

**ALBA Charter School
Performance and Compliance Audit Report
For the 2022-2023 School Year**

Academia De Lenguaje Y Bellas Artes (ALBA)
 Performance and Compliance Audit
 For the 2022 – 2023 School Year
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	Criterion 2 – Achieve a percentage of high school pupils in Charter School scoring proficient or advanced on the WSAS tests in English Language Arts that is the same as, or greater than, the percentage of pupils scoring proficient or advanced in corresponding grades in all MPS schools; and	7
	Criterion 3 – Achieve a percentage of middle school pupils (grades 6-8) in Charter School scoring proficient or advanced on the WSAS tests in mathematics that is the same as, or greater than, the percentage of pupils scoring proficient or advanced in corresponding grades in all MPS schools; and	7
	Criterion 4 – Achieve a percentage of high school pupils in Charter School scoring proficient or advanced on the WSAS tests in mathematics that is the same as, or greater than, the percentage of pupils scoring proficient or advanced in corresponding grades in all MPS schools; and	7
	Criterion 5 – Achieve a percentage of middle school pupils (grades 6-8) in Charter School scoring proficient or advanced on the WSAS tests in science that is the same as, or greater than, the percentage of pupils scoring proficient or advanced in corresponding grades in all MPS schools; and	7
	Criterion 6 – Achieve a percentage of high school pupils in Charter School scoring proficient or advanced on the WSAS tests in science that is the same as, or greater than, the percentage of pupils scoring proficient or advanced in corresponding grades in all MPS schools; and	7
	Criterion 7 – Achieve a percentage of middle school pupils (grades 6-8) in Charter School scoring proficient or advanced on the WSAS tests in social studies that is the same as, or greater than, the percentage of pupils scoring proficient or advanced in corresponding grades in all MPS schools; and	7
	Criterion 8 – Achieve a percentage of high school pupils in Charter School scoring proficient or advanced on the WSAS tests in social studies that is the same as, or greater than, the percentage of pupils scoring proficient or advanced in corresponding grades in all MPS schools; and	7

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	Criterion 9 – Using a DPI formula for comparison, Charter School shall achieve a high school graduation rate that is the same as, or higher than, the high school graduation rate in all MPS high schools, and;	7
	Criterion 10 – Achieve 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. In the contract, “Stability Rate” shall refer to the percentage of students (excluding the top grade) enrolled in the May count date of the first year that are still enrolled on the following year’s September count date: and	7
	Criterion 11 – 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; and	7
	Criterion 12 – Achieve a mobility rate of pupils in Charter School (registered as of the September Third Friday Count) that is the same as, or higher than, the mobility rate of pupils in corresponding grades in all MPS schools. In the contract, “Mobility Rate” shall refer to the percentage of students that enroll after the Third Friday in September (or intake rate): and	7
	Criterion 13 – Achieve a percentage of pupils promoted from grade 4 in Charter School that is the same as, or higher than, the percentage of pupils being promoted from the corresponding grade in all MPS schools.	7
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INDEPENDENT ACCOUNTANT'S REPORT ON ACADEMIC PERFORMANCE

Board of Directors
Milwaukee Public Schools

School Governance Board
Board of Directors
Academia De Lenguaje Y Bellas Artes (ALBA)

I have examined management's assertion, that the Academia De Lenguaje Y Bellas Artes (ALBA) achievement and program results reported in the accompanying Report on Academic Performance for the year ended June 30, 2023 are accurate, valid, and representative of all Academia De Lenguaje Y Bellas Artes (ALBA) students. Academia De Lenguaje Y Bellas Artes (ALBA) did attain at least seventy-five percent of the applicable performance criteria. Academia De Lenguaje Y Bellas Artes (ALBA)'s Report on Academic Performance for the year ended June 30, 2023 is the responsibility of Academia De Lenguaje Y Bellas Artes (ALBA)'s management. My responsibility is to express an opinion on management's assertion about Academia De Lenguaje Y Bellas Artes (ALBA)'s performance results.

My examination was made in accordance with attestation standards established by the American Institute of Certified Public Accountants, General Accepted Government Auditing Standards and the MPS Minimum Audit Requirements, and accordingly, included examining on a test basis, evidence about Academia De Lenguaje Y Bellas Artes (ALBA)'s performance results and performing other procedures, as I considered necessary in the circumstances. I believe that my examination provides a reasonable basis for my opinion. My examination does not provide a legal determination on Academia De Lenguaje Y Bellas Artes (ALBA)'s performance results.

In my opinion, management's assertions that Academia De Lenguaje Y Bellas Artes (ALBA)'s performance results reported in the Report on Academic Performance for the year ended June 30, 2023 are accurate, valid, and representative of all students at Academia De Lenguaje Y Bellas Artes (ALBA) and Academia De Lenguaje Y Bellas Artes (ALBA) did attain at least seventy-five percent of the applicable performance criteria are fairly presented in all material respects.

Jendrach Accounting and Professional Services, LLC

Jendrach Accounting and Professional Services, LLC

Greenfield, Wisconsin
January 8, 2024

I.BACKGROUND

The Wisconsin Charter School Law, Statute 118.40, authorizes the Milwaukee Board of School Directors to establish by contract Milwaukee Public Schools (MPS) instrumentality and non-instrumentality charter schools. A charter school, as defined by 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 admitting any pupil who resides within the attendance area; (g) administer, at a 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 December 16, 2003, the Milwaukee Board of School Directors (Board) granted the petition of Academia De Lenguaje Y Bellas Artes (ALBA) to operate as an MPS instrumentality charter school. The five-year contract for school years 2019-2020 through 2023-2024 was approved by the Board on December 19, 2019.

State statute requires that a charter school must annually have a programmatic audit performed. To comply with the statute, Academia De Lenguaje Y Bellas Artes (ALBA) engaged the services of Jendrach, Accounting and Professional Services, LLC to conduct a performance and compliance audit.

II.SCOPE AND OBJECTIVES

The scope of this performance and compliance audit was to evaluate the degree to which Academia De Lenguaje Y Bellas Artes (ALBA) achieved the academic performance criteria and complied with the administrative and fiscal provisions set forth in the charter school contract between Academia De Lenguaje Y Bellas Artes (ALBA) and MPS. Performance was assessed according to the district's performance criteria. Specific contract compliance provisions addressed included, but were not limited to, requirements related to governance board membership and activities, methods of instruction and educational programs, parent involvement, student disciplinary and admission policies, special education, budgeting, staff licensing, health and safety, financial standards, and grants. In addition, the internal controls used at Academia De Lenguaje Y Bellas Artes (ALBA) were reviewed to determine whether controls were sufficient to (a) ensure the integrity of reported financial and student data and (b) safeguard MPS assets that are being used by the school. This audit focused on the 2022 - 2023 school year and was conducted in accordance with the standards set forth in the United States General Accounting Office Government Auditing Standards (2018 Revision).

III.ACADEMIC PERFORMANCE

Academia De Lenguaje Y Bellas Artes (ALBA) submitted its annual Pupil Academic Achievement Report (attached as Appendix A) on November 27, 2023. This report included all of the related school assessment data for the 4 applicable performance criteria and 3 of 4 other criteria the school is contractually obligated to report. The MPS Division of Assessment and Accountability provided the school's results for the average pupil academic growth rate, attendance, mobility and promotion rates as well as the overall MPS results for all criteria. The data supplied by the MPS Division of Assessment and Accountability was not evaluated for accuracy by me. Accordingly, I express no opinion or any other form of assurance on the accuracy of this data.

My evaluation of Academia De Lenguaje Y Bellas Artes (ALBA)'s academic performance results was limited to examining, on a test basis, the evidence that supports the reported outcomes for Academia De Lenguaje Y Bellas Artes (ALBA)'s Grade 4 promotion rate and Grades K through 8th Wisconsin School Assessment System (WSAS). In my opinion, Academia De Lenguaje Y Bellas Artes (ALBA)'s academic performance results for the grades K through 8th and the Grade 4 promotion rates are accurately reported in Academia De Lenguaje Y Bellas Artes (ALBA)'s Pupil Academic Achievement Report.

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.

ALBA did achieve the above requirement. With respect to achieving 75% of the applicable performance criteria, our examination determined that ALBA achieved 3 of 4 or 75%, of the applicable performance criteria and 4 of 4 or 100% of other applicable criteria. Specific information for each criterion is summarized below.

III.ACADEMIC PERFORMANCE (CONTINUED)

**Performance Measures
Grades K through 8
2022-2023**

Contract Measures		Achieved		
		Yes	No	NA
WSAS				
1	WSAS – English/Language Arts	X		
2	WSAS – Mathematics		X	
3	WSAS – Science	X		
4	WSAS – Social Studies	X		
3 of 4 or 75% of Performance Criteria were NA				
Other Criteria				
5	Stability Rate	X		
6	Attendance Rate	X		
7	Mobility Rate	X		
8	Promotion Rate – Grade 4		X	

3 of 4 or 75% of Other Criteria
Overall Summary-3 of 4 applicable criterion or 75%

N/A – indicates that the performance measure is not applicable to the school.

INDEPENDENT ACCOUNTANT'S REPORT ON SCHOOL CONTRACT COMPLIANCE

Board of Directors
Milwaukee Public Schools

School Governance Council
Board of Directors

Academia de Lenguaje y Bellas Artes (ALBA)

I have examined management's assertion that the Academia de Lenguaje y Bellas Artes (ALBA) complied with all contractual requirements as listed in the accompanying Administrative and Fiscal Performance Report and representation letter dated January 8, 2024 for the school year ended June 30, 2023. As discussed in the representation letter, management is responsible for ALBA's compliance with those requirements. My responsibility is to express an opinion on management's assertion about ALBA's compliance based on my examination.

My examination was made in accordance with standards established by the American Institute of Certified Public Accountants, General Accepted Government Auditing Standards and MPS Minimum Audit Procedures and, accordingly, included examining on a test basis, evidence about ALBA's compliance with those requirements and performing other procedures as I considered necessary in the circumstances. I believe that my examination provides a reasonable basis for my opinion. My examination does not provide a legal determination on ALBA's compliance with the specified contract requirements.

In my opinion, management's assertion that ALBA complied with the aforementioned requirements for the school year ended June 30, 2023, is fairly stated in all material respects.

Jendrach Accounting and Professional Services, LLC

Jendrach Accounting and Professional Services, LLC

Greenfield, Wisconsin
January 8, 2024

	<ul style="list-style-type: none"> ● Comply with the contract regarding the Ethnic Plan. ● Comply with the contract regarding the Special Education Plan. 	X		
		X		

IV. ADMINISTRATIVE AND FISCAL PERFORMANCE (continued)

Contract		Level of Compliance		
Section	Contract Provision	Compliant	Non-Compliant	
			Material	Non-Material
I. I and J	<ul style="list-style-type: none"> ● Maintain student database information in an MPS approved format 	X		
I.K	<ul style="list-style-type: none"> ● Submit a budget in MPS approved format by April 30. ● Charter school shall provide for an annual financial audit, when required. ● School is adhering to Time and Effort reporting requirements. ● Expend and account for funds in a manner consistent with the provisions of the contract and the annual operating budget and OMB-87. ● Adhere to a long-term debt requirement, i.e. no debt unless lease purchase that was approved by MPS. ● Charter school did not have any pending or threatened litigation. ● Comply with MPS fiscal requirements concerning: <ul style="list-style-type: none"> ➤ SAFE Financial Reporting ➤ SAFE cash receipts ➤ Bank account reconciliation ➤ Expenditures ➤ Professional services contracts ➤ Grants ➤ Payroll authorization ➤ Fixed asset accounting and accountability 	X X X X X X X X X X		
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"> ● Charter school shall be operated in compliance with the Board's insurance and risk management programs and policies. 	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 	X		

	➤ Local, state, and federal laws, codes rules, and regulations.	X		
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IV. ADMINISTRATIVE AND FISCAL PERFORMANCE (continued)

Contract		Level of Compliance		
Section	Contract Provision	Compliant	Non-Compliant	
			Material	Non-Material
I. P	<ul style="list-style-type: none"> ● Adhere to non-sectarian requirements. 	X		
I. Q	<ul style="list-style-type: none"> ● Adhere to no tuition charge requirement. ● Did not prohibit an eligible pupil from attending ALBA, expel or otherwise discipline the pupil, or withhold or reduce the pupil's grades because pupil or pupil's family cannot pay or has not paid fees that are permissible under the contract. 	X X		
I. R	<ul style="list-style-type: none"> ▪ Charter school shall not discriminate in admission or deny participation in programs or activities based on pupil's sex, race, religion, color, national origin, ancestry, creed, pregnancy, marital or parental status, sexual orientation or physical, mental, emotional or learning disability. ● 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 laws, codes, rules and regulations that are noted in the contract. 	X X		
I. S	<ul style="list-style-type: none"> ▪ Adhere to Board's policy concerning background checks performed on all employees and volunteers. 	X		
I.T	<ul style="list-style-type: none"> ▪ Charter school shall notify the Division of Diversified Community Schools of correspondence received from the United States Department of Education, the United States Department of Justice that requires a formal response. 	X		
I.T	<ul style="list-style-type: none"> ▪ Charter School shall abide by the Wisconsin Open Meetings Law and the MPS guidelines for Records Custodians. 	X		
I. W	<ul style="list-style-type: none"> ▪ Complied with MPS transportation policy or complied with an alternative transportation policy that was approved by the Board. 	X		
I. W	<ul style="list-style-type: none"> ▪ Complied with MPS nutrition policy or complied with an alternative nutrition policy that was approved by the Board. 	X		

I.Y	<ul style="list-style-type: none"> ▪ Charter school staff shall participate in staff development opportunities provided by MPS pertaining to the Individuals with Disabilities Act (IDEA), Americans with Disabilities Act (ADA) and the Asbestos Hazard Emergency Response Act (AHERA). 	X		
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Detailed Report on Administrative and Fiscal Performance Conditions

IV. SUMMARY OF RECOMMENDATIONS

1. N/A