

Alma d'arte Charter High School Corrective Action Plan (CAP) for FY2024 Audit			
Proposed Plan Due: April 14, 2025			
FY24 Audit Finding	Action Steps	Documents Submitted in Epicenter	Due Date
Condition 2024-001: Accrued Payroll Liabilities (Material Weakness)	Migrate to Skyward software (completed)  Work with Skyward software and accounting support to accurately reflect payroll liabilities  Increase funds through donations and other methods  Provide an internal self-assessment of controls related to Payroll Liabilities		6/30/2025
Condition 2024-002: Fund Balance (Material Weakness)	Work with CLA auditors to correctly enter Journal Entries as recommended by the audit  Provide an internal self-assessment of controls related to fund balance		6/30/2025
Condition 2024-003: Financial Close and Reporting (Material Weakness)	Work with CLA auditors to correctly enter Journal Entries as recommended by the audit  Correction of GL from past unclosed years to have an appropriate GL listing of Payroll Liabilities (completed)  Utilize fund 21100 for USDA state claim (completed)  Provide an internal self-assessment of controls related the general ledger balances and closing preparation		6/30/2025
Condition 2024-004: Internal Controls over Payroll (Other Noncompliance)	Create a secure and central location for human resource files and with limited and secure access (Completed)  Provide training to Office Manager regarding personnel files recordkeeping (Completed)  Provide an internal self-assessment of record keeping in Human Resources		6/30/2025
Condition 2024-005: Internal Controls over Cash Disbursements (Other Noncompliance)	Provide training to Office Manager regarding UCOA (Completed)  Provide UCOA training to Office Manager and Business Manager through NMASBO (Completed)  Provide an internal self-assessment for cash disbursements, coding, and Travel and Per Diem compliance		6/30/2025
Condition 2024-006: Budgetary Conditions (Other Noncompliance)	Migrate to Skyward software and create correct allocations for employee positions (Completed)  Provide training to Office Manager regarding UCOA (Completed)  Provide reporting training to Office Manager and Business Manager through Skyward  Provide an internal self-assessment for positional coding and budgetary internal controls		6/30/2025