

Alma d'Arte Correction Action Plan

February 12, 2025

| | Concern | Rating | Notes (reported previously if blank; ratings final at release of FY24 audit) |
|---|---|---|---|
| Academic | 1. Show adequate academic proficiency and growth | Pending | School reported 12.18.24, administered BOY and MOY interim assessments; rating pending EOY results due 6.30.25 |
| | 3.a. Special Education: Complaint CAP 2324-56 | Meets | PED Office of Special Education (OSE) CAP closed 9.19.24 |
| | 3.b. Special Education: Complaint CAP 2324-61 | Meets | OSE CAP closed 8.26.24 |
| | 3.c. Special Education: Indicator 4 Suspension and Expulsion CAP | Meets | OSE CAP closed 10.29.24 |
| | 3.d. Special Education: Indicator 13 Secondary Compliance CAP | Meets | OSE CAP closed 10.29.24 |
| | Not part of CAP but related to Special Education issues: OSE report 8.26.24 following on-site monitoring | Not rated | OSE confirms 2.5.25 that the school's self-correction has been completed |
| | 4.a.1. Compliance with Attendance for Success Act (ASA) | Meets | School adopted a new attendance policy and is no longer disenrolling students absent 10 days. |
| | 4.a.2. Compliance with ASA with regard to 4 students with Individualized Education Programs (IEPs) under the Individuals with Disabilities in Education Act (IDEA) disenrolled under former attendance policy | Meets | PED Office of Special Education (OSE) determined that the withdraw codes for these four students were in error, and no Manifestation Determination Review (MDR) was required. |
| Organizational | 6. Establish policies and plan for addressing parent and student complaints and staff grievances | Meets | School provided update showing all complaints closed |
| | Address concerns in 1.28.25 NM Department of Justice (NMDOJ) letter (not currently part of PEC CAP) | Not rated | NMDOJ requires Governance Council (GC) to inform NMDOJ of corrective action taken and the schedule OMA/IPRA training with NMDOJ within 3 months for all GC members and applicable staff and notify NMDOJ when the training is complete. |
| Financial | 12. Finding 2023-001 Financial Close and Reporting (Material Weakness) | | |
| | 12.a. Variance between Education Retirement Board (ERB) and and Retiree Health Care reports and General Ledger | Working to Meet | Variance still there; rating final until next audit |
| | 12.b. Stale checks voided | Meets | |
| | 12.c. RfRs submitted monthly | Meets | No RfRs for FY25 until 12.6.24 due to transition to new software program implementation issues; 5 RfRs submitted and approved as of 2.3.25 |
| | 12.d. Revenue recorded to correct fund | Meets | |
| | 13. Finding 2023-002 Internal Controls over Cash Receipts (Repeat) | | |
| | 13.a. Receipts deposited within 24 hours | Meets | |
| | 13.b. Deposits coded to proper fund and object codes | Meets | |
| | 13.c. USDA Reimbursements reflect accurate student counts | Meets | |
| | 14. Finding 2023-003 Internal Controls over Payroll (Repeat) | Does Not Meet | Reported 11.4.24: some forms dated after employees' start date; all contracts signed after start date; one background check for another school; each school must have its own); rating final until release of FY24 audit |
| | 15. Finding 2023-004 Internal Controls over Cash Disbursements | | |
| | 15.a. Disbursements | Meets | 6 AP packets reviewed in November; 2 previously reported as miscoded; CSD subsequently determined that the school had been told by PED program staff to that object code, incorrect according to PED Financial Analysis but as the school was given that direction by program, this should not be held against the school |
| | 15.b. Purchase orders in place | Does Not Meet | 6 AP packets reviewed in November; 1 PO issued after purchase |
| | 15.c. Correct travel rates used | Does Not Meet | Incorrect mileage rates (2.42.2 NMAC) used; some meals reimbursed without receipts; new NMAC as of Jan. 2024 re mileage (2.42.2.11 D 1 re which map; used Google maps, have to use official state map) |
| | 16. 2023-005 Audit Untimeliness | Pending | Reported 11.4.24; rating final until next audit |
| | 17. Finding 2023-006 Budgetary Conditions | | |
| 17.a. Budget adjustment requests (BARs) submitted timely to PED | Meets | 4 BARs approved by PED as of 2.3.25 | |
| 17.b. Cash reports to PED align to G/L | Meets | FY25 Q1 report submitted late (11.6.24) but approved by PED SBB 12.5.24 | |