

AGENDA ITEM EXECUTIVE SUMMARY

- I. **Public Education Commission Meeting Date:** May 13, 2016
- II. **Item Title: Report from Options For Parents and the Charter School Division--Discussion and Possible Actions**
 - A. Schools of Concern
 - B. School Governance Changes
 - 1. Creative Education Preparatory Institute
 - C. Summary Report on Charter School Audits for FY-2014 and FY-2015

III. **Executive Summary and Proposed Motions:**

A. **Schools of Concern**

The On-going Actions and Monitoring document on the next pages identifies the status of all on-going monitoring and/or actions.

Public Education Commission

On-going Actions and Monitoring as of April 29, 2016

Status of Charters Under a Notice of Intent to Revoke, Revocation Decision or Non-Renewal Decision

Charter School Name	Commission Action and Date	Alleged Violation	Status
Anthony Charter School	Non-renewal - December 10, 2014	<ul style="list-style-type: none"> • Failure to meet prior renewal conditions including: <ul style="list-style-type: none"> • Identifying how the Discovery short cycle aligns with academic program • Strategic planning by governing counsel to measure student progress • Strategic planning by governing counsel to evaluate principal • Approving all policies required by law • Failure to meet improvement plan requirements • Violations of material terms and failure to meet goals of contract • The application is otherwise contrary to the best interests of the charter school's projected students, the local community, or the school district in whose geographic boundaries the charter school applies to operate. 	<ul style="list-style-type: none"> • PED Office of General Counsel indicates it has negotiated a settlement with the school that retains the contract terms of the prior two year contract, but extends that contract an additional three years through June 30, 2018. • In September the PEC voted to have a subcommittee of the PEC engage in a negotiation process with the school to establish 2015-2016 framework goals for this school. • After this vote the school's attorney contacted CSD and stated that the settlement agreement negotiations included a performance framework and negotiations with the PEC would not be appropriate. • CSD confirmed with the PED Office of General Counsel that it is including Performance Framework goals in the negotiations. • In November the PEC voted to

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			invite the school to engage in a negotiation process a subcommittee of the PEC on December 2 nd . The school declined the invitation, asserting that the 2015-2016 framework goals for this school will be established in the settlement agreement.
Creative Education Preparatory Institute	November 13, 2015	<ul style="list-style-type: none"> • Failure to provide the minimum required instructional hours per NMSA §22-2-8.1, providing only 634 instructional hours of the 1080 required hours (58%). • Failure to abide by the 2015-2016 school calendar submitted as part of the school budget, by providing fewer than 181 days consisting of 4 instructional hours each and failing to monitor, track, or account for 362 “additional hours.” • Failure to comply with the Compulsory School Attendance Act and NMAC 6.10.8, which require that “class attendance be taken and maintained by class period for every instructional day for each student in each school or school program in the school district”, the “governing body of a charter school ... or its authorized representatives shall give written notice of the habitual truancy by mail to or by personal service on the parent of the student subject to and in noncompliance with the provisions of the Compulsory School Attendance Law”, and “if unexcused absences continue after written notice of habitual truancy as 	<p>On November 13, 2015, the PEC voted to require CSD to conduct an investigation into the allegations.</p> <p>On February 12, 2016, CSD provided an investigative report to the PEC with the recommendation that the PEC move to revoke the charter.</p> <p>On February 12, 2016, the PEC voted to issue a notice of intent to revoke the charter.</p> <p>The NOI was sent to the school on February 22, 2016. On February 29, 2016, a statement of additional facts was sent to the school to support the revocation.</p>

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		<p>provided in Subsection B of this section has occurred, the student shall be reported to the probation services office of the judicial district where the student resides for an investigation as to whether the student shall be considered to be a neglected child or a child in a family in need of services.”</p> <ul style="list-style-type: none">• Failure to abide by the contract material terms including:<ul style="list-style-type: none">• Failure to “meet and monitor its state-required instructional hour requirements...through a combination of instructional approaches, each with its own scheduling demands”• Failure to “ensure that students engage in meaningful post-secondary learning opportunities (e.g., dual enrollment, trades education, internships, or other forms of service learning) to help prepare them for college or the workforce”• Failure to provide “Guided Computer-based studies” as described in Exhibit 2 of the contract, which states “Students will attend either the morning OR afternoon instructional block, engaging core courses through computer-based studies”• Failure to ensure implementation of the provision that states “Students will log on to their school studies daily (a minimum of one hour per day). This requirement will be monitored via student attainment of two-week goals	
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		<p>and regular progress reports.”</p> <ul style="list-style-type: none"> • Failure to demonstrate compliance with the background check requirements found in 22-10A-5 (C). • Failure to comply with the Federal and State accessibility requirements found in the 2010 Americans with Disabilities Act (2010 ADA) and the state adopted New Mexico Building Code-2009 (NMBC-2009) and the November 4, 2015 directive of the Governor’s Commission on Disability. • Failure to ensure that English language learners can participate meaningfully and equally in educational programs as required by Title VI of the Civil Rights Act of 1964 (Title VI) and the Equal Educational Opportunities Act of 1974 (EEOA). • Failure to demonstrate compliance with the requirement in NMAC 6.29.1.9 and the contract to “fully implement the State’s Response to Intervention (RtI) Framework known as the Three-Tier Model of Student Intervention.” • Failure to accurately report special education students in STARS. • Failure to provide special education services as required by student IEPs. • CEPI has violated State regulation 6.20.2.11 (B) (6), NMAC and Regulation SBE-6, which require that the reports sent to the New Mexico Public Education Department (PED) must agree to the general ledger and the New Mexico State Audit Rule, which requires that the audit report of each 	
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		<p>school district shall include a cash reconciliation schedule which reconciled the cash balance as of the end of the previous fiscal year to the cash balance at the end of the current fiscal year.</p> <ul style="list-style-type: none"> • CEPI has violated NMAC 6.20.2.11 (A) Internal Control Structure Standards, which requires "every school district shall establish and maintain an internal control structure to provide management with reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with GAAP. The internal control structure shall include written administrative controls (rules, procedures and practices, and policies that affect the organization) and accounting controls (activity cycles, financial statement captions, accounting applications including computer systems) that are in accordance with GAAP." • CEPI has violated NMAC 6.20.2.14 (F).1 Cash Control Standards, which requires "posting errors are not to be erased, crossed out, or in any other manner eliminated from the ledger. A separate entry is required to incorporate necessary corrections. Cross referencing of a correcting entry to the original error should be inserted under the "description" column 	
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		<p>of the ledger.”</p> <ul style="list-style-type: none">• CEPI has violated sound financial management and 6.20.2.9 (A) NMAC and 22-8-5 through 22- 8-12.2 NMSA 1978, which require that budgets not be exceeded at the legal level of control. For school districts the function is the legal level of control.• CEPI has failed to comply with the requirement that all bank accounts shall be reconciled on a monthly basis and reconciled bank statements are to be reviewed by someone other than the preparer for accuracy.• CEPI has violated ERB rules, which require that the electronic reports, consisting of salaries and contributions and demographic information, must be sent by the 15th of the month following the month covered by the Report. The form must be faxed the same day that the contributions are electronically submitted, no later than the 15th of the month following the month covered by the Report. The amounts reported on the ERB forms should reconcile with the general ledger.• CEPI has violated NMAC 6.20.2.17 PURCHASING, which requires “A. Each school district shall establish and implement written policies and procedures for purchasing which shall be in compliance with the Procurement Code, Section 13-1-21 et seq., NMSA 1978. Purchasing policies and procedures for grant funding shall	
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		<p>comply with requirements established within the grant and the Procurement Code. An internal control structure over purchasing shall be established and maintained to assure compliance with</p> <ul style="list-style-type: none">• CEPI has violated NMAC 6.20.2.12, which requires that an organizational structure be in place which separates incompatible activities to preclude control by any individual.• CEPI has violated NMSA 1978 10-7C-15, which requires “Monthly contributions to the Retiree Health Care (RHC) are required to be remitted no later than the 10th of the following month.”• CEPI has violated NMAC 6.20.2.17 (A), which requires that each school shall establish and implement written policies and procedures for purchasing which shall be in compliance with the Procurement Code, Section 13-1-21 et seq., NMSA 1978. An internal control structure over purchasing shall be established and maintained to assure compliance with school policy, and state and federal regulations. CEPI has also violated the New Mexico Manual of Procedures for Public School Accounting and Budgeting, Supplement 13 – Purchasing, which states that “the preparation and execution of a duly authorized purchase order must	
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		<p>precede the placement of any order for goods, services or construction.”</p> <ul style="list-style-type: none"> • CEPI has violated NMAC 6.20.2, which states that "money received and receipted shall be deposited in the bank within twenty-four (24) hours or one banking day.” • CEPI has violated NMAC 2.42.2.11 (B) (1), which states public officers and employees of state agencies shall be reimbursed for mileage accrued in the use of a private automobile or aircraft in the official discharge of official duties as follows: “unless the secretary has reduced the rates set for mileage for any class of public officials and for employees of state agencies pursuant to Section 10-8-5 (D) NMSA, 80% of the internal revenue service standard mileage rate set January 1 of the previous year for each mile traveled in a privately owned vehicle.” 	
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Status of Commission Requested Reports, Monitoring, Inquiries, Site Visits

Charter School Name	Date of Commission Request	Matter	Status
Southwest Learning Centers		Ongoing investigation.	

Public Education Commission
On-going Actions and Monitoring as of April 29, 2016
Status of Corrective Action Plans

Charter School Name	Date of CAP Assignment	Matter	Status	Next Reporting Date
La Resolana Leadership Academy	May 15, 2015	<p>Special education compliance.</p> <p>The school has not been developing accurate IEP schedule of service pages resulting in placement in incorrect levels.</p> <p>The school reported 13 level 4 students on their 80th day and 120th day STARS report and received the funding accordingly, but at both the 80th day and 120th day the school had only 3 level 4 students enrolled.</p>	<ul style="list-style-type: none"> - School submitted a corrective action plan that was accepted by the PED on June 19, 2015. - CSD evaluated the school's report on the implementation of the corrective action plan that was submitted on October 15. CSD has provided the school findings regarding the report. - CSD evaluated the school's report on the implementation of the corrective action plan that was submitted on October 15. CSD has provided the school findings regarding the report. - CSD will be conducting a site visit to the school the week of May 2nd. 	Reporting will continue through June 30, 2017 on October 15, December 15, March 15, and May 15 annually.

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Schools Looking for a New Facility

Charter School Name	Date of Notification to PEC
South Valley Preparatory School	August 19, 2015
Tierra Adentro: The New Mexico School Of Academics, Art and Artesanía	September 24-25, 2015
Technology Leadership High School	November 13
La Academia Dolores Huerta	March 11
Explore Academy	March 11

B. School Governance Changes

In February the PEC approved a policy to address the requirement in Section 8.10(b) of the charter contract regarding notification of the authorizer within 30 (thirty) days of a member's resignation or designation of a new member and sign the appropriate forms to ensure that the governing body continues to qualify as a board of finance. CSD has received notification from two schools, CSD's summary and the school's forms are provided as follows:

a. Creative Education Preparatory Institute

The school provided the Change of Governing Body Membership form, denoting the resignation of 1 member, the acting governing board president. The school did not provide a reason for the resignation.

The submitted forms are provided below:

STATE CHARTER SCHOOL CHANGE OF GOVERNING BODY MEMBERSHIP FORM

Please complete and submit this form to: Charter Schools Division, Public Education Department, charter.schools@state.nm.us, Room 301, 300 Don Gaspar, Santa Fe, NM 87501

Name of State-Chartered School: Creative Education Preparatory institute (CEPi)

Date submitted: 4/19/2016

Contact Name: Shanni Bottone

E-mail: sbottone@cepinm.org

Governing Board Member Name	Action	Date of Action	Reason for removal or resignation	Term of Service
Pamela Romero	Resignation	4/7/2016	Not given.	From: 7/31/2007 To: 4/7/2016
Click here to enter text.	Choose an item.	Click here to enter a date.	Click here to enter text.	From: Click here to enter a date. To: Click here to enter a date.
Click here to enter text.	Choose an item.	Click here to enter a date.	Click here to enter text.	From: Click here to enter a date. To: Click here to enter a date.

Original Signature of Governing Council President or Designee:  Date: 4/19/16

Printed Name of Governing Council President or Designee: Joseph P. Peña

Required Attachments:

This Form **MUST** include each of the following, as applicable:

- i. Notices of Resignation or Removal
 - a. The governing body minutes showing the vote to remove the member, or
 - b. The resigning member's signed and dated written resignation;
- ii. Notices of Designation:
 - a. An updated "STATEMENT OF GOVERNING BODY TO CONSULT WITH PED" signed by all current governing body members, and
 - b. An "AFFIDAVIT OF GOVERNING BODY MEMBER" signed by the new governing body member and verified by a notary public.

Shanni Bottone <sbottone@cepinm.org>

Resignation

2 messages

Pam Romero <promero@cepinm.org>

Thu, Apr 7, 2016 at 9:30 AM

To: Jennifer Varela <jvarela@cepinm.org>, Nora Parrish <nparrish@cepinm.org>, Joseph Perea <jperea@cepinm.org>, Marc Arellano <marellano@cepinm.org>, Traci Sanchez <tsanchez@cepinm.org>Cc: Christopher Hotchkiss <chotchkiss@cepinm.org>, Shanni Bottone <sbottone@cepinm.org>

Please accept this email as my letter of resignation from the Governance Council effective immediately.

Pam Romero

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Christopher Hotchkiss <chotchkiss@cepinm.org>

Thu, Apr 7, 2016 at 10:11 AM

To: Pam Romero <promero@cepinm.org>Cc: Jennifer Varela <jvarela@cepinm.org>, Nora Parrish <nparrish@cepinm.org>, Joseph Perea <jperea@cepinm.org>, Marc Arellano <marellano@cepinm.org>, Traci Sanchez <tsanchez@cepinm.org>, Shanni Bottone <sbottone@cepinm.org>

Thank you for all of your dedication and volunteer service to the students of CEPi. Your countless hours of service are truly appreciated.

Christopher Hotchkiss

Chief Executive Officer

Creative Education Preparatory institute (CEPi)

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C. **Summary Report on Charter School Audits for FY-2014 and FY-2015**

A report summarizing the FY-2014 and FY-2015 audit findings for state authorized charter schools is attached.



AUDIT SUMMARY

2015 Audit

The 2015 Audit reviewed 58 Charter Schools. 54 of these Charter Schools were found to have Compliance issues, 25 had Significant Deficiencies, 11 had Material Weaknesses, 37 had Repeat Findings, 8 had Multi-Year Repeat Findings and 7 received a Disclaimed Audit. A total of 4 Charter Schools were found to have no Compliance issues.

2014 Audit

The 2014 Audit reviewed 55 Charter Schools. 49 of these Charter Schools were found to have Compliance issues, 15 had Significant Deficiencies, 14 had Material Weaknesses, 13 had Repeat Findings, 4 had Multi-Year Repeat Findings, and 7 received a Disclaimed Audit. A total of 3 Charter Schools were found to have no Compliance issues.

Background & Licensure Concerns

This Summary emphasized Findings that were due in any part to a Charter School's failure to conduct background checks or failure to secure proper licensure for teachers and instructors. The 2014 and 2015 Audits discovered a total of 13 schools had deficiencies in Background Checks and 5 schools had deficiencies in proper licensure. The 2015 audit discovered 4 schools had Repeat deficiencies in background checks and 0 schools that had Repeat deficiencies in licensure. This part of the audit was added by the State Auditor and is not part of a charter school's financial audit.

Charter School Foundations

Charter School Foundations are blended component units of their respective Charter Schools. In 2014 and 2015 a total of 6 Charter School Foundations presented deficiencies that were responsible, either in part or solely, for a Finding. These 6 foundations presented 6 Compliance issues, 1 Significant Deficiency and 5 Material Weaknesses. One Foundation received a Disclaimer in both the 2014 and the 2015 Audit. Given the close relationship between charter schools and foundations, these findings are concerning in that foundations move money to charter schools and not accounting for this properly raise risk issues of fraud, waste and abuse.

Ongoing Issue

The 2014 and 2015 Audits both claim that 2 schools (Cottonwood Classical Preparatory Schools & Horizon Academy West) have violated the Anti-Donation Clause of the New Mexico State Constitution (N.M. Const. art. IX, § 14) by entering into Pledge and Covenant Agreements with third-party lenders in order to secure the debt of their respective foundations. Whether the terms of these agreements do in fact violate the Anti-Donation Clause is currently being reviewed by General Counsel.

Corrective Action Plans

The PED has requested a corrective action plan from each charter school that received findings in the FY15 audit. Corrective action plan components include a description of the finding, actions planned or already taken to mitigate the finding, the person responsible for implementing the plan for that finding and a date when the finding is expected to be corrected. These plans are due to PED no later than May 8th, 2016. Failure to submit the plan may result in increased reporting and oversight of the charter up to and including suspension of the charter school's board of finance.

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I. LIST OF TERMS & DEFINITIONS

- 1) **Disclaimer** – A Disclaimer occurs when the Auditor is unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.
- 2) **Multi-Year Repeat Finding**¹ – An important and potentially serious finding, a Multi-Year Repeat Finding is one that is substantially similar in nature to a finding that had been identified in an audit two or more years previously and which has continued to not be corrected or resolved.
- 3) **Repeat Finding**² – An important and potentially serious finding, a Repeat Finding is one that is substantially similar in nature to a finding that was identified in a previous audit and which has not been corrected or resolved.
- 4) **Material Weakness** – a deficiency or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.
- 5) **Significant Deficiency** – A deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.
- 6) **Compliance** – Noncompliance with laws, regulations, contracts, grant agreements, or other matters which could have a direct and material effect on the determination of financial statement amounts

II. LIST OF SCHOOLS THAT RECEIVED: **NO FINDING**

<u>2015 Audit</u>	<u>2014 Audit</u>
<ol style="list-style-type: none">1. Aldo Leopold High School2. South Valley Preparatory School3. La Tierra Montessori School of the Arts and Sciences4. Montessori Elementary School	<ol style="list-style-type: none">1. GREAT Academy2. South Valley Preparatory School3. Village Academy

¹ This term was not used in either the 2014 or 2015 Audit Report and should be used for this Summary only.

² This term although frequently used in the 2014 and 2015 Audit Reports was not defined in either report and is not listed as a defined term under either ISO, AISP, or GASB Auditing Standards. This definition is from Lawrence Cahill & Robert Costello, "Repeat Versus Recurring Findings in EHS Audits", (March 31, 2012), *available at* <http://ehsjournal.org/http://ehsjournal.org/category/auditing-2>, (explaining the difficulty by noting, "No consensus definition has been developed to help classify a finding as a repeat."). Although the article principally deals with EHS audits, the definition provided appears to best encompass how the 2014 and 2015 Audit Reports used the term.

III. LIST OF SCHOOLS THAT RECEIVED A FINDING OF: **DISCLAIMER**

2015 Audit

1. Academy of Trades and Technology Foundation*
2. Creative Education Preparatory Institute
3. Health Sciences Academy Disclaimer
4. SW Intermediate Learning Center
5. SW Primary Learning Center
6. SW Secondary Learning Center
7. SW Aeronautics, Mathematics, and Science Academy

**The Foundation received the Disclaimer as a component unit of the Charter School.*

2014 Audit

1. Academy of Trades and Technology Foundation*
2. McCurdy Charter School
3. SW Learning Center
4. SW Primary Learning Center
5. SW Secondary Learning Center
6. SW Aeronautics, Mathematics, and Science Academy
7. Creative Education Preparatory Institute

**The Foundation received the Disclaimer as a component unit of the Charter School.*

IV. LIST OF SCHOOLS THAT RECEIVED A FINDING OF: **MATERIAL WEAKNESS**

2015 Audit

1. Academy of Trades and Technology
2. ACE Leadership High School
3. ASK Academy Foundation
4. Creative Education Preparatory Institute
5. Dream Dine Charter School
6. J. Paul Taylor
7. SW Aeronautics, Mathematics, Science Academy
8. SW Intermediate Learning Center
9. SW Primary Learning Center
10. Secondary Learning Center
11. SW Secondary Learning Center

2014 Audit

1. Academy of Trades and Technology
2. Amy Biehl Charter High School
3. Creative Education Preparatory Institute
4. Estancia Valley Classical Academy
5. Estancia Valley Classical Academy Foundation
6. Gilbert L. Sena Charter High School
7. La Jicarita Community School
8. La Resolana Leadership Academy
9. McCurdy Charter School
10. Ralph J Bunche Academy
11. SW Aeronautics, Mathematics, and Science Academy
12. SW Intermediate Learning Center
13. SW Primary Learning Center
14. SW Secondary Learning Center

V. LIST OF SCHOOLS THAT RECEIVED A FINDING OF: **SIGNIFICANT DEFICIENCY**

<u>2015 Audit</u>	<u>2014 Audit</u>
<ol style="list-style-type: none"> 1. Academy of Trades and Technology 2. ACE Leadership High School 3. Albuquerque School of Excellence 4. Cottonwood Classical Preparatory School 5. Creative Education Preparatory Institute 6. East Mountain High School 7. Estancia Valley Classical Academy 8. Explore Academy 9. Gilbert L Sena 10. Health Science Academy 11. J. Paul Taylor 12. La Academia Dolores Huerta Charter School 13. La Promesa Early Learning Center 14. La Resolana Leadership Academy 15. The Masters Program 16. McCurdy Charter School 17. Mission Achievement and Success 18. New Mexico Connections Academy 19. North Valley Academy 20. Red River Valley Charter School 21. Sage Montessori Charter School 22. The Learning Community Charter School 23. Tierra Adentro 24. Uplift Community School 25. Walatowa High Charter School 	<ol style="list-style-type: none"> 1. Anthony Charter School 2. Cien Aguas International School 3. Creative Education Preparatory Institute 4. East Mountain High School 5. J. Paul Taylor Academy 6. La Jicarita Community School 7. La Promesa Early Learning Center 8. La Tierra Montessori School for the Arts and Sciences 9. The Master's Program 10. McCurdy Charter School 11. Mission Achievement and Success 12. New Mexico Connections Academy 13. New Mexico International School 14. Sage Montessori Charter School 15. Uplift Community School

VI. LIST OF SCHOOLS THAT RECEIVED A FINDING OF: **COMPLIANCE**

<u>2015 Audit</u>	<u>2014 Audit</u>
<ol style="list-style-type: none"> 1. Academy of Trades and Technology 2. ACE Leadership High School 3. Albuquerque Institute for Mathematics & Science 4. Albuquerque School of Excellence 5. Albuquerque Sign Language 6. Alma D'Arte Charter High School 7. Amy Biehl 8. Anthony Charter School 9. The ASK Academy 10. Cesar Chavez 11. Cien Aguas International School 12. Coral Community Charter School 13. Cottonwood Classical Preparatory School 	<ol style="list-style-type: none"> 1. Academy of Trades and Technology 2. ACE Leadership High School 3. Albuquerque Institute for Mathematics and Science 4. Albuquerque School of Excellence 5. Albuquerque Sign Language Academy 6. Aldo Leopold High School 7. Alma D'Arte Charter High School 8. Amy Biehl Charter High School 9. Anthony Charter School 10. The Ask Academy 11. Cesar Chaves Community School

14. Creative Education Preparatory Institute	12. Cien Aguas International School
15. Dream Dine Charter School	13. Coral Community Charter School
16. East Mountain High School	14. Cottonwood Classical Preparatory School
17. Estancia Valley Classical Academy	15. Creative Education Preparatory Institute
18. Explore Academy	16. East Mountain High School
19. Gilbert L Sena	17. Estancia Valley Classical Academy
20. The Great Academy	18. Gilbert L. Sena Charter High School
21. Health Leadership High School	19. Health Leadership High School
22. Health Science Academy	20. Horizon Academy West
23. Horizon Academy West	21. The International School at Mesa Del Sol
24. The International School at Mesa Del Sol	22. La Jicarita Community School
25. La Academia Dolores Huerta Charter School	23. La Promesa Early Learning Center
26. La Jicarita Community School	24. The Master's Program
27. La Promesa Early Learning Center	25. McCurdy Charter School
28. La Resolana Leadership Academy	26. Media Arts Collaborative Charter School
29. The Masters Program	27. Mission Achievement and Success
30. \McCurdy Charter School	28. Montessori Elementary
31. Media Arts Collaborative Charter School	29. New America School
32. Mission Achievement and Success	30. New America School of Las Cruces
33. New America School	31. New Mexico Connections Academy
34. New America School Las Cruces	32. New Mexico International School
35. New Mexico Connections Academy	33. New Mexico School for the Arts
36. New Mexico International School	34. North Valley Academy
37. New Mexico School of the Arts	35. Ralph J Bunche Academy
38. North Valley Academy	36. Red River Valley Charter School
39. Ralph J Bunch	37. Sage Montessori Charter School
40. Red River Valley Charter School	38. School of Dreams Academy
41. Sage Montessori Charter School	39. SW Aeronautics, Mathematics, and Science Academy
42. School of Dreams	40. SW Intermediate Learning Center
43. SW Aeronautics, Mathematics, Science Academy	41. SW Primary Learning Center
44. SW Intermediate Learning Center	42. SW Secondary Learning Center
45. SW Primary Learning Center	43. Taos Academy
46. SW Secondary Learning Center	44. Taos Integrated School of the Arts
47. Taos Academy	45. The Learning Community Charter School
48. Taos Integrated School of the Arts	46. Tierra Adentro
49. Taos International	47. Uplift Community School
50. The Learning Community Charter School	48. Walatowa High Charter School
51. Tierra Adentro	49. William W. & Josephine Dorn Charter Community School
52. Uplift Community School	
53. Walatowa High Charter School	
54. William W and Josephine Dorn Charter School	

VII. LIST OF SCHOOLS THAT RECEIVED: **REPEAT FINDINGS** (2015 AUDIT ONLY)

- 1. Academy of Trades and Technology (2)**
 - 1) 2012-002 Foundation - Internal Control Structure
 - 2) 2013-001 Foundation – Composition of Board
- 2. Albuquerque Sign Language Academy (2)**
 - 1) 2014-001 Travel and Per-Diem
 - 2) 2014-002 Staff Qualifications
- 3. Alma D’Arte Charter High School (1)**
 - 1) 2014-001 Timely Deposits
- 4. Amy Biehl Charter High School (1)**
 - 1) 2014-001 Mileage Reimbursements
- 5. Anthony Charter School (3)**
 - 1) 2014-001 Timely Deposits
 - 2) 2014-002 Mileage Reimbursements
 - 3) 2014-003 Audit Committee
- 6. Ask Academy (1)**
 - 1) 2013-001 Timely Deposits
- 7. Cien Aguas International School (3)**
 - 1) 2014-001 Travel and Per Diem
 - 2) 2014-002 Personnel Files and Benefits Documentation
 - 3) 2014-003 Staff Qualifications
- 8. Coral Community Charter School (2)**
 - 1) 2014-001 Timely Deposits
 - 2) 2014-002 Internal Control Structure
- 9. Cottonwood Classical Preparatory School (2)**
 - 1) 2014-002 Compliance with Payroll Recordkeeping
 - 2) 2014-003 Violation of the New Mexico Anti-Donation Clause
- 10. Creative Education Preparatory Institute (10)**
 - 1) 2009-024 PED Cash Report
 - 2) 2011-001 Internal Control Structure
 - 3) 2011-002 Budgetary Conditions
 - 4) 2011-003 Bank Accounts
 - 5) 2012-003 ERB Contributions
 - 6) 2013-002 IDEA-B – Cash Management
 - 7) 2014-001 Lack of Segregation of Duties
 - 8) 2014-002 Retiree Health Care Contributions
 - 9) 2014-003 Purchase Orders
 - 10) 2014-005 Mileage Reimbursements
- 11. East Mountain High School (2)**

- 19. McCurdy Charter School (3)**
 - 1) 2014-003 Non-compliance with Cash Deposit Requirements
 - 2) 2014-006 Compliance with Pledged Collateral Requirements
 - 3) 2014-007 Expenditures in Excess of Budgeted Amounts
- 20. Media Arts Collaborative Charter School (1)**
 - 1) 2014-001 Mileage Reimbursements
- 21. Mission Achievement and Success (2)**
 - 1) 2014-001 Purchase Order Subsequent to Invoice
 - 2) 2014-002 Mileage Reimbursements
- 22. New America School (1)**
 - 1) 2012-002 Internal Control Structure
- 23. New America School – Las Cruces (2)**
 - 1) 2014-001 Mileage Reimbursements
 - 2) 2014-002 Timely Deposits
- 24. New Mexico Connections Academy (4)**
 - 1) 2014-002 Mileage Reimbursements
 - 2) 2014-003 Dual Signatures on Checks
 - 3) 2014-004 Purchase Order Subsequent to Invoice
 - 4) 2014-005 Cash Deposits
- 25. North Valley Academy (1)**
 - 1) 2014-002 Mileage Reimbursements
- 26. Sage Montessori Charter School (1)**
 - 1) 2014-002 Personnel Files
- 27. School of Dreams Academy (1)**
 - 1) 2014-001 Per Diem and Mileage Act
- 28. SW Aeronautics, Mathematics, & Science Academy (2)**
 - 1) 2014-001 Lack of Internal Controls over Accounting Records
 - 2) 2014-002 State Audit Rule
- 29. SW Intermediate Learning Center (2)**
 - 1) 2014-001 Lack of Internal Controls over Accounting
 - 2) 2014-002 State Audit Rule
- 30. Southwest Primary Learning Center (2)**
 - 1) 2014-001 Lack of Internal Controls over Accounting Records
 - 2) 2014-002 State Audit Rule
- 31. Southwest Secondary Learning Center (2)**
 - 1) 2014-001 Lack of Internal Controls over Accounting Records
 - 2) 2014-002 State Audit Rule

<ul style="list-style-type: none"> 1) 2014-002 Purchase Orders Subsequent to Invoice 2) 2014-003 Mileage Reimbursements 	<ul style="list-style-type: none"> 32. Taos Academy (1) <ul style="list-style-type: none"> 1) 2014-001 Procurement Code
<ul style="list-style-type: none"> 12. Gilbert L. Sena Charter High School (2) <ul style="list-style-type: none"> 1) 2014-001 Supporting Documentation 	<ul style="list-style-type: none"> 33. The Learning Community Charter School (1) <ul style="list-style-type: none"> 1) 2009-003 Internal Control Structure 2) 2013-002 Procurement Code 3) 2014-001 Internal Control Structure
<ul style="list-style-type: none"> 13. Horizon Academy West (2) <ul style="list-style-type: none"> 1) 2014-001 Payroll Transactions 2) 2014-005 Violation of the New Mexico Anti-Donation Clause 	<ul style="list-style-type: none"> 34. Tierra Adentro (1) <ul style="list-style-type: none"> 1) 2014-001 Internal Control Structure and Prepayment for Services
<ul style="list-style-type: none"> 14. International School at Mesa Del Sol (1) <ul style="list-style-type: none"> 1) 2014-001 Mileage Reimbursements 	<ul style="list-style-type: none"> 35. Uplift Community School (4) <ul style="list-style-type: none"> 1) 2013-002 Internal Control Structure 2) 2014-001 Supporting Documentation 3) 2014-003 Mileage Reimbursements 4) 2014-004 Budgetary Conditions
<ul style="list-style-type: none"> 15. J. Paul Taylor Academy (1) <ul style="list-style-type: none"> 1) 2014-001 Supporting Documentation 	<ul style="list-style-type: none"> 36. Walatowa High Charter School (4) <ul style="list-style-type: none"> 1) 2013-001 Timely Deposits 2) 2013-004 Travel and Per Diem 3) 2014-001 Internal Control Structure 4) 2014-002 Payroll Transactions
<ul style="list-style-type: none"> 16. La Jicarita Community School (1) <ul style="list-style-type: none"> 1) 2014-003 Payroll and Personnel Files 	<ul style="list-style-type: none"> 37. William W. & Josephine Dorn Charter Community School (3) <ul style="list-style-type: none"> 1) 2014-001 Timely Deposits 2) 2014-002 Personnel File Maintenance 3) 2014-005 Documentation of Minutes
<ul style="list-style-type: none"> 17. La Promesa Early Learning Center (1) <ul style="list-style-type: none"> 1) 2014-001 Purchase Orders Subsequent to Invoice 	
<ul style="list-style-type: none"> 18. Masters Program (3) <ul style="list-style-type: none"> 1) 2014-001 Mileage Reimbursements 2) 2014-002 Procurement Documentation 3) 2014-003 Personnel Files 	

VIII. LIST OF SCHOOLS THAT RECEIVED: REPEAT FINDINGS (2014 AUDIT ONLY)	
<ul style="list-style-type: none"> 1. McCurdy Charter School (1) <ul style="list-style-type: none"> 1) 2013 Procurement Code and Related Contract with Vendor 2. Academy of Trades and Technology (3) <ul style="list-style-type: none"> 1) 2012 A Internal Control Structure 2) 2013-01 Composition of Board 3) 2011-07 Stale Cash Report 3. Cesar Chavez Community School (1) <ul style="list-style-type: none"> 1) 2013-01 Disposition of Fixed Assets 4. Cien Aguas International School (2) <ul style="list-style-type: none"> 1) 2013-01 Contracting 2) 2013-02 Audit Committee 5. Creative Education Prep (7) <ul style="list-style-type: none"> 1) 2009-24 PED Cash Report 2) 2011-01 Internal Control Structure 3) 2011-02 Budgetary Conditions 4) 2011-03 Bank Accounts 	<ul style="list-style-type: none"> 6. The Ask Academy (1) <ul style="list-style-type: none"> 1) 2013-01 Timely Deposits 7. The International School at Mesa Del Sol (1) <ul style="list-style-type: none"> 1) 2013-01 Audit Committee/Exit Conference 8. The Montessori Elementary School (2) <ul style="list-style-type: none"> 1) 2010-30 Budgetary Conditions 2) 2010-31 Budget Adjustment Requests (BAR) 9. The New America School (1) <ul style="list-style-type: none"> 1) 2012-02 Internal Control Structure 10. La Jicarita Community School Foundation (1) <ul style="list-style-type: none"> 1) 2013-02 Internal Control Structure 11. Ralph J. Bunche Academy (1) <ul style="list-style-type: none"> 1) 2009-164 Internal Control Structure 12. The Learning Community (3) <ul style="list-style-type: none"> 1) 2009-203 Internal Control Structure 2) 2013-02 Procurement 3) 2013-02 Internal Control Structure

5) 2012-03 ERB Contributions 6) 2013-01 Procurement Code and Related Contract with Vendor 7) 2013-02 IDEA-B Cash Management	13. Walatowa High Charter School (3) 1) 2013-01 Timely Deposits 2) 2013-04 Travel & Per Diem 3) 2013-08 Payment of a Non-Contracted Employee
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IX. LIST OF SCHOOLS THAT RECEIVED: MULTI-YEAR REPEATS	
1. Academy of Trades and Technology 2. The ASK Academy 3. Creative Education Preparatory Institute 4. Montessori Elementary 5. New America School	6. Ralph J Bunch 7. The Learning Community Charter School 8. Uplift Community School 9. Walatowa High Charter School

X. LIST OF SCHOOLS WITH DEFICIENCIES IN: BACKGROUND & LICENSURE	
1. Cien Aguas International School 1) 2015 Audit - Background (Repeat) 2) 2014 Audit - Background 2. Coral Community Charter School 1) 2015 Audit - Background 3. Dream Dine Charter School 1) 2015 Audit - Background 4. Health Leadership High School 1) 2015 Audit - Background 5. Health Science Academy 1) 2015 Audit - Background - License 6. Horizon Academy West 1) 2015 Audit - Background (Repeat) 2) 2014 Audit - Background 7. La Jicarita Community School 1) 2015 Audit - Background (Repeat) 2) 2014 Audit - Background - License	8. Ralph J Bunch 1) 2014 Audit - Background - License 9. Sage Montessori Charter School 1) 2015 Audit - Background (Repeat) 2) 2014 Audit - Background 10. Taos International 1) 2015 Audit - Background 11. The Learning Community Charter School 1) 2014 Audit - Background 12. Uplift Community School 1) 2015 Audit - Background - License 13. Walatowa High Charter School 1) 2015 Audit - Background (Repeat) 2) 2014 audit - Background

XI. LIST OF SCHOOLS WITH REPEAT DEFICIENCIES IN: BACKGROUND & LICENSURE
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1. Cien Aguas International School 2. Horizon Academy West 3. La Jicarita Community School	4. Sage Montessori Charter School 5. Walatowa High Charter School
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XII. LIST OF FOUNDATIONS THAT CONTRIBUTED TO OR CAUSED A FINDING	
2015 Audit 1. Academy of Trades and Technology Foundation 1) DISCLAIMER 2) 2012-002 Internal Control Structure (Material Weakness) (Multi-Year Repeat) 3) 2013-001 Composition of Board (Compliance) (Multi-Year) 2. ASK Academy Foundation 1) 2015-001 Internal Control Structure (Material Weakness) 3. Cottonwood Classical Foundation 1) 2015-004 Expenditures Exceed Budget (Compliance)	2014 Audit 1. Academy of Trades and Technology Foundation 1) DISCLAIMER 2) 2012-002 Internal Control Structure (Material Weakness) (Repeat) 3) 2013-001 Composition of Board (Compliance) (Repeat) 2. Amy Biehl High School Foundation 1) 2014-003 Personnel File (Compliance) 2) 2014-004 Lack of Segregation of Duties (Material Weakness) 3. Cottonwood Classical Foundation 1) 2014-001 Compliance with Bond Covenants (Compliance) 4. Estancia Valley Classical Academy Foundation 1) 2014-003 Foundation Account Reconciliations (Material Weakness) 5. La Jicarita Community School Foundation 1) 2014-004 Procurement – Noncompliance in Accordance with the New Mexico State Audit Rule (Significant Deficiency) 2) 2013-002 Internal Control Structure (Compliance) (Repeat)

XIII. <u>SCHOOL SUMMARIES AND LIST OF SCHOOL FINDINGS</u>	
1. Academy of Trades and Technology <i>Total Findings: (8)</i> <i>DISCLAIMER: (2)</i> <i>Compliance: (3)</i> <i>Sig-Deficiency: (1)</i> <i>Material Weakness: (2)</i> <i>Repeat Findings: (4)</i> <i>Multi-Year Repeat: (3)</i>	2015 Audit 1) 2015-001 Purchase Orders (Significant Deficiency) 2014 Audit 1) 2014-001 Internal Control Over Cash Disbursements (Compliance)
1.(a) Academy of Trades and Technology Foundation	2015 Audit 1) DISCLAIMER 2) 2012-002 Internal Control Structure (Material Weakness)(Multi-Year Repeat) 3) 2013-001 Composition of Board (Compliance) (Multi-Year Repeat) 2014 Audit 1) DISCLAIMER 2) 2013-001 Composition of Board (Compliance) (Repeat) 3) 2012-002 Internal Control Structure (Material Weakness) (Multi-Year Repeat)
2. ACE Leadership High School <i>Total Findings: (5)</i> <i>Compliance: (3)</i> <i>Sig-Deficiency: (1)</i> <i>Material Weakness: (1)</i> <i>Repeat Findings: (0)</i> <i>Multi-Year Repeat: (0)</i>	2015 Audit 1) 2015-001 Fund Balance Journal Entries (Compliance) 2) 2015-002 Cash Reconciliations (Material Weakness) 3) 2015-003 Purchase Orders Subsequent to Invoice (Significant Deficiency) 4) 2015-004 Budgetary Condition (Compliance) 2014 Audit 1) 2014-001 Composition of Board (Compliance)

3. Albuquerque Institute for Mathematics & Science	<p>2015 Audit</p> <ol style="list-style-type: none"> 1) 2015-001 Expenditures Exceed Budget (Compliance) <p>2014 Audit</p> <ol style="list-style-type: none"> 1) 2014-001 New Mexico Educational Retirement Board And Retiree Health Care Act Contributions Testing (Compliance)
<p><i>Total Findings: (2)</i> <i>Compliance: (2)</i> <i>Sig-Deficiency: (0)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (0)</i> <i>Multi-Year Repeat: (0)</i></p>	
4. Albuquerque School of Excellence	<p>2015 Audit</p> <ol style="list-style-type: none"> 1) 2015-001 Internal Control Structure (Significant Deficiency) 2) 2015-002 Budget Adjustment Requests (Compliance) 3) 2015-003 Cash Receipts (Significant Deficiency) 4) 2015-004 Budgetary Conditions (Compliance) <p>2014 audit</p> <ol style="list-style-type: none"> 1) 2014-001 Personnel Files and Payroll Approval (Compliance) 2) 2014-002 Travel and Per-Diem (Compliance)
<p><i>Total Findings: (6)</i> <i>Compliance: (4)</i> <i>Sig-Deficiency: (2)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (0)</i> <i>Multi-Year Repeat: (0)</i></p>	
5. Albuquerque Sign Language	<p>2015 Audit</p> <ol style="list-style-type: none"> 1) 2014-001 Travel and Per-Diem (Compliance) (Repeat) 2) 2014-002 Staff Qualifications - Licensure (Compliance) (Repeat) <p>2014 Audit</p> <ol style="list-style-type: none"> 1) 2014-001 Travel and Per-Diem (Compliance) 2) 2014-002 Staff Qualifications - Licensure (Compliance)
<p><i>Total Findings: (4)</i> <i>Compliance: (4)</i> <i>Sig-Deficiency: (0)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (2)</i> <i>Multi-Year Repeat: (0)</i></p>	
6. Alma D'Arte Charter High School	<p>2015 Audit</p> <ol style="list-style-type: none"> 1) 2014-001 Timely Deposits (Compliance) (Repeat) 2) 2015-001 Budget Adjustment Requests (BAR) (Compliance) 3) 2015-002 Mileage Reimbursements (Compliance) 4) 2015-003 Per Diem Rate Reimbursements (Compliance) <p>2014 Audit</p> <ol style="list-style-type: none"> 1) 2014-001 Timely Deposits (Compliance) 2) 2014-002 Budgetary Conditions (Compliance)
<p><i>Total Findings: (6)</i> <i>Compliance: (6)</i> <i>Sig-Deficiency: (0)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (1)</i> <i>Multi-Year Repeat: (0)</i></p>	

7. Aldo Leopold High School <i>Total Findings: (1)</i> <i>Compliance: (1)</i> <i>Sig-Deficiency: (0)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (0)</i> <i>Multi-Year Repeat: (0)</i>	2015 Audit (N/A) (No Audit Findings or Violations) 2014 Audit 1) 2011-007 State Cash Report (Compliance)
8. Amy Biehl <i>Total Findings: (6)</i> <i>Compliance: (5)</i> <i>Sig-Deficiency: (0)</i> <i>Material Weakness: (1)</i> <i>Repeat Findings: (1)</i> <i>Multi-Year Repeat: (0)</i>	2015 Audit 1) 2014-001 Mileage Reimbursements (Compliance) (Repeat) 2) 2015-001 Budgetary Conditions (Compliance) 2014 Audit 1) 2014-001 Mileage Reimbursements (Compliance) 2) 2014-002 Authorized Rate of Pay (Compliance)
8.(a) Amy Biehl High School Foundation	2015 Audit (N/A) (No findings or violations) 2014 Audit 1) 2014-003 Personnel Files (Compliance) 2) 2014-004 Lack of Segregation of Duties (Material Weakness)
9. Anthony Charter School <i>Total Findings: (8)</i> <i>Compliance: (8)</i> <i>Sig-Deficiency: (0)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (3)</i> <i>Multi-Year Repeat: (0)</i>	2015 Audit 1) 2014-001 Timely Deposits (Compliance) (Repeat) 2) 2014-002 Mileage Reimbursements (Compliance) (Repeat) 3) 2014-003 Audit Committee (Compliance) (Repeat) 4) 2015-001 Per Diem Rate Reimbursements (Compliance) 5) 2015-002 Budget Adjustment Requests (BAR) (Compliance) 2014 Audit 1) 2014-001 Timely Deposits (Compliance) 2) 2014-002 Mileage Reimbursements (Compliance) 3) 2014-003 Audit Committee (Compliance) 4) 2014-004 Supporting Documentation (Significant Deficiency)

10. The ASK Academy <i>Total Findings: (4)</i> <i>Compliance: (3)</i> <i>Sig-Deficiency: (0)</i> <i>Material Weakness: (1)</i> <i>Repeat Findings: (2)</i> <i>Multi-Year Repeat: (1)</i>	2015 Audit 1) 2013-001 Timely Deposits (Compliance) (Multi-Year Repeat) 2) 2015-001 Mileage Reimbursements (Compliance) 2014 Audit 1) 2013-001 Timely Deposits (Compliance) (Repeat)
10.(a) ASK Academy Foundation	2015 Audit 1) 2015-001 Internal Control Structure (Material Weakness) 2014 Audit (N/A) (No findings or violations)

11. Cesar Chavez Community School <i>Total Findings: (4)</i> <i>Compliance: (4)</i> <i>Sig-Deficiency: (0)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (1)</i> <i>Multi-Year Repeat: (0)</i>	2015 Audit 1) 2015-001 Procurement Code (Compliance) 2014 Audit 1) 2014-001 Educational Retirement Board (ERB) and Retiree Health Care (RHC) Contributions (Compliance) 2) 2014-002 Payroll Documents (Compliance) 3) 2013-001 Disposition of Capital Assets (Compliance)(Repeat)
12. Cien Aguas International School <i>Total Findings: (11)</i> <i>Compliance: (10)</i> <i>Sig-Deficiency: (1)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (5)</i> <i>Multi-Year Repeat: (0)</i>	2015 Audit 1) 2014-001 Internal Control Structure (Compliance) (Repeat) 2) 2014-002 Payroll Transactions – Background (Compliance) (Repeat) 3) 2014-003 Audit Committee (Compliance) (Repeat) 4) 2015-001 Excess of Expenditures over Budget (Compliance) 5) 2015-002 Budgetary Conditions (Compliance) 2014 Audit 1) 2014-001 Travel and Per Diem (Compliance) 2) 2014-002 Personnel Files and Benefits Documentation - Background (Compliance) 3) 2014-003 Staff Qualifications - Licensure (Compliance) 4) 2014-004 Segregation of Duties (Significant Deficiency) 5) 2013-001 Contracting (Compliance) (Repeat) 6) 2013-002 Audit Committee (Compliance) (Repeat)
13. Coral Community Charter School <i>Total Findings: (6)</i> <i>Compliance: (6)</i> <i>Sig-Deficiency: (0)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (2)</i> <i>Multi-Year Repeat: (0)</i>	2015 Audit 1) 2014-001 Timely Deposits - (Compliance) (Repeat) 2) 2014-002 Internal Control Structure (Compliance) (Repeat) 3) 2015-001 Payroll Transactions - Background (Compliance) 4) 2015-002 Budgetary Conditions (Compliance) 2014 Audit 1) 2014-001 Timely Deposits (Compliance) 2) 2014-002 Internal Control Structure (Compliance)

14. Cottonwood Classical Preparatory	2015 Audit <ol style="list-style-type: none"> 1) 2014-002 Compliance with Payroll Recordkeeping (Compliance) (Repeat) 2) 2014-003 Violation of the New Mexico Anti-Donation Clause (Compliance) (Repeat) 3) 2015-001 Controls Over Cash Disbursements (Significant Deficiency) 4) 2015-002 Travel and Per-Diem (Compliance) 5) 2015-003 Timely Deposits (Compliance) 2014 Audit <ol style="list-style-type: none"> 1) 2014-002 Compliance with Payroll Recordkeeping (Compliance) 2) 2014-003 Violation of the New Mexico Anti-Donation Clause (Compliance)
14.(a) Cotton Wood Classical Foundation	2015 Audit <ol style="list-style-type: none"> 1) 2015-004 Expenditures Exceed Budget (Compliance) 2014 Audit <ol style="list-style-type: none"> 1) 2014-001 Compliance with Bond Covenants (Compliance)

<p>15. Creative Education Preparatory Institute</p> <p><i>Total Findings: (25)</i> <i>DISCLAIMER: (2)</i> <i>Compliance: (10)</i> <i>Sig-Deficiency: (2)</i> <i>Material Weakness: (11)</i> <i>Repeat Findings: (17)</i> <i>Multi-Year Repeat: (11)</i></p>	<p>2015 Audit</p> <ol style="list-style-type: none"> 1) DISCLAIMER 2) 2009-024 PED Cash Report(Material Weakness) (Multi-Year Repeat) 3) 2011-001 Internal Control Structure (Material Weakness) (Multi-Year Repeat) 4) 2011-002 Budgetary Conditions (Compliance) (Multi-Year Repeat) 5) 2011-03 Bank Accounts (Material Weakness) (Multi-Year Repeat) 6) 2012-003 ERB Contributions (Compliance) (Multi-Year Repeat) 7) 2013-002 Cash Management (Material Weakness) (Multi-Year Repeat) 8) 2014-001 Lack of Segregation of Duties (Material Weakness) (Repeat) 9) 2014-002 Retiree Health Care Contributions (Compliance) (Repeat) 10) 2014-003 Purchase Orders (Significant Deficiency) (Repeat) 11) 2014-005 Mileage Reimbursements (Compliance) (Repeat) 12) 2015-001 Trial Balance (Material Weakness) <p>2014 Audit</p> <ol style="list-style-type: none"> 1) DISCLAIMER 2) 2009-024 PED Cash Report (Material Weakness) (Multi-Year Repeat) 3) 2011-001 Internal Control Structure (Material Weakness) (Multi-Year Repeat) 4) 2011-002 Budgetary Conditions (Material Weakness) (Multi-Year Repeat) 5) 2011-003 Bank Accounts (Material Weakness) (Multi-Year Repeat) 6) 2012-003 ERB Contributions (Compliance) (Multi-Year Repeat) 7) 2013-001 Procurement Code and Related Contract with Vendor (Compliance) (Repeat) 8) 2013-002 IDEA-B - Cash Management (Compliance) (Repeat) 9) 2014-001 Lack of Segregation of Duties (Material Weakness) 10) 2014-002 Retiree Health Care Contributions (Compliance) 11) 2014-003 Purchase Orders (Significant Deficiency) 12) 2014-004 Timely Deposits (Compliance) 13) 2014-005 Mileage Reimbursements (Compliance)
<p>16. Dream Dine Charter School</p> <p><i>Total Findings: (2)</i> <i>Compliance: (1)</i> <i>Sig-Deficiency: (0)</i> <i>Material Weakness: (1)</i> <i>Repeat Findings: (1)</i> <i>Multi-Year Repeat: (0)</i></p>	<p>2015 Audit</p> <ol style="list-style-type: none"> 1) 2015-001 Payroll and Personnel Files - Background (Material Weakness) 2) 2015-002 Internal Control Structure(Compliance) <p>2014 Audit (N/A) (School's first year of operation was in 2015.)</p>

17. East Mountain High School <i>Total Findings: (6)</i> <i>Compliance: (3)</i> <i>Sig-Deficiency: (3)</i> <i>Material Weakness: (2)</i> <i>Repeat Findings: (1)</i> <i>Multi-Year Repeat: (0)</i>	2015 Audit 1) 2014-002 Purchase Orders Subsequent to Invoice (Significant Deficiency) (Repeat) 2) 2014-003 Mileage Reimbursements (Compliance) (Repeat) 3) 2015-001 Budget Adjustment Requests (BAR) (Compliance) 2014 Audit 1) 2014-001 Grant Compliance (Significant Deficiency) 2) 2014-002 Purchase Orders Subsequent to Invoice (Significant Deficiency) 3) 2014-003 Mileage Reimbursements (Compliance)
18. Estancia Valley Classical Academy <i>Total Findings: (5)</i> <i>Compliance: (2)</i> <i>Sig-Deficiency: (1)</i> <i>Material Weakness: (2)</i> <i>Repeat Findings: (0)</i> <i>Multi-Year Repeat: (0)</i>	2015 Audit 1) 2015-001 Excess of Expenditures over Budget (Compliance) 2) 2015-002 Internal Control Structure over Payroll (Significant Deficiency) 2014 Audit 1) 2014-001 Timely Deposits (Compliance) 2) 2014-002 Financial Statement Preparation (Material Weakness)
18.(a) Estancia Valley Classical Academy Foundation	2015 Audit (N/A) (No findings or violations) 2014 Audit 1) 2014-003 Foundation Account Reconciliations (Material Weakness)
19. Explore Academy <i>Total Findings: (3)</i> <i>Compliance: (2)</i> <i>Sig-Deficiency: (1)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (0)</i> <i>Multi-Year Repeat: (0)</i>	2015 Audit 1) 2015-001 Lack of Support For Payroll Salary Calculations (Significant Deficiency) 2) 2015-002 Review and Approval of Purchases (Compliance) 3) 2015-003 Expenditures Exceed Budget (Compliance) 2014 Audit (N/A) (School's first year of operation was in 2015.)

<p>20. Gilbert L Sena</p> <p><i>Total Findings: (7)</i> <i>Compliance: (4)</i> <i>Sig-Deficiency: (2)</i> <i>Material Weakness: (1)</i> <i>Repeat Findings: (1)</i> <i>Multi-Year Repeat: (0)</i></p>	<p>2015 Audit</p> <ol style="list-style-type: none"> 1) 2014-001 Supporting Documentation (Significant Deficiency) (Repeat) 2) 2015-001 Penalties/Fees - (Compliance) 3) 2015-002- Budget Adjustment Requests (BAR) (Compliance) 4) 2015-003 Purchase Orders Subsequent to Invoice (Significant Deficiency) 5) 2015-004 Check Signing (Compliance) <p>2014 Audit</p> <ol style="list-style-type: none"> 1) 2014-001 Supporting Documentation (Material Weakness) 2) 2014-002 Pledged Collateral (Compliance)
<p>21. The Great Academy</p> <p><i>Total Findings: (2)</i> <i>Compliance: (2)</i> <i>Sig-Deficiency: (0)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (0)</i> <i>Multi-Year Repeat: (0)</i></p>	<p>2015 Audit</p> <ol style="list-style-type: none"> 1) 2015-001 Mileage Reimbursements (Compliance) 2) 2015-002 Budgetary Conditions (Compliance) <p>2014 Audit (N/A) (No Findings or Violations.)</p>
<p>22. Health Leadership High School</p> <p><i>Total Findings: (8)</i> <i>Compliance: (8)</i> <i>Sig-Deficiency: (0)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (0)</i> <i>Multi-Year Repeat: (0)</i></p>	<p>2015 Audit</p> <ol style="list-style-type: none"> 1) 2015-001 Cash Receipts (Compliance) 2) 2015-002 Payroll Transactions - Background (Compliance) 3) 2015-003 Procurement Code (Compliance) 4) 2015-004 ERB Contributions and Reports (Compliance) 5) 2015-005 Budgetary Conditions (Compliance) 6) 2015-006 Collateral Requirements (Compliance) <p>2014 Audit</p> <ol style="list-style-type: none"> 1) 2014-001 Submission of Claim Reports (Compliance) 2) 2014-002 Audit Committee (Compliance)

<p>23. Health Science Academy*</p> <p><i>Total Findings: (9)</i> <i>DISCLAIMER: (1)</i> <i>Compliance: (9)</i> <i>Sig-Deficiency: (0)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (2)</i> <i>Multi-Year Repeat: (0)</i></p> <p><i>*School's first year of operation was in 2015. School was closed by PED same year, effective June 30, 2015. Close out operations are ongoing.</i></p>	<p>2015 Audit</p> <ol style="list-style-type: none"> 1) DISCLAIMER 2) 2015-001 Internal Control Over Purchasing (Significant Deficiency) 3) 2015-002 Personnel Files – Background – License (Compliance) 4) 2015-003 Mileage Reimbursements (Compliance) 5) 2015-004 Budgetary Condition (Compliance) <p>2014 Audit (N/A) (School's first year of operation was in 2015.)</p>
<p>24. Horizon Academy West</p> <p><i>Total Findings: (9)</i> <i>Compliance: (9)</i> <i>Sig-Deficiency: (0)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (2)</i> <i>Multi-Year Repeat: (0)</i></p>	<p>2015 Audit</p> <ol style="list-style-type: none"> 1) 2014-001 Payroll Transactions – Background (Compliance) (Repeat) 2) 2014-005 Violation of the New Mexico Anti-Donation Clause (Compliance) (Repeat) 3) 2015-001 Disposition of property (Compliance) 4) 2015-002 Procurement Code (Compliance) 5) 2015-003 Excess of Expenditures over Budget (Compliance) <p>2014 Audit</p> <ol style="list-style-type: none"> 1) 2014-001 Payroll Transactions - Background (Compliance) 2) 2014-003 Internal Control Structure (Compliance) 3) 2014-004 Budget Adjustment Requests - (Compliance) 4) 2014-005 Violation of the New Mexico Anti-Donation Clause (Compliance)
<p>25. The International School at Mesa Del Sol</p> <p><i>Total Findings: (4)</i> <i>Compliance: (4)</i> <i>Sig-Deficiency: (0)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (2)</i> <i>Multi-Year Repeat: (0)</i></p>	<p>2015 Audit</p> <ol style="list-style-type: none"> 1) 2014-001 Mileage Reimbursements (Compliance) (Repeat) <p>2014 Audit</p> <ol style="list-style-type: none"> 1) 2014-001 Mileage Reimbursements (Compliance) 2) 2014-002 Pledged Collateral Requirements (Compliance) 3) 2013-001 Audit Committee/Exit Conference (Compliance) (Repeat)

<p>26. J. Paul Taylor</p> <p><i>Total Findings: (5)</i> <i>Compliance: (2)</i> <i>Sig-Deficiency: (2)</i> <i>Material Weakness: (1)</i> <i>Repeat Findings: (1)</i> <i>Multi-Year Repeat: (0)</i></p>	<p>2015 Audit</p> <ol style="list-style-type: none"> 1) 2014-001 Supporting Documentation (Significant Deficiency) (Repeat) 2) 2015-001 Supporting Documentation (Compliance) 3) 2015-002 Budgetary Conditions (Compliance) 4) 2015-003 After School Care and Enrichment Programs (Material Weakness) <p>2014 Audit</p> <ol style="list-style-type: none"> 1) 2014-001 Supporting Documentation (Significant Deficiency)
<p>27. La Academia Dolores Huerta Charter School</p> <p><i>Total Findings: (5)</i> <i>Compliance: (3)</i> <i>Sig-Deficiency: (2)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (0)</i> <i>Multi-Year Repeat: (0)</i></p>	<p>2015 Audit</p> <ol style="list-style-type: none"> 1) 2015-001 Journal Entries - (Significant Deficiency) 2) 2015-002 Form1099-MISC - (Compliance) 3) 2015-003 Inventory and Capital Assets (Compliance) 4) 2015-004 PED Cash Reports and Bank Reconciliations (Significant Deficiency) 5) 2015-005 Personnel Files (Compliance) <p>2014 Audit (N/A) (School's first year of operation was in 2015.)</p>
<p>28. La Jicarita Community School</p> <p><i>Total Findings: (7)</i> <i>Compliance: (5)</i> <i>Sig-Deficiency: (1)</i> <i>Material Weakness: (1)</i> <i>Repeat Findings: (2)</i> <i>Multi-Year Repeat: (0)</i></p>	<p>2015 Audit</p> <ol style="list-style-type: none"> 1) 2014-003 Payroll and Personnel Files - Background (Compliance) (Repeat) 2) 2015-001 ERB Contributions (Compliance) <p>2014 Audit</p> <ol style="list-style-type: none"> 1) 2014-001 Travel and Per-Diem (Compliance) 2) 2014-002 Internal Control Structure (Compliance) 3) 2014-003 Payroll and Personnel Files - License - Background (Material Weakness)
<p>28.(a) La Jicarita Community School Foundation</p>	<p>2015 Audit (N/A) (No Findings or Violations)</p> <p>2014 Audit</p> <ol style="list-style-type: none"> 4) 2014-004 Procurement (Significant Deficiency) 5) 2013-002 Internal Control Structure (Compliance) (Repeat)

29. La Promesa Early Learning Center	<p>2015 Audit</p> <ol style="list-style-type: none"> 1) 2014-001 Purchase Orders Subsequent to Invoice (Significant Deficiency) (Repeat) 2) 2015-001 Internal Control Over Cash Disbursements (Significant Deficiency) 3) 2015-002 Travel & Per Diem (Compliance) <p>2014 Audit</p> <ol style="list-style-type: none"> 1) 2014-001 Purchase Orders Subsequent to Invoice (Significant Deficiency) 2) 2014-002 Educational Retirement Board Contributions (Non Compliance) 3) 2014-003 Budgetary Condition (Non Compliance)
<p>30. La Resolana Leadership</p> <p><i>Total Findings: (3)</i> <i>Compliance: (1)</i> <i>Sig-Deficiency: (1)</i> <i>Material Weakness: (1)</i> <i>Repeat Findings: (0)</i> <i>Multi-Year Repeat: (0)</i></p>	<p>2015 Audit</p> <ol style="list-style-type: none"> 1) 2015-001 Budgetary Condition (Compliance) 2) 2015-002 Purchase Orders (Significant Deficiency) <p>2014 Audit</p> <ol style="list-style-type: none"> 1) 2014-001 Negative Total Net Position (Material Weakness)
<p>31. La Tierra Montessori School for the arts and Sciences</p> <p><i>Total Findings: (1)</i> <i>Compliance: (0)</i> <i>Sig-Deficiency: (1)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (0)</i> <i>Multi-Year Repeat: (0)</i></p>	<p>2015 Audit (N/A) (No Findings or Violations)</p> <p>2014 Audit</p> <ol style="list-style-type: none"> 1) 2014-001 Cash Disbursements Transaction Cycle Control Deficiencies (Significant Deficiency)
<p>32. The Masters Program</p> <p><i>Total Findings: (7)</i> <i>Compliance: (5)</i> <i>Sig-Deficiency: (2)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (3)</i> <i>Multi-Year Repeat: (0)</i></p>	<p>2015 Audit</p> <ol style="list-style-type: none"> 1) 2014-001 Mileage & Travel Reimbursements (Compliance) (Repeat) 2) 2014-002 Procurement Documentation (Significant Deficiency) (Repeat) 3) 2014-003 Personnel Files (Compliance) (Repeat) 4) 2015-001 Journal Entry Supporting Documentation (Compliance) <p>2014 Audit</p> <ol style="list-style-type: none"> 1) 2014-001 Mileage Reimbursements (Compliance) 2) 2014-002 Procurement Documentation (Significant Deficiency) 3) 2014-003 Personnel Files (Compliance)

33. McCurdy Charter School <i>Total Findings: (12)</i> <i>DISCLAIMER: (1)</i> <i>Compliance: (5)</i> <i>Sig-Deficiency: (5)</i> <i>Material Weakness: (1)</i> <i>Repeat Findings: (4)</i> <i>Multi-Year Repeat: (0)</i>	2015 Audit 1) 2014-003 Non-compliance with cash deposit requirements (Compliance) (Repeat) 2) 2014-006 Compliance with pledged collateral requirements (Significant Deficiency) (Repeat) 3) 2014-007 Expenditures in excess of budgeted amounts (Compliance) (Repeat) 2014 Audit 1) DISCLAIMER 2) 2013-002 Procurement (Compliance) (Repeat) 3) 2014-001 Journal Entry Process (Significant Deficiency) 4) 2014-002 Internal Control Environment (Material Weakness) 5) 2014-003 Non-compliance with cash deposit requirements (Compliance) 6) 2014-004 Controls over cash disbursements cycle (Significant Deficiency) 7) 2014-005 Controls over payroll disbursements cycle (Significant Deficiency) 8) 2014-006 Compliance with pledged collateral requirements (Significant Deficiency) 9) 2014-007 Expenditures in excess of budgeted amounts (Compliance)
34. Media Arts Collaborative Charter School <i>Total Findings: (2)</i> <i>Compliance: (2)</i> <i>Sig-Deficiency: (0)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (1)</i> <i>Multi-Year Repeat: (0)</i>	2015 Audit 1) 2014-001 Mileage Reimbursements (Compliance) (Repeat) 2014 Audit 1) 2014-001 Mileage Reimbursements (Compliance)
35. Mission Achievement and Success <i>Total Findings: (5)</i> <i>Compliance: (2)</i> <i>Sig-Deficiency: (3)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (2)</i> <i>Multi-Year Repeat: (0)</i>	2015 Audit 1) 2014-001 Purchase Order Subsequent to Invoice (Significant Deficiency) (Repeat) 2) 2014-002 Mileage Reimbursements (Compliance) (Repeat) 3) 2015-001 Cash Reconciliations (Significant Deficiency) 2014 Audit 1) 2014-001 Purchase Order Subsequent to Invoice (Significant Deficiency) 2) 2014-002 Mileage Reimbursements (Compliance)

36. Montessori Elementary <i>Total Findings: (2)</i> <i>Compliance: (2)</i> <i>Sig-Deficiency: (0)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (2)</i> <i>Multi-Year Repeat: (2)</i>	2015 Audit (N/A) (No findings or violations) 2014 Audit 1) 2010-030 Budgetary Conditions (Compliance) (Multi-Year Repeat) 2) 2010-031 Budget Adjustment Requests (BAR) (Multi-Year Repeat)
37. New America School <i>Total Findings: (6)</i> <i>Compliance: (6)</i> <i>Sig-Deficiency: (0)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (2)</i> <i>Multi-Year Repeat: (2)</i>	2015 Audit 1) 2012-002-Internal Control Structure (Compliance) (Multi-Year Repeat) 2) 2015-001 Travel and Per Diem (Compliance) 3) 2015-002 Payroll (Compliance) 4) 2015-003 Budgetary Conditions (Compliance) 2014 Audit 1) 2014-001 RHC Contributions (Compliance) 2) 2012-002 Internal Control Structure (Compliance) (Multi-Year Repeat)
38. New America School Las Cruces <i>Total Findings: (5)</i> <i>Compliance: (5)</i> <i>Sig-Deficiency: (0)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (2)</i> <i>Multi-Year Repeat: (0)</i>	2015 Audit 1) 2014-001 Mileage Reimbursements (Compliance) (Repeat) 2) 2014-002 Timely Deposits (Compliance) (Repeat) 3) 2015-001 Budgetary Conditions (Compliance) 2014 Audit 1) 2014-001 Mileage Reimbursements (Compliance) 2) 2014-002 Timely Deposits (Compliance)
39. New Mexico Connections Academy <i>Total Findings: (9)</i> <i>Compliance: (7)</i> <i>Sig-Deficiency: (2)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (3)</i> <i>Multi-Year Repeat: (0)</i>	2015 Audit 1) 2014-002 Mileage Reimbursements (Compliance) (Repeat) 2) 2014-003 Dual Signatures on Checks (Compliance) (Repeat) 3) 2014-004 Purchase Order Subsequent to Invoice (Significant Deficiency) (Repeat) 4) 2015-001 Personnel Files (Compliance) 2014 Audit 1) 2014-001 Pledged Collateral Requirements (Compliance) 2) 2014-002 Mileage Reimbursements (Compliance) 3) 2014-004 Purchase Order Subsequent to Invoice (Significant Deficiency) 4) 2014-005 Timely Deposits (Compliance) 5) 2014-006 Budgetary Conditions (Compliance)

40. New Mexico International School <i>Total Findings: (7)</i> <i>Compliance: (6)</i> <i>Sig-Deficiency: (1)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (1)</i> <i>Multi-Year Repeat: (0)</i>	2015 Audit 1) 2014-005 Cash Receipts (Compliance) (Repeat) 2) 2015-001 ERB Contributions and Reports (Compliance) 2014 Audit 1) 2014-001 Account Reconciliations (Significant Deficiency) 2) 2014-002 Excess of Expenditures over Budget (Compliance) 3) 2014-003 Disposition of Equipment (Compliance) 4) 2014-004 Personnel Files and Benefit Deductions (Compliance) 5) 2014-005 Cash Deposits (Compliance)
41. New Mexico School of the Arts <i>Total Findings: (6)</i> <i>Compliance: (6)</i> <i>Sig-Deficiency: (0)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (0)</i> <i>Multi-Year Repeat: (0)</i>	2015 Audit 1) 2015-001 Internal Control Structure (Compliance) 2) 2015-002 Internal Control Structure (Compliance) 3) 2015-003 Excess of Expenditures over Budget (Compliance) 2014 Audit 1) 2014-001 Procurement Code (Compliance) 2) 2014-002 (Compliance) 3) 2014-003 Travel and Per Diem (Compliance)
42. North Valley Academy <i>Total Findings: (6)</i> <i>Compliance: (5)</i> <i>Sig-Deficiency: (1)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (1)</i> <i>Multi-Year Repeat: (0)</i>	2015 Audit 1) 2014-002 Mileage Reimbursements (Compliance) (Repeat) 2) 2015-001 Procurement Documentation (Significant Deficiency) 3) 2015-002 Timely Deposits (Compliance) 2014 Audit 1) 2014-001 Dual Signatures on Checks (Compliance) 2) 2014-002 Mileage Reimbursements (Compliance) 3) 2014-003 Pledged Collateral (Compliance)
43. Ralph J Bunch <i>Total Findings: (7)</i> <i>Compliance: (6)</i> <i>Sig-Deficiency: (1)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (1)</i> <i>Multi-Year Repeat: (1)</i>	2015 Audit 1) 2015-001 Budgetary Condition (Compliance) 2) 2015-002- PED Cash Report (Compliance) 2014 Audit 1) 2014-001 Dual Signatures on Checks (Compliance) 2) 2014-002 Mileage Reimbursements (Compliance) 3) 2014-003 Personnel Files – Background - License (Compliance) 4) 2014-004 Budget Adjustment Requests (BAR) (Compliance) 5) 2009-164 Internal Control Structure (Material Weakness) (Multi-Year Repeat)

44. Red River Valley Charter School <i>Total Findings: (6)</i> <i>Compliance: (5)</i> <i>Sig-Deficiency: (1)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (0)</i> <i>Multi-Year Repeat: (0)</i>	2015 Audit 1) 2015-001 Procurement (Compliance) 2) 2015-002 Payroll (Significant Deficiency) 3) 2015-003 Cash Receipts (Compliance) 4) 2015-004 Annual Inventory (Compliance) 2014 Audit 1) 2014-001 Personnel Files and Benefits – <i>License</i> (Compliance) 2) 2014-002 Transportation Funds - (Compliance)
45. Sage Montessori Charter School <i>Total Findings: (7)</i> <i>Compliance: (5)</i> <i>Sig-Deficiency: (2)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (1)</i> <i>Multi-Year Repeat: (0)</i>	2015 Audit 1) 2014-002 Personnel Files – <i>Background</i> (Compliance) (Repeat) 2) 2015-001 Procurement Code and Internal Control Structure (Compliance) 3) 2015-002 Payroll Transactions (Significant Deficiency) 4) 2015-003 Excess of Expenditures over Budget (Compliance) 2014 Audit 1) 2014-001 Cash Receipts (Significant Deficiency) 2) 2014-002 Personnel Files (Compliance) 3) 2014-003 Internal Control Structure (Compliance)
46. School of Dreams <i>Total Findings: (4)</i> <i>Compliance: (4)</i> <i>Sig-Deficiency: (0)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (1)</i> <i>Multi-Year Repeat: (0)</i>	2015 Audit 1) 2014-001 Per Diem and Mileage Act (Compliance) (Repeat) 2) 2015-001 Controls over Cash Disbursements (Compliance) 3) 2015-002 Expenditures Exceed Budget (Compliance) 2014 Audit 1) 2014-001 Per Diem and Mileage Act (Compliance)
47. SW Aeronautics, Mathematics, Science Academy <i>Total Findings: (6)</i> <i>DISCLAIMERS: (2)</i> <i>Compliance: (2)</i> <i>Sig-Deficiency: (0)</i> <i>Material Weakness: (2)</i> <i>Repeat Findings: (2)</i> <i>Multi-Year Repeat: (0)</i>	2015 Audit 1) DISCLAIMER 2) 2014-001 Lack of Internal Controls over Accounting Records (Material Weakness) (Repeat) 3) 2014-002 State Audit Rule (Compliance) (Repeat) 2014 Audit 1) DISCLAIMER 2) 2014-001 Lack of Internal Controls over Accounting Records (Material Weakness) 3) 2014-002 State Audit Rule (Non Compliance)

48. SW Intermediate Learning Center <i>Total Findings: (6)</i> <i>DISCLAIMERS: (2)</i> <i>Compliance: (2)</i> <i>Sig-Deficiency: (0)</i> <i>Material Weakness: (2)</i> <i>Repeat Findings: (2)</i> <i>Multi-Year Repeat: (0)</i>	2015 Audit 1) DISCLAIMER 2) 2014-001 Lack of Internal Controls over Accounting Records (Material Weakness) (Repeat) 3) 2014-002 State Audit Rule (Compliance) (Repeat) 2014 Audit 1) DISCLAIMER 2) 2014-001 Lack of Internal Controls over Accounting Records (Material Weakness) 3) 2014-002 State Audit Rule (Compliance)
49. SW Primary Learning Center <i>Total Findings: (6)</i> <i>DISCLAIMERS: (2)</i> <i>Compliance: (2)</i> <i>Sig-Deficiency: (0)</i> <i>Material Weakness: (2)</i> <i>Repeat Findings: (2)</i> <i>Multi-Year Repeat: (0)</i>	2015 Audit 1) DISCLAIMER 2) 2014-001 Lack of Internal Controls over Accounting Records (Material Weakness) (Repeat) 3) 2014-002 State Audit Rule (Compliance) (Repeat) 2014 Audit 1) DISCLAIMER 2) 2014-001 Lack of Internal Controls over Accounting Records (Material Weakness) 3) 2014-002 State Audit Rule (Non Compliance)
50. SW Secondary Learning Center <i>Total Findings: (6)</i> <i>DISCLAIMERS: (2)</i> <i>Compliance: (2)</i> <i>Sig-Deficiency: (0)</i> <i>Material Weakness: (2)</i> <i>Repeat Findings: (2)</i> <i>Multi-Year Repeat: (0)</i>	2015 Audit 1) DISCLAIMER 2) 2014-001 Lack of Internal Controls over Accounting Records (Material Weakness) (Repeat) 3) 2014-002 State Audit Rule (Compliance) (Repeat) 2014 Audit 1) DISCLAIMER 2) 2014-001 Lack of Internal Controls over Accounting Records (Material Weakness) 3) 2014-002 State Audit Rule (Compliance)

51. Taos Academy <i>Total Findings: (4)</i> <i>Compliance: (4)</i> <i>Sig-Deficiency: (0)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (1)</i> <i>Multi-Year Repeat: (0)</i>	2015 Audit 1) 2014-001 Procurement Code (Compliance) (Repeat) 2) 2015-001 Timely Deposits (Compliance) 3) 2015-002 Payroll (Compliance) 2014 Audit 1) 2014-001 Procurement Code (Compliance)
52. Taos Integrated School of the Arts <i>Total Findings: (4)</i> <i>Compliance: (4)</i> <i>Sig-Deficiency: (0)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (0)</i> <i>Multi-Year Repeat: (0)</i>	1) 2015-001 Payroll (Compliance) 2) 2015-002 Disbursements (Compliance) 3) 2015-003 Internal Control Structure (Compliance) 2014 Audit 1) 2014-001 Timely Deposits (Compliance)
53. Taos International <i>Total Findings: (4)</i> <i>Compliance: (3)</i> <i>Sig-Deficiency: (1)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (0)</i> <i>Multi-Year Repeat: (0)</i>	2015 Audit 1) 2015-001 Internal Control Structure and Payment for Services (Compliance) 2) 2015-002 Internal Control Structure and Payroll - Background (Significant Deficiency) 3) 2015-003 Timely Deposits (Compliance) 4) 2015-004 ERB Remittance (Compliance) 2014 Audit (N/A) (School's first year of operation was in 2015.)
54. The Learning Community Charter School* <i>Total Findings: (8)</i> <i>Compliance: (7)</i> <i>Sig-Deficiency: (1)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (1)</i> <i>Multi-Year Repeat: (3)</i> <i>*School was closed by PED effective June 30, 2014. Close out operations are ongoing.</i>	2015 Audit 1) 2015-001 Internal Control Structure (Significant deficiency) 2) 2009-003 Internal Control Structure, (Compliance) (Multi-Year Repeat) 3) 2013-002 Procurement Code (Compliance) (Multi-Year Repeat) 2014 Audit 1) 2014- 001 Internal Control Structure (Compliance) 2) 2014-002 Personnel File Maintenance - Background (Compliance) 3) 2014-003 Timely Deposits (Compliance) 4) 2013-002 Procurement Code (Compliance) (Repeat) 5) 2009-003 Internal Control Structure, (Compliance) (Multi-Year Repeat)

<p>55. Tierra Adentro</p> <p><i>Total Findings: (7)</i> <i>Compliance: (4)</i> <i>Sig-Deficiency: (3)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (1)</i> <i>Multi-Year Repeat: (0)</i></p>	<p>2015 Audit</p> <ol style="list-style-type: none"> 1) 2014-001 Internal Control Structure and Payment for services (Significant Deficiency) (Repeat) 2) 2015-001 Internal Control Structure and Payroll (Significant Deficiency) 3) 2015-002 Audit Committee (Compliance) 4) 2015-003 Timely Deposits (Compliance) 5) 2015-004 Procurement Code (Compliance) 6) 2015-005 Budgetary Conditions (Compliance) <p>2014 Audit</p> <ol style="list-style-type: none"> 1) 2014-001 Internal Control Structure and Prepayment for services (Significant Deficiency)
<p>56. Uplift Community School</p> <p><i>Total Findings: (11)</i> <i>Compliance: (8)</i> <i>Sig-Deficiency: (3)</i> <i>Material Weakness: (0)</i> <i>Repeat Findings: (5)</i> <i>Multi-Year Repeat: (1)</i></p>	<p>2015 Audit</p> <ol style="list-style-type: none"> 1) 2013-002 Internal Control Structure (Compliance) (Multi-Year Repeat) 2) 2014-001 Supporting Documentation (Significant Deficiency) (Repeat) 3) 2014-003 Mileage Reimbursements (Compliance) (Repeat) 4) 2014-004 Budgetary Condition (Compliance) (Repeat) 5) 2015-001 Personnel Files – Background – License (Compliance) 6) 2015-002 Purchase Orders Subsequent to Invoice (Significant Deficiency) 7) 2015-003 Check Signing (Compliance) <p>2014 Audit</p> <ol style="list-style-type: none"> 1) 2014-001 Supporting Documentation (Significant Deficiency) 2) 2014-002 State Auditor Notification (Compliance) 3) 2014-003 Mileage Reimbursements (Compliance) 4) 2014-004 Budgetary Conditions (Compliance) 5) 2013-002 Internal Control Structure (Compliance) (Repeat)

57. Walatowa High Charter School	<p>2015 Audit</p> <ol style="list-style-type: none"> 1) 2013-001 Timely Deposits (Compliance) (Multi-Year Repeat) 2) 2013-004 Travel & Per Diem/Internal Controls (Compliance) (Multi-Year Repeat) 3) 2014-001 Internal Control Structure (Compliance) (Repeat) 4) 2014-002 Payroll Transactions – Background (Compliance) (Repeat) 5) 2015-001 Budget Adjustment Requests (Compliance) 6) 2015-002 Internal Control (Compliance) 7) 2015-003 Grants Management Accounts Receivable (Significant Deficiency) 8) 2015-004 Budgetary Conditions (Compliance) 9) 2015-005 Bank Accounts and Bank Reconciliations (Significant Deficiency) <p>2014 Audit</p> <ol style="list-style-type: none"> 1) 2014-001 Internal Control Structure (Compliance) 2) 2014-002 Payroll Transactions - Background (Compliance) 3) 2013-001 Timely Deposits (Compliance) (Repeat) 4) 2013-004 Travel & Per Diem - (Compliance) (Repeat) 5) 2013-008 Employee Contract (Compliance) (Repeat)
58. William W and Josephine Dorn Charter School	<p>2015 - Audit</p> <ol style="list-style-type: none"> 1) 2014-001 Timely Deposits (Compliance) (Repeat) 2) 2014-002 Personnel File Maintenance (Compliance) (Repeat) 3) 2014-005 Documentation of Minutes (Compliance) (Repeat) 4) 2015-001 Excess of Expenditures over Budget (Compliance) <p>2014 Audit</p> <ol style="list-style-type: none"> 1) 2014-001 Timely Deposits (Compliance) 2) 2014-002 Personnel File Maintenance (Compliance) 3) 2014-003 Procurement Code (Compliance) 4) 2014-004 Budget Adjustment Requests (BAR) (Compliance) 5) 2014-005 Documentation of Minutes (Compliance)

XIV. SNAP SHOT OF 2015 FINDINGS					
<u>CHARTER SCHOOL</u>	Multi-Year Repeat	Repeat	Material Weakness	Significant Deficiency	Compliance
1. Academy of Trades and Technology	✓	✓	✓	✓	✓
2. ACE Leadership High School			✓	✓	✓
3. Albuquerque Institute for Mathematics & Science					✓
4. Albuquerque School of Excellence				✓	✓
5. Albuquerque Sign Language		✓			✓
6. Aldo Leopold High School					
7. Alma D'Arte Charter High School		✓			✓
8. Amy Biehl		✓			✓
9. Anthony Charter School		✓			✓
10. The ASK Academy	✓	✓	✓		✓
11. Cesar Chavez					✓
12. Cien Aguas International School		✓			✓
13. Coral Community Charter School		✓			✓
14. Cottonwood Classical Preparatory		✓		✓	✓
15. Creative Education Preparatory Institute	✓	✓	✓	✓	✓
16. Dream Dine Charter School			✓		✓
17. East Mountain High School		✓		✓	✓
18. Estancia Valley Classical Academy				✓	✓
19. Explore Academy				✓	✓
20. Gilbert L Sena		✓		✓	✓
21. The Great Academy					✓
22. Health Leadership High School					✓
23. Health Science Academy				✓	✓
24. Horizon Academy West		✓			✓
25. The International School at Mesa Del Sol		✓			✓
26. J. Paul Taylor		✓	✓	✓	✓
27. La Academia Dolores Huerta Charter School				✓	✓
28. La Jicarita Community School		✓			✓
29. La Promesa Early Learning Center		✓		✓	✓
30. La Resolana Leadership				✓	✓
31. La Tierra Montessori School for the Arts and Sciences					
32. The Masters Program		✓		✓	✓
33. McCurdy Charter School				✓	✓
34. Media Arts Collaborative Charter School		✓			✓
35. Montessori Elementary School					
36. Mission Achievement and Success		✓		✓	✓
37. New America School	✓	✓			✓
38. New America School -- Las Cruces		✓			✓
39. New Mexico Connections Academy		✓		✓	✓
40. New Mexico International School					✓
41. New Mexico School of the Arts					✓
42. North Valley Academy		✓		✓	✓
43. Ralph J Bunch	✓				✓
44. Red River Valley Charter School				✓	✓
45. Sage Montessori Charter School		✓		✓	✓
46. South Valley Preparatory School					
47. School of Dreams		✓			✓
48. SW Aeronautics, Mathematics, Science Academy		✓	✓		✓
49. SW Intermediate Learning Center		✓	✓		✓
50. SW Primary Learning Center		✓	✓		✓
51. SW Secondary Learning Center		✓	✓		✓
52. Taos Academy		✓			✓
53. Taos Integrated School of the Arts					✓
54. Taos International					✓
55. The Learning Community Charter School	✓	✓		✓	✓
56. Tierra Adentro		✓		✓	✓
57. Uplift Community School	✓	✓		✓	✓
58. Walatowa High Charter School	✓	✓		✓	✓
59. William W and Josephine Dorn Charter School		✓			✓

