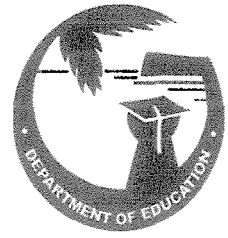




DEPARTMENT OF EDUCATION
OFFICE OF THE SUPERINTENDENT



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

JOSEPH L. M. SANCHEZ
Superintendent of Education, Acting

November 8, 2016

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

Re: iLearn Academy Charter School: FY 2017 - November 2016 Allotment Request

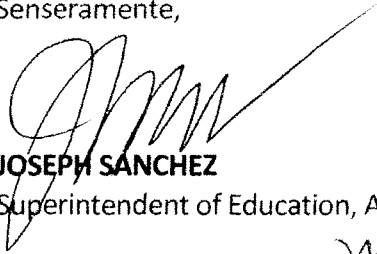
Hafa Adai Director Baletto,

Upon review of the iLearn Academy Charter School November 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 **\$254,502.14** for personnel salaries, benefits, A+ Contract, and miscellaneous expense; please see attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on October 31, 2016.

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


Senseramente,


JOSEPH SANCHEZ
Superintendent of Education, Acting

Attachment

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

177-16-2186
Office of the Speaker
Judith T. Won Pat, Ed.D

Date: 11-09-16
Time: 1:02 pm
Rec'd: 

2186

2016 NOV 10 AM 10:31



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

November 8, 2016

MEMORANDUM

To: Joseph Sanchez
Superintendent of Education, Acting

From: Franklin Cooper-Nurse
Chief Auditor 

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

Hafa Adai,

The Internal Audit Office (IAO) has completed its review of iLearn Academy Charter School's allotment request for the month of November 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 fitcooper-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 November 2016**

Purpose: To validate iLearn Academy Charter School's invoices for the month of November 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 November 2016 expenditures. The results were as follows:

Table 1: November 2016 Invoices

2nd Drawdown		A	B	C
Object Class	Code	iLearn Drawdown	Submitted Invoices	IAO'S Validation
Personnel Salaries	111	\$ 75,420.30	\$ 75,420.30	\$ 75,420.30
Benefits	112	5,001.84	5,001.84	5,001.84
Contractual	230	-	-	-
A+ Contract	233	170,000.00	170,000.00	170,000.00
Supplies & Materials	240	-	-	-
Miscellaneous	290	4,080.00	4,080.00	4,080.00
Totals		\$254,502.14	\$ 254,502.14	\$ 254,502.14

On October 31, 2016, IAO received DOA's transmittal of iLearn's second drawdown for FY 2017 November allotment request of \$254,502.14 and invoices, from the Office of the Superintendent. *The IAO validated \$254,502.14 of iLearn's submitted invoices for the month of November.* 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 LAO	Month	Type of Request	Object Code and Class	Rel	Vendor	Description	Invoice Number	Invoice Date	Invoice Amount	Validated Amount
11/1/2016	Nov	Monthly	111 Personnel	B-2.1	Sanford Technology Group LLC	PPE 11/04/16	173031-04J	9/26/2016	\$ 37,833.35	\$ 37,833.35
11/1/2016	Nov	Monthly	111 Personnel	B-2.2	Sanford Technology Group LLC	11/18/2016	173863-04J	10/18/2016	\$ 37,586.95	\$ 37,586.95
11/1/2016	Nov	Monthly	112 Benefits	B-3.1	Sanford Technology Group LLC	11/4/2016	173031-04J	9/26/2016	\$ 2,463.84	\$ 2,463.84
11/1/2016	Nov	Monthly	112 Benefits	B-3.2	Sanford Technology Group LLC	11/18/2016	173863-04J	10/18/2016	\$ 2,538.00	\$ 2,538.00
11/1/2016	Nov	Monthly	233 A+ Contract	B-4.1	Saint Paul Christian School	A+ Education Infrastructure	A+ 2016 Nov	November	\$ 170,000.00	\$ 170,000.00
11/1/2016	Nov	Monthly	290 Miscellaneous	B-5.1	iLearn Academy Charter School	Extended Learning	Nov 2016	November	\$ 4,080.00	\$ 4,080.00
Total									254,502.14	254,502.14

Per PL 33-185, Chapter II Education, Section 2, the iLearn Academy Charter School is not to exceed the enrollment cap of five hundred (500) students for School Year (SY) 2016-2017. As of October 21, 2016, total enrollment reported for grades K-5th totaled 485 and averaged 451 students. Refer to Table 3 below, for a summary of iLearn's reported enrollment data.

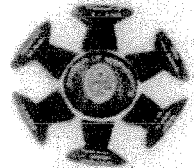
Table 3: SY 2016-2017 iLearn Enrollment

iLearn Academy Charter School FY 2017 or SY 16-17 Enrollment Summary - Max Enrollment 500 Students								
SY	Month	Grade Level						Total
		K	1	2	3	4	5	
16-17	Jul-16	56	87	65	64	50	61	383
16-17	Aug-16	88	93	72	73	57	67	450
16-17	Sep-16	88	93	72	73	57	67	450
16-17	Oct-16	98	99	74	75	65	74	485
16-17	Nov-16	98	99	74	75	65	74	485
Grand Total		428	471	357	360	294	343	2,253
Average		86	94	71	72	59	69	451



Eddie Baza Calvo
Governor
Roy 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
Vacant
Deputy Director

October 24, 2016

To Mr. Joe Sanchez

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

Department of Education Office of the Superintendent	
Date: _____	Time: _____
Rec'd By: <u>610250</u>	Signature: _____
Print Name: _____	

RE: iLearn Academy Charter School – November 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 November 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, Mary Grace Edrosa at 475-1283

Si Yu'os Maase!

Sensaramente,

Christine W. Baleto
Director

RECEIVED

*Checked on 10/31/16
Internal Audit Office*

Attachment



GOVERNMENT OF GUAM
DEPARTMENT OF ADMINISTRATION
FINANCIAL MANAGEMENT SYSTEM

**REQUEST FOR
DIRECT PAYMENT**

DOCUMENT NO.: _____

URGENT - EXPEDITE PAYMENT

KEY & RELEASE - A S A P

PAYEE: iLearn Academy Charter School PO BOX 8445 TAMUNING, GUAM 96913	VENDOR NUMBER: <p style="text-align: center;">10012226</p>
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PURPOSE:

Allotment Request for NOVEMBER 2016

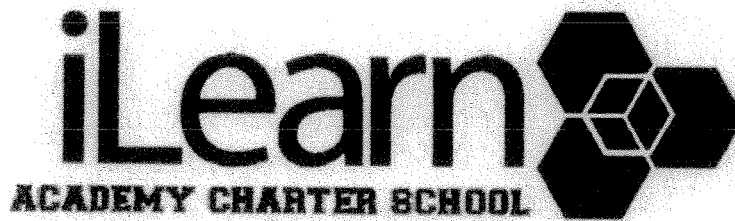
		254,502.14	
190	5639A179964GA202-290		
		254,502.14	

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

PREPARED BY:	 _____ <small>Signature</small>	_____ <small>Date</small>
NINA D. FIELD - BUSINESS MANAGER	 _____ <small>Signature</small>	_____ <small>Date</small>
HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER	 _____ <small>Signature</small>	_____ <small>Date</small>
CERTIFICATION OF FUNDS AVAILABLE:	 _____ <small>Signature</small>	_____ <small>Date</small>
HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER	_____ <small>Signature</small>	_____ <small>Date</small>



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

October 21, 2016

To: Mr. Jon Fernandez
Superintendent, GDOE

Mr. Franklin Cooper-Nurse
Chief Auditor (IAO), 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 (November 2016)
- 2) Personnel Salaries: PPE 11/04 and 11/18
- 3) Employee Benefits: PPE 11/04 and 11/18
- 4) Extended Learning November 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 typed 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 typed name.

Mrs. Nina Doromal Field

Business Manager, iLearn Academy Charter School



256 Chalan Pale, Ramon Haya, Yigo Guam

FUNCTION: iLearn Academy Charter School
November 2016 Allotment Request

INVOICE: ILACS FY 2017-11-2016

AUTHORITY: Public Law (PL) 33-185, Chapter II, Section 2

Section 2. Notwithstanding any provision of law, for the School Year 2016-2017, pursuant to § 12116(e), Chapter 12, Title 17 GCA, the Department of Administration (DOA) is hereby authorized and directed to deduct Six Thousand Five Hundred Dollars (~~\$6,500~~) per enrollee of the Academy Charter Schools chartered by the Guam Academy Charter Schools Council *not to exceed* seven hundred forty (740) students for the *Gudhan* Academy Charter School and five hundred (500) students for the *iLearn* Academy Charter School, 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 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 DOA. Upon receipt of said invoice, DOA *shall* remit it to GDOE.

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

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
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TOTAL FUNDING AVAILABLE: \$6,500 X 500 Students

Personnel	111	\$ 75,420.30
Employee Benefits		\$ 5,001.84
Extended Learning		\$ 4,080
A+ Contract	233	\$ 170,000

OCTOBER 2016 ALLOTMENT REQUEST: \$ 254,502.14