

Training 6-6: Government Agency Filings & Payments



Welcome to the Wisconsin Department of Public Instruction's training module on the Private School Choice Programs. We will refer to the Private School Choice Programs as "Choice" or "Choice program" throughout this training. The Choice program is governed by Wis. Stat. §§ 119.23 and 118.60, as well as Wis. Admin. Codes ch. PI 35 and 48. Provisions of this training module are subject to statutory and rule changes.

In this section of the Fiscal and Internal Control Practices requirements we will go through Government Agency Filings & Payments.

Government Agency Filings & Payments

- The school must be current with the filing, payments, and withholding payments (if applicable) with:
 - Internal Revenue Service (IRS)
 - WI Dept of Revenue (DOR)
 - WI Dept of Workforce Development (DWD)
 - WI Dept of Financial Institutions (DFI)
 - WI Dept of Safety and Professional Services

The school must be current with filing, payments, and withholding payments to the IRS, Department of Revenue, Department of Workforce Development, Department of Financial Institutions, and the Department of Safety and Professional Services.

All schools in the program are required to meet the payroll filing and withholding requirements of the IRS and the Department of Revenue.

As part of the Fiscal & Internal Control Practices Report, the auditor will determine if the school is required to pay unemployment compensation for the Department of Workforce Development or the IRS. If the school is not exempt from unemployment compensation, the school must make payments on a timely basis.

The auditor will also determine if the school is required to meet the filing requirements of the Wisconsin Department of Financial Institutions. If the school was required to meet the filing requirements, the auditor will review the Department of Financial Institutions website to determine if the School has a status of being in good standing.

Government Agency Filings & Payments

- No outstanding IRS, DOR, or DWD levies or payment agreements should exist.
- Continuing Choice Schools: The auditor verifies as part of the Fiscal & Internal Control Practices Report that amounts owed to the IRS, DOR and DWD as of the last financial audit have been paid.

The auditor will ensure the school has no outstanding IRS, DOR, or DWD levies or payment agreements. If there are any outstanding, the auditor will review the status of the payment agreements or levies. If the school has any past due amounts, even if a payment agreement exists, the school is not considered to be in compliance with the department's financial requirements.

The auditor will also verify that amounts owed to the IRS, DOR and DWD as of the last financial audit have been paid if the school is a continuing participant in the Choice program.

Government Agency Filings & Payments

- DPI must receive copies of any audits within 30 days of filing.
- The school must file the 990 with the IRS if required. However, the school does not need to provide a copy of any 990s to DPI.

The school must provide the department with a copy of any audits required by government agencies within 30 days of filing. The audit reports can either be mailed to the department or they can be emailed to the Choice auditor mailbox. The external auditor will need support that any required filings were provided to the department. Therefore, the department recommends that schools email a copy of the audit to the Choice auditor mailbox and maintain a copy of the email to provide to their external auditor. The Choice auditor mailbox is dpichoiceauditreports@dpi.wi.gov.

The auditor will determine that the 990 has been filed with the IRS, if required. However, this filing does not need to be submitted to the department.

Questions

Website: <http://dpi.wi.gov/sms/choice-programs>

Email: DPIChoiceAuditReports@dpi.wi.gov

Phone: 1-888-245-2732 ext. 3



If you have any questions about the information discussed in this training, please see the Private School Choice Programs homepage. The left menu bar of the Private School Choice Programs homepage has resources for both schools and auditors.

Choice schools may also contact the Choice auditors at the email on the slide, or call the toll-free number at 1-888-245-2732, extension 3 with questions.