



Independent Accountants' Report

Board of Directors
Milwaukee Public Schools

Board of Directors
Hmong American Peace Academy, Ltd.

We have examined management's assertion that Hmong American Peace Academy, Ltd. ("Charter") complied with all contractual requirements as listed in the accompanying representation letter dated February 15, 2025 during the school year ended June 30, 2024. Charter management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion about the Charter's compliance based on our examination.

Our examination was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

As required by MPS Minimum Audit Requirements, a representation letter is attached representing that management of the Charter is responsible for compliance with contractual requirements.

In our opinion, management's assertions that the Charter complied with the aforementioned requirements for the school year ended June 30, 2024 is fairly stated in all material respects except for requirements in relation to following the immunizations and fidelity/crime insurance coverage as stated in the attached summary schedule.

Reilly, Penner & Benton LLP

February 15, 2025
Milwaukee, Wisconsin

Summary Schedule of Contract Compliance Requirements

Contract Section	Contract Provision	Level of Compliance			
		Full	Partial	None	Not Applicable
I.B.	Ensure person in charge of school is the same as in contract	X			
I.C.	Adhere to the educational program described in the petition	X			
I.D.	Adhere to the methods of instruction described in the petition	X			
I.E.	Submit Pupil Academic Achievement Report ("PAAR") within 30 days of receipt of data Ensure the PAAR is in the appropriate format	X			
I.F.	Comply with 501(c)(3) tax status requirement	X			
	Comply with Articles of Incorporation and Bylaws	X			
	Ensure that MPS has an updated listing of all members serving on the governing board	X			
	Comply with Title I funding requirements	X			
I.G.	Adhere to MPS Administrative Policy 3.09(7)(a) regarding livable wage	X			
	Ensure all instructional staff hold a license or permit to teach issued by DPI	X			
I.H.	Comply with Board policies and local, state, and federal laws, regulations, and codes that pertain to health and safety, regarding immunization requirements		1		
I.I.	Establish policies to achieve a diverse pupil profile	X			
I.J.	Comply with Board policies and guidelines for pupil admission	X			
	Comply with the contract requirement to maintain a pupil database containing specific demographic data	X			
	Comply with contract regarding the Special Education Plan	X			
	Comply with the contract regarding Individuals with Disabilities in Education Act	X			
I.K.	Submit a budget by April 30	X			2
	Submit budget in the approved MPS format	X			
	Determine submitted budget is within 10% of final budget.	X			
	Adhere to long-term debt requirements				
	Submit mid-year unaudited financial statement by January 15 (for July 1 - December 31)	X			
	Charter school shall provide for an annual financial audit report in accordance with generally accepted auditing standards and government auditing standards. The audit should include:				
	> Statement of financial position	X			
	> Statement of activities and changes in net assets	X			
	> Statement of cash flows	X			
	> Schedule of MPS contract revenues and expenditures	X			
	> An attestation opinion was included on the MPS contract of revenues and expenditures	X			
	> Uniform Guidance reports and schedules, if applicable	X			
	Verify that the audit report and management letter were submitted to MPS within 15 days of receipt from the auditor	X			
Has management addressed or corrected for findings or material weaknesses addressed in the single audit report or management letter	X				
Charter school shall comply with pupil eligibility audit requirement in school years ending in an odd number	X				
Charter school shall immediately report any pending or threatened litigation				2	
I.L.	Changes or amendments to the disciplinary guidelines were submitted to MPS Comply with MPS disciplinary and expulsion guidelines or comply with disciplinary guidelines approved by the Board	X			2
I.N.	Complied with MPS's school facilities policy	X			
	Adhere to insurance and bond coverage requirements		3		
I.P.	Adhere to nonsectarian requirements	X			
I.Q.	Adhere to no tuition charge requirement	X			
I.R.	Adhere to non-discrimination policy	X			
	Complied with all local, state and federal laws, codes, rules and regulations	X			
I.S.	Adhere to Board's policy concerning background checks performed on all employees and volunteers through MPS Human Resources	X			
I.T.	Comply with notifying MPS if they receive correspondence from: U.S. Department of Education, U.S. Department of Justice and DPI				2
I.U.	Adhere to school calendar described in the petition.	X			
I.X.	Comply with MPS's transportation policy or comply with the transportation policy that was approved by the Board	X			
	Comply with MPS's nutrition services policy or comply with the nutrition services policy that was approved by the Board	X			
I.Z.	Adhere to staff development opportunities requirements	X			

Notes on compliance:

- 1 Section I.H. of the contract states that the charter school shall ensure that all of its pupils comply with Wisconsin immunization requirements. According to the Health Immunization Report, the Charter was 92.3% compliant.
- 2 Not applicable - Requirements or notifications to MPS do not apply in the current year.
- 3 Section I.N. of the contract states that the Charter shall, at a minimum, maintain 50% of the per pupil contract value in fidelity bond/crime insurance. Per examination of the charters original approved budget for per pupil revenue (\$20,576,996); the Charter should've had \$10,288,498 in insurance; however the liability insurance was only \$10,000,000.



HAPA
HMONG AMERICAN
PEACE ACADEMY

Corrective Action Plan – Contract Compliance

Reference Number: Partial #1

Description: Immunization Requirements

Corrective Action Plan: The Charter will continue to follow-up with parents regarding those students that are noncompliant with Wisconsin immunization requirements.

Anticipated Corrective Action Plan Completion Date: Ongoing.

Contact Information: For additional information regarding this finding please contact Chris Her-Xiong, Chief Executive Officer, at 414-800-1797.

Reference Number: Partial #3

Description: Fidelity/Crime Insurance

Corrective Action Plan: For the 2024/2025 school year the Charter began purchasing additional fidelity/crime insurance.

Anticipated Corrective Action Plan Completion Date: July 1, 2024.

Contact Information: For additional information regarding this finding please contact Chris Her-Xiong, Chief Executive Officer, at 414-800-1797.

Chris Her-Xiong
Chief Executive Officer
414-800-1797



February 13, 2025

Milwaukee Board of School Directors:

In regards to the charter school contract between the Milwaukee Board of School Directors and Hmong American Peace Academy, Ltd. – (“Charter”), I certify the following:

- That the educational program from Appendix A of the contract is being followed
- That the method of instruction from Appendix A of the contract is being followed
- That the Charter’s tax exempt status has not changed
- That the Articles of Incorporation and bylaws from Appendix D and E of the contract are being followed
- That the Charter’s governance council requirements as outlined in Appendix A, D, and E of the contract are being followed
- That the methods to involve parents as noted in Appendix A of the contract are being followed
- That all staff and vendors were paid the Livable Wage
- Except as otherwise noted, the Charter 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
- That the Charter are attempting to follow the plan that was submitted to MPS Contracted School Services regarding achieving a racial and ethnic balance among its pupils that is reflective of the school district population
- That the Charter 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
- That the Charter has maintained 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
- That the Charter has fully complied with the law regarding the confidentiality of pupil records as provided for in 20 U.S.C. 1232g Family Educational Rights and Privacy Act (FERPA) and its implementation regulations and Wis. Stat. 118.125
- That the Charter is following the plan that was submitted to MPS Contracted School Services and provides 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)
- That the Charter submitted to MPS Contracted School Services within 15 days of receipt all audits, reviews, compilations, management letters or reports of reportable conditions that were prepared by an independent certified public accountant
- That all pending or threatened litigation as of June 30, 2024 has been disclosed to the Charters independent public accountants and MPS
- That the Charter followed the disciplinary guidelines, including any changes or amendments that were submitted to MPS Contracted School Services, that are attached to the contract as either Appendix I or J
- That the Charter did not expel any pupil
- That the Charter did not discipline 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)

- That the Charter did not use corporal punishment including strip searches on any pupil
- That the Charter is compliant with the section of the contract regarding ensuring that the facility utilized to conduct its educational program during the term of the contract is adequate to serve the pupil population identified in the contract
- Except as otherwise noted, the Charter is compliant with the section of the contract regarding obtaining adequate insurance and bond coverage as listed in the contract and that all policies are currently paid and in effect
- That the Charter is nonsectarian in its programs, admissions policies, employment practices and all other operations
- That the Charter has not charged tuition or assessed any student fees in areas which are disallowed by the contract
- That the Charter has not discriminated against any student or qualified employee or qualified applicant
- That the Charter 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 Charter is suspected of non-compliance with such
- That the Charter has had background checks performed on all 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
- That the Charter 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
- That the Charter did not develop its own transportation policy
- That the Charter did provide transportation
- That the Charter did not develop its own nutritional services policy
- That the Charter follows the MPS free breakfast and lunch program



Chris Her-Xiong, CEO



Independent Accountants' Report

Board of Directors
Milwaukee Public Schools

Board of Directors
Hmong American Peace Academy, Ltd.

We have examined management's assertion that the Hmong American Peace Academy, Ltd. – (“the Charter”) academic achievement and program results reported in the accompanying Report on Academic Performance for the year ended June 30, 2024 are accurate, valid and representative of all the Charter students and the Charter did attain at least 75 percent of the applicable criteria. The Charter’s management is responsible for the report on Academic Performance for the year ended June 30, 2024. Our responsibility is to express an opinion on management's assertion about the Charter’s performance results based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management’s assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management’s assertion. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management’s assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, management's assertions that the Charter’s performance results reported in the Report on Academic Performance for the year ended June 30, 2024 are accurate, valid and representative of all students at the Charter and that the Charter did attain at least seventy-five percent of the applicable performance criteria are fairly presented in all material respects.

Reilly, Penner & Benton LLP

February 15, 2025
Milwaukee, Wisconsin

HMONG AMERICAN PEACE ACADEMY, LTD.
Report on Academic Performance
June 30, 2024

Criterion 1: Mandatory Requirement - Achieve a percentage of pupils in Charter School scoring proficient or advanced on the Wisconsin State Assessment System (WSAS) tests 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.

		Charter School Results			Attestation Results	MPS Schools	
2023-2024	Assessment	School Participation Rate	Number Scoring At/Above Proficient	Percent Enrolled At/Above Proficient	Percent Enrolled At/Above Proficient	Percent Enrolled At/Above Proficient	Achieved Criterion Yes or No
ELA	Forward	100.0%	384	43.8%	43.7%	24.0%	Yes
ELA	ACT	100.0%	62	51.7%	51.7%	19.4%	Yes
ELA	Pre-ACT	100.0%	128	45.2%	45.2%	18.5%	Yes

This criterion focuses on the Charter's and the district's achievement on the statewide assessment in the area of English Language Arts administered for pupils in corresponding grades in all MPS schools. As indicated in the preceding table, the Charter did meet this criterion.

Criterion 2: Mandatory Requirement - Achieve a percentage of pupils in Charter School scoring proficient or advanced on the Wisconsin State Assessment System (WSAS) tests in Mathematics that is the same as, or higher than, the percentage of pupils scoring proficient or advanced in corresponding grades in all MPS schools.

		Charter School Results			Attestation Results	MPS Schools	
2023-2024	Assessment	School Participation Rate	Number Scoring At/Above Proficient	Percent Enrolled At/Above Proficient	Percent Enrolled At/Above Proficient	Percent Enrolled At/Above Proficient	Achieved Criterion Yes or No
Mathematics	Forward	99.9%	439	50.1%	50.1%	19.8%	Yes
Mathematics	ACT	100.0%	40	33.3%	33.3%	12.0%	Yes
Mathematics	Pre-ACT	100.0%	129	45.6%	45.6%	14.4%	Yes

This criterion focuses on the Charter's and the district's achievement on the statewide assessment in the area of Mathematics administered for pupils in corresponding grades in all MPS schools. As indicated in the preceding table, the Charter did meet this criterion.

Criterion 3: Mandatory Requirement - Achieve a percentage of pupils in Charter School scoring proficient or advanced on the Wisconsin State Assessment System (WSAS) tests 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.

		Charter School Results			Attestation Results	MPS Schools	
2023-2024	Assessment	School Participation Rate	Number Scoring At/Above Proficient	Percent Enrolled At/Above Proficient	Percent Enrolled At/Above Proficient	Percent Enrolled At/Above Proficient	Achieved Criterion Yes or No
Science	Forward	100.0%	116	38.7%	38.7%	21.0%	Yes
Science	ACT	100.0%	52	42.5%	42.5%	15.3%	Yes

This criterion focuses on the Charter's and the district's achievement on the statewide assessment in the area of Science administered for pupils in corresponding grades in all MPS schools. As indicated in the preceding table, the Charter did meet this criterion.

HMONG AMERICAN PEACE ACADEMY, LTD.
Report on Academic Performance
June 30, 2024
(Continued)

Criterion 4: Mandatory Requirement - Achieve a percentage of pupils in Charter School scoring proficient or advanced on the Wisconsin State Assessment System (WSAS) tests 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.

		Charter School Results			Attestation Results	MPS Schools	
2023-2024	Assessment	School Participation Rate	Number Scoring At/Above Proficient	Percent Enrolled At/Above Proficient	Percent Enrolled At/Above Proficient	Percent Enrolled At/Above Proficient	Achieved Criterion Yes or No
Social Studies	Forward	100.0%	231	52.7%	52.6%	28.2%	Yes

This criterion focuses on the Charter's and the district's achievement on the statewide assessment in the area of Social Studies administered for pupils in corresponding grades in all MPS schools. As indicated in the preceding table, the Charter did meet this criterion.

Criterion 5: Mandatory Requirement – Using a consistent 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.

Year Reported	Cohort Year	Charter Graduation Rate	Attestation Results Charter Graduation Rate	MPS Graduation Rate	Achieved Criterion Yes or No
2023 - 2024	2023 - 2024	96.1%	97.03%	67.9%	Yes

The preceding table compares the Charter's graduation rate with the graduation rate for all MPS high school students. The Charter did meet the graduation criterion since the graduation rate was greater than the graduation rate for all corresponding MPS high school students.

Criterion 6: Mandatory Requirement – Achieve a stability rate of pupils in Charter School (registered as of the September Third Friday Count) that is the same as, or higher than, the stability rate of pupils in corresponding grades in all MPS schools.

Stability Rate	Charter Stability Rate	Attestation Results Charter Stability Rate	MPS Stability Rate	Achieved Criterion Yes or No
2023 - 2024	97.6%	97.6%	72.1%	Yes

The preceding table compares the Charter's stability rate with the stability rate for pupils in corresponding grades in all MPS schools. The Charter did meet the stability criterion since the stability rate was greater than the stability rate for all corresponding grades in all MPS schools.

HMONG AMERICAN PEACE ACADEMY, LTD.
Report on Academic Performance
June 30, 2024
(Continued)

Criterion 7: Mandatory Requirement - 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.

Attendance Rate	Charter Attendance Rate	Attestation Results		Achieved Criterion Yes or No
		Charter Attendance Rate	MPS Attendance Rate	
2023 - 2024	94.2%	94.2%	83.2%	Yes

The preceding table compares the Charter’s average daily attendance with the attendance for pupils in corresponding grades in all MPS schools. The Charter did meet the attendance criterion since the attendance rate was greater than the attendance rate for all corresponding grades in all MPS schools.

Criterion 8: Mandatory Requirement - 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.

Mobility Rate	Charter Mobility Rate	Attestation Results		Achieved Criterion Yes or No
		Charter Mobility Rate	MPS Mobility Rate	
2023 - 2024	0.1%	0.1%	16.0%	Yes

The preceding table compares the Charter’s mobility rate with the mobility rate for pupils in corresponding grades in all MPS schools. The Charter did achieve the mobility criterion since the Charter’s mobility rate was less than the mobility rate for pupils in corresponding grades in all MPS schools.

Criterion 9: Mandatory Requirement - 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.

2023-2024 Promotion	Charter School Results			Attestation Results	MPS Schools	Achieved Criterion Yes or No
	Number Enrolled	Number Promoted	School Rate	School Rate	District Rate	
Grade 4	143	143	100.0%	100.0%	99.9%	Yes
Grade 8	149	149	100.0%	100.0%	99.9%	

The preceding table compares the Charter’s 4th and 8th grade promotion rate with the 4th and 8th grade promotion rate for all MPS 4th and 8th graders. The Charter did achieve the promotion criterion since the Charter’s promotion rate was greater than the promotion rate for pupils in corresponding grades in all MPS schools. Testing disclosed the number promoted should be 142 (100%) for Grade 4 and 145 for Grade 8 (100%).