

**DEPARTMENT OF EDUCATION
OFFICE OF THE SUPERINTENDENT**



www.gdoe.net
500 Mariner Avenue
Barrigada, Guam 96913
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Email: jonfernandez@gdoe.net

JON J.P. FERNANDEZ
Superintendent of Education

GLH 34-18-1600
Speaker Benjamin J.F. Cruz

March 1, 2018

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

MAR 02 2018
Time: 9:31 AM File No. 34-1604
Received By: A. fern

Re: iLearn Academy Charter School: Fiscal Year 2018 March 2018 Allotment Request

Hafa adai Mr. Birn,

Upon review of the iLearn Academy Charter School (iLearn) Fiscal Year 2018 March 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 34 - 42, Chapter II, Part I, in its entirety.

Our IAO was able to validate **\$268,828.48** of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to the IAO on February 21, 2018.

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, 34th Guam Legislature
iLearn Academy Charter School

2018 MAR -2 AM 10:36

1600



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

March 1, 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: March 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 allotment request for March 2018. The GDOE (IAO) is authorized by Public Law (PL) 34 – 42 to verify charter school invoices for accuracy and report its findings within 10 days.

On February 21, 2018, IAO received the Department of Administration's transmittal for iLearn's March 2018 Allotment Request of \$268,828.48. The IAO validated \$268,828.48 of the submitted invoices. See Table 1 and Appendix 1 for details.

Table 1: March 2018 Allotment Request

6th Drawdown	[A]	[B]	[C]
Object Class	iLearn's Drawdown	Submitted Invoices	IAO's Validation
Personnel Salaries	\$ 95,830.95	\$ 95,830.95	\$ 95,830.95
Benefits	8,624.20	8,624.20	8,624.20
Contractual	2,533.33	2,533.33	2,533.33
A+ Contract	158,000.00	158,000.00	158,000.00
Miscellaneous	3,840.00	3,840.00	3,840.00
Total	\$ 268,828.48	\$ 268,828.48	\$ 268,828.48

PL 34 – 42 provides \$6,500 for each student up to 500 students or a total of \$3,250,000. However, due to revenue shortfalls from tax cuts, iLearn's Fiscal Year (FY) 2018 appropriations were reduced by \$281,567¹ for a revised appropriation of \$2,968,433. For FY 2018, IAO validated

¹ Bureau of Budget and Management Research (2018, January 24). *FY 2018 general fund appropriation reductions-tax cuts and jobs act of 2017*.

\$1,720,253.10 of expenditures, leaving an unexpended balance of \$1,248,179.90. As of February 18, 2018, 500 students were enrolled in iLearn. See Tables 2, 3, and 4 for details.

Table 2: FY 18 Validation Summary

Month	iLearn's Drawdown	Submitted Invoices	IAO's Validation
October	\$ 282,077.74	\$ 282,077.74	\$ 282,077.74
November	278,941.58	278,941.58	278,941.58
December	277,722.76	277,722.76	277,722.76
January	334,059.11	334,059.11	334,059.11
February	278,623.43	278,623.43	278,623.43
March	268,828.48	268,828.48	268,828.48
Total (FY 18)	\$ 1,720,253.10	\$ 1,720,253.10	\$ 1,720,253.10

Table 3: FY 18 General Fund Appropriation Reduction

Remaining Funds	
P.L. 34-42 Funding Per Student (\$6,500 x 500 Students)	\$ 3,250,000.00
Less: Appropriations Reduction (BBMR Circular 18-04)	(281,567.00)
Revised Budget	2,968,433.00
Less: IAO's Validation	(1,720,253.10)
Unexpended Balance	\$ 1,248,179.90

Table 4: FY 18 Enrollment Summary

SY	Month	Grade Level						Total
		K	1	2	3	4	5	
17-18	October 2017	107	101	99	65	68	60	500
17-18	November 2017	107	101	99	65	68	60	500
17-18	December 2017	107	101	99	65	68	60	500
17-18	January 2018	107	101	99	65	68	60	500
17-18	February 2018	108	99	99	67	68	59	500
17-18	March 2018	108	99	99	67	68	59	500
SY 17-18 Average		107	100	99	66	68	60	500

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.

Appendix 1: iLearn March Invoice Details

Month	Type of Request	Object Code & Class	Ref	Vendor	Description	Invoice Number	Invoice Date	Invoice Amount	Validated Amount
Mar	Monthly	111 Personnel	F-2.1	Sanford Technology Group LLC	PPE 03/09/18	193685-04J	02/13/18	48,045.67	48,045.67
Mar	Monthly	111 Personnel	F-2.2	Sanford Technology Group LLC	PPE 03/23/18	193785-04J	02/14/18	47,785.28	47,785.28
Mar	Monthly	111 Personnel	F-3.1	Sanford Technology Group LLC	PPE 03/09/18	193685-04J	02/13/18	4,312.10	4,312.10
Mar	Monthly	111 Personnel	F-3.2	Sanford Technology Group LLC	PPE 03/23/18	193785-04J	02/14/18	4,312.10	4,312.10
Mar	Monthly	230 Contractual	F-4.1	Burger Comer Magliari	Final billing for the Audit of F/S's for yr ended 09/30/17.	18AU78438	02/06/18	2,533.33	2,533.33
Mar	Monthly	233 A+ Contract	F-5.1	Saint Paul Christian School	A+ Ed. Infrastructure	Mar 2018	March	158,000.00	158,000.00
Mar	Monthly	290 Miscellaneous	F-6.1	iLearn Academy Charter School	Extended Learning	Mar 2018	March	3,840.00	3,840.00
Total								268,828.48	268,828.48



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
Post Office Box 2950, Hagåtña Guam 96932

EDDIE BAZA CALVO
GOVERNOR

LESTER L. CARLSON, JR.
ACTING DIRECTOR

RAY TENORIO
LIEUTENANT GOVERNOR

JAN 24 2018

MEMORANDUM

To: Superintendent, Guam Department of Education
From: Acting Director, Bureau of Budget and Management Research
Subject: FY 2018 General Fund Appropriation Reductions – Tax Cuts and Jobs Act of 2017

Relative to BBMR Circular No. 18-04, and due to the projected reduction to General Fund (GF) revenue collections with the passage of the federal "Tax Cuts and Jobs Act of 2017," your respective entity's pro rata reduction to its GF Appropriation level(s) per P.L. 34-42 is / are as follows:

Department/Agency/Instrumentality	FY 2018 General Fund Appropriation (P.L. 34-42)	Required General Fund Reduction (Tax Cuts and Jobs Act of 2017)	FY 2018 Revised General Fund Appropriation
GUAM DEPARTMENT OF EDUCATION (GDOE)	\$214,810,861	(\$18,610,365)	\$196,200,496
GUAHAN ACADEMY CHARTER SCHOOL	\$4,810,000	(\$416,719)	\$4,393,281
ILEARN ACADEMY CHARTER SCHOOL	\$3,250,000	(\$281,567)	\$2,968,433
CHAMORU STUDIES DIVISION	\$401,207	(\$34,759)	\$366,448
UNIVERSAL PRE-KINDERGARTEN PILOT PROGRAM	\$1,054,596	(\$91,366)	\$963,230
TEXTBOOKS & COLLAT. MAT. FY 2017 REV.(P.L. 33-185)	\$1,500,000	(\$129,954)	\$1,370,046
TEXTBOOKS & COLLATERAL MATERIALS FY 2018	\$1,500,000	(\$129,954)	\$1,370,046
TEXTBOOKS & COLLATERAL MATERIALS FOR FY 2018 (ADVANCE APPROPRIATION FROM FY 2019 REVENUES)	(\$1,500,000)	\$129,954	(\$1,370,046)
TOTAL - GUAM DEPARTMENT OF EDUCATION	\$225,826,664	(\$19,564,730)	\$206,261,934

As stated in Circular 18-04, and in line with the aforementioned GF reduction(s), the Bureau is requesting for a written action plan from your entity which outlines how it will meet the revised General Fund level(s) identified above to include both cost cutting and revenue enhancements. This plan will be due to the Bureau no later than the close of business Thursday, January 25th, 2018.

Your full cooperation in ensuring the continuity of services for our citizens with minimal disruption during these unprecedented times is greatly appreciated.


LESTER L. CARLSON, JR

ILearn Academy Charter School
Enrollment Count
as of February 18, 2018

GRADE	ENROLLMENT	Gender
K	108	Male = 57
		Female = 51
1	99	Male = 49
		Female = 50
2	99	Male = 58
		Female = 41
3	67	Male = 35
		Female = 32
4	68	Male = 34
		Female = 34
5	59	Male = 27
		Female = 32
Sub Total	500	



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



Edward Biru
Director
Vincent P. Arriola
Deputy Director

February 19, 2018

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

RE: iLearn Academy Charter School – March 2018 Allotment Request

Buenas yan Hafa Adai:

Pursuant to Public Law 34-42, Chapter II, Part I, we are submitting iLearn Academy Charter School's allotment request for the month of March for Fiscal Year 2018. 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,

Edward Biru
Director

Department of Education	
Office of the Superintendent	
C. No. 2/21/18	Date: 2/21/18
Record By: <i>[Signature]</i>	Print Name: <i>[Signature]</i>

RECID
Internal Audit Office
Rec'd 2/21/18

Forward to IAO.
[Signature]
2/21/18



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

February 20, 2018

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 (March 2018)
- 2) Personnel Salaries: PPE 3/09, 3/23
- 3) Employee Benefits: PPE 3/09, 3/23
- 4) Extended Learning March 2018
- 5) Audit (Burger Comer Magliari) Invoice 18AU78438

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

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 Field".

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



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 MARCH 2018

TRAN CODE	ACCOUNT NUMBER	AMOUNT	DATE
190	5639A189964GA202-290	268,828.48	
TOTAL		268,828.48	

Department of Administration
 Division of Accounts
 FEB 19 2018
 Accounts Payable 9:37

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 D. FIELD - BUSINESS MANAGER

Signature

February 20, 2018
 Date

APPROVING OFFICIAL:

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER

Signature

February 20, 2018
 Date

CERTIFICATION OF FUNDS AVAILABLE:

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER

Signature

February 20, 2018
 Date

 Signature

 Date