

## Taos International School Draft CSD Financial CAP

Financial concerns from FY2023 Audit			To be filled out by School	CSD to review (BB Consulting to review Financials)
Concern	Expected Outcomes	Deadline or Complete Actions by	Completed by <b>(school fills out)</b>	Meets/Working to Meet/Does Not Meet
2023-001 - Food Service Program <b>(Material Weakness)</b>	Through document submission to and reviewed by CSD/BB Consulting Services,, the business manager demonstrates:  *All student meal counts are accurate, recorded daily, and all USDA reimbursement requests agree to the daily student meal counts.  *Any waivers required for meal counts and meal distributions are in place	CSD, through BB Consulting, will request certain reimbursements to confirm progress on these findings. Dates of reimbursements will be determined by BB Consulting/CSD  Reimbursement copies will be requested to TIS on or about 5/20, 6/15, 7/15, and 8/15, with due dates being 5 days from request and a report from CSD to the school will be approximately 5 days from receipt of reimbursements.  Final review and determination that this audit finding is cleared will be through review of FY24 audit findings and that there is no repeat audit finding.	Nadine Vigil (HA)	
2023-002 - Accounts Payable <b>(Material Weakness)</b>	Through document submission to and reviewed by CSD/BB Consulting Services, the	This is a cash-to-accrual entry that is done only for the yearly audit. Determination that this audit finding is cleared will be through review of the FY24 audit findings and that	To be determined at next audit (FY24 Audit) Aaron Savioa	

	<p>business manager demonstrates:</p> <p>*Accounts Payable at year end are accurately reflected in the documents submitted to the auditor</p>	<p>there is no repeat audit finding.</p>	<p>(business manager)</p>	
<p>2023-003 - Internal Control over Disbursements</p>	<p>Through document submission to and reviewed by CSD/BB Consulting Services, the business manager demonstrates:</p> <p>* Purchase orders are in place for each purchase prior to initiating purchases</p>	<p>CSD, through BB Consulting, will request a software report monthly for expenditures.</p> <p>This report will be requested to TIS on or about 5/20, 6/15, 7/15, and 8/15. Within 5 days of this request CDS/BB Consulting Services will choose random accounts payable transaction packets to be emailed to CSD/BB Consulting. These packets will be reviewed and a report from CSD to the school will be submitted to the school approximately 5 days from receipt of the accounts payable packets.</p> <p>Final review and determination that this audit finding is cleared will be through review of FY24 audit findings and that there is no repeat audit finding.</p>	<p>Aaron Savioa (business manager) Michelle Abeyta (office manager)</p>	