**Independent Charter School Aids - Membership Audit Program**

## Revised: March 2022

All charter schools authorized under Wis. Stat. secs. 118.40(2r) or 118.40(2x) must annually contract with an independent auditor to perform a membership audit. The audited number of pupils attending the charter school will be used in determining the amount the school is to receive from either the appropriation under s. [20.255(2)(fm)](http://docs.legis.wisconsin.gov/document/statutes/20.255%282%29%28fm%29) or s. 20.255(2)(fq).

Eligibility for Inclusion in Aid Membership Count

To be eligible for inclusion in the aid membership count, a pupil must be in attendance for instruction on the count date. If a pupil is absent on the count date but considered enrolled on the count date, the pupil can still be counted if the pupil has been present for instruction at least one day during the school year prior to the count date, at least one day during the school year after the count date, and did not enroll in another school, including but not limited to, a public school, independent charter school, private school, or home-based education program during the time of absence. Being present merely to enroll or to withdraw from a school does not constitute a day of attendance for aid membership count purposes. Due to the COVID-19 pandemic, attendance for instruction for the 2021-22 school year can mean in person or virtual instruction depending on how the school was operating during the school year.

The Independent charter schools compile their membership count starting with a headcount of students receiving instructional services at the school. The headcount is reduced for students included in the count but not eligible. The Independent charter schools report their membership to the Wisconsin Department of Public Instruction by submitting their completed Independent Charter Pupil Count Report (MC-1567).

**Audit Procedures**

1. Obtain final counts from the school for the September and January count dates. The total count numbers should be verified to what was reported to DPI by viewing the online records for the year at [http://dpi.wi.gov/parental-education-options/charter-schools/current/2r-membership](http://dpi.wi.gov/sms/charter-schools/current/2r-membership).
2. Obtain the school’s policy defining "full time pupils”.
3. Obtain a listing of school personnel responsible for pupil count.
4. Review and document school procedures used to compile counts.
	1. Determine how enrollment and attendance records are kept at the school:
		1. For high school, junior high/middle school, and elementary schools:
			1. Determine how student attendance is recorded.
			2. Determine how attendance is kept (by teachers, classrooms, or centralized in an attendance office).
			3. Determine the written policies and procedures given to building administrators and staff responsible for compiling the count.
	2. Determine how pupils in attendance for instruction on the count date are identified for inclusion in the count.
	3. Review central office procedures for aggregating reported counts:
		1. Determine how the school summarizes and totals attendance center reports.
		2. Determine how the school determines that a pupil is not included more than once in the count total.
	4. Schools will need to make their attendance policies and documentation used for their headcounts available to auditors, but DPI is not prescribing that policies or documentation must be in any particular format. Procedures may be different for each count date depending on how pupils were in attendance throughout the school year. Schools will need to have documented procedures for how enrollment and attendance records were recorded and kept at all points of the year, to provide to their auditors.
5. Develop and document an understanding of the overall enrollment data collection system.

Evaluate adequacy of the system to maintain criteria identified in the standard membership audit program:

* + 1. Student resident school district and date of birth.
		2. First and last date of attendance.
		3. Attendance on the two count dates.
		4. Pupils not eligible for inclusion in pupil counts.
		5. Qualification for the Independent charter school program.
1. Reconcile changes between the September and January counts to enrollments and withdrawals between the dates.

*NOTE: Sample testing is required of the September count only. Due to this reduction in sample testing, more reliance is being placed on this reconciliation and the auditor’s understanding of the system. The majority of exceptions are identified through the reconciliation.*

1. Compare the current year September and January counts to the prior year September and January counts for reasonableness. Make inquiries regarding any significant or unexpected changes. September and January counts for both years can be found at: [http://dpi.wi.gov/parental-education-options/charter-schools/current/2r-membership](http://dpi.wi.gov/sms/charter-schools/current/2r-membership).

**HEAD COUNT**

1. Obtain supporting documentation for the reported headcount. This documentation should consist of listings of students and should be the basis for further sample testing. These students will either be in attendance for instruction on the count date, or absent on the count date but in attendance one day before and one day after without enrolling in another school. Attendance for instruction can mean in person or virtual instruction depending on how the school was operating during the school year.
	1. Determine that the appropriate totals can be traced to the final submitted count at [http://dpi.wi.gov/parental-education-options/charter-schools/current/2r-membership](http://dpi.wi.gov/sms/charter-schools/current/2r-membership).
	2. Determine that no pupil was counted more than once.
	3. In a prior procedure, the auditor acquired an understanding of the controls used in compiling the count. Test the control for identifying if a student was counted twice.
	4. Test the students in preschool and kindergarten programs that are receiving special education services to determine that they are not counted twice.
	5. If the school is unable to provide supporting membership count listings, a rebuilt count must be compiled. If this is required, the auditors’ report is to disclose this.
2. Document how the school identifies that the following pupils are eligible to be included in absent counts:
	1. Students not in attendance for instruction on the count date but in attendance for instruction any day during the school year prior to the count date **and** ANY day during the school year after the count date if not enrolled in another school during the period of absence. Determine that the student did not enroll in another school during the period of absence.
3. Identify reasons for differences between physically present and absent per the final submitted count and those reported on school supporting documents for the September and January Independent Charter Pupil Count Reports.

**NON-WISCONSIN RESIDENT REDUCTIONS**

1. Obtain school lists of non-Wisconsin resident pupils and determine and document how the school identifies these students. Only pupils who reside in the State of Wisconsin may be counted in the membership count report.
	1. Document how the school identifies non-Wisconsin resident pupils **NOT** eligible for inclusion in the pupil count.
	2. Determine that the school identified and did not report ineligible non-Wisconsin resident students.

**IN STATE RESIDENT REDUCTIONS**

1. Obtain school lists of Wisconsin resident pupils **NOT** eligible for inclusion and determine and document how the school identifies these students. Compare these lists to the final submitted count.
2. Determine that no pupil was counted more than once.
3. Determine that the school identified and reported the following ineligible Wisconsin resident pupils:
	1. Pupils not full time as defined by school policy.
	2. Pupils who were not four years of age for four-year-old kindergarten, five years of age for five-year-old kindergarten, or six years of age for first grade on or before September 1 in the year the pupil entered school. Determine if the school has enrolled students (excluding three-year-old special education pupils) who do not meet this minimum age requirement. If the school did, the following procedures are required to determine if the school is authorized to enroll pupils early:
		* 1. Verify that the school’s charter contract between the school and its authorizer contains specific provisions allowing enrollment of students who were not four years of age for four-year-old kindergarten, five years of age for five-year-old kindergarten, or six years of age for first grade on or before September 1 in the year the pupil entered school.
			2. Verify that the governing board of the school has approved a written policy prescribing the procedures, conditions, and standards for early admission.

If both of the above two provisions are not met, the school is not allowed to enroll pupils that do not meet the standard minimum age requirements. If this is found, the auditor must test the entire pupil count listings for four-year old kindergarten, five-year-old kindergarten, and first grade for the minimum age requirement and include any pupils not found to meet this requirement as ineligible. Report on the above policies in the membership audit report submitted to the Department and maintain copies of the above policies in the audit workpapers.

* 1. Pupils who exceed the maximum age requirements, specifically a student 21 years of age or older. See counting students who are 20 and 21 years old at: <https://dpi.wi.gov/sites/default/files/imce/sfs/pdf/Counting-Students-Who-Are-20-and-21-Years-Old-02-2021.pdf>
1. Determine whether any of the Wisconsin resident students identified as ineligible are high school students attending part-time.
	1. Obtain lists of the students and trace them to the final submitted count.
	2. For students on the list not included in the final submitted count, trace to original supporting lists of head count and determine if they should be a reduction.

**SUPPLEMENTAL**

*Preschool Special Education*

1. Obtain from the special education director a written attestation that the preschool category includes only pupils who are at least three years old at the count date and have disabilities requiring special education services as provided for in an Individualized Educational Program (IEP). A three-year-old pupil in special education should only be counted if the independent charter school is the Local Education Agency responsible for providing Free Appropriate Public Education to the pupil and is ultimately incurring the costs for providing the special education services to the pupil. If the school does not offer a four-year-old kindergarten program four-year-old special education pupils are to be included in the preschool category also. Since the preschool category is a multi-age category, students greater than four years of age may be counted in this area. Auditors should verify no student is reported in more than one category.

*Four-Year-Old Kindergarten*

1. If pupils are reported in the 437 hour four-year-old category, determine the following:
	1. The school operates a four-year-old kindergarten program (this is not a special education early childhood program), scheduled for at least 437 hours which may include 87.5 hours of outreach activities. "Outreach activities" consist of teacher/parent interaction. Information on allowable outreach activities can be viewed at the following links: [http://dpi.wi.gov/early-childhood/kind/4k/outreach-definition](http://dpi.wi.gov/early-childhood/kind/4k/outreach-definition%20) and <http://dpi.wi.gov/early-childhood/kind/4k/outreach-examples>.
	2. Determine that all school outreach activities are allowable.
	3. Determine that the program is scheduled for 437 hours exclusive of Title I time.
	4. If the program includes outreach activities, determine that the total hours of instruction time and outreach activities as documented by the school’s supporting documentation total 437 hours. The school must maintain supporting documentation that includes the name of the activity, the date, and the name of the teacher/staff person who facilitated the activity. It is also recommended that the supporting documentation include the names and signatures of the parents who participated in the activity.
	5. Review the school’s 4K parent outreach plan if the 87.5 hours of parent outreach has not been completed to ensure that the school has a plan to complete the required hours of parent outreach.
2. If pupils are counted in the 437 hours + 87.5 hours outreach four-year-old kindergarten category, determine the following:
	1. The school has a four-year-old kindergarten program (this is not a special education early childhood program) with at least 437 hours of classroom instruction **AND** 87.5 hours of outreach activities exclusive of Title I time. Information on allowable outreach activities can be viewed at the following links: [http://dpi.wi.gov/early-childhood/kind/4k/outreach-definition](http://dpi.wi.gov/early-childhood/kind/4k/outreach-definition%20) and <http://dpi.wi.gov/early-childhood/kind/4k/outreach-examples>.
	2. Schools are still required to meet the 87.5 hours of outreach. A guidance document related to outreach activities during the COVID-19 pandemic can be viewed at the following link: <https://dpi.wi.gov/sites/default/files/imce/early-childhood/Outreach_COVID_1-2022.pdf>
	3. Outreach activities totaling 87.5 hours were provided as documented by the school’s supporting documentation. The school must maintain supporting documentation that includes the name of the activity, the date, and the name of the teacher/staff person who facilitated the activity. It is also recommended that the supporting documentation include the names and signatures of the parents who participated in the activity.
	4. Determine that all school outreach activities are allowable.
	5. Review the school’s 4K parent outreach plan if the 87.5 hours of parent outreach has not been completed to ensure that the school has a plan to complete the required hours of parent outreach.
3. Determine that pupils enrolled solely in a Title I funded early childhood program are **NOT** included in the membership count.

*Five-Year-Old Kindergarten*

1. If pupils are reported in the full day five-year-old kindergarten categories, determine the following:
	1. The length of the kindergarten full day program is equal to the length of the first grade day.
	2. The full day program was in effect the entire school year.

**TESTING**

1. Through the initial explanation of the system and the previous test of the amounts reported, the auditor should have developed an understanding of the system. The objective is to determine whether or not the system used to compile the counts can be relied upon. Provided the same system has been used throughout the year, only the September count is required to be tested. If the same system has not been used throughout the year, both count dates should be tested.
2. Notify the school that the following information will be required:
	1. Enrollment and attendance records.
	2. Listing of all pupils who first attended after the start of the school year.
	3. Listing of pupils who withdrew prior to audit.
	4. Resident school district verification.
3. Determine the following for ALL late enrollments and early withdrawals prior to the date of audit, determine that pupils included in the count were eligible at each count date according to the following count criteria:
	1. In attendance for instruction (including homebound instruction) on count date OR any day before and any day after the count date while not being enrolled at another school.
	2. Resident of Wisconsin and the reported Resident School District is correct. Guidance on determining the Resident School District is provided in the Independent Charter School Pupil Count Report Instructions located at: [https://dpi.wi.gov/parental-education-options/charter-schools/current/2r-membership](https://dpi.wi.gov/sms/charter-schools/current/2r-membership).
	3. Meets the age requirements.
	4. Meets full time pupil definition per school policy.
4. Evaluate exceptions found in the above test procedures and perform additional procedures, as necessary to conclude whether or not identified exceptions represent a deficiency in the school's system for compiling pupil counts.
5. Select a sample of at least 30 pupils, in addition to the late enrollment and early withdrawal pupils already tested in number 20 above, in the school and determine that those pupils included in the count were eligible at the September count date according to the following count criteria:
	1. In attendance for instruction (including homebound instruction) on count date OR any day before and any day after the count date while not being enrolled at another school.
	2. Resident of Wisconsin and the reported Resident School District is correct. Guidance on determining the Resident School District is provided in the Independent Charter School Pupil Count Report Instructions located at: [https://dpi.wi.gov/parental-education-options/charter-schools/current/2r-membership](https://dpi.wi.gov/sms/charter-schools/current/2r-membership).
	3. Meets age requirements.
	4. Meets full time pupil definition per school policy.
	5. If an exception is found in the sample test, an extended sample is required using one of the following procedures:
		* 1. Required: Samples selected in increments of 30 pupils, until no additional errors are found or the entire reported attendance is examined. (Additional 30 totaling 60, 90, 120, etc.). The additional increments of 30 are required due to the high sampling risk associated with a small sample size.

If during the testing, an exception is identified as an isolated incident, alternative procedures may be used. Alternative procedures must be well documented. (*i.e. a high school senior graduates prior to the January count date. The school fails to remove all early graduates from the class list and erroneously counts them on the count date. An alternative procedure might be to verify that all seniors graduating prior to the January count date have not been included in the count.)*

*Summer School*

1. Determine if the school received a summer school payment. The summer school count is reported on the 2021 Summer School Report (ICS-109). If the school had summer school, complete the remaining procedures in this section. If the school did not have summer school, the remaining procedures are not applicable.
2. Review the summer school information available at [https://dpi.wi.gov/parental-education-options/charter-schools/current/2r-membership#Summer%20School%20Information](https://dpi.wi.gov/sms/charter-schools/current/2r-membership#Summer%20School%20Information). Document in the workpapers that the summer school bulletin was reviewed.
3. Obtain all of the following from the school and retain a copy in the workpapers:
	1. A copy of scheduled summer school instruction dates, classes, number of minutes, and teaching staff for the summer of 2021.
	2. A copy of all summer school attendance records and information on how attendance was determined for summer school.
	3. Copies of typical examples of summer school class schedules and other documents used by the school to gather data necessary to complete the 2021 Summer School Report.
	4. Summer school payroll records.
	5. Obtain the 2021 Summer School Report (ICS-109) from the school.
4. Prepare a workpaper memo identifying the process and staff involved in recording summer school attendance.
5. Determine if any of the summer school classes were funded by Title I funds by completing the following:
	1. Confirm with the school administrator that the school did not have summer school teachers paid by Title I funds.
	2. Review the school’s payroll records and confirm that they show that the teachers were paid for the summer school classes.

If the teachers are paid with Title I funds, the school may not include the class in the calculation of the number of minutes of instruction provided each day.

1. Complete the following test of the summer school course list:
	1. Review the list of classes reported to DPI on Schedule 1 of the 2021 Summer School Report from the school.
	2. Determine that each class listed for the school is identified on the school’s summer school class schedules and that the number of minutes for each class is supported by the summer school class schedules. Also determine that no classes identified as being funded by Title I in d above are included as a summer school class in the DPI course list.
2. Ensure the summer school program meets the following requirements:
	1. The charter school offers no fewer than 19 summer days of instruction during that summer. If a day only includes instruction provided by Title I teachers, the day may not be included.
	2. Each summer day of instruction offered by the charter school is comprised of no fewer than 270 minutes of instruction.

If the program does not meet the above requirements, the school is not eligible to receive any summer school payments. The auditor should indicate the program does not meet the requirements in the workpapers.

1. Complete the following:
	1. Select a sample of at least 30 pupils included in the summer school count and determine the following:
		1. The number of days attended identified in the 2021 Summer School Report matches the number of days attended based on the summer school attendance records. A student is considered to be in attendance for a day if the student attended at least one of the classes on the summer school course list provided in b above.
		2. Resident of Wisconsin and the reported Resident School District is correct. Guidance on determining the Resident School District is provided in the Independent Charter School Pupil Count Report Instructions located at: [https://dpi.wi.gov/parental-education-options/charter-schools/current/2r-membership](https://dpi.wi.gov/sms/charter-schools/current/2r-membership).
		3. If an exception is found in the sample test, an extended sample is required using one of the following procedures:
			1. Samples selected in increments of 30 pupils, until no additional errors are found or the entire reported attendance is examined. (Additional 30 totaling 60, 90, 120, etc.). The additional increments of 30 are required due to the high sampling risk associated with a small sample size.
			2. If during the testing, an exception is identified as an isolated incident, alternative procedures may be used. Alternative procedures must be well documented.
	2. If a pupil attended a course on the Summer School Course List, but was not included in the 2021 Summer School Report, determine if the pupil was eligible for a summer school payment. If the auditor believes a student should be added, the student should be added to Attachment 4.

If the number of days attended for a pupil included in the Summer School Count Report does not match the attendance data, see the chart below for an explanation of how to proceed.

| **Attendance Data in Summer School Count Report** | **Attendance Data Based on Audit Procedures Performed** | **Required Reporting** |
| --- | --- | --- |
| Student attended summer school 15 or more days. | Number of days reported incorrect, but pupil still attended 15 or more days. | No reporting required. |
| Student attended summer school 15 or more days. | Number of days reported incorrect and pupil attended less than 15 days. | Include the pupil on Attachment 4. |
| Student attended summer school less than 15 days. | Number of days reported is incorrect. | Include the pupil on Attachment 4. |

1. Report the total summer school headcount reported by the school and the audited headcount, including the number of exceptions identified for summer school, in the chart on the top of Attachment 4.
2. If an alternative procedure is desired, please contactcharterschools@dpi.wi.gov.
3. Audit adjustments will be made by DPI based on the membership audit report.

**Reporting (Due MAY 2, 2022) – NO EXTENSIONS GRANTED**

1. A draft of the report is to be discussed with appropriate school staff. The school staff must indicate their agreement with the report findings by an approval signature on the draft.
2. The report format presented in Exhibit 1 is to be used for reporting the September and January membership count agreed upon procedures. The report is to be dated as of the completion of fieldwork. The report is to be dual dated if each count is audited on separate occasions. If a statistical projection is used, the report is to be modified for this process.
	1. Pupils or grades are not to be identified as Special Education or "EEN."
	2. All audit exceptions are to be identified in the report by grade category, name, and reason why the pupil is ineligible categorized as follows:
		1. Enrolled - Did not attend.
		2. Discontinued before count date.
		3. Attended after count date.
		4. Clerical error in totaling data.
		5. Non-Wisconsin resident.
		6. Counted twice.
		7. Not full time.
		8. Solely Title I.
		9. Wrong count category.
		10. Does not meet age requirements.
		11. Other (identify reason).
	3. Any pupils eligible, but not included in the count, are also to be listed, categorized as follows:
		1. In attendance for instruction (including homebound instruction) on the count date.
		2. In attendance for instruction (including homebound instruction) on count date OR any day before and any day after the count date while not being enrolled at another school.
		3. Clerical error in totaling data.
3. E-mail as a PDF file attachment to: charterschools@dpi.wi.gov

(***Exhibit 1*)**

*{ON FIRM LETTERHEAD}*

Independent Accountants’ Report

On Applying Agreed-Upon Procedures

*(Name of Independent Charter School) SCHOOL*

2021-2022 Resident Pupil Membership Counts

*Governance Board*

*(Name of Independent Charter School) School*

We have performed the procedures enumerated below for (*school name*) “School,” which were agreed upon solely to assist the Wisconsin Department of Public Instruction “DPI” in determining compliance of pupil count enrollments as reported on the September 17, 2021 and January 14, 2022 Independent Charter Pupil Count Reports. {If an alternative count date was approved and used, revise the previous date to the alternative count date used.} School management is responsible for pupil enrollment requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The following table summarizes the procedures that have been completed: {Section numbers correspond to procedures included in Independent Charter School AidsMembership Audit Program}

|  |  |  |
| --- | --- | --- |
| **Section** | **Procedure** | **Finding** |
| **1-5** | **Obtain an understanding of the overall enrollment data collection system including the process used by the School to prepare attendance records and compile student counts.** | *{“Completed” All procedures are required. If you aren’t able to complete the procedure, please contact DPI for proper reporting.}* |
| 6 | Perform reconciliation between the September and January counts to additions and subtractions between the dates.  | *{“Completed” If you aren’t able to complete the procedure, please contact DPI for proper reporting.}* |
| 7 | Compare the school’s September and January counts to the prior year for reasonableness and make inquiries for significant or unexpected variances. | *{“Completed” If you aren’t able to complete the procedure, please contact DPI for proper reporting.}* |
| 8 | Verify Head Count reported by the school agrees to supporting documentation. Test head count to ensure no student is counted twice. If the school does not have supporting documentation a rebuilt count must be compiled and a finding disclosed by auditor. | *{“No exceptions were found.” or “Finding identified in Attachment 2.”}* |

|  |  |  |
| --- | --- | --- |
| **Section** | **Procedure** | **Finding** |
| 9, 10 | **Test School procedures for students absent on the count date to ensure proper inclusion or exclusion from the head count.** | *{“No exceptions were found.” or “Finding identified in Attachment 2.”}* |
| 11 | **Verified that school has a method to identify non-Wisconsin resident students and determined that school did not report ineligible non-Wisconsin resident students.** | *{“No exceptions were found.” or “Finding identified in Attachment 2.”}* |
| 12 | Obtain and test listing of Wisconsin resident students not eligible for inclusion (resident reductions) and document the school’s controls for identifying students. | *{“No exceptions were found.” or “Finding identified in Attachment 2.”}* |
| 13 | Obtain written attestation from Special Education director that the preschool category includes only pupils who are at least three years old on the count date and have disabilities requiring special education services as provided in their IEP. Any four-year-old special education pupils should be included in the preschool category if no four-year-old kindergarten program is offered by the school. | *{“N/A”, “Completed”}* |
| 14,15,16 | If a school operates a four-year-old kindergarten program, and provides outreach activities, test the outreach activities for allowability, and determine if total hours of instruction time and outreach activities as documented by supporting documentation equals the 437 hours or 437 hours + 87.5 hours outreach programs. Pupils enrolled solely in Title I funded early childhood programs should not be included in school membership counts. | *{“N/A”, “No exceptions were found.” or “Finding identified in Attachment 2.” This procedure is required if the school included students in the K4 with outreach category. If you aren’t able to complete the procedure, please contact DPI for proper reporting.}* |
| 17 | For a school operating five-year-old kindergarten programs ensure that the program was in effect for entire year and the length of full day program is equal to the length of the first grade day. | *{“N/A”, “No exceptions were found.” or “Finding identified in Attachment 2.”}* |
| 18-22 | For the September count only, perform a test to ensure that the school’s system used to compile the counts can be relied upon:Testing at each school includes all students who first attended after the start of the school year and all students who withdrew after the start of the school year, and a random sample of at least 30 pupils.Any audit exceptions identified require an additional sample selection or alternative procedures. | *{“No exceptions were found.” or “Findings identified during our testing are disclosed in Attachment 2 or 3.”}* |
| 23-25 | Determined if the school offers summer school. Reviewed the summer school class list and determined whether any classes were funded by Title I. Ensured summer school classes met the requirements and pupils were eligible.Any audit exceptions identified require an additional sample selection or alternative procedures.  | *{“N/A”, “No exceptions were found.” or “Findings identified during our testing are disclosed in Attachment 4.”}* |
| 26 | Audit adjustments, if any, are identified by the auditor and made by DPI. | *{“No exceptions were found.” or “Findings identified during our testing are disclosed in Attachment 2.”}* |

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the accompanying Enrollment Report. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the DPI and management of the School and is not intended to be and should not be used by anyone other than these specified parties. However, the Independent Attestation Report and the accompanying schedules are a matter of public record upon acceptance by the DPI. The DPI considers pupil names to be confidential under federal law, 20 USC 1232g (Family Education Rights and Privacy Act, FERPA) and its implementing regulations, 34 CFR 99.31 (a)(9). Any information with individual pupil names should not be released to the public. If you have questions, you may wish to consult with legal counsel.

*{Firm Signature}*

*{Firm Name}*

***{Date the report as agreed-upon procedures completion date – Important – See Reporting Requirements}***

**Attachment 1**

**(*Name of Independent Charter School*) Independent Charter School Aids - Membership Audit Program**

Membership Pupil Count Summary

***September Count***

|  |  |  |  |
| --- | --- | --- | --- |
| **Grade Category** | **Reported by School** | **Per Agreed Upon Procedures** | **Under Reported (Over Reported)** |
| PreSchool – Special Education |  |  |  |
| 4-Year-Old Kindergarten (437 Hours) |  |  |  |
| 4-Year-Old Kindergarten (437 Hours + 87.5 Hours Outreach) |  |  |  |
| 5-Year-Old Kindergarten ½ Day |  |  |  |
| 5-Year-Old Kindergarten 3 Full Days |  |  |  |
| 5-Year-Old Kindergarten 4 Full Days |  |  |  |
| 5-Year-Old Kindergarten 5 Full Days |  |  |  |
| Grades 1-12 |  |  |  |
| **Total September Pupil Count** |  |  |  |

***January Count***

|  |  |  |  |
| --- | --- | --- | --- |
| **Grade Category** | **Reported by School** | **Per Agreed Upon Procedures** | **Under Reported (Over Reported)** |
| PreSchool – Special Education |  |  |  |
| 4-Year-Old Kindergarten (437 Hours) |  |  |  |
| 4-Year-Old Kindergarten (437 Hours + 87.5 Hours Outreach) |  |  |  |
| 5-Year-Old Kindergarten ½ Day |  |  |  |
| 5-Year-Old Kindergarten 3 Full Days |  |  |  |
| 5-Year-Old Kindergarten 4 Full Days |  |  |  |
| 5-Year-Old Kindergarten 5 Full Days |  |  |  |
| Grades 1-12 |  |  |  |
| **Total January Pupil Count** |  |  |  |

**Attachment 2**

**(*Name of Independent Charter School*) Independent Charter Schools Aid - Membership**

Membership Pupil Count Exceptions

The following errors and exceptions were identified in the September count: ***(list all errors and exceptions using reasons identified under "Reporting")***

Ineligible Pupils:

|  |  |  |  |
| --- | --- | --- | --- |
| Grade Category | Name (Last, First Middle) | Resident School District | Reason |

Eligible Pupils:

|  |  |  |  |
| --- | --- | --- | --- |
| Grade Category | Name (Last, First Middle) | Resident School District | Reason |

The following errors and exceptions were identified in the January count ***(list all errors and exceptions using reasons identified under "Reporting")***

Ineligible Pupils:

|  |  |  |  |
| --- | --- | --- | --- |
| Grade Category | Name (Last, First Middle) | Resident School District | Reason |

Eligible Pupils:

|  |  |  |  |
| --- | --- | --- | --- |
| Grade Category | Name (Last, First Middle) | Resident School District | Reason |

All other findings are identified below:

**Attachment 3**

**(*Name of Independent Charter School*) Independent Charter Schools Aid - Membership**

Resident School District Corrections – September and January

|  |  |  |  |
| --- | --- | --- | --- |
| **Grade Category** | **Name (Last, First Middle)** | **Resident School District on School Records** | **Correct Resident School District** |

All other findings are identified below:

**Attachment 4**

***(Name of Independent Charter School)* Independent Charter School Aid – Summer School**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Reported by School** | **Per Agreed Upon Procedures** | **Under Reported (Over Reported)** |
| **Total Summer School Count** |  |  |  |

**Summer School Pupil Count Exceptions**

The following errors and exceptions were identified in the Summer School Count: ***(list all errors and exceptions using reasons identified under "Reporting")***

Errors:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Grade Category | Name (Last, First Middle) | Resident School District on Record | # of Days Reported by School | # of Days Actually Attended |

Ineligible Pupils:

|  |  |  |  |
| --- | --- | --- | --- |
| Grade Category | Name (Last, First Middle) | Resident School District on Record | Reason |

Eligible Pupils:

|  |  |  |  |
| --- | --- | --- | --- |
| Grade Category | Name (Last, First Middle) | Resident School District on Record | Reason |

**Summer School Resident School District Corrections**

|  |  |  |  |
| --- | --- | --- | --- |
| **Grade Category** | **Name (Last, First Middle)** | **Resident School District on Record** | **Correct Resident School District** |

All other findings are identified below: