

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

**DEPARTMENT OF PUBLIC INSTRUCTION**

**STUDENT ACHIEVEMENT GUARANTEE IN EDUCATION AID**

**255.504**

**I. PROGRAM OBJECTIVES**

The objective of the SAGE program is to improve student achievement through the implementation of four school improvement strategies: class sizes no more than 18:1 or 30:2 in grades K-3; increased collaboration between schools and their communities; implementation of a rigorous curriculum focusing on academic achievement; and improving professional development and staff evaluation practices.

**II. PROGRAM PROCEDURES**

SAGE aid is determined pursuant to a contractual agreement between school districts and DPI. School districts participating in the program have 5 year contracts with the State and receive aid up to \$2,250 for each low-income child in the grades served by the program.

**III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES**

**A. TYPES OF SERVICES ALLOWED AND UNALLOWED**

**Compliance requirement**

Each participating school must reduce class size to 18:1 or 30:2 in grades K-3 for regular classroom teachers. Regular classroom teachers are teachers with licenses to teach in the grades covered by the SAGE program whose regular assignment is one of those grades. For the purposes of this determination, teachers whose primary assignments are art, music, physical education, or special education are not considered regular classroom teachers. Interns present in a SAGE classroom cannot be used to help maintain the SAGE class size requirements.

**Suggested Audit Procedures**

Review district records and procedures for determining whether class sizes are consistent with SAGE requirements. Classrooms must not include class size ratios greater than 18:1 or 30:2 as of the third-Friday count date. Review class

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attendance lists for K-3 classrooms on the third-Friday count date to ensure compliance.

Obtain a printout of salaries/benefits paid using SAGE funds for purposes of determining SAGE teachers. Test teachers charged to SAGE program to determine that they hold the proper license. Only salaries/benefits for properly licensed teachers in SAGE school buildings may be paid using SAGE funds.

### **Compliance requirement**

The Statutes (s.118.43(3)(b)) require the board of each participating school to “keep the school open every day from early in the morning until late in the day, as specified in the contract” and to “collaborate with community organizations to make educational and recreational opportunities, as well as a variety of community and social services, available in the school to all school district residents.”

### **Suggested Audit Procedures**

Review the SAGE contract to determine the community activities or services that the participating schools have planned to provide and determine compliance or progress towards providing those services.

### **Compliance requirement**

SAGE funds can be used only for purposes of fulfilling their contract with the State. Costs consistent with this goal can include teacher salary and benefit costs for SAGE regular classroom teachers, professional development for SAGE teachers, costs incurred in connection with community related activities as outlined in the SAGE contract, costs incurred in connection with before and after-school programs outlined in the SAGE contract, costs incurred in modifications of the SAGE classroom curriculum.

### **Suggested Audit Procedures**

Test a sample of costs charged to the SAGE program and determine that they are consistent with the district’s SAGE contract.

## ***B. ELIGIBILITY***

### **Compliance requirement—None**

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Suggested Audit Procedures—None