



INTEROFFICE MEMORANDUM

DATE: March 13, 2025

TO: Members of the Board of School Directors

From: Mr. Paul E. Geib

RE: Audit #2025-036: Individualized Developmental Educational Approaches to Learning (IDEAL) Performance and Compliance Audit

C: Mr. Eduardo Galvan
Mr. Matt Chason
Dr. Tina Owen-Moore
Ms. Aycha Sawa
Mr. Miguel Sanchez
Ms. Bridget Schock
Ms. Jennifer Carter
Ms. Laiho Leong-Ho

Transmitted herewith is our report on *Audit #2025-036: IDEAL – 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

IDEAL School Performance and Compliance Audit

Audit: 2025-036

March 2025



MILWAUKEE
PUBLIC SCHOOLS

Office of Accountability and Efficiency-Audit Services

IDEAL
School Performance and Compliance Audit

AUDIT: 2025-036

MARCH 2025

MILWAUKEE PUBLIC SCHOOLS
BOARD OF SCHOOL DIRECTORS

Marva Herndon, President
Jilly Gokalgandhi, Vice President

Erika Siemsen	Darryl L. Jackson	Melissa (Missy) Zombor
Marcela (Xela) Garcia	Megan O’Halloran	Henry Leonard
	James Ferguson	

Senior Director, Office of Accountability and Efficiency
Matt Chason

Audit Team

Paul Geib – Chief Auditor
Laiho Leong-Ho – Performance Auditor II

Principal

Jennifer Carter

TABLE OF CONTENTS

Page

I. Background.....1

II. Scope and Objectives and Methodology2

III. Academic Performance3

Academic Performance Conclusion.....3

IV. Administrative and Fiscal Performance5

Contract Compliance Conclusion5

Material Issues of Noncompliance7

Teaching Licenses (Carried Over Since FY22)7

Immunization Requirements (Carried Over Since FY22)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 November 28, 2000, the Board granted the petition of Individualized Developmental Educational Approaches to Learning (IDEAL) to operate as an MPS instrumentality charter school. The five-year contract for school years 2021-22 through 2025-26 was approved by the Board on May 27, 2021.

State statute requires that a charter school must annually have a programmatic audit performed. To comply with statute, IDEAL 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) IDEAL met the academic performance criteria and 2) complied with the administrative provisions set forth in the charter school contract between IDEAL 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 IDEAL 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

IDEAL submitted its annual Pupil Academic Achievement Report, attached as Exhibit I, in January 2025. 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 IDEAL. 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 IDEAL's academic performance results was limited to examining on a test basis, the evidence that supports the reported outcomes for IDEAL's Grade 4 and Grade 8 promotion rates and Grade 3 through Grade 8 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.

IDEAL achieved both of the above requirements. With respect to achieving 75% of the applicable performance assessment criteria, our examination determined that IDEAL 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 IDEAL 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 8
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 IDEAL’s compliance with the non-financial provisions of the contract dated May 27, 2021 between MPS and IDEAL for the 2023-24 school year disclosed two instances of material noncompliance with the provisions of the contract. IDEAL was found to be noncompliant with teacher licensure and immunization requirements.

Our examination also included a review of the internal controls designed to ensure compliance with the provisions of the contract. Except for the deficiencies in internal controls that contributed to the noncompliant issues 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, IDEAL 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 IDEAL’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. 	X		
	<ul style="list-style-type: none"> Ensure all pupils participated in the district-wide assessments. 	X		
	<ul style="list-style-type: none"> Ensure annual pupil academic achievement report is submitted to the Charter School Office within 30 days of the receipt of data. 	X		
I. F	<ul style="list-style-type: none"> Comply with the governance structure membership as described in the petition. 	X		
	<ul style="list-style-type: none"> Comply with the governance body authority and activities as described in the petition. 	X		
	<ul style="list-style-type: none"> Employs methods described in Appendix A to ensure parental involvement. 	X		
	<ul style="list-style-type: none"> Comply with Title I requirements concerning: <ul style="list-style-type: none"> ➤ Educational Plan requirements. 	X		
I. G	<ul style="list-style-type: none"> Ensure all instructional staff hold a current and appropriate license or permit to teach. 		X	
	<ul style="list-style-type: none"> Adhere to MPS Administrative Policy 3.09(7) (a) regarding Livable Wage. 	X		

IV. ADMINISTRATIVE AND FISCAL PERFORMANCE

Contract Section	Contract Provision	Level of Compliance		
		Compliant	Non-Compliant ⁽¹⁾	
			Material	Non-Material
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		

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

IV. ADMINISTRATIVE AND FISCAL PERFORMANCE

Material Issues of Noncompliance

Teaching Licenses (Carried Over Since FY22)

1. Audit Finding

In 2023-24, one staff member at IDEAL did not hold the appropriate DPI license for their profession.

Recommendation

In order to meet statutory and contractual requirements and to ensure all staff hold current and appropriate licenses, it is recommended that a review of all staff certifications be done by the Principal annually, and all staff possess the appropriate licenses for the grade level and subjects for which they will be providing instruction.

School Response

In order to meet statutory and contractual requirements and to ensure all staff hold current and appropriate licenses, the Principal will continue to annually work with the MPS Human Resources department to ensure all staff possess the appropriate licensure for the grade level and subjects for which they will be providing instruction.

Immunization Requirements (Carried Over Since FY22)

2. Audit Finding

According to contract requirements and Wisconsin statutes, sections 120.12(16)(b) and 252.04, all school-age children are to have all required shots or parental waivers in order to be in compliance with the program requirements. Each school should be in complete compliance with these requirements or within 99% of the total student population. At IDEAL, there were 11 students, or 5.4% of those students reported to the Department of Public Instruction as enrolled, who did not have all of the required immunizations or appropriate waivers from the parents on file. As a result, IDEAL was not in full compliance with contract requirements and Wisconsin statutes.

Recommendation

To ensure that the school is in compliance with the contract and Wisconsin statutes concerning student immunization, it is recommended that the school Principal ensure that all non-compliant students are immunized, or waivers are obtained from the parents in accordance with the MPS immunization calendar.

School Response

To ensure that the school is in compliance with the contract and the Wisconsin statutes concerning student immunization, the Principal will ensure that all non-compliant students are immunized, or waivers are obtained from the parents in accordance with the MPS immunization calendar.

**PUPIL ACADEMIC ACHIEVEMENT REPORT (PAAR)
 INSTRUMENTALITY CHARTER SCHOOL
 INDIVIDUALIZED DEVELOPMENTAL EDUCATIONAL APPROACHES TO LEARNING SCHOOL
 (I.D.E.A.L.)**

Contract Term: 2021/22 – 2025/26

(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 Rate	Met Goal	Source
2021-22	Forward	98.6%	35	24.0%	94.9%	14.6%	YES	WISEdash
2022-23	Forward	98.7%	42	27.3%	97.3%	16.3%	YES	WISEdash
2023-24	Forward	98.0%	48	32.7%	97.3%	24.0%	YES	WISEdash
2024-25								
2025-26								

(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 Rate	Met Goal	Source
2021-22	Forward	98.6%	29	19.9%	94.9%	10.4%	YES	WISEdash
2022-23	Forward	98.7%	36	23.4%	97.2%	11.8%	YES	WISEdash
2023-24	Forward	98.0%	49	33.3%	97.7%	19.8%	YES	WISEdash
2024-25								
2025-26								

(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 Rate	Met Goal	Source
2021-22	Forward	97.9%	19	39.6%	94.6%	19.6%	YES	WISEdash
2022-23	Forward	98.3%	19	31.7%	96.7%	20.5%	YES	WISEdash
2023-24	Forward	98.0%	18	36.0%	97.0%	21.0%	YES	WISEdash
2024-25								
2025-26								

(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 Rate	Met Goal	Source
2021-22	Forward	97.9%	15	31.3%	94.2%	28.6%	YES	WISEdash
2022-23	Forward	98.3%	21	35.0%	96.5%	29.9%	YES	WISEdash
2023-24	Forward	98.0%	26	52.0%	96.9%	33.1%	YES	WISEdash
2024-25								
2025-26								

(5) GRADUATION RATE

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.

Year Reported (Grad Cohort)	Grade Level	School Rate	District Rate	Met Goal	Source
2021-22 (2022)	K4-8	NA	NA	NA	NA
2022-23 (2023)	K4-8	NA	NA	NA	NA
2023-24 (2024)	K4-8	NA	NA	NA	NA

2024-25 (2025)	K4-8	NA	NA	NA	NA
2025-26 (2026)	K4-8	NA	NA	NA	NA

(6) READING ASSESSMENT

Achieve a percentage of pupils in Charter School scoring on-target or above on the District’s early literacy and/or reading assessment that is the same as, or higher than, the percentage of pupils scoring on-target or above in corresponding grades (five-year-old kindergarten, grade one and grade two) in all MPS schools as recorded on the District data dashboard.

Year	Total Tested	Number on-target or above	School Rate	District Rate	Met Goal	Source
2021-22	NA	NA	NA	NA	NA	NA
2022-23	NA	NA	NA	NA	NA	NA
2023-24	NA	NA	NA	NA	NA	NA
2024-25	NA	NA	NA	NA	NA	NA
2025-26	NA	NA	NA	NA	NA	NA

(7) MATHEMATICS ASSESSMENT

Achieve a percentage of pupils in Charter School scoring proficient or advanced on a school-developed and district-approved mathematics classroom assessment based on standards that is the same as, or higher than, the percentage of pupils scoring proficient or advanced in corresponding grades (five-year-old kindergarten, grade one and grade two).

Year	Total Tested	Number proficient or advanced	School Rate	District Rate	Met Goal	Source
2021-22	NA	NA	NA	NA	NA	NA
2022-23	NA	NA	NA	NA	NA	NA
2023-24	NA	NA	NA	NA	NA	NA
2024-25	NA	NA	NA	NA	NA	NA
2025-26	NA	NA	NA	NA	NA	NA

SUMMARY OF ACADEMIC PERFORMANCE CRITERIA (1-7)

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
2021-22	100.0% (4 of 4)	75%	YES
2022-23	100.0% (4 of 4)		YES
2023-24	100.0% (4 of 4)		YES
2024-25			
2025-26			

(8) 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
2021-22	86.3%	79.7%	YES	MPS Dashboard
2022-23	80.5%	79.4%	YES	MPS Dashboard
*2023-24	85.1%	79.7%	YES	MPS Dashboard
2024-25				
2025-26				

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

(9) 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
2021-22	88.6%	82.9%	YES	MPS Dashboard
2022-23	88.1%	85.8%	YES	MPS Dashboard
2023-24	88.3%	86.8%	YES	MPS Dashboard
2024-25				
2025-26				

(10) 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
2021-22	11.3%	12.3%	YES	MPS Dashboard
2022-23	12.9%	13.4%	YES	MPS Dashboard
2023-24	8.8%	15.3%	YES	MPS Dashboard
2024-25				
2025-26				

(11) PROMOTION RATE GRADES 4 AND 8

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.

Year	Grade Level	Number Enrolled	Number Promoted	School Rate	District Rate	Met Goal	Source
2021-22	4 th	22	22	100.0%	99.7%	YES	MPS Data Extract
	8 th	19	19	100.0%	99.7%		
2022-23	4 th	23	23	100.0%	99.9%	YES	MPS Data Extract
	8 th	31	31	100.0%	99.8%		
2023-24	4 th	18	18	100.0%	99.9%	YES	MPS Data Extract
	8 th	23	23	100.0%	99.9%		
2024-25	4 th						MPS Data Extract
	8 th						
2025-26	4 th						MPS Data Extract
	8 th						

ADDITIONAL APPLICABLE PERFORMANCE CRITERIA (8-11)

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
------	-------------------------------	---------------------------	------------------------------------

2021-22	4	4	100.0%
2022-23	4		100.0%
2023-24	4		100.0%
2024-25			
2025-26			

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	Jennifer Carter	414-267-1605
		carterjj@milwaukee.k12.wi.us

CHARTER SCHOOL	INDIVIDUALIZED DEVELOPMENTAL EDUCATIONAL APPROACHES TO LEARNING SCHOOL (I.D.E.A.L.)
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.