



**MILWAUKEE
PUBLIC SCHOOLS**

Milwaukee Public Schools

Board of School Directors

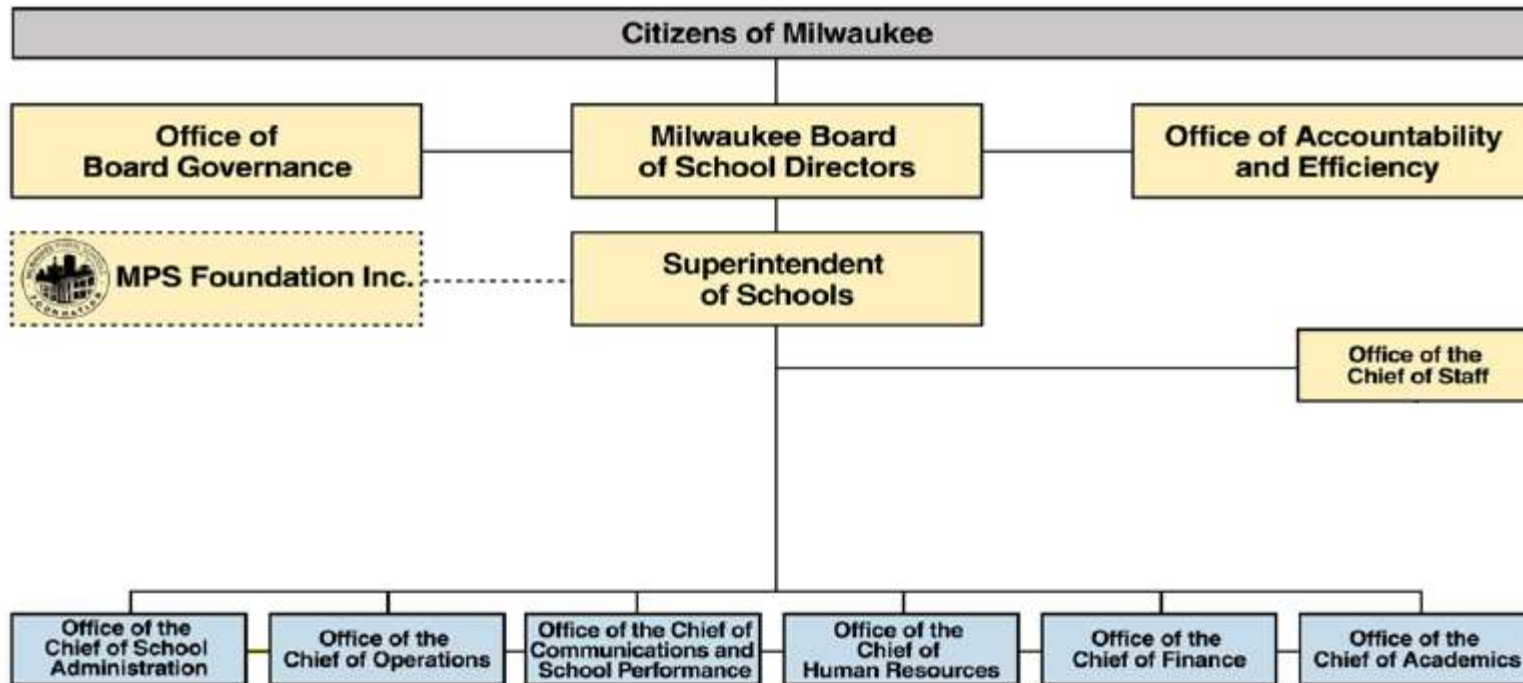
Corrective Action Plan 2

2025

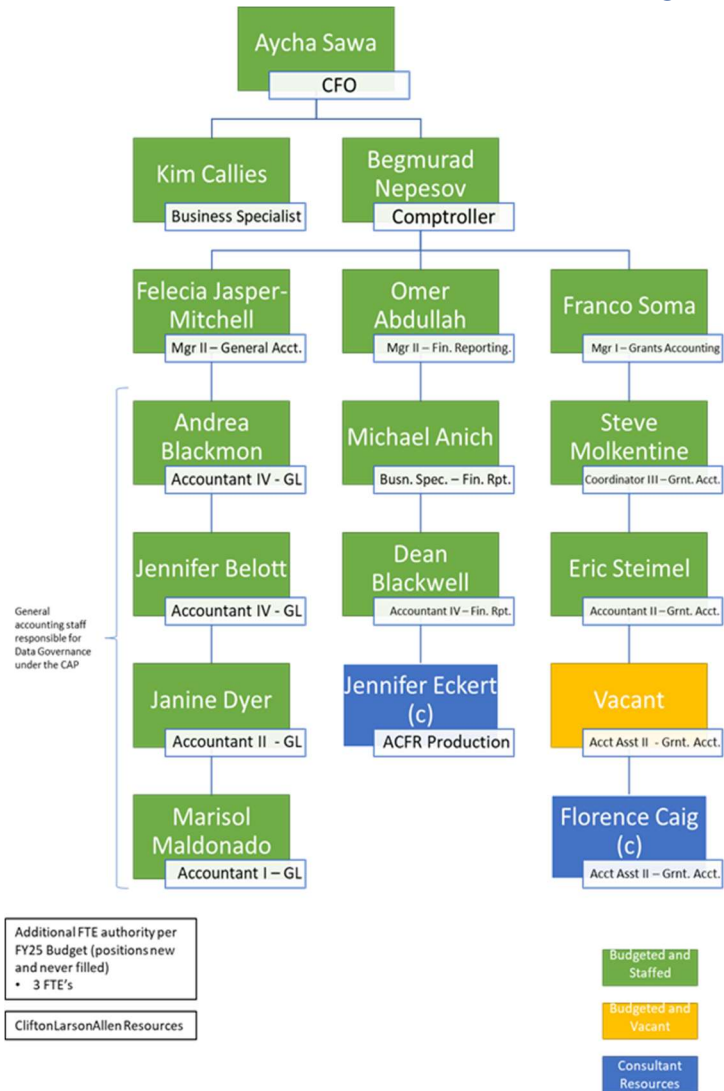
Contents

MPS Organizational Chart.....	3
Office of Finance – Current Staffing	4
Project Management Organization Chart for Corrective Action Plan (January 22, 2025).....	5
Project Management Team Roles, Functions, Responsibilities, and Risks	6
Project Monitoring and Controlling.....	9
Future Financial Data	11
FY23 Auditor Aid Certification and Auditor Fund Balance	12
FY23 Annual Report	13
FY23 District Audited Financials and Single Audit	14
FY24 Auditor Aid Certification and Auditor Fund Balance	15
FY24 Annual Report	16
FY24 Audited Financials.....	17
FY24 Single Audit	18
FY25 Certified Budget Data	19
FY25 Financial Reporting	20
Monthly Grant Claiming and Reconciliation	21
MPS Journal and Budget Adjusting Entry Oversight.....	22
MPS General Ledger Data Governance.....	23
Monthly Financials to DPI Through WISEdata Finance.....	24
Accrual Process.....	26
Financial Accounting Manual	27
MPS Board Audit Committee.....	28
WISEdata Finance Integration	29

MPS Organizational Chart

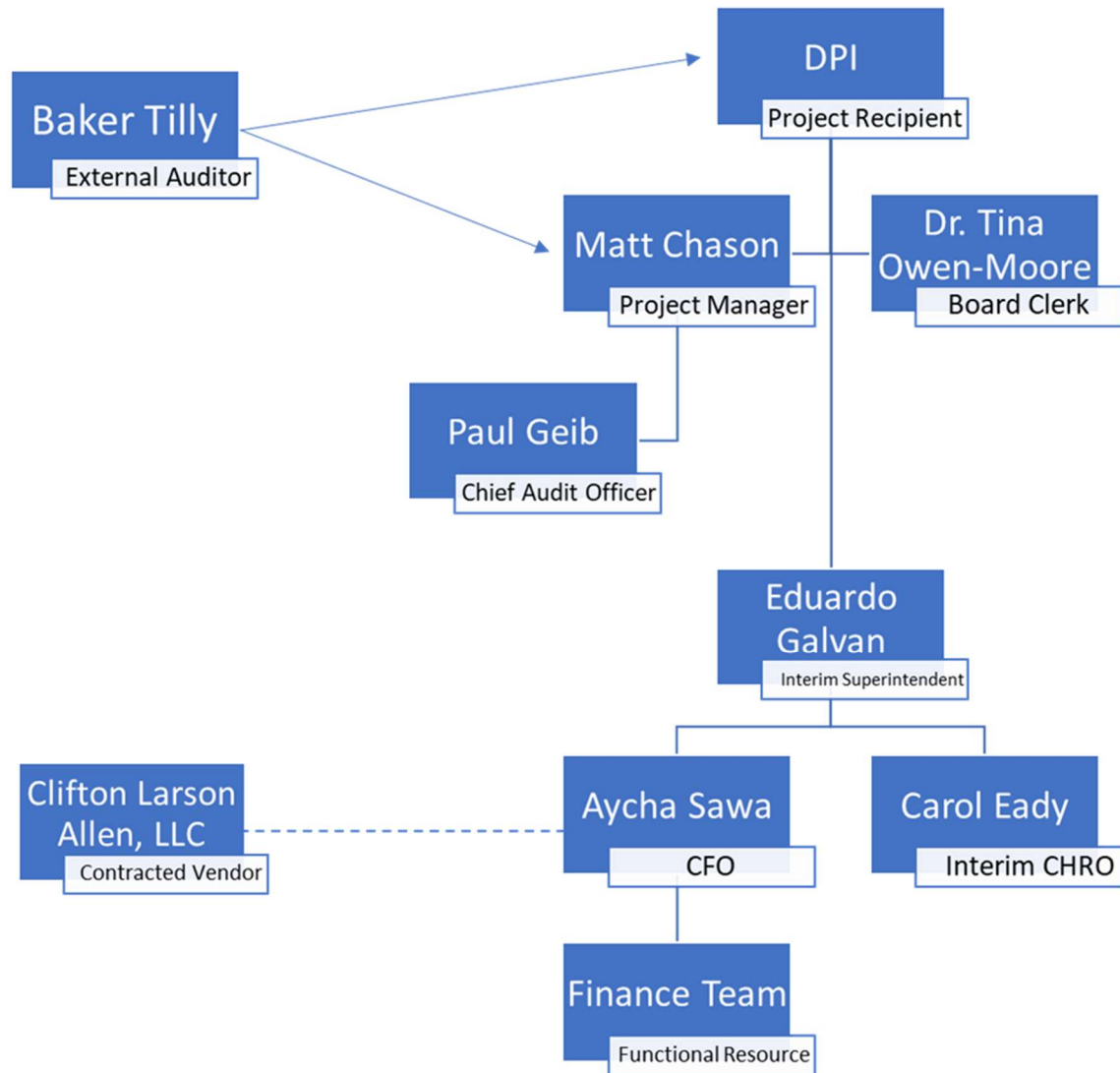


Office of Finance – Current Staffing



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 (January 22, 2025)



Project Management Team Roles, Functions, Responsibilities, and Risks

DPI (Department of Public Instruction): DPI will receive updates on the progress of Corrective Action Plan 2 (CAP 2) and provide direction to MPS on monitoring and reporting requirements.

External Auditor: Baker Tilly is the External Auditor working to address outstanding items and complete the contracted work to issue FY23 audits. They are committed to completing FY23 activity and have exercised their contract extension to continue to serve as the district's external auditor for FY24 activity. This decision is based on the full cooperation and adherence to the stated deadlines provided in this Corrective Action Plan (CAP), Provided by Client (PBC) listing, and discussions with MPS and DPI regarding the importance of providing auditable information to ensure Baker Tilly can perform necessary procedures to issue their opinion on the Annual Comprehensive Financial Report (ACFR). Baker Tilly will also conduct the single audit based upon the Schedule of Federal and State Awards (SEFSA) and single audit PBC items. Additionally, Baker Tilly will be provided with regular project updates from MPS Project Manager and MPS Finance Resource (audit point of contact). Baker Tilly will communicate any project delays or deficiencies directly to Matt Chason, DPI, and the Board of School Directors, as applicable.

MPS Board of School Directors: To review and accept the results of the FY23 and FY24 audits, approve the hires of Finance staff vacancies, appoint interim staff and consultants to address outstanding financial reports. In addition, continue to direct the Interim Superintendent to ensure all Administration roles and responsibilities related to CAP 2 will be carried out with fidelity, and provide flexibility in hiring all staff necessary to accomplish CAP 2 deliverables, along with flexibility in approving professional service contracts in furtherance of CAP deliverables.

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 CAP. Senior Director has oversight of the MPS Internal Audit function and is the point of contact between Baker Tilly, DPI, and the Board. Senior Director provides weekly or as needed updates to DPI on the progress of CAP 2 deliverables as well as transparent public facing tracking tools.

Internal Audit: Chief Auditor Paul Geib supports the Senior Director in their role as Project Manager for the development of the CAP. Chief Auditor assists the Chief Financial Officer as liaison with key Finance staff, Baker Tilly team, and technology systems support staff. Conducts operational and process improvements audits. MPS Audit Services will not function as an arm of the external audit team for FY24 activities.

Chief Financial Officer: Chief Financial Officer Aycha Sawa has been appointed. The Chief Financial Officer 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; the completion of Standard Operating Processes for all

Finance tasks and the development of a comprehensive training program. This position reports directly to the Interim Superintendent and is responsible for the implementation of the CAP steps related to all Finance operations. Chief Financial Officer initiated the Request for Proposal (RFP) process in November 2024 for the competitive selection of an external audit firm that will perform FY25 and future fiscal year audits for the district.

Consultants: CliftonLarsonAllen (CLA) is assisting on FY23 CAP deliverables including SEFSA, Basic Financial Statements, and other tasks as specified in their Statement of Work activities. In addition, CLA will provide continued assistance and support on other FY23 PBC items and FY24 PBC items as specified in their updated Statement of Work activities. Weekly updates will be provided on their progress in meeting CAP 2 deadlines and provide enough notice to Senior Director Matt Chason when deadlines may not be met so this information can be communicated timely to DPI, Baker Tilly, and the Finance Team.

Interim Superintendent: Interim 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 CAP 2. The Interim Superintendent will receive updates from the Finance staff on progress made, challenges faced and will communicate this information to the Project Management Team, and monitor and receive timely updates from the Chief Financial Officer. In addition, monitoring will include receiving weekly progress reports from Finance (CFO) on CAP 2 deadlines met or not met, and action steps to address when deadlines are not met.

Finance Team: Comptroller Begmurad Nepesov started on January 22, 2025. This position is responsible for the direction of the Financial Services Department, including payroll, general accounting, grant accounting, and financial reporting divisions. 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. In August, Omer Abdullah entered the Financial Reporting Manager position via internal transfer filling a key vacancy and immediately increasing the collective institutional knowledge and capacity of this division. As the team works to rebuild staff capacity and transfer institutional knowledge, contractors continue to be engaged to support both the grant accounting and financial reporting team's objectives of timely delivery of DPI reports as well as the production of the District's financial statements (i.e., ACFR, SEFSA). The Budget services area has experienced staffing turnover. With the addition of new hires and the elevation of Kim Callies to a Business Specialist role, certain key vacancies have been filled and Finance team knowledge and communications with the DPI team have been enhanced. It is expected that additional training of Finance staff will also strengthen the internal capacity of Finance staff to perform all required tasks associated with CAP 2 deliverables.

Human Resources: HR 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. In addition, HR will assist the Finance Department in a joint

effort with the City of Milwaukee to identify potential candidates from City of Milwaukee employment lists who may have an interest in MPS open positions. By January 31, 2025, MPS will supply a roster of all relevant staff and third-party actors, with reference to individual areas of CAP responsibility. The roster, including contact information, will be reviewed and updated quarterly as needed until CAP completion.

FY 2024 Financial Statement Audit (Risk): If any of the stated deadlines outlined in the CAP and the FY 2024 Audit PBC listing are not met by MPS, or there is a lack of cooperation or providing of auditable data, MPS must promptly notify Baker Tilly, DPI, and the Board of School Directors. As time is of the essence, it is crucial that MPS provide advanced notification of anticipated delays or unexpected situations. In the event of any of the aforementioned situations, including delay in providing any of the PBC items, the overall timeline established under work breakdown structure (WBS) 2 will be delayed an equal or greater amount of time until the past due item(s) are received.

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) or as needed
 - Tuesday standing meetings to provide updates to the group as a whole and report out on Thursday meeting activities
 - Thursday standing meetings to be smaller work groups intended to address and discuss topics at a deeper level with attendees specific to topics addressed
- Topics
 - Schedule performance/variance to plan
 - Issues log
 - Risks
 - Change Requests
- Attendees
 - DPI
 - Jennifer Buros
 - Project/Functional leads as needed
 - MPS
 - Matt Chason
 - Admin
 - Eduardo Galvan
 - Aycha Sawa
 - Project/Functional leads as needed
 - Baker Tilly
 - Wendi Unger
 - Michelle Walter
 - Blaine Jasper
 - Other Baker Tilly staff as needed
 - CliftonLarsonAllen
 - Jake Lenell
 - Other CLA staff 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

Audit Client Meetings

Baker Tilly and MPS will meet regularly as is consistent with historical practice and previous engagements. These meetings will provide status updates regarding the work of the audit and will include:

- MPS
 - Superintendent or Interim
 - Chief Financial Officer
 - Finance staff as needed
- Baker Tilly
 - Wendi Unger
 - Michelle Walter
 - Other Baker Tilly Staff as needed

Future Financial Data

A second corrective action plan is needed to ensure MPS meets future financial reporting and data integrity requirements. At this time, MPS is still completing FY23 activities, which has delayed the ability to produce and meet FY24 financial report due dates as currently set by DPI. Recognizing this, a plan for the delivery of this financial data is set forth below.

This plan acknowledges the urgent need to return to a stable and predictable pattern of financial reporting to DPI. Further, this plan has been informed by the learning that has taken place implementing the FY23 corrective action plan.

Note: The WBS is organized by related activities with FY23 financial matters from CAP 1 listed in Section 1, FY24 items in Section 2, FY25 items in Section 3, and Compliance and Process Updates in Section 4.

FY23 Auditor Aid Certification and Auditor Fund Balance

WBS #	Issue			
1.1	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: MPS failed to meet scheduled financial reporting deadlines for FY23. 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 (SOP). The local finance system (BusinessPlus) 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/Sawa			
	Action	Responsible	Anticipated Completion Date	Completion Data
1.1.1	Upload final actuals to WISEdata Finance (after external auditor field work is complete)	MPS		1.13.25
1.1.2	Confirm Auditor Aid Certification and Auditor Fund Balance are populated with final, accurate, accessible data and notify external auditor	MPS		1.13.25
1.1.3	Provide all supporting documentation to external auditor	MPS		1.13.25
1.1.4	Resolve all external auditor questions	MPS		1.17.25
1.1.5	Submit Auditor Aid Certification and Auditor Fund Balance via WISFiP	Baker Tilly		1.24.25
1.1.6	Resolve all DPI questions	MPS	1.29.25	
1.1.7	Review submissions in WISFiP	DPI	1.30.25	
1.1.8	FY23 Auditor Aid Certification and Auditor Fund Balance Complete		1.30.25	

FY23 Annual Report

WBS #	Issue			
1.2	FY23 Annual Report – Due September 22, 2023 (Formerly PI-1505 Annual Report)			
	Analysis: See analysis on Issue 1.1 (FY23 Auditor Aid Certification and Auditor Fund Balance). Start of corrective actions is dependent upon completion of Issue 1.3 (FY23 District Audited Financials and Single Audit).			
	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 SOPs. 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/Sawa			
	Action	Responsible	Anticipated Completion Date	Completion Date
1.2.1	Upload annual report data	MPS		1.13.25
1.2.2	Resolve all validations and addenda	MPS		1.13.25
1.2.3	Affirm 1.1 completion	MPS	1.30.25	
1.2.4	Resolve DPI questions and confirm completion	MPS	1.30.25	
1.2.5	FY23 Annual Report Complete		1.31.25	

FY23 District Audited Financials and Single Audit

WBS #	Issue			
1.3	<p>FY23 District Audited Financials and Single Audit – Due December 15, 2023</p> <p>Analysis: See analysis on Issue 1.1 (FY23 Auditor Aid Certification and Auditor Fund Balance).</p> <p>Challenges: See challenges on Issue 1.1. 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.</p>			
	Monitor: Chason/Sawa			
	Action	Responsible	Anticipated Completion Date	Completion Date
1.3.1	Confirm all adjusting journal entries provided by external auditor and entries prepared by MPS, with approval from external auditor, are recorded	MPS		12.6.24
1.3.2	Send financial statements to external auditor	MPS		12.6.24
1.3.3	Review and provide feedback to MPS	Baker Tilly		12.13.24
1.3.4	Respond/update per external auditor feedback	MPS		12.13.24
1.3.5	Submit Audited Financials to DPI	MPS		12.20.24
1.3.6	Submit Single Audit to DPI	MPS		1.17.25
1.3.7	FY23 Data Collection Form to Federal Audit Clearinghouse	Baker Tilly, MPS		1.21.25
1.3.8	FY23 District Audited Financials and Single Audit Complete	MPS		1.21.25

FY24 Auditor Aid Certification and Auditor Fund Balance

WBS #	Issue			
2.1	FY24 Auditor Aid Certification and Auditor Fund Balance – Due September 13, 2024 (Formerly PI-1506 AC Auditor Aid Certification and PI-1506 FB Auditor Ending Fund Balance)			
	Analysis: Start of corrective actions is dependent upon completion of FY24 District Aid Certification.			
	Challenges: Many of the future financial data reporting requirements are dependent upon completion of Issue 1.3 (FY23 Audited Financials and Single Audit).			
	Monitor: Chason/Sawa			
	Action	Responsible	Anticipated Completion Date	Completion Date
2.1.1	Submit District Aid Certification	MPS		10.10.24
2.1.2	Update final actuals in WISEdata Finance with MPS general ledger balances and notify external auditor	MPS	3.7.25	
2.1.3	Confirm the Auditor Aid Certification and Auditor Fund Balance are populated with final, accurate, accessible data and notify external auditor	MPS	3.7.25	
2.1.4	Provide all supporting documentation to external auditor	MPS	3.10.25	
2.1.5	Resolve all external auditor questions	MPS	3.14.25	
2.1.6	Resolve all DPI questions	MPS	3.18.25	
2.1.7	Submit Auditor Aid Certification and Auditor Fund Balance via WiSFIP	Baker Tilly	3.20.25	
2.1.8	Review submissions in WiSFIP	DPI	3.21.25	
2.1.9	FY24 Auditor Aid Certification and Auditor Fund Balance Certification Complete		3.21.25	

FY24 Annual Report

WBS #	Issue			
2.2	<p>FY24 Annual Report – Due September 27, 2024 (Formerly PI-1505 Annual Report)</p> <p>Analysis: Start of corrective actions is dependent upon completion of FY24 District Aid Certification, FY24 Auditor Aid Certification, and FY24 Auditor Ending Fund Balance.</p> <p>Challenges: Many of the future financial data reporting requirements are dependent upon completion of Issue 1.3 (FY23 Audited Financials and Single Audit). The completion of this activity is dependent upon the auditor certification of the final fund balance from FY23.</p>			
	Monitor: Chason/Sawa			
	Action	Responsible	Anticipated Completion Date	Completion Date
2.2.1	Upload annual report data	MPS	3.18.25	
2.2.2	Resolve all validations and addenda	MPS	3.20.25	
2.2.3	Affirm 2.1 completion	MPS	3.21.25	
2.2.4	Resolve DPI questions and confirm completion	MPS	3.27.25	
2.2.5	FY24 Annual Report Complete	MPS	3.28.25	

FY24 Audited Financials

WBS #	Issue			
2.3	FY24 District Audited Financials – Due December 15, 2024 Analysis: Start of corrective action is dependent upon completion of FY24 District Aid Certification. Challenges: Many of the future financial data reporting requirements are dependent upon completion of Issue 1.3 (FY23 Audited Financials and Single Audit). Adjusting Entry Protocol: After external audit fieldwork begins, MPS will follow the protocol of reviewing proposed entries with DPI and Baker Tilly prior to adjusting the general ledger. Confirm upon posting with all parties.			
	Monitor: Chason/Sawa			
	Action	Responsible	Anticipated Completion Date	Completion Date
2.3.1	FY24 Audit Kickoff Meeting	Baker Tilly, MPS	1.27.25	1.24.25
2.3.2	Complete SEFSA reconciliation to the General Ledger	CLA, MPS	1.30.25	
2.3.3	Complete MPS Year End tasks	MPS	1.31.25	
2.3.4	Complete Preliminary PBC workpapers	MPS	1.31.25	
2.3.5	Upload PBC items to Suralink	MPS	1.31.25	
2.3.6	Upload General Ledger Actuals to WISEdata Finance	MPS	2.3.25	
2.3.7	Begin fieldwork	Baker Tilly	2.3.25	
2.3.8	Complete Final PBC workpapers	MPS	3.21.25	
2.3.9	Upload ACFR to Suralink	MPS	3.28.25	
2.3.10	Provide feedback to MPS	Baker Tilly	4.16.25	
2.3.11	Respond to feedback and/or update ACFR	MPS	4.25.25	
2.3.12	Issue Audited Financials	Baker Tilly, MPS	5.5.25	

FY24 Single Audit

WBS #	Issue			
2.4	FY24 Single Audit Analysis: The Single Audit is due to the federal clearinghouse on 3/31/2025. Challenges: The Single Audit is dependent on 2.3.2 (SEFSA reconciliations) and the ability of the external auditor to complete their review.			
	Monitor: Chason/Sawa			
	Action	Responsible	Anticipated Completion Date	Completion Date
2.4.1	Complete SEFSA	CLA, MPS	1.30.25	
2.4.2	Affirm 2.3.2 completion	MPS	1.31.25	
2.4.3	Complete Single Audit PBC workpapers	MPS	2.3.25	
2.4.4	Upload Single Audit items to Suralink	MPS	2.3.25	
2.4.5	Provide feedback to MPS	Baker Tilly	4.16.25	
2.4.6	Respond to feedback and/or update SEFSA	MPS	4.25.25	
2.4.7	Affirm completion 2.3.11	MPS	4.25.25	
2.4.8	Submit to DPI	MPS, Baker Tilly	5.5.25	
2.4.9	Submit FY24 Data Collection Form to Federal Audit Clearinghouse	MPS, Baker Tilly	5.9.25	
2.4.10	FY24 Single Audit Complete	MPS	5.13.25	

FY25 Certified Budget Data

WBS #	Issue			
3.1	<p>FY25 Certified Budget Data – Due December 5, 2024</p> <p>Analysis: The FY25 budget data is planned to be submitted via the Ed-Fi API. However, this is dependent in part on completion of certain vendor deliverables. Budget data will be submitted via the ARM, if needed.</p> <p>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.</p>			
	Monitor: Chason/Sawa			
	Action	Responsible	Anticipated Completion Date	Completion Date
3.1.1	Meet with DPI to review budget data	MPS	12.4.24	12.4.24
3.1.2	Submit Budget Data to DPI	MPS	12.5.24	12.10.24
3.1.3	FY25 Budget Data Certification Complete	MPS	12.12.24	12.12.24

FY25 Financial Reporting

WBS #	Issue			
3.2	<p>FY25 Financial Reporting – Due dates are provided in the DPI’s “Fiscal Year at a Glance” reference document available at https://dpi.wi.gov/sfs/communications/calendars/overview</p> <p>Analysis: MPS failed to meet scheduled financial reporting deadlines for FY23 and FY24 and met the FY25 Certified Budget Data Certification Submission date within days of the requisite date, exhibiting significant improvement over prior years’ reporting. A plan will be developed to bring MPS back on schedule with financial data reporting due dates.</p> <p>Challenges: Requisite deadlines for FY25 financial reporting will provide a limited timeframe upon completion of 2.3.12 and FY24 financial reporting. The BusinessPlus system is not integrated into DPI’s WISEdata system, which can cause delays in the submission process.</p>			
	Monitor: Chason/Sawa			
	Action	Responsible	Anticipated Completion Date	Completion Date
3.2.1	Share with DPI the MPS internal timelines for projected submission of FY25 Auditor Aid Certification and Auditor Fund Balance, Annual Report, SEFSA, District Audited Financials, and Single Audit, which includes allotted time for correction of validation errors	MPS	6.2.25	
3.2.2	Review and edit the timeline based on consultation with external auditor and DPI	MPS, External Auditor, DPI	7.1.25	
3.2.3	Finalize all timelines	MPS	7.15.25	
3.2.4	FY25 financial reporting resumes in alignment with DPI’s required submission dates	MPS	8.29.25	

Monthly Grant Claiming and Reconciliation

WBS #	Issue			
4.1	<p>FY25 Monthly Grant Claiming and Reconciliation:</p> <p>Analysis: Monthly grant claiming and reconciliations play a vital role in effective internal controls. As a best practice, monthly reconciliations provide for efficient grant closeouts. It appears that monthly claims and reconciliations were a consistent practice several years ago, but the adherence to this practice has slowly eroded. This has led to an increased number of instances where grants are not claimed for extended periods or claimed at the very end of periods of performance.</p> <p>Challenges: The current culture and expectations by leadership do not set the appropriate level of prioritization or urgency as it relates to performing grant claiming activities on a regular basis.</p>			
	Monitor: Chason/Sawa			
	Action	Responsible	Anticipated Completion Date	Completion Date
4.1.1	Monthly claim of expenditures for grants	MPS	5.30.25	
4.1.2	Recognize revenue on the ledger	MPS	5.30.25	
4.1.3	Record receivable activity on the ledger	MPS	5.30.25	
4.1.4	Preliminary FY25 SEFSA reconciliation	MPS	7.31.25	
4.1.5	File all claims for all projects for the period ending 6/30	MPS	8.15.25	

MPS Journal and Budget Adjusting Entry Oversight

WBS #	Issue			
4.2	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/Sawa			
4.2.1	Sub-Issue: Journal Entry Process			
	Action	Responsible	Anticipated Completion Date	Completion Date
4.2.1.1	Develop revised journal entry process	MPS	4.11.25	
4.2.1.2	Complete journal entry process SOP	MPS	5.29.25	
4.2.1.3	Submit SOP to DPI for review	MPS	5.30.25	
4.2.1.4	Complete staff training on process	MPS	6.27.25	
4.2.1.5	Implement journal entry process	MPS	6.30.25	
4.2.2	Sub-Issue: Budget Adjustment Process			
	Action	Responsible	Anticipated Completion Date	Completion Date
4.2.2.1	Complete current user system access review	MPS	4.11.25	
4.2.2.2	Complete revised budget adjustment process	MPS	5.30.25	
4.2.2.3	Complete budget adjustment process SOP	MPS	6.12.25	
4.2.2.4	Submit SOP to DPI for review	MPS	6.13.25	
4.2.2.5	Complete staff training on process	MPS	6.27.25	
4.2.2.6	Implement budget adjustment process	MPS	6.30.25	

MPS General Ledger Data Governance

WBS #	Issue			
4.3	<p>MPS General Ledger Data Governance: Internal controls that restricted access to the chart of accounts weakened over time and must be restored while also adding tools to monitor changes and security access.</p> <p>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. 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.</p>			
	Monitor: Chason/Sawa			
	Action	Responsible	Anticipated Completion Date	Completion Date
4.3.1	Complete specifications for governance monitoring tools	MPS	5.16.25	
4.3.2	Complete data governance monitoring tools	MPS	5.30.25	
4.3.3	Complete data governance SOP	MPS	6.12.25	
4.3.4	Submit SOP to DPI for review	MPS	6.13.25	
4.3.5	Complete staff training on process	MPS	6.27.25	
4.3.6	Implement new data governance SOP	MPS	6.30.25	

Monthly Financials to DPI Through WISEdata Finance

WBS #	Issue			
4.4	<p>Monthly Financials to DPI Through WISEdata Finance:</p> <p>Analysis: With the delivery and certification of the FY25 budget data, MPS has successfully connected and transmitted to DPI through WISEdata finance, confirming BusinessPlus and DPI's systems can communicate with each other. MPS will begin transmitting expenditures to accompany the successful transmission of budget data monthly. BusinessPlus functionality will continue to be leveraged to the extent applicable to transmit data while MPS moves toward migrating to a new WUFAR compliant chart of accounts.</p> <p>Requirements:</p> <ul style="list-style-type: none"> • MPS must construct Fund 27 WUFAR compliant accounts for both budget and actual reporting (ref. WUFAR Revision #35) • MPS must provide budget and actuals (inclusive of fringe benefits reported by fund, function, and object) monthly 			
	Monitor: Chason/Sawa			
4.4.1	Sub-issue: Fund 27			
	Action	Responsible	Anticipated Completion Date	Completion Date
4.4.1.1	Review current process for reporting Fund 27 aid and expenditures	MPS	3.14.25	
4.4.1.2	Create general ledger accounts based on WUFAR coding	MPS	4.11.25	
4.4.1.3	Develop a revised Fund 27 process compliant with WISEdata finance coding expectations	MPS	5.2.25	
4.4.1.4	Create a SOP	MPS	5.15.25	
4.4.1.5	Submit SOP to DPI for review	MPS	5.16.25	
4.4.1.6	Complete staff training on process	MPS	6.6.25	
4.4.2	Sub-issue: Data Transmission Through WISEdata			
	Action	Responsible	Anticipated Completion Date	Completion Date
4.4.2.1	Create specifications for budget data transmission	MPS		11.15.24
4.4.2.2	Develop repeatable method for budget reallocations	MPS		11.22.24

4.4.2.3	Develop budget data transmission	PowerSchool		11.27.24
4.4.2.4	Test WISEdata transmission protocol	MPS	3.17.25	
4.4.2.5	Create monthly reconciliations SOP	MPS	5.16.25	
4.4.2.6	Submit SOP to DPI for review	MPS	5.23.25	
4.4.2.7	Complete staff training on process	MPS	6.20.25	
4.4.2.8	Implement monthly WISEdata transmission	MPS	7.25.25	

Accrual Process

WBS #	Issue			
4.5	Accrual Process: Analysis: The MPS financial system is uniquely configured. The data governance of WUFAR compliant information has been neglected, leading to errors in reconciliations and a deficient accrual process.			
	Monitor: Chason/Sawa			
	Action	Responsible	Anticipated Completion Date	Completion Date
4.5.1	Evaluate the accrual process in terms of mid to long-range lookback on funds	MPS	5.16.25	
4.5.2	Develop accrual monitoring tools	MPS	5.23.25	
4.5.3	Create accrual SOP	MPS	6.5.25	
4.5.4	Submit SOP to DPI for review	MPS	6.6.25	
4.5.5	Complete staff training on process	MPS	6.27.25	
4.5.6	Implement new accrual SOP	MPS	6.30.25	

Financial Accounting Manual

WBS #	Issue			
4.6	<p>Financial Accounting Manual:</p> <p>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. 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.</p>			
	Monitor: Chason/Sawa			
	Action	Responsible	Anticipated Completion Date	Completion Date
4.6.1	Notify DPI which team members are completing this work (include roles and responsibilities)	MPS	5.2.25	
4.6.2	Complete review of alignment to open audit findings, weaknesses, deficiencies, or internal controls	MPS	5.16.25	
4.6.3	Produce financial accounting manual recommendations	MPS	5.23.25	
4.6.4	Revise/develop Financial Accounting Manual	MPS	6.26.25	
4.6.5	Submit to DPI for review	MPS	6.27.25	
4.6.6	Obtain MPS Board Audit Committee Approval	MPS	7.24.25	
4.6.7	Complete staff training on manual	MPS	8.15.25	
4.6.8	Develop financial manual compliance monitoring	DPI, MPS	8.22.25	
4.6.9	Implement financial manual compliance monitoring	DPI, MPS	8.25.25	

MPS Board Audit Committee

WBS #	Issue			
4.7	<p>MPS Board Audit Committee:</p> <p>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.</p> <p>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.</p> <p>Challenges: Identifying qualified audit committee members who are willing to serve in this role may be difficult.</p>			
	Monitor: Chason/Sawa			
	Action	Responsible	Anticipated Completion Date	Completion Date
4.7.1	Complete roles, functions, responsibilities, composition of Audit Committee	MPS	3.7.25	
4.7.2	Complete new Board Rule/Charter for Audit Committee	MPS	3.20.25	
4.7.3	Complete City Attorney's Office approval of Board Rule/Charter	MPS	3.27.25	
4.7.4	MPS Board approves Audit Committee Membership including appointment of one Board member	MPS	3.27.25	

WISEdata Finance Integration

WBS #	Issue			
4.8	<p>WISEdata Finance Integration:</p> <p>Analysis: The MPS financial system is uniquely configured with user-facing account codes that are not WUFAR compliant, which hinders timely financial reporting. The MPS financial system must be modified and updated to integrate with WISEdata Finance, which will allow for timely error correction and promote greater data integrity.</p> <p>Challenges: As noted in the external auditor’s reporting and insights from the FY23 audit, “[t]he District had significant delays in providing the requested data needed to assist in ensuring that materially accurate financial statements were prepared. These delays were a result of many factors but mainly due to the lack of knowledge and experience at the management level within the finance department.” Previous MPS management failed to maintain alignment to the WUFAR, allowing the MPS chart of accounts to drift further away from the WUFAR standard. Rather than update the MPS chart as WUFAR revisions were announced, an off-books method was used to resolved coding conflicts. This method was unsustainable and introduced unnecessary data quality risks from manual transformations, resulting in concerns related to WUFAR code compliance and correction of validation errors. BusinessPlus can integrate with DPI’s WISEdata system via an Ed-Fi protocol, but implementation of this integration will require adoption of a new chart of accounts. Such an implementation will require significant effort to develop and deploy training for subject matter experts and hundreds of end users, as well as transformation and migration of historical data. Additionally, MPS has multiple software solutions from different vendors which require interface; changes of this nature will have a ripple effect on existing solutions which may result in data disruptions unless modifications are planned for across the organization. Careful decision-making around the planning and timing of structural changes to the chart of accounts, and the resulting IT implementation, are necessary to minimize disruption of ongoing district operations as well as critical business activities.</p>			
	Monitor: Chason/Sawa			
4.8.1	Sub-issue: Implement a WISEdata Finance compliant (Ed-Fi Integration) financial reporting system			
	Action	Responsible	Anticipated Completion Date	Completion Date
4.8.1.1	Hold monthly discussions with DPI to create a plan to update the MPS financial reporting system to integrate into WISEdata Finance (Ed-Fi Integration)	MPS, DPI	3.01.2025 - 7.31.2025	

4.8.1.2	Provide a summary on how MPS will maintain data integrity in financial reporting pending implementation of the integrated system, including how MPS will provide reports that are WUFAR code compliant	MPS	5.15.2025	
4.8.1.3	Develop a plan to update the MPS financial reporting system to integrate into WISEdata Finance (Ed-Fi Integration)	MPS	7.30.2025	
4.8.1.4	Provide DPI with monthly development updates related to MPS financial reporting system integration, which will continue until the MPS system integrates with WISEdata Finance	MPS	ongoing	
4.8.2	Sub-issue: Review and revise the MPS chart of accounts			
	Action	Responsible	Anticipated Completion Date	Completion Date
4.8.2.1	Provide DPI with a plan to review and revise the MPS chart of accounts in a manner that facilitates WUFAR code compliance	MPS	7.01.2025	
4.8.2.2	Provide DPI with monthly updates related to the review and revision of the MPS chart of accounts	MPS	ongoing	