

Monte del Sol - I-A 00 Academics

	General Agreement	Person(s) Responsible	Date of Completion	Report update	CSD Review and Follow-Up
1-A.01 Required Academic Performance Indicators	<p><b>1.1 Math and Reading Proficiency</b></p> <p>Short Cycle Assessment: NWEA MAP</p> <p>75% of Q1, enrolled on the 40th and 120th day, will reach the expected growth target as determined by NWEA benchmarks in math and reading by the end of the year.</p>	Leadership Team	Will be reviewed after the final administration in SY 2020-21	First administration of NWEA MAP is scheduled for November 20 and 24, 2020. -- We are following through with our plan to have EAs in all of our middle school math courses (as well as LA). -- We are also implementing MLSS to ensure that students are participating in their online courses. We are, however, staying online at least until January, and it remains to be seen how students are adapting to learning from home, given the wide variety of home environments.	Ongoing
	<p><b>1.2 English Learner Toward English Language Proficiency</b></p> <p>1) To meet the need of lower performing EL students we will schedule level I students in an ELD class and level II students in another classes. Level III/IV students will be scheduled in a multi-level course.</p> <p>2) English Language Learner Progress Goal of 53% by the end of the SY2020-2021 The school earned a <b>38</b> for 2018-2019 on the NM State Accountability's "English Learner Progress" score. This is calculated based on what percentage of ELL are "on track" to achieve English Proficiency in their 5th year after being identified as an EL. The score for 2019-2020 will be reviewed once released for potential re-consideration of the target goal.</p> <p>3) To promote school-wide awareness and practice of culturally and linguistically relevant instruction, professional development opportunities will be presented to staff to attend such training, including follow-up sessions in PLCs.</p> <p>4) Teachers with a TESOL license are given a yearly stipend in or out of program, and we will continue to encourage staff to obtain this valuable certification.</p>	Leadership Team and Bilingual Coordinator	Progress update as of 10/31/2020	<p>1) Students scheduled in leveled classes</p> <p>2) Created a TESOL email list to communicate professional learning opportunities with the team of TESOL certified teachers. Such communications fall into the category of Professional Development in efforts to share relevant and revised information.</p> <p>3) All faculty were provided a list of their ELD students, along with their composite proficiency level (I-IV) and corresponding strategies to work with students based on their learning needs.</p> <p>4) EAs are in all middle school ELA and Math classes and work first with IEP and ELD students to provide academic support.</p> <p><a href="#">See link to screenshot of ELD class lists</a></p>	Ongoing; But complete for DEC progress report

Monte del Sol - III-A 04 (1e) ELL

CAP Requirement	General Agreement	Person(s) Responsible	Date of Completion	Report update	CSD Review and Follow-Up	CSD Review and Follow-Up 02 DEC 2020
Organizational Indicator						
III-A-04 Educational Plan: protecting the rights of English Language Learners (Title III)	<p><b>EL Task Force</b></p> <p>To coordinate our bilingual and EL programs we have created the EL Task Force (the Registrar, Assistant Head Learner and Bilingual Coordinator) which will meet prior to the first day of courses to confirm that the school is following the guidelines provided by the Language and Culture Bureau regarding identifying, servicing and monitoring English Language Learners:</p> <p>The steps are part of the registration process. In addition, all entries will be reviewed with the STARS coordinator (an off-site contractor) within the first 14 days. The EL Task Force will meet prior to the 40th day to run an additional ELP Error Report to identify new students. The process will be repeated at the beginning of the second semester in case there have been changes in students' schedules.</p>	Assistant Head Learner, Bilingual Coordinator, Registrar, STARS contractor	6/30/2020 and ongoing	<p><b>Meeting 1:</b> July 20, 2020 went over error report, ensure current ELP classification, reviewed student registration, formed goals for task force</p> <p><b>Meeting 2:</b> September 23, 2020 confirmed all course numbers aligned, reviewed student schedules, followed up about family communication</p> <p><b>Meeting 3:</b> Scheduled for November 6, 2020 to discuss any schedule adjustments required for EL students, and review professional development plan</p> <p><a href="#">See links to Invite Meeting Invite Meeting 2, and 40th Day Reporting BEP Validation</a></p>	<p>The school's 2020-21 STARS 40-Day ELP Error Report, yielded nine (9) students identified as an error in either reporting or EL identification.</p> <p>The CSD Team requests that the school provide its investigation status of each of the nine student errors, to include what the school is doing to correct the error from being repeated on 80-Day reporting. Please redact the students names from the requested follow-up but leave the school's notes and/or investigation actions for correcting each of the errors yielded on the 40-Day ELP Error Report.</p>	<p>The school provided their ELP Error Report with research notes, per each student, to identify what the cause of the error was and the student's EL status.</p>

Monte del Sol - IV-A 00 (2a) Financial

**MATERIAL WEAKNESS**  
**Significant Deficiency**

CAP Requirement	General Agreement	Notes	Person(s) Responsible	Date of Completion	Report update	CSD Review and Follow-Up	CSD Review and Follow-Up 02 DEC 2020
<b>Organizational Indicator</b>							
IV-A.00 Business Management & Oversight: meeting financial reporting and compliance requirements		15 OCT 2019 Site Visit: REQUESTED FOLLOW-UP: Please send Audit CAP to charter.schools@state.nm.us no later than April 23, 2020. The CAP submitted and attached here does not address the finding for the foundation, a component unit of the school. Please provide an updated Audit CAP ASAP. In addition to providing the Audit CAP, the school is to provide evidence of implementation of the actions taken to remedy the findings no later than June 15, 2020. Examples of evidence may include, but are not limited to: new policies or trainings, if applicable; audit committee meeting minutes showing that the committee is monitoring the school's efforts to remedy identified findings; or governing council meeting minutes where audit findings and progress made in remedying those were discussed.			See below for updates on the specific items.	NA	NA
2019-001 (repeat of 2016-004) Controls over Cash Receipts	Management is implementing procedures to pick up the mail during the summer and check for any checks that need to be deposited. We are also issuing a receipt or day stamp the checks received in the mail.  Management has also implemented and the board approved a written policy and procedure for all events where cash is received by school personnel, in compliance with NMAC 6.20.2.14.  Faculty and staff have been trained and there is a dual person responsibility to assure that cash receipts are properly accounted for and deposited on a timely basis.  The Finance Committee of the board reviews a sample of transactions monthly to ensure compliance.	The NM Office of the State Auditor released the FY19 Audit Report in Spring 2020 and the school's findings are as follows: 2019-001 (Previously #2016-004) Controls over Cash Receipts (Other Noncompliance) Condition/Context: During our review of cash receipts, we noted 1 out of 18 instances in which \$184 was received between 6/17/19-6/20/19; however, it was not deposited until 6/25/19.	Business Manager and Head Learner --Liz working on document showing review of monthly transactions.	10/31/20	Internal business office policies: All mail is received by the front office receptionist, the receptionist opens and dates stamp all invoices. She will give invoices to the business manager for review; the business manager will then give all invoices to the business assistant for processing. Checks are deposited as they are received and timestamped.  See links for Business Office Internal Policies and Procedures; Cash receipts training for Leadership Team: Documents (Cash Receipts and Reimbursements) and Agenda Attendance	Management's response to the 2016 audit finding was training all staff of the 24 deposit requirement. This procedure worked in 2017 and 2018. The situation arose again in 2019 because the payment was received during the summer when the school is not in session and the school may not be fully staffed. The procedure provided is adequate. Perhaps an statement on a procedure of summer/school holiday staffing in regards to daily mail processing to ensure check are deposited within 24 hours.	Complete
2019-002 (repeat of 2016-003) Controls over Employment Authorization	Management has implemented a second review process in the business office to assure personnel documents are completed and in the file.	2019-002 (Previously #2016-003) Controls over Employment Authorization (Other Noncompliance) Condition/Context: During our review of employment files, we noted 2 instances in which I-9s were not properly completed by the school.	Business Manager	10/31/20	Business Manager (full-time) does initial review and Head Learner signs off.  See links for Evidence of second review (Staff) and Evidence of second review (Contractor)	School provided a 6 tab definition of document locations within the personnel file. The list does not include the required W-9 form or another required form, employee IRS W-4 form. Also, not all items listed would be expected such as divorce papers, write-ups or garnishments. It would seem a more effective document would consist of a checklist of forms included, a separate acknowledgement of completion and a designated space for reviewers signature and date.	CSD request the school provide a list of required personnel file documents, including an area to check indicating which documents are provided and a designated space for reviewer to sign and date when review took place.
2019-003 Budgetary Compliance	Board minutes will be reviewed in advance by the Finance Committee of the Board to ensure that approved BAR's are properly recorded in OBMS and in the Board Minutes for that month.  In addition, the Finance Committee will review budget to actuals prior to the deadline for BAR's to determine any adjustments needed.  The school cuts off encumbrances by March 31st, other than emergency expenses.	2019-003 Budgetary Compliance (Other Noncompliance) Condition/Context: During our review of budgetary compliance, we noted the following issues: • During our review of Budget Adjustment Requests (BAR) #0004-IB and 0005-I, we noted the BARs were listed as approved in OBMS on October 16, 2018, however these BARs were not listed in the October 16, 2018 official Board Minutes. • Fund 24133, Support Services Function was over expended by \$2,418. • Fund 25153, Support Services Function was over expended by \$18,832. • We noted nine instances in which actual reporting to OBMS did not agree to the provided June 30, 2019 trial balance.	Business Manager Head Learner, and Board Secretary	10/31/20	Finance Committee has been assiduously reviewing BARS to insure accuracy.  See Board minutes at <a href="https://www.mdsos.org/apps/publications/index.jsp?parentREC_ID=1608">https://www.mdsos.org/apps/publications/index.jsp?parentREC_ID=1608</a>	Finding consists of two issues regarding budgetary compliance and one issue regarding inconsistent reporting to PED: 1) Absence of in board meeting minutes of BAR approval which showed posted in OBMS. 2) Two Fund/Function coded expenses exceeded budget authority at year-end. Reporting to PED - auditors noted nine inconsistencies between school trial balance totals and totals reported to PED. Evidence provided was board meeting minutes and a statement the Finance Committee is conducting a careful review of BARS.	CSD request the school provide frequency and details of process followed by Finance Committee to ensure: 1) BARS are listed accurately in Board Minutes 2) Review Fund/Function code expenses v. budget 3) Review to ensure reported balances to PED match school records

Monte del Sol - IV-A 00 (2a) Financial

**MATERIAL WEAKNESS**  
**Significant Deficiency**

CAP Requirement	General Agreement	Notes	Person(s) Responsible	Date of Completion	Report update	CSD Review and Follow-Up	CSD Review and Follow-Up 02 DEC 2020
<b>Organizational Indicator</b>							
2019-004 (repeat of 2019-001 & 2018-005) Financial Close and Reporting	<p>Business manager will not post accrual JEs at year end and only audit entries will be posted. The Bank reconciliation was performed without any variances.</p> <p>Finance committee of the board reviews monthly the bank reconciliation and compares to cash balances in the trial balance. The school will maintain its accounting and financial reporting using a cash method of accounting.</p> <p><b>•The PED recommends that schools use modified accrual-basis accounting. This allows the school to determine its financial position and results of operations by measuring financial resources and obligations at the earliest possible date and provides for comparable period-to-period reports. PED still requires cash basis reporting on required financial reporting (i.e. actual revenues, expenditures, and cash reports).</b></p>	<p>2019-004 (Previously #2018-001 and #2018-005) Financial Close and Reporting (Material Weakness) Condition/Context: During our review of year-end financial close and reporting, we noted the following issues:</p> <ul style="list-style-type: none"> <li>• The June 30, 2019 bank reconciliation contained an unreconciled variance of \$500 to the provided June 30, 2019 trial balance.</li> <li>• Prior year adjusting journal entries were not recorded by the school, which resulted in understated fund balance of \$25,453.</li> <li>• We noted the school records accounts receivable when it prepares the PED Cash Report, rather than recording revenues when they are received (cash method). This resulted in inaccurate reports submitted to PED.</li> </ul>	Business Manager and Head Learner	5/31/21	<p>New Business Manager has been informed and trained to ensure compliance with best accounting practices pursuant to PED guidance--i.e. she will not post accrual JEs at end of year, and previous BM did not post them at the end of 2020. (See evidence from accountant.)</p> <p>See Board minutes at <a href="https://www.mdsos.org/apps/publications/index.jsp?parentREC_ID=1608">https://www.mdsos.org/apps/publications/index.jsp?parentREC_ID=1608</a></p>	Evidence provided in cell F7 highlight FY2018-2019 procedures does not address bank reconciliation procedures and year-end journal entry policy.	CSD request the school provide policy/procedure followed for year-end journal entries and bank reconciliation requirements.
2019-005 (repeat of 2016-002) Internal Controls over Cash Disbursements	<p>We will make sure that all statements are retained regardless if a payment was made.</p> <p>Management has implemented and the board approved a written policy and procedure for cash disbursements in compliance with NMAC 6.20.2.11.</p> <p>Faculty and staff have been trained.</p> <p>In addition, responsibilities for reviewing all purchase transactions prior to approval require two signers and check signers provide a final review to assure all documentation is appropriate and included.</p> <p>The Finance Committee of the board reviews a sample of transactions monthly to ensure compliance.</p>	<p>2019-005 (Previously #2016-002) Internal Controls over Cash Disbursements (Other Noncompliance) Condition/Context: During our review of cash disbursements, we noted that for 2 out of 27 disbursements tested, the client was unable to provide us with adequate supporting documentation to determine if the purchases were proper. We also noted the school paid late fees and interest of \$107.66 on the May and June 2019 credit card statements.</p>	Business Manager	10/31/20	<p>The business office downloads or scans statements and saves them on drive, ensuring that statements will be archived for reference.</p> <p>Board approved policy and Evidence of staff training-see above</p> <p>See links for Credit card files, Procedure for two signers on all checks, Report from the Finance Committee regarding review of transactions and payments made in a timely fashion</p>	Evidence not provided to show procedure followed by school to ensure cash disbursements have appropriate supporting documentation and steps the business office follows to ensure prompt payments to avoid late fees.	CSD request the school provide policy/procedure for disbursements to ensure adequate supporting documentation and timely payment.
2019-006 Internal Control Over Capital Assets	<p>Management is implementing a second review in the business office regarding fixed assets to ensure all are included.</p>	<p>2019-006 Internal Control over Capital Assets (Other Matters) Condition/Context: During our review of the school's capital asset listing, we noted that the school excluded two capital asset additions totaling \$18,493.13 from the capital asset listing and roll forward.</p>	Business Manager/Head Learner/IT Director	10/31/20	<p>The inventory does not tie to the trial balance. It ties to the audited financial statements once the audit is done. Schools are in a cash basis of accounting so the inventory/fixed assets is not a cash basis item. It shows as expenditure when the school buys the assets.</p> <p>See link to Itemized inventory of capital assets that matches trial balance</p>	Proof provided was an email chain between the school and IPA over audit findings.	CSD request the school provide evidence the inventory listing ties to audited financials.
<b>MONTE DEL SOL CHARTER SCHOOL FOUNDATION</b>							
2019-001 Financial Close and Reporting and Internal Procedures	<p>The Foundation appointed a new treasurer in September 2019 and will be following written guidelines.</p> <p>The Foundation did not have a dedicated treasurer for over a year.</p>	<p>MONTE DEL SOL CHARTER SCHOOL FOUNDATION is a component unit of Monte Del Sol Charter School 2019-001 Financial Close and Reporting and Internal Procedures (Significant Deficiency) Condition/Context: During our audit, we noted the following matters: • The June 30, 2019 bank reconciliations provided for the Athletics and Casa accounts did not list the applicable bank balance, thus reconciliations were prepared improperly and did not reconcile to the trial balance. • 1 out of 12 cash receipts had a deposit slip that did not contain the signature of a reviewer. • We noted the fiscal year ended June 30, 2019 was not closed and reconciled by the Foundation until approximately October 7, 2019, or 90+ days after the end of the fiscal year.</p>	Foundation Treasurer and Bookkeeper	10/31/20  10/31/20  5/31/21	<p>The school consulted with its attorney in drafting the MOU, which reinforced the by-laws stating that the foundation will maintain a treasurer.</p> <p>See links for Evidence that the MOU between the school and the foundation includes a requirement that the Foundation maintain a treasurer and Year-End Balance sheet reconciliations tied to the trial balance.</p> <p>The school will notify the PEC if the Foundation is without a treasurer for more than 30 days during the pendency of this CAP. School to provide a report.</p>	MOU provided to support requirement the foundation continuously retain a treasurer responsible for maintaining the foundations financial records.	Complete

Monte del Sol - V-A 00 (3a) Governance

CAP Requirement	General Agreement	Person(s) Responsible	Date of Completion	Report update	CSD Review and Follow-Up
Organizational Indicator					
V-A.00 Governance and Reporting: complying with governance requirements	The board will take the following actions:  1) The board will approve an Open Meetings Act resolution every year and will post on the website.  2) The board by-laws will be posted on the website.  3) The board will adopt a specific Conflict of Interest Policy that describes how a conflict will be handled (disclosure, recusal from discussion/decision, etc.)  4) Notify the board that a fellow board member's family members were employed at the school, prior to the board member joining the board.  5) The board will ensure that all members complete the mandatory training hours annually by June 30th.	Governing Council President and Head Learner	7/21/2020	The previous board president, Michael Smith, resigned and Dr. Robert Jenkins was elected to replace him. Dr. Jenkins has experience as a teacher at all levels, as well as a principal and a superintendent in Colorado, and has worked with boards at many levels. The school has been working to ensure best board practices are being followed.  <a href="#">See links 1) Opens Meeting Act, 2) Board By-Laws, 3a) COI Policy: Conflict of Interest Policy, 3b) Minutes: Board Minutes Adopting COI Policy and 4) Board member statement</a>	Complete

Monte del Sol - VI-A 00 (4a) Staff Credentials

CAP Requirement	General Agreement	Person(s) Responsible	Date of Completion	Report update	CSD Review and Follow-Up
Organizational Indicator					
VI-A.00 4a) Employees: staff credential requirements	<p>The school will earn a "Meets Standard" or "Working to Meet Standard" on this indicator during 2020-2021.</p> <p>Guidance: The school will create a personnel/contractor file checklist that includes all of the necessary documents for each hire and contractor. The school will insure all personnel files contain the required documents.</p>	Business Manager, Assistant Business Manager and Head Learner	6/30/2020	<p>The school hired a Business Manager who created a Table of Contents for each file. Each employee file will be updated and will include the same Table. Currently, about 20% of the employee files have been updated.</p> <p><a href="#">See link to Table of Contents</a></p>	Complete

Monte del Sol - VI-A 02 (4c) Background Checks

CAP Requirement	General Agreement	Person(s) Responsible	Date of Completion	Report update	CSD Review and Follow-Up	CSD Review and Follow-Up 02 DEC 2020
Organizational Indicator						
VI-A.00 Employees: completing required background checks	<p>The school will earn a "Meets Standard" on this indicator during 2020-2021.</p> <p>The school has hired a full-time Business Manager to focus on compliance with HR issues such as background checks.</p> <p>The school will provide a copy of the background check policy and procedures (for clearing background checks prior to employment), approved by the Governing Board.</p>	<p>Business Manager, Assistant Business Manager and Head Learner</p>	<p>9/4/2020</p>	<p>The school has a purchase order open to enable quick processing of background checks for new hires. -- All background checks are printed and filed by the BM in the employee file as soon as they become available.</p> <p>Background board policy authorized on July 20, 2020</p> <p>NOTE: The Business Manager registers the employee for the background check upon return of hiring packet and prior to beginning of contract.</p> <p><a href="#">See link to Board Approved Background Check Policy</a></p>	<p>The CSD Team requests that the school revise its "Applicant Background Investigation" policy to fully align with legislative changes approved in 2019. Specifically, that the school is responsible for the cost of the pre-employment background check, not the candidate.</p> <p>This is not to be confused with an educator seeking initial licensure through the NM PED. The educator is responsible for the cost of the background check for licensure purposes. Essentially, an educator seeking initial licensure through NM PED will have two background checks conducted that year, one through the PED for licensure purposes only and one through the school for pre-employment purposes only.</p>	<p>The school provided a revised HR Personnel Hiring checklist with requested changes made. Nothing further is requested for this piece of documentation.</p> <p>However, the Governing Board's Background Check Policy requires revision to ensure alignment with all requirements, per 2019 legislation.</p>

Monte del Sol - VII-A 00 (5a) Emergency Drills

CAP Requirement	General Agreement	Person(s) Responsible	Date of Completion	Report update	CSD Review and Follow-Up The CSD Team	CSD Review and Follow-Up 02 DEC 2020
Organizational Indicator						
<p>VII-A.00 School Environment: complying with facilities requirements</p>	<p>Response: The school will provide action plans and sample forms and ensure that the required drills occur. Our safety coordinator will attend professional development workshops to ensure appropriate training.</p>	<p>Safety Coordinator and Assistant Head Learner</p>	<p>6/30/20</p>	<p>Owing to remote learning safety drills have not been held. Preventative maintenance schedule performed.</p>	<p>The CSD Team requests evidence of a draft emergency drill schedule and/or template forms for accurately recording the various types of emergency drills that the school will use once it is deemed safe and approved by the Governing Board to transition students to the hybrid-learning model.</p>	<p>Corrective action met; However, this will be ongoing in terms of follow up.</p>