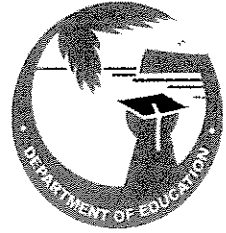




**DEPARTMENT OF EDUCATION  
OFFICE OF THE SUPERINTENDENT**

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

March 12, 2015

Mr. Anthony C Blaz  
Director  
Department of Administration  
PO Box 884  
Hagatna, GU 96932

**Re: iLearn Academy Charter School; Budget Request, March 3, 2015**

*Hafa Adai* Director Blaz,

Upon review of the iLearn Academy Charter School invoices submitted in February and March 2015 to be applied against the advanced allotment received for the months of December 2014 and January 2015 and the allotments for February and March 2015 by the GDOE Internal Audit Office in collaboration with members of the iLearn Academy Charter School, I am unable to submit my verification of accuracy as required by Public Law 32-068, Chapter II, Section 2 in its entirety.

Our Internal Audit Office was able to validate that the advanced allotment of \$336,316 was fully exhausted and recommends that iLearn Academy Charter School include the additional balances with its next allotment request. Additionally, \$84,215.00 of the \$98,547.52 in invoices submitted in March were validated. Please see attached verification report. The validation is based on actual invoices submitted to our Internal Audit Office on February 2, 13 and 24, 2015 and March 3, 2015.

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

33-15-0240  
Office of the Speaker  
Judith T. Won Pat, Ed.D

Senseramente,

*Jon J.P. Fernandez*  
JON J.P. FERNANDEZ

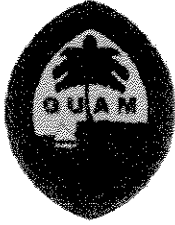
Date: 03-13-15  
Time: 12:20pm  
Received By: [Signature]

Attachment

Cc: Chairman and Members, Guam Education Board  
Speaker, 33<sup>rd</sup> Guam Legislature  
iLearn Academy Charter School

2015 MAR 13 PM 12:59  
*[Handwritten initials]*

0240



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

**DEPARTMENT OF EDUCATION  
INTERNAL AUDIT OFFICE**

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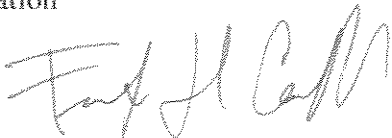


**FRANKLIN  
COOPER-NURSE**  
Chief Internal Auditor

March 12, 2015

MEMORANDUM

To: Jon P. Fernandez  
Superintendent of Education

From: Franklin Cooper-Nurse  
Chief Auditor 

Subject: March Review of iLearn Academy Charter School's Invoices

Hafa Adai,

The Internal Audit Office has completed its review of iLearn Academy Charter School's invoices for the month of March. Please see the attached report for IAO's complete review and results.

If you have any questions or concerns, please feel free to contact Anissa Acfalle at 300-1532 [acacfalle@gdoe.net](mailto:acacfalle@gdoe.net) or myself at 300-1336 [fjcooper-nurse@gdoe.net](mailto:fjcooper-nurse@gdoe.net).

Cc: Deputy Superintendent of Assessment and Accountability  
Deputy Superintendent of Finance and Administrative Services

Guam Department of Education  
Internal Audit Office  
Audit Review – iLearn Academy Charter School Invoice Validation  
For the period of December 2014 through March 2015

**Purpose:** To validate iLearn Academy Charter School's invoices for the period of December 2014 to March 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 (P.L.) 32-219, upon receipt of invoices, Guam Department of Education (GDOE) shall verify invoices for accuracy and report its findings to the Department of Administration (DOA) within ten (10) business days. On January 2, 2015, DOA provided iLearn Academy Charter School with a two month (December 2014 and January 2015) allotment advance totaling \$336,316.00. On February 20, 2015, the GDOE Internal Audit Office (IAO) validated \$258,414.47 of iLearn's invoices. The \$77,901.53 difference between iLearn's allotment advance and iLearn's validated invoices is the amount of iLearn's remaining seed funds.

On February 19, 2015, DOA submitted iLearn's approved allotment request totaling \$62,333.33 to GDOE. No invoices were provided for February 2015. Therefore, IAO did not proceed to validate any expenses during that time.

On February 24, 2015, iLearn submitted supplemental invoices totaling \$114,545.60 to GDOE. iLearn requested for the invoices to be used to exhaust its December and January allotment advance. IAO validated the \$114,545.00 of invoices submitted. The difference between iLearn's remaining allotment advance of \$77,901.53 and iLearn's validated invoices is the amount of reimbursement to be provided to iLearn. The IAO recommends for iLearn to request reimbursement of the available \$36,644.07 in its next allotment request to DOA. Refer to Table 1 for details.

**Table 1: Exhaustion of iLearn's Seed Money**

Dec 2014 /Jan 2015	(A+B)		C	D	(C+D) E
	A	B			
	iLearn's Request	Supported 1st Validation	Remaining Funds	Supplemental Invoices (Feb. 25, 2015)	Available for Reimbursement
1 Personnel Salaries	\$ 39,589.00	\$ (34,431.38)	\$ 5,157.62	\$ (28,645.03)	\$ (23,487.41)
2 Benefits	\$ 2,396.00	\$ -	\$ 2,396.00	\$ -	\$ 2,396.00
3 Contractual	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
4 A+ Contract	\$146,421.00	\$ (166,430.00)	\$ (20,009.00)	\$ (83,215.00)	\$ (103,224.00)
5 Supplies & Materials	\$ 30,430.00	\$ (3,054.88)	\$ 27,375.12	\$ -	\$ 27,375.12
6 Miscellaneous	\$102,480.00	\$ (54,498.21)	\$ 47,981.79	\$ (1,735.57)	\$ 46,246.22
7 Power	\$ 14,000.00	\$ -	\$ 14,000.00	\$ -	\$ 14,000.00
8 Extended Learning	\$ -	\$ -	\$ -	\$ (950.00)	\$ (950.00)
<b>TOTAL</b>	<b>\$336,316.00</b>	<b>\$ (258,414.47)</b>	<b>\$ 77,901.53</b>	<b>\$ (114,545.60)</b>	<b>\$ (36,644.07)</b>

On March 3, 2015, iLearn submitted invoices totaling \$98,547.52 to GDOE. On March 4, 2015, DOA submitted iLearn's approved allotment request totaling \$63,250.00 to GDOE. The IAO cannot validate invoices of object class categories that were not approved by DOA. Therefore, the IAO only validates the invoices for the A+ Contract of \$83,215.00 and Extended Learning of \$1,000.00. The IAO recommends for iLearn to request reimbursement of the \$35,297.52 variance in its next allotment request to DOA. Refer to Table 2 for details.

**Table 2: March 2015 Invoice Validation**

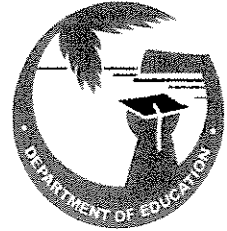
March 2015	(A+B)		
	A	B	C
	iLearn's Request	Invoices Submitted	Variance
1 Personnel Salaries	\$ -	\$ (14,332.52)	\$ (14,332.52)
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3 Contractual	\$ -	\$ -	\$ -
4 A+ Contract (Partial)	\$ 62,250.00	\$ (83,215.00)	\$ (20,965.00)
5 Supplies & Materials	\$ -	\$ -	\$ -
6 Miscellaneous	\$ -	\$ -	\$ -
7 Power	\$ -	\$ -	\$ -
8 Extended Learning	\$ 1,000.00	\$ (1,000.00)	\$ -
<b>TOTAL</b>	<b>\$ 63,250.00</b>	<b>\$ (98,547.52)</b>	<b>\$ (35,297.52)</b>

**IAO's Validation of Funds:** iLearn exhausted its seed money of \$336,316.00. For March 2015, IAO validated invoices totaling \$84,215.00. **IAO recommends for the release of \$84,215.00.** iLearn's total expenditures for additional reimbursement is \$71,941.59 consisting of its supplemental invoices \$36,644.07 submitted in February 2015 and \$35,297.52 submitted in March 2015.



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March 12, 2015

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Department of Administration  
PO Box 884  
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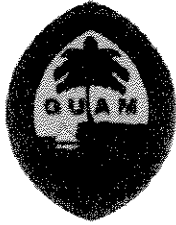
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Senseramente,

  
**JON J.P. FERNANDEZ**

Attachment

Cc: Chairman and Members, Guam Education Board  
Speaker, 33<sup>rd</sup> Guam Legislature  
iLearn Academy Charter School



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

**DEPARTMENT OF EDUCATION  
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COOPER-NURSE**  
Chief Internal Auditor

March 12, 2015

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To: Jon P. Fernandez  
Superintendent of Education

From: Franklin Cooper-Nurse  
Chief Auditor 

Subject: March Review of iLearn Academy Charter School's Invoices

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Cc: Deputy Superintendent of Assessment and Accountability  
Deputy Superintendent of Finance and Administrative Services

Guam Department of Education  
Internal Audit Office  
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For the period of December 2014 through March 2015

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