



INTEROFFICE MEMORANDUM

DATE: March 13, 2025

TO: Members of the Board of School Directors

From: Mr. Paul E. Geib

RE: Audit #2025-037: Honey Creek Performance and Compliance Audit

C: Mr. Eduardo Galvan
Mr. Matt Chason
Dr. Tina Owen-Moore
Ms. Aycha Sawa
Dr. Jan Gamblin
Ms. Bridget Schock
Ms. Laura Biersterveld
Ms. Laiho Leong-Ho

Transmitted herewith is our report on *Audit #2025-037: Honey Creek – Performance and Compliance Audit*. If you have any questions regarding this report or would like the report to be placed on a committee agenda, please contact our office.

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

Attachment

Honey Creek School Performance and Compliance Audit

Audit: 2025-037

March 2025



MILWAUKEE
PUBLIC SCHOOLS

Office of Accountability and Efficiency-Audit Services

HONEY CREEK
School Performance and Compliance Audit

AUDIT: 2025-037

MARCH 2025

MILWAUKEE PUBLIC SCHOOLS
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Principal

Laura Biersterveld

TABLE OF CONTENTS

	<u>Page</u>
I. Background.....	1
II. Scope and Objectives and Methodology	2
III. Academic Performance	3
Academic Performance Conclusion.....	3
IV. Administrative and Fiscal Performance	5
Contract Compliance Conclusion	5
Material Issues of Noncompliance	7
Special Education Services (Carried Over Since FY20)	7
V. Exhibit I – 2023-2024 Pupil Academic Achievement Report.....	8

I. BACKGROUND

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

On June 24, 2004 the Board granted the petition of Honey Creek Continuous Progress School (Honey Creek) to operate as an MPS instrumentality charter school. The five-year contract for school years 2020-21 through 2024-25 was approved by the Board on June 25, 2020.

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

II. SCOPE, OBJECTIVES AND METHODOLOGY

The objective of this performance and compliance audit was to determine whether 1) Honey Creek met the academic performance criteria and 2) complied with the administrative provisions set forth in the charter school contract between Honey Creek and MPS for the 2023-24 school year. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The scope of our review included interviews and written confirmations with school and district staff along with an examination of evidence relating to contract academic and administrative performance requirements for the 2023-24 school year. Specific contract provisions examined included, but were not limited to, governance council membership and activities, methods of instruction and educational programs, parent involvement, student disciplinary and admission policies, special education, staff licensing, and health and safety. In addition, the internal controls used at Honey Creek were reviewed to determine whether the controls were sufficient to ensure (a) the integrity of student data, and (b) compliance with the non-financial provisions of the contract.

III. ACADEMIC PERFORMANCE

Academic Performance Conclusion

Honey Creek submitted its annual Pupil Academic Achievement Report, attached as Exhibit I, in December 2024. This report included all of the related school assessment data for the four *performance* criteria and four *other* criteria that the school is mandated by the contract to report. Of these assessments, four *performance* and four *other* assessments were applicable to Honey Creek. The MPS Department of Research, Assessment and Data provided the school's results for attendance, mobility, stability, graduation, average academic growth, and local measures, as well as the district results for all criteria. The data supplied by the MPS Department of Research, Assessment and Data was not evaluated for accuracy by Audit Services. As such, we have not expressed an opinion on the accuracy of this data. Our evaluation of Honey Creek's academic performance results was limited to examining on a test basis, the evidence that supports the reported outcomes for Honey Creek's Grade 4 promotion rates and Grade 3 through Grade 5 Wisconsin Forward Test.

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

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

III. ACADEMIC PERFORMANCE

**Contract Performance Measures
Grades K4 through 5
2023-24**

Contract Measures		Achieved		
		Yes	No	NA
1	Wisconsin Forward Math	X		
2	Wisconsin Forward English/language Arts (ELA)	X		
3	Wisconsin Forward Science	X		
4	Wisconsin Forward Social Studies	X		
	<i>Overall Summary- 4 of 4 or 100%</i>			
	Other Criteria			
5	Attendance	X		
6	Mobility	X		
7	Promotion	X		
8	Stability	X		
	<i>Overall Summary- 4 of 4 or 100%</i>			

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

IV. ADMINISTRATIVE AND FISCAL PERFORMANCE

Contract Compliance Conclusion

The audit examination of Honey Creek’s compliance with the non-financial provisions of the contract dated June 25, 2020 between MPS and Honey Creek for the 2023-24 school year disclosed one instance of material noncompliance with the provisions of the contract. Honey Creek was found to be noncompliant with the IDEA guidelines on Special Education for meeting the 100% compliance bench mark.

Our examination also included a review of the internal controls designed to ensure compliance with the provisions of the contract. Except for the deficiency in internal controls that contributed to the noncompliant issue above, we noted no matters involving controls over compliance that would be considered material in relation to contract compliance. In our opinion, except for the material non-compliance issue described in the above paragraph, Honey Creek has complied, in all material respects, with the non-financial provisions of the contract for the 2023-2024 school year.

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

**Table 1
Summary Schedule of Contract Compliance and Performance**

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

IV. ADMINISTRATIVE AND FISCAL PERFORMANCE

Contract Section	Contract Provision	Level of Compliance		
		Compliant	Non-Compliant ⁽¹⁾	
			Material	Non-Material
	<ul style="list-style-type: none"> Adhere to MPS Administrative Policy 3.09(7) (a) regarding Livable Wage. 	X		
I. H	<ul style="list-style-type: none"> Comply with Board policies and local, state and federal laws, regulations and codes that pertain to health and safety, specifically: <ul style="list-style-type: none"> ➤ Immunization requirements. 	X		
I. I	<ul style="list-style-type: none"> Comply with the contract regarding racial and ethnic balance. 	X		
I. J	<ul style="list-style-type: none"> Comply with Board policies and guidelines for pupil admission. Comply with the contract regarding all of the requirements of IDEA. Comply with the contract requirement to maintain a pupil database. 	X X	X	
I.K	<ul style="list-style-type: none"> Auditor’s examination of student membership count found count to be fairly stated in all material respects. 	NA for FY24		
I. L	<ul style="list-style-type: none"> Comply with MPS disciplinary and expulsion guidelines or comply with disciplinary guidelines approved by the Board. 	X		
I. N	<ul style="list-style-type: none"> Adhere to Board’s policy regarding: <ul style="list-style-type: none"> ➤ School facilities. ➤ Types and limits of liability insurance. 	X X		
I. O	<ul style="list-style-type: none"> Adhere to Board’s policy concerning: <ul style="list-style-type: none"> ➤ Code of Ethics and Gifts and Solicitations. ➤ Local, state, and federal laws, codes, rules, and regulations. 	X X		
I. P	<ul style="list-style-type: none"> Adhere to nonsectarian requirements. 	X		
I. Q	<ul style="list-style-type: none"> Adhere to no tuition charge requirement. Did not prohibit an eligible pupil from attending the charter school, expel or otherwise discipline the pupil, or withhold or reduce the pupil’s grades because the pupil or pupil’s family cannot pay or has not paid fees that are permissible to be charged under this contract. 	X X		
I. R	<ul style="list-style-type: none"> Adhere to non-discrimination policy. 	X		
I. S	<ul style="list-style-type: none"> Adhere to Board’s policy concerning background checks performed on all full- and part-time employees and volunteers. 	X		
I. W	<ul style="list-style-type: none"> Complied with MPS’s transportation policy or complied with the transportation policy that was approved by the Board. Complied with MPS’s nutrition services policy or complied with the nutrition services policy that was approved by the Board. 	X X		
II. B	<ul style="list-style-type: none"> Maintain an average daily membership as specified in the contract. 	X		
Appendix B	<ul style="list-style-type: none"> Complied with MPS policies, procedures, and requirements 	X		

IV. ADMINISTRATIVE AND FISCAL PERFORMANCE

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

Material Issues of Noncompliance

Special Education Services-(Carried Over Since FY20)

1. Audit Finding

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

Recommendation

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

School Response

As of March 12, 2025 I have met with our Special Education Supervisor to elaborate on our plan to ensure compliance with IDEA. We have co-developed plans for Procedural Compliance Self Assessments and assure that training and oversight is implemented for all areas that were evaluated less than 100% compliant.

At each monthly meeting, the SPED Supervisor provides training with staff regarding IEP Compliance Standards. The Special Education Supervisor will include an agenda item to review critical aspects associated any and all Eval, IEP, Implementation, Shortened Day and Discipline Standards based on audit results. Additional resources were reviewed and provided to the Spec. Ed. Teams at each monthly meeting to assist staff in attending to all Compliancy Standards. Supports included, but were not limited to resources added to the shared folder for staff, individual and/or small group meetings with staff for specific compliancy needs, request of Program Support Teachers to work directly with staff and/or a request for mentor support from the school's Teacher Trainer.

**PUPIL ACADEMIC ACHIEVEMENT REPORT (PAAR)
INSTRUMENTALITY CHARTER SCHOOL
HONEY CREEK SCHOOL**

Contract Term: 2020/21 – 2024/25

(1) WSAS - ENGLISH LANGUAGE ARTS (ELA)									
Achieve a percentage of pupils in Charter School scoring proficient or advanced on the Wisconsin Student 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.									
Year	Assessment	School Participation Rate	Number Proficient	School Rate	District Participation Rate	District Proficient	District Rate	Met Goal	Source
2020-21	Forward	155 (59.3%)	33	21.3%	14,939 (46.0%)	978	6.6%	NA	WISEdash
	<i>Note: For the 2020-21 school year, the district received a federal waiver for test participation in meeting the 95% requirement. The test participation for the school and district is indicated in "total tested" for comparison. Comparisons must be made with extreme caution, since test participation may vary widely between schools and the district.</i>								
2021-22	Forward	98.6%	37	26.5%	96.2%	1,767	13.4%	YES	WISEdash
2022-23	Forward	100.0%	31	22.5%	98.1%	1,945	14.8%	YES	WISEdash
2023-24	Forward	99.2%	43	34.1%	97.8%	2,878	22.1%	YES	WISEdash
2024-25									

(2) WSAS - MATHEMATICS									
Achieve a percentage of pupils in Charter School scoring proficient or advanced on the Wisconsin Student 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.									
Year	Assessment	School Participation Rate	Number Proficient	School Rate	District Participation Rate	District Proficient	District Rate	Met Goal	Source
2020-21	Forward	155 (59.3%)	24	15.5%	14,939 (45.2%)	681	4.6%	NA	WISEdash
	<i>Note: For the 2020-21 school year, the district received a federal waiver for test participation in meeting the 95% requirement. The test participation for the school and district is indicated in "total tested" for comparison. Comparisons must be made with extreme caution, since test participation may vary widely between schools and the district.</i>								
2021-22	Forward	98.6%	31	22.1%	96.3%	1,657	12.5%	YES	WISEdash
2022-23	Forward	99.3%	41	29.7%	98.1%	1,945	14.8%	YES	WISEdash
2023-24	Forward	99.2%	43	34.1%	98.3%	2,674	20.5%	YES	WISEdash
2024-25									

(3) WSAS - SCIENCE									
Achieve a percentage of pupils in Charter School scoring proficient or advanced on the Wisconsin Student 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.									
Year	Assessment	School Participation Rate	Number Proficient	School Rate	District Participation Rate	District Proficient	District Rate	Met Goal	Source
2020-21	Forward	46 (55.6%)	13	28.2%	4,930 (42.0%)	399	8.0%	NA	WISEdash
	<i>Note: For the 2020-21 school year, the district received a federal waiver for test participation in meeting the 95% requirement. The test participation for the school and district is indicated in "total tested" for comparison. Comparisons must be made with extreme caution, since test participation may vary widely between schools and the district.</i>								
2021-22	Forward	100.0%	20	40.0%	96.2%	801	18.4%	YES	WISEdash
2022-23	Forward	100.0%	16	36.4%	97.9%	819	19.0%	YES	WISEdash
2023-24	Forward	100.0%	14	40.0%	97.9%	868	19.7%	YES	WISEdash
2024-25									

(4) WSAS - SOCIAL STUDIES									
Achieve a percentage of pupils in Charter School scoring proficient or advanced on the Wisconsin Student 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.									
Year	Assessment	School Participation Rate	Number Proficient	School Rate	District Participation Rate	District Proficient	District Rate	Met Goal	Source
2020-21	Forward	46 (55.6%)	18	39.1%	4,930 (41.9%)	450	9.1%	NA	WISEdash
	<i>Note: For the 2020-21 school year, the district received a federal waiver for test participation in meeting the 95% requirement. The test participation for the school and district is indicated in "total tested" for comparison. Comparisons must be made with extreme caution, since test participation may vary widely between schools and the district.</i>								
2021-22	Forward	100.0%	26	52.0%	95.7%	1,186	27.2%	YES	WISEdash
2022-23	Forward	100.0%	19	43.2%	98.0%	1,210	28.1%	YES	WISEdash
2023-24	Forward	100.0%	18	51.4%	97.7%	1,360	30.9%	YES	WISEdash
2024-25									

SUMMARY OF ACADEMIC PERFORMANCE CRITERIA (1-4)

Charter School pupils shall be deemed by the Board to have made sufficient progress towards attaining the educational goals under Wis. Stat. 118.01, or the academic performance criteria established by the Board, if Charter School meets at least 75% of the applicable performance items listed above that apply to Charter School.

Year	School Result	Contract Agreement	Met Goal
2020-21	NA	75%	NA
<i>Note: For the 2020-21 school year, the district received a federal waiver for test participation in meeting the 95% requirement. The test participation for the school and district is indicated in "total tested" for comparison. Comparisons must be made with extreme caution, since test participation may vary widely between schools and the district.</i>			
2021-22	100.0% (4 of 4)	75.0%	YES
2022-23	100.0% (4 of 4)	75.0%	YES
2023-24	100.0% (4 of 4)	75.0%	YES
2024-25			

(5) STABILITY RATE

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. In this Contract, "stability rate" shall refer to the percentage of students (excluding the top grade) enrolled on the May count date of the first year that are still enrolled on the following year's September count date.

Year	School Result	District Result	Met Goal	Source
2020-21	77.4%	86.5%	NO	MPS Dashboard
2021-22	82.9%	80.3%	YES	MPS Dashboard
2022-23	82.3%	79.9%	YES	MPS Dashboard
*2023-24	89.1%	80.2%	YES	MPS Dashboard
2024-25				

***2023-24 SCHOOL AND DISTRICT STABILITY RATE REVISED 03.10.25 BY CSS**

(6) ATTENDANCE RATE

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.

Year	School Result	District Result	Met Goal	Source
2020-21	94.1%	86.9%	YES	MPS Dashboard

2021-22	90.8%	83.5%	YES	MPS Dashboard
2022-23	91.6%	86.6%	YES	MPS Dashboard
2023-24	92.2%	87.5%	YES	MPS Dashboard
2024-25				

(7) MOBILITY RATE

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. In this Contract, "mobility rate" shall refer to the percentage of students that enroll after the Third Friday in September (or, intake rate).

Year	School Result	District Result	Met Goal	Source
2020-21	2.4%	5.4%	YES	MPS Dashboard
2021-22	8.2%	11.6%	YES	MPS Dashboard
2022-23	4.5%	12.5%	YES	MPS Dashboard
2023-24	9.1%	14.8%	YES	MPS Dashboard
2024-25				

(8) PROMOTION RATE GRADE 4

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.

Year	Grade Level	Number Enrolled	Number Promoted	School Rate	District Rate	Met Goal	Source
2020-21	4 th	39	39	100.0%	99.9%	YES	MPS Data Extract
2021-22	4 th	47	47	100.0%	99.7%	YES	MPS Data Extract
2022-23	4 th	39	39	100.0%	99.9%	YES	MPS Data Extract
2023-24	4 th	32	32	100.0%	99.9%	YES	MPS Data Extract
2024-25	4 th						MPS Data Extract

ADDITIONAL APPLICABLE PERFORMANCE CRITERIA(5-8)

In addition to the contract measures listed above for the school's educational performance, Charter School shall also meet the following applicable criteria:

Year	Total Applicable Criteria Met	Total Applicable Criteria	Applicable Criteria Percentage Met
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2020-21	3	4	75.0%
<p><i>Note: For the 2020-21 school year, the district received a federal waiver for test participation in meeting the 95% requirement. The test participation for the school and district is indicated in "total tested" for comparison. Comparisons must be made with extreme caution, since test participation may vary widely between schools and the district.</i></p>			
2021-22	4	4	100.0%
2022-23	4		100.0%
2023-24	4		100.0%
2024-25			

MILWAUKEE PUBLIC SCHOOLS REVIEW	NAME	DATE OF COMPLETION
MPS has compiled and validated all data presented in this document.	<i>Research and Assessment</i>	12.09.24 03.10.25 REVISED

NAME		PHONE NUMBER	EMAIL ADDRESS
SCHOOL CONTACT PERSON	Laura Biesterveld	414-604-7905	biestelm@milwaukee.k12.wi.us

CHARTER SCHOOL	Honey Creek School
SCHOOL SIGNATURE	
REVIEW DATE	

CHECK 1 BOX	CHARTER SCHOOL REVIEW
	YES, the school has reviewed the data and agrees with the information presented by MPS.
	NO, the school has reviewed the data and does not agree with all of the information presented by MPS. Supporting evidence must be included for contract measures the leader does not agree with.