

CSD Review of Alma d'Arte Corrective Action Plan (CAP)

June 20, 2024, Revisions in red (# 1, 2, 10)

#7, 9 and 10 revised during meeting

Folder for Responses from school:

<https://drive.google.com/drive/folders/1B3oje6m12VEWWmnohOycvOUWvB4qHcu>

Academic progress			To be filled out by School	CSD to review (For Items provided by school by 6/12/24, CSD will provide a review by 6/18/24)
Concern	Expected Outcomes	Deadline or Complete Actions by	School staff responsible	Meets/Working to Meet/Does Not Meet
1. Show adequate academic proficiency and growth of the students	<ul style="list-style-type: none"> ● administer all PED- required assessments at 95% participation level ● evidence of growth in math, reading and science when results are published 	Per condition of renewal According to PED/AREA schedule, results will be published by Fall 2024	Dr. Adam Amador, Head Administrator	<p>Does Not Meet</p> <p>72% of students showed 5% growth in reading</p> <p>51% of students showed 5% growth in math</p>
2. Provide a plan for implementing the academic condition placed on the school showing improvements in proficiency and growth	<ul style="list-style-type: none"> ● administer short cycle assessment BOY, MOY and EOY ● report to CSD in accordance with the conditions schedule, with complete analysis 	Per condition of renewal: <ul style="list-style-type: none"> ● BOY, MOY and EOY ● June 30 and Dec 31 	Cecilia Romero, Testing Coordinator	No plan received

<p>3. Show Special Education compliance</p>	<ul style="list-style-type: none"> ● Comply with SPED CAPs to satisfy concerns in the annual determination letter ● Comply with any SPED CAPs related to state complaints 	<ul style="list-style-type: none"> ● Report/update from CSD on PED SPED findings by PEC Meeting on June 21, 2024 ● School to provide previous reports re: SPED CAP to CSD by June 12, 2024 ● When the next annual determination letter is complete (on or around November, 2024) issue is resolved 	<p>CSD to share latest weekly CAP report from PED SPED</p> <p>Dr. Amador will provide previous reports.</p>	<p>Pending OSE investigation and evaluation</p> <p>Alma is under a PED Office of Special Education (OSE) CAP for not meeting federal indicators 4B and 13 (uploaded), and the subject of a pending OSE investigation stemming from two complaints that were filed.</p> <p>School submitted an IEP Project report from October 2023; no additional information on IEP reviews has been submitted.</p>
<p>4. Show compliance with the Attendance for Success Act and enrollment and disenrollment processes, including lottery procedures</p>	<ul style="list-style-type: none"> ● Provide attorney- reviewed, GC-approved Attendance school policy, procedures, forms and template letters to parents used to demonstrate compliance the Attendance for Success Act and disenrollment policy and procedures ● Follow the Attendance Improvement Plan in accordance with Safe and Healthy Schools Bureau requirement ● Provide the GC-approved lottery policy that aligns with 	<ul style="list-style-type: none"> ● Revised policy, procedures, forms and template letters sent to CSD by June 12, 2024. ● The school submitted an AIP spring of 2024, and CSD will collaborate with Safe & Healthy Schools to gauge implementation. ● Provide a list of disenrolled students (by unique student ID) with reasons for disenrollment for the 2022-23 and 2023-24 by June 12, 2024. ● Revised lottery policy and enrollment procedures sent 	<p>Dr. Adam Amador will share with CSD the revised policy, procedures and forms.</p> <p>Dr. Adam Amador will ensure the AIP is implemented.</p> <p>Dr. Adam Amador (with support from PED’s STARS/NOVA staff, if needed)</p>	<p>Does Not Meet</p> <p>School policy has not been updated since 2020.</p> <p>The school did not submit evidence of AIP implementation.</p> <p>The school submitted two tables, both labeled as 2022-23, with different figures; it is unclear how the numbers are trending.</p> <p>No revision to the Lottery Policy since 2010.</p>

	the PED guidance, and the lottery application form and enrollment procedures posted to the Alma website	to CSD and posted to Alma website by June 12, 2024 .	Dr. Adam Amador will share with CSD the revised policy, procedures and forms.	
Organizational concerns			School	CSD to review
Concern	Expected Outcomes	Deadline or Complete Actions by	School staff responsible	Meets/Working to Meet/Does Not Meet
5. Establishment of Finance and Audit committees	<ul style="list-style-type: none"> names of finance committee members and monthly agendas submitted to CSD name of audit committee submitted to CSD 	<ul style="list-style-type: none"> Names and contact information (email and phone) submitted by June 12, 2024. Provide committee agendas for FY24 by June 12, 2024 and then quarterly thereafter for FY25 . 	Martin Swafford, Alma board treasurer and Kim Skaggs, Alma Vice Chair will submit the names, share with CSD any committee agendas as planned.	Meets

<p>6. Establish policies at the school and provide a plan for addressing parent and student complaints and staff grievances</p>	<ul style="list-style-type: none"> ● Provide the GC-approved complaint policy and procedures that allows for parent and student complaints to be received and addressed by head administrator and governing council ● Provide the GC-approved staff grievance policy and procedure in alignment with the Collective Bargaining Agreement ● Identify the procedure used to address the complaints: <ul style="list-style-type: none"> ○ identified at the school and ○ for each person who identified a complaint in public comment at a PEC meeting 	<ul style="list-style-type: none"> ● Copy of the policy and GC board minutes and approved documents submitted by June 12, 2024. ● Copy of the policy and GC board minutes and approved policy submitted by June 12, 2024. ● By June 12, 2024, the school will provide one document listing <ul style="list-style-type: none"> ○ all complaints made to the school since January 2024, ○ the process and record of how the complaints were handled; ○ if the issue is ongoing or has been resolved as of June 12, 2024. 	<p>Dr. Adam Amador</p> <p>CSD to follow up on specific complaint process from public comment 5/17</p>	<p>Working to Meet</p> <p>No policy was submitted, but in April 2024 GC approved a Grievance Policy.</p> <p>A list of complaints was included in the documents provided to CSD.</p>
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<p>7. Formal Complaints to PED, (other than Special Education Complaints addressed above)</p> <p>[Contract, Section 5:3, 4:7 and 8; OCR complaints, State level complaints]</p>	<ul style="list-style-type: none"> Notify PEC/CSD of any formal complaints, dates they were filed and provide updates as they occur. 	<p>List of formal complaints sent to CSD by June 12, 2024</p>	<p>PED Divisions, collaboration with Dr. Adam Amador</p>	<p>Meets No evidence of formal complaints were provided.</p>
<p>8. Provide a plan for teacher mentoring and ensure that the rights of teachers are being enforced</p>	<ul style="list-style-type: none"> Provide a formal beginning teacher mentorship plan with dates, times and topics addressed. 	<ul style="list-style-type: none"> Prior to staff's first day for SY2024-25 on July 30, Alma will submit the plan to CSD on June 12, 2024. 	<p>Dr. Adam Amador</p>	<p>Meets</p>

<p>9. Ensure OMA compliance and Make Governing Board Meetings and Minutes available</p>	<ul style="list-style-type: none"> ● Board will webcast meetings. ● GB meetings are notified 72 hours in advance, minutes are posted on Alma’s website within 10 business days after board meeting, and the OMA resolution aligns with these timelines. ● All action items must have roll call votes ● Resolve DOJ OMA Violation concerns ● Correct all notifications to the PEC regarding governing board members changes 	<p>Beginning with the July 2024 meeting, Alma board meetings will be webcast.</p> <p>Alma board will pass a compliant OMA resolution by June 12, 2024</p> <p>Board meeting notifications posted on the school's website 72 hours in advance. Post minutes within 10 business days after board meetings</p> <p>Board to provide minutes that the actions that were invalidated have been cured or that that the actions are valid.</p> <p>Confirm the board member changes were properly confirmed through appropriate board action, and</p> <p>Resubmit the notification packet needed for board member changes (with packets presented for each governing board member change)</p>	<p>Dr. Adam Amador</p> <p>Sherri Hursey, board secretary, provided</p> <p>Sherri Hursey, board secretary</p> <p>Provide board minutes or a letter from the DOJ</p> <p>Provide board minutes</p> <p>The school will resubmit documents listed confirming all necessary actions have been taken by June 12, 2024.</p>	<p>Meets</p>
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<p>10. Clear/correct all Licensure issues</p>	<ul style="list-style-type: none"> ● Make sure all teachers clear background checks ● Make sure all teachers hold proper licenses for the grade levels and subject matter they are teaching 	<p>Before the first day of SY2024-25, ensure all background checks are cleared and licenses are aligned to staff assignment.</p> <p>By June 12, 2024, CSD is updated with links to school records.</p>	<p>Dr. Adam Amador</p>	<p>Working to Meet</p> <p>PED Licensure Bureau reported to CSD June 18, 2024, that 8 licensure issues remain unresolved</p> <p>School has resolved all except one teacher's license and is working on that</p>
<p>11. Result of Title IX Investigation</p>	<p>Provide CSD updates on the Title IX Investigation</p>	<p>School to upload document by June 12, 2024</p>	<p>Cecilia Romero</p>	<p>Does Not Meet</p> <p>No documentation submitted.</p>

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	School staff responsible	Meets/Working to Meet/Does Not Meet
12. Finding 2023-001 Financial Close and Reporting (Material Weakness)	<ul style="list-style-type: none"> ● At a meeting with CSD, the business manager demonstrates: <ul style="list-style-type: none"> ○ ERB, RHC and 941 Reports agree to actual amounts due ○ Stale dated checks are being voided timely ○ RFRs are being submitted monthly and questions by PED are being addressed within the deadline ○ Revenue is being accurately recorded to appropriate Funds 	<ul style="list-style-type: none"> ● CSD, through BB Consulting, will request reports to confirm progress on these findings on 5/20/24, with a due date of 5/24/24 ● BB Consulting will review reports and discuss with CSD by 5/31/24 	Chris Masters, business manager and Dr. Adam Amador will provide reports and meet with Ms. Seely as necessary.	<p>Does Not Meet</p> <p>For ERB, there is a consistent variance between the reports and General Ledger of \$7,059.00. However, the reports and the amounts remitted for ERB (Education Retirement Board) and RHC (Retiree Health Care) were in agreement for Nov - April. The 941 was accurate.</p> <p>Stale dated checks have not been voided timely. School states all stale dated checks were voided as of May, but did not submit verification.</p> <p>Many funds requiring RFRs did not show any expenditures as of Mid-May. RFRs not being submitted timely. 1 RFR was denied due to requests not being responded to. 2 RFRs were decreased due to non-allowed expenditures</p>

				3 of the 6 receipts reviewed were not coded correctly, however all of the RFR reimbursements were coded to the correct Grant.
13. Finding 2023-002 Internal Controls over Cash Receipts (Repeat)	<ul style="list-style-type: none"> ● At a meeting with CSD, the business manager demonstrates: <ul style="list-style-type: none"> ○ All receipts are being deposited within 24 hours of receipt ○ Deposits are accurately coded to proper Fund and Object Codes ○ USDA Reimbursements reflect accurate student counts 	<ul style="list-style-type: none"> ● CSD, through BB Consulting, will request reports to confirm progress on these findings on 5/20/24, with a due date of 5/24/24 ● BB Consulting will review reports and discuss with CSD by 5/31/24 	Chris Masters, business manager and Dr. Adam Amador will provide reports. Chris Master, Dr. Adam Amador, and Board Audit or Finance Committees will meet with Ms. Seely as necessary	<p>Working to Meet</p> <p>4 of the 6 cash receipts reviewed did not have a receipt written. Could not verify if deposits were made on time for these.</p> <p>3 of the 6 receipts reviewed were not coded correctly, however all of the RFR reimbursements were coded to the correct Grant.</p> <p>It appears as though student meal counts are accurate. School submitted excel spreadsheets for the meal counts.</p>
14. Finding 2023-003 Internal Controls over Payroll (Repeat)	<ul style="list-style-type: none"> ● At a meeting with CSD, the business manager demonstrates: <ul style="list-style-type: none"> ○ Employee files contain all required documentation and all required signatures are present on all documents 	<ul style="list-style-type: none"> ● CSD, through BB Consulting, will request reports to confirm progress on these findings on 5/20/24, with a due date of 5/24/24 ● BB Consulting will review reports and 	Chris Masters, business manager and Dr. Adam Amador will provide reports. Chris Master, Dr. Adam Amador, and Board Audit or Finance Committees will meet with Ms. Seely as necessary	<p>Does Not Meet</p> <p>Reviewed only documents that required signatures.</p> <p>3 contracts were signed after the contract start date.</p> <p>2 background checks were completed several months after the contract started</p>

		discuss with CSD by 5/31/24		<p>For one staff member, who is paid from two funding sources, the contract did not note how much of the salary was to be paid from each of the funding sources.</p> <p>For another staff person, the amount paid from fund 21000 is a stipend.</p>
15. 2023-004 Internal Controls over Cash Disbursements	<ul style="list-style-type: none"> ● At a meeting with the CSD, the business manager demonstrates: <ul style="list-style-type: none"> ○ Disbursements are coded and posted to the correct Fund and Object Codes ○ Purchase orders are in place for each purchase prior to initiating purchases ○ Correct travel rates are utilized 	<ul style="list-style-type: none"> ● CSD, through BB Consulting, will request reports to confirm progress on these findings on 5/20/24, with a due date of 5/24/24 ● BB Consulting will review reports and discuss with CSD by 5/31/24 	Chris Masters, business manager and Dr. Adam Amador will provide reports. Chris Master, Dr. Adam Amador, and Board Audit or Finance Committees will meet with Ms. Seely as necessary	<p>Does Not Meet</p> <p>7 of 15 disbursements reviewed were coded incorrectly</p> <p>7 of 15 disbursements did not have a PO in place prior to the purchase</p> <p>3 employees were over reimbursed for travel expenditures. One was \$38, one was \$456, and one was \$201.</p> <p>1 employee was reimbursed for \$224 but no receipts were with the reimbursement</p> <p>All mileage was under reimbursed by 11 cents per mile</p>

16. 2023-005 Audit Untimeliness	<ul style="list-style-type: none"> All requested documents are submitted to auditors by the auditor’s deadline 	<ul style="list-style-type: none"> After audit – fall 2024 	Chris Masters, Dr. Adam Amador, and Audit Committee	(Unable to assess as of 6.17.24)
17. 2023-006 Budgetary Conditions	<ul style="list-style-type: none"> At a meeting with CSD, the business manager demonstrates: <ul style="list-style-type: none"> All BAR’s are being submitted to PED timely and the budget in the school’s software system is being updated upon BAR approval Amounts on the Cash Report submitted to the PED agree to the school’s General Ledger 	<ul style="list-style-type: none"> CSD, through BB Consulting, will request reports to confirm progress on these findings on 5/20/24, with a due date of 5/24/24 BB Consulting will review reports and discuss with CSD by 5/31/24 	Chris Masters, business manager and Dr. Adam Amador will provide reports. Chris Master, Dr. Adam Amador, and Board Audit or Finance Committees will meet with Ms. Seely as necessary	<p>Does Not Meet</p> <p>1 March BAR and 2 May BARs are still awaiting approval from the head administrator</p> <p>6 March BARs (SEG and grants) have been generated, all with \$\$ attached, but not been submitted to PED for approval</p> <p>6 BARs approved by PED have not been entered into the software system, leaving funds to appear in an overextended state (this was a FY22 audit finding).</p> <p>PED Cash Report and the schools reconciled bank statement are not in agreement. For 12/31 Cash report balance exceeds reconciled bank statement by \$40,837. For 3/31 Cash report balance exceeds reconciled bank statement by \$167,429.</p>

<p>18. Staff FTE, Contracts and Compensation</p>	<p>Staff contracts and FTE represent a reasonable workload and compensation, and are documented in staff files, compiled and shared with CSD.</p>	<p>Provide a list of staff positions, total FTE, and sources of funding for each.</p>	<p>Chris Masters, business manager</p>	<p>Does Not Meet</p> <p>See document "List of employees FY24." Cannot ascertain this without a trip to the school to review all employee files.</p> <p>3 contracts reviewed lacked job descriptions, did not follow School Personnel Act, did not contain the fund that employees were being paid from, no job codes listed, some contract terms do not coincide with law.</p>
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