

**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

January 15, 2016

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

2016 JAN 19 AM 10:10  
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**Re: iLearn Academy Charter School: January 2016 Allotment Request**

*Hafa Adai* Director Blaz,

Upon review of the iLearn Academy Charter School January 2016 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 \$172,750.05 for personnel salaries, the A+ Contract, and miscellaneous expenses; please see attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on January 8, 2016.

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

33-16-1235  
Office of the Speaker  
Judith T. Won Pat, Ed.D

1235

Date: 01-15-16  
Time: 3:43 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  
Email: [iao@gdoe.net](mailto:iao@gdoe.net)




**FRANKLIN  
COOPER-NURSE**  
Chief Internal Auditor

January 13, 2016

**MEMORANDUM**

To: Jon P. Fernandez  
Superintendent of Education

From: Franklin Cooper-Nurse  
Chief Auditor 

Subject: January 2016 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 January 2016. 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 [ftcooper-nurse@gdoe.net](mailto:ftcooper-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 January 2016**

**Purpose:** To validate iLearn Academy Charter School's invoices for the month of January 2016.

**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 January expenditures. The results were as follows;

**Table 1: Validation of January 2016 Invoices**

| Object Class         | A                    | B                    | C                    |
|----------------------|----------------------|----------------------|----------------------|
|                      | iLearn Drawdown      | Submitted Invoices   | IAO's Validation     |
| Personnel Salaries   | \$ 52,065.05         | \$ 52,065.05         | \$ 52,065.05         |
| Benefits             | \$ -                 | \$ -                 | \$ -                 |
| Contractual          | \$ -                 | \$ -                 | \$ -                 |
| A+ Contract          | \$118,785.00         | \$ 118,785.00        | \$118,785.00         |
| Supplies & Materials | \$ -                 | \$ -                 | \$ -                 |
| Miscellaneous        | \$ 1,900.00          | \$ 1,900.00          | \$ 1,900.00          |
| Power                | \$ -                 | \$ -                 | \$ -                 |
| <b>Totals</b>        | <b>\$ 172,750.05</b> | <b>\$ 172,750.05</b> | <b>\$ 172,750.05</b> |

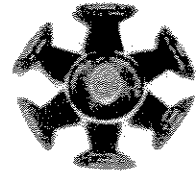
On January 8, 2016, IAO received DOA's transmittal for iLearn's January allotment request of \$172,750.05 and invoices, from the Office of the Superintendent. ***The IAO validated \$172,750.05 of iLearn's submitted invoices for the month of January.***



**Eddie Baza Calvo**  
Governor  
**Ray Tenorio**  
Lieutenant Governor

**Department of Administration**  
(DIPATTAMENTON ATEMENSTRASION)  
**DIRECTOR'S OFFICE**  
(UFISINAN DIREKTOT)

Post Office Box 884 Hagatna, Guam 96932  
Tel. (671) 475-1101/1250 Fax: (671) 477-6788



**Anthony C. Blaz**  
Director  
**Anista B. Terlaje**  
Deputy Director

JAN 07 2016

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

**RE: iLearn Academy Charter School – January 2016 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 January for Fiscal Year 2016. 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

Attachment

**5010007**

|                              |             |
|------------------------------|-------------|
| Department of Education      |             |
| Office of the Superintendent |             |
| DATE: 1/8/16                 | TIME: 9:53a |
| Rec'd By: <b>E.LG</b>        |             |
| Print Name:                  | Signature   |



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

January 06, 2016

To: Mr. Jon Fernandez  
Superintendent, GDOE

Mr. Franklin Cooper-Nurse  
Chief Auditor (IAO), GDOE

Ms. Arissa 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 (January 2016)
- 2) Extended Learning (January 2016)
- 3) Personnel Salaries: PPE 1/01 & 1/15

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



**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><br><br>Learn Academy Charter School<br>256 CHALAN PALE RAMON HAYA<br>YIGO, GUAM 96829 | <b>VENDOR NUMBER:</b><br><br>10012228 |
|---|---------------------------------------|

**PURPOSE:**  
 Allotment Request for JANUARY 2016

| TRAN CODE     | ACCOUNT NUMBER       | AMOUNT            | Remarks |
|---------------|----------------------|-------------------|---------|
| 190           | 5639A160064GA202-290 | 172,750.05        |         |
|               |                      |                   |         |
|               |                      |                   |         |
|               |                      |                   |         |
|               |                      |                   |         |
|               |                      |                   |         |
|               |                      |                   |         |
|               |                      |                   |         |
|               |                      |                   |         |
|               |                      |                   |         |
| <b>TOTAL:</b> |                      | <b>172,750.05</b> |         |

**CHECK APPROPRIATE BOX BELOW**

|   |  |   |
|---|--|---|
| <input type="checkbox"/> ACCOUNT NUMBER IS CORRECT  | <input type="checkbox"/> JOB ORDER NUMBER IS CORRECT | <input type="checkbox"/> INSUFFICIENT FUNDS |
| <input type="checkbox"/> PRIOR REFERENCE IS CORRECT | <input type="checkbox"/> VENDOR NUMBER IS CORRECT    |   |
| <input type="checkbox"/> OVERRIDE IS AUTHORIZED     | <input type="checkbox"/> 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

|  |           |                         |
|--|-----------|-------------------------|
| <b>PREPARED BY:</b><br><br>NIKA D. FIELD - BUSINESS MANAGER                              |           | January 6, 2016<br>Date |
| <b>APPROVING OFFICIAL:</b><br><br>HELEN NISHINRA - AUTHORIZED BOARD MEMBER               |           | January 6, 2016<br>Date |
| <b>CERTIFICATION OF FUNDS AVAILABLE:</b><br><br>HELEN NISHINRA - AUTHORIZED BOARD MEMBER |           | January 6, 2016<br>Date |
|  | Signature | Date                    |



256 Chalan Pafe, Ramon Haya, Yigo Guam

**FUNCTION:** iLearn Academy Charter School  
**JANUARY 2016 Allotment Request**

**INVOICE:** ILACS FY 2016-01-2016

**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 JANUARY 2016 ALLOTMENT:**

|                   |     |              |
|-------------------|-----|--------------|
| Personnel         | 111 | \$ 52,065.05 |
| A+ Contract       | 233 | \$ 118,785   |
| Extended Learning |     | \$ 1,900     |

**JANUARY 2016 ALLOTMENT REQUEST:           \$ 172,750.05**

KAMPOD TECHNOLOGY GROUP LLC  
 125 South Marine Dr. Rt.1  
 YERDONING, OH 44112  
 (419) 647-0270 / (FAX) 647-0260

COMPANY: 043  
 CLEAN ACADEMY CHARTER SCHOOL  
 ATTENTION: NINA BOONAL  
 EIN: 600933030

INVO: 00000001  
 INV DATE: 1/19/14  
 FAX#: 6715053045  
 TEL#: 6715053045

I N V O I C E

PER: 700/14

CHECK DATE: 1/05/14

|               | GROSS PAY       | FIT            | FICA           | MEDICARE      | LOC TAX    | LOC SS     | DEDUCT        | NET PAY         | BASE DED   | DUE AMOUNT      |
|---------------|-----------------|----------------|----------------|---------------|------------|------------|---------------|-----------------|------------|-----------------|
| REG:          | 23731.08        | 1152.04        | 1471.31        | 344.12        | .00        | .00        | 614.64        | 20140.10        | .00        | 24931.08        |
| CLT:          | .00             | .00            | .00            | .00           | .00        | .00        | .00           | .00             | .00        | .00             |
| GRU:          | .00             | .00            | .00            | .00           | .00        | .00        | .00           | .00             | .00        | .00             |
| HARD:         | .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>23731.08</b> | <b>1152.04</b> | <b>1471.31</b> | <b>344.12</b> | <b>.00</b> | <b>.00</b> | <b>614.64</b> | <b>20140.10</b> | <b>.00</b> | <b>24931.08</b> |

\*\* BCS-SYS INITIALIZED

DIRECT DEPOSITS: 15010.03  
 REGULAR CHECKS: 4330.15 PROC FEE: 149.62  
 TOTAL REGULAR NETPAY: 20140.10 DUE FEE: 25001.50 \*\*

PROCESSING FEE CALCULATION:

| QTY | DESC       | DATE  | TOTAL  |
|-----|------------|-------|--------|
| 6   | CHECKS     |       |        |
| 19  | ADVISES    |       |        |
| 75  | SDP COUNT  | 5.00  | 125.00 |
| 1   | DELIVERY   | 10.00 | 10.00  |
| 1   | TAX FILING | 14.62 | 14.62  |

INVOICE CALCULATION:

| TAXES:                           | ACH AMOUNT      | COMPANY    | DUE TO SFC         |
|----------------------------------|-----------------|------------|--------------------|
| Federal Income Tax.....          | .00             | .00        | 1152.04            |
| Employer Fica Tax.....           | .00             | .00        | 1471.31            |
| Employer Fica Tax.....           | .00             | .00        | 1471.31            |
| Employer Medicare Tax.....       | .00             | .00        | 344.12             |
| Employer Medicare Tax.....       | .00             | .00        | 344.12             |
| Local Tax.....                   | .00             | .00        | .00                |
| Employee Local SS.....           | .00             | .00        | .00                |
| Employee Local SS.....           | .00             | .00        | .00                |
| Employee Local HCF.....          | .00             | .00        | .00                |
| Employee Local HCF.....          | .00             | .00        | .00                |
| <b>NETPAY:</b>                   |                 |            |                    |
| Checks.....                      | .00             | .00        | 4330.15            |
| Direct Deposit.....              | 15010.03        | .00        | 15010.03           |
| Client.....                      | .00             | .00        | .00                |
| Gross-up.....                    | .00             | .00        | .00                |
| Sold Checks.....                 | .00             | .00        | .00                |
| Voided Checks.....               | .00             | .00        | .00                |
| <b>SAVING DEDUCTIONS:</b>        |                 |            |                    |
| Checks.....                      | .00             | .00        | .00                |
| Direct Deposit.....              | .00             | .00        | .00                |
| Gross-up.....                    | .00             | .00        | .00                |
| <b>PROCESSING FEE.....</b>       | <b>.00</b>      | <b>.00</b> | <b>149.62</b>      |
| <b>TOTAL ACH/COR/SFC CONTROL</b> | <b>15010.03</b> | <b>.00</b> | <b>25001.50</b> ** |

PROCESS FEE 149.62



SAMPSON TECHNOLOGY GROUP LLC  
 333 South Main St. Rm. 1  
 Tallahassee, Ga 32313  
 (971) 847-0220 / (FAX) 847-0200

COMPANY: 847  
 ILEARN ACADEMY CHARTER SCHOOL  
 ATTENTION: NINA BOPONAL  
 EIN: 84653438

INVP: ██████████  
 INV DATE: ██████████  
 PAID: ██████████  
 TEL#: 8716863845

INVOICE

PPS: ██████████

CHECK DATE: 1/19/18

|               | GROSS PAY       | FIT            | FICA           | MEDICARE      | LOC TAX    | LOC SR     | DEDUCT        | NET PAY         | BANK DED   | DUE AMOUNT      |
|---------------|-----------------|----------------|----------------|---------------|------------|------------|---------------|-----------------|------------|-----------------|
| REG:          | 25493.16        | 1756.84        | 1960.58        | 369.60        | .00        | .00        | 614.41        | 21872.53        | .00        | 24828.93        |
| CLY:          | .00             | .00            | .00            | .00           | .00        | .00        | .00           | .00             | .00        | .00             |
| GRD:          | .00             | .00            | .00            | .00           | .00        | .00        | .00           | .00             | .00        | .00             |
| WARD:         | .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>25493.16</b> | <b>1756.84</b> | <b>1960.58</b> | <b>369.60</b> | <b>.00</b> | <b>.00</b> | <b>614.41</b> | <b>21872.53</b> | <b>.00</b> | <b>24828.93</b> |

\*\* BOB-ETC Initiated

|                              |                 |                 |                 |
|------------------------------|-----------------|-----------------|-----------------|
| DIRECT DEPOSITS:             | 16848.94        |                 |                 |
| REGULAR CHECKS:              | 4831.59         | PROC FEE:       | 154.42          |
| <b>TOTAL REGULAR NETPAY:</b> | <b>21680.53</b> | <b>DUE ETG:</b> | <b>24983.56</b> |

PROCESSING FEE CALCULATION:

| QTY | DESC        | RATE  | TOTAL  |
|-----|-------------|-------|--------|
| 4   | CHECKS      |       |        |
| 28  | ADVISES     |       |        |
| 28  | STOP COUNTY | 5.00  | 140.00 |
| 1   | DELIVERY    | 18.00 | 18.00  |
| 1   | TAX FILING  | 14.82 | 14.82  |

INVOICE CALCULATION:

|                                  | ACH AMOUNT      | COMPANY    | DUE TO ETG      |
|----------------------------------|-----------------|------------|-----------------|
| <b>TAXES:</b>                    |                 |            |                 |
| Federal Income Tax               | .00             | .00        | 1256.84         |
| Employer Fica Tax                | .00             | .00        | 1386.58         |
| Employer Fica Tax                | .00             | .00        | 1386.58         |
| Employer Medicare Tax            | .00             | .00        | 369.60          |
| Employer Medicare Tax            | .00             | .00        | 369.60          |
| Local Tax                        | .00             | .00        | .00             |
| Employer Local SS                | .00             | .00        | .00             |
| Employer Local SE                | .00             | .00        | .00             |
| Employee Local HCY               | .00             | .00        | .00             |
| Employer Local HCY               | .00             | .00        | .00             |
| <b>NETPAY:</b>                   |                 |            |                 |
| Checks                           | .00             | .00        | 4831.59         |
| Direct Deposit                   | 16848.94        | .00        | 16848.94        |
| Client                           | .00             | .00        | .00             |
| Gross-up                         | .00             | .00        | .00             |
| Head Checks                      | .00             | .00        | .00             |
| Voided Checks                    | .00             | .00        | .00             |
| <b>BANKING DEDUCTION:</b>        |                 |            |                 |
| Checks                           | .00             | .00        | .00             |
| Direct Deposit                   | .00             | .00        | .00             |
| Gross-up                         | .00             | .00        | .00             |
| <b>PROCESSING FEE</b>            |                 |            |                 |
|                                  | .00             | .00        | 154.42          |
| <b>TOTAL ACH/COM/ETG CONTROL</b> | <b>16848.94</b> | <b>.00</b> | <b>24983.56</b> |

PROCESS FEE 154.42

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# SAINT PAUL CHRISTIAN SCHOOL


## INVOICE

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

1700 Mendioka St.  
Dededo, Guam 96929

Attention: Nina Doromal Field  
Business Manager  
iLearn Academy Charter School  
Date: ~~SY 2015-2016~~

Project Title: ~~St. Paul's Christian School Contract~~  
Invoice: ~~1000 January~~

  
A+ Contract (January) \$ 118,785 \$ 118,785.00

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**Notes: PAST DUE** January 2016 \$ ~~118,785.00~~

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Sincerely yours,

  
Malu Dorego (SPCS Business Manager)

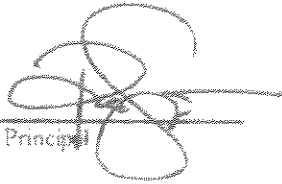


# INVOICE

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

RE: AFTERSCHOOL PROGRAM (~~EXTENDED LEARNING~~)  
 Dates: ~~JANUARY 2016~~ from 2:30-5:30 pm  
 Total: 19 days at \$50 per day/per teacher

| QTY       | DESCRIPTION | UNIT PRICE | LINE TOTAL |
|-----------|-------------|------------|------------|
| Teacher A | 5 days      | \$50.00    | 250.00     |
| Teacher B | 4 days      | \$50.00    | 200.00     |
| Teacher C | 4 days      | \$50.00    | 200.00     |
| Teacher D | 3 days      | \$50.00    | 150.00     |
| Teacher E | 2 days      | \$50.00    | 100.00     |
| Teacher F | 1 day       | \$50.00    | 50.00      |
| Teacher G | 5 days      | \$50.00    | 250.00     |
| Teacher H | 4 days      | \$50.00    | 200.00     |
| Teacher I | 4 days      | \$50.00    | 200.00     |
| Teacher J | 3 days      | \$50.00    | 150.00     |
| Teacher K | 2 days      | \$50.00    | 100.00     |
| Teacher L | 1 day       | \$50.00    | 50.00      |



Principal

AMOUNT  
 \$3,350.00  
 TOTAL

Make all checks payable to iLearn Academy Charter School