Milwaukee Public Schools

Board of School Directors

DRAFT Corrective Action Plan

June XX, 2024

Contents

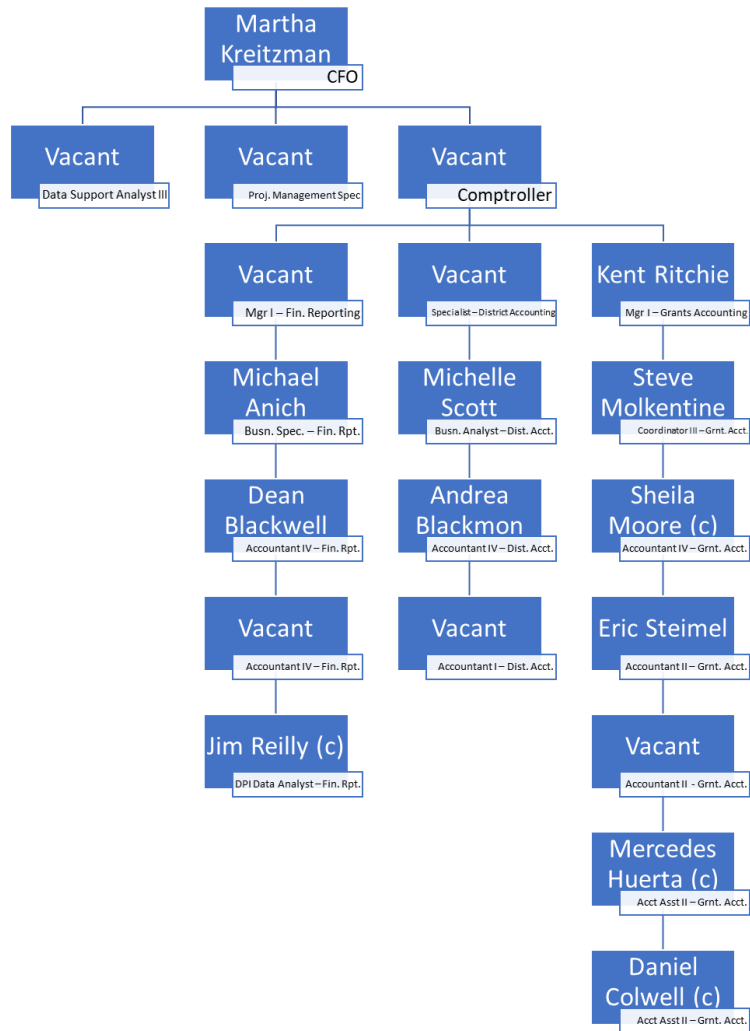## MPS Organizational Chart

Citizens of Milwaukee

- Office of Board Governance
- Milwaukee Board of School Directors
- Office of Accountability and Efficiency

- MPS Foundation Inc.
- Superintendent of Schools
- Office of the Chief of Staff

- Office of the Chief of School Administration
- Office of the Chief of Operations
- Office of the Chief of Communications and School Performance
- Office of the Chief of Human Resources
- Office of the Chief of Finance
- Office of the Chief of Academics

Office of Finance – Current Staffing

Martha Kreitzman — CFO

- **Vacant** — Data Support Analyst III
- **Vacant** — Proj. Management Spec
- **Vacant** — Comptroller
  - **Vacant** — Mgr I – Fin. Reporting
    - **Michael Anich** — Busn. Spec. – Fin. Rpt.
      - **Dean Blackwell** — Accountant IV – Fin. Rpt.
        - **Vacant** — Accountant IV – Fin. Rpt.
          - **Jim Reilly (c)** — DPI Data Analyst – Fin. Rpt.
  - **Vacant** — Specialist – District Accounting
    - **Michelle Scott** — Busn. Analyst – Dist. Acct.
      - **Andrea Blackmon** — Accountant IV – Dist. Acct.
        - **Vacant** — Accountant I – Dist. Acct.
  - **Kent Ritchie** — Mgr I – Grants Accounting
    - **Steve Molkentine** — Coordinator III – Grnt. Acct.
      - **Sheila Moore (c)** — Accountant IV – Grnt. Acct.
        - **Eric Steimel** — Accountant II – Grnt. Acct.
          - **Vacant** — Accountant II - Grnt. Acct.
            - **Mercedes Huerta (c)** — Acct Asst II – Grnt. Acct.
              - **Daniel Colwell (c)** — Acct Asst II – Grnt. Acct.
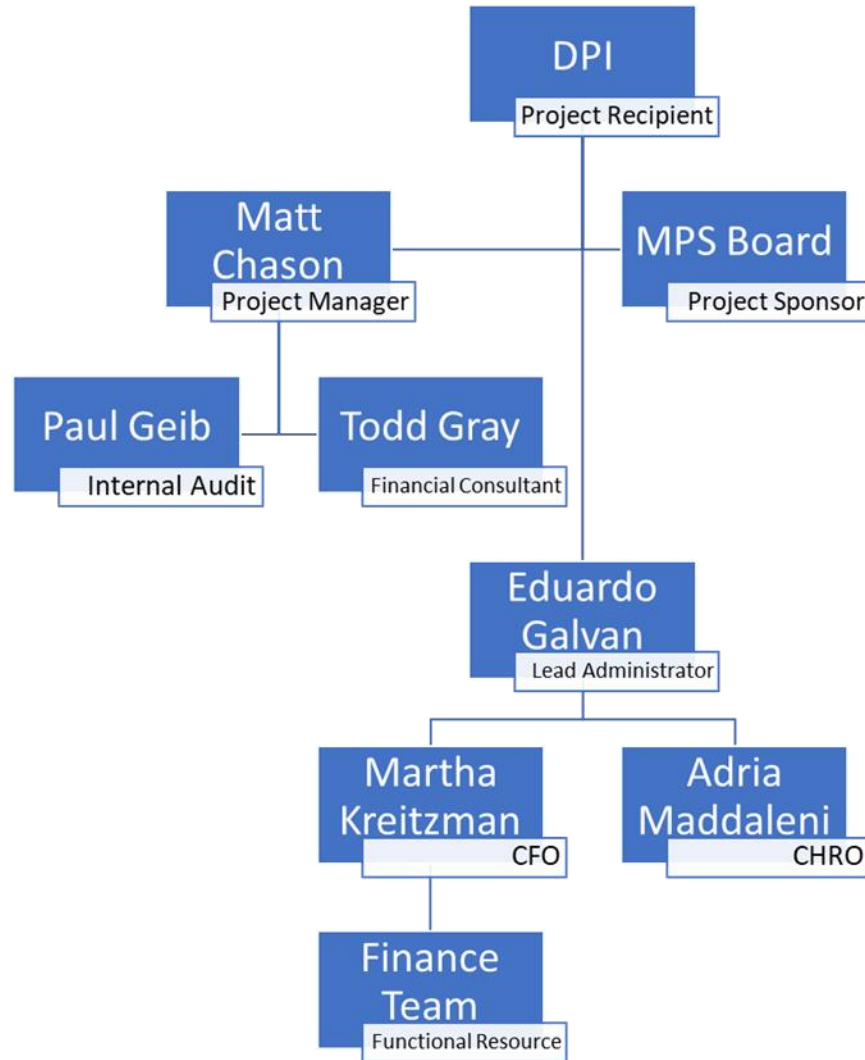
Note: The (c) after an employee name denotes a contracted employee and is considered currently vacant for the purposes of permanent staffing.

Project Management Organization Chart for Corrective Action Plan (as of June 11, 2024)

Project Management Team Roles, Functions, Responsibilities, and Risks

DPI (Department of Public Instruction): Overdue items will be submitted to the DPI team. DPI will receive updates on the progress of the Corrective Action Plan and provide direction to MPS on monitoring and reporting requirements.

Baker Tilly: External Auditor working to address outstanding items and complete the contracted work to issue FY23 audits. They are committed to completing FY23 activity and are exploring the possibility of continued contractual services as the district's external auditor for FY24 activity.

MPS Board of School Directors: To review and accept the results of the FY23 audits, approve the hires of Finance staff vacancies, appoint interim staff and consultants to address outstanding financial reports and select an external auditor for FY24 activity should the current external auditor not exercise the contract extension terms.

Office of Accountability and Efficiency: Senior Director Matt Chason reports directly to the Board. Senior Director serves as Project Manager for the development of the Corrective Action Plan. Senior Director directs the Consultant, Todd Gray's work plan and day-to-day activities. Senior Director has oversight of the MPS Internal Audit function and is the point of contact between Baker Tilly and DPI and the Board.

Internal Audit: Audit Manager Paul Geib supports the Senior Director in their role as Project Manager for the development of the Corrective Action Plan. Audit Manager assists the Consultant, Todd Gray as liaison with key Finance staff, Baker Tilly team, and technology systems support staff. Conducts operational and process improvements audits and reviews and supports the external audit team as the external auditor contract monitor.

Consultant: Todd Gray. Tasked with assisting and coordinating resources in completing the Corrective Action Plan. Assesses the current Finance deliverables, key Finance staff completing the deliverables, Finance staff needs, adherence to timelines, and identification of other external supports that can be brought in to assist MPS Finance operations.

Lead Administrator: Regional Superintendent Eduardo Galvan will be responsible for the Administration's follow up and follow through on outstanding deliverables and be a point of contact with the Project Management Team for the implementation of the Corrective Action Plans. The Lead Administrator will receive updates from the Finance staff on progress made and challenges faced and will communicate this information to the Project Management Team.

Project Management Team Roles, Functions, and Responsibilities Continued

Chief Financial Officer: The current Chief Financial Officer position is being evaluated with a likelihood of a change in leadership. A plan to identify an Interim replacement is underway and all available options will be examined, including an appointment of a limited term employee, the use of retired MPS Finance staff, City of Milwaukee Comptroller's office staff or outside accounting professionals. This position when filled will lead the Finance Team's various functional areas and ensure compliance with all DPI reporting requirements and timelines, the recruitment and hiring of Finance Team vacancies, with cooperation from Human Resources, and the completion of Standard Operating Processes for all Finance tasks.

Finance Team: There are currently key vacancies in the Financial Reporting service area. School Accounting, Grants Accounting, and Payroll areas have greater staffing stability and institutional knowledge. The Budget services area has experienced staffing turnover. The Financial Reporting service area is the key point of contact with the Baker Tilly audit team and the current staff have less than three years' experience in their role. As a result, the Baker Tilly team possess more institutional knowledge in some instances.

Human Resources: Will provide job description updates, assist in expediting recruiting and hiring efforts for Finance services vacancies, report to the Board of School Directors the progress in identifying new hires, and study and provide recommendations to the Board on the adequacy of compensation levels for Finance positions.

External Auditor Contract (Risk): Baker Tilly (current external auditor) may not continue as external auditor for FY24 activities. The risk trigger event will be notification by Baker Tilly of definite non-renewal. If trigger event occurs:

- Immediately notify DPI
- Immediately engage new external auditor from state approved contract list
- Develop and execute contract with new external auditor
- Develop new schedule of audit activities with external auditor and DPI

Project Monitoring and Controlling

Project monitoring and controlling activities will be managed by Matt Chason (Project Manager)

Project Performance Updates

- Frequency: Twice Weekly (Tuesdays and Thursdays)
- Topics
    - Schedule performance/variance to plan
    - Issues log
    - Risks
    - Change Requests
- Attendees
    - DPI
        - Mark Elworthy
        - Project/Functional leads as needed
    - MPS
        - Matt Chason
        - Project/Functional leads as needed
    - Other stakeholders as needed

Scope Changes

- Frequency: As requested
- Authority: As approved by DPI

Schedule Changes

- Frequency: As requested
- Authority: As approved by DPI

Overdue Financial Data

The corrective action plan steps for the overdue financial data are short-term, high priority and high urgency concerns. It is expected that DPI, Baker Tilly, the MPS Finance Department Team, the MPS Office of Accountability and Efficiency, and the MPS Internal Audit will collaborate to not only ensure the overdue financial data is completed and satisfactorily provided to DPI, but on a move forward basis, compliance and process improvements will assist in rebuilding and restructuring the Finance Department operations. This effort will include the recruitment and hiring of at least twelve vacant Finance Department positions, and identification of a realistic timeline to ensure the current MPS BusinessPlus financial system converts financial data to the DPI's Wisedata system.

Note: The work breakdown structure (WBS) numbering begins on 2 to reflect alignment to the WBS on the project plan.

FY23 Auditor Aid Certification and Auditor Fund Balance

WBS #	Issue
2.1	FY23 Auditor Aid Certification and Auditor Fund Balance – Due September 15, 2023: (Formerly PI-1506 AC AUDITOR Aid Certification and PI-1506 FB Auditor Ending Fund Balance) Analysis: Scheduled deadlines for MPS to submit accurate information to the external auditor Baker Tilly were missed during early phases of the audit engagement. These deadlines were critical to ensure the availability of Baker Tilly to review and audit data during their scheduled availability under the agreed upon timetables and contract. As a result, Baker Tilly has had limited availability, due to other client commitments, to review and audit the materials submitted late by MPS. Challenges: The current Finance Team tasked with completing this has limited experience, and it is unclear if all steps to perform the required tasks are documented in detailed standard operating procedures. The BusinessPlus system is not integrated into DPI's WISEdata system. Additionally, the Finance team is utilizing numerous excel spreadsheets that are outside of the BusinessPlus system to produce financial information, increasing the risk that data errors may occur.
	Monitor: Chason/Gray

	Action	Responsible	Date Due	Monitoring Dates
2.1.1	Submit Aid Cert and FB to DPI	Baker Tilly	9/18/24	9/16, 9/17
2.1.2	FY23 Auditor Aid Cert and FB Completed		9/18/24	

FY23 Annual Report

WBS #	Issue
2.2	FY23 Annual Report– Due September 22, 2023: (Formerly PI-1505 Annual Report) Analysis: See analysis on Issue 2.1 (FY23 Auditor Aid Certification and Auditor Fund Balance). Start of corrective actions is dependent upon completion of Issue 2.3 (FY23 District Audited Financials). Challenges: The current Finance Team tasked with completing this has limited experience, and it is unclear if all steps to perform the required tasks are documented in detailed standard operating procedures. The BusinessPlus system is not integrated into DPI's WISEdata system. Additionally, the Finance team is utilizing numerous excel spreadsheets that are outside of the BusinessPlus system to produce financial information, increasing the risk that data errors may occur.
	Monitor: Chason/Gray

	Action	Responsible	Date Due	Monitoring Dates
2.2.1	Complete activities for annual report	MPS Finance	9/25/2024	9/19, 9/23, 9/24/2024
2.2.2	Submit annual report to DPI	MPS Finance	9/26/2024	9/25/2024
2.2.3	FY23 Annual Report Complete		9/26/2024	

FY23 District Audited Financials

WBS #	Issue
2.3	FY23 District Audited Financials – Due December 15, 2023: Analysis: See analysis on Issue #2.1 (FY23 Auditor Aid Certification and Auditor Fund Balance). Challenges: See challenges on Issue #2.1. In addition to the challenges noted in the Analysis section above, due to the compressed timeframe in which to complete this task, and the lack of experience of existing Finance staff, the risk of errors is high, and it will mean further reliance will be placed on the external audit firm to ensure the accuracy of the data to be submitted to DPI.
	Monitor: Chason/Gray

	Action	Responsible	Date Due	Monitoring Dates
2.3.1	SEFA Review		6/17/2024	6/14/2024
2.3.2	Send completed Schedule of State and Federal Awards to external auditor	MPS Finance	7/9/2024	6/17, 6/24, 7/8/2024
2.3.3	Review and provide feedback to MPS	Baker Tilly	7/16/2024	7/10, 7/13, 7/15/2024
2.3.4	Respond/update per external auditor feedback	MPS Finance	7/23/2024	7/17, 7/19, 7/22/2024
2.3.5	External Auditor Fieldwork Start	Baker Tilly, MPS Finance	8/5/2024	8/2/2024
2.3.6	Conduct Fieldwork	Baker Tilly	8/22/2024	8/5, 8/12, 8/19, 8/21/2024
2.3.7	Complete Management's Discussion and Analysis	MPS Finance	8/26/2024	8/23, 8/23/2024
2.3.8	Complete footnotes	MPS Finance	8/28/2024	8/27/2024
2.3.9	Send financial statements to external auditor	MPS Finance	8/29/2024	8/28/2024
2.3.10	Review and provide feedback to MPS	Baker Tilly	9/6/2024	8/30, 9/3, 9/5/2024
2.3.11	Respond/Update per ext auditor feedback	MPS Finance	9/12/2024	9/9, 9/11/2024
2.3.12	Submit Audited Financials to DPI	MPS Finance	9/13/2024	9/12/2024
2.3.13	FY23 District Audited Financials Complete		9/13/2024	

FY24 Certified Budget Data

WBS #	Issue
2.4	FY24 Certified Budget Data – Due December 15, 2023: Analysis: The certified budget data creation process relies heavily on manual excel spreadsheets. While the financial system can and has supported WUFAR compliant account coding for years, new staff have not been trained on the capabilities of the system and have translated the user-facing chart of accounts into WUFAR codes outside of the financial system using formulas in Excel. Additionally, budget allocations are redistributed in these excel workbooks instead of in the financial system, leading to process inefficiencies and challenges in reconciliation. Challenges: The current internal Finance team is reliant on one individual who has the historical knowledge to perform this task, but who has not worked with WISEdata reporting, and there may not be documented steps to identify all the tasks needed to complete the necessary steps.
	Monitor: Chason/Gray

	Action	Responsible	Date Due	Monitoring Dates
2.4.1	Engage finance system consultant	MPS Finance	6/12/2024	6/11/2024
2.4.2	Conduct chart of account data integrity review	IT Specialist	6/14/2024	6/13/2024
2.4.3	Create specs for automated budget reallocations	MPS Finance	6/18/2024	6/17/2024
2.4.4	Create specs for budget data transmission	MPS Finance	6/21/2024	6/20/2024
2.4.5	Develop automated budget reallocations	IT Specialist	6/28/2024	6/24/2024
2.4.6	Develop budget data transmission	IT Specialist	7/9/2024	7/1, 7/5, 7/8/2024
2.4.7	Test budget data transmission	IT Specialist, MPS Finance	7/12/2024	7/10, 7/11/2024
2.4.8	Send to DPI for review before uploading to WISEdata	MPS Finance	7/15/2024	7/12/2024
2.4.9	Review and provide feedback to MPS	DPI	7/18/2024	7/16/2024
2.4.10	Respond/Update per DPI feedback	MPS Finance, IT Specialist	7/23/2024	7/19, 7/22/2024

2.4.11	Submit to DPI through WISEdata	MPS Finance	7/24/2024	7/23/2024
2.4.12	FY24 Certified Budget Data Complete		7/24/2024	

Compliance and Process Updates

The corrective action plan steps for the compliance and process updates category are medium to long-term. They represent matters of compliance and process improvement that, upon implementation, ensure sustainability. It is expected that DPI, Baker Tilly, the MPS Finance Department Team, the MPS Office of Accountability and Efficiency, and the MPS Internal Audit will collaborate to not only ensure the overdue financial data is completed and satisfactorily provided to DPI, but on a move forward basis, compliance and process improvements will assist in rebuilding and restructuring the Finance Department operations.

MPS Finance Staffing Vacancies

WBS #	Issue			
3.1	MPS Finance Staffing Vacancies: Analysis: More than half of the positions typically involved in developing and/or supporting financial reporting functions are vacant or staffed by temporary staffing. Challenges: All hires of these position types require Board approval and only occur once per month.			
	Monitor: Chason/Gray			
3.1.1	**Sub-Issue**: **Temporary Assistance**			
	Action	**Responsible**	**Date Due**	**Monitoring Dates**
3.1.1.1	Communicate resource needs to city (per offer of assistance)	Gray	6/12/2024	6/11/2024
3.1.1.2	Determine availability of consultant resources	Gray	6/13/2024	6/12/2024
3.1.1.3	Determine availability of additional resources	Gray	6/14/2024	6/13/2024
3.1.1.4	Review all resources	Gray	6/18/2024	6/17/2024
3.1.1.5	Hire Limited Term Employment candidates	MPS Finance	6/26/2024	6/20, 6/24/2024

3.1.2	**Sub-Issue: Permanent Hiring**			
	Action	**Responsible**	**Date Due**	**Monitoring Dates**
3.1.2.1	Obtain job descriptions for vacancies	Gray	7/1/2024	6/27, 6/28/2024
3.1.2.2	Review and revise job descriptions	Gray	7/9/2024	7/2, 7/8/2024
3.1.2.3	Post positions	MPS HR	7/30/2024	7/10, 7/12, 7/29/2024
3.1.2.4	Screen candidates	MPS HR	8/13/2024	7/31, 8/7, 8/12/2024
3.1.2.5	Conduct Interviews	MPS Finance, MPS HR	8/27/2024	8/14, 8/16, 8/26/2024
3.1.2.6	Board Approval	MPS Board	9/26/2024	

MPS Journal and Budget Adjusting Entry Oversight

WBS #	Issue			
3.2	MPS Journal and Budget Adjusting Entry Oversight: Analysis: Journal and budget adjusting entries are being entered that change balances in periods subject to reporting and audit, creating a moving target for reconciliation and review.			
	Monitor: Chason/Gray			
	Action	**Responsible**	**Date Due**	**Monitoring Dates**
3.2.1	Engage finance system consultant	MPS Finance	9/27/2024	9/26/2024
3.2.2	**Sub-Issue**: **Journal Entry Process**			
	Action	**Responsible**	**Date Due**	**Monitoring Dates**
3.2.2.1	Review current user system access	IT Specialist	10/1/2024	9/30/2024
3.2.2.2	Review current journal entry process	Gray, MPS Finance	10/4/2024	10/2, 10/3/2024
3.2.2.3	Create specs for journal entry process	Gray, MPS Finance	10/11/2024	10/7, 10/10/2024
3.2.2.4	Develop revised journal entry process	IT Specialist	10/25/2024	10/14, 10/24/2024
3.2.2.5	Create journal entry process SOP	MPS Finance	11/1/2024	10/28, 10/31/2024
3.2.2.6	Train staff on process	MPS Finance	11/8/2024	11/4, 11/7/2024
3.2.2.7	Implement journal entry process	MPS Finance	11/11/2024	

3.2.3	**Sub-Issue: Budget Adjustment Process**			
	Action	**Responsible**	**Date Due**	**Monitoring Dates**
3.2.3.1	Review current user system access	IT Specialist	11/13/2024	11/12/2024
3.2.3.2	Review current budget adjustment process	Gray, MPS Finance	11/18/2024	11/14, 11/15/2024
3.2.3.3	Create specs for budget adjustment process	Gray, MPS Finance	11/22/2024	11/19, 11/21/2024
3.2.3.4	Develop revised budget adjustment process	IT Specialist	12/6/2024	11/25, 11/28, 12/2, 12/5/2024
3.2.3.5	Create budget adjustment process SOP	MPS Finance	12/13/2024	12/9, 12/11/2024
3.2.3.6	Train staff on process	MPS Finance	12/20/2024	12/16, 12/18/2024
3.2.3.7	Implement budget adjustment process	MPS Finance	12/23/2024	

MPS General Ledger Data Governance

WBS #	Issue
3.3	MPS General Ledger Data Governance: Analysis: The MPS financial system is uniquely configured. User-facing account codes are intentionally designed to be more user-friendly and decipherable, using an alpha-numeric character set that, for example, distinguishes a teacher from an educational assistant with code values of ESTC (teacher) and ESEA (educational assistant), respectively. Debates on the helpfulness of this approach aside, WUFAR compliant account information is stored behind the scenes from the user on all account codes. However, the data governance of this WUFAR compliant information has been neglected, leading to errors in reconciliations and WUFAR code compliance issues when attempting to ready district data for WISEdata submission.
	Monitor: Chason/Gray

	Action	Responsible	Date Due	Monitoring Dates
3.3.1	Engage finance system consultant	MPS Finance	6/12/2024	6/11/2024
3.3.2	Determine specs for governance monitoring tools	IT Specialist, MPS Finance	6/20/2024	6/13, 6/17/2024
3.3.3	Develop data governance monitoring tools	IT Specialist	7/5/2024	6/21, 6/28, 7/2/2024
3.3.4	Create data governance SOP	MPS Finance	7/12/2024	7/8, 7/10/2024
3.3.5	Train staff on process	MPS Finance	7/19/2024	7/15, 7/18/2024
3.3.6	Implement new data governance SOP	MPS Finance	7/22/2024	

Monthly Reconciliations of Data Pushed Through WISEdata Finance to DPI

WBS #	Issue
3.4	Monthly Reconciliations of Data Pushed Through WISEdata Finance to DPI: Analysis: To be compliant with DPI requirements, the MPS financial system must be updated to integrate with the WISEdata finance submission system. Once implemented, this integration will streamline data submissions and provide for more regular data reviews. Requirements: • MPS must provide allocations for benefits and Fund 27 activity monthly, instead of current MPS practice of once annually at year end • MPS must provide appropriate job code detail for special education activity

	Monitor: Chason			
	Action	**Responsible**	**Date Due**	**Monitoring Dates**
3.4.1	Engage finance system consultant	MPS Finance	7/8/2024	7/5/2024
3.4.2	Create specs for WISEdata interface	IT Specialist, MPS Finance	7/29/2024	7/9, 7/18, 7/26/2024
3.4.3	Develop WISEdata interface	IT Specialist	8/26/2024	7/30, 8/6, 8/13, 8/20/2024
3.4.4	Test WISEdata interface	IT Specialist, MPS Finance	9/17/2024	8/27, 9/3, 9/10, 9/16/2024
3.4.5	Create monthly reconciliations SOP	MPS Finance	10/1/2024	9/18, 9/23, 9/27/2024
3.4.6	Train staff on process	MPS Finance	10/8/2024	10/2, 10/7/2024
3.4.7	Implement WISEdata interface	MPS Finance	10/9/2024	

Quarterly (at minimum) Submission of Claims for State and Federal Grants

WBS #	Issue
3.5	Quarterly (at minimum) Submission of Claims for State and Federal Grants: Analysis: To be compliant with DPI requirements, the MPS financial system must be updated to integrate with the WISEgrants finance submission system. Once implemented, this integration will streamline data submissions and provide for more regular data reviews. Requirements: • MPS must provide roles and responsibilities for the grants, accounting, and financial reporting areas and implement a communication plan to ensure efficient and effective coordination between these areas.
	Monitor: Chason

	Action	Responsible	Date Due	Monitoring Dates
3.5.1	Engage finance system consultant	MPS Finance	9/18/2024	9/17/2024
3.5.2	Create specs for WISEgrants interface	IT Specialist, MPS Finance	10/9/2024	9/19, 9/26, 10/3, 10/7/2024
3.5.3	Develop WISEgrants interface	IT Specialist	11/6/2024	10/10, 10/17, 10/24, 10/31/2024
3.5.4	Test WISEgrants interface	IT Specialist, MPS Finance	11/27/2024	11/7, 11/14, 11/21, 11/25/2024
3.5.5	Create WISEgrants claims SOP	MPS Finance	12/11/2024	11/28, 12/4, 12/9/2024
3.5.6	Train staff on process	MPS Finance	12/18/2024	12/12, 12/17/2024
3.5.7	Implement WISEgrants interface	MPS Finance	12/19/2024	

Financial Accounting Manual

WBS #	Issue
3.6	Financial Accounting Manual: Analysis: MPS Finance staff have relied almost exclusively on the institutional knowledge and experience of financial reporting staff who have completed this work for, in some instances, decades. Over the years, these staff have turned over and this knowledge and experience has left with them. Additionally, little formal documentation related to internal accounting policies exists for reference or guidance. Outside consultants were brought in to document work tasks and standardize processes in 2023, and it is unknown what progress has been made in these efforts. A review should be completed to obtain their work product and any refinements and enhancements should be made to assist new Finance staff or consultants who will assist the district in the future.
	Monitor: Chason/Gray

	Action	Responsible	Date Due	Monitoring Dates
3.6.1	Compare current state of financial accounting manual to best practice	MPS Internal Audit	10/3/2024	9/27, 10/1/2024
3.6.2	Produce financial accounting manual recommendations	MPS Internal Audit	10/8/2024	10/4/2024
3.6.3	Revise/Develop Financial Accounting Manual	MPS Internal Audit, MPS Finance	10/22/2024	10/9, 10/14, 10/18/2024
3.6.4	Obtain DPI approval	MPS Finance	10/29/2024	10/23, 10/25/2024
3.6.5	Obtain MPS Board Approval	MPS Finance	10/31/2024	
3.6.6	Train staff on manual	MPS Finance	11/6/2024	10/31, 11/5/2024
3.6.7	Develop financial manual compliance monitoring	DPI, MPS Finance	11/13/2024	11/7, 11/12/2024
3.6.8	Implement financial manual compliance monitoring	DPI, MPS Finance	11/14/2024	

MPS Finance Employee Training

WBS #	Issue
3.7	MPS Finance Employee Training: Analysis: Finance staff do not have a clear training path that educates them on the functions and abilities of the MPS financial system. Additionally, it has been reported that staff do not understand how transactions and posting activity impact other areas in the department, leading to rework. Lastly, recent experience suggests that lack of knowledge of accounting and WUFAR standards has led to errors in reporting, untimely responses to audit inquiries, and requirements not being met. Challenges: With significant turnover in key Finance positions, and lack of institutional knowledge or comprehensive standard operating procedures, there are few "go to" internal Finance staff who can identify specific training needs and tasks that can be streamlined and the training needs that could be employed.
	Monitor: Chason/Gray
3.7.1	**Sub-Issue**: **Current Staff Training**

	Action	Responsible	Date Due	Monitoring Dates
3.7.1.1	Develop current staff proposal (including financial system, WUFAR, DPI audit and accounting standards)	Gray, MPS Finance	7/3/2024	6/12, 6/19, 6/28/2024
3.7.1.2	Obtain approval from DPI	DPI, Gray, MPS Finance	7/11/2024	7/5, 7/9/2024
3.7.1.3	Implement current staff training proposal	MPS Finance	7/11/2024	

3.7.2	**Sub-Issue**: **New Staff Onboarding**

	Action	Responsible	Date Due	Monitoring Dates
3.7.2.1	Develop new staff onboarding proposal (including financial system, WUFAR, DPI audit and accounting standards)	Gray, MPS Finance	7/25/2024	7/12, 7/19/2024
3.7.2.2	Obtain approval from DPI	DPI, Gray, MPS Finance	8/1/2024	7/26, 7/30/2024

3.7.2.3	Implement new staff onboarding training proposal	MPS Finance	8/1/2024	
3.7.3	**Sub-Issue: Continuing Education**			
	Action	**Responsible**	**Date Due**	**Monitoring Dates**
3.7.3.1	Develop continuing education proposal	MPS Internal Audit, MPS Finance	8/15/2024	8/2, 8/9/2024
3.7.3.2	Obtain approval from DPI	DPI, MPS Internal Audit, MPS Finance	8/22/2024	8/16/2024
3.7.3.3	Implement continuing education proposal	MPS Finance	8/22/2024	

MPS Board Audit Committee

WBS #	Issue			
3.8	MPS Board Audit Committee: Issue: School internal audit functions in districts comparable to MPS are typically led by a Chief Audit Executive (CAE). MPS followed this model for over thirty years until July 1, 2010, when the position was eliminated through the budget amendment process. At that time, the current Audit Manager had been serving as the Interim Chief Auditor for 26 months (about 2 years), had participated in the recruitment and hiring process and was selected to be the Chief Auditor. The current Audit Manager has led Audit Services for the past 16 years, successfully undergoing five external peer reviews with the highest ratings of assurance received. The current Audit Manager has served as a member of the Association of Local Government Auditors (ALGA) Peer Review Audit Committee for the past 15 years, and the ALGA School Auditors subcommittee, and as a member of the Council of Great City Schools, School Auditors subcommittee. Analysis: To enhance the independent nature of the MPS Internal Audit function, and to provide the Board with an objective, independent, unbiased, and knowledgeable audit advisory body, it is imperative that the district establish an independent audit committee that the re-established Chief Auditor position reports to functionally. A five-member audit committee would be comprised of one MPS Board member and four external audit professionals with input from the City of Milwaukee Mayor's office, with all committee members appointed by the MPS Board of School Directors. The Audit Committee would support Internal Audit operations and advise the Board on both external and internal audit matters. Challenges: Identifying qualified audit committee members who are willing to serve in this role may be difficult.			
	Monitor: Chason/Gray			
	Action	**Responsible**	**Date Due**	**Monitoring Dates**
3.8.1	MPS Board Approves Chief Auditor Job Description	MPS Board	6/27/2024	
3.8.2	Obtain stakeholder input on audit committee membership	MPS Board, MPS Internal Audit	7/18/2024	6/27, 7/10/2024
3.8.3	MPS Board appoints Chief Auditor	MPS Board	7/25/2024	
3.8.4	Define roles, functions, responsibilities, composition of Audit Committee	MPS Internal Audit	8/1/2024	7/19, 7/26/2024

3.8.5	Develop new Board Rule for Audit Committee	MPS Internal Audit	8/29/2024	8/2, 8/9, 8/16, 8/23/2024
3.8.6	Obtain City Attorney's Office approval of Board Rule	MPS Internal Audit	9/13/2024	8/30, 9/6/2024
3.8.7	MPS Board Approves Audit Committee Membership including appointment of one Board member	MPS Board	10/31/2024	