Independent Accountant’s Report

On Applying Agreed-Upon Procedures

*{Name of School}*

*{City of School}*

Private School Choice Programs

September 20, 2019 Enrollment Audit for

September and November 2019 Payment Eligibility

*{Name of the Head of the School’s Operating Organization or Governing Board}*

*{Title of Individual Above}*

*{Legal Name of Operating Organization of the School}* as the Operator of the *{School Name}*

We have performed the procedures enumerated below for {*school name*} “School,” which were agreed to by the Wisconsin Department of Public Instruction “DPI” in determining compliance of pupil count enrollments as reported on the September 20, 2019 Pupil Count Report *{and the School’s Choice pupils eligible for summer school reported on its Summer School Count Report}* for the purposes of determining the School’s September and November 2019 payment eligibility under the Milwaukee Parental Choice Program “MPCP”, Racine Parental Choice Program “RPCP”, and/or Wisconsin Parental Choice Program “WPCP”, collectively “Choice.” The School is responsible for pupil enrollment requirements *{and completion of the Summer School Count Report}*. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated 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:

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| **Section** | **Procedure** | **Results** |
| 1.1 | Review the DPI guidance on accepting applications. | Completed |
| **1.2** | **Obtain an understanding of the process used by the School to prepare attendance records, accept and review applications, and other considerations.** | Completed |
| 1.3 | Fraud Risk Assessment – Complete the fraud risk assessment. | Completed |
| The procedures and the associated findings are as follows: |
| 1.4 | K4 parental outreach – Review the planned activities and communicate any ineligible activities to the school. Determine if the school intends to provide the required K4 parental outreach activities “activities” that have already occurred are eligible and if the total of those eligible activities are at least 87.5 hours. If the total hours of eligible activities that have already occurred is not at least 87.5 hours, determine that the planned activities for the remainder of the year plus the eligible activities that have already occurred are at least 87.5 hours. | Indicate if the school is planning on providing K4 parental outreach activities on Schedule 1-1. |

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| **Section** | **Procedure** | **Finding** |
| 1.5, 1.6 | Ask the school if there are any contested applications, eligibility issues, or required application corrections. Determine if the applications require corrections in the Online Application System (OAS) or need to be determined ineligible. | Completed. If an uncorrectable error is identified for a pupil, the pupil is included as ineligible on Schedule 2. If a change is required to the OAS, the pupil(s) and the required correction(s) is/are listed on Schedule 3 or 4. |
| 2.1 - 2.11 | **Determine that the Choice attendance is correct by completing the following:*** Obtain information from the School for completion of the attendance procedures.
* Complete testing of the Student Information System.
* Determine if school was held on the count date.
* **Verify that the total number of Choice pupils per the official attendance records match the original classroom records by grade.**
* **Verify that any Choice pupils included on the DPI Pupil Information Report, official attendance records, and original classroom records are included on each list and that the names and grades match. For any pupils that need to be added to the Choice count, verify that the name and grade on the OAS Application Verification screen, official attendance records, and original classroom records match. If any pupils have a grade that is different than the DPI Pupil Information Report or OAS Application Verification screen, ensure the pupil is age eligible for the grade attended.**
* Ensure each Choice pupil meets the count requirements**.**
* **Ensure the school did not receive a SNSP and Choice payment for the same student.**
* Other Children – Verify that pupils included in a daycare, partnership/contract school, or tuition only or waiver pupils are not included as Choice pupils and that Choice pupils were not paid for a full day of daycare**.**
* MPCP and RPCP only: Determine if any additional eligible Choice pupils should be included in the count.
 | The “Per Examination” Choice Pupil count shown in the accompanying schedules, represents the Choice Pupil count per the agreed upon procedures performed. MPCP & RPCP: Any additional Choice pupils not originally included in the count are included on Schedule 4 if the application is determined eligible through the procedures in Section 3. |
| 2.11 | **Determine that no tuition was charged to Choice pupils or that Choice pupils who were charged tuition met the requirements to be charged tuition.** | {Insert: “The school did not charge tuition to Choice pupils.” Or “The school only charged tuition to Choice pupils that met the requirements to be charged tuition.” Or “The school charged tuition to Choice pupils who did not meet the requirements to be charged tuition.”} |

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| **Section** | **Procedure** | **Finding** |
| 2.4, 2.11, 2.12 | Non-Choice – Determine that the All Pupil count is correct by completing the following:* **Verify that the total number of All Pupils per the official attendance records matches the original classroom records by grade.**
* **Determine that all tuition and tuition waiver pupils are included in the official attendance records.**
* **T**est the lesser of 60 non-Choice pupils or all non-Choice pupils at the School and determine that the students meet the count requirements and are included in the All Pupil count and not the Choice Pupil count (new population for each exception found until all non-Choice pupils are tested)**.**
 | The “Per Examination” All Pupil count shown in the accompanying schedules, represents the All Pupil count per the agreed upon procedures performed. |
| 2.13 | Determine that the All Pupil counts per the Enrollment Audit match the PI-1207 student counts. If not, determine that the school makes any required changes**.** | {*Description of finding or “No exceptions were found as a result of applying the procedures.”}* |
| 2.14 | MPCP & RPCP Waiting List Testing – Determine that all of the pupils included on the school’s waiting list are appropriately included on the DPI Waiting List Report. | {Insert: The waiting list “Per Examination” pupil count shown in Schedule 6 represents the number of pupils on the waiting list per the agreed upon procedures performed.” Or “N/A-MPCP and RPCP only procedure.” |
| 3.1 | Determine the applications that must be tested. | Completed. |
| 3.2 | For RPCP & MPCP determine if applications that need to be added to the count are in Verified or Submitted status or obtain DPI approval to add the applications. (Note: Pupils cannot be added for WPCP.) | {Insert: “Completed.” or “N/A-No pupils need to be added to the count.”} |
| 3.3 | Testing Income Documentation – For all new student applications identified in Step 3.1, verify the pupils met the income requirements and that the income verification was properly completed using one of the allowed methods. (Note: No procedures are required if the applicant used the DOR income verification method.) Ensure any discrepancies were addressed. | If an uncorrectable error is identified for a pupil, the pupil is included as ineligible on Schedule 2. If a correctable error is identified for a pupil, the pupil and the required corrections are listed on Schedule 3 or 4. |
| 3.4 | School District Verification – For all applications identified in Step 3.1 except pupils in the safe at home program, verify the pupil(s) live(s) in the:* City of Milwaukee if participating in the MPCP; or
* Racine Unified School District if participating in the RPCP,
* State of Wisconsin but not the City of Milwaukee or the Racine Unified School District if participating in the WPCP.
 | If an uncorrectable error is identified for a pupil, the pupil is included as ineligible on Schedule 2. If a correctable error is identified for a pupil, the pupil and the required corrections are listed on Schedule 3 or 4. |

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| **Section** | **Procedure** | **Finding** |
| 3.5 | Testing WPCP Residency Documentation – For all WPCP applications where the address changed, ensure the school has one of the allowed residency documents for the new address. | *If the school does not participate in WPCP:* “N/A”*If the school participates in WPCP:* “If an uncorrectable error is identified for a pupil, the pupil is included as ineligible on Schedule 2. If a correctable error is identified for a pupil, the pupil and the required corrections are listed on Schedule 3 or 4.” |
| 3.6 | Testing Residency Documentation – For all student applications identified in Step 3.1 except for the ones already tested in Step 3.5, determine that the school has one of the allowed residency documents that meets all of the requirements. | If an uncorrectable error is identified for a pupil, the pupil is included as ineligible on Schedule 2. If a correctable error is identified for a pupil, the pupil and the required corrections are listed on Schedule 3 or 4. |
| 4 | Summer School –* Determine if the School received a Choice summer school payment.
* Review the DPI guidance on summer school.
* Obtain information from the School for completion of the summer school procedures.
* **Obtain an understanding of the process used by the School to record summer school attendance.**
* Determine if any of the summer school classes were funded by Title I funds.
* Obtain and review the summer school course list.
* Determine that the School’s summer school program meets the summer school requirements**.**
* **Verify that the number of days the Choice pupil attended summer school was accurately reported in the Summer School Count Report.**
* **Ensure the school did not receive a SNSP and Choice payment for the same student.**
 | *If the school did not have summer school insert,* “Since the school did not have summer school, entered N/A on Schedule 7.”*If the school had summer school and it met the requirements insert,* “If a change was identified to the number of summer school days attended that impacted the Choice summer school payment, the pupil and the required correction are identified on Schedule 7.” *If the school had summer school but it did not meet the requirements insert the following and explain why it did not meet the requirements,* “The school was not eligible for summer school because {insert reason}.” |

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the requirements of Wisconsin Administrative Codes PI 35 and PI 48. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the accompanying Enrollment Report. Accordingly, we do not express such an opinion or conclusion. 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 city and state}*

*{Date the report as the agreed-upon procedures completion date}*