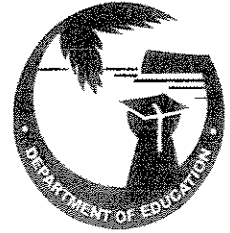




**DEPARTMENT OF EDUCATION  
OFFICE OF THE SUPERINTENDENT**



www.gdoe.net  
500 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

33-15-0657

July 22, 2015

Mr. Anthony C. Blaz  
Director  
Department of Administration  
P.O. Box 884  
Hagatña, Guam 96932

**Re: iLearn Academy Charter School: FY 2015 June Allotment Request**

*Hafa Adai* Director Blaz,

Upon review of the iLearn Academy Charter School Fiscal Year 2015 June Allotment Request by our Internal Audit Office in collaboration with members of the iLearn Academy Charter School, **I am able to submit my verification of accuracy** as required by Public Law 32-181, Chapter II, Section 2 in its entirety.

Our Internal Audit Office was able to validate \$52,238.95 for personnel salaries and the A+ Contract; please see attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on June 15, 2015.

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

Senseramente,

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

Attachment

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

Office of the Speaker  
Judith T. Won Pat, Ed.D

2015 JUL 22 PM 3:37

0657

DATE: 07-22-15  
TIME: 2:52 PM  
RECEIVED BY: [Signature]



**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  
E-mail: [iao@gdoe.net](mailto:iao@gdoe.net)



**FRANKLIN  
COOPER-NURSE**  
Chief Internal Auditor

June 24, 2015

**MEMORANDUM**

To: Jon P. Fernandez  
Superintendent of Education

From: Franklin Cooper-Nurse  
Chief Auditor

Subject: June 2015 Review of iLearn Academy Charter School's Invoices

Hafa Adai,

The Internal Audit Office (IAO) has completed its review of iLearn Academy Charter School's Allotment Request for the month of June, 2015. Please see the attached report for IAO's complete review and results.

Should you have any questions or concerns, please contact Anissa Acfalle at 300-1532 [acacfalle@gdoe.net](mailto:acacfalle@gdoe.net) or myself at 300-1336 [fjtcooper-nurse@gdoe.net](mailto:fjtcooper-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 of iLearn Academy Charter School Invoices  
For the Period of June 2015

**Purpose:** To validate iLearn Academy Charter School's Supplemental Invoices for the month of June, 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, the Guam Department of Education (GDOE) shall verify invoices for accuracy and report its finding to the Department of Administration (DOA) within ten (10) business days. Internal Audit Office (IAO)'s review focused on validation of May expenditures. The results were as follows;

Table 1: Validation of June 2015 Invoices

	<b>A</b>	<b>B</b>	<b>C</b>
	iLearn's Request	Submitted Invoices	IAO Validated
1 Personnel Salaries	28,096.07	28,096.07	28,096.07
2 Benefits	-	-	-
3 Contractual	-	-	-
4 A+ Contract	24,142.88	24,142.88	24,142.88
5 Supplies & Materials	-	-	-
6 Miscellaneous	-	-	-
7 Power	-	-	-
8 Extended Learning	-	-	-
<b>TOTAL</b>	<b>\$ 52,238.95</b>	<b>\$ 52,238.95</b>	<b>\$52,238.95</b>

On June 15, 2015, the DOA submitted its approval of iLearn Academy Charter School's June Allotment Request of \$52,238.95 and invoices to the GDOE Office of the Superintendent. *The IAO validated the amount of \$52,238.95 for the month of June.*