AI & Automation

AI & Automation for Business Offices: Less Admin, More Impact

Paul Herbka, AI & Cybersecurity Strategist, MBA
VP, AI Transformation & Cyber Strategy

6e Technologies
expanding possibilities

PH

Claude Safety

Claude Safety: Prevent your data from feeding into their main model's data

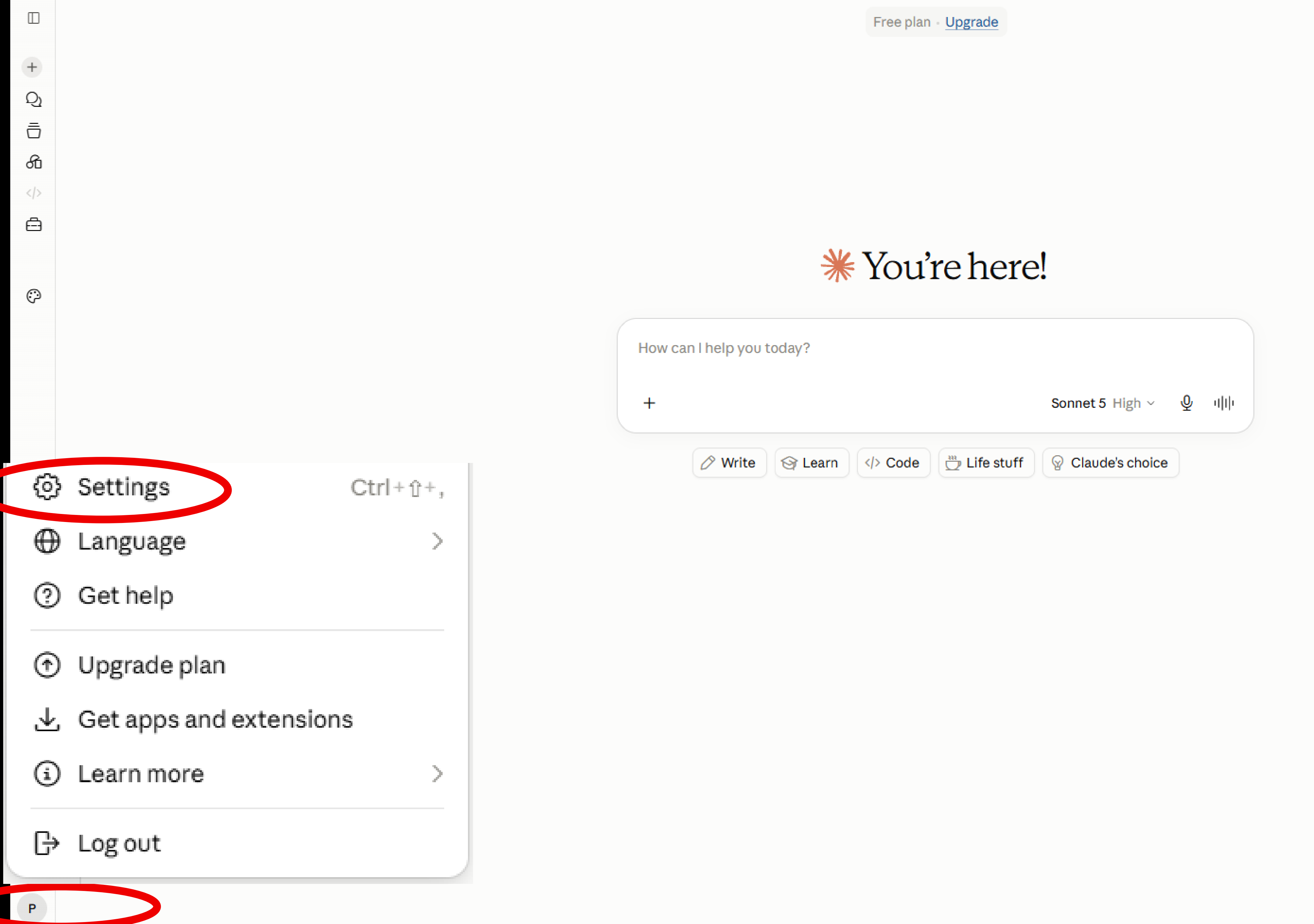
Note: You will get a PDF with all of these instructions and prompts, via a QR code at the end

PH

AI & Automation

Claude Safety

- Turn off: “Location metadata”
  [Your Name > Settings > Privacy > *]


Free plan · Upgrade
You're here!
How can I help you today?
Sonnet 5 High
Write
Learn
Code
Life stuff
Claude's choice
Settings
Ctrl+⇧+,
Language
Get help
Upgrade plan
Get apps and extensions
Learn more
Log out
P

Search

Settings

General

Account

Privacy

Billing

Capabilities

Reflect

Time and focus

Claude Code

Customize

Skills

Connectors

Plugins

Profile

Avatar

P

Full name

Paul

What should Claude call you?

Paul

What best describes your work?

Other

Instructions for Claude

Claude will keep these in mind across chats and Cowork within Anthropic's guidelines. Learn more

e.g. keep explanations brief and to the point

Preferences

Appearance

Chat font

Anthropic Sans

Motion

PH

Search

Settings

General

Account

Privacy

Billing

Capabilities

Reflect

Time and focus

Claude Code

Customize

Skills

Connectors

Plugins

Privacy

Anthropic believes in transparent data practices. Learn how your information is protected when using Anthropic products, and visit our Privacy Center and Privacy Policy for more details.

How we protect your data

How we use your data

Preferences

Location metadata

Allow Claude to use coarse location metadata (city/region) to improve product experiences. Learn more.

Help improve our AI models

Allow the use of your chats and coding sessions to train and improve Anthropic AI models. Learn more.

Your data

Export data — Export data

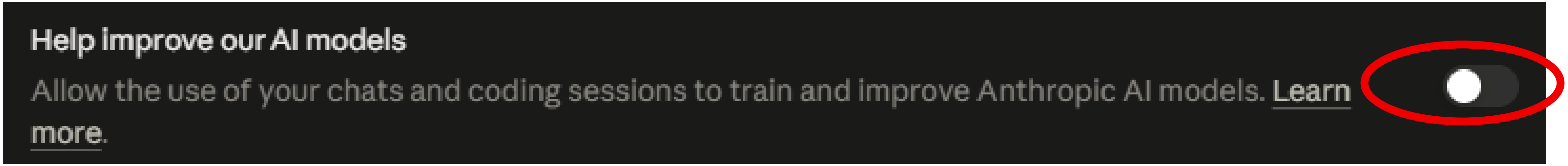
Shared chats — Manage

Shared artifacts — Manage

AI & Automation

Claude Safety

- Turn off: “Help Improve our AI models” [Your Name > Settings > Privacy > *]



AI & Automation

Claude Safety

GREEN

- Public information
- Synthetic examples
- Blank templates
- Approved training material

Generally suitable for practice

YELLOW

- Internal, non-sensitive work
- Policies and procedures
- Aggregated data
- Vendor material

Use only in an approved tool and process

RED

- Student (PII)
- Employee Info (Salaries)
- Any Health data (PHI)
- Banking, tax, credentials
- Protected legal or security data

Do not enter into an unapproved AI tool, even then, Avoid!

PH

Board Narrative

- Your Data changes (weekly, daily, hourly)
- Board needs: accurate & current data, and a narrative they can trust

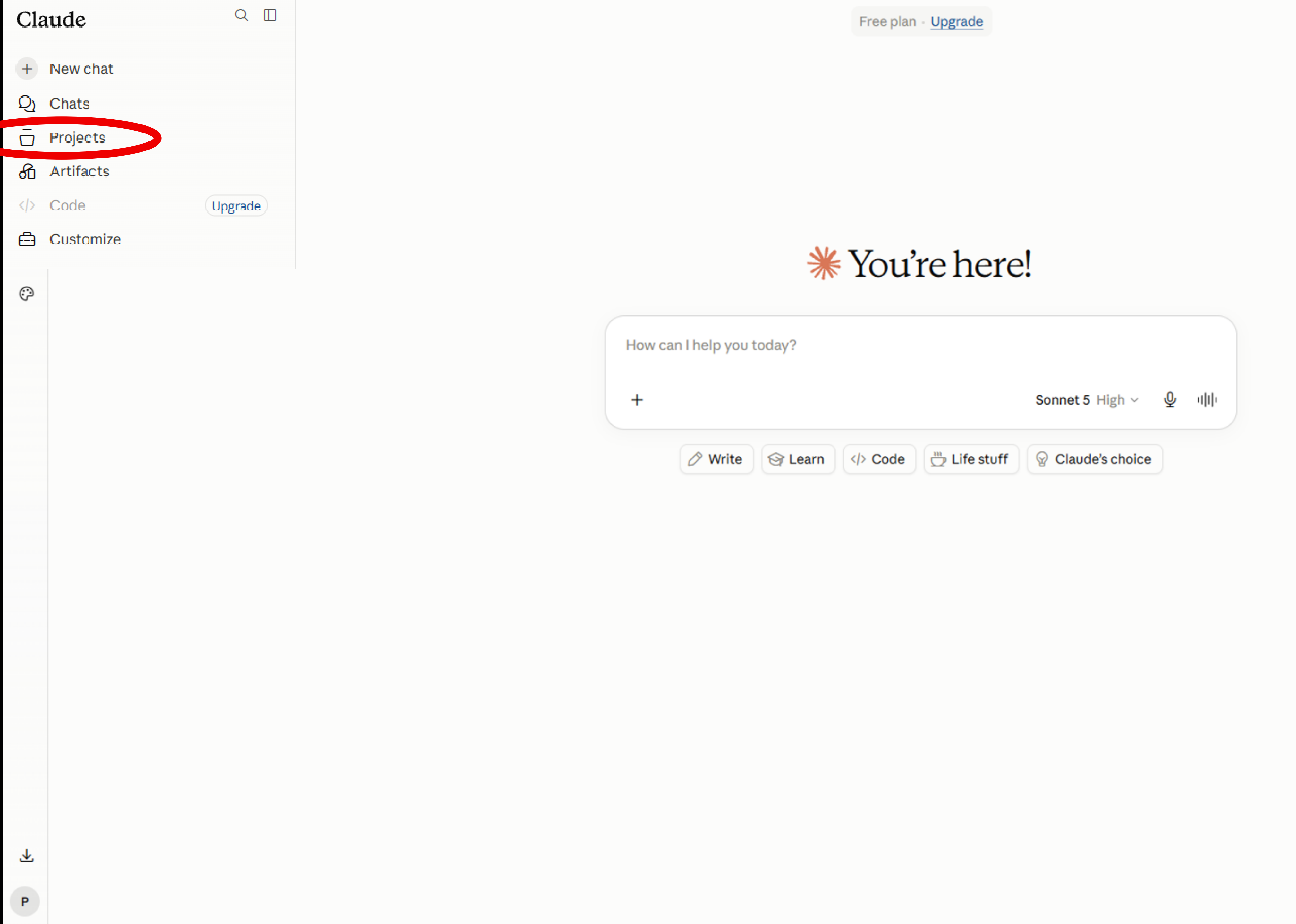
Note: You will get a PDF with all of these instructions and prompts

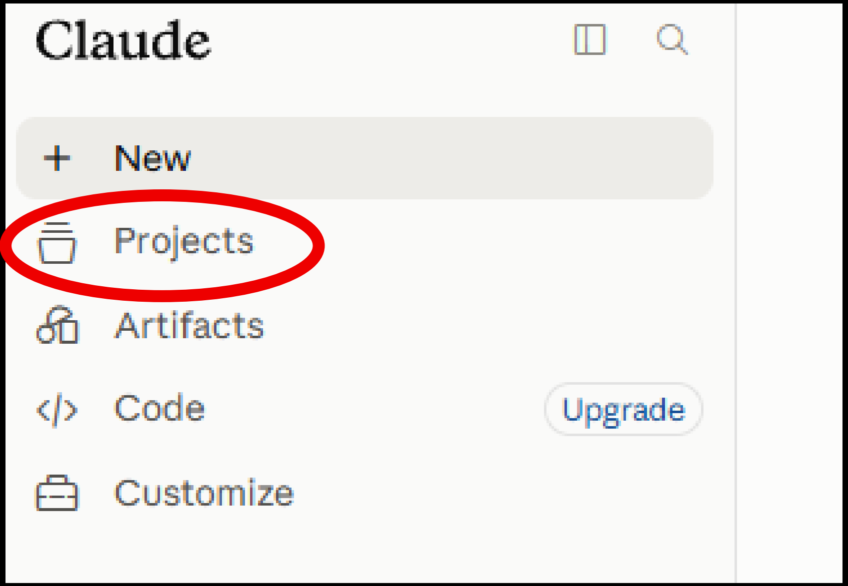
PH

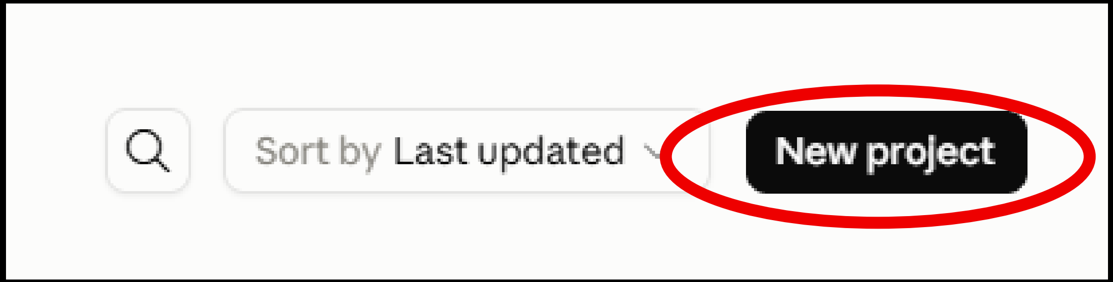
AI & Automation

Board Narrative (Setup)

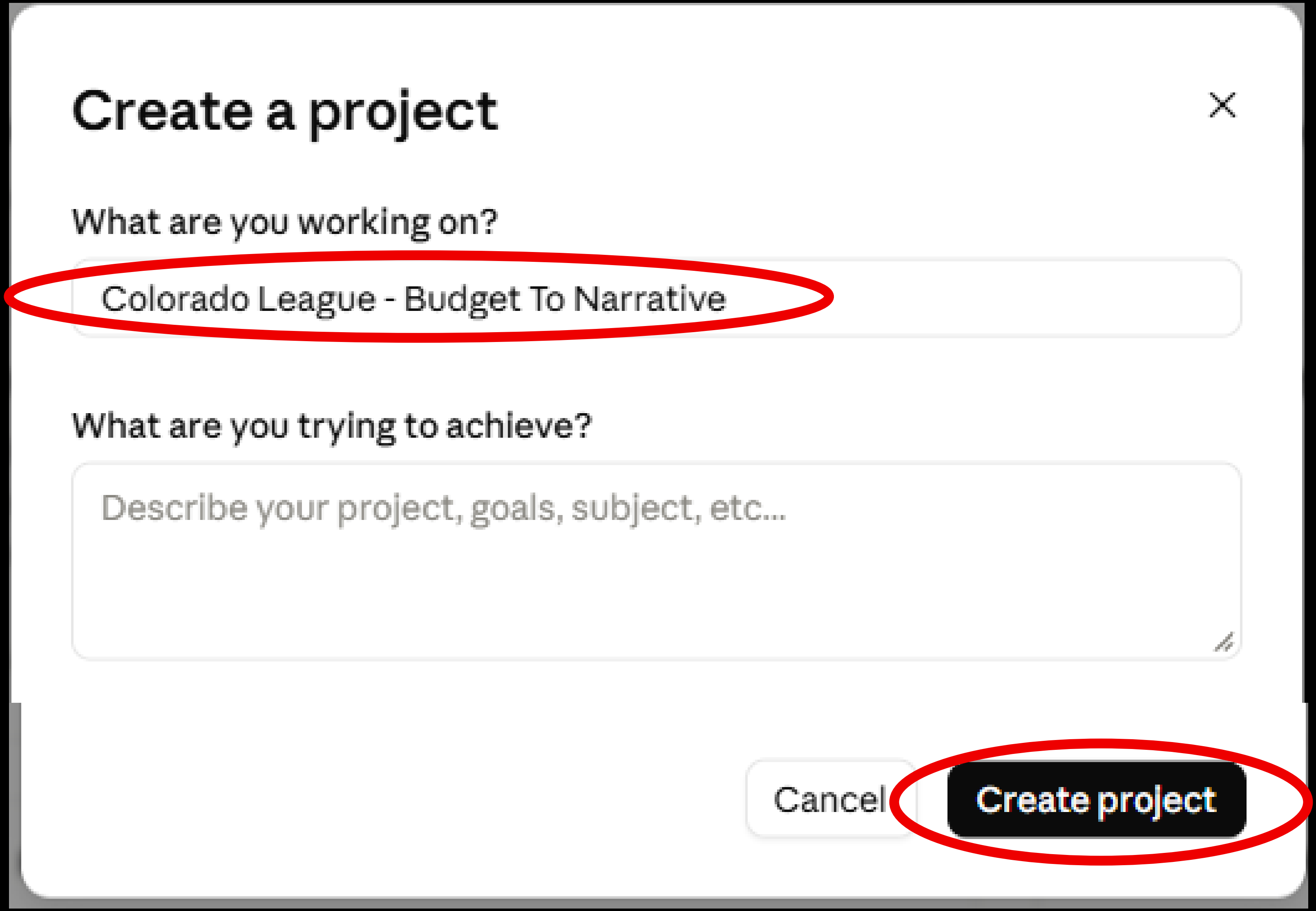
Need to have all of your financial data (usually in one large or many spreadsheets)

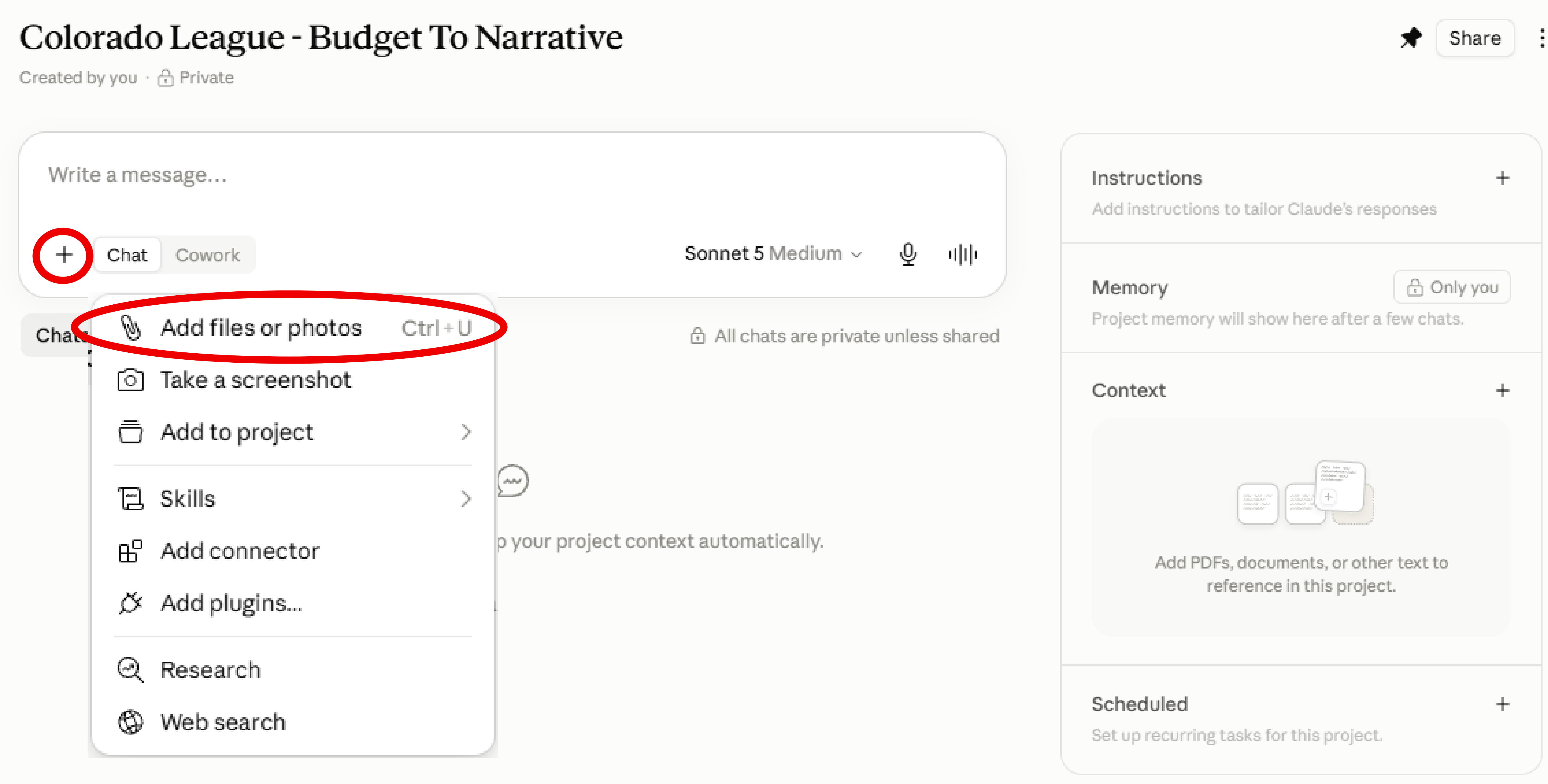

Claude
Free plan · Upgrade
New chat
Chats
Projects
Artifacts
Code
Upgrade
Customize
You're here!
How can I help you today?
Sonnet 5 High
Write
Learn
Code
Life stuff
Claude's choice
P


Claude
New
Projects
Artifacts
Code
Upgrade
Customize


Sort by Last updated
New project

PH


Create a project
What are you working on?
Colorado League - Budget To Narrative
What are you trying to achieve?
Describe your project, goals, subject, etc...
Cancel
Create project


Colorado League - Budget To Narrative
Created by you · Private
Share
Write a message...
Chat
Cowork
Sonnet 5 Medium
Add files or photos Ctrl + U
Take a screenshot
Add to project
Skills
Add connector
Add plugins...
Research
Web search
All chats are private unless shared
p your project context automatically.
Instructions
Add instructions to tailor Claude's responses
Memory
Only you
Project memory will show here after a few chats.
Context
Add PDFs, documents, or other text to reference in this project.
Scheduled
Set up recurring tasks for this project.

Colorado League - Budget To Narrative

Created by you · Private

Share

Colorado_Charter_School_Business_Manager_Finance_Sample_...

XLSX

Make sure there are no:

- Names with salaries
- Student names and Info
- PII, PHI.

Write a message...

+ Chat Cowork

Sonnet 5 Medium

Chats and tasks Activity

All chats are private unless shared

Give Claude a task and it'll pick up your project context automatically.

Instructions +

Add instructions to tailor Claude's responses

Memory Only you

Project memory will show here after a few chats.

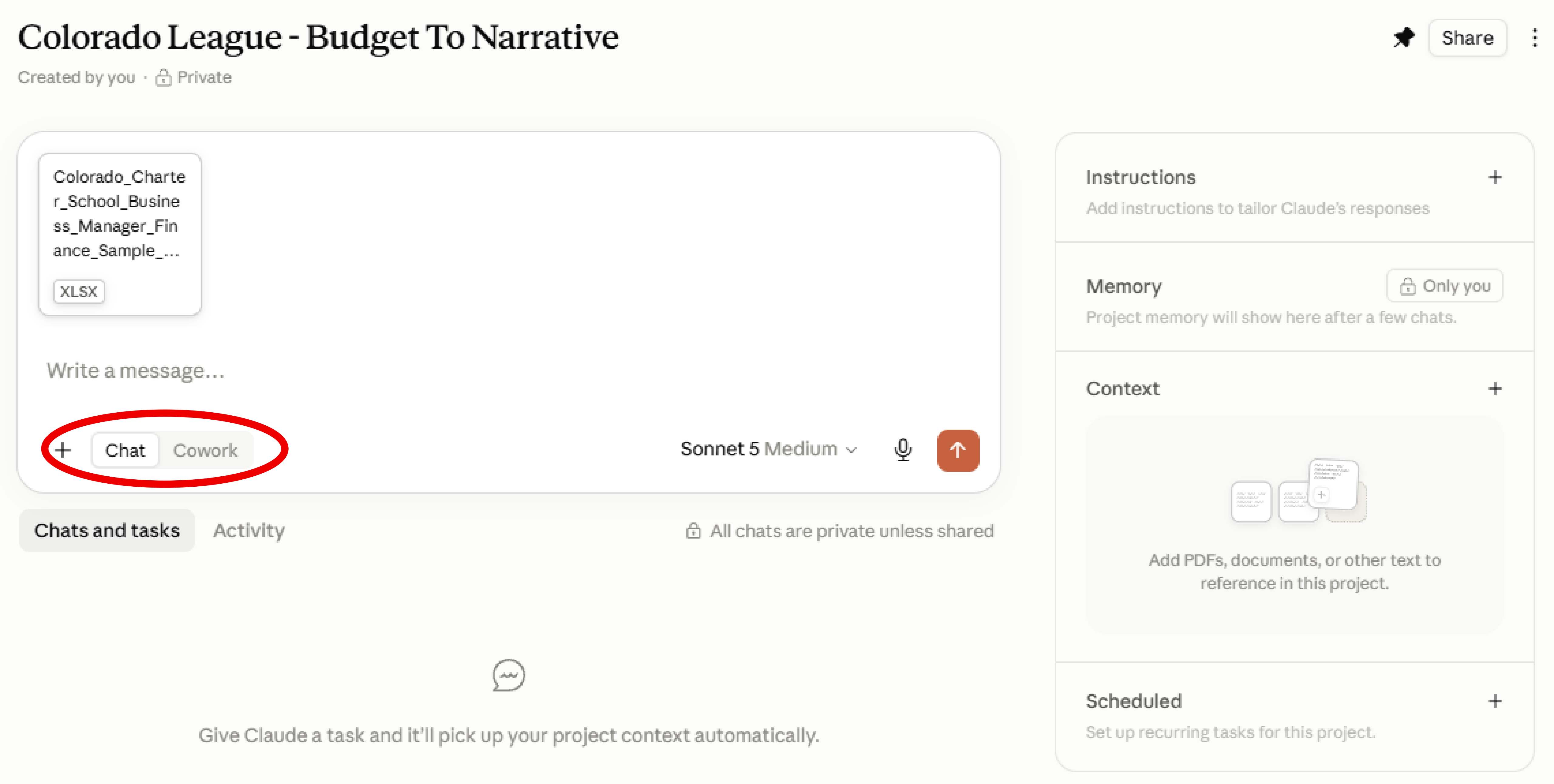
Context +

Add PDFs, documents, or other text to reference in this project.

Scheduled +

Set up recurring tasks for this project.

PH


Colorado League - Budget To Narrative
Share
Created by you · Private
Colorado_Charter_School_Business_Manager_Finance_Sample_...
XLSX
Write a message...
Chat
Cowork
Sonnet 5 Medium
Chats and tasks
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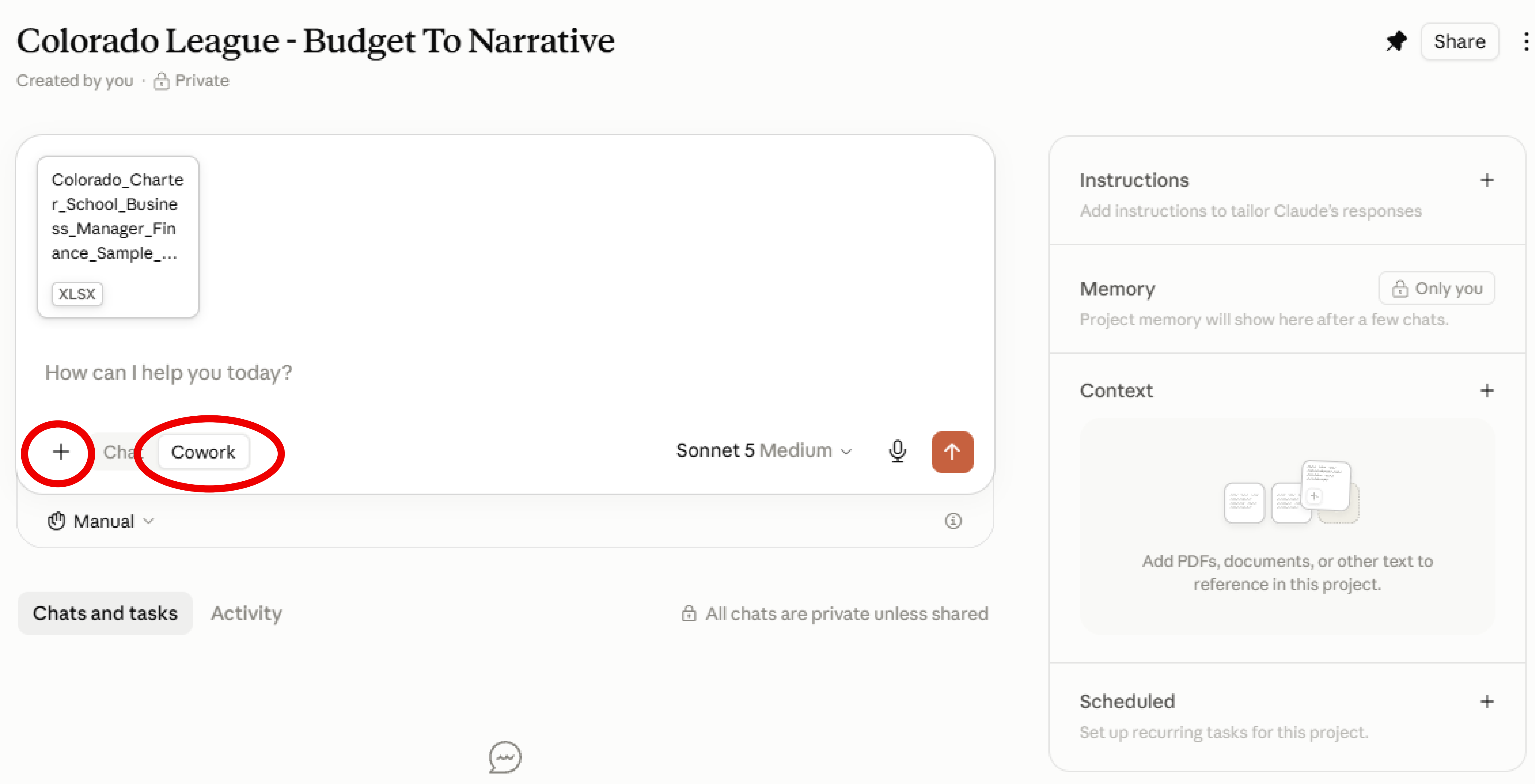
Colorado League - Budget To Narrative
Created by you · Private
Share
Colorado_Charter_School_Business_Manager_Finance_Sample_...
XLSX
How can I help you today?
Cha
Cowork
Sonnet 5 Medium
Manual
Chats and tasks
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Colorado League - Budget To Narrative

Created by you · Private

Share

Colorado_Charter_School_Business_Manager_Finance_Sample

XLSX

Enter Prompt (from files you'll get)

You are supporting a charter school business office in preparing a monthly board finance narrative.

Use only the information in the attached file or files. Do not invent facts, causes, policies, approvals, reserve requirements, enrollment explanations, management actions, or recommendations. If something is not supported by the source material, label it as missing information or a question for management.

Analyze the monthly reporting package for these six board-level areas:
1. Financial performance and budget-to-actuals.
2. Cash and reserve position.
3. Enrollment compared to budget.
4. Staffing or other major expense trends.
5. Key financial and operational KPIs.
6. Significant risks, variances, or decisions requiring board attention.

If a sheet named Monthly Board Inputs exists, start there. Then verify the claims against Budget vs Actual, Monthly Detail, Cash & Fund Balance, Enrollment & Funding, Payroll & Staffing, Grants & Restricted Funds, and AP-AR Commitments if those sheets are present.

+ Chat Cowork Sonnet 5 Medium

Manual

Instructions

Add instructions to tailor Claude's responses

Memory

Only you

Project memory will show here after a few chats.

Context

Add PDFs, documents, or other text to reference in this project.

Scheduled

Set up recurring tasks for this project.

PH

Colorado League - Budget To Narrative

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Colorado_Charter_School_Business_Manager_Finance_Sample_...

XLSX

6. Significant risks, variances, or decisions requiring board attention.

If a sheet named Monthly Board Inputs exists, start there. Then verify the claims against Budget vs Actual, Monthly Detail, Cash & Fund Balance, Enrollment & Funding, Payroll & Staffing, Grants & Restricted Funds, and AP-AR Commitments if those sheets are present.

Use this materiality rule unless the file gives a different one: flag items over $25,000, over 5%, below cash or reserve target, or explicitly marked Monitor, Discussion, or Decision Required.

Create the following output:

A. Executive board narrative, 150 to 250 words, written for non-financial board members.
B. Key figures table with source sheet, figure, value, and why it matters.
C. Top 3 to 5 drivers of the current financial position.
D. Risks, decisions, or board attention items, separated into Information, Monitor, Discussion, and Decision Required.
E. Missing information or questions management should answer before the narrative is finalized.
F. Verification checklist for the business manager to confirm before sending to the board.

\+ Chat Cowork

Sonnet 5 Medium

Manual

Instructions

Add instructions to tailor Claude's responses

Memory

Only you

Project memory will show here after a few chats.

Context

Add PDFs, documents, or other text to reference in this project.

Scheduled

Set up recurring tasks for this project.

Colorado League - Budget To Narrative

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Share

Colorado_Charter_School_Business_Manager_Finance_Sample_...

XLSX

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B. Key figures table with source sheet, figure, value, and why it matters.
C. Top 3 to 5 drivers of the current financial position.
D. Risks, decisions, or board attention items, separated into Information, Monitor, Discussion, and Decision Required.
E. Missing information or questions management should answer before the narrative is finalized.
F. Verification checklist for the business manager to confirm before sending to the board.

Accuracy requirements:
- Cite the exact sheet name and figure used for each important claim.
- Recalculate totals or variances when possible and flag any inconsistency.
- Separate facts, interpretation, assumptions, and recommendations.
- Do not recommend board action unless the source material supports the need for action.
- Keep human responsibility clear. The AI output is a draft, not an approval, audit conclusion, legal opinion, or accounting determination.

After drafting the answer, audit your own response. Identify anything that could be wrong, incomplete, unsupported, unauthorized, misleading, or in need of human verification.

+ Chat Cowork Sonnet 5 Medium

Manual

Instructions

Add instructions to tailor Claude's responses

Memory

Only you

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Context

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Scheduled

Set up recurring tasks for this project.

PH

Colorado_Charter_School_Business_Manager_Finance_Sample_...

XLSX

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Use only the information in the attached file or files. Do not invent facts, causes, policies, approvals, reserve requirements, enrollment explanations, management actions, or recommendations. If something is not supported by the source material, label it as missing information or a question for management.

Analyze the monthly reporting package for these six board-level areas:
1. Financial performance and budget-to-actuals.
2. Cash and reserve position.

Show more

Ran 6 commands · 2 notes

Ran command

Let me also check Monthly Detail, Snapshot, and Assumptions & Sources quickly for completeness.

Ran command

Still thinking... · 34s

Write a message...

+ Manual

Sonnet 5 Medium

PH

Colorado League - Budget To Narrative / Charter school monthly board narrative

Ran 12 commands, read 5 files, used 3 tools · 6 notes

I've built and delivered the draft board finance narrative for Front Range Innovation Charter School as a Word document, and saved a markdown copy to the project for future reference.

A few things worth flagging directly (also called out in the document's Section E):

The workbook contains two small inconsistencies that a person should resolve before this goes to the board — a $50 gap between the Enrollment & Funding sheet's estimated funding impact (-$157,950) and the Budget vs Actual per-pupil revenue variance (-$158,000), and an apparent mismatch between the "5 unfavorable variances over $25,000" count in Monthly Board Inputs versus the 4 component-level lines I could independently identify (the 5th appears to be the bottom-line net variance itself, but that's an assumption I couldn't confirm from the source).

I also couldn't independently re-derive the reserve gap/surplus formula ($238,400) from any disclosed calculation in the workbook, so that figure is reported as-is and flagged for Business Manager verification rather than treated as confirmed.

Every figure in the document is cited to its source sheet, and the whole thing is explicitly labeled a draft — not an approval, audit conclusion, or accounting/legal determination — with a verification checklist for the business manager and named owners/due dates pulled straight from the Monthly Board Inputs decision log.

Front range board finance narrative m 2026
Document · DOCX
Download

Claude works directly in Excel
Let Claude handle formulas, formatting, and data cleanup right inside your spreadsheets.
Install

Write a message...
Manual
Sonnet 5 Medium

Claude is AI and can make mistakes. Please double-check responses.

Front range board finance narrative march2026 · DOCX
Download

Front Range Innovation Charter School

(Fictional Training Example)

Monthly Board Finance Narrative — FY2025-26 | As of March 31, 2026

Prepared for board review. Source: attached workbook only. Draft — see disclosures at end.

A. Executive Board Narrative

Front Range Innovation Charter School's finances through March 31, 2026 show a shift from the board-approved plan. The school now forecasts ending the year with a deficit of about $195,000 — a $240,000 unfavorable swing from the $45,000 surplus in the revised budget (Budget vs Actual). The main driver is enrollment: 507 pupils are funded compared with 520 budgeted, a shortfall of 13 pupils, reducing expected per-pupil funding by roughly $158,000 (Budget vs Actual; Enrollment & Funding).

Rising costs for contracted special education services, substitute teachers, and winter utility and HVAC repairs are adding further pressure, together accounting for about $178,000 in unfavorable expense variance (Budget vs Actual). These pressures are partly offset by savings from two unfilled teaching positions and stronger-than-planned donations and interest income (Budget vs Actual).

Cash remains positive, but days cash on hand fell to about 37 days in March, below the 45-day watch level noted in Monthly Board Inputs. Grant and categorical reimbursements of $115,000 are outstanding but expected (Grants & Restricted Funds). Management has logged six items for board attention, including one marked Decision Required regarding funding for HVAC repairs (Monthly Board Inputs).

This is a draft narrative for board discussion. It is not an approved forecast, an audit conclusion, or a funding decision, and several items below need management follow-up before the board relies on these figures.

B. Key Figures

Source Sheet	Figure	Value	Why It Matters
Budget vs Actual	Forecast Net Change in Fund Balance (Forecast YE)	-$195,000	Projected year-end operating result vs. a $45,000 revised-budget surplus.
Budget vs Actual	Forecast Variance vs Revised Budget (Net)	-$240,000 (-533%)	Size of the swing in outlook since the revised budget was adopted.
Enrollment & Funding	Funded Pupils, Actual vs Budget	507 vs 520 (-13)	Root driver of the largest revenue shortfall; triggers the 5-pupil board threshold.
Budget vs Actual	Per Pupil Revenue Forecast Variance	-$158,000 (-2.8%)	Largest unfavorable revenue line; tied to the enrollment shortfall.
Budget vs Actual	Contracted Special Education Services Variance	-$72,000 (-32.7%)	Largest unfavorable expense line; encumbrances of $24,000 also outstanding.
Budget vs Actual	Substitutes / Contracted Instruction Variance	-$65,000 (-38.2%)	Coverage cost tied to teacher vacancies and leave.
Budget vs Actual	Utilities / Maintenance / Repairs Variance	-$41,000 (-17.1%)	Winter utilities and HVAC repairs; linked to a Decision Required item.
Budget vs Actual	Instructional Salaries Variance	+$80,000 (+2.7%)	Favorable; salary savings from two unfilled teaching positions.
Cash & Fund Balance	March Ending Cash / Unassigned Cash	$933,000 / $738,000	Total cash vs. cash usable after restricted/committed amounts.
Cash & Fund Balance	March Days Cash on Hand	37.17 days	Below the 45-day "watch" level and the 60-day preferred level (Monthly Board Inputs).
Monthly Board Inputs	Forecast Reserve % / Reserve Gap-Surplus	13.29% / $238,400	Still above the 10% policy target as forecast, but the deficit is compressing the margin.

PH

Front Range Innovation Charter School

This is the Board Narrative it Creates!

(Fictional Training Example)

Monthly Board Finance Narrative — FY2025-26 | As of March 31, 2026

Prepared for board review. Source: attached workbook only. Draft — see disclosures at end.

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Rising costs for contracted special education services, substitute teachers, and winter utility and HVAC repairs are adding further pressure, together accounting for about $178,000 in unfavorable expense variance (Budget vs Actual). These pressures are partly offset by savings from two unfilled teaching positions and stronger-than-planned donations and interest income (Budget vs Actual).

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Budget vs Actual	Forecast Variance vs	-$240,000 (-	Size of the swing in outlook since the revised

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Budget vs Actual	Forecast Variance vs Revised Budget (Net)	-$240,000 (-533%)	Size of the swing in outlook since the revised budget was adopted.
Enrollment & Funding	Funded Pupils, Actual vs Budget	507 vs 520 (-13)	Root driver of the largest revenue shortfall; triggers the 5-pupil board threshold.
Budget vs Actual	Per Pupil Revenue Forecast Variance	-$158,000 (-2.8%)	Largest unfavorable revenue line; tied to the enrollment shortfall.
Budget vs Actual	Contracted Special Education Services Variance	-$72,000 (-32.7%)	Largest unfavorable expense line; encumbrances of $24,000 also outstanding.
Budget vs Actual	Substitutes / Contracted Instruction Variance	-$65,000 (-38.2%)	Coverage cost tied to teacher vacancies and leave.
Budget vs Actual	Utilities / Maintenance / Repairs Variance	-$41,000 (-17.1%)	Winter utilities and HVAC repairs; linked to a Decision Required item.
Budget vs Actual	Instructional Salaries Variance	+$80,000 (+2.7%)	Favorable; salary savings from two unfilled teaching positions.
Cash & Fund Balance	March Ending Cash / Unassigned Cash	$933,000 / $738,000	Total cash vs. cash usable after restricted/committed amounts.
Cash & Fund Balance	March Days Cash on Hand	37.17 days	Below the 45-day "watch" level and the 60-day preferred level (Monthly Board Inputs).
Monthly Board Inputs	Forecast Reserve % / Reserve Gap-Surplus	13.29% / $238,400	Still above the 10% policy target as forecast, but the deficit is compressing the margin.

PH

Source Sheet	Figure	Value	Why It Matters
Payroll & Staffing	Vacancy Rate	3.70% (2.5 of 67.5 FTE)	Just above the 3% Monitor threshold in Monthly Board Inputs.
Grants & Restricted Funds	Total Grant/Categorical Receivable	$115,000	Above the $100,000 Watch threshold; affects cash timing, not the operating result.
AP-AR Commitments	Peak Pediatric Services (SPED) Payable	$47,000	Single vendor commitment above the $25,000 materiality threshold.
AP-AR Commitments	Colorado Mechanical (HVAC Repair) Payable	$26,000	Directly tied to the Decision Required item on HVAC/utility costs.

C. Top Drivers of the Current Financial Position

- **1. Enrollment shortfall (fact).** 507 funded pupils vs. 520 budgeted (-13), an estimated funding impact of about $157,950 (Enrollment & Funding), closely matching the -$158,000 Per Pupil Revenue forecast variance (Budget vs Actual). This is the single largest driver of the revenue shortfall.
- **2. Contracted special education services above plan (fact + management note).** -$72,000 forecast variance (-32.7%), with $24,000 of encumbrances still outstanding (Budget vs Actual). The Business Manager's note attributes this to "higher-than-planned related services and 1:1 support."
- **3. Substitute and contracted instruction costs (fact + management note).** -$65,000 forecast variance (-38.2%), attributed in the workbook to vacancy and leave coverage from two teacher vacancies (Budget vs Actual; Payroll & Staffing).
- **4. Winter utilities and HVAC repairs (fact).** -$41,000 forecast variance (-17.1%) (Budget vs Actual), linked to a $26,000 approved HVAC repair payable to Colorado Mechanical (AP-AR Commitments) and flagged Decision Required in Monthly Board Inputs.
- **5. Partial offsets (fact).** Instructional salary savings of +$80,000 from two teacher vacancies, plus favorable variances in donations (+$18,000) and interest income (+$28,000), partly offset the pressures above (Budget vs Actual).

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D. Risks, Decisions, and Board Attention Items

The following is drawn directly from the Board Attention and Decision Log in Monthly Board Inputs. Categories, evidence, and "recommended next step" text are as stated in the source; they are management's proposed steps, not board or AI recommendations.

Decision Required

Topic	Evidence / Trigger	Recommended Next Step (per source)	Owner / Due
HVAC and winter utility costs	Utilities/maintenance forecast $41,000 unfavorable (Budget vs Actual); $26,000 HVAC repair payable, approved (AP-AR Commitments)	Approve source of funds if repair cost exceeds delegated authority	Operations, due 4/20/2026

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Discussion

Topic	Evidence / Trigger	Recommended Next Step (per source)	Owner / Due
Projected operating deficit	Forecast changed from a $45,000 surplus to a $195,000 deficit (Monthly Board Inputs; Budget vs Actual)	Prepare revised forecast and mitigation options	Business Manager, due 4/20/2026
SPED and substitute cost pressure	Contracted SPED -$72,000 and substitutes -$65,000 unfavorable (Budget vs Actual); vacancy savings may mask coverage costs	Separate vacancy savings from required service costs	School Leader / SPED Director, due 4/25/2026
Cash and reserve policy watch	March days cash 37.17, below 45-day watch level; reserve gap noted as a policy-watch item (Monthly Board Inputs)	Update cash forecast after receivables and April payments	Business Manager, due 4/30/2026

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Monitor

Topic	Evidence / Trigger	Recommended Next Step (per source)	Owner / Due
Enrollment below budget	507 funded pupils vs 520 budgeted; estimated revenue impact ~$157,950 (Enrollment & Funding)	Confirm count, funding timing and recruitment assumptions	Executive Director, due 4/15/2026
Grant / categorical receivables	$115,000 outstanding (Grants & Restricted Funds); does not change operating result	Track claims and expected receipt dates	Business Manager, due 4/18/2026

Information

Topic	Evidence / Trigger	Recommended Next Step (per source)	Owner / Due
No items were categorized as "Information" in the source workbook.	Monthly Board Inputs classifies all six logged items as Monitor, Discussion, or Decision Required.	N/A	N/A

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E. Missing Information or Questions for Management

- Enrollment methodology: the source does not describe the funding-count date or verification process behind the -13 funded-pupil variance. Owner per Monthly Board Inputs: Executive Director, due 4/15/2026.
- HVAC repair: the final repair cost and funding source are not yet confirmed in the workbook, though the item is marked Decision Required. Owner: Operations, due 4/20/2026.
- Deficit mitigation plan: no revised forecast or spending-reduction plan is included in the workbook beyond the note that one is being prepared. Owner: Business Manager, due 4/20/2026.
- SPED staffing/service plan: the workbook does not separate vacancy savings from required service costs, which the log identifies as needed. Owner: School Leader / SPED Director, due 4/25/2026.
- Cash forecast update: April receivables and payments are forecast, not actual, and a reserve-use authorization or corrective plan is referenced but not detailed. Owner: Business Manager, due 4/30/2026.
- Reserve policy citation: Monthly Board Inputs states a 10% reserve target but does not cite the specific board policy or resolution establishing it. Confirm the adopted policy reference.
- Small figure discrepancy: Enrollment & Funding shows an estimated funding impact of -$157,950, while Budget vs Actual shows a Per Pupil Revenue forecast variance of -$158,000 (a $50 difference, likely rounding). Confirm which figure is authoritative.
- Count of "5" unfavorable variances over $25,000 (Monthly Board Inputs): line-by-line review of Budget vs Actual identifies 4 component lines over this threshold (Per Pupil Revenue -$158,000; Substitutes -$65,000; Contracted SPED -$72,000; Utilities -$41,000). The count of 5 appears to also include the bottom-line Net Change in Fund Balance variance (-$240,000). Confirm this is the intended basis for the count.
- AP-AR Commitments lists a $47,000 payable to Peak Pediatric Services (SPED-related), an individual commitment above the $25,000 threshold that is not separately called out as its own line in the Monthly Board Inputs decision log (it is folded into the broader SPED cost-pressure item). Confirm whether it needs its own board-attention line.
- No balance sheet, bank reconciliation, or multi-year forecast is included in this workbook; Assumptions & Sources lists these as optional real-world additions not currently provided. Request these if the board needs them for full context.

F. Verification Checklist (Business Manager, before sending to board)

- Confirm the forecast operating result (-$195,000) and variance vs. revised budget (-$240,000) tie to the general ledger and the board-approved revised budget ($7,160,000 revenue / $7,115,000 expense).
- Confirm the 507 funded-pupil count against the applicable state count date and funding notification.
- Verify unassigned cash ($738,000) and days cash on hand (37.17) against bank statements and a cash reconciliation, which are not part of this workbook.
- Confirm the reserve percentage (13.29%) and reserve gap/surplus ($238,400) calculation methodology and the board-adopted reserve policy target.
- Confirm the vacancy rate (3.70%; 2.5 of 67.5 budgeted FTE) and any service or coverage impacts beyond what is noted.
- Confirm the $115,000 grant/categorical receivable aging and expected collection dates.
- Confirm the final cost and funding source for the HVAC repair before the Decision Required item goes to the board.
- Confirm the materiality thresholds used in this narrative ($25,000 / 5% / cash-reserve target / Monitor-Discussion-Decision Required) match current board policy.
- Have each accountable owner (Business Manager, Executive Director, School Leader/SPED Director, Operations) confirm their action items and due dates before this narrative is finalized.
- Resolve the two figure/count discrepancies noted in Section E before distribution.

AI & Automation

Board Narrative (Complete)

Now you have:

- Executive Board Narrative
- Key Figures
- Top Drivers of Current Financial Position
- Risks, Decisions Required, Discussion Items for Board
- Missing info, Questions for Management
- Verification Checklist for YOU before sending report

PH

Audit Support

- You get a large Audit doc
- How do you turn that into actionable steps and an update for the board

Note: You will get a PDF with all of these instructions and prompts

AI & Automation

Audit Support (Setup)

All you need is your audit report from the auditors.

I've built and delivered the draft board finance narrative for Front Range Innovation Charter School as a Word document, and saved a markdown copy to the project for future reference.

A few things worth flagging directly (also called out in the document's Section E):

The workbook contains two small inconsistencies that a person should resolve before this goes to the board — a $50 gap between the Enrollment & Funding sheet's estimated funding impact (-$157,950) and the Budget vs Actual per-pupil revenue variance (-$158,000), and an apparent mismatch between the "5 unfavorable variances over $25,000" count in Monthly Board Inputs versus the 4 component-level lines I could independently identify (the 5th appears to be the bottom-line net variance itself, but that's an assumption I couldn't confirm from the source).

I also couldn't independently re-derive the reserve gap/surplus formula ($238,400) from any disclosed calculation in the workbook, so that figure is reported as-is and flagged for Business Manager verification rather than treated as confirmed.

Every figure in the document is cited to its source sheet, and the whole thing is explicitly labeled a draft — not an approval, audit conclusion, or accounting/legal determination — with a verification checklist for the business manager and named owners/due dates pulled straight from the Monthly Board Inputs decision log.

Front range board finance narrative march2026
Document · DOCX
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Board finance narrative march2026
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Add files or photos Ctrl + U
Take a screenshot
Skills
Add connector
Add plugins...

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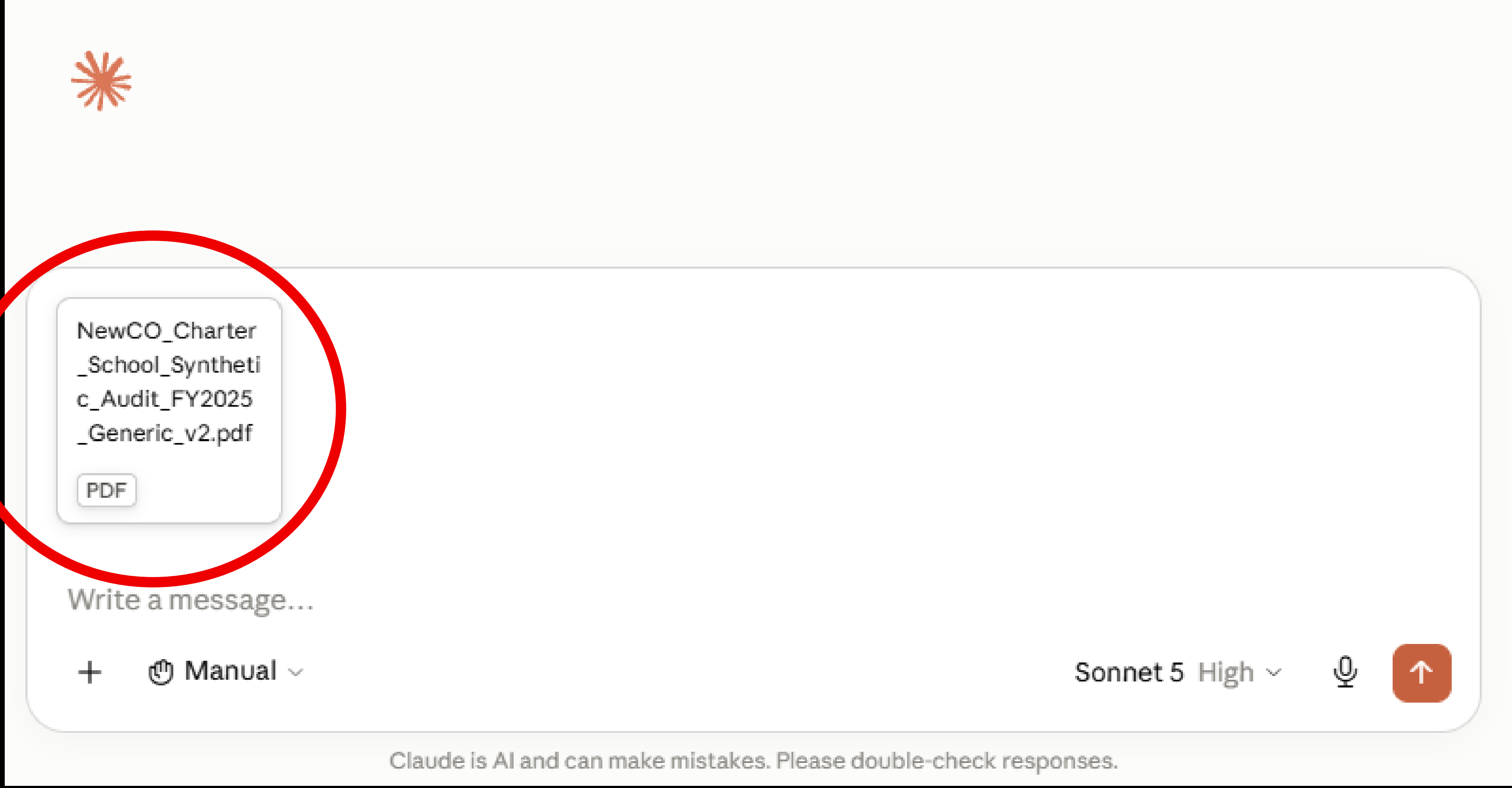
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Enter Prompt (from files you'll get)

You are supporting a charter school business office in converting an annual financial audit into a clear, accountable follow-up plan.

Read the entire attached audit before responding, including the Independent Auditors' Report, Management's Discussion and Analysis, financial statements, notes, compliance disclosures, budget-to-actual schedules, and required supplementary information.

Your job is NOT simply to summarize the audit. Your job is to identify what requires action, monitoring, verification, management follow-up, or board attention and turn those items into an accountable workflow.

Accuracy rules

Use only information contained in the documents I provide unless I explicitly request outside research.

Do not invent:

- audit findings
- deficiencies
- causes
- management responses
- policies
- legal or accounting requirements
- responsible people
- deadlines

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- deadlines
- board actions

Clearly distinguish these categories:

1. Explicit Audit Finding or Compliance Exception
   A condition specifically identified by the auditor or financial statements as an exception, noncompliance, deficiency, over-expenditure, required corrective matter, or similar issue.
2. Emphasis / Accounting or Reporting Matter
   An item specifically highlighted by the auditor or notes but not necessarily requiring corrective action.
3. Management Follow-Up Item
   An issue supported by the audit that management should verify, monitor, investigate, document, or address.
4. Financial / Operational Risk to Monitor
   A trend, exposure, assumption, commitment, contingency, enrollment change, liquidity issue, debt issue, grant exposure, budget variance, or other condition that may warrant management attention but is not itself an audit finding.
5. Informational Only
   A disclosure that does not currently require action.

Never label something an "audit finding" unless the source supports that classification.

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A disclosure that does not currently require action.

Never label something an "audit finding" unless the source supports that classification.

If the document does not specify an owner, accountable person, or due date, do not present one as fact. Instead provide a Recommended Owner, Recommended Accountable Role, or Proposed Target Date and label it clearly as a recommendation.

Step 1: Identify the actionable items

Review the entire audit and identify every material item that reasonably deserves:

- corrective action
- management follow-up
- verification
- monitoring
- documentation
- policy/process review
- board awareness
- board discussion
- board decision

Avoid creating unnecessary action items from routine disclosures.

For every item, cite the exact page, note, schedule, section, and source language or figures supporting it.

Step 2: Create the Audit Action Register

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Step 2: Create the Audit Action Register

Create a table with these columns:

| ID | Classification | Issue / Observation | Source | Why It Matters | Required or Recommended Action | Responsible Owner | Accountable Role | Board Role | Due Date | Due-Date Basis | Priority | Evidence of Completion | Status |

Use these definitions:

- Responsible Owner: person or role performing the work.
- Accountable Role: one person/role ultimately accountable for completion.
- Board Role: Information / Monitor / Discuss / Approve / No Board Action.
- Due Date: use an actual date only when supported. Otherwise label it "Proposed."
- Due-Date Basis: source requirement, statutory deadline, management commitment, or recommended timing.
- Priority: Critical / High / Medium / Low.
- Evidence of Completion: the document, approval, reconciliation, policy, report, meeting record, calculation, or other evidence demonstrating the item is actually complete.
- Status: Not Started / In Progress / Waiting / Complete / Ongoing Monitoring.

Step 3: Create a 30-60-90 Day Follow-Up Plan

Organize the actionable items into:

First 30 Days

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Step 4: Create the recurring workflow

Design a practical workflow that begins when the final audit is received and ends only when all action items are closed or transitioned to ongoing monitoring. Include:

1. Receive final audit
2. Confirm all audit and governance documents were received
3. Extract findings, exceptions, emphasis matters, risks, and follow-up items
4. Validate each item with management
5. Assign Responsible Owner
6. Assign Accountable Role
7. Establish required or proposed due date
8. Define evidence of completion
9. Determine whether board information, discussion, or approval is required
10. Track status
11. Review open items on a recurring schedule
12. Verify completion
13. Retain supporting evidence
14. Close the action
15. Carry unresolved or recurring items into next year's audit-readiness plan

For each workflow step identify:

- trigger
- responsible role
- input
- action
- output
- human decision or approval
- evidence retained
- escalation path

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- escalation path

Step 5: Identify what may be missing

Determine whether the attached package appears to be missing documents that could materially change the follow-up plan, such as:

- management letter
- schedule of audit findings
- internal-control findings or recommendations
- governance communication
- auditor recommendations
- corrective action plan
- management responses
- prior-year findings and their status
- authorizer or district follow-up requirements

Do not conclude that a missing document exists. Instead say:

"Not present in the materials provided. Ask whether this document exists."

Explain why each missing document could matter.

Step 6: Create the management and board views

Produce two short summaries.

Management View

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Step 7: Red-team your own work

Before finalizing, audit your answer against the source document.

For every proposed action ask:

- Is this actually supported by the audit?
- Did I confuse a disclosure with a finding?
- Did I confuse an accounting matter with a control deficiency?
- Did I invent an owner, cause, deadline, or required action?
- Is a recommendation being presented as a requirement?
- Is a board action actually required?
- Is material context missing?
- Could a reasonable finance professional interpret this differently?

Correct any unsupported statement.

Finish with these three sections:

FACTS FROM THE AUDIT

Items explicitly supported by the source.

RECOMMENDED MANAGEMENT ACTIONS

Actions proposed based on those facts, clearly labeled as recommendations.

QUESTIONS BEFORE FINALIZING THE ACTION PLAN

Information management should provide before the tracker becomes the official follow-up plan.

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Read the entire attached audit before responding, including the Independent Auditors' Report, Management's Discussion and Analysis, financial statements, notes, compliance disclosures, budget-to-actual schedules, and required supplementary information.
Your job is NOT simply to summarize the audit. Your job is to identify what requires action, monitoring, verification, management follow-up, or board attention and turn those items into an accountable workflow.
Accuracy rules

Show more

Read a file

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Working through a complex response... · 2m 39s

This means – next time you see it – it is time for coffee break!

Write a message...

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Colorado League - Budget To Narrative / Charter school monthly board narrative

002, Observations 2025-003 and 2025-004) have target-completion dates of Oct 31, Sept 30, Nov 30, and Dec 31, 2025 — all of which have already passed relative to today. The audit package itself doesn't say whether they were completed, so I didn't mark them "Not Started" or "Overdue" — I labeled them "Verify with management" and made status-checking on all four the very first task in the 30-60-90 plan, rather than treating this as a fresh 90-day clock from report receipt.

I also caught something the auditor didn't flag: Note 4's capital-asset roll-forward totals $15,900,000, but the Statement of Net Position, the MD&A, and the funds-to-government-wide reconciliation all independently show $15,800,000 — a $100,000 internal inconsistency. I labeled this explicitly as identified by this review, not by the auditor, since the source materials never call it out.

Everything else in the workbook is either a stated fact from the audit (with page/note citations) or clearly labeled "Recommended"/"Proposed" where the audit doesn't name an owner or deadline. The Board View tab states plainly that no item in this package currently requires a Board decision or approval — the only Board action referenced in the source (the roof/exterior project) was already granted before the report was issued. The last tab contains the required self-audit: facts vs. recommendations, plus 8 open questions (including whether these findings are new or repeat issues, since no prior-year findings schedule was included).

Newco audit action register fy2025
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Newco audit action register fy2025 summary
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Newco audit action register fy2025 · XLSX
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	A
1	**NewCO Charter School — Audit Action Register & Follow-Up Plan**
2	*Fictional Training Sample — Not an Actual Audit | For the Year Ended June 30, 2025 | Report dated September 15, 2025 (FrontRange Assuran*
3	
4	**Purpose**
5	This workbook converts the NewCO Charter School FY2025 audit package into an accountable follow-up plan: an action register, a 30-60-90 day
6	
7	**Source and Accuracy Rules**
8	Everything in this workbook is drawn only from the attached audit package (Independent Auditors' Report, MD&A, basic financial statements, note
9	
10	**Important Date Note**
11	**This audit report is dated September 15, 2025. As of the date this workbook was prepared (August 26, 2026), the four management-comi**
12	
13	**How This Workbook Is Organized**
14	• Audit Action Register — every item identified, classified, sourced, and assigned (stated or recommended).
15	• 30-60-90 Day Plan — the action-register items organized into a first-90-days follow-up sequence.
16	• Recurring Workflow — a 15-step process, with trigger/role/input/action/output/decision/evidence/escalation for each step.
17	• Missing Documents — items that may exist but were not included in this package, and why each would matter.
18	• Management View — the 8 items management should act on or verify first.
19	• Board View — items sorted into Information / Monitor / Discuss / Decision-Approval Required.

Read Me | Audit Action Register | 30-60-90 Day Plan | Recurring Workflow | Missing Documents | Management View

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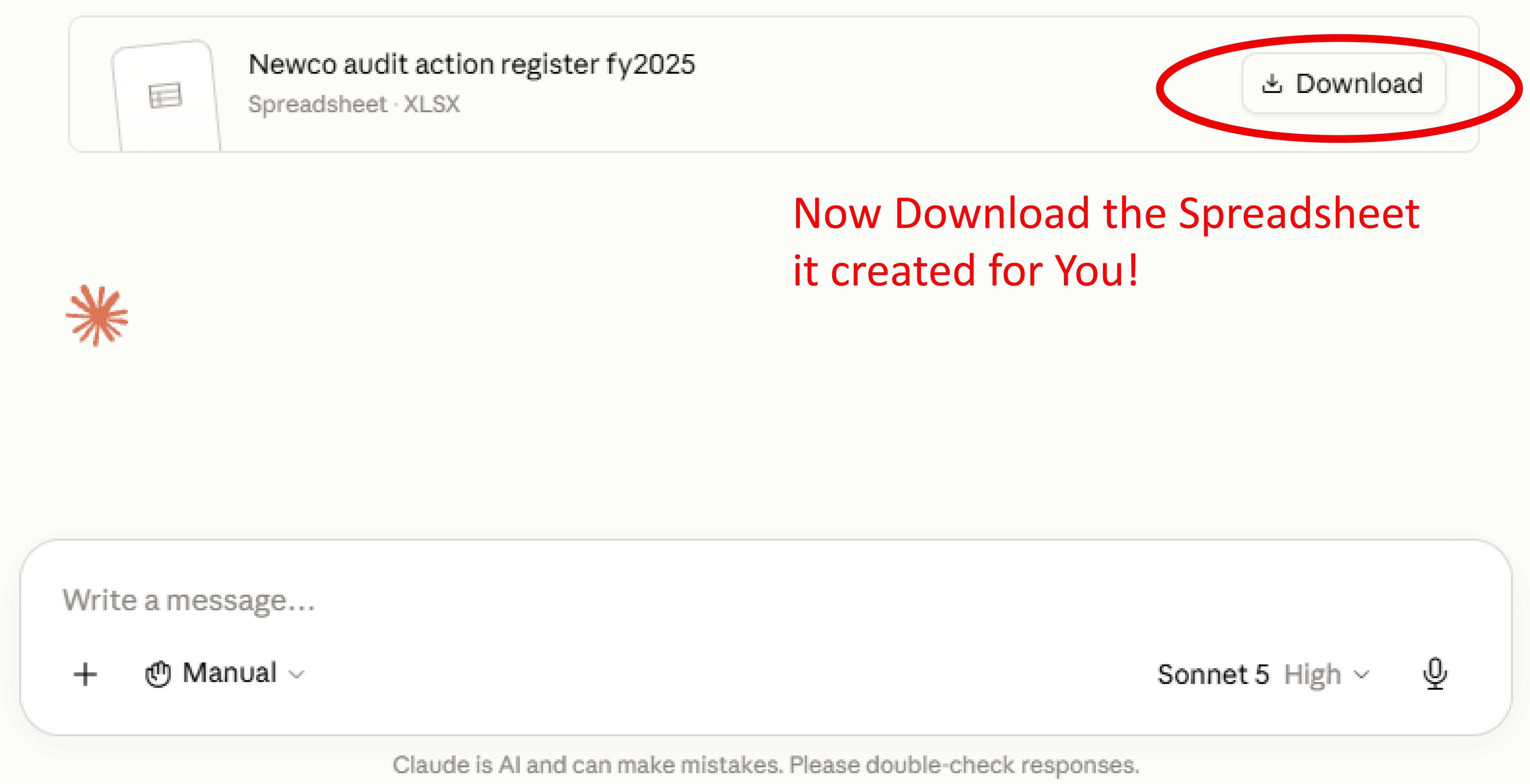


Now Download the Spreadsheet it created for You!

NewCO Charter School — Audit Action Register & Follow-Up Plan

Fictional Training Sample — Not an Actual Audit | For the Year Ended June 30, 2025 | Report dated September 15, 2025 (FrontRange Assurance Group, LLP)

Purpose

This workbook converts the NewCO Charter School FY2025 audit package into an accountable follow-up plan: an action register, a 30-60-90 day plan, a recurring workflow, a gap check for documents not included in this package, and separate views for management and the Board. It is a draft working tool for the business office, not an approved corrective action plan, an audit conclusion, or a legal/accounting determination.

Source and Accuracy Rules

Everything in this workbook is drawn only from the attached audit package (Independent Auditors' Report, MD&A, basic financial statements, notes, required supplementary information, Report on Internal Control and Compliance, Schedule of Findings and Responses, and Management Letter). Owners, causes, deadlines, and required actions are presented as stated in the audit wherever the audit states them, and are clearly labeled 'Recommended' or 'Proposed' wherever this workbook is filling a gap the audit itself does not address. No policy, legal requirement, or accounting conclusion has been invented.

Important Date Note

This audit report is dated September 15, 2025. As of the date this workbook was prepared (August 26, 2026), the four management-committed target-completion dates in the audit (Oct 31, 2025; Sept 30, 2025; Nov 30, 2025; Dec 31, 2025) have already passed. The source document does not indicate whether these items were completed. This workbook does NOT assume they are done or overdue-and-unresolved — their Status is marked "Verify with management" and the 30-60-90 plan treats confirming current status as the first task, not a fresh 90-day clock.

How This Workbook Is Organized

- Audit Action Register — every item identified, classified, sourced, and assigned (stated or recommended).

NewCO Charter School — Audit Action Register (FY2025 Audit, report dated 9/15/2025)						
ID	**Classification**	**Issue / Observation**	**Source**	**Why It Matters**	**Required or Recommended Action**	
AR-01	Explicit Audit Finding — Compliance Exception (Finding 2025-001)	General Fund expenditures exceeded the final Board-adopted appropriation by $142,500 for FY2025.	Schedule of Findings and Responses, Finding 2025-001 (p.13); Note 2 — Stewardship, Compliance and Accountability (p.8); Report on Internal Control and Compliance (p.12) — one instance of noncompliance reported under Government Auditing Standards.	Reported noncompliance under Government Auditing Standards. Per Note 2, total appropriations are set at the fund level and changes to total fund appropriations require Board approval; the School did not stay within the adopted appropriation even though revenues also exceeded budget.	Per auditor recommendation: implement a monthly appropriation forecast with an escalation trigger; present a budget amendment to the Board when projected fund-level spending approaches the authorized limit.	M (s
AR-02	Explicit Audit Finding — Internal Control, Significant Deficiency (Finding 2025-002)	3 of 12 monthly bank reconciliations were completed 45–70 days after month-end; 2 of those lacked evidence of documented secondary review.	Schedule of Findings and Responses, Finding 2025-002 (pp.13-14); Report on Internal Control and Compliance (p.13) — one deficiency identified, considered a significant deficiency; no material weaknesses identified.	Timely, reviewed reconciliations are a key control for detecting posting errors and unresolved items. Classified as a significant deficiency (not a material weakness); no material misstatement was identified from this condition.	Per auditor recommendation: complete reconciliations within 30 days of month-end and evidence secondary review using a monthly close checklist.	T B (s
AR-03	Management Follow-Up Item (Management Letter Observation 2025-003 — explicitly not a finding)	In 3 of 15 grant reimbursement packages tested, supporting documentation existed but evidence of second-level review was not maintained in a centralized location. No questioned costs or unsupported expenditures were	Management Letter, Observation 2025-003 (p.14); related context in Note 9 — Grants and Commitments (p.10).	Centralized, reviewed documentation reduces risk in future grantor desk reviews/audits, even though no cost issues were found this year.	Per management letter recommendation: establish a grant reimbursement tracker recording claim date, amount, supporting-document location, preparer, reviewer, submission date, cash-receipt date, and unresolved	T B w G (s

Read Me | Audit Action Register | 30-60-90 Day Plan

ID	Responsible Owner	Accountable Role	Board Role	Due Date	Due-Date Basis	Priority	Evidence of Completion	Status
AR-01	Morgan Reyes, CFO (stated)	Jordan Blake, Executive Director (stated)	Discuss / Approve	10/31/2025 (stated)	Management commitment (per audit)	High	Monthly appropriation-status line in the finance package; Board minutes/resolution for any budget amendment.	Verify with management — stated target date has passed
AR-02	Taylor Bennett, Business Manager (stated)	Jordan Blake, ED, accountable for monitoring; Morgan Reyes, CFO, owns the checklist and documents review (both stated)	Monitor (recommended classification)	9/30/2025 (stated)	Management commitment (per audit)	High	Monthly close checklist with preparer and reviewer sign-off for all twelve reconciliations.	Verify with management — stated target date has passed
AR-03	Taylor Bennett, Business Manager, with Casey Morgan, Grant Coordinator (stated)	Morgan Reyes, CFO — quarterly review (stated)	Information	11/30/2025 (stated)	Management commitment (per audit)	Medium	Populated grant reimbursement tracker; evidence of CFO's quarterly review.	Verify with management — stated target date has passed

Read Me | Audit Action Register | 30-60-90 Day Plan

NewCO Charter School — 30-60-90 Day Follow-Up Plan

Note on timing: This audit report is dated September 15, 2025. As of today, the four explicit management target-completion dates in the audit (AR-01 10/31/25, AR-02 9/30/25, AR-03 11/30/25, AR-04 12/31/25) have already passed, and the source does not say whether those items were completed. Per the source-deadline rule, those four items are NOT re-forced into a fresh 30/60/90 clock — they keep their own stated dates. What belongs in "First 30 Days" for those four is a status check against the dates already on record, not a new deadline.

Window	Item(s)	Action	Owner (per register)
First 30 Days	AR-01	Confirm current status of the monthly appropriation forecast / escalation trigger (target date 10/31/25 has passed) and whether it has been used in FY2025-26.	CFO / Executive Director
First 30 Days	AR-02	Confirm current status of the monthly close checklist and reconciliation timeliness (target date 9/30/25 has passed).	Business Manager / CFO
First 30 Days	AR-03	Confirm current status of the grant reimbursement tracker (target date 11/30/25 has passed).	Business Manager / Grant Coordinator
First 30 Days	AR-04	Confirm current status of the quarterly financial-system access review (target date 12/31/25 has passed).	Director of Operations
First 30 Days	AR-05	Ask the Business Manager/CFO to reconcile the $100,000 difference between Note 4 and the Statement of Net Position.	CFO / Business Manager
First 30 Days	AR-09	Request a current cost-to-date and completion-status update on the Board-approved roof/exterior project (ceiling $280,000).	Director of Operations / CFO

30-60-90 Day Plan | Recurring Workflow | Missing Documents | Managen

NewCO Charter School — Recurring Audit Follow-Up Workflow (Receipt to Close)

#	Step	Trigger	Responsible Role	Input	Action	Output	Human Decision / Approval	Evidence Retained	Escalation Path
1	Receive final audit	Auditor issues and delivers the final audit report and related communications.	Executive Director / CFO	Final signed audit package from FrontRange Assurance Group, LLP	Log receipt date; distribute to Board/audit committee and relevant staff.	Dated record of receipt; distribution list	None required at this step	Date-stamped copy of the final report; distribution record	If not received by the expected date, CFO escalates to ED and the auditor
2	Confirm all audit and governance documents were received	Completion of Step 1	CFO	Table of contents of the received package; expected audit-cycle document list	Confirm which standard documents are present and which are not (see Missing Documents tab).	Document-completeness checklist	CFO decides whether to request missing documents before proceeding	Completed completeness checklist	If material documents appear missing, escalate to ED and auditor before finalizing the register
3	Extract findings, exceptions, emphasis matters, risks, and follow-up items	Documents confirmed (Step 2)	CFO / Business Manager	Full audit report text	Read the full package and classify each item into the five defined categories.	Draft Audit Action Register	None — drafting step	Draft register with source citations for every item	Ambiguous classification is flagged for review, not guessed
4	Validate each item with management	Draft register completed (Step 3)	CFO, with Business Manager and Director of	Draft Audit Action Register	Walk through each item with the named/implicated staff to confirm accuracy	Validated register with confirmed status	Each owner confirms or corrects their item	Notes/sign-off from validation meeting(s)	Factual disagreement is escalated to the Executive Director

30-60-90 Day Plan | Recurring Workflow | Missing Documents | Managen

What May Be Missing From This Package

This workbook does not conclude that any of the following documents exist and were withheld. For each, the correct statement is: "Not present in the materials provided. Ask whether this document exists."

Possibly Missing Document	Status in This Package	Why It Could Matter
Schedule of Prior-Year Audit Findings and Their Status	Not present in the materials provided. Ask whether this document exists.	The Schedule of Findings and Responses in this package covers only FY2025. Without a prior-year status schedule, it cannot be determined whether Findings 2025-001/002 or Observations 2025-003/004 are new or repeat issues, which affects how they should be prioritized and discussed with the Board.
Standalone Corrective Action Plan (separate from the management responses embedded in the Schedule of Findings and the Management Letter)	Not present as a separate document. Ask whether this document exists.	Some funding or authorizer requirements call for a formal, separately filed corrective action plan. Its absence here does not mean one was not filed elsewhere; it means this package does not show it.
Authorizer or district follow-up requirements/correspondence (e.g., from Frontier School District No. 42)	Not present in the materials provided. Ask whether this document exists.	Charter authorizers often have their own reporting or follow-up expectations tied to audit findings. Without this, it is unknown whether additional deadlines or reporting obligations exist beyond this audit package.
A distinct formal communication to those charged with governance (beyond the opinion letter and the Management Letter)	Not clearly present as a separate document. Ask whether this document exists.	Such a letter can contain additional context — audit difficulties encountered, uncorrected misstatements, disagreements with management — that would not otherwise appear in the opinion, the findings schedule, or the Management Letter.

30-60-90 Day Plan | Recurring Workflow | Missing Documents | Managen

Management View — Top Items to Act On, Verify, or Monitor

What Needs Attention	Owner	Accountable Role	Target Date	Next Step
AR-01: Budgetary compliance corrective action (Finding 2025-001)	Morgan Reyes, CFO	Jordan Blake, ED	10/31/25 (passed — verify)	Confirm the monthly appropriation forecast/escalation trigger is in place and being used in FY2025-26.
AR-02: Bank reconciliation timeliness (Finding 2025-002)	Taylor Bennett, Business Manager	Jordan Blake, ED / Morgan Reyes, CFO	9/30/25 (passed — verify)	Confirm the monthly close checklist is in place and all FY2025-26 reconciliations are completed within 30 days with documented review.
AR-03: Grant reimbursement tracker (Observation 2025-003)	Taylor Bennett / Casey Morgan	Morgan Reyes, CFO	11/30/25 (passed — verify)	Confirm the tracker is built and the CFO's quarterly review is occurring.
AR-04: Financial-system access review (Observation 2025-004)	Alex Chen, Director of Operations	Morgan Reyes, CFO	12/31/25 (passed — verify)	Confirm the quarterly access-recertification process is running and documented.
AR-05: $100,000 capital-asset figure discrepancy (Note 4 vs. Statement of Net Position)	Recommended: Taylor Bennett	Recommended: Morgan Reyes	Proposed — before next reliance on the note	Reconcile the roll-forward and correct or document the explanation.
AR-06: Enrollment decline (512 actual to 486 budgeted, ≈5.1%)	Recommended: CFO/Business Manager	Recommended: Executive Director	Ongoing — each count date	Track actual FY2025-26 enrollment vs. the 486-student assumption and report the revenue variance.

Recurring Workflow | Missing Documents | Management View | Board Vi

Board View — Governance-Level Items Only

Routine management matters are not elevated to the Board here unless the audit itself frames them as governance-level.

Information

	GASB 101 adoption and the resulting $255,000 restatement of beginning net position (AR-10) — accounting change, opinion not modified.
	TABOR emergency reserve of $240,000 — management's compliance statement (AR-11).
	Auditor's opinion was unmodified; one compliance finding (2025-001) and one significant deficiency (2025-002, not a material weakness) were identified.
	The Board-approved roof/exterior project (Note 13) — approval already granted in August 2025; now moves to monitoring.

Monitor

	Remediation status of Finding 2025-002 (bank reconciliation timeliness) — AR-02.
	Remediation status of Observations 2025-003 (grant documentation) and 2025-004 (access review) — AR-03, AR-04.
	Long-term pension/OPEB liability trend — AR-07.
	Long-term debt / debt-service commitment — AR-08.
	Roof/exterior project cost-to-completion against the $280,000 ceiling — AR-09.

Discuss

	Finding 2025-001 (budgetary compliance) — cause, corrective-action status, and whether FY2025-26 spending is tracking within appropriations — AR-01.
	Enrollment decline (512 to 486 budgeted, ≈5.1%) and its FY2025-26 revenue implications — AR-06.
	Overall net position deficit trend and how it relates to the healthy General Fund position — AR-12.

Decision / Approval Required

	None identified in this audit package as currently pending before the Board. The one Board

FACTS FROM THE AUDIT (explicitly supported by the source)

- Unmodified (unqualified) audit opinion, with an Emphasis of Matter for the GASB 101 adoption (Independent Auditors' Report, p.2).

- One compliance finding (2025-001): General Fund expenditures exceeded the final appropriation by $142,500 (Schedule of Findings and Responses; Note 2, p.8).

- One significant deficiency in internal control (2025-002): 3 of 12 bank reconciliations completed 45-70 days after month-end, 2 without documented secondary review; no material weakness identified; no material misstatement identified from this condition (pp.12-14).

- Two Management Letter observations (2025-003 grant documentation; 2025-004 access review) explicitly stated by the auditor to not rise to the level of a reportable finding, with no questioned costs and no unauthorized users identified (p.14).

- General Fund revenues exceeded the final budget by $300,000; General Fund fund balance increased $620,000 to $3,035,000, of which $2,795,000 is unassigned and $240,000 is TABOR-restricted (MD&A p.2; Balance Sheet pp.5-6).

- Government-wide total net position was a deficit of $(6,465,000) at 6/30/25 (improved from a restated $(6,750,000)); MD&A attributes the deficit primarily to long-term facility debt and PERA pension/OPEB liabilities (p.2; Statement of Net Position pp.4-5).

- Enrollment was 512 in 2024-25; the FY2025-26 budget assumes 486 (MD&A pp.2-4).

- Net pension liability $7,600,000 (211.1% of covered payroll) at the FY2024 measurement year; net OPEB liability $130,000 (Notes 6-7; RSI p.11).

RECOMMENDED MANAGEMENT ACTIONS (clearly labeled recommendations)

- Confirm current status of all four items with explicit management target-completion dates (AR-01 through AR-04) — every one of those dates has already passed relative to today, and the source does not say whether the work was completed.
- Reconcile and correct (or document the explanation for) the $100,000 difference between Note 4 and the Statement of Net Position (AR-05) — this is a recommendation from this review, not an auditor finding.
- Track actual FY2025-26 enrollment against the 486-student budget assumption and report the revenue variance to the Board (AR-06).
- Track the roof/exterior project's actual cost against its $280,000 ceiling and report completion status (AR-09).
- Incorporate the long-term pension/OPEB trend and government-wide net position trend into recurring Board financial reporting, alongside the General Fund operating results, so both pictures are visible together (AR-07, AR-08, AR-12).
- Ask management/auditor whether any of the documents listed on the Missing Documents tab exist, before treating this register as the complete universe of follow-up items.

QUESTIONS BEFORE FINALIZING THE ACTION PLAN

- Are Findings 2025-001 and 2025-002, and Observations 2025-003 and 2025-004, new this year, or do they repeat prior-year findings? (No prior-year findings schedule was provided.)
- What is the current, as-of-today status of each of the four items with explicit 2025 target-completion dates — complete, in progress, or not started?
- Can the Business Manager/CFO explain or correct the $100,000 difference between Note 4 and the Statement of Net Position?
- Has the FY2025-26 actual enrollment count come in at, above, or below the 486-student budget assumption, and if different, has the budget been revised?
- What is the actual cost incurred to date on the roof/exterior repair project, and is it tracking within the $280,000 Board-approved ceiling?
- Does a separate corrective action plan, governance-communication letter, or authorizer follow-up requirement exist outside this package?
- What is the School's records-retention policy for audit-follow-up evidence (not specified in the source), so Step 13 of the workflow can cite an actual policy rather than a general practice?
- Does the Board have an existing audit/finance committee charter that already defines Board Role thresholds (Information/Monitor/Discuss/Approve), which should supersede the classifications recommended in this workbook where they differ?

Self-Audit Notes on This Analysis

- Classification discipline: only Findings 2025-001 and 2025-002 are labeled 'Explicit Audit Finding' because only those two appear in the Schedule of Findings and Responses; Observations 2025-003/004 are labeled Management Follow-Up Items because the

AI & Automation

Audit Support (Complete)

Now you have:

- Action Items (Full Action Register)
- 30-60-90 Day Plan (with Owner)
- Recurring Workflow
- Missing Documents Check
- Management View (& recommended actions)
- Board View
- Facts, Recommended Actions, Questions to finalize

PH

Your Turn

- What is one process that takes a lot of your time?
- Let’s set a plan for using AI to do it on Monday

AI & Automation

Your Turn (One Process)

Map one process in six minutes.

1 **CHOOSE** One repeated business-office task.

2 **WRITE** Trigger, steps, data, decisions, handoffs, and evidence.

3 **MARK** Circle repeated work. Star human judgment. Box the first safe pilot.

DO NOT REDESIGN THE WHOLE OFFICE

Find one useful handoff, one review point, and one measure.

AI & Automation

Your Turn (Double-Check)

Before the output leaves your desk.

✓	**CORRECT?**	Figures, facts, sources, and calculations verified
✓	**PERMITTED?**	Tool, data, access, and purpose are authorized
✓	**READY?**	Tone, audience, approvals, and consequences considered

AI can accelerate preparation. Accountability stays with people.

AI & Automation

Your Turn (Write-up)

Write one sentence before you leave.

I will test (AI Tool) for (Project: “Drafting meeting summaries”)

on (Specific Data: “my weekly team meeting notes”)

and measure (Time Saved + Accuracy of Output from AI)

Owner + allowed data + review step + baseline + target

PH

AI & Automation

Your Turn (Reminder)

GREEN

- Public information
- Synthetic examples
- Blank templates
- Approved material

Generally suitable for practice

YELLOW

- Internal, non-sensitive work
- Policies and procedures
- Aggregated data
- Vendor material

Use only in an approved tool and process

RED

- Student (PII)
- Employee Info (Salaries)
- Any Health data (PHI)
- Banking, tax, credentials
- Protected legal or security data

Do not enter into an unapproved AI tool, even then, Avoid!

AI & Automation

Your Turn (What remains with Humans)

Always human decision, not AI or Automation:

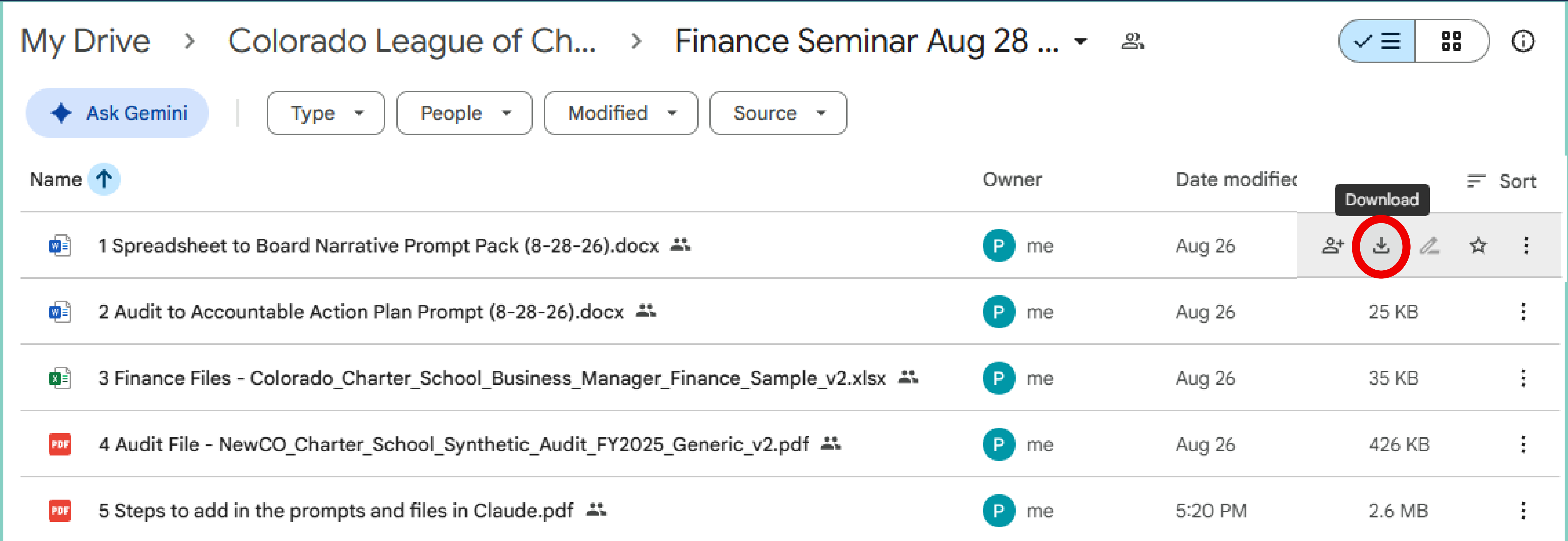
New vendor approval,
Bank changes,
Hiring decisions,
Exceptions,
Payment approval,
and Release.

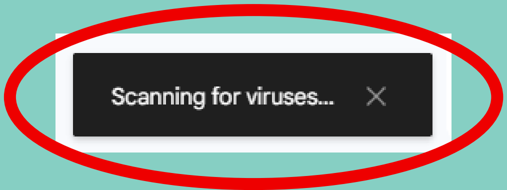
PH

AI & Automation

Your Turn (To do NOW)

Resources You'll get





AI & Automation

Detailed Steps, Prompts & Feedback for Paul

Please take two minutes to enter your email and name– so you can get the detailed steps and prompts.

I appreciate any feedback you provide me and the event planner.

Scan this QR code

Or go to:

https://talk.ac/paulherbka

Enter code: FIN

PH

AI & Automation

LinkedIn for Paul Herbka

Let's Connect!

Enjoy your new project within your Claude Projects.
I would love it if you emailed me or connect with me on LinkedIn to tell me how YOUR project went.

Email: Paul.Herbka@6etech.com

How I Help Charter Schools Use AI & Automation

Work Smarter

Use AI to reduce workload and get more done.

Choose Smarter

Select the right AI tools for the right jobs with the right configuration.

Plan Smarter

Create a practical AI roadmap for people, processes, and tools.

Train Smarter

Tailored AI training for each role/position

Measure What Matters

Track time saved, outcomes improved, and measurable ROI.

For inquiries: Paul.Herbka@6etech.com