

CHARTER INSTRUMENTALITY

MINIMUM AUDIT REQUIREMENTS - CONTRACT COMPLIANCE

1 GENERAL AUDIT REQUIREMENTS*

1. Prepare and submit to MPS Contracted Schools Services for approval a management's representation letter or a separate report on compliance with contract requirements.
 - a. The representation letter or report should clearly state management's assertion that the school has complied with the contract requirements.
 - b. The representation letter or compliance report should list each requirement individually.
2. Upon MPS Contracted Schools Services' approval, the auditor may proceed with the attestation audit.
 - a. The attestation audit should be in accordance with the attestation standards established by the American Institute of Certified Public Accountants, General Accepted Auditing Standards (GAAS) and the minimum audit procedures set forth in the Charter School – Minimum Audit Requirements document.

Note: These are the minimum audit procedures and should the auditor determine additional audit procedures are necessary to issue an attestation opinion, the auditor should implement such procedures.

2 CONTRACT REQUIREMENT-SECTION I.B*

The person named in the Charter School petition/proposal (kept on file in MPS Contracted School Services and incorporated herein by reference as Appendix A) shall be in charge of Charter School. The manner in which administrative services will be provided shall be in accordance with Appendix A.

Charter School is not authorized to hire or fire any employees of Charter School, including the school leader. Charter School may make recommendations with regard to the individual appointed to the position of school leader consistent with bargaining units' agreements, unless an MOU to do otherwise is in place. Charter School shall notify MPS of the name of any proposed replacement for the position of school leader. No school leader shall be appointed without the approval of the Board.

Minimum Required Audit Procedures

1. Obtain and review Appendix A of the contract.
2. Determine if the current school leader (administrator) is the same person that is noted in the contract.
3. If the current school leader is not the same person that is noted in the contract, obtain and include in the workpapers a copy of the notification letter that was sent to MPS Contracted School Services and a copy of the approval letter received from MPS

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Contracted School Services.

4. Interview the school leader to determine if: (1) the staff assigned to vacancies were assigned in accordance with the interview/placement procedures of the negotiated collective bargaining agreements and (2) the charter school used MPS Human Resources to hire or fire all employees.
5. Obtain a written statement from the school leader certifying that: (1) the staff assigned to vacancies were assigned in accordance with the interview/placement procedures of the negotiated collective bargaining agreements and (2) the charter school used MPS Human Resources to hire or fire all employees.

3 CONTRACT REQUIREMENT-SECTION I.C*

Charter School shall provide the educational program set forth in Appendix A. Charter School shall ensure that all classrooms are equipped with all materials, equipment and supplies required to provide the educational program set forth in Appendix A.

Charter School shall be exempt from MPS policies and procedures and the provisions of Chapters 115 through 121 of the Wisconsin Statutes, except as otherwise explicitly provided by law, charter school contract or collective bargaining unit agreements. Charter School shall comply with any MPS policies, procedures and requirements included in Appendix B by the Board during the term of this Contract, and with any MPS policies, procedures and requirements included in Appendix B that are revised by the Board during the term of this Contract. MPS shall notify Charter School of any such revisions and Charter School shall have the opportunity to negotiate regarding these revisions.

Neither the Board nor the MPS administration shall operate the educational programs or make policy, rules or procedures that directly affect the operation of the educational programs at Charter School, except as explicitly provided in MPS Administrative Policy 9.12: Charter Schools, and the charter school contract.

In the event Charter School wishes to change the educational program as identified in Appendix A, Charter School shall negotiate a contract amendment.

Minimum Required Audit Procedures

1. Obtain and review Appendix A and B of the contract.
2. Interview the school leader regarding the educational program and confirm that the educational program outlined in Appendix A and B is being followed.
3. Confirm with MPS Contracted School Services that the educational program from Appendix A and B is being followed.
4. Obtain a written statement from the school leader certifying that the educational program from Appendix A is being followed.

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4 CONTRACT REQUIREMENT-SECTION I.D*

Charter School shall use the methods of instruction described in Appendix A to enable pupils to attain the educational goals listed in Wis. Stat. § 118.01. Charter School shall immediately notify MPS in the event a significant change in the methods of instruction is contemplated.

Minimum Required Audit Procedures

1. Obtain and review Appendix A of the contract.
2. Interview the school leader regarding the method of instruction and confirm that the method of instruction is consistent as outlined in Appendix A and is being followed.
3. Confirm with MPS Contracted School Services that the method of instruction noted in Appendix A is being followed.
4. Obtain a written statement from the school leader certifying that the method of instruction from Appendix A is being followed.

5 CONTRACT REQUIREMENT-SECTION I.E*

Charter School shall use the following local measures, assessments and standardized tests to measure pupil progress under Wis. Stat. § 118.01.

Charter School shall develop and submit an annual pupil academic achievement report to MPS within 30 days of the receipt of the data. Such academic achievement report shall, at a minimum, include all related school assessment data, in the format provided by MPS,

Minimum Required Audit Procedures

1. Obtain from MPS Contracted School Services a copy of the school's annual pupil academic achievement report.
2. Review the received stamp date of the academic achievement report and compare it to the date of the data received to produce the report.
3. Determine if the academic achievement report was received within thirty (30) days of receipt of the data.
 - a. If the report was not submitted within 30 days of receipt of the data, determine if MPS Contracted School Services granted an extension and the report was submitted by the extension date.
4. Review the report and determine that the charter school reported the results of the mandated assessments in the same format as MPS non-chartered schools.
5. Compare reported results to contract requirements and determine that all required assessments are reported.

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6 CONTRACT REQUIREMENT-SECTION I.B AND I.F (A)*

There shall be a school governing body at Charter School that is authorized to approve the educational program, as provided in Appendix A and in accordance with Appendix A and in accordance with Administrative Policy and Procedure 9.12: Charter Schools.

There shall be an independent, autonomous school governing body that is comprised, at a minimum, of 51% non-school staff. The school governing body is authorized to approve the educational program at Charter School, as described in Appendix A, and shall assist in the day-to-day operations of the school. The school governing body shall have authority regarding the selection and evaluation of school staff, subject to any MOU that has been negotiated and attached. The school governing body shall have the authority and responsibility to interview and recommend principal appointments. The school governing body shall also have authority to participate in budget development and to sign off on the budget.

Charter School shall provide a list of the names of the individuals serving on the governing body of Charter School to MPS.

Charter School shall be responsible for notifying MPS whenever the membership of the governing body of Charter School changes.

The governance structure of Charter School shall be that set forth in Appendix A.

Charter School shall abide by its Bylaws which are attached hereto as Appendix D and incorporated herein by reference. Charter School shall promptly provide MPS with a copy of any proposed amendment to Appendix D. The Board reserves the right to veto any proposed amendment to Appendix D.

Minimum Required Audit Procedures

1. Obtain and review Appendix A and D of the contract.
2. Obtain from the school a list of names of the individuals serving on the governing body of the charter school.
3. Review the governance council and determine if the composition is at least 51% non-school staff.
4. Interview the school leader regarding the school governance council including, but not limited to, the requirements for composition, duties, training, minutes, agendas, elections, and bylaws.
5. Compare interview notes and results of audit testing to Appendix D and discuss any instances noted where the School Governance body is not in compliance with the description of the School Governance Body that is noted in Appendix D including composition of 51% non-school staff.
6. Obtain a written statement from the school leader certifying that the school

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governance council requirements as outlined in Appendices A and D are being followed.

7 CONTRACT REQUIREMENT-SECTION I.F (B)*

Charter School shall employ the methods described in Appendix A to ensure parental involvement. Parental involvement shall be an integral component of charter school.

Minimum Required Audit Procedures

1. Obtain and review Appendix A of the contract.
2. Through discussions with the school leader, certify that the methods to involve parents as noted in Appendix A are being followed.
3. Obtain a written statement from the school leader certifying that the methods to involve parents as noted in Appendix A are being followed.

8 CONTRACT REQUIREMENT-SECTION I.F (C)*

If Charter School seeks Title I funding, Charter School shall comply with all of the rules and regulations applicable to that funding source, including completion of an Educational Plan and any other documentation required by Title I.

If Charter School is a School Identified for Improvement (SIFI) under "No Child Left Behind" (NCLB), Charter School shall implement and be financially responsible for any interventions/strategies required based upon the schools' SIFI status.

Minimum Required Audit Procedures

1. Through discussions with the school leader, certify that the school spent at least 2% of their Title I budget on parental involvement.
2. Confirm with the Title I office that the charter school spent at least 2% of their Title I budget on parental involvement.
3. If the charter school has been classified as a School Identified for Improvement (SIFI) under the No Child Left Behind (NCLB) the charter school shall implement and be financially responsible for any interventions/strategies required based upon the schools' SIFI status.

9 CONTRACT REQUIREMENT-SECTION I.G (A)*

Charter School shall comply with MPS Administrative Policy 3.09 (7)(a), regarding Livable Wage.

Minimum Required Audit Procedures

1. Review the payroll records and expenditures to individuals and ensure the school staff and all vendors were paid the Livable Wage.

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2. Obtain a written statement from the school leader certifying that all staff and vendors were paid the Livable Wage.

10 CONTRACT REQUIREMENT-SECTION I.G (B)*

Charter School shall ensure that all instructional staff of Charter School hold a current and appropriate license or permit to teach issued by the Wisconsin Department of Public Instruction (DPI) to teach assigned classes.

Minimum Required Audit Procedures

1. Document the process the school follows to ensure all applicable employees have a current license.
2. Through discussions with the school leader certify that all instructional staff are properly licensed.
3. Document the process the school uses to ensure that all instructional staff maintain appropriate licensure.
4. Obtain a list of instructional staff and classes taught in 2016-17 from the school. Compare this list to the official list published by MPS. Reconcile the two lists to ensure that all instructional staff who worked at the school during the 2016-17 school year are recorded.
5. Select two (2) instructional staff members and verify that the teachers have the appropriate license. (Use the DPI web site)
6. Obtain a written statement from MPS Human Resources certifying that all instructional staff were properly licensed during the 2016-17 school year.
7. Obtain a written statement from the school leader certifying that all instructional staff were properly licensed during the 2016-17 school year.

11 CONTRACT REQUIREMENT-SECTION I.H*

Charter School shall comply with all MPS policies included in Appendix B and all local, state and federal laws, codes, rules, and regulations that apply to public schools pertaining to health and safety. Charter School shall ensure that all of its pupils comply with Wisconsin immunization requirements.

Charter School shall provide safe and healthful facilities. The facilities shall comply with Wis. Stat. §§ 254.11-254.178 and any rule promulgated under those sections.

Minimum Required Audit Procedures

1. Obtain and review Appendix B of the contract.
2. Obtain a copy of the School Report to Local Health Department as of 6/30 from the school leader.

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3. Calculate the percent of compliance (i.e., the number of students meeting requirements plus the number in process plus the number with waivers divided by total students enrolled).
4. Conclude as to whether the school is compliant with the immunization requirements.
5. Obtain a written statement from the school leader certifying that the school has complied with all Board policies and all local, state and federal laws, codes, rules, and regulations that apply to public schools and pertain to health and safety including, but not limited to, the Wisconsin immunization requirements.

12 CONTRACT REQUIREMENT-SECTION I.I*

Charter School shall use its best efforts to establish and maintain a racial and ethnic balance among its pupils. Charter School shall abide by its plan to welcome and recruit a student body diverse in race, language, economic status, and special education needs reflective of the school district population as referenced in Appendix A.

Minimum Required Audit Procedures

1. Obtain and review Appendix A of the contract.
2. Interview the school leader regarding the plan.
3. Obtain a written statement from the school leader certifying that the school is attempting to follow the plan that was submitted to MPS Contracted School Services department.

13 CONTRACT REQUIREMENT-SECTION I.J (A)*

If Charter School imposes admissions requirements, those requirements shall be set forth with specificity in Appendix A and shall not be in conflict with Federal Charter School Program Requirements and shall not be modified except by mutual agreement. If Charter School does not have seats for all the students who apply during the application period(s), a random selection process (lottery) for enrollment shall be used.

Under no circumstance will Charter School initially enroll a child in a 3-year-old Kindergarten program unless the child is 3 years old on or before September 1. Under no circumstance will Charter School initially enroll a child in a 4-year-old Kindergarten program unless the child is 4 years old on or before September 1.

According to Wis. Stat. § 118.40, Charter School enrollment is voluntary. Charter School shall accept for enrollment any pupil referred to Charter School for enrollment by the MPS Division of Student Services, so long as there is space available and so long as the enrollment is otherwise in accordance with this Contract. In accordance with Wis. Stat. § 118.40(4)(a)(I), Charter School shall give preference in admission to any pupil who resides within the attendance area.

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Minimum Required Audit Procedures

1. Obtain and review Appendix A of the contract.
2. Through interview with the school leader, determine if the school has a clear understanding of MPS policies and guidelines concerning admission requirements.
3. Through interview with the school leader and MPS Contracted School Services and MPS Student Services, determine if there were any complaints that the school did not abide by MPS policies and guidelines for pupil admission.
 - a. If any complaints concerning pupil admissions were filed, obtain a copy of the complaint from MPS Contracted School Services and MPS Student Services and determine if the complaint was valid and resolved.
 - b. If the complaint was valid and not resolved, include in report.
4. Obtain a written statement from the school leader certifying that the school has abided by all MPS policies and guidelines for pupil admission and did not impose admission requirements that are inconsistent with MPS policies and guidelines.

14 CONTRACT REQUIREMENT-SECTION I.J (B)*

Charter School shall maintain pupil database information on an MPS approved format in accordance with MPS administrative policies and procedures pertaining to each Charter School pupil, including, but not limited to the pupil's name, address, home phone number, place and date of birth, parent(s) or guardian, immunization records, ethnic background, school of last attendance, number of siblings, and emergency contact.

In addition, unless Charter School has received a written exemption from MPS, Charter School shall maintain pupil database information on an MPS approved format and as required by MPS, including, but not limited to the update of official transcripts, promotion, graduation, credit detail, diploma, and pupil attendance data. If Charter School receives a written exemption, all transcripts must be accompanied by a translation. Charter School shall place in each pupil's cumulative folder copies of the final report card and official transcripts. Charter School shall fully comply with the law regarding the confidentiality of pupil records as provided for in 20 U.S.C. §1232g, Family Education Rights and Privacy Act (FERPA) and its implementing regulations and Wis. Stat. § 118.125, and shall follow current MPS practice regarding student records. Charter School shall also be subject to all MPS school records retention guidelines and shall comply with retention schedules set forth in Administrative Policy 8.42 on Student Records.

Minimum Required Audit Procedures

1. Obtain a written statement from the school leader certifying that the school has maintained pupil database information in an MPS approved format in accordance with MPS administrative policies and procedures pertaining to each charter school

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pupil including, but not limited to, the pupil's name, address, home phone number, place and date of birth, parent(s) or guardian, immunization records, ethnic background, school of last attendance, number of siblings, emergency contact, update of official transcripts, promotion, graduation, credit detail, and diploma.

15 CONTRACT REQUIREMENT-SECTION I.J (C)*

Charter School shall submit in Appendix A, a plan that describes the means by which Charter School will include pupils with special education needs, including pupils whose special education needs are other than speech and language only, in Charter School's pupil population. The MPS Division of Special Services shall review annually with Charter School the enrollment of children with disabilities. Charter School shall make a commitment to serve children with disabilities whether such children are currently or newly identified as children with disabilities.

Charter School, as a public school, shall, through its policies and procedures, comply with all of the requirements of the Individuals with Disabilities in Education Act, 20 U.S.C. 1400 et. seq. (IDEA), and Section 504 of the Rehabilitation Act of 1973, 29 U.S.C. 794 *et seq.* (Sec. 504). Charter School shall provide a free appropriate public education (FAPE) to children with disabilities, including, but not limited to, identifying, evaluating, planning educational programs, and implementing placements in accordance with those Acts.

Minimum Required Audit Procedures

1. Obtain and review Appendix A of the contract.
2. Confirm with MPS Special Services that an annual review was conducted and that the review disclosed no instances where the school was not following the plan.
3. Through interview with the school leader, MPS Contracted School Services and MPS Special Services, determine if there were any complaints that the school did not abide by MPS policies and guidelines concerning children with special education needs.
4. If any complaints were filed, obtain a copy of the complaint from MPS Contracted School Services and MPS Special Services and determine if the complaint was valid and resolved.
5. Obtain a written statement from the school leader certifying that the school is following the plan contained in Appendix A and provides for a free appropriate public education (FAPE) to children with disabilities including, but not limited to, identifying, evaluating, planning educational programs, and implementing placements in accordance with the Individuals with Disabilities in Education Act, 20 U.S.C. 1400 et. seq. (IDEA), and Section 504 of the Rehabilitation Act of 1973, 29 U.S.C. 794 (sec. 504).

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16 CONTRACT REQUIREMENT-SECTION I.K (A)**

Charter School shall operate and expend and account for funds in a manner consistent with the provisions of this Contract and the Charter School 2016-2017 Operating Budget attached hereto as Appendix E and incorporated herein by reference.

Subsequent annual operating budgets shall be submitted to MPS by April 30th for MPS approval by July 1st of each year (or date indicated in contract). Such annual operating budgets shall be comprehensive and shall use MPS approved format guidelines. Charter School shall expend and account for funds in a manner consistent with the provisions of this Contract and the annual operating budget. All amendments to the annual budget shall be filed with MPS within 30 days from approval by Charter School of the amendment and shall not become effective until 30 days after receipt by MPS of the amendment, or until approved by MPS, whichever comes first.

Instructional and instructional support costs shall be determined in accordance with the MPS Charter School Budget Format used by MPS, attached hereto and incorporated herein by reference as Appendix F.

Minimum Required Audit Procedures

1. Obtain the charter school operating budget from MPS Contracted School Services.
2. By reviewing the date-received stamp, ensure the annual operating budget was submitted by the date indicated in the contract.
3. If the annual operating budget was not submitted by the contract date, contact MPS Contracted Schools Services and verify an extension to the deadline was given.
4. Review the annual operating budget and ensure it was completed in the MPS approved format and budgeted spending guidelines.
5. Obtain the General Ledger Analysis Summary as of 6/30 of the year being audited.
6. From MPS Contracted School Services, obtain the annual operating budget that was approved by MPS by the contract date.
7. Compare the budget figures on the approved annual operating budget to the General Ledger Analysis Summary as of 6/30 of the year being audited.
8. If any differences exist, verify that the charter school filed an amendment with MPS Contracted School Services.

17 CONTRACT REQUIREMENT-SECTION I.K (B)**

Annually, Charter School shall submit a balanced budget for the funds provided under this Contract. The budget shall be prepared in accordance with the prescribed format attached as Appendix F and shall classify costs as instructional, instructional support, and non-instructional support costs.

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Allowable costs will be defined in accordance with federal guidelines set forth in Office Management and Budget (OMB) Circular A-87 (5/17/95) as further amended on 8-29-97.

Charter School shall expend and account for funds in a manner consistent with the provisions of this Contract, Appendix A and Appendix E. Charter School may carry over Board funds from one school year to the next, in the same manner as non-charter MPS schools.

Minimum Required Audit Procedures

1. Obtain the approved annual budget and the General Ledger Analysis as of 6/30 of the year being audited.
2. Compare the actual results to the budget and discuss and report any deficits.
3. Select a sample of expenditures to obtain a 95% confidence level plus or minus 6% and determine that (1) the costs were spent in accordance with OMB Circular A-87 "Cost Principles for State, Local and Indian Tribal Governments (Revised 5/4/95, as further amended 8/29/97)" and (2) the costs were properly classified as instructional and instructional support versus non-instructional costs.
4. Obtain a copy of the annual financial audit report.
 - a. Ensure revenues and expenditures are reported in accordance with the MPS approved format
 - b. The auditor attested to the statement.
5. Document any exceptions to the attestation opinion and format of the revenue and expenditure statement.

18 CONTRACT REQUIREMENT-SECTION I.K (C)**

Charter School shall not incur long-term debt.

Minimum Required Audit Procedures

1. Interview the school leader to determine if the school has any long-term debt or intends to incur long-term debt in the future.
2. Review the prior year's and current year's audited financial statements and determine if long-term debt existed in either year.
3. Obtain a written statement from the school leader certifying that the school is not planning to incur and has not incurred any long-term debt.

19 CONTRACT REQUIREMENT-SECTION I.K (D)**

Charter School shall be subject to the same fiscal requirements as other MPS schools and shall comply with the School-Based Governance Financial Standards, attached hereto as

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Appendix G and incorporated herein by reference. Charter School shall maintain all financial records in compliance with state and federal guidelines. Financial records shall include, but shall not be limited to, invoices, payroll records, timesheets and receipts. Charter School shall grant MPS or any authorized MPS representative full access to all books, records, and documents of Charter School upon reasonable notice during regular business hours throughout the calendar year, as well as the right to review Charter School's financial and audit records for a period up to three years following the expiration or termination of this Contract.

Charter School shall comply with all financial reporting as may be required by MPS.

Minimum Required Audit Procedures

1. Review two (2) payroll periods from the year under review.
 - a. Ensure the school leader approved the payroll on-line.
 - b. A Site Security Password Code has been established.
 - c. Determine if secretary/bookkeeper received excessive overtime, extra, or other pay (*greater than 100 hours in a fiscal year*).
 - i. If excessive overtime exists, document the process to approved overtime hours
 - ii. Select a sample of payroll periods to test the documented procedure.
 - d. Ensure that school is adhering to Time and Effort reporting requirements. (In regards to documentation, the semi-annual certification, monthly certification, and monthly time report (Personnel Activity Report) will be maintained at MPS Central Services.
 - e. Time sheets shall be retained at the school per District Records Retention requirements. (*This procedure was implemented in FY06*)
 - f. Ensure the proper segregation of duties exist in the processing of payroll.
 - g. Obtain a written statement from the school leader certifying that the school leader authorizes all payrolls on-line and MPS policies and procedures are followed.
2. Review a sample of professional service contracts from the year under review.
 - a. Ensure all were paid by Central Services and none were paid to MPS employees.
 - b. All 3.09 requirements were followed.
 - c. Ensure not employees were paid through a service contract or through a school check for services rendered.
 - d. All contract policies and procedures of MPS were followed.

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- e. Obtain a written statement from the school leader certifying that all service contracts were paid through Central Services.
3. Review a sample of non-payroll (5 operations and 10 categorical) expenditures.
 - a. Ensure adequate documentation was obtained.
 - b. Charged to the appropriate budget code, spent in accordance with grant requirements.
 - c. Allowable under OMB A-87.
4. Review all grants administered by the school.
 - a. Ensure supporting documentation was retained.
 - b. All expenditures were in accordance with grant requirements.
 - c. If grant was from state or federal government.
 - d. Ensure MPS Central Services receives all appropriate information for MPS's Single Audit.
 - e. Obtain a written statement from the school leader certifying that financial policies and procedures of MPS were followed.
5. Select 5 expenditures from the IFAS-Student Activity (IFAS-SA) system.
 - a. Verify that supporting documentation exists.
 - b. Expenditures are posted to the correct account codes.
 - c. Invoices are canceled or defaced.
 - d. Consulting contracts are paid through MPS Central Services.
 - e. Obtain a written statement from the school leader certifying that no one was paid through a school check for services rendered.
6. Select a deposit to ensure cash receipts were properly entered into IFAS-SA
 - a. Cash receipt forms are properly completed.
 - b. Ensure that cash receipt forms were completed for all receipts and were signed by the advisor and bookkeeper.
 - c. Review supporting documentation of all unusual items.
 - d. Ensure that the transactions are properly supported, approved, and executed in accordance with district policies. *(This should also include a review of IFAS-SA year-end forms and reconciliation procedures).*
 - e. Obtain a written statement from the school leader certifying that the school is following all IFAS-SA MPS policies and procedures.
7. Staff advisor records are recommended for testing for the 2016-17 audit period due to

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control weaknesses identified in this activity.

- a. Select two (2) staff advisor accounts for testing.
 - b. If the school has a camp account, ensure that one of the two (2) accounts is the camp account.
8. Document the procedure the school follows to record and track all fixed assets.
- a. Test accuracy of the school's fixed asset acquisition, maintenance, and reporting procedures, through testing fixed asset records.
 - b. Verify that the school is following district policies regarding the acquisition, maintenance, and reporting of fixed assets. *(This should include review of fixed asset year-end forms and reconciliation procedures).*
 - c. Obtain a written statement from the school leader certifying that all fixed asset policies and procedures of MPS were followed.

20 CONTRACT REQUIREMENT-SECTION I.K (E)**

Charter School shall provide for a financial audit of this Contract's first year's activities, and then provide for a financial audit report of activities on alternating school years of its contract term. Should the MPS review of submitted audit reports indicate a need, or should other conditions exist whereby MPS determines that a financial audit or limited financial review is necessary, outside of the aforementioned schedule, MPS will provide written notification to the Charter School of such –no later than August 1 following the Contract year end. Charter School shall provide for such financial audit as requested by MPS and costs to be charged in the same manner as non-contracted MPS schools.

- ANNUAL FINANCIAL AUDIT

Charter School may use either of the following methods:

Method 1

Charter School shall contract to have a financial audit conducted by the MPS Office of Board Governance -Audit Services. The audit shall be limited to the activities that occur as a result of this Contract. No later than three months after the end of the school year, unless a written extension of time is granted by MPS, Charter School shall provide MPS with a copy of its audit report conducted in accordance with generally accepted auditing standards and government auditing standards which expresses an opinion on the fairness of the statement of activities and the schedule of revenues and expenditures resulting from this Contract prepared in conformity with generally accepted accounting principles. The audit of statements shall include a separate schedule detailing revenues and expenditures resulting from this Contract using the MPS-approved format. Notwithstanding any other provisions of this Contract, the Board reserves the right to terminate this Contract under paragraph III.C.4. should such auditor's opinions be anything other than unmodified.

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Method 2

Charter School shall submit to MPS within three months after the MPS fiscal year end, unless a written extension of time is granted by MPS, an audited statement of activities and an audited schedule of charter school revenues and expenditures with full footnote disclosure. The auditor shall express an opinion on the fairness of the Statement of Activities, the Schedule of Charter School Revenues and Expenditures and Charter School's compliance with MPS spending requirements. The audit shall be prepared by an independent certified public accountant in accordance with the approved MPS schedule and opinion formats. The statement shall be prepared using full accrual accounting. The audit shall be conducted in accordance with generally accepted auditing standards; the government auditing standards; issued by the Comptroller General of the United States; and Section I.K.(a.) of the MPS Minimum Audit Requirements for Instrumentality Charter Schools. Notwithstanding any other provisions of this Contract, the Board reserves the right to terminate this Contract under paragraph III.C.4. should the auditors' opinion be anything other than unmodified or should it be determined that the auditor has not complied with the audit requirements.

Single audit reports, prepared in accordance with the provisions of the US Office of Management and Budget (OMB) Circular A-133 if applicable, must be submitted to MPS within three months of the MPS fiscal year end.

Minimum Required Audit Procedures

1. Obtain a copy of the annual audit report.
 - a. Ensure expenditures are reported in accordance with the required format.
 - b. The auditor's opinion is unmodified.
2. If the audit opinion is other than unmodified, please note in workpapers and in audit report the ramifications of receiving an opinion other than unmodified.
3. Obtain a copy of the annual financial audit report.
 - a. Ensure revenues and expenditures are reported in accordance with the MPS approved format and
 - b. The auditor attested to the statement.
4. Document any exceptions to the attestation opinion and format of the revenue and expenditure statement.
5. Review the annual financial audit reports and determine if a single audit was conducted (OMB Circular A-133).
 - a. If a single audit was not conducted review the requirements for OMB Circular A-133 to determine if the requirement was applicable.

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21 CONTRACT REQUIREMENT-SECTION I.K (F)**

All management letters and all other reports of an independent auditor transmitting reportable conditions or advice to management must be submitted to the Contract School Services department within 15 days of receipt.

For informational purposes, charter school agrees to submit to Contracted School Services, within 15 days of receipt any audit, review, compilation, management letter or report of reportable conditions prepared by an independent certified public accountant in response to any other publicly funded program and any audit issued by any other government agency.

Minimum Required Audit Procedures

1. Obtain from MPS Contracted School Services two (2) years of the most current management letters and all other reports of an independent auditor transmitting reportable conditions or advice to management.
2. By reviewing the date-received stamp, ensure the letters and reports were submitted within fifteen (15) days of receipt.
3. Obtain from the school two years of the most current management letters and all other reports of an independent auditor transmitting reportable conditions or advice to management. By comparing the letters and reports received from the school to the letters and reports received from MPS Contracted School Services, verify that MPS Contracted School Services has received all of the letters and reports.
4. If the letters and reports indicate any findings or material weaknesses, determine that the school has addressed and corrected the findings or material weaknesses.
5. Interview the school leader to determine if an audit, review, compilation, management letter, or report of reportable conditions was prepared by an independent certified public accountant in response to any other publicly funded program and any audit issued by any other government agency during the year under review.
6. If an audit, review, compilation, management letter, or report of reportable conditions was prepared by an independent certified public accountant in response to any other publicly funded program and any audit issued by any other government agency, verify with MPS Contracted School Services that the audit, review, compilation, management letter, or report of reportable conditions was submitted to MPS Contracted School Services.
7. Obtain a written statement from the school leader certifying that the school submitted to MPS Contracted School Services within fifteen (15) days of receipt all audits, reviews, compilations, management letters, or reports of reportable conditions that were prepared by an independent certified public accountant.

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22 CONTRACT REQUIREMENT-SECTION I.K (G)*

Charter School shall immediately report to Contracted School Services any pending or threatened litigation, including administrative proceedings, alleging violation of any applicable local, state and federal laws, codes, rules, and regulations by charter school, its agents, board members, officers, employees, volunteers, contractors, and subcontractors.

Minimum Required Audit Procedures

1. Interview the school leader to determine if there is any pending or threatened litigation, including administrative proceedings, alleging violation of any applicable local, state and federal laws, codes, rules, and regulations by charter school, its agents, board members, employees, volunteers, contractors, and subcontractors.
2. If there is any pending or threatened litigation, confirm with MPS Contracted School Services that the charter school notified MPS of the pending or threatened litigation.
 - a. Obtain the pending or threatened litigation information and include in the report.
3. Obtain a written statement from the school leader certifying that all pending or threatened litigation has been disclosed to the charter school's independent public accountants and MPS.

23 CONTRACT REQUIREMENT SECTION I.L*

Charter School has opted to use the following disciplinary guidelines:

Option 1

Charter School shall adhere to the disciplinary guidelines adopted by MPS and shall comply with those guidelines as set forth in the MPS Parent/Student Handbook on Rights, Responsibilities and Discipline, attached hereto as Appendix H and incorporated herein by reference.

Charter School shall contact the MPS Division of Student Services for the possible expulsion of any Charter School pupil. Charter School shall not expel any pupil except in accordance with Appendix H and applicable MPS policies and procedures. Charter School will be invoiced in the same manner as non-contracted MPS schools.

Charter School shall not discipline pupils protected under Section 504 of the Rehabilitation Act of 1973, 29 U.S.C. 794 *et seq.* (sec. 504), the Individuals with Disabilities in Education Act, 20 U.S.C. 1400 *et seq.* (IDEA), and the American with Disabilities Act, 42 U.S.C. 12101 *et. Seq.* (ADA) unless Charter School complies with the requirements of those Acts.

Wis. Stat. § 118.31 which prohibits corporal punishment of pupils, shall apply to Charter School. Wis. Stat. §§ 118.32 and 948.50, which prohibit a strip search of a pupil, shall apply to Charter School.

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Minimum Required Audit Procedures

1. Interview the school leader and determine whether the charter school is following the MPS disciplinary guidelines recorded in Appendix H.
2. Confirm with MPS Contracted School Services and MPS Student Services that the charter school is following the disciplinary guidelines recorded in Appendix H.
3. Interview the school leader to determine if the school (1) expelled any pupil, (2) disciplined any pupil protected under Section 504 of the Rehabilitation Act of 1973, 29 U.S.C. 794 (sec. 504), the Individuals with Disabilities in Education Act, 20 U.S.C. 1400 et. seq. (IDEA), and the American with Disabilities Act, 42 U.S.C. 12101 et. seq. (ADA) or (3) used corporal punishment on any pupil.
4. If the school expelled any pupil, obtain a written statement from the school leader certifying that the school expelled the pupil in accordance with Appendix H and applicable MPS policies and procedures.
5. If the school disciplined any pupil protected under Section 504 of the Rehabilitation Act of 1973, 29 U.S.C. 794 (sec. 504), the Individuals with Disabilities in Education Act, 20 U.S.C. 1400 et. seq. (IDEA), and the American with Disabilities Act, 42 U.S.C. 12101 et. seq. (ADA), obtain a written statement from the school administrator certifying that the school disciplined the pupil in accordance with the previously mentioned acts.
6. Through interview with the school leader, MPS Contracted School Services and MPS Student Services, determine if there were any complaints that the school did not abide by MPS policies and guidelines for expelling or disciplining any student.
 - a. If any complaints were filed, obtain a copy of the complaint from MPS Contracted School Services and MPS Student Services and determine if the complaint was valid and resolved.
 - b. If the complaint was valid and not resolved, document in workpaper and determine if an exception needs to be noted in report.
 - c. Obtain written verification from Student Services regarding complaints filed and resolution thereon.
7. Obtain a written statement from the school leader certifying that the school is following the disciplinary guidelines outlined in Appendix H and the school did not use corporal punishment including strip searches on any pupil.

24 CONTRACT REQUIREMENT-SECTION I.O (A)*

Charter School shall adhere to all applicable local, state and federal, laws, codes, rules, and regulations and to the Board's insurance and risk management requirements.

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Minimum Required Audit Procedures

1. Through interview with the school leader, MPS Contracted School Services and MPS Benefits and Insurance Services, determine if there is any knowledge that the school did not abide by all applicable local, state and federal laws, codes, rules, and regulations and to the Board's insurance and risk management requirements.
2. If the school did not abide by all applicable local, state and federal laws, codes, rules, and regulations and to the Board's insurance and risk management requirements, determine if it was resolved to the MPS Benefits and Insurance Services satisfaction.
 - a. If it was not resolved, include in report.
3. Inquire from the school leader, MPS Contracted School Services, and MPS Human Resources to determine if any complaints have been filed for the school.
4. Obtain a written statement from the school leader certifying that the charter school complied with all applicable local, state and federal laws, codes, rules, and regulations and to the Board's insurance and risk management requirements.

25 CONTRACT REQUIREMENT-SECTION I.O (B)*

Charter School and the Charter School's governing body members shall comply with administrative policies regarding Employee Code of Ethics and Gifts and Solicitations. (See Appendix B.)

Members of the Charter School's governing body are protected under the district's liability insurance policies while conducting business, provided the business is within the scope of being a member of the Charter School's governing body and as authorized or directed by the school leader.

Minimum Required Audit Procedures

1. Interview the school leader to determine his knowledge of Appendix B and the process used by the school to ensure compliance.
2. Obtain a written statement from the school leader certifying that the charter and school governance council have complied with Appendix B.

26 CONTRACT REQUIREMENT-SECTION I.P*

Charter School shall be nonsectarian in its programs, admissions policies, employment practices, and all other operations.

Minimum Required Audit Procedures

1. Through interview with the school leader and MPS Contracted School Services and MPS Student Services, determine if there were any complaints that the school was not

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nonsectarian in its programs, admissions policies, employment practices, and all other operations.

- a. If any complaints were filed, obtain a copy of the complaint from MPS Contracted School Services and MPS Student Services and determine if the complaint was valid and resolved.
 - b. If the complaint was valid and not resolved, document in workpaper and determine if exception needs to be noted in report.
2. Obtain a written statement from the school leader certifying that the charter school is nonsectarian in its programs, admissions policies, employment practices, and all other operations.

27 CONTRACT REQUIREMENT-SECTION I.Q*

Charter School shall not charge tuition for any pupil attending Charter School under this Contract.

Charter School may operate a Before and After-School Program or a day-care program and may charge fees for children participating in those programs, except where prohibited by law.

If Charter School establishes a pupil uniform policy, it must be consistent with state and federal law applicable to public schools, but in no event shall Charter School profit from the sale of uniforms to pupils.

Charter School may assess pupil activity fees under the same circumstances and under the same regulations that apply to all public school pupils. Charter School may not prohibit an eligible pupil from attending Charter School under this Contract, expel or otherwise discipline the pupil, or withhold or reduce the pupil's grades because the pupil or the pupil's family cannot pay or has not paid fees permissibly charged under this paragraph. Specifically, Charter School shall not charge fees for any of the following:

1. Instruction or registration.
2. Initial issuance of books.
3. Teacher Salary.
4. Buildings, maintenance or equipment.
5. Courses credited for graduation.
6. IEP special education and/or related services.
7. Transportation to and/or from school program

Minimum Required Audit Procedures

1. Interview the school leader to determine if the school is assessing any tuition or

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pupil fees in areas which are disallowed by the contract.

2. Review school revenues to determine if any revenue was for tuition or any pupil fee in areas which are disallowed by the contract.
3. Through interview with the school leader, MPS Contracted School Services and MPS Student Services, determine if there were any complaints that the school charged tuition or assessed any fees in the areas which are disallowed by the contract.
 - a. If any complaints were filed, obtain a copy of the complaint from MPS Contracted School Services and MPS Student Services and determine if the complaint was valid and resolved.
 - b. If the complaint was valid and not resolved, document in workpapers and determine if an exception needs to be noted in report.
4. Obtain a written statement from the school leader certifying that the school has not charged tuition or assessed any student fees in areas which are disallowed by the contract.

28 CONTRACT REQUIREMENT-SECTION I.R*

Charter School shall not discriminate in admissions or deny participation in any program or activity on the basis of a person's sex, race, religion, national origin, ancestry, creed, pregnancy, marital or parental status, sexual orientation or physical, mental, emotional or learning disability, homeless or migrant status. Charter School shall ensure that all requirements of the McKinney - Vento Homeless Assistance Improvements Act of 2001, 42 U.S.C. §11431 *et seq.*, as they are made applicable to MPS, are met.

Charter School shall not discriminate against any qualified employee or qualified applicant for employment because of sex, race, religion, color, national origin or ancestry, age, disability, lawful source of income, marital status or sexual orientation. Charter School shall require all subcontractors with whom Charter School contracts to comply with this same nondiscrimination in employment provision and shall require a similar provision to be included in all subcontracts.

Minimum Required Audit Procedures

1. Interview the school leader to determine if the school has discriminated against any student or qualified employee or qualified applicant.
2. Inquire from the school leader, MPS Contracted School Services, MPS Parent Services, and MPS Human Resources to determine if any complaints have been filed for this school.
 - a. If a complaint has been filed, determine if the complaint was satisfactorily resolved to MPS requirements.
 - b. If the complaint was valid and not resolved, include in report.

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3. Obtain written confirmation from the MPS Human Resources of any instances of discrimination against any student or qualified employee or applicant.
4. Obtain a written statement from the school leader certifying that the school has not discriminated against any student or qualified employee or qualified applicant.

29 CONTRACT REQUIREMENT-SECTION I.R*

Charter School shall comply with all local, state and federal laws, codes, rules, and regulations applicable to public Charter Schools including, but not limited to the following:

1. 42 U.S.C. §2000d *et seq.*, Title VI of the Civil Rights Act of 1964 (prohibiting discrimination on the basis of race, national origin, and color);
2. 20 U.S.C. §1681 *et seq.*, Title IX of the Education Amendments of 1972 (prohibiting discrimination on the basis of sex);
3. 42 U.S.C. §6101 *et seq.*, the Age Discrimination Act of 1975 (prohibiting discrimination on the basis of age);
4. 29 U.S.C. §794 *et seq.*, Sec. 504 of the Rehabilitation Act of 1973 (prohibiting discrimination on the basis of handicap) and 42 U.S.C. §12101, *et seq.*, the Americans with Disabilities Act;
5. 20 U.S.C. §1232g, Family Education Rights and Privacy Act (FERPA) (regarding protection of pupil records), and Wis. Stat. §18.125; and
6. 20 U.S.C. §3171 *et seq.*, The Drug-Free School and Communities Act of 1986;
7. 20 U.S.C. §1400 *et seq.*, Individuals with Disabilities Education Act (IDEA);
8. 29 U.S.C. §626 *et seq.*, Age Discrimination in Employment Act, Older Worker Benefits Protection Act of 1990;
9. 29 U.S.C. §201 *et seq.*, Fair Labor Standards Act;
10. 29 U.S.C. §2601 *et seq.*, Family and Medical Leave Act;
11. 15 U.S.C. §2641 *et seq.*, Asbestos Hazard Emergency Response Act (AHERA);
12. 20 U.S.C. §6301 *et seq.*, No Child Left Behind Act (NCLB); and
13. 42 U.S.C. §11431 *et seq.*, McKinney-Vento Homeless Assistance Improvements Act of 2001;
14. All federal and state constitutional guarantees protecting the rights and liberties of individuals, including the right to freedom of religion, expression and association, the right to be free from unreasonable searches and seizures, and the right to equal protection and due process.

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Minimum Required Audit Procedures

1. Interview the school leader to determine if the school complied with all local, state and federal laws, codes, rules, and regulations applicable to public charter schools including, but not limited to, the laws, codes, rules and regulations that are noted in the contract.
2. Inquire from the school leader, MPS Contracted School Services, MPS Parent Services, and MPS Human Resources to determine if any complaints have been filed for this school.
3. If a complaint has been filed, determine if the complaint was satisfactorily resolved to MPS requirements.
4. Obtain written confirmation from the MPS Human Resources of any instances of discrimination against any student or qualified employee or qualified applicant.
5. Obtain a written statement from the school leader certifying that the school has complied with all local, state and federal laws, codes, rules, and regulations applicable to public charter schools including, but not limited to, the laws, codes, rules and regulations that are noted in the contract and has not received notification of any issues where the school is suspected of non-compliance with such.

30 CONTRACT REQUIREMENT-SECTION I.S*

Charter School shall perform background screening through the MPS Office of Human Capital on all Charter School full and part-time employees and volunteers and shall not assign any employee or volunteer to teach or work with pupils until Charter School investigates and determines that there is nothing in the background of the employee or the volunteer which would render the employee or volunteer unfit to teach or work with pupils of Charter School, including, but not limited to, conviction of a criminal offense or pending charges which substantially relate to the duties and responsibilities assigned to the employee and/or volunteer.

For purposes of this Contract, volunteer means a non-paid person who serves under the supervision of Charter School and who provides services on a regular and ongoing basis or for more than five hours a week. It does not apply to those parents and/or other adults who are one-time volunteers for field trips or other one-time only activities in Charter School.

Charter School shall obtain the social security number of all individuals who are volunteers having contact with Charter School pupils or individuals who are employed by Charter School on either a full or part-time basis. Such social security numbers shall be retained by Charter School and shall be provided to MPS upon request.

30.1 Minimum Required Audit Procedures

1. Obtain a written statement from the school leader certifying that the school has had

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background checks performed on all of their employees and volunteers and that no one, paid or non-paid, is working in the school whose background check indicated that they cannot be hired.

31 CONTRACT REQUIREMENT – SECTION I.T*

Charter School agrees to abide by the Wisconsin Open Meetings Law, Wis. Stat. §§ 19.81-19.98, the Wisconsin Public Records Law, Wis. Stat. §§ 19.21-19.39, and the MPS guidelines "Records Custodians." (See Appendix B)

Charter School shall generate and provide such information and reports in such format, at such times, and concerning such matters as may be requested by the Board or its designee concerning any of the operations of Charter School.

Charter School shall notify MPS of correspondence received from the United States Department of Education, the United States Department of Justice, or DPI that requires a formal response.

Minimum Required Audit Procedures

1. Obtain and review Appendix B of the contract.
2. Interview the school leader to determine if the school received any correspondence from the United States Department of Education, the United States Department of Justice, or DPI that requires a formal response.
3. If the school received any correspondence from the United States Department of Education, the United States Department of Justice, or DPI that required a formal response, verify with MPS Contracted School Services that it was notified of the correspondence.
4. Obtain a written statement from the school leader certifying that the school did not receive any correspondence from the United States Department of Education, the United States Department of Justice, or DPI that required a formal response or obtain a written statement from the school leader certifying that the school did receive correspondence from the United States Department of Education, the United States Department of Justice, or DPI that required a formal response and that they notified MPS Contracted School Services about this correspondence.
5. Obtain a written statement from the school leader certifying that the school abides by the Wisconsin Open Meetings Law, Wis. Stat. 19.81-19.98, the Wisconsin Public Records Law, Wis. Stat. 19.21-19.39, and the MPS guidelines "Records Custodians."

32 CONTRACT REQUIREMENT-SECTION I.W*

Charter School is authorized to develop and implement a transportation policy and/or a nutrition services policy.

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If Charter School chooses to implement a pupil transportation policy and/or a nutrition services policy, Charter School shall be responsible for all costs incurred as a result of such transportation policy and/or nutrition services policy.

Charter School shall submit any proposed transportation policy or nutrition services policy to MPS. The Board reserves the right to reject any transportation policy and/or nutrition services policy proposed by Charter School.

Charter School may enter into contracts with other persons or organizations, including municipal and county governments, for the transportation of Charter School pupils to and from school and for field trips, and/or for the nutrition services for Charter School pupils.

Charter School shall ensure that all requirements of the McKinney-Vento Homeless Assistance Improvements Act of 2001, 42 U.S.C. §11431 *et seq.*, are met. Charter School shall be entitled to all flow through funding and support services in the same manner as homeless students in non - contracted MPS schools.

If a Charter School chooses to implement a nutrition services policy, Charter School shall comply with the DPI Child Nutrition Program requirements for charter schools in accordance with Appendix K.

If Charter School chooses to implement a transportation policy, Charter School shall set forth such policy in Appendix A.

Minimum Required Audit Procedures

1. Obtain and review Appendix A and K of the contract.
2. Interview school leader to determine if the charter school developed and implemented a transportation policy or nutrition policy that was different from MPS's transportation policy and nutrition policy.
3. Confirm with the MPS Nutrition Services and MPS Business Services to determine whether the school established its own nutrition and transportation services.
4. Obtain a written statement from the school leader certifying that the school did or did not develop its own transportation or nutritional services policies.

33 CONTRACT REQUIREMENT-SECTION I.Y*

MPS is the Local Education Agency (LEA) for Charter School for purposes of all state and federal laws, codes, rules and regulations pertaining to LEA duties, rights and responsibilities, including, but not limited to the Americans with Disabilities Act, 42 U.S.C. §1210 (ADA), Section 504 of the Rehabilitation Act of 1973, 29 U.S.C. §794 *et seq.* (Sec. 504), the Individuals with Disabilities Education Act, 20 U.S.C. §1400 *et seq.* (IDEA), The No Child Left Behind Act, 20 U.S.C. §6301 *et seq.* (NCLB), and the Asbestos Hazard Emergency Response Act, 15 U.S.C. §2641 *et seq.* (ASHERA).

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Minimum Required Audit Procedures

1. Contact MPS Special Services and MPS Facilities and Maintenance Services and obtain a list of the various staff development opportunities that were provided to the charter school.
2. Confirm with MPS Special Services and MPS Facilities and Maintenance Services that staff from the charter school attended the staff development opportunities.