

**Wisconsin Department of Public Instruction, Financial Services Team
WISCONSIN PUBLIC SCHOOL DISTRICT AUDIT MANUAL**

DEPARTMENT OF PUBLIC INSTRUCTION

ALTERNATIVE EDUCATION GRANTS

255.330

I. PROGRAM OBJECTIVES

The objective of the Alternative Education Program is to focus on students who meet the statutory definition of being at-risk. Legislation enacted in October, 1999, provides funds for grants to public school districts and consortia of school districts to develop new or to expand existing alternative education programs and schools. The statutory language (s. 115.36) and administrative code (PI 44) establish criteria for program implementation by the Department of Public Instruction.

II. PROGRAM PROCEDURES

Alternative education funds will be provided to successful applicants on a competitive basis. Contingent on continuing funding and program compliance, awards will be for five years: 100% for years one through three, 60% for year four and 40% for year five.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. *TYPES OF SERVICES ALLOWED AND UNALLOWED*

Compliance requirement

Alternative education programs/schools include those that are offered in cooperation with consortia, CESAs, other educational entities, community-based organizations, social service providers and/or technical colleges. Programs should be planned, developed and implemented around the needs of students who are not being successful in the traditional school setting. Typical alternative education programs offer innovative courses or curricula to students who are credit deficient, suspended, expelled, truant or adjudicated. A wide variety of program options can be considered from after-school tutoring to comprehensive programs with support services.

Suggested Audit Procedures

Wisconsin Department of Public Instruction, Financial Services Team

WISCONSIN PUBLIC SCHOOL DISTRICT AUDIT MANUAL

Through inquiry of district personnel, determine the types of programs being funded with grant funds. Review grant application and approvals for funding to determine compliance with types of programs offered.

Compliance requirement

Allowable expenditures can include salary and benefit costs for program support staff, teachers and administrators; equipment, materials and supplies that are directly related to the alternative education program or school; and for program relevant computer hardware and software.

Suggested Audit Procedures

Test a sample of expenditures to determine that costs incurred are consistent with programs offered and within guidelines for types of allowable expenditures.

B. ELIGIBILITY

Compliance requirement

Student eligibility for participation in this program must be defined as ‘at-risk.’ A typical list of selection criteria includes poor attendance, failing grades (D/F), family crisis, referred to but did not qualify for special education services, social/emotional/medical issues, free/reduced lunch, below average performance on assessments, discipline problems, drug and alcohol issues, criminal behavior, poor peer relationships, rate high on teacher-generated at-risk profile, retained or being considered for retention, and significant deficiencies in credits. Eligible students must be selected without regard to gender, race, national origin, color, disability, sexual orientation and/or age.

Suggested Audit Procedures

Determine the school district’s procedures for determining students who are at-risk. Test a sample of students who are participating in the programs offered to determine their proper eligibility.

C. REPORTING

Compliance requirement

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WISCONSIN PUBLIC SCHOOL DISTRICT AUDIT MANUAL**

DPI will reimburse school districts or consortiums for their alternative program expenditures according to established procedures. Grant recipients must account for funds using codes from the Wisconsin Uniform Financial Accounting Requirements (WUFAR).

Suggested Audit Procedures

Review claims for reimbursement and determine that claims for reimbursement were based upon incurred expenditures.

D. MATCHING, LEVEL OF EFFORT, EARMARKING

Compliance requirement

Grants may be used in concert with, but may not be used to supplant existing fund sources.

Suggested Audit Procedures

Inquire with school district personnel how grant funds are being used to supplement the existing district resources for the education of participating students.

Compliance requirement

A maximum of 10% of the grant award may be used for program administration.

Suggested Audit Procedures

Inquire with district personnel as to how grant funds are used to supplement the existing curriculum.