**FY20 Audit Information**

**Title I Supplement not Supplant**

USDE provided guidance regarding Title I supplement not supplant that will be applicable to the FY 20 audits. DPI has updated guidance regarding Title I supplement not supplant requirement available at:

<https://dpi.wi.gov/title-i/fiscal-information#Supplement%20Not%20Supplant>

**Pupil Activity Fund Audit Program**

As of today, the Pupil Activity Fund Audit Program has been updated. The requirement to include a supplementary Schedule of Agency Fund Changes in Assets and Liabilities in the financial statements has been removed. All DPI audit programs can be found at:

<https://dpi.wi.gov/sfs/finances/auditors/audit-programs>

**State Special Education Audit Program**

Although the first page of the State Special Education and School Age Parents Audit Program states it has been updated for audits of the 2018-19 school year, the audit program was updated in May 2020. The newest version must be used for FY20 audits.

For technical assistance questions regarding audits or their requirements, [contact a School Financial Services Team Auditor](https://dpi.wi.gov/sfs/communications/staff-directory).