



STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
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CHRISTOPHER N. RUSZKOWSKI
SECRETARY DESIGNATE, PUBLIC EDUCATION

SUSANA MARTINEZ
GOVERNOR

March 13, 2018

21st Century Public Academy
Attn: Mary Tarango, Head Administrator
4300 Cutler Ave. NE
Albuquerque, N.M. 87110

Re: Audit Results of Training & Experience (T&E) Files

Dear Ms. Tarango,

In October 2016, 21st Century Public Academy submitted a report to Public Education Department (PED) School Budget identifying a calculated Training & Experience (T&E) Index Factor of **1.114**. All documentation used by the Charter to calculate the T&E Index Factor was provided to PED auditors. PED performed the audit on January 19, 2018. PED reviewed documentation for fifteen (15) files (66 percent of the total files in the Charter), which disclosed twenty six (26) total exceptions.

As a result of the T&E audit, 21st Century Public Academy will see an adjustment in the Charter's FY 2017-2018 final funded SEG of **(\$117,739.74)**.

Below are explanations regarding the exceptions related to the reported T&E Index Factor, impact of the audit results to the T&E Index Factor, and recommendations made during the site visit to the Charter School:

Employee File Exceptions:

- Five (5) exceptions due to a lack of documentation in the file to support years of experience reported (see T&E Manual, page 8-9).
- One (1) exception due to miscalculation of reported FTEs due to prorated time worked from a full school year (see T&E Manual, page 7-8).
- Ten (10) exceptions due to a miscalculation of additional degree hours reported (see T&E Manual, pages 13-14).

- Ten (10) FTEs that we could not verify official college transcripts for reported credit hours. (see T&E Manual, pages 10).

T&E Audit Effect:

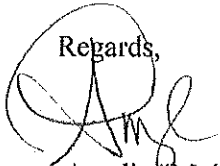
The audited T&E Index Factor was found to calculate less than the original T&E Index Factor reported to PED. Based on the review, the FY 2017-2018 T&E Index Factor for the Charter School is **1.039**.

Recommendations:

- PED auditors recommend the Charter develop internal policies and procedures that provide specific guidance on computing FTEs, additional credit hours, and having appropriate documentation to support years of experience reported in the annual T&E report submitted to PED.

Should you have any questions about the audit work performed, please call Dan O. Romero at (505) 827-6749. Please extend our thanks to the 21st Century Public Academy staff that assisted with the audit in an amicable and professional manner.

Regards,



Amelia "Molly" Saiz

Acting Administrative Services Division Director, PED

Cc: Marian Rael, Acting Deputy Secretary of Finance and Operations, PED
David Craig, School Budget and Finance Director, PED
Dan O. Romero, Audit Supervisor, PED