



**MILWAUKEE
PUBLIC SCHOOLS**

Office of Board Governance – Audit Services

5225 W. Vliet St., Room 273, Milwaukee, WI 53208
(414) 475-8284 • Fax (414) 475-8071 • mps.milwaukee.k12.wi.us
governance@milwaukee.k12.wi.us

DATE: April 24, 2019

TO: Members of the Board of School Directors

From: Paul E. Geib 

RE: Audit #2019-049: John Greenleaf Whittier
Performance and Compliance Audit

C: Dr. Keith Posley
Dr. Jacqueline Mann
Ms. Martha Kreitzman
Ms. LaWanda Baldwin
Ms. Marla Bronaugh
Mr. Michael Trueblood
Mr. David Zech
Ms. Margaret Mystrow
Mr. Alberto Adame

Transmitted herewith is our report on *Audit #2019-049: John Greenleaf Whittier School – Performance and Compliance Audit*. If you have any questions regarding this report or would like the report to be placed on a committee agenda, please contact our office.

On behalf of the Audit Services' staff, we wish to thank the school staff and the MPS administration for their cooperation and assistance throughout the audit process.

Attachment

**John Greenleaf Whittier School
Performance and Compliance Audit**

Audit: 2019-049

April 2019



MILWAUKEE
PUBLIC SCHOOLS

Office of Board Governance-Audit Services

**John Greenleaf Whittier Elementary School
Performance and Compliance Audit**

AUDIT: 2019-049

April 2019

**MILWAUKEE PUBLIC SCHOOLS
BOARD OF SCHOOL DIRECTORS**

Mark Sain, President
Larry Miller, Vice President

Terrence Falk
Tony Báez

Paula Phillips
Wendell Harris Sr.

Carol Voss
Annie Woodward

Chief Officer, Office of Board Governance
Jacqueline M. Mann Ph.D.

Audit Team

Paul Geib - Performance Audit Manager
Alberto Adame –Auditor I

Teacher Leader
Margaret Mystrow

TABLE OF CONTENTS

Page

I. Background.....1

II. Scope and Objectives2

III. Academic Performance3

Academic Performance Conclusion.....3

IV. Administrative and Fiscal Performance5

Contract Compliance Conclusion5

Material Issues of Noncompliance7

Special Educational Services.....7

V. Exhibit I – 2018-2019 Pupil Academic Achievement Report.....8

I. BACKGROUND

The Wisconsin Charter School Law, Statute 118.40, authorizes the Milwaukee Board of School Directors (Board) to establish by contract Milwaukee Public Schools (MPS) instrumentality and non-instrumentality charter schools. A charter school, as defined by the statute or Board policy, is a public school created by contract that shall (a) be exempt from the provisions of chapters 115 to 121 of the Wisconsin statutes, except as otherwise explicitly provided; (b) be nonsectarian in its programs, admission policies, employment practices and all other operations; (c) be free from tuition and without mandatory fees, unless such fees are consistent with MPS policies; (d) not discriminate in admission or deny participation in any program or activity; (e) enroll students in the school on a purely voluntary basis; (f) give preference in admission to any pupil who resides within the attendance area; and (g) administer, at minimum, the same proficiency and performance measures and assessments that are applied to other MPS schools. State statute 118.40 also defines an instrumentality charter school as a charter school in which the personnel are employed by the school district.

On November 28, 2000 the Board granted the petition of John Greenleaf Whittier School (Whittier) to operate as a MPS instrumentality charter school. The five-year contract for school years 2016-17 through 2020-21 was approved by the Board on April 21, 2016.

State statute requires that a charter school must annually have a programmatic audit performed. To comply with statute, Whittier engaged the MPS Office of Board Governance – Audit Services (Audit Services) to conduct a performance and compliance audit.

II. SCOPE AND OBJECTIVES

The objective of this performance and compliance audit was to determine whether 1) Whittier met the academic performance criteria and 2) complied with the administrative provisions set forth in the charter school contract between Whittier and MPS for the 2017-18 school year. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The scope of our review included interviews and written confirmations with school and district staff along with an examination of evidence relating to contract academic and administrative performance requirements for the 2017-18 school year. Specific contract provisions examined included, but were not limited to, governance council membership and activities, methods of instruction and educational programs, parent involvement, student disciplinary and admission policies, special education, staff licensing, and health and safety. In addition, the internal controls used at Whittier were reviewed to determine whether the controls were sufficient to ensure (a) the integrity of student data, and (b) compliance with the non-financial provisions of the contract.

III. ACADEMIC PERFORMANCE

Academic Performance Conclusion

Whittier submitted its annual Pupil Academic Achievement Report, attached as Exhibit I, in January 2019. This report included all of the related school assessment data for the 11 *performance* criteria and four *other* criteria that the school is mandated by the contract to report. Of these assessments, five *performance* and four *other* assessments were applicable to Whittier. The MPS Department of Research, Assessment and Data provided the school's results for attendance, mobility, stability, graduation, average academic growth, and local measures, as well as the district results for all criteria. The data supplied by the MPS Department of Research, Assessment and Data was not evaluated for accuracy by Audit Services. As such, we have not expressed an opinion on the accuracy of this data. Our evaluation of Whittier's academic performance results was limited to examining on a test basis, the evidence that supports the reported outcomes for Whittier's Grade 4 promotion rates and Grade 3 through Grade 5 Wisconsin Forward Test.

According to the charter contract, schools are required to (1) demonstrate sufficient progress toward attaining the educational goals under sec. 118.01 or the academic performance criteria established by the Board by achieving at least 75% of the applicable *performance* criteria and (2) achieve all *other* applicable criteria.

Whittier achieved both of the above requirements. With respect to achieving 75% of the applicable performance assessment criteria, our examination determined that Whittier achieved five or 100%, of the five applicable assessments. With respect to achieving the criteria for all four other applicable criteria, our examination determined that Whittier achieved four, or 100% of the other criteria. Specific information for each criterion is summarized below.

III. ACADEMIC PERFORMANCE

**Contract Performance Measures
Grades K4 through 5
2017-18**

Contract Measures	Additional-Early Childhood	Achieved		
		Yes	No	NA
1	Early Childhood Reading			X
2	Early Childhood Writing			X
3	Early Childhood Math			X
	Additional- WKCE-CRT			
4	Wisconsin Forward Reading (1)	X		
5	Wisconsin Forward Math (2)	X		
6	Wisconsin Forward English/language Arts (1)	X		
7	WKCE-CRT Writing			X
8	Wisconsin Forward Science	X		
9	Wisconsin Forward Social Studies	X		
10	Growth in Student Achievement			X
11	High School Graduation			X
	Overall Summary- 5 of 5 or 100%			
	Other Criteria			
12	Attendance	X		
13	Mobility	X		
14	Promotion	X		
15	Stability	X		
	Overall Summary- 4 of 4 or 100%			

NA- Indicates that performance measures are not applicable to the school.

Notes:

(1) The Wisconsin State Assessment System (WSAS) replaced the Badger ELA assessments in the 2015-16 school year with the Wisconsin Forward ELA and it is reported as one assessment. This assessment was administered at Grades 3 through 8.

(2) The Wisconsin State Assessment System (WSAS) replaced the Badger Math assessment in the 2015-16 school year with the Wisconsin Forward Math and this assessment was administered at Grades 3 through 8.

IV. ADMINISTRATIVE AND FISCAL PERFORMANCE

Contract Compliance Conclusion

The audit examination of Whittier’s compliance with the non-financial provisions of the contract dated April 21, 2016 between MPS and Whittier for the 2017-18 school year disclosed one instance of material noncompliance with the provisions of the contract. Whittier was found to be noncompliant with the contract provision requiring the school meet 100% of all Individuals with Disabilities Education Act (IDEA) requirements.

Our examination also included a review of the internal controls designed to ensure compliance with the provisions of the contract. Except for the deficiencies in internal controls that contributed to the noncompliant issue above, we noted no matters involving controls over compliance that would be considered material in relation to contract compliance. In our opinion, except for the material non-compliance issue described in the above paragraph, Whittier has complied, in all material respects, with the non-financial provisions of the contract for the 2017-2018 school year.

Table 1 reports the detailed results of our examination of Whittier’s compliance with the various provisions of the contract. Specific details including recommendations for those areas where compliance was not met are presented in the report section following the table.

Table 1
Summary Schedule of Contract Compliance and Performance

Contract Section	Contract Provision	Level of Compliance		
		Compliant	Non-Compliant ⁽¹⁾	
			Material	Non-Material
I. B	<ul style="list-style-type: none"> Ensure person in charge of school is the same as in contract. 	X		
I. C	<ul style="list-style-type: none"> Adhere to the educational program described in the petition. 	X		
I. D	<ul style="list-style-type: none"> Adhere to the methods of instruction described in the petition. 	X		
I. E	<ul style="list-style-type: none"> Administer the district-wide performance assessments. Ensure all pupils participated in the district-wide assessments. Ensure annual pupil academic achievement report is submitted to the Charter School Office within 30 days of the receipt of data. 	X X X		
I. F	<ul style="list-style-type: none"> Comply with the governance structure membership as described in the petition. Comply with the governance body authority and activities as described in the petition. Employs methods described in Appendix A to ensure parental involvement. Comply with Title I requirements concerning: <ul style="list-style-type: none"> ➤ Educational Plan requirements. 	X X X X		

IV. ADMINISTRATIVE AND FISCAL PERFORMANCE

Contract Section	Contract Provision	Level of Compliance		
		Compliant	Non-Compliant ⁽¹⁾	
			Material	Non-Material
	➤ Expending 2% on parental involvement.	X		
I. G	<ul style="list-style-type: none"> Ensure all instructional staff hold a current and appropriate license or permit to teach. 	X		
	<ul style="list-style-type: none"> Adhere to MPS Administrative Policy 3.09(7) (a) regarding Livable Wage. 	X		
I. H	<ul style="list-style-type: none"> Comply with Board policies and local, state and federal laws, regulations and codes that pertain to health and safety, specifically: <ul style="list-style-type: none"> ➤ Immunization requirements. 	X		
I. I	<ul style="list-style-type: none"> Comply with the contract regarding racial and ethnic balance. 	X		
I. J	<ul style="list-style-type: none"> Comply with Board policies and guidelines for pupil admission. Comply with the contract regarding all of the requirements of IDEA. Comply with the contract requirement to maintain a pupil database. 	X X	X	
I.K	<ul style="list-style-type: none"> Auditor's examination of student membership count found count to be fairly stated in all material respects. 	NA for FY18		
I. L	<ul style="list-style-type: none"> Comply with MPS disciplinary and expulsion guidelines or comply with disciplinary guidelines approved by the Board. 	X		
I. N	<ul style="list-style-type: none"> Adhere to Board's policy regarding: <ul style="list-style-type: none"> ➤ School facilities. ➤ Types and limits of liability insurance. 	X X		
I. O	<ul style="list-style-type: none"> Adhere to Board's policy concerning: <ul style="list-style-type: none"> ➤ Code of Ethics and Gifts and Solicitations. ➤ Local, state, and federal laws, codes, rules, and regulations. 	X X		
I. P	<ul style="list-style-type: none"> Adhere to nonsectarian requirements. 	X		
I. Q	<ul style="list-style-type: none"> Adhere to no tuition charge requirement. Did not prohibit an eligible pupil from attending the charter school, expel or otherwise discipline the pupil, or withhold or reduce the pupil's grades because the pupil or pupil's family cannot pay or has not paid fees that are permissible to be charged under this contract. 	X X		
I. R	<ul style="list-style-type: none"> Adhere to non-discrimination policy. 	X		
I. S	<ul style="list-style-type: none"> Adhere to Board's policy concerning background checks performed on all full- and part-time employees and volunteers. 	X		
I. W	<ul style="list-style-type: none"> Complied with MPS's transportation policy or complied with the transportation policy that was approved by the Board. 	X		

IV. ADMINISTRATIVE AND FISCAL PERFORMANCE

Contract Section	Contract Provision	Level of Compliance		
		Compliant	Non-Compliant ⁽¹⁾	
			Material	Non-Material
	<ul style="list-style-type: none"> Complied with MPS's nutrition services policy or complied with the nutrition services policy that was approved by the Board. 	X		
II. B	<ul style="list-style-type: none"> Maintain an average daily membership as specified in the contract. 	X		
Appendix B	<ul style="list-style-type: none"> Complied with MPS policies, procedures, and requirements 	X		

(1) Material and non-material compliance determined in accordance with MPS Audit Service's Schedule of Materiality Limits for Determining Contract Compliance.

Material Issues of Noncompliance

Special Educational Services

1. Audit Finding

Whittier was not 100% compliant with all the Individuals with Disabilities Education Act (IDEA) laws and regulations. Based on a review by the regional coordinator of specialized services, the school was not 100% compliant with all the laws and regulations of the Individuals with Disabilities Education Act (IDEA). The school's non-compliance with IDEA may subject the district to legal actions and loss of IDEA funding.

Recommendation

To ensure compliance with IDEA, it is recommended that the school leader develop improvement plans for Procedural Compliance Self Assessments, and assures that training and oversight is implemented in all areas where they were evaluated as less than 100% compliant. These plans and actions should be incorporated into the School Improvement Plan.

School Response

After inquiring with East RCSS, the specific noncompliance finding was that of the district's initial evaluation team assigned to Whittier School, not a school based team.

In the beginning of each school year, during the staff professional development days, August 27-30, the school Psychologist will continue to review the policies, procedures and time lines for the IEP referral process with the Whittier school based staff. To insure compliance with IDEA, the school leader will meet with the supervisor of the initial district IEP team (non-school based) to be assured that the evaluating team assigned to Whittier will receive the training as well. Documentation of staff training will be added to the SIP smart sheet under learning team minutes.

Whittier

Instrumentality

398

State Accountability Assessment (1-6)

Achieve a percentage of pupils in Charter School scoring proficient or advanced on the Wisconsin State Assessment System tests (WSAS) in **reading, mathematics, English Language Arts, writing, science, and social studies** that is the same as, or higher than, the percentage of pupils scoring proficient or advanced in corresponding grades in all MPS schools.

Subject	Year	Population Type	Tested	No. Proficient	Prof. Rate	Dist. Prof. Rate	Met Goal
Forward Mathematics	2016-2017	FAY	89	67	75.3%	18.2%	Yes
Forward ELA	2016-2017	FAY	89	65	73.0%	19.9%	Yes
Forward Science	2016-2017	FAY	29	21	72.4%	23.9%	Yes
Forward Social Studies	2016-2017	FAY	29	22	75.9%	24.8%	Yes
Forward Mathematics	2017-2018	FAY	93	47	50.5%	17.3%	Yes
Forward ELA	2017-2018	FAY	93	43	46.2%	18.6%	Yes
Forward Science	2017-2018	FAY	30	17	45.7%	21.7%	Yes
Forward Social Studies	2017-2018	FAY	30	14	46.7%	23.2%	Yes

*English Language Arts, reading and writing are now one test called ELA. The results are reported as one assessment.

Attendance Rate (7)

Achieve a daily attendance rate of pupils in Charter School that is the same as, or higher than, the average daily attendance rate of pupils in corresponding grades in all MPS schools.

Year	Attendance Rate	Dist. Rate	Met Goal
2016-2017	95.9%	91.3%	Yes
2017-2018	95.1%	90.8%	Yes

Mobility Rate (8)

Achieve a mobility rate of pupils in Charter School that is the same as, or lower than, the mobility rate of pupils in corresponding grades in all MPS schools.

Year	Mobility Rate	Dist. Rate	Met Goal
2016-2017	2.2%	11.4%	Yes
2017-2018	0.9%	9.9%	Yes

Stability Rate (9)

Achieve a stability rate of pupils in Charter School that is the same as, or higher than, the stability rate of pupils in corresponding grades in all MPS schools.

Year	Stability Rate	Dist. Rate	Met Goal
2016-2017	85.3%	77.6%	Yes
2017-2018	89.7%	79.6%	Yes

Promotion Rate (10)

Achieve a percentage of pupils promoted from grades 4 and 8 in Charter School that is the same as, or higher than, the percentage of pupils being promoted from the corresponding grades in all MPS schools.

Year	Enrolled 4th	Promoted 4th	School Pct. 4th	District Pct. 4th	Met 4th Goal
2016-2017	26	26	100.0%	99.6%	Yes
2017-2018	30	30	100.0%	99.6%	Yes

AMO Not Applicable (11)

Meet or exceed the state's minimum annual measurable objective requirements