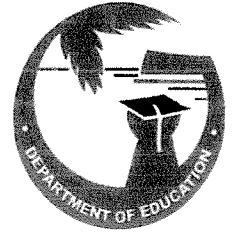




DEPARTMENT OF EDUCATION OFFICE OF THE SUPERINTENDENT



www.gdoe.net
500 Mariner Avenue
Barrigada, Guam 96913
Telephone: (671) 300-1547/1536 • Fax: (671) 472-5001
Email: jonfernandez@gdoe.net

JOSEPH SANCHEZ
Acting Superintendent of Education

October 3, 2016

Ms. Christine W. Baletto
Director
Department of Administration
P.O. Box 884
Hagatña, Guam 96932

Re: iLearn Academy Charter School: October 2016 Allotment Request


Hafa Adai Director Baletto,

Upon review of the iLearn Academy Charter School October 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 \$256,382.10 for personnel salaries, benefits, 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 September 26, 2016.

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

Senseramente,


JOSEPH L. M. SANCHEZ
Acting Superintendent of Education

Attachment

Cc: Chairwoman and MembersGuam Education Board
Speaker, 33rd Guam Legislature
iLearn Academy Charter School

33-16-2064
Office of the Speaker
Judith T. Won Pat, Ed.D

Date: 10-03-16
Time: 9:30 AM
Received By: DME

2016 OCT - 03 4:03

2064



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

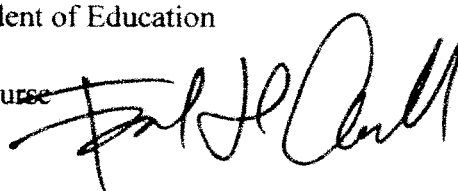


**FRANKLIN
COOPER-NURSE**
Chief Auditor

October 3, 2016

MEMORANDUM

To: Joseph Sanchez
Acting Superintendent of Education

From: Franklin Cooper-Nurse
Chief Auditor 

Subject: Review of iLearn Academy Charter School's Invoices for the month of October 2016

Hafa Adai,

The Internal Audit Office (IAO) has completed its review of iLearn Academy Charter School's allotment request for the month of September 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, and Franklin Cooper-Nurse at 300-1336 or fjtcooper-nurse@gdoe.net.

Cc: 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 October 2016**

Purpose: To validate iLearn Academy Charter School's invoices for the month of October 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) 33-185, 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) calendar days. Internal Audit Office (IAO)'s review focused on validation of October 2016 expenditures. The results were as follows:

Table 1: October 2016 Invoices

1st Drawdown		A	B	C
Object Class	Code	iLearn Drawdown	Submitted Invoices	IAO's Validation
Personnel Salaries	111	\$ 76,575.55	\$ 76,575.55	\$ 76,575.55
Benefits	112	4,766.55	\$ 4,766.55	4,766.55
Contractual	230	-	\$ -	-
A+ Contract	233	170,000.00	\$ 170,000.00	170,000.00
Supplies & Materials	240	-	\$ -	-
Miscellaneous	290	5,040.00	\$ 5,040.00	5,040.00
Totals		\$256,382.10	\$ 256,382.10	\$ 256,382.10

On September 26, 2016, IAO received DOA's transmittal of iLearn's first drawdown for FY 2017 October allotment request of \$256,382.10 and invoices, from the Office of the Superintendent. **The IAO validated \$256,382.10 of iLearn's submitted invoices for the month of October.** Refer to Table 2 on page 3, for a summary of the invoices submitted to the IAO.

Table 2: Summary of Submitted Invoices

Date of Validation by IAO	Month	Type of Request	Object Code and Class	Ref	Vendor	Description	Invoice Number	Invoice Date	Invoice Amount	Validated Amount
9/28/2016	Oct	Monthly	111 Personnel	A-2.1	Sanford Technology Group LLC	PPE 10/07/16	172650-04J	9/14/2016	\$ 38,345.28	\$ 38,345.28
9/28/2016	Oct	Monthly	111 Personnel	A-2.2	Sanford Technology Group LLC	PPE 10/21/16	172813-04J	9/19/2016	38,230.27	38,230.27
9/28/2016	Oct	Monthly	112 Benefits	A-3.1	Sanford Technology Group LLC	PPE 10/07/16	172650-04J	9/14/2016	2,302.71	2,302.71
9/28/2016	Oct	Monthly	112 Benefits	A-3.2	Sanford Technology Group LLC	PPE 10/21/16	172813-04J	9/19/2016	2,463.84	2,463.84
9/28/2016	Oct	Monthly	233 A+ Contract	A-4.1	Saint Paul Christian School	A+ Education Infrastructure	A+ 2016 Oct	October	170,000.00	170,000.00
9/28/2016	Oct	Monthly	290 Miscellaneous	A-5.1	iLearn Academy Charter School	Extended Learning	Oct 2016	October	5,040.00	5,040.00
Total									\$ 256,382.10	\$ 256,382.10

In addition, IAO received iLearn's enrollment report for the month of September, on October 29, 2016. As of September 29, 2016, total enrollment reported for grades K-5th, totaled 485 students. The average enrollment at iLearn in September 2016 was 81 students. Although, iLearn reported current enrollment totaling 485 students, IAO noted that the school only invoiced the cap of 450 students, as per PL 33-185, Chapter II Education, Section 2. Pursuant to PL 33-185, the iLearn Academy Charter School is not to exceed the enrollment cap of five hundred (500) students for School Year (SY) 2016-2017. Refer to Table 3 below, for a summary of iLearn's reported enrollment data as of September 29, 2016.

Table 3: Summary of iLearn's Enrollment Data

iLearn Academy Charter School
Enrollment Data as of September 29, 2016

Grade	Count of Enrollment
K	98
1st	99
2nd	74
3rd	75
4th	65
5th	74
Total:	485
Average:	81

iLearn Academy Charter School
Enrollment Data as of September 28, 2018

GRADE	ENROLLMENT
K	88
1	99
2	74
3	75
4	65
5	74
TOTAL	485

10195	1	10121	2	10109	8	10125	4	10113	9	10681	K
10230	1	10129	2	10123	3	10126	4	10124	5	10679	K
10540	1	10190	2	10127	3	10138	4	10137	5	10785	K
10815	1	10143	2	10134	3	10137	4	10144	5	10847	K
10818	1	10150	2	10139	3	10230	4	10147	5	10850	K
10821	1	10153	2	10145	3	10246	4	10158	5	10851	K
10824	1	10155	2	10149	3	10246	4	10169	5	10852	K
10825	1	10157	2	10151	3	10261	4	10172	5	10851	K
10821	1	10160	2	10156	3	10183	4	10179	5	10853	K
10822	1	10167	2	10159	3	10198	4	10174	5	11151	K
10855	1	10175	2	10164	3	10209	4	10178	5	12237	K
10856	1	10181	2	10171	3	10210	4	10179	5	12248	K
10842	1	10182	2	10182	3	10246	4	10184	5	12246	K
10846	1	10187	2	10185	3	10256	4	10189	5	12249	K
10846	1	10202	2	10187	3	10481	4	10206	5	12259	K
10852	1	10225	2	10190	3	10551	4	10217	5	12262	K
10855	1	10232	2	10194	3	10561	4	10228	5	12268	K
10856	1	10238	2	10205	3	10572	4	10235	5	12286	K
10860	1	10242	2	10207	3	10681	4	10237	5	12272	K
10867	1	10249	2	10211	3	10781	4	10244	5	12277	K
10868	1	10458	2	10215	3	10784	4	10253	5	12284	K
10869	1	10560	2	10220	3	10796	4	10254	5	12287	K
10876	1	10568	2	10231	3	10798	4	10257	5	12303	K
10896	1	10589	2	10246	3	10799	4	10288	5	12304	K
10898	1	10519	2	10252	3	10810	4	10581	5	12314	K
10701	1	10532	2	10255	3	10876	4	10588	5	13350	K
10705	1	10528	2	10259	3	10881	4	10564	5	12355	K
10710	1	10595	2	10261	3	10894	4	10585	5	12358	K
10718	1	10598	2	10525	3	10812	4	10586	5	12359	K
10781	1	10607	2	10550	3	10815	4	10578	5	12371	K
10784	1	10713	2	10592	3	10826	4	10576	5	12372	K
10740	1	10713	2	10586	3	10842	4	10579	5	12379	K
10746	1	10750	2	10601	3	10849	4	10583	5	12376	K
10756	1	10760	2	10604	3	10859	4	10688	5	12382	K
10770	1	10777	2	10610	3	10873	4	10728	5	12385	K
10774	1	10818	2	10614	3	10879	4	10749	5	12388	K
10780	1	10838	2	10685	3	11015	4	10757	5	12391	K
10795	1	10867	2	10682	3	11042	4	10787	5	12396	K
10807	1	10870	2	10753	3	11045	4	10834	5	12399	K
10815	1	10866	2	10788	3	11086	4	10800	5	12403	K
10821	1	10808	2	10827	3	11115	4	10823	5	12410	K
10831	1	10818	2	10828	3	11177	4	10887	5	12415	K
10841	1	10852	2	10822	3	12216	4	10841	5	12419	K
10873	1	10857	2	10885	3	12218	4	10872	5	12431	K
10879	1	10868	2	10946	3	12229	4	10881	5	12434	K
10885	1	11006	2	10975	3	12252	4	11009	5	12438	K
10919	1	11012	2	10980	3	12289	4	11016	5	12443	K
10938	1	11024	2	10990	3	12293	4	11057	5	12447	K
10954	1	11048	2	10993	3	12298	4	11069	5	12453	K
10962	1	11078	2	11002	3	12311	4	11100	5	12460	K
10965	1	11078	2	11099	3	12321	4	11134	5	12471	K
10976	1	11127	2	11048	3	12407	4	11183	5	12478	K
10984	1	11138	2	11060	3	12421	4	11180	5	12476	K
10999	1	12207	2	11130	3	12487	4	11183	5	12486	K
11003	1	12280	2	11137	3	12479	4	11186	5	12487	K
11019	1	12322	2	11138	3	12485	4	12199	5	12490	K
11021	1	12350	2	11151	3	12500	4	12215	5	12501	K
11027	1	12386	2	11171	3	12508	4	12233	5	12509	K
11031	1	12344	2	12203	3	12564	4	12259	5	12512	K
11055	1	12347	2	12217	3	12619	4	12284	5	12521	K
11063	1	12353	2	12226	3	12622	4	12318	5	12524	K
11072	1	12378	2	12236	3	12680	4	12385	5	12527	K
11081	1	12424	2	12280	3	12676	4	12466	5	12536	K
11097	1	12424	2	12307	3	12681	4	12500	5	12539	K
11118	1	12427	2	12393	3	12737	4	12533	5	12542	K
11121	1	12482	2	12368	3	TOTAL	85	12546	5	12545	K
11142	1	12486	2	12384	3			12555	5	12549	K
11145	1	12506	2	12464	3			12584	5	12559	K
11148	1	12577	2	12499	3			12608	5	12560	K
11157	1	12585	2	12515	3			12683	5	12567	K
11158	1	12604	2	12558	3			12692	5	12574	K
11180	1	12664	2	12601	3			12710	5	12580	K
11196	1	12642	2	12657	3			12722	5	12588	K
12200	1	12695	2	12688	3			12734	5	12592	K
12206	1	TOTAL	78	12716	3			TOTAL	78	12598	K
12210	1			TOTAL	75					12601	K
12212	1									12605	K
12789	1									12611	K
12810	1									12612	K
12817	1									12625	K
12841	1									12628	K
12854	1									12634	K
12862	1									12635	K
12865	1									12638	K
12428	1									12640	K
12489	1									12643	K
12450	1									12644	K
12453	1									12647	K
12498	1									12651	K
12552	1									12655	K
12588	1									12667	K
12571	1									12668	K
12581	1									12675	K
12615	1									12702	K
12671	1									12704	K
12672	1									12716	K
12700	1									12728	K
12707	1									12731	K
12713	1									TOTAL	98
TOTAL	98										

1	TERRITORIAL EDUCATIONAL FACILITIES FUND	\$15,950,831
2	TOTAL	\$240,867,771

3 **Section 2.** Notwithstanding any provision of law, for the School Year 2016-
4 2017, pursuant to § 12116(e), Chapter 12, Title 17 GCA, the Department of
5 Administration (DOA) is hereby authorized and directed to deduct Six Thousand
6 Five Hundred Dollars (**\$6,500**) per enrollee of the Academy Charter Schools
7 chartered by the Guam Academy Charter Schools Council *not to exceed* seven
8 hundred forty (740) students for the *Guåhan* Academy Charter School and five
9 hundred (500) students for the *iLearn* Academy Charter School, as recommended
10 by the Guam Academy Charter Schools Council from the total General Fund
11 appropriation in Section 1 of this Part of this Chapter to GDOE based on the actual
12 enrollment at the time multiplied by the per pupil cost as established in this Section.
13 Each Academy Charter School *shall* submit a monthly invoice to DOA. Upon receipt
14 of said invoice, DOA *shall* remit it to GDOE.

15 Upon receipt of the remitted invoice, GDOE *shall* verify the invoice for
16 accuracy and report its findings within ten (10) days of receipt of said invoice to
17 DOA prior to the release of funds. If GDOE fails to report its findings, the invoiced
18 amount received by DOA *shall* be automatically transmitted to each Academy
19 Charter School.

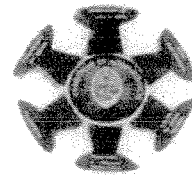
20 **Section 3.** *No less than* the sum of Four Hundred One Thousand Two
21 Hundred Seven Dollars (**\$401,207**) *shall* be allocated from the General Fund
22 appropriation in Section 1 of this Part of this Chapter for the *Chamoru* Studies
23 Division administered by GDOE to be expended for personnel salaries and benefits,
24 contractual services, professional development and training, supplies and materials,
25 and equipment for the support and the implementation of the Content Standards and
26 Performance Indicators for the course syllabi for the emphasis of fluency and for the



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



Christine W. Baleto
Director
Joseph L.G. Rios, Jr.
Deputy Director

September 21, 2016

Mr. Joe Sanchez
Acting Superintendent
Guam Department of Education
500 Mariner Avenue
Barrigada, Guam 96913-1608

Department of Education
Office of the Superintendent
DATE 9/22/16 TIME: _____
Rec'd. By: Marcos (6092202)
Print Name Signature

RE: iLearn Academy Charter School – October 2016 Allotment Request

Buenas yan Hafa Adai:

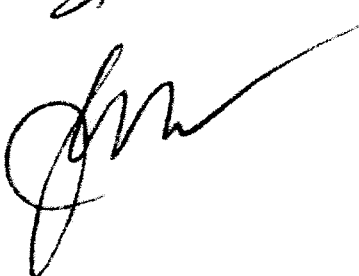
Pursuant to Public Law 32-219, we are submitting iLearn Academy Charter School's allotment request for the month of October for Fiscal Year 2017. Herewith are the supporting documents provided by iLearn Academy Charter School for your review and immediate action.

Should you have any further questions or concerns, please contact, Michael Cabral at 475-1144

Si Yu'os Maase!

Sensaramente,


Christine W. Baleto
Director

TO IAO,


RECEIVED

Internal Audit Office
Office 9/26/16

Attachment



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

September 19, 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 (October 2016)
- 2) Personnel Salaries: PPE 10/07 and 10/21
- 3) Employee Benefits: PPE 10/07 and 10/21
- 4) Extended Learning October 2016

If you have any questions, please contact us via email at hnishihira.ilearn@gmail.com or nina.doromal@gmail.com.

Sincerely,

A handwritten signature in black ink, appearing to read "H. Nishihira", is written over the printed name.

Mrs. Helen Nishihira

Authorized Board Member, iLearn Academy Charter School

A handwritten signature in black ink, appearing to read "Nina Doromal", is written over the printed name.

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