

Taos International School Financial Correction Action Plan (CAP)

Final CSD Review: March 4, 2025

Recommendation: Close CAP and continue to offer technical assistance upon request; if finding 2023-001 is repeated in FY25, put a CAP in place at that time.

Concern	Expected Outcomes	Rating	Notes
2023-001 - Food Service Program (Material Weakness)	All student meal counts are accurate, recorded daily, and all USDA reimbursement requests agree to the daily student meal counts.	Does Not Meet	<p>Finding repeated as 2024-001 in FY24 audit, but as a Significant Deficiency rather than a Material Weakness.</p> <p>CSD reviews:</p> <p>Variance between the number of meals purchased, distributed and claimed on the SNB reimbursement request; concerns that the school is not claiming the correct number of meals as the number of meals delivered was the same each day are the same number. The school may only claim the number of meals actually served and this number normally fluctuates from day to day. CSD visited the school 11/21/24 to discuss processes and provide technical assistance.</p> <p>School submitted November report 12/18/24:</p> <ol style="list-style-type: none"> 1. No student counts were submitted. 2. The school received an invoice from the vendor for 1,430 breakfasts, claimed 1,540 on the NSLP montly reimbursement claim form (over claim of 110 meals). 3. The school received an invoice from the vendor for 1,820 lunches, claimed 1,960 on the NSLP monthly reimbursement claim for (over claim of 140 meals). <p>School submitted November report 1/15/25: Meals purchased = meals served = meals claimed on the NSLP Claim for December. However, we still have the same question: Did every meal get served? The accounting of the meals served are still not by student, just a total.</p>
2023-002 - Accounts Payable (Material Weakness)	Accounts Payable at year end are accurately reflected in the documents submitted to the auditor	Meets	This is a cash-to-accrual entry that is done only for the yearly audit. Finding not repeated in FY24 audit.
2023-003 - Internal Control over Disbursements	Purchase orders are in place for each purchase prior to initiating purchases	Meets	Finding not repeated in FY24 audit. CSD reviews in December 2024 and January 2025 showed all accounts payable packets had purchase orders in place prior to purchases.

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