

CHARTER INSTRUMENTALITY

MINIMUM AUDIT REQUIREMENTS – PERFORMANCE

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, Generally 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. E

Charter school shall annually administer at each grade level all district-wide assessments in the same manner and timeframe as the MPS non-chartered schools.

Charter school shall annually administer the Wisconsin Knowledge and Concepts Exam-Criterion Referenced Test (WKCE-CRT) or its successor as well as the Wisconsin Alternative Assessment (WAA) or its successor for eligible students with special needs and for eligible English Language Learners (ELLs) in the same manner, timeframe, and at the same grade levels as the MPS non-chartered schools.

Charter school shall, at minimum, report the results of mandated assessments in the same format as MPS non-chartered schools. Assessments shall be administered and reported in accordance with the MPS Annual Assessment Calendar attached hereto as Appendix C and incorporated herein by reference for each school year of this contract.

All pupils will be included in the assessment process, with reasonable accommodations for pupils being made if necessary. Charter School shall include children with disabilities and ELLs in all federal, statewide, district-wide, or local educational assessments, with appropriate modifications where necessary, or alternative assessments for those children who cannot participate in federal, statewide, district-wide or required local educational agency-wide assessments.

Charter School shall pay all costs associated with assessments administered to Charter School’s pupils. Such costs shall not exceed the rate paid for such assessments administered by non-

CHARTER INSTRUMENTALITY MINIMUM AUDIT REQUIREMENTS – PERFORMANCE

contracted MPS schools. The only exception to this obligation to pay for costs is for federal or state-required tests that are supplied at no cost to public schools.

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 report shall, at a minimum, include all related school assessment data, in the format provided by MPS, for each of the following applicable criteria.

1. Achieve a percentage of pupils in charter school scoring proficient or advanced on the Wisconsin State Assessment System tests (WSAS) in reading that is the same as, or higher than, the percentage of students scoring proficient or advanced in corresponding grades in all MPS schools.
2. Achieve a percentage of pupils in charter school scoring proficient or advanced on the Wisconsin State Assessment System tests (WSAS) in mathematics that is the same as, or higher than, the percentage of students scoring proficient or advanced in corresponding grades in all MPS schools.
3. Achieve a percentage of pupils in charter school scoring proficient or advanced on the Wisconsin State Assessment System tests (WSAS) in English/language arts that is the same as, or higher than, the percentage of pupils scoring proficient or advanced in corresponding grades in all MPS schools.
4. Achieve a percentage of pupils in charter school scoring proficient or advanced on the Wisconsin State Assessment System tests (WSAS) in writing that is the same as, or higher than, the percentage of pupils scoring proficient or advanced in corresponding grades in all MPS schools.
5. Achieve a percentage of pupils in charter school scoring proficient or advanced on the Wisconsin State Assessment System tests (WSAS) in science that is the same as, or higher than, the percentage of pupils scoring proficient or advanced in corresponding grades in all MPS schools.
6. Achieve a percentage of pupils in charter school scoring proficient or advanced on the Wisconsin State Assessment System tests (WSAS) in 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.

In addition to the measures listed above, charter school shall also meet the following applicable criteria:

7. Achieve an average 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.
8. Achieve a mobility rate of pupils in charter school (registered as of the September Third Friday Count) that is the same as, or lower than, the mobility rate of pupils in corresponding grades in all MPS schools.

CHARTER INSTRUMENTALITY MINIMUM AUDIT REQUIREMENTS – PERFORMANCE

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.
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.
11. Met or exceed the states minimum Adequate Yearly Progress (AYP) requirements.

Note: The above contract requirements summarize the performance measures listed in the majority of charter school contracts. If the auditor determines that the measures for the school they are auditing differ, they should revise the audit procedures to reflect the differences and update the audit report to reflect the correct performance measures and results.

Minimum Required Audit Procedures

For criteria 1, 2, 3, 4, 5, and 6

1. Review the system of internal controls to determine whether or not controls are in place to ensure reliable and consistent test administration, scoring, and reporting of test results.
2. Obtain an enrollment list of all students during the testing period for the WSAS or its successor.
3. Compare the above lists with the respective vendor testing summary sheet for the WKCE-CRT or its successor to determine the percentage of participation.
4. If the number of students participating is 95% or greater of the enrollment list, the school has met the No Child Left Behind (NCLB) participation requirement and no further participation testing is required. (*Proceed to Step 6*)
5. If less than 95% of students participated, request a list of all students that did not participate from the school.
 - a. Select a sample of five students from the list of students that did not participate and request the school to provide you with documentation as to why the students did not participate.
 - b. Determine and document the reasons for non-participation.
 - c. Compare the scores that the school reported on their academic achievement report to the respective DPI testing summary to determine that the school accurately reported their results in the academic achievement report.
6. Based on the results of the testing performed, determine if the school accurately reported performance results.

CHARTER INSTRUMENTALITY MINIMUM AUDIT REQUIREMENTS – PERFORMANCE

For criterion 7, 8, 9, and 11

1. Based on results calculated by MPS Research and Evaluation and data submitted by DPI, determine if the achievement conclusions the school reported were accurate.

For criterion 10

Students who are promoted from Grade 4 to Grade 5 and from Grade 8 to Grade 9 will be required to meet at least one of the three criteria: (1) *Academic Performance* is defined as proficiency levels in reading, writing, English/language arts, mathematics, science, and social studies that is measured and defined by classroom assessments based on district standards; (2) *Test Results* are a proficiency level of basic or above which is measured and defined by the WKCE-CRT examination or its successor in the above mentioned areas; and (3) *Recommendation of Teachers* shall be determined by a school-based team that includes the classroom teacher(s) and uses district guidelines.

1. Obtain a listing from the school of all students that indicates if the student was promoted or not promoted. (Note: the 4th and 8th Grade Promotion Status List from the SPS system can be used if the school cannot produce an appropriate list.)
2. Obtain a listing from MPS Research and Evaluation of all students that indicates if the student was promoted or not promoted.
3. Compare and reconcile the above two lists, if necessary, and recalculate the percentage of students promoted.
4. Compare the recalculated promotion rate to the promotion rate the school reported in the annual Pupil Academic Achievement Report and verify that the school accurately reported the results in the Pupil Academic Achievement Report.
5. Using haphazard sampling, select 5% of the promoted students (a minimum of 5 students up to a maximum of 10 students) for testing.
 - a. Verify by reviewing source documentation that the pupil met the criteria to be promoted. [The 4th and 8th Grade Parent Status Report - Student Promotion Summary from the SPS system can be used to determine which criterion the student met to achieve promotion, if available.]
 - b. Review the documentation to support the sample of students promoted.
 - i. If a student is promoted based on criterion 1, the school should provide: (1) the assessment mechanism, (2) scoring guide or rubric; and (3) procedures on how the assessment is being used. Similarly,
 - ii. If a student is promoted based on criterion 2, the school should provide a copy of the student's test results.
 - iii. If the student is promoted based on criterion 3, the school should provide the following documentation: (1) composition of school based team; (2)

CHARTER INSTRUMENTALITY MINIMUM AUDIT REQUIREMENTS – PERFORMANCE

procedure or rationale for making this decision; and (3) completed promotion form.

6. Based on the results calculated by MPS Research and Evaluation and the results of the testing performed, determine if the conclusions the school reported concerning promotion were reasonable.