

Green Tree Preparatory Academy Charter School
Performance and Compliance Audit Report
For the 2023 - 2024 School Year

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INDEPENDENT ACCOUNTANT'S REPORT ON ACADEMIC PERFORMANCE

Board of Directors
Milwaukee Public Schools

School Governance Council
Board of Directors
Green Tree Preparatory Academy

I have examined management's assertion, that the Green Tree Preparatory Academy 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 Green Tree Preparatory Academy students. Green Tree Preparatory Academy did not attain at least seventy-five percent of the applicable performance criteria. Green Tree Preparatory Academy's Report on Academic Performance for the year ended June 30, 2024 is the responsibility of Green Tree Preparatory Academy's management. My responsibility is to express an opinion on management's assertion about Green Tree Preparatory Academy'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 Green Tree Preparatory Academy'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 Green Tree Preparatory Academy's performance results.

In my opinion, management's assertions that Green Tree Preparatory Academy'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 Green Tree Preparatory Academy and Green Tree Preparatory Academy did not 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
Certified Public Accountant
Greenfield, Wisconsin
January 22, 2025

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 January 24, 2019, the Milwaukee Board of School Directors (Board) granted the petition of Green Tree Preparatory Academy 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, Green Tree Preparatory Academy engaged the services of Jendrach Accounting and Pprofessional 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 Green Tree Preparatory Academy achieved the academic performance criteria and complied with the administrative and fiscal provisions set forth in the charter school contract between Green Tree Preparatory Academy 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 council 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 Green Tree Preparatory Academy 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 2023 - 2024 school year and was conducted in accordance with the standards set forth in the United States General Accounting Office Government Auditing Standards (2019 Revision).

III.ACADEMIC PERFORMANCE

Green Tree Preparatory Academy submitted its annual Pupil Academic Achievement Report (attached as Appendix A) on November 9, 2024. This report included all of the related school assessment data for the 9 applicable performance criteria and 2 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 Green Tree Preparatory Academy's academic performance results was limited to examining, on a test basis, the evidence that supports the reported outcomes for Green Tree Preparatory Academy's Grade 8 promotion rate and Grades 6 through 12 Wisconsin School Assessment System (WSAS). In my opinion, Green Tree Preparatory Academy's academic performance results for the grades 6 through 12 and the Grade 4 promotion rates are accurately reported in Green Tree Preparatory Academy'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.

Green Tree Preparatory Academy did not achieve the above requirement. With respect to achieving 75% of the applicable performance criteria, our examination determined that the Green Tree Preparatory Academy achieved none, or 0% of the applicable Performance Criteria and 3 of 4 or 75% of other applicable criteria was achieved. Specific information for each criterion is summarized below.

III.ACADEMIC PERFORMANCE (CONTINUED)

**Performance Measures
Grades 1 through 12
2021 - 2022**

Contract Measures	Achieved		
	Yes	No	NA
WSAS			
1	WSAS – English/Language Arts – Grades 6 to 8		X
2	WSAS – English/Language Arts – High School		X
3	WSAS – Mathematics – Grades 6 to 8		X
4	WSAS – Mathematics – High School		X
5	WSAS – Science – Grades 6 to 8		X
6	WSAS – Science – High School		X
7	WSAS – Social Studies – Grades 6 to 8		X
8	WSAS – Social Studies – High School		X
9	High School Graduation Rate		X
0 of 8 or 0% of Applicable Performance Criteria were met			
Other Criteria			
10	Stability Rate		X
11	Attendance Rate	X	
12	Mobility Rate	X	
13	Promotion Rate – Grade 8	X	
3 of 4 or 75% of Other Criteria			
Overall Summary-3 of 13 applicable criterion or 23% were met			

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

Green Tree Preparatory Academy

I have examined management's assertion that Green Tree Preparatory Academy complied with all contractual requirements as listed in the accompanying Administrative and Fiscal Performance Report and representation letter dated January 22, 2025 for the school year ended June 30, 2024. As discussed in the representation letter, management is responsible for Green Tree Preparatory Academy's compliance with those requirements. My responsibility is to express an opinion on management's assertion about Green Tree Preparatory Academy'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 Green Tree Preparatory Academy'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 Green Tree Preparatory Academy's compliance with the specified contract requirements.

In my opinion, management's assertion that Green Tree Preparatory Academy complied with the aforementioned requirements for the school year ended June 30, 2024, is fairly stated in all material respects except for the requirements in relation to staff licenses and immunization requirements.

Jendrach Accounting and Professional Services, LLC

Jendrach Accounting and Professional Services, LLC
Greenfield, Wisconsin 53220
January 22, 2025

IV. ADMINISTRATIVE AND FISCAL PERFORMANCE

The audit evaluation of Green Tree Preparatory Academy’s activities, controls, and records for the 2023 - 2024 school year indicates that Green Tree Preparatory Academy has complied with the administrative and fiscal provisions of its contract with MPS.

The following table reports the results of my evaluation of Green Tree Preparatory Academy’s compliance with the various provisions of the contract. Specific details including recommendations for those areas where compliance was not indicated are presented in the report section following the illustration.

Contract		Level of Compliance		
Section	Contract Provision	Compliant	Non-Compliant	
			Material	Non-Material
I. B	• Person in charge of school is the same as in contract.	X		
	• Staff assigned to vacancies were assigned in accordance with the interview/placement procedures of the collective bargaining agreements and charter school used MPS Human Resources to hire and fire all employees.	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	• Administer the district-wide performance assessments and report results in MPS format within 30 days of receipt of data.	X		
	• Ensure all pupils participated in the district-wide assessments.	X		
I. F	• Comply with the governance structure membership as described in the petition.	X		
	• Comply with the governance body authority and activities described in the petition.	X		
	• Comply with all the rules and regulations relative to Title I Funding and OMB A-87.	X		
	• School shall employ the methods described in App. A to ensure parental involvement and spend 2% of Title I funds thereon.	X		
I. G	• Ensure all instructional staff hold a license or permit to teach.			X
	• Adhere to MPS Administrative Policy 3.09(7)(a) regarding Liveable Wage.	X		
I.H	• Comply with Board policies and local, state and federal laws, regulations and codes that pertain to health and safety, specifically: ➤ Immunization Requirements			X
I. I and J	• Comply with Board policies and guidelines for pupil admission.	X		
	• Comply with the contract regarding the Ethnic Plan.	X		
	• Comply with the contract regarding the Special Education Plan.	X		

IV. ADMINISTRATIVE AND FISCAL PERFORMANCE (continued)

Contract		Level of Compliance		
Section	Contract Provision	Non-Compliant		
		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 Green Tree Preparatory Academy, 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		
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		
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		

IV. RESOLUTIONS FOR AREAS OF NONCOMPLIANCE

Finding (Contract Section I.G.):

Ensure all instructional staff hold a license or permit to teach.

Status:

Currently not in compliance.

Resolution Plan:

GreenTree Preparatory Academy will work closely with Talent Management to ensure all instructional staff hired are fully licensed or hold the appropriate teaching permit. In addition, the school will collaborate with the Department of Communication to provide targeted marketing support to recruit and solicit licensed and permitted teachers.

Next Steps:

- Partner with Talent Management to prioritize licensed candidate pools.
- Leverage Department of Communication resources for recruitment campaigns.
- Monitor hiring practices to ensure all instructional staff meet licensure requirements.
- Provide quarterly updates on progress toward compliance.

Finding (Contract Section I.H.):

Comply with board policies and local, state, and federal laws, regulations, and codes pertaining to health and safety, specifically immunization requirements.

Status:

Currently not in compliance.

Resolution Plan:

GreenTree Preparatory Academy will address this issue by working collaboratively with the assistant principals, parent coordinator, school social worker, high school and middle school counselor, and secretary to develop and implement a comprehensive system. This system will (1) Accurately distribute immunization requirement information to families (2) Collect and organize required immunization documentation (3) Verify and maintain accurate immunization records for all students.

Next Steps:

- Establish a standardized process and timeline for immunization record collection and verification.
- Provide training for staff involved in managing records.
- Communicate requirements clearly and proactively to parents/guardians.
- Conduct periodic audits to ensure ongoing compliance.