

Alma d'arte Charter High School Corrective Action Plan (CAP) for FY2024 Audit			
Proposed Plan Due: May 9, 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)	Internal self-assessment of controls related to Payroll Liabilities and process document	6/30/2025
		Skyward software training confirmation	6/30/2025
	Work with Skyward software and accounting support to accurately reflect payroll liabilities	Schedule of payments to document the reconciliation of missing benefits	6/30/2025
		Increase funds through donations and other methods	9/30/2025, 12/31/2025, 3/31/2026 and 6/30/2026
Condition 2024-002: Fund Balance (Material Weakness)	Work with CLA auditors to correctly enter Journal Entries as recommended by the audit	internal self-assessment of controls related to fund balance and process document	6/30/2025
		Quarterly Balance Sheet, Revenue and Expenditure Report, Bank Statement, and Cash Report for the quarter; all items on the Cash Report should tie back to the Balance Sheet, Revenue and Expenditure Report and balance to the bank statement to demonstrate that FY25 was closed correctly	9/30/2025
Condition 2024-003: Financial Close and Reporting (Material Weakness)	Work with CLA auditors to correctly enter Journal Entries as recommended by the audit	Internal self-assessment of controls related the general ledger balances and closing preparation and process document	6/30/2025
		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)	upload sample journal entry and back-up documentation	9/30/2025, 12/31/2025, 3/31/2026 and 6/30/2026
	Provide an internal self-assessment of controls related the general ledger balances and closing preparation		
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)	internal self-assessment of record keeping in Human Resources and process document	6/30/2025
		Training agenda	6/30/2025
	Provide training to Office Manager regarding personnel files recordkeeping (Completed)	CSD check files on-site at 2025-26 annual site visit	Site Visit [TBD Jan - May 2026]
		Provide an internal self-assessment of record keeping in Human Resources	9/30/2025, 12/31/2025, 3/31/2026 and 6/30/2026
Condition 2024-005: Internal Controls over Cash Disbursements (Other Noncompliance)	Provide training to Office Manager regarding UCOA (Completed)	internal self-assessment for cash disbursements, coding, and Travel and Per Diem compliance and process	6/30/2025
		Office manager training regarding UOCA: agenda and assurance	6/30/2025
	Provide UCOA training to Office Manager and Business Manager through NMASBO (Completed)	Staff training regarding reimbursement procedures: agenda and PowerPoint	9/30/2025
		Provide an internal self-assessment for cash disbursements, coding, and Travel and Per Diem compliance	9/30/2025, 12/31/2025, 3/31/2026 and 6/30/2026
Condition 2024-006: Budgetary Conditions (Other Noncompliance)	Migrate to Skyward software and create correct allocations for employee positions (Completed)	Internal self-assessment for positional coding and budgetary internal controls	6/30/2025
		Office manager training regarding UOCA: agenda and assurance (provided in 2024-005 above)	6/30/2025
	Provide training to Office Manager regarding UCOA (Completed)	Budget to Actuals Report from Skyward	9/30/2025, 12/31/2025, 3/31/2026 and 6/30/2026
		RfR Summary Report from OBMS	9/30/2025, 12/31/2025, 3/31/2026 and 6/30/2026
	Provide reporting training to Office Manager and Business Manager through Skyward	Quarterly assurance signed by governing council finance committee chair that finance committee is reviewing budget to actuals	9/30/2025, 12/31/2025, 3/31/2026 and 6/30/2026