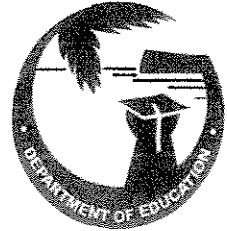




DEPARTMENT OF EDUCATION  
OFFICE OF THE SUPERINTENDENT

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

33-15-0968

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

October 19, 2015

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

Date: 10-20-15  
Time: 10:53 AM  
Received By: [Signature]

2015 OCT 20 PM 3:33

Re: iLearn Academy Charter School: FY 2015 September Allotment Request

Hafa Adai Director Blaz,

Upon review of the iLearn Academy Charter School Fiscal Year 2015 September 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 \$196,731.38 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 September 30, 2015.

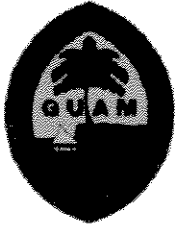
Please advise my office if you have any further questions or concerns regarding this matter.

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



**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](mailto:iao@gdoe.net)




**FRANKLIN  
COOPER-NURSE**  
Chief Internal Auditor

October 15, 2015

**MEMORANDUM**

To: Jon P. Fernandez  
Superintendent of Education

From: Franklin Cooper-Nurse  
Chief Auditor 

Subject: September 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 requests for the month of September 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 or [acacfalle@gdoe.net](mailto:acacfalle@gdoe.net), and Franklin Cooper-Nurse at 300-1336 or [fjtcooper-nurse@gdoe.net](mailto:fjtcooper-nurse@gdoe.net).

Cc: Acting 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 September 2015**

**Purpose:** To validate iLearn Academy Charter School's invoices for the month of September 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 (PL) 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 June to August expenditures. The results were as follows;

**Table 1: Validation of September 2015 Invoices**

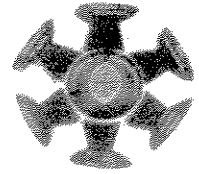
9th Drawdown	A	B	C
Object Class	iLearn's Request	Submitted Invoices	IAO's Validation
1 Personnel Salaries	76,346.38	76,346.38	76,346.38
2 Benefits	-	-	-
3 Contractual	-	-	-
4 A+ Contract	118,785.00	118,785.00	118,785.00
5 Supplies & Materials	-	-	-
6 Miscellaneous	-	-	-
7 Power	-	-	-
8 Extended Learning	1,600.00	1,600.00	1,600.00
Totals	\$196,731.38	\$196,731.38	\$ 196,731.38

On September 30, 2015, IAO received DOA's transmittal for iLearn's September allotment request of \$196,731.38 and invoices, from the Office of the Superintendent. ***The IAO validated \$196,731.38 of iLearn's submitted invoices, for the month of September.*** Year-to-date, a total amount of \$1,459,637.93 for SY 15 has been validated by the IAO.



**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



**Anthony C. Blaz**  
Director

5092808  
**RECEIVED**

Mr. Jon Fernandez  
Superintendent  
Guam Department of Education  
P.O. Box DE  
Hagatna, Guam 96932

**RE: iLearn Academy Charter School – September 2015 Allotment Request**

*Buenas yan Hafa Adai:*

Pursuant to Public Law 32-219, we are submitting iLearn Academy Charter School's allotment request for the month of September for Fiscal Year 2015. 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, Michael Cabral at 475-1144

*Si Yu'os Maase!*

*Sensaramente,*

Anthony C. Blaz  
Director

DEPARTMENT OF ADMINISTRATION

DIRECTOR'S OFFICE

Attachment

Department of Education	
Office of the Superintendent	
DATE: 9/28/15	TIME: 10:56 am
Rec'd By:	
Print Name:	Signature:



**GOVERNMENT OF GUAM**  
DEPARTMENT OF ADMINISTRATION  
FINANCIAL MANAGEMENT SYSTEM

**REQUEST FOR  
DIRECT PAYMENT**

DOCUMENT NO.: \_\_\_\_\_

URGENT - EXPEDITE PAYMENT       KEY & RELEASE - A S A P

<b>PAYEE:</b>  Learns Academy Charter School 288 CHALAN PALE RAMON HAYA YIGO, GUAM 96929	<b>VENDOR NUMBER:</b>  10012226
--	---------------------------------------

**PURPOSE:**  
Allocation Request for SEPTEMBER 2015

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Remarks
190	5838A159964GA202-280	196,731.38	
<b>TOTAL</b>		<b>196,731.38</b>	

**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 EXISTS BY REASON OF WITHHOLDING, OVERPAYMENT AND THAT PAYMENT IS PROPER AS PER THE ATTACHED DOCUMENTS.

<b>PREPARED BY:</b> <u>MINA DOPORAL - BUSINESS MANAGER</u>		SEP 18 2015
<b>APPROVING OFFICIAL:</b> <u>MELBY NESHINGRA - AUTHORIZED BOARD MEMBER</u>		SEP 18 2015
<b>CERTIFICATION OF FUNDS AVAILABLE:</b> <u>MELBY NESHINGRA - AUTHORIZED BOARD MEMBER</u>		SEP 18 2015
_____	_____	_____



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

September 18 2015

To: Mr. Jon Fernandez  
Superintendent, GDOE

Mr. Franklin Cooper-Nurse  
Chief Auditor (LAO), 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 (September 2015)
- 2) Extended Learning (August and September 2015)
- 3) Personnel Salaries: PPE 8/28, 9/11, and 9/25

If you have any questions, please contact us via email at [hnishihira.ilearn@gmail.com](mailto:hnishihira.ilearn@gmail.com) or [nina.doromal@gmail.com](mailto:nina.doromal@gmail.com).

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



FUNCTION: iLearn Academy Charter School  
 SEPTEMBER 2015 Allotment Request

INVOICE: ILACS FY 2015-09-2015

AUTHORITY: P.L. 32-219 FY 2015 GovGuam Budget Law  
 (Amendment on Section 2 of Part I, Chapter II of P.L. 32-181)  
 Signed: December 19, 2014

"Section 2. Notwithstanding any provision of law for the School Year 2014-2015, pursuant to Title 17 GCA, Chapter 12, § 12116 (e), the Department of Administration (DOA) is hereby authorized and directed to deduct Five Thousand Five Hundred Dollars (\$5,500) per enrollee of Academy Charter Schools chartered by the Guam Academy Charter Schools Council, not to exceed six hundred (600) students for the Guahan Academy Charter School and three hundred fifty-eight (358) students for the iLearn Academy Charter School chartered by the Guam Academy Charter Schools Council during School Year 2014-2015, if any, as recommended by the Guam Academy Charter Schools Council, from the total General Fund appropriation in Section 1 of this Part of this Chapter to the GDOE, based on the actual enrollment at the time, multiplied by the per pupil cost, as established in this Section. Each Academy Charter School shall submit a monthly invoice to the DOA. Upon receipt of said invoice, the DOA shall remit it to the GDOE. Upon receipt of the remitted invoice, the GDOE shall verify the invoice for accuracy and report its findings within ten (10) days of receipt of said invoice to the DOA prior to the release of funds. If the GDOE fails to report its findings, the invoiced amount received by the DOA shall be automatically transmitted to each Academy Charter School."

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
----------------	--------------	-----------------

TOTAL FUNDING AVAILABLE: \$5,500 X 358 Students

**FOR SEPTEMBER 2015 ALLOTMENT:**

Personnel	111	\$ 76,346.38
A+ Contract	233	\$ 118,785
Extended Learning		\$ 1,600

<b>SEPTEMBER 2015 ALLOTMENT REQUEST:</b>		<b><u>\$ 196,731.38</u></b>
--	--	-----------------------------

SANFORD TECHNOLOGY GROUP LLC  
 335 South Marine Dr. Rt.1  
 Tomsong, Ga 30613  
 (671) 647-0220 / (FAX) 647-0200

COMPANY: 04J  
 : ILEARN ACADEMY CHARTER SCHOOL  
 ATTENTION: NINA DOROMAL  
 EIN: 660633030

INWF: 18815-143  
 INV DATE: 8/21/15  
 FAX#:   
 TEL#: 6716863845

I N V O I C E

PPE: 8/26/15

CHECK DATE: 9/01/15

	GROSS PAY	FIT	FICA	MEDICARE	LOC TAX	LOC SS	DEDUCT	NET PAY	BANK DED	DUE AMOUNT
REG:	23725.16	1203.00	1476.97	344.04	.00	.00	.00	20707.09	.00	25540.11
CLF:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
GRU:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
HAND:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
VOID:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
<b>TOTAL:</b>	<b>23725.16</b>	<b>1203.00</b>	<b>1476.97</b>	<b>344.04</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>20707.09</b>	<b>.00</b>	<b>25540.11</b>

\*\* BOG-STG initiated

DIRECT DEPOSITS:	12482.97		
REGULAR CHECKS:	8224.12	PROC FEE:	144.62
<b>TOTAL REGULAR NETPAY:</b>	<b>20707.09</b>	<b>DUE STG:</b>	<b>25684.73 **</b>

PROCESSING FEE CALCULATION:

QTY	DESC	RATE	TOTAL
10	CHECKS		
14	ADVISES		
24	EMP COUNT	5.00	120.00
1	DELIVERY	10.00	10.00
1	TAX FILING	14.62	14.62

INVOICE CALCULATION:

TAXES:

	ACH AMOUNT	COMPANY	DUE TO STG
Federal Income Tax.....	.00	.00	1203.00
EmployEE Fica Tax.....	.00	.00	1476.97
EmployER Fica Tax.....	.00	.00	1476.97
EmployEE Medicare Tax.....	.00	.00	344.04
EmployER Medicare Tax.....	.00	.00	344.04
Local Tax.....	.00	.00	.00
EmployEE Local SS.....	.00	.00	.00
EmployER Local SS.....	.00	.00	.00
EmployEE Local HCF.....	.00	.00	.00
EmployER Local HCF.....	.00	.00	.00

NETPAY:

Checks.....	.00	.00	8224.12
Direct Deposit.....	12482.97	.00	12482.97
Client.....	.00	.00	.00
Gross-up.....	.00	.00	.00
Hand Checks.....	.00	.00	.00
Voided Checks.....	.00	.00	.00

BANKING DEDUCTION:

Checks.....	.00	.00	.00
Direct Deposit.....	.00	.00	.00
Gross-up.....	.00	.00	.00

PROCESSING FEE.....

TOTAL ACH/COM/STG CONTROL ==> 12482.97 .00 25684.73 \*\*

PROCESS FEE ==> 144.62



SANFORD TECHNOLOGY GROUP LLC  
 335 South Marine Dr. Rt. 1  
 Tamuning, Gu 96913  
 (671) 647-0226 / (FAX) 647-0200

COMPANY: 04J  
 : ILEARN ACADEMY CHARTER SCHOOL  
 ATTENTION: NIKA DOROMAL  
 EIN: 860833030

INV#: 18995-04J  
 INV DATE: 9/14/15  
 FAX#:   
 TEL#: 6716663845

I N V O I C E

PPE: 9/11/15 CHECK DATE: 9/15/15

	GROSS PAY	FIT	FICA	MEDICARE	LOC TAX	LOC SS	DEDUCT	NET PAY	BANK DED	DUE AMOUNT
REG:	23943.10	1201.48	1484.45	347.17	.00	.00	.00	20910.00	.00	25774.72
CLT:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
GRU:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
HAND:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
VOID:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
<b>TOTAL:</b>	<b>23943.10</b>	<b>1201.48</b>	<b>1484.45</b>	<b>347.17</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>20910.00</b>	<b>.00</b>	<b>25774.72</b>

\*\* BOG-STG initiated

DIRECT DEPOSITS:	13808.77		
REGULAR CHECKS:	7101.23	PROC FEE:	154.62
<b>TOTAL REGULAR NETPAY:</b>	<b>20910.00</b>	<b>DUE STG:</b>	<b>25929.34 **</b>

PROCESSING FEE CALCULATION:

QTY	DESC	RATE	TOTAL
10	CHECKS		
16	ADVISES		
26	EMP COUNT	5.00	130.00
1	DELIVERY	10.00	10.00
1	TAX FILING	14.62	14.62

INVOICE CALCULATION:

TAXES:	ACH AMOUNT	COMPANY	DUE TO STG
Federal Income Tax.....	.00	.00	1201.48
Employee Fica Tax.....	.00	.00	1484.45
Employer Fica Tax.....	.00	.00	1484.45
Employee Medicare Tax.....	.00	.00	347.17
Employer Medicare Tax.....	.00	.00	347.17
Local Tax.....	.00	.00	.00
Employee Local SS.....	.00	.00	.00
Employer Local SS.....	.00	.00	.00
Employee Local MCF.....	.00	.00	.00
Employer Local MCF.....	.00	.00	.00

NETPAY:

Checks.....	.00	.00	7101.23
Direct Deposit.....	13808.77	.00	13808.77
Client.....	.00	.00	.00
Gross-up.....	.00	.00	.00
Hand Checks.....	.00	.00	.00
Voided Checks.....	.00	.00	.00

BANKING DEDUCTION:

Checks.....	.00	.00	.00
Direct Deposit.....	.00	.00	.00
Gross-up.....	.00	.00	.00

PROCESSING FEE..... .00 .00 154.62

**TOTAL ACH/COM/STG CONTROL ==> 13808.77 .00 25929.34 \*\***

PROCESS FEE ==> 154.62

SANFORD TECHNOLOGY GROUP LLC  
 335 South Marine Dr. Rt.1  
 Tamuning, Gv 96913  
 (671) 647-0220 / (FAX) 647-0200

COMPANY: 04J  
 : ILEARN ACADEMY CHARTER SCHOOL  
 ATTENTION: NINA DOROMAL  
 EIN: 660833030

INV#: 152375-04J  
 INV DATE: 9/17/15  
 FAX#:   
 TEL#: 6716883845

I N V O I C E

PPE: 9/25/15

CHECK DATE: 9/29/15

	GROSS PAY	FIT	FICA	MEDICARE	LOC TAX	LOC SS	DEDUCT	NET PAY	BANK DED	DUE AMOUNT
REG:	22845.10	1211.60	1416.39	331.20	.00	.00	.00	19885.91	.00	24592.69
CLT:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
GRU:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
HAND:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
VOID:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
<b>TOTAL:</b>	<b>22845.10</b>	<b>1211.60</b>	<b>1416.39</b>	<b>331.20</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>19885.91</b>	<b>.00</b>	<b>24592.69</b>

\*\* BOG-STG initiated

DIRECT DEPOSITS:	15680.10		
REGULAR CHECKS:	4205.81	PROC FEE:	139.62
<b>TOTAL REGULAR NETPAY:</b>	<b>19885.91</b>	<b>DUE STG:</b>	<b>24732.31 **</b>

PROCESSING FEE CALCULATION:

QTY	DESC	RATE	TOTAL
5	CHECKS		
16	ADVISES		
23	EMP COUNT	5.00	115.00
1	DELIVERY	10.00	10.00
1	TAX FILING	14.62	14.62

INVOICE CALCULATION:

TAXES:

	ACH AMOUNT	COMPANY	DUE TO STG
Federal Income Tax.....	.00	.00	1211.60
EmployEE Fica Tax.....	.00	.00	1416.39
EmployER Fica Tax.....	.00	.00	1416.39
EmployEE Medicare Tax.....	.00	.00	331.20
EmployER Medicare Tax.....	.00	.00	331.20
Local Tax.....	.00	.00	.00
EmployEE Local SS.....	.00	.00	.00
EmployER Local SS.....	.00	.00	.00
EmployEE Local HCF.....	.00	.00	.00
EmployER Local HCF.....	.00	.00	.00

NETPAY:

Checks.....	.00	.00	4205.81
Direct Deposit.....	15680.10	.00	15680.10
Client.....	.00	.00	.00
Gross-up.....	.00	.00	.00
Hand Checks.....	.00	.00	.00
Voided Checks.....	.00	.00	.00

BANKING DEDUCTION:

Checks.....	.00	.00	.00
Direct Deposit.....	.00	.00	.00
Gross-up.....	.00	.00	.00

PROCESSING FEE..... .00 .00 139.62

TOTAL ACH/COM/STG CONTROL ==> 15680.10 .00 21732.31 \*\*

PROCESS FEE ==> 139.62

---

# SAINT PAUL CHRISTIAN SCHOOL

## INVOICE

671-637-9855  
mdorego.spcs@gmail.com

1700 Mendioka St.  
Dededo, Guam 96929

Attention: Nina Doromal  
Business Manager  
iLearn Academy Charter School  
256 Chalan Pale Ramon Haya  
Yigo, Guam 96929  
Date: SY 2015-2016

Project Title: A+ Education Infrastructure Contract  
Invoice: ~~A+ 2015 September~~

Description	Charge	Payment	Balance
<del>A+ Contract September</del>	\$ 118,785		\$ 118,785.00
<b>Notes: PAST DUE</b>		As of Sept. 2015	<b>\$ 118,785.00</b>

Sincerely yours,

  
Malu Dorego (SPCS Business Manager)




# INVOICE

iLearn Academy Charter School  
256 Chalan Pale Ramon Haya,  
Yigo, Guam 96929

RE: ~~AFTERSCHOOL PROGRAM (EXTENDED LEARNING)~~  
Dates: ~~AUGUST 2015 from 2:30-5:30 pm~~  
Total: ~~17 days at \$50 per day~~

QTY	DESCRIPTION	UNIT PRICE	LINE TOTAL
Teacher A	6 days	\$50.00	300.00
Teacher B	5 days	\$50.00	250.00
Teacher C	1 day	\$50.00	50.00



Principal

RECEIVED  
PAID  
TOTAL **\$600.00**

Make all checks payable to iLearn Academy Charter School

**Thank you for your business!**

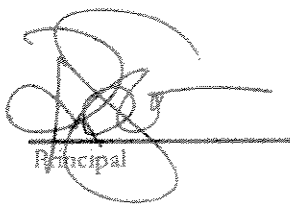


# INVOICE

iLearn Academy Charter School  
256 Chalan Pale Ramon Hava,  
Yigo, Guam 96929

RI ~~AFTERSCHOOL PROGRAM (EXTENDED LEARNING)~~  
Dates: ~~SEPTEMBER 2015 from 2:30-5:30 pm~~  
Total: ~~20 days at \$50 per day~~

QTY	DESCRIPTION	UNIT PRICE	LINE TOTAL
Teacher A	8 days	\$50.00	400.00
Teacher B	6 days	\$50.00	300.00
Teacher C	3 days	\$50.00	150.00
Teacher D	3 days	\$50.00	150.00



Principal

~~TOTAL~~ **\$1000.00**  
~~SUBTOTAL~~  
~~TAX~~

Make all checks payable to iLearn Academy Charter School

**Thank you for your business!**