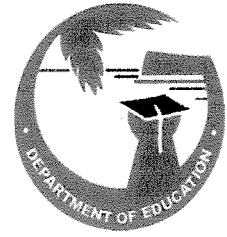




**DEPARTMENT OF EDUCATION
OFFICE OF THE SUPERINTENDENT**

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

December 7, 2016

33-16-2255

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

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

Date: 12-13-16
Time: 10:30 AM
Received By: [Signature]

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

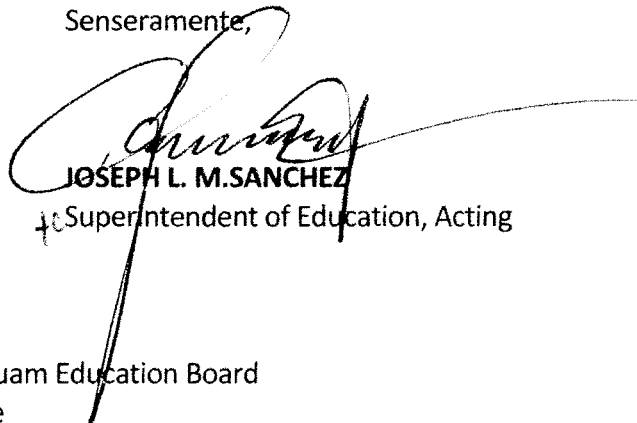
Hafa Adai Director Baletto,

Upon review of the iLearn Academy Charter School December 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 **\$257,344.74** for personnel salaries, benefits, A+ Contract, Contractual, and miscellaneous expenses; please see attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on November 30, 2016.

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

Senseramente,


JOSEPH L. M. SANCHEZ
Superintendent of Education, Acting

Attachment

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

2255

2016 DEC 15 AM 10:38



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

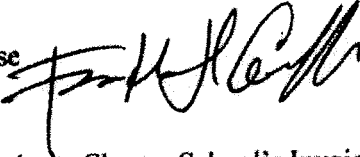


**FRANKLIN
COOPER-NURSE**
Chief Auditor

December 6, 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 December 2016

Hafa Adai,

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

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

Table 1: December 2016 Invoices

3rd Drawdown Object Class	A iLearn Drawdown	B Submitted Invoices	C IAO's Validation
Personnel Salaries	\$ 74,952.67	\$ 74,952.67	\$ 74,952.67
Benefits	5,125.40	5,125.40	5,125.40
Contractual	3,266.67	3,266.67	3,266.67
A+ Contract	170,000.00	170,000.00	170,000.00
Supplies & Materials	-	-	-
Miscellaneous	4,000.00	4,000.00	4,000.00
Totals	\$257,344.74	\$ 257,344.74	\$ 257,344.74

On November 30, 2016, IAO received DOA's transmittal of iLearn's third drawdown for FY 2017 December allotment request of \$257,344.74 and invoices, from the Office of the Superintendent. *The IAO validated \$257,344.74 of iLearn's submitted invoices for the month of December. 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 JAG	Month	Type of Request	Object Code and Class	Ref	Vendor	Description	Invoice Number	Invoice Date	Invoice Amount	Validated Amount
12/6/2016	Dec	Monthly	111 Personnel	C-2.1	Sanford Technology Group LLC	PPE 12/2/16	174654-04J	11/8/2016	\$ 37,218.17	\$ 37,218.17
12/6/2016	Dec	Monthly	111 Personnel	C-2.2	Sanford Technology Group LLC	PPE 12/16/16	174920-04J	11/16/2016	\$ 37,734.50	\$ 37,734.50
12/6/2016	Dec	Monthly	112 Benefits	C-3.1	Sanford Technology Group LLC	PPE 12/2/16	174654-04J	11/8/2016	\$ 2,562.70	\$ 2,562.70
12/6/2016	Dec	Monthly	112 Benefits	C-3.2	Sanford Technology Group LLC	PPE 12/16/16	174920-04J	11/16/2016	\$ 2,562.70	\$ 2,562.70
12/6/2016	Dec	Monthly	233 A+ Contract	C-4.1	Saint Paul Christian School	A+ Education	A+ 2016 Dec	December	\$170,000.00	\$170,000.00
12/6/2016	Dec	Monthly	290 Miscellaneous	C-5.1	iLearn Academy Charter School	Extended Learning	Dec 2016	December	\$ 3,840.00	\$ 3,840.00
12/6/2016	Dec	Monthly	290 Miscellaneous	C-5.2	Western Assoc. of Schools & Colleges	ACS WASC Affiliation Application Request	Fall 2017	11/7/2016	\$ 160.00	\$ 160.00
12/6/2016	Dec	Monthly	230 Contractual	C-6.1	Burger Comer Magliari	Prof. Acct. Services-Yr Ended 9/30/16	16AS8364	11/3/2016	\$ 3,266.67	\$ 3,266.67
Total									\$257,344.74	\$257,344.74

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 November 22, 2016, total enrollment reported for grades K-5th totaled 485 and averaged 456 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
16-17	Dec-16	98	99	74	75	65	74	485
Grand Total		526	471	357	360	294	343	2,351
Average		88	95	72	73	60	70	456

Rearn Academy Charter School
Enrollment Date as of November 22, 2014

GRADE	ENROLLMENT
1	22
2	24
3	25
4	26
5	24
TOTAL	141

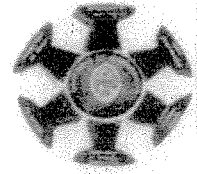
10120	1	10121	2	10122	3	10123	4	10124	5	10125	K
10126	1	10127	2	10128	3	10129	4	10130	5	10131	K
10132	1	10133	2	10134	3	10135	4	10136	5	10137	K
10138	1	10139	2	10140	3	10141	4	10142	5	10143	K
10144	1	10145	2	10146	3	10147	4	10148	5	10149	K
10150	1	10151	2	10152	3	10153	4	10154	5	10155	K
10156	1	10157	2	10158	3	10159	4	10160	5	10161	K
10162	1	10163	2	10164	3	10165	4	10166	5	10167	K
10168	1	10169	2	10170	3	10171	4	10172	5	10173	K
10174	1	10175	2	10176	3	10177	4	10178	5	10179	K
10180	1	10181	2	10182	3	10183	4	10184	5	10185	K
10186	1	10187	2	10188	3	10189	4	10190	5	10191	K
10192	1	10193	2	10194	3	10195	4	10196	5	10197	K
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10204	1	10205	2	10206	3	10207	4	10208	5	10209	K
10210	1	10211	2	10212	3	10213	4	10214	5	10215	K
10216	1	10217	2	10218	3	10219	4	10220	5	10221	K
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10228	1	10229	2	10230	3	10231	4	10232	5	10233	K
10234	1	10235	2	10236	3	10237	4	10238	5	10239	K
10240	1	10241	2	10242	3	10243	4	10244	5	10245	K
10246	1	10247	2	10248	3	10249	4	10250	5	10251	K
10252	1	10253	2	10254	3	10255	4	10256	5	10257	K
10258	1	10259	2	10260	3	10261	4	10262	5	10263	K
10264	1	10265	2	10266	3	10267	4	10268	5	10269	K
10270	1	10271	2	10272	3	10273	4	10274	5	10275	K
10276	1	10277	2	10278	3	10279	4	10280	5	10281	K
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10462	1	10463	2	10464	3	10465	4	10466	5	10467	K
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10540	1	10541	2	10542	3	10543	4	10544	5	10545	K
10546	1	10547	2	10548	3	10549	4	10550	5	10551	K
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10756	1	10757	2	10758	3	10759	4	10760	5	10761	K
10762	1	10763	2	10764	3	10765	4	10766	5	10767	K
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10774	1	10775	2	10776	3	10777	4	10778	5	10779	K
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10834	1	10835	2	10836	3	10837	4	10838	5	10839	K
10840	1	10841	2	10842	3	10843	4	1084			



Eddie Baza Calvo
Governor
Ray Tenorio
Lieutenant Governor

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

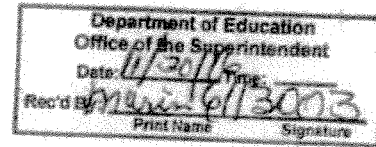
Post Office Box 884 Hagatña, Guam 96932
Tel: (671) 475-1101/1250 Fax: (671) 477-8788



Christine W. Baletto
Director
Vacant
Deputy Director

November 28, 2016

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



RE: iLearn Academy Charter School – December 2016 Allotment Request

Buenas yan Hafa Adai:

Pursuant to Public Law 33-185, Chapter II, Part I, we are submitting iLearn Academy Charter School's allotment request for the month of December 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. Baletto
Director

RECEIVED
Shirley 11/30/16

Attachment



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

November 28, 2016

To: **Mr. Joseph Sanchez**
Acting 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 (December 2016)
- 2) Personnel Salaries: PPE 12/2, 12/16
- 3) Employee Benefits: PPE 12/2, 12/16
- 4) Extended Learning December 2016
- 5) Audit (Burger, Comer, Magliari)
- 6) Accreditation (Western Association of Schools and Colleges)

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".

Mrs. Helen Nishihira
Authorized Board Member, iLearn Academy Charter School

A handwritten signature in black ink, appearing to read "Nina Doromal".

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



256 Chalan Pale, Ramon Haya, Yigo Guam

**FUNCTION: ILearn Academy Charter School
DECEMBER 2016 Allotment Request**

INVOICE: ILACS FY 2017-12-2016

AUTHORITY: P.L. 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 Guahan 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
TOTAL FUNDING AVAILABLE: \$6,500 X 500 Students		
Personnel	111	\$ 74,952.87
Employee Benefits		\$ 5,125.40
Extended Learning		\$ 3,840
A+ Contract	233	\$ 170,000
Audit		\$ 3,288.87
Accreditation		\$ 180.00
DECEMBER 2016 ALLOTMENT REQUEST:		\$ 257,344.74 /



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: 10012226
---	---------------------------------------

PURPOSE:
Allocation Request for DECEMBER 2016

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Remarks
190	5639A179984GA202-290	257,344.74	
TOTAL		257,344.74	

CHECK APPROPRIATE BOX BELOW

<input checked="" type="checkbox"/> ACCOUNT NUMBER IS CORRECT	<input checked="" type="checkbox"/> JOB ORDER NUMBER IS CORRECT	<input type="checkbox"/> INSUFFICIENT FUNDS
<input checked="" type="checkbox"/> PRIOR REFERENCE IS CORRECT	<input checked="" 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.

PREPARED BY: <u>NINA D. FIELD - BUSINESS MANAGER</u>		November 28, 2016 Date
APPROVING OFFICIAL: <u>HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER</u>		November 28, 2016 Date
CERTIFICATION OF FUNDS AVAILABLE: <u>HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER</u>		November 28, 2016 Date
_____	_____	_____
	Signature	Date