

## MEMORANDUM

To: Public Education Commission (PEC)

From: Charter Schools Division (CSD)

Date: April 17, 2025

Re: Alma d'Arte Charter High School Proposed Corrective Action Plan (CAP) for FY2024 Audit

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The proposed CAP, which was submitted late, needs the documents to be submitted in Epicenter to be specified; that column in the proposed CAP is blank, but the final item in the Action Steps column for each finding is "Provide an internal self-assessment of \_\_\_\_\_". If these self-assessments are to serve as documentation of CAP progress, CSD would need to see a template for the self-assessment in order to determine whether the documentation was sufficient or, if the planned reporting was more detailed than CSD requires, the self-assessment template could be simplified so as to reduce administrative burden on the school. The self-assessments should make clear what the exact processes are.

The narrative accompanying the proposed CAP indicates that the school is contracting with Las Cruces Public Schools (LCPS) to provide training and technical assistance to correct the FY2024 findings, focusing specifically on the material weaknesses found in accrued payroll liabilities, fund balance, financial close and reporting. Agendas and post-training reports and recommendations would be the appropriate documents to submit to CSD to verify this work.

Due dates for all items on the CAP are the same: June 30, 2025. Work will presumably continue into FY2026, so documentation of that work should have later submission dates. CSD recommends that the school propose document submissions and/or check-ins with CSD no more frequently than quarterly during FY2026 up to the release of the FY2025 audit.