attachment

Cc:

Chairman and Members, Guam Education Board

Speaker, 34th Guam Legislature iLearn Academy Charter School



RECEIVED

, Qa OCT 31 2018 13:35

DEPT OF ADMINISTRATION DIRECTOR'S OFFICE

Erick Cater 11/1/18
ilearn



DEPARTMENT OF EDUCATION INTERNAL AUDIT OFFICE

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



October 29, 2018

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:

October 2018 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 October 2018. 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 October 25, 2018, IAO received the Department of Administration (DOA)'s transmittal for iLearn's October 2018 (Part 2) Allotment Request of \$55,317.50. IAO was able to validate \$55,317.50 of iLearn's submitted invoices. See Table 1 and Appendix 1 for details.

Table 1: October 2018 (Part 2) Allotment Request

		<u>A</u>		B		C	(B-	C) = D
	j	Learn's	S	ubmitted		IAO¹s	Diff	егепсе
Object Class	D	rawdown		nvoices	V	alidation		
Personnel Salaries	\$	50,296.95	\$	50,296.95	S	50,296.95	S	-
Benefits	\$	5,020.55	\$	5,020.55	S	5,020.55	\$	-
TOTAL	\$	55,317.50	S	55,317.50	\$	55,317.50	\$	-

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, 569 students were enrolled as of October 1, 2018. Based on the per pupil cast, iLearn's current FY 2019 budget is \$3,464,072. For FY 2019, IAO validated \$292,454.21 of expenditures, leaving an unexpended balance of \$3,171,618. 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	Đ	iffe rence
October	\$ 237,136.71	\$	237,136.71	S	237,136.71	\$	-
October Part 2	\$ 55,317.50	\$	55,317.50	S	55,317.50	\$	
Total (FY 2019)	\$ 292,454.21	S	292,454.21	S	292,454.21	S	

Table 3: FY 19 Remaining Funds

Funding Per Student	\$	6,088
Current Enrollment		569
iLeam's Budget as of 10/01/2018	\$	3,464,072
Less: IAO's Validations	S	(292,454)
FY 2019 Remaining Funds	\$	3,171,618
<u></u>		

Table 4: FY 19 Enrollment Summary

			Grade	Level			
Months	K	1	2	3	4	5	Total
Oct-18						58	569
Average	126	127	89	102	67	58	569

Per P.L. 34-116, Guam Academy Charter Schools are to receive local appropriations in proportion to the ratio of cash received by GDOE for FY 2019. IAO will be including data relative to GDOE's cash receipts in future validation reports. Charter school available funds will be based on the proportion of cash received by GDOE as required by law.

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

IAO Memorandum –iLeam October 2018 (Part 2) Validation October 29, 2018 Page 3 of 3

Appendix 1: iLearn October 2018 (Part 2) Invoice Details

Object Code and Reference Vendor Invoice # Invoice Date Amou						
Reference				Invoice	Validatord	Validated
	dor	Invoice #	invoice # Thyoice Date	Amount) andaled	Amount
111 Personnel B-2.1 Sanford Technological	nology Group	203691-04J	Sanford Technology Group 203691-04J 10/19/2018 \$ 50,296.95	\$ 50,296.95	>	\$ 50,296.95
					Subtotal	\$ 50,296.95
113 Personnel Benefits B-2.2 Sanford Technology Group 203691-041 10/19/2018 \$ 5,020.55	nology Group	203691-04J	10/19/2018	\$ 5,020.55	>	\$ 5,020.55
					Subtotal	5,020.55
					Total	\$ 55,317.50