Auditor In Depth Training: Enrollment Audit Training

The handouts are available at:
https://dpi.wi.gov/parental-education-options/choice-programs/auditor-trainings

School Finance Auditors
August 2021

WISCONSIN DEPARTMENT OF
Public Instruction
Jill K. Underly, PhD, State Superintendent

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Enrollment Audit Overview

- The auditor will be required to complete an enrollment audit Excel schedule (DPI provided) that summarizes the results of completion of the agreed upon procedures.

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The submitted Enrollment Audit must include (in this order):

	Choice	SNSP
Signed & dated cover page	X	X
Error Report	X	X
Signed & dated Attestation Report	X	X
Schedule 1-1 & 1-2 - Pupil Enrollment Count	X	X
Schedule 2 - Ineligible Pupils	X	X
Schedule 3 - Applications Requiring Corrections	X	X
Schedule 4 - Pupil Additions	X	X
Income & Residency Documentation Sample Information (Sept. Only)	X	
Schedule 5 – Tentative Payment Eligibility Calculation per Examination (Choice) Headcount & FTE Per Examination (SNSP)	X	X
Schedule 6 – Summer School (Sept Only)	X	X

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Choice Enrollment Audit

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Choice Report Cover Page

Complete areas highlighted in yellow

I. GENERAL INFORMATION

School Name

School City

Name of Choice Administrator of Record *Typed*

Program Name(s)

- [ ] Milwaukee Parental Choice Program (MPCP)
- [ ] Racine Parental Choice Program (RPCP)
- [ ] Wisconsin Parental Choice Program (WPCP)

II. REPORT CONTACT PERSON

Name of Contact Person at School Regarding Report	Email address

III. SIGNATURE

I HEREBY CERTIFY, as the Choice administrator, that I have reviewed and accepted the enrollment information contained in this report on behalf of the school's operating organization, except as discussed in my attached letter. I have provided the auditor with all application related documentation for students on Schedule 2 (ineligible pupils), Schedule 3 (applications requiring corrections) and Schedule 4 (pupil additions).

Choice Administrator Original Signature *Designee not Permitted*	Date Signed *Mo./Day/Yr.*

Requires signature of Choice Administrator

Choice administrator to manually check √ here if letter attached from the school indicating anything in the Enrollment Audit that the school does not agree with. ►

Choice Administrator can indicate if they disagree with the findings.

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Choice Report Cover Page – Summary of Results

Summary of Results from All Programs	Counted	Waiting List
1) Schedule 2: Ineligible Pupils		
2) Schedule 3: Applications Requiring Corrections		
3) Schedule 4: Pupil Additions		
4) Applications with auditor identified corrections that had correct information in OAS	0	N/A
5) Number of family applications with instances of income and/or residency related errors	0	N/A
6) K4 parental outreach result	No K4 Parental Outreach Change	
7) Schedule 6: Summer school result	No Summer School Change	
8) Change in all pupil count	No	

FINAL DETERMINATION OF WHETHER THE PUPIL IS ELIGIBILE FOR THE CHOICE PROGRAM IS MADE BY THE DPI.
No payment to or from the school is due until the certification of the enrollment audit by DPI.

Ensure the counts on the summary table match the Schedules submitted with the report.

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Gain an Understanding of the School

- Understand the process for preparing attendance records and how the "All Pupils" and "Choice Pupils" counts are determined.
- Understand the school's process for accepting and reviewing applications.
- Understand the process the school has in place for responding to pupil records and transcript requests from other schools. The school should always keep the pupil records at the school.
- Understand if there are other operations taking place in the same building.
- Complete the fraud risk assessment.

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Student Information System (SIS) Testing

- SIS testing must be completed for all Choice schools.
- SIS data may not be relied upon unless it is tested.
- A sample test plan is available online. If the DPI test plan is not used, DPI must approve the test plan prior to use by the auditor.

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Reports used for Review

- Official Attendance Records: A listing of all pupils in attendance at the school on the count date or before and after by grade level. The official attendance records must be maintained in the SIS.
- Original Classroom Records: Classroom grade books or other records maintained by teachers identifying daily attendance or absences, grades or other indications of instruction such as progress reports. *These cannot be the same as the Official Attendance Records.* Original classroom records are required for all pupil count testing.
- Choice identifier: Either the official attendance records must identify who is a Choice student or the school must provide a separate report from the SIS that identifies who is a Choice student.

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DPI Pupil Information Report

Milwaukee (MPCP)

- MPCP September DPI Pupil Information Report
  Provides a listing of Choice pupils included in the 3rd Friday in September count as of the date generated and the random order that they must be tested.
- MPCP January DPI Pupil Information Report
  Provides a listing of Choice pupils included on either the 3rd Friday in September final audited count or on the current 2nd Friday in January count as of the date generated.
- MPCP Waiting List Report - September
  Provides a listing of pupils on the school's Choice waiting list as of the 3rd Friday in September. This is based on the waiting list pupils identified by the school in the September pupil count report.
- MPCP Waiting List Report - January
  Provides a listing of pupils on the school's Choice waiting list on the waiting list as of the 3rd Friday in September and 2nd Friday in January. This is based on the audited September waiting list and the waiting list pupils identified by the school in the January pupil count report.

- The DPI Pupil Information Reports are found in OAS. The data in these reports should generally be used for the required procedures. If a pupil needs to be added to the count, the OAS Application Verification screen must be used.
- Determine that the Choice information on the DPI Pupil Information Report or OAS Application Verification screen matches the information for all of the Choice pupils listed on the official attendance records.

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Comparison of Pupil Listings

- DPI Pupil Information Report or OAS Application Verification Screen

Official Attendance Records

Pupil name and grade attending match

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Student Name, Grade, or Date of Birth Changes

- If a student's name or date of birth does not match the information in OAS, obtain either an annotated birth certificate or immunization record to verify that the name or date of birth is correct.
- If the DPI Pupil Information Report reflects the wrong grade, determine if the pupil was age eligible for K4, K5, or 1st grade, if applicable. Please note there is no early admission option for Choice or SNSP students.
  - K4 pupils must be 4 by September 1st
  - K5 pupils must be 5 by September 1st
  - 1st graders must be 6 by September 1st

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Count Requirements

- Verify that the pupils identified as Choice/SNSP pupils through the previous procedures met the count requirements:
  - In attendance for instruction on the count date, or:
  - The pupil was absent on the count date, but the pupil was in attendance for instruction any day prior to the count date and any day after the count date within the same school year, and was not enrolled in another school, a home-based private educational program, a charter school, or a public school district during the period of absence. It is important to note the pupil can only be counted by the private school IF the student continues to maintain enrollment for the purposes of instruction at the private school during the period between the dates counted.

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Determining Attendance For Virtual Instruction

- If a school is providing virtual instruction, in whole or in part, it should create a policy indicating how it is determining a pupil is in attendance for a day.
- Examples of how a school may determine a pupil is in attendance for a day of virtual instruction include a pupil logging into online instruction provided by a teacher or a pupil submitting one of the day's activities to the teacher. Please note that instruction must include more than dropping off homework. The teacher must be working with the child on the materials such as grading the materials and providing the graded materials to the student.

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Determining Attendance For Virtual Instruction (cont)

- The school is responsible for documenting that the pupil received instruction that meets the count requirements and recording the pupil's attendance in the school's attendance records.
- The policy of how the school determined a pupil is in attendance for a day must be provided to the auditor as part of the Enrollment Audits.

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Dual Enrollment

- A pupil is not eligible for a Choice payment or SNSP scholarship if the pupil is also enrolled, in or out of Wisconsin, in another private school, a home−based private educational program, a charter school under s. 118.40 (2r) or (2x), Stats., or a public school district.

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Other Procedures

- The auditor must review the applications to determine if the pupils are eligible to be counted. We will go through the application testing requirements in a different section.
- Ask the administrator if there are any pupils included in the Choice/SNSP count who were subsequently determined ineligible. If not already ineligible, include in Schedule 2 of the Enrollment Audit.

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Uncorrectable Ineligibility Reasons

- The student did not attend the school either on, or before and after the count date.
- The student either: a) attended another school or a home-based private educational program between the date the student was accepted at the school and when the student began to attend the school, or b) first attended the school, then attended another school or a home-based private educational program, and subsequently returned to the school.
- The pupil was identified as a duplicate by the auditor or DPI.

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Schedule 1-1: Total Choice Pupil Count

ENROLLMENT COUNT—CHOICE PUPILS

The total counts below will automatically update based on the Choice pupil counts in Schedule 1-2. The "Per Examination" count is the "Per DPI" count minus "Ineligible Pupils" plus "Pupil Grade Changes" plus "Pupil Additions". Final determination regarding the eligibility of such pupils is made by the DPI.

Line	Choice Pupils	Per DPI	Per Examination	Variance			
				Outreach Change	Ineligible Pupils	Pupil Grade Changes	Pupil Additions
10	4 Year-Old K/437 Hours	0	0	0	0	0	0
11	4 Year-Old K/437 Hours + 87.5 Hrs Outreach	0	0	0	0	0	0
12	5 Year-Old K/.5 Day	0	0		0	0	0
13	5 Year-Old K/3 Day	0	0		0	0	0
14	5 Year-Old K/4 Day	0	0		0	0	0
15	5 Year-Old K/5 Day	0	0		0	0	0
16	Grades 1-8	0	0		0	0	0
17	Grades 9-12	0	0		0	0	0
18	**Total Choice Pupils**	0	0		0	0	0

- The pupil counts and variances will automatically flow from Schedule 1-2.

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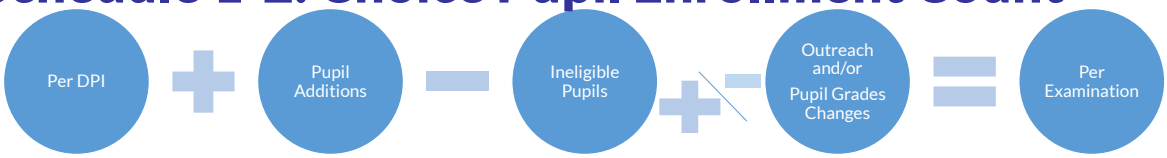
Schedule 1-2: Choice Pupil Enrollment Count



ENROLLMENT COUNT—MPCP PUPILS

Choice Pupils	Per DPI	Per Examination	Variance			
			Outreach Change	Ineligible Pupils	Pupil Grade Changes	Pupil Additions
4 Year-Old K/437 Hours	0	0	0	0	0	0
4 Year-Old K/437 Hours + 87.5 Hours Outreach	0	0	0	0	0	0
5 Year-Old K/.5 Day	0	0		0	0	0
5 Year-Old K/3 Day	0	0		0	0	0
5 Year-Old K/4 Day	0	0		0	0	0
5 Year-Old K/5 Day	0	0		0	0	0
Grades 1-8	0	0		0	0	0
Grades 9-12	0	0		0	0	0
Total MPCP Pupils	0	0		0	0	0

ENROLLMENT COUNT—RPCP PUPILS

Choice Pupils	Per DPI	Per Examination	Variance			
			Outreach Change	Ineligible Pupils	Pupil Grade Changes	Pupil Additions
4 Year-Old K/437 Hours	0	0	0	0	0	0
4 Year-Old K/437 Hours + 87.5 Hours Outreach	0	0	0	0	0	0
5 Year-Old K/.5 Day	0	0		0	0	0
5 Year-Old K/3 Day	0	0		0	0	0
5 Year-Old K/4 Day	0	0		0	0	0
5 Year-Old K/5 Day	0	0		0	0	0
Grades 1-8	0	0		0	0	0
Grades 9-12	0	0		0	0	0
Total RPCP Pupils	0	0		0	0	0

ENROLLMENT COUNT—WPCP PUPILS

Choice Pupils	Per DPI	Per Examination	Variance			
			Outreach Change	Ineligible Pupils	Pupil Grade Changes	Pupil Additions
4 Year-Old K/437 Hours	0	0	0	0	0	0
4 Year-Old K/437 Hours + 87.5 Hours Outreach	0	0	0	0	0	0
5 Year-Old K/.5 Day	0	0		0	0	0
5 Year-Old K/3 Day	0	0		0	0	0
5 Year-Old K/4 Day	0	0		0	0	0
5 Year-Old K/5 Day	0	0		0	0	0
Grades 1-8	0	0		0	0	0
Grades 9-12	0	0		0	0	0
Total WPCP Pupils	0	0		0	0	0

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Schedules 2, 3, & 4

Schedule 2

As a result of your review, does the school have any ineligible pupils? *If yes, complete the schedule below*	☐ Yes ☐ No

Schedule 3

As a result of your review, does the school have any pupils that require corrections who were already counted or on the waiting list? *If yes, complete the schedule below.*	☐ Yes ☐ No

Schedule 4

As a result of your review, does the school have any pupil applications to be added to the count or waiting list? *If yes, complete the schedule below.*	☐ Yes ☐ No

- If no students are identified as ineligible (Schedule 2), needing corrections (Schedule 3), or need to be added to the count (Schedule 4) answer no to the questions above. The question must be answered "Yes" or "No" on all of the schedules.

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Schedule 2 - Choice Ineligible Pupils

	Source is data per DPI Pupil Information Report or Waiting List Report							Attendance & Age					
Line	Grade	Wait	App #	Pupil First Name	Pupil Last Name	Reason(s) for Ineligibility	Program	Reason 1	Reason 2	Reason 3	Reason 4	Reason 5	Reason 6
1													
2													

- The "Grade" should be the grade per the DPI Pupil Information Report or Waiting List Report.
- Complete the student information and insert an "x" for **all reasons** the pupil is ineligible.
- All ineligibility reasons are listed on the "Ineligibility Reasons" tab of the spreadsheet.
- There is a free fill ineligibility reason. The standard reasons should be used whenever possible.
- On Schedule 2 for Choice, the auditor should identify which program the pupil is in.

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Errors without Change to OAS - Schedule 3

Number of eligible applications w here the auditor identified required correction(s) but the application(s) in OAS did not require a change. *These applications should not be included below.*	

- The auditor must identify on the top of Schedule 3 any applications where:
  - The auditor identifies one or more errors, and
  - The information in the DPI Pupil Information Report or OAS Application Verification screen is correct (this must be confirmed by the auditor), and
  - The school corrects the error.
- These applications should not be listed on Schedules 2, 3, or 4.
- The auditor must maintain the corrected application (including supplemental documentation) in their workpapers.

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Schedule 3 - Applications Requiring Corrections

	Source is data per DPI Pupil Information Report or Waiting List Report						Audited *Only required if grade and/or pupil name changed*			Required DPI Application Information Correction(s) *Indicate what must be corrected and the correct information. Grade and pupil name changes must be specified in the Audit columns for Grade, Pupil First Name, and Pupil Last Name.*
Line	Grade	Wait	App #	Pupil First Name	Pupil Last Name	Program	Corrected Grade	Corrected Pupil First Name	Corrected Pupil Last Name	
1										
2										

- Complete the student information and columns for corrections.
- Complete the "Required DPI Application Information Correction(s)" column by indicating what must be changed and identifying the correct information.
- The "Wait" column is a Choice only requirement.

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Schedule 4 – Pupil Additions

As a result of your review, does the school have any pupil applications to be added to the count or waiting list? *If yes, complete the schedule below.* ☐ Yes ☐ No

Line	Audited Grade	App #	Audited Pupil First Name	Audited Pupil Last Name	Program	Insert "X" if Pupil Added to Count	Insert "X" if Pupil Added to Waiting List	Required DPI Application Information Correction(s) *Indicate what must be corrected and the correct information. If no changes are required indicate "None" below. Note: only corrections for pupils being added should be included on this schedule.*
1								
2								

- Any pupils with an eligible application that should be added to the count should be included on Schedule 4. Any corrections should be noted in the "Required DPI Application Information Correction(s)" column.

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Application Verification Screen

Private School Choice Programs

New Students Application - Verify Income and Residency

Family Information is listed

All student applicants included on the same application are also listed

School Name: **ABC School**
School Year: 2021-2022
Program: Milwaukee

Parent/Guardian Summary
Jason Jones 987 Johnson Street
Sarah Jones Milwaukee, WI 53202
Status: Married (608) 852-1111
Family size: 5 test123@gmail.net

Student Summary
John Jones 04 09/15/2011 (cont)
Joshua Jones KG 01/31/2016 (new)
Sara Jones 02 11/28/2012 (new)

This verification step applies to the following new students for the **February** enrollment period on the application submitted by the parent/guardian (hereafter "parent") in the online parent application on 01/22/2021:

App	First Name	Middle Name	Last Name	Suffix	Grade	Date of Birth	
780672	Joshua		Jones		KG	01/31/2016	New Student
780673	Sara		Jones		02	11/28/2012	New Student

Students with the same status are listed together—all new students

The parents must provide you the following documentation. Please review the list of required documentation below and compare the parent name(s) and amount(s), if listed below, to the actual documents.

1. A signed copy of Jason Jones's 2020 1040, adjusted gross income should be 25,589.00
2. A copy of all Sarah Jones's 2020 W2 Wage and Tax Statements, box 1 should total 20,150.00

Income Verification:

☐ I have reviewed the above and attest that the income documentation listed above has been provided to the school. The parent name(s) and the amounts on the documentation match the name(s) and income amount(s) reported above. All income documentation verifying income eligibility is on file at the school. If the parent name(s) or amount(s) do not match, follow the steps in the Income Documentation Bulletin.

Residency Verification:

Note: Residency documents must be dated between **Thursday, October 1, 2020** and **Monday, February 22, 2021**. The Residency Documentation Bulletin may be found on the DPI Bulletins page.

☐ I have obtained one of the allowed residency support documents listed in the Residency Documentation Bulletin that includes at least one of the parent name(s) on the application and I attest that the family resides at 987 Johnson Street in Milwaukee, WI. All residency documentation verifying residency eligibility is on file at the school. The document must be on the allowed list in the Residency Documentation Bulletin (no exceptions). If the parent name(s) or address do not match, follow the steps in the Residency Documentation Bulletin.

☐ I attest that the address is located in the Milwaukee school district based on a DPI permitted school district verification document listed in the Residency Documentation Bulletin and the documentation is on file at the school.

Documentation Verification

○ I have verified that all students are eligible for MPCP based upon the information provided during the open application period that the application was received.
○ This family is not eligible for the MPCP based upon the information provided.
○ The parents did not show up by the end of the open application period to provide documentation.

○ Verification not complete. The parents have not yet provided all required residency and/or income documentation. The school must return at a later time to complete the verification. Application status will remain 'Not Yet Verified'. Schools must complete the verification by the date in the Application Process Bulletin or the application(s) will be ineligible.

Save

Back to Application Summary

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General Schedule Requirements

- Ensure ALL ineligibility reasons are identified.
- Rows must be resized so the full ineligibility reasons and required corrections are visible.
- If the auditor identifies that the information in the DPI Pupil Information Report or OAS Application Verification Screen is incorrect, the correct information must be identified on Schedule 4.

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Documentation Retention for Students on Schedules 2, 3 or 4

- Choice: The auditor must maintain the supporting documentation for any pupils on Schedule 2, 3, or 4.
- If the ineligibility reason is attendance related, the official attendance records must be maintained in the work papers.
- If there is a correction to a student name or date of birth, the immunization record or annotated birth certificate must be maintained in the work papers.

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Which of the following may be used as classroom records?

a. Report from the SIS which summarizes the attendance entered by the classroom teachers. The administrator has the ability to modify the attendance submitted by the teachers.

b. Grade books the teachers maintain with the grades for the students.

c. Progress reports that are compiled and sent out by the office staff.

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Knowledge Check

The school tells you they counted a Choice pupil on the count report in error. Which of the following is true?

a. The pupil should be identified on Schedule 2 using the free fill ineligibility reason indicating the Choice pupil was counted in error.

b. The auditor must review the attendance records to determine if the pupil met the attendance requirements. If not, the pupil must be identified as ineligible on Schedule 2 due to the applicable attendance ineligibility reason.

c. The auditor must review the application documentation for the pupil. If the pupil did not meet one or more of the application requirements, the pupil must be identified as ineligible based on the applicable ineligibility reasons in Schedule 2.

d. Both b and c.

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Knowledge Check

As part of the Enrollment Audit procedures, the auditor identifies the name for a Choice pupil who was counted on the 3rd Friday Count Report was not spelled correctly in DPI's data. This is confirmed with the immunization records for the pupil. How should this be corrected?

a. The pupil should be identified on Schedule 3 of the Enrollment Audit with the correct name identified. The immunization record for the student must be maintained in the auditor workpapers.

b. The pupil should be identified on Schedule 3 of the Enrollment Audit with the correct name identified. The immunization record and application documentation for the student must be maintained in the auditor workpapers.

c. The pupil should be identified on Schedule 4 of the Enrollment Audit with the correct name identified. The immunization record for the student must be maintained in the auditor workpapers.

d. The auditor must advise the school to email the change to the DPI and provide documentation that DPI has made the name change. The pupil does not need to be reported in the Enrollment Audit once this name change is made.

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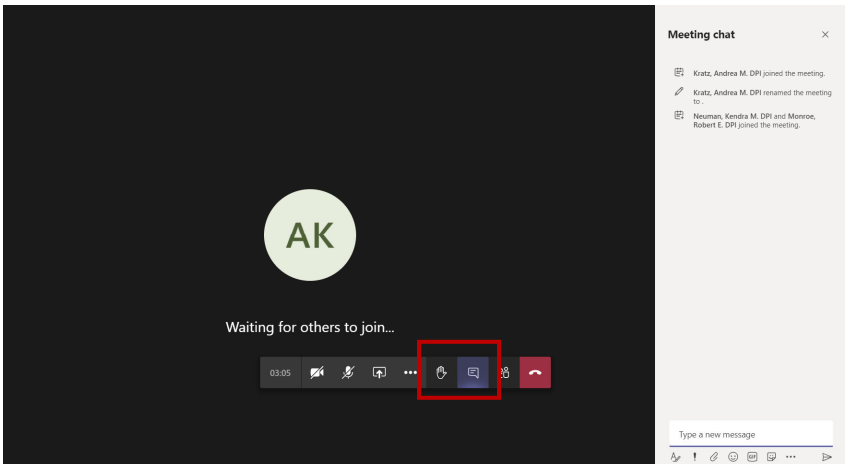
Questions?



1) Raise your hand. When called on, we will unmute you so you can to ask the question.

OR

2) Enter questions in the chat by pressing the speech bubble icon and typing in your question.

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SNSP Enrollment Audit

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SNSP Procedures

- The auditor must obtain an understanding of the school, similar to the Choice program.
- The auditor will determine that the criminal background checks have been completed for all employees of the school's legal entity that are directly or indirectly related to the school's educational programming. A bulletin explaining the criminal background checks is available at https://dpi.wi.gov/parental-education-options/special-needs-scholarship/bulletins.

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SNSP Confirmations

- The auditor uses the DPI Pupil Information Report provided by DPI through Kiteworks. This report includes all pupils that have an eligible application or transfer request at the school.
- The auditor must determine that the name and grade on the DPI Pupil Information Report matches the official attendance records for all of the SNSP pupils.
- A file that includes the applications and transfer request information for applications and transfer requests that haven't previously been tested will also be provided through Kiteworks. Applications and transfer requests for the SNSP are tested the first time the pupil is counted as a SNSP pupil.

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SIS Testing

- Schools that only participate in the SNSP are not required to have a SIS.
- However, if a SNSP school that does not participate in the Choice program provides any reports from the SIS for auditing purposes, the SIS and the reports must be tested as described in the Choice section.
- The SNSP students must be identified on the official attendance records or, if the official attendance records are in the SIS, another report from the SIS.

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SNSP Schedules

- The Enrollment Audit Excel schedules for the SNSP are similar to the Choice program schedules. Some of the differences are:
  - Rather than identifying the program for each pupil on Schedule 2, 3, or 4, the schedules identify the scholarship type (partial or full scholarship).
  - Schedule 1-2 provides the number of pupils by scholarship type rather than by program.
  - Since there is no waiting list testing for the SNSP, there is no waiting list information on the cover page or waiting list column in the schedules.

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SNSP Paper Applications and Transfer Requests

- The SNSP application or transfer request (not the supplemental documentation) for all pupils included in Schedule 3 and 4 MUST be included with the audit if the application or transfer request was tested as part of that enrollment audit. Generally, this should be uploaded to the Kiteworks folder by the partner on the engagement.
- The auditor must retain the complete paper application or transfer request, including supporting documentation, for any pupil identified on Schedule 2, 3, or 4 if the application or transfer request was tested as part of that enrollment audit.

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Participation in SNSP and Choice Programs

- If a school is participating in a Choice program and the SNSP, compare the pupils on the Choice DPI Pupil Information Report to the SNSP DPI Pupil Information Report.
- If a payment was received for the same student for multiple programs, determine which program the student was eligible for.
- If the student applied to the Choice program and SNSP, the school should have a letter from the parent indicating which program the student would be participating in.
- The student should be included as ineligible in the program(s) that was not selected by the parent.

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- **Determine if the pupil belongs on Schedule 2, 3, or 4 of the Choice or SNSP Enrollment Audit and give the appropriate reason (2021-22 School Year)**

MPCP Pupil Information Report			
Last Name	**First Name**	**DOB**	**Grade**
Jones	Elaine	8/31/2017	K5
Johnsons	Nick	2/3/2014	2
Matthews	Aaron	4/28/2011	5
Smith	Suzie	8/15/2006	8
James	Jesse	5/30/2004	10
SNSP Pupil Information Report			
Smith	Suzie	8/15/2006	8

Official Attendance Records			
Last Name	**First Name**	**Grade**	**Program**
Jones	Elaine	K5	MPCP
Johnson	Nick	2	MPCP
Matthews	Aaron	5	MPCP
Smith	Suzie	8	SNSP

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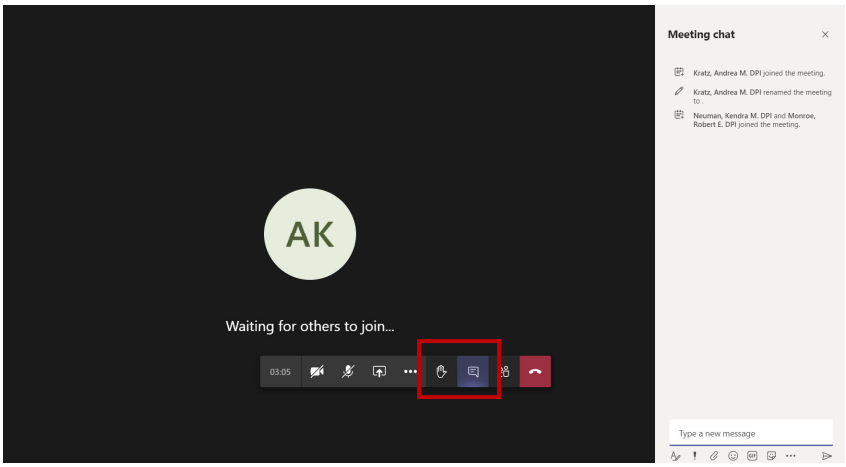
Questions?



1) Raise your hand. When called on, we will unmute you so you can to ask the question.

OR

2) Enter questions in the chat by pressing the speech bubble icon and typing in your question.

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Pupil Count Procedures

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All Pupil Count

- Include ALL pupils at your school in grades K4-12, even if a particular grade is not offered to Choice or SNSP students.
- If the school holds any grade, such as K4, for the public school district do not include:
  - The pupils in the all pupil count,
  - The costs for the pupils in the eligible education expenses (the costs will still be in total costs), or
  - The revenue as offsetting revenue.

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All Pupil Count (cont)

- The all pupil count for the SNSP and the Choice programs must be the same.
- If the K4 or K5 are available grades for the Choice program or SNSP, they must be identified as educational programming.
- If the school has kindergarten age students enrolled in day care, they are not included in the all pupil count.

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All Pupil Count (cont)

- In order to add a K4/K5 Grade:
  - The grade must fully accredited (if the rest of the elementary grades are fully accredited) or the grade must be preaccredited (if the other elementary grades for the school are preaccredited) unless the school is only in the SNSP and approved as a private school by the state superintendent.
  - The pupils in the grade are not enrolled in the public school district and attending the private school as a partnership/contract pupil.
  - The grade has the minimum number of instructional hours.
  - The school considers the students enrolled in educational programming rather than child care.
  - The school has attendance records in the SIS that support the attendance for the grade.

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Non Choice/SNSP Students Testing Completed

Not Included in All Pupil Count:

- Child care participants compared to Choice/SNSP pupils per official attendance records
- School district contract pupils compared to Choice/SNSP pupils per official attendance records
- K4 pupils if the K4 program is through the public school district

Included in All Pupil Count:

- Tuition-only paying students compared to Choice/SNSP pupils per official attendance records
- Students participating in a different program

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All Pupil-Total Count Testing

- Non-Choice/SNSP pupils must meet the same count requirements as Choice/SNSP pupils
- Verify that the all pupil count by grade category per the official attendance records equals the all pupil count by grade category in the "Per DPI" column on Schedule 1-1 of the Enrollment Audit when the school is selected on the cover page.

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All Pupil-Pupil Testing

- Sample at least 60 Non-Choice/SNSP pupils from classroom records and trace to the official attendance records
  - Less than 60-sample all
  - For each error identified test an additional 60 pupils
- Ensure the selected pupils are included in the "All Pupil" count per the attendance records and NOT identified as Choice/SNSP pupils

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All Pupil Count

ENROLLMENT COUNT—ALL PUPILS					
Line	All Pupils	Per DPI	Per Examination	Variance	All Pupil Count Exceeds Choice Pupil Count
1	4 Year-Old K/437 Hours	0		0	OK
2	4 Year-Old K/437 Hours + 87.5 Hrs Outreach	0		0	OK
3	5 Year-Old K/.5 Day	0		0	OK
4	5 Year-Old K/3 Day	0		0	OK
5	5 Year-Old K/4 Day	0		0	OK
6	5 Year-Old K/5 Day	0		0	OK
7	Grades 1-8	0		0	OK
8	Grades 9-12	0		0	OK
9	**Total All Pupils**			0	0

- The "Per DPI" numbers will automatically fill in once the school is selected on the cover page. These are based on the numbers the school's Choice/SNSP administrator reported to the DPI in the pupil count reports.
- The auditor should insert the total number of pupils at the school who met the count requirements based on the pupil testing into the "Per Examination" column.
- An error will show if the All Pupil count is less than the Choice/SNSP pupil count.

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Review Question

Which of the following students should be included in the all pupil count?

Pupils participating in SNSP	
Tuition paying pupils	
Pupils in day care	
Pupils on scholarship	
Pupils in second grade if the school does not provide second grade as an option for Choice or SNSP	
Pupils that are attending K4 in the private school and enrolled in the public school district K4 program	

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PI-1207 vs All Pupil Count (September Only)

- The All Pupil count must match the PI-1207.
- The count requirements used in the PI-1207 are the same as those used for the Choice/SNSP 3rd Friday in September count report.
- If the numbers do not match, the school must revise the numbers and the auditor will need to verify the change was made.
- Retain the copy in the workpapers.

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Tuition-Choice Only (Agreed-Upon Procedures)

- A private school participating in the Choice program **may** charge or receive additional payments for the following pupils participating in the Choice program.
  1. Students in grades 9-12, AND
  2. With a family income of **more** than 220% of the federal poverty level.
- The school determines whether income for pupils in grades 9-12 is over 220% of the federal poverty level.
  - The determination must be consistent with the income determination completed for the program, including giving a $7,000 deduction to married individuals.
  - A form to complete the tuition determination is available on the Choice website.

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Tuition-Choice Only

- The school must establish a process for the governing body of the school to accept appeals regarding determinations to charge tuition.
- See the Student Tuition and Fees Bulletin on the Choice website for additional information.
- Tuition may not be charged to K4-8 students.

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Tuition Testing – Choice Only

- If the school indicates it does not charge tuition to any Choice students, ensure that no tuition was charged.
- If the school charges tuition to any Choice students:
  - Review the school policy regarding charging tuition to Choice students and ensure it includes a process for determining that the family income is above 220% of the federal poverty level and includes an appeal process.
  - Ensure Choice students in K-8 were not charged tuition.
  - Ensure Choice students in 9-12 were only charged tuition if their income met the 220% requirement.

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Knowledge Check

Which of the following are requirements for charging tuition for the Choice programs? (There may be multiple answers.)

a. The student is in 9-12th grade.

b. The family completes the Tuition Income Determination form to determine income eligibility.

c. The family income is above 185% of the federal poverty level.

d. There must be an appeal process for charging tuition.

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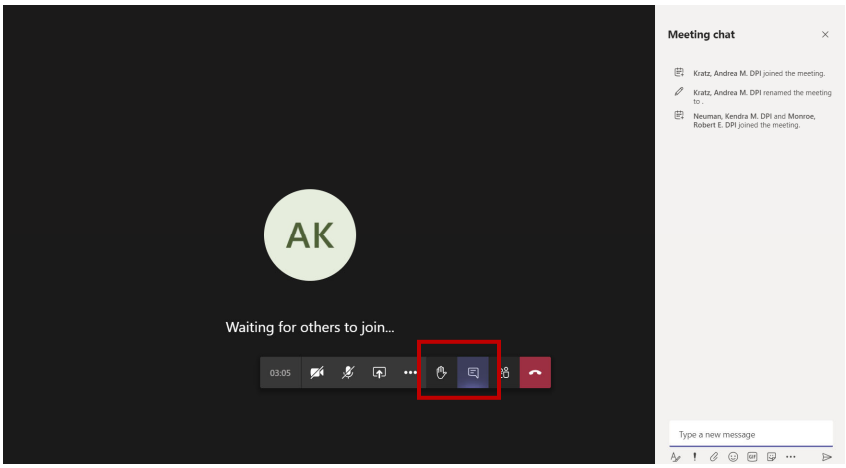
Questions?



1) Raise your hand. When called on, we will unmute you so you can to ask the question.

OR

2) Enter questions in the chat by pressing the speech bubble icon and typing in your question.

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K4 Parental Outreach

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K4 Parental Outreach General Requirements

- The activities must be available to all K4 parents.
- At least one K4 parent must attend the event/complete the activity in order for the school to include the outreach activity in their total hours.
- The activities must be above and beyond the activities offered to all grades at the school.
- Do not include the time it takes a teacher to drive or prepare for the activity.

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K4 Parental Outreach General Requirements (cont)

- The activities must have an educational component for the parent and the focus must be on assisting the parent in their role as a K4 parent.
- The activities provided must be separate from direct instructional hours.
- Volunteer and fundraising are not allowed K4 outreach activities.
- The school may not include activities that are offered to all classes.

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K4 Parental Outreach General Requirements (cont)

- The school must maintain a log that should include the name of the activity, the date, the name of the teacher/staff person who facilitated the activity, and the names and signatures of the parent(s) who participated in the activity.
- The total of all allowable activities must be at least 87.5 hours. The hours are determined based on the amount of K4 parental outreach time provided to one parent.
- For example, if the school provides a 1 hour training that 20 parents attended or completed, the activity is worth 1 hour not 20 hours.

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K4 Parental Outreach Activity Review- Example of Acceptable Activities

- Home Visits
- Orientation into and out of kindergarten
- Parent education classes
- Newsletters
- Take home activity bags

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K4 Parental Outreach Activities- Determining Qualifying Activities

- If the teacher has a meeting with a K4 parent related to a student issue, this is not K4 parental outreach.
- Activities during direct instructional hours are not eligible K4 parental outreach.
- The activities must be for the benefit of the **parent** and have an **educational component** for the parent in **their role as a parent.**
- Additional information is in the K4 Outreach bulletin listed on DPI's website at: https://dpi.wi.gov/parental-education-options/choice-programs/bulletins.

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K4 Parental Outreach Reporting

	K4 PARENTAL OUTREACH	
19	Has the school provided or will it provide by the end of the school year at least 87.5 hours of permitted K4 parental outreach activities? *If the school does not have K4 students, insert N/A.*	

- Identify if the school is planning on or has completed the required activities.

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K4 Parental Outreach Changes

ENROLLMENT COUNT—CHOICE PUPILS

The total counts below will automatically update based on the Choice pupil counts in Schedule 1-2. The "Per Examination" count is the "Per DPI" count minus "Ineligible Pupils" plus "Pupil Grade Changes" plus "Pupil Additions". Final determination regarding the eligibility of such pupils is made by the DPI.

				Variance			
Line	Choice Pupils	Per DPI	Per Examination	Outreach Change	Ineligible Pupils	Pupil Grade Changes	Pupil Additions
10	4 Year-Old K/437 Hours	0	0	0	0	0	0
11	4 Year-Old K/437 Hours + 87.5 Hrs Outreach	0	0	0	0	0	0

- Outreach Disallowed: If the auditor indicates that the school did not meet the K4 parental outreach requirements, the K4 pupils will move to the K4 without outreach category in the "Outreach Change" column.
- Outreach Added: If the auditor indicates the school is providing K4 outreach when it didn't previously, the K4 pupils will move to the K4 + 87.5 hours outreach category in the "Outreach Change" column.
- If there is a K4 change, the auditor must ensure the all pupil count is also changed.

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Which of the following activities is an allowable K4 parental outreach activity?

a. The K4 teacher spends time with Johnny's family to help Johnny improve in the classroom.

b. K4 parents volunteer in the K4 classroom.

c. Parent-teacher conferences provided to all grades at the school.

d. Take home activity bag that teaches the K4 parents how to help their child to read.

e. K4 family fun night with a bouncy house and craft activities for the K4 pupils.

f. GED exam preparation course for the K4 parents.

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The K4 teacher does home visits twice a year. All teachers do a home visit in fall but the spring home visit is only done by the K4 teacher. The K4 teacher visits 20 pupils in fall and 18 pupils in spring. Each visit is half an hour. It takes the teacher an average of 15 minutes to prepare for each visit and 15 minutes to drive to each house. How much time is eligible K4 outreach?

a) 19 hours

b) 9 hours

c) Half an hour

d) One hour

e) Two hours

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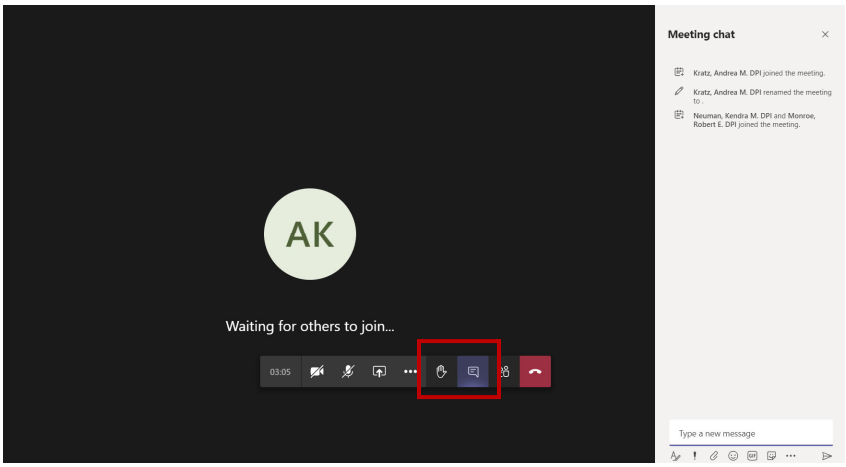
Questions?



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Waiting List Students

MPCP & RPCP waiting lists are school maintained
WPCP waiting lists are DPI maintained

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Waiting List Students: All Choice Programs

- Students on a waiting list in the prior year with an eligible application do not need to provide income documentation when applying for the next school year in the same Choice program.

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School Waiting List: MPCP & RPCP Only

- The school's waiting list should include all students who were determined to be eligible for a voucher, were entered into a random drawing and put on a waiting list, but were never offered a seat.
- It should not include students who were offered a seat but the student/parent/guardian declined the seat or did not respond in the required time frame.

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September School Waiting List: MPCP & RPCP Only

- The auditor obtains the school maintained waiting list and reviews the applications to determine if they are eligible.
- DPI provides a confirmation with the pupils identified by the school as being on the waiting list. The auditor compares the confirmation to the school's waiting list.
- Any permitted corrections to applications received through the September open application period must be completed by December 15th.

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January School Waiting List: MPCP & RPCP Only

- If any students were added to the waiting list since September, the additional students will need to be tested.

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September Waiting List Students: WPCP Only

- The DPI will provide the list of waiting list students to the auditors through OAS.
- Waiting list pupils are only tested for the school that is their 1st preference.
- The auditor must review the application to determine if they are eligible.
- An auditor can only find a WPCP waiting list application ineligible if the application is ineligible. If this is the case, the auditor should identify the application related ineligibility reason in the Enrollment Audit.

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Ineligible Student Reason – MPCP & RPCP Only

- If any pupils are identified that should be removed from the OAS waiting list, the pupil should be listed in Schedule 2 with an indicator of "W" in the wait column.
- Ineligibility Reason: The pupil was inappropriately included on the waiting list.
- Since the WPCP waiting list is maintained by the DPI, this ineligibility reason should not be used for the WPCP. If a parent has provided a letter to the school withdrawing a pupil from the WPCP waiting list, the school must email DPI as explained in the Application Process Bulletin.

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Waiting List Testing (Sch 2 & 3)

- List any ineligible pupils on Schedule 2 or pupils with corrections on Schedule 3.
- Add a "W" to the "Wait" list column for wait list students.

Grade (a)	Wait	App #/ Family ID #	Pupil First Name (a)	Pupil Last Name (a)	Program	Corrected Grade	Corrected Pupil First Name	Corrected Pupil Last Name	Required DPI Application Information Correction(s) *Indicate what must be corrected and the correct information. Grade and pupil name changes must be specified in the Audit columns for Grade, Pupil First Name, and Pupil Last Name.*

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Waiting List Testing (Sch 4)

- List any added pupils on Schedule 4. Only MPCP and RPCP pupils may be added to the waiting list on Schedule 4 since DPI maintains the WPCP waiting list.
- Add an "X" to the "Insert "X" if Pupil Added to Waiting List" column for a student added to the wait list.

Line	Audited Grade	App #/ Family ID #	Audited Pupil First Name	Audited Pupil Last Name	Program	Insert "X" if Pupil Added to Count	Insert "X" if Pupil Added to Waiting List	Required DPI Application Information Correction(s) *Indicate what must be corrected and the correct information. If no changes are required indicate "None" below. Note: only corrections for pupils being added should be included on this schedule.*
1								

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School Waiting List Testing

WAITING LIST					
If any pupils on the waiting list are determined ineligible on Schedule 2 or should be added to the waiting list on Schedule 4, then the pupil must be identified as being on the waiting list as required on that schedule. The "Per Examination" count is the "Per DPI" count minus "Ineligible Pupils" plus "Pupil Additions" from Schedule 4. Final determination regarding the eligibility of such pupils is made by the DPI.					
				Variance	
Line	Choice Pupils	Per DPI	Per Examination	Ineligible Pupils	Pupil Additions
20	Total MPCP Pupils	0	0	0	0
21	Total RPCP Pupils	0	0	0	0
22	Total WPCP Pupils	0	0	0	0

- Any waiting list pupils included as ineligible on Schedule 2 or added on Schedule 4 will automatically be included at the bottom of Schedule 1-1.

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Choice Waiting List Activity

The following is determined as part of the September Enrollment Audit. Determine what, if any, changes need to be reported to DPI. For these examples, the application was determined eligible.

Program	On Waiting List Report in OAS	Information Determined Through Enrollment Audit Procedures	Report removal or add of waiting list application on Enrollment Audit?
MPCP or RPCP	No	The student was on the school's Choice waiting as of the 3rd Friday in September. The student was offered a Choice seat on September 30th.	
MPCP or RPCP	No	The student was offered a Choice seat on September 1 and declined the seat. The student returned on October 1 indicating they would like to participate in the Choice program.	
WPCP	No	Per the school the student is on the school's Choice waiting list. The auditor confirms the student has a Choice application at the school in OAS that is in verified status.	
WPCP	Yes	The school indicates the parent told them they no longer want to attend the school.	

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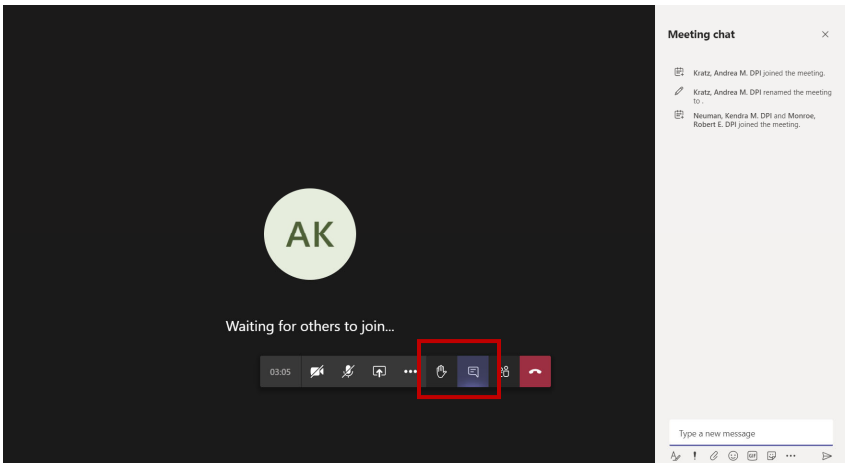
Questions?



1) Raise your hand. When called on, we will unmute you so you can to ask the question.

OR

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Choice and SNSP Summer School

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Summer School Requirements

School Program Requirements:

- Includes at least 19 days of instruction.
- Each day must have at least 270 minutes of instruction.

Classes taught by Title I teachers may not be included.

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Summer School Payments to Schools

- The summer school payment amount is based on the number of pupils that meet the attendance requirements for summer school.
- The payment amount is 5% of the maximum prior year per student state aid amount.
  - If a student attends at least 15 days they will receive the maximum payment.
  - If a student attends less than 15 days, they will receive a prorated amount.
- Eligible schools will receive the summer school payment via ACH by the end of November.

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Summer School Testing - September Enrollment Audit Only

- Ensure the school requirements are met.
- Obtain the summer school report submitted, select a sample of students, and ensure that the number of days in attendance agrees with the attendance records.
- Include changes to summer school pupils on Schedule 6. You will need to include the days attended from the summer school report and then the revised audited days attended.
- See the summer school bulletin at https://dpi.wi.gov/parental-education-options/choice-programs/bulletins for further information.

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Summer School Attendance Requirements

- The school can include a pupil as in attendance for a day of summer school if the pupil attends at least one class for that day that is not funded through Federal Title programs.
- If a school is providing virtual summer school, in whole or in part, it should create a policy indicating how it is determining a pupil is in attendance for a day. The policy of how the school determined a pupil is in attendance for a day must be provided to the auditor as part of the September Enrollment Audit.
- The school must have attendance records that document who was in attendance for each day based on the school's policy. These records should be by class, identify the instructor, and list the attendance for each student by day.

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Summer School Required Reporting

Attendance Data in Summer School Count Report	Attendance Data Based on Audit Procedures Performed	Required Reporting
Student attended summer school 15 or more days.	Number of days reported incorrect, but pupil still attended 15 or more days.	No reporting required.
Student attended summer school 15 or more days.	Number of days reported incorrect and pupil attended less than 15 days.	Include the pupil in Summer School Schedule of the Enrollment Audit Excel document.
Student attended summer school less than 15 days.	Number of days reported is incorrect.	Include the pupil in Summer School Schedule of the Enrollment Audit Excel document.

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Summer School – Schedule 6

As a result of your review , does the summer school program have at least 19 days that have at least 270 minutes of non-Title I instruction? *Select N/A if the school doesn't offer summer school.*	
As a result of your review , are there changes to the summer school counts? *Select N/A if the school doesn't offer summer school. If Yes is selected, complete the Summer School Pupil Changes schedule below.*	

- Indicate if the school met the requirements for summer school.
- Indicate if there are changes to the summer school counts.

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Summer School – Schedule 6

			SUMMER SCHOOL PUPIL CHANGES				
Line	Summer School Grade	App #	Pupil First Name	Pupil Last Name	Program	Reported Days Attended	Audited Days Attended
1							
2							

Error Check		
Student Information Missing	Reported Days Attended Missing	Audited Days Attended Missing

- Enter data for each pupil with changes to dates reported attended. (see prior slide)
- Error checks by line to indicate if data is complete.

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Report Finalization

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Error Review

- Review all errors and resolve any issues identified.

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Error Report - Errors on All Reports

?	1. Schedule 1-1: The All Pupil count is greater than the Choice pupil count for one or more FTE categories.	OK
?	2. Schedule 3: Number of eligible, corrected applications that did not require a change to DPI's application information is not completed.	ERROR
?	3. Schedule 1: K4 parental outreach question has not been answered.	ERROR
?	4. Schedule 2: Required information for pupils has not been completed.	OK
?	5. Schedule 3: Required information for pupils has not been completed.	OK
?	6. Schedule 4: Required information for pupils has not been completed.	OK

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Error Report - Choice September Only Errors

?	7. Sample Information: Required sample has not been completed.	OK
?	8. Schedule 6: Summer school program requirements question has not been answered.	ERROR
?	9. Schedule 6: Summer school pupil changes question has not been answered.	ERROR
?	10. Schedule 6: Summer School information is not complete or pupil included in incorrectly included column.	OK
?	11. Schedule 2: WPCP waiting list pupil incorrectly identified as ineligible	OK
?	12. Schedule 4: WPCP waiting list pupil incorrectly identified as an add to the waiting list	OK

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Choice Schedule 5 – Tentative Payment Eligibility Calculation

		K-8 GRADE PAYMENT ELIGIBILITY							
		MPCP		RPCP		WPCP		Total	
Ln	Choice Pupil Count Categories	Pupil Count	FTE	Pupil Count	FTE	Pupil Count	FTE	Pupil Count	FTE
1	4 Year-Old K/437 Hrs *(.5 FTE)*	0	0.0	0	0.0	0	0.0	0	0.0
2	4 Year-Old K/437 Hrs + 87.5 Hrs Outreach *(.6 FTE)*	0	0.0	0	0.0	0	0.0	0	0.0
3	5 Year-Old K/.5 Day *(.5 FTE)*	0	0.0	0	0.0	0	0.0	0	0.0
4	5 Year-Old K/3 Day *(.6 FTE)*	0	0.0	0	0.0	0	0.0	0	0.0
5	5 Year-Old K/4 Day *(.8 FTE)*	0	0.0	0	0.0	0	0.0	0	0.0
6	5 Year-Old K/5 Day *(1.0 FTE)*	0	0.0	0	0.0	0	0.0	0	0.0
7	Grades 1-8 *(1.0 FTE)*	0	0.0	0	0.0	0	0.0	0	0.0
8	**Total Pupil Count and FTE *Sum Lines 1 -7***	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**
9	K4-8 Payment Rate (50% of $8046)		$ 4,023.00		$ 4,023.00		$4,023.00		$ 4,023.00
10	**K4-8 Payment Eligibility *Ln 8 x Ln 9***		$ -		$ -		$ -		$ -

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Choice Schedule 5 – Tentative Payment Eligibility Calculation (continued)

		9-12 GRADE PAYMENT ELIGIBILITY							
11	Grades 9-12 *(1.0 FTE)*	0	0.0	0	0.0	0	0.0	0.0	0.0
12	9-12 Payment Rate (50% of $8692)		$ 4,346.00		$ 4,346.00		$ 4,346.00		$ 4,346.00
13	**9-12 Payment Eligibility *Ln 11 x Ln 12***		**$ -**		**$ -**		**$ -**		**$ -**
		TOTAL HEADCOUNT AND FTE							
14	Total Headcount and FTE *Sum Lines 8 and 11*	0	0.0	0	0.0	0	0.0	0.0	0.0
		TENTATIVE AMOUNT DUE FROM (TO) STATE							
15	Payment Eligibility - Excluding Summary School *Sum Lines 10 and 13*		$ -		$ -		$ -		$ -
16	Total Sept & Nov Choice Payments Issued Excluding Summer School		$ -		$ -		$ -		$ -
17	**Amount Due From (To) State Excluding Summer School *Ln 15 Less Ln 16***		**$ -**		**$ -**		**$ -**		**$ -**
18	Total Summer School Payment Eligibility		$ -		$ -		$ -		$ -
19	Summer School Payment Issued		$ -		$ -		$ -		$ -
20	**Amount Due From (To) State for Summer School *Ln 18 Less Ln 19***		**$ -**		**$ -**		**$ -**		**$ -**
21	**Amount Due From (To) State *Lines 17 and 20***		**$ -**		**$ -**		**$ -**		**$ -**

The payment eligibility shown is subject to final determination by the DPI and may be changed upon the DPI's review of the report.

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SNSP Schedule 5 – Headcount and FTE Per Examination

School Name

September 20, 2019 SNSP Enrollment Audit

Schedule 5: Headcount and FTE Per Examination

		TOTAL HEADCOUNT AND FTE					
		Full Scholarship		Partial Scholarship		Total	
Ln	Line Description	Pupil Count	FTE	Pupil Count	FTE	Pupil Count	FTE
1	4 Year-Old K/437 Hours (.5 FTE)	0	0.0	0	0.0	0	0.0
2	4 Year-Old K/437 Hours + 87.5 Hours Outreach (.6 FTE)	0	0.0	0	0.0	0	0.0
3	5 Year-Old K/.5 Day (.5 FTE)	0	0.0	0	0.0	0	0.0
4	5 Year-Old K/3 Day (.6 FTE)	0	0.0	0	0.0	0	0.0
5	5 Year-Old K/4 Day (.8 FTE)	0	0.0	0	0.0	0	0.0
6	5 Year-Old K/5 Day (1.0 FTE)	0	0.0	0	0.0	0	0.0
7	Grades 1-8 (1.0 FTE)	0	0.0	0	0.0	0	0.0
8	Grades 9-12 *(1.0 FTE)*	0	0.0	0	0.0	0	0.0
9	Total Headcount and FTE *Sum Lines 1 to 8*	0	0.0	0	0.0	0	0.0

The total headcount and FTE shown is subject to final determination by the DPI and may be changed upon the DPI's review of the report.

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Common DPI Findings - Report Related

- K4 outreach is not properly disallowed.
- **All** ineligibility reasons are not noted on Schedule 2.
- The auditor didn't maintain the supporting application documentation for all pupils on Schedule 2, 3, or 4 in the workpapers.
- The reasons for eligibility or ineligibility are not fully visible.
- The values on the cover page "Summary of Results" table do not match the data in the submitted report.

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Choice Available Resources

- Bulletins Webpage at: https://dpi.wi.gov/parental-education-options/choice-programs/bulletins
  - K4 Parental Outreach Bulletin
  - Summer School Bulletin
  - Student Tuition and Fees Bulletin
- School Training webpage at: https://dpi.wi.gov/parental-education-options/choice-programs/on-demand-training
- Auditor Training webpage at: https://dpi.wi.gov/parental-education-options/choice-programs/auditor-trainings

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SNSP Available Resources

- Bulletins Webpage at https://dpi.wi.gov/parental-education-options/special-needs-scholarship/bulletins
  - K4 Parental Outreach Bulletin
  - Summer School Bulletin
  - Criminal Background Checks Bulletin
- School Training webpage at https://dpi.wi.gov/parental-education-options/special-needs-scholarship/school-training
- Auditor Training webpage at https://dpi.wi.gov/parental-education-options/special-needs-scholarship/auditor-trainings

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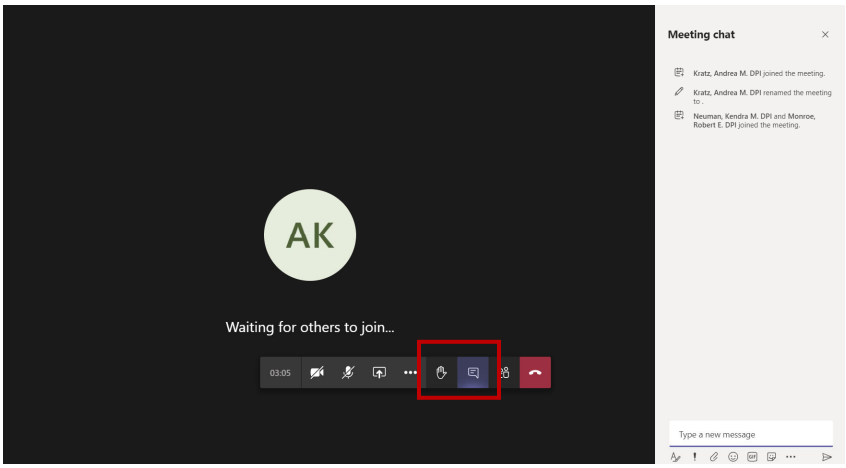
Questions?



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