

**Private School Choice Programs (Choice) & Special Needs Scholarship Program (SNSP)**  
**Selecting an Auditor**

The requirement for an individual to be a Choice or SNSP auditor is that the auditor must be a licensed certified public accountant and the firm they work for must be a licensed accounting firm who has not been barred from completing accounting, auditing, or other reporting requirements for Choice/SNSP schools. Schools should determine if the auditor and audit firm are licensed by going to the Department of Safety and Professional Services license lookup available at: <https://license.wi.gov/s/license-lookup>.

Once the school selects an auditor or if the school would like to change auditors, the school must complete an Auditor Authorization form available on the Department of Public Instruction's website. A separate Auditor Authorization form must be completed for the Choice programs and the SNSP if the school is participating in both. The Choice Auditor Authorization form is available at <https://dpi.wi.gov/parental-education-options/choice-programs/auditor>. The SNSP Auditor Authorization form is available at <https://dpi.wi.gov/parental-education-options/special-needs-scholarship/auditor>. This form must be completed before the Department of Public Instruction can discuss your school with the auditor or provide them with the data they will need to perform required procedures.

The services that the Choice/SNSP auditors are allowed to perform are limited by Wisconsin Statute, Wisconsin Administrative Code, and professional accounting standards. These requirements apply to both members of the firm and anyone that works as a consultant for the firm performing Choice/SNSP audits. Please see below for the specific requirements.

1. No compilation or review services may be provided by the auditor unless the school makes available a trial balance, based on the school's general ledger established as part of financial accounting system, for the compilation or review services.
2. Except as explained in 3, an auditor may not post or prepare for posting typical reoccurring financial transactions to the private schools' general ledger except as permitted by the AICPA independence standards.
3. The auditor may prepare and post adjusting, correcting, and closing journal entries to the private schools' general ledger that have the written approval of the private school's management. The auditor's working papers must document evidence of management approval for all such entries resulting from a financial statement compilation, review, or audit.
4. The auditor may assist in the preparation of the budget. In providing assistance, the auditor shall comply with s. Accy 1.201 (1) (e), regarding forecasts, and shall identify as required by the department that such assistance was provided.
5. Any services provided by the auditor must be specifically identified in the engagement letter detailing the Choice/SNSP services to be provided.
6. The auditor must comply with the American Institute of Certified Public Accountants Code of Professional Conduct. This includes complying with the independence requirements.

Additional information on completing the Auditor Authorization form and the Choice program requirements are available in Training 3-3 on the Auditor Authorization Form available at <https://dpi.wi.gov/parental-education-options/choice-programs/on-demand-training>. If you have any questions, please contact the school finance auditors at: [dpichoicedauditreports@dpi.wi.gov](mailto:dpichoicedauditreports@dpi.wi.gov).

The following certified public accounting (CPA) firms have been identified as the Choice/SNSP auditor for one or more schools as of July 2024. **Inclusion on this list does not constitute an endorsement of the firm by the Department of Public Instruction.** Schools may engage any currently licensed auditor of a licensed CPA firm that has not been barred from Choice/SNSP if they meet the Choice/SNSP requirements explained above.

Company Name	Street Address	City	Phone
Baker Tilly US, LLP	777 E. Wisconsin Avenue, Floor 32	Milwaukee	414-777-5423; 414-777-5500
CliftonLarsonAllen LLP	373 N. Pioneer Road	Fond du Lac	920-921-2953
	1175 Lombardi Avenue	Green Bay	920-455-4314
	10401 W. Innovation Drive, Suite 300	Milwaukee	414-476-1880
	10700 W. Research Drive, Suite 200	Milwaukee	920-686-6484
	PO Box 2886	Oshkosh	920-231-5890
	1 Main Street, Suite 200	Racine	262-637-9351
	712 Riverfront Drive, Suite 301	Sheboygan	920-803-3147
Corson, Peterson & Hamann S.C.	2203 S. Memorial Place	Sheboygan	920-457-3641
Hawkins Ash CPAs, LLP	500 S. 2nd Street, Suite 200	LaCrosse	608-784-7737
Kerber, Eck & Braeckel, LLP	125 S. 84th Street, #100	Milwaukee	414-456-1099
KerberRose SC	4211 N. Lightning Drive	Appleton	920-993-0105
	487 Riverwood Lane	Green Bay	920-655-1934
Lucida LLC	611 N. Barker Road, Suite 200	Brookfield	262-860-1724
M.L. Tharps & Associates	1845 N. Farwell Avenue, Suite 109	Milwaukee	414-278-8532
O'Connor, Wells & Vander Werff, LLC	111 E. Main Street	Waupun	920-324-9711
Pente Financial Services, LLC	PO Box 240875	Milwaukee	262-229-9877
Reilly, Penner & Benton LLP	1233 N. Mayfair Road, Suite 302	Milwaukee	414-271-7800
Ritz Holman LLP	330 E. Kilbourn Avenue, Suite 550	Milwaukee	414-271-1451
Schumacher Sama LLP	10400 W. Innovation Drive, Suite 301	Wauwatosa	414-327-2320
Sikich LLP	17335 Golf Parkway, Suite 500	Brookfield	262-754-9400
Vesta	37 N. Pioneer Road	Fond du Lac	920-923-8400
	145 S. Marr Street	Fond du Lac	920-923-8400
Wegner LLP, CPA's & Consultants	2921 Landmark Place, Suite 300	Madison	608-442-1923
Wipfli LLP	469 Security Boulevard	Green Bay	920-662-2821
	1502 London Road, Suite 200	Duluth	218-722-4705
	10000 Innovation Drive, Suite 250	Milwaukee	414-431-9300

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