

Alma d'Arte Correction Action Plan		
March 10, 2025		
Academic Concern	Rating	Notes
1. Show adequate academic proficiency and growth	Pending	Illuminate interim assessment administered 2024-25 BOY and MOY; students showing 5% growth (metric in renewal condition): 58% met growth target in reading; 41% met growth target in math as of MOY; renewal condition requires 90% meeting target from BOY to EOY; the MOY results show the school on track to meet that target in reading, and to come close in math if second semester growth is the same as first semester.
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 Concern	Rating	Notes
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 Concern	Pre-FY24 Audit CSD Rating	Final CSD Rating	Notes
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	Working to Meet	Finding repeated as 2024-003 but because CSD ratings were Meets or WTM, the school demonstrated improvement, and the issues that led to the repeated finding may have been from early in the fiscal year. 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.b. Stale checks voided	Meets		
12.c. RfRs submitted monthly	Meets		
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	Meets	Finding not repeated
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	Does Not Meet	Finding repeated as 2024-004 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	Does Not Meet	Finding repeated as 2024-005 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; 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)
15.b. Purchase orders in place	Does Not Meet		
15.c. Correct travel rates used	Does Not Meet		
16. 2023-005 Audit Untimeliness Not repeated		Meets	Finding not repeated

17. Finding 2023-006 Budgetary Conditions		Working to Meet	Finding repeated as 2024-006 but improvement noted in CSD monitoring; 4 BARs approved by PED as of 2.3.25; issues early in fiscal year were due to new software system implemented at school; those issues have now been resolved.
17.a. Budget adjustment requests (BARs) submitted timely to PED	Meets		
17.b. Cash reports to PED align to G/L	Meets		
<b>FY2024 Audit Summary:</b> Of the six FY2023 audit findings, four were repeated and two resolved. The CSD ratings for the resolved findings was Meets Standard. Two of the repeated findings received a final rating of Does Not Meet and two were rated Working to Meet because CSD saw evidence of improved process during the fiscal year. The school had two new findings in FY2024 (2024-001 Accrued Payroll Liabilities (Material Weakness) and 2024-002 Fund Balance (Material Weakness) for a total of six findings in FY2024. Of the six, three were Material Weakness findings and three Other Noncompliance. The school also had a going concern due to a deficit fund balance for operational funds.			
<b>CSD Recommendation:</b> The Academic CAP can be closed, with academic performance being monitored under the condition of renewal in the contract. The only item on Organizational CAP that is not resolved is the OMA issue; if the PEC votes to add that item to the CAP, it can be left open and CSD will monitor. The Financial CAP should be left open, with the two resolved findings being removed and the two new findings added, with CSD monitoring quarterly, by a check-in with Head Administrator and Business Manager in April and October 2025, and testing of internal controls by CSD review of school documents in July 2025 and January 2026, with a clear, concise, and not burdensome list of requested documents provided to the school a month before the due date.			