Independent Accountant’s Report

On Applying Agreed-Upon Procedures

*{Name of School}*

*{City of School}*

Special Needs Scholarship Program

January 11, 2019 Enrollment Audit for

February and May 2019 Payment Eligibility

*{Name of the Head of the School’s Operating Organization or Governing Board}*

*{Title of Individual Above}*

*{Legal Name of Operating Organization of the School}* as the Operator of the *{School Name}*

We have performed the procedures enumerated below for {*school name*} “School,” which were agreed to by the Wisconsin Department of Public Instruction “DPI” in determining compliance of pupil count enrollments as reported on the January 11, 2019 Pupil Count Report for the purposes of determining the School’s February and May 2019 payment eligibility under the Special Needs Scholarship Program “SNSP.” The School is responsible for pupil enrollment requirements. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The following table summarizes the procedures that have been completed:

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| **Section** | **Procedure** | **Results** |
| 1.1 | Review the DPI guidance on accepting applications and transfer requests. | Completed |
| **1.2** | **Obtain an understanding of the process used by the School to prepare attendance records, accept and review applications** and transfer requests**, and other considerations.** | Completed |
| 1.3 | Fraud Risk Assessment – Complete/update the fraud risk assessment. | Completed |
| The procedures and the associated findings are as follows: |
| 1.4 | K4 parental outreach – Determine if the K4 parental outreach activities “activities” that have already occurred are eligible and if the total of those eligible activities are at least 87.5 hours. If the total hours of eligible activities that have already occurred is not at least 87.5 hours, determine that the planned activities for the remainder of the year plus the eligible activities that have already occurred are at least 87.5 hours. | Indicated if the School met the K4 parental outreach requirement on Schedule 1-1. |
| 1.5, 1.6 | Ask the School if there are any contested applications or transfer requests, eligibility issues, or required pupil information corrections. Determine if the pupils require corrections to DPI’s pupil data or need to be determined ineligible. | Completed. If an uncorrectable error is identified for a pupil, the pupil is included as ineligible on Schedule 2. If a change is required to the pupil’s information, the pupil and the required corrections are listed on Schedule 3 or 4. |

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| **Section** | **Procedure** | **Finding** |
| 1.7 | Determine the individuals and companies for which the school was required to complete a background check.Determine if the school completed the background checks for any employees that started after the September enrollment audit review date and were identified as having a required background check. If the background check was not completed by the time the individual started working at the school for the 2018-19 school year or within 5 years of the previous background check, determine if the background check has been completed as of the date the procedures are completed. | The School {completed/did not complete} the required background checks prior to the individuals working at the School for the 2018-19 school year or within 5 years of the previous background check.*If the School did not complete the required background check prior to the individuals working at the School for the 2018-19 school year or within 5 years of the previous background check insert,* “As of the date the procedures in the audit guide were completed, the School {had/had not} completed all missing background checks.”*If the School did not complete all missing background checks insert,* “The School did not complete the required background checks for the following individuals:

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| --- | --- |
| **Name** | **Position** |
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| 2.1 - 2.9 | **Determine that the SNSP attendance is correct by completing the following:*** Obtain information from the School for completion of the attendance procedures.
* Complete testing of the Student Information System, if applicable.
* Determine if school was held on the count date.
* **Verify that the total number of SNSP pupils per the official attendance records match the pupil count report by grade.**
* **Verify that any SNSP pupils included on the DPI Pupil Information Report and official attendance records are included on each list and that the names and grades match. If any pupils have a grade that is different than the DPI Pupil Information Report, ensure the pupil is age eligible for the grade attended.**
* Ensure each SNSP pupil meets the count requirements**.**
* **Ensure the School did not receive a Choice and SNSP payment for the same student.**
* Other Children – Verify that pupils included in a daycare or partnership/contract school are not included as SNSP pupils and that SNSP pupils were not paid for a full day of daycare**.**
* Determine if any additional eligible SNSP pupils should be included in the count.
 | The “Per Examination” **SNSP** Pupil count shown in the accompanying schedules, represents the SNSP Pupil count per the agreed upon procedures performed. If an uncorrectable error is identified for a pupil, the pupil is included as ineligible on Schedule 2. Any additional SNSP pupils not originally included in the count are included on Schedule 4 if the pupil is otherwise determined eligible. If a change is required to the pupil’s information, the pupil and the required corrections are listed on Schedule 3 or 4. |

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| **Section** | **Procedure** | **Finding** |
| 2.10,2.11, 2.12 | Non-SNSP – Determine that the All Pupil count is correct by completing the following:* **Determine that all tuition and tuition waiver pupils are included in the official attendance records.**
* **Verify that the total number of All Pupils per the official attendance records match the pupil count report by grade category.**
* **T**est the lesser of 60 non-SNSP pupils or all non-SNSP pupils at the School and determine that the students meet the count requirements and are included in the All Pupil count and not the SNSP Pupil count (new population for each exception found until all non-SNSP pupils are tested)**.**
 | The “Per Examination” All Pupil count shown in the accompanying schedules represents the All Pupil Count per the agreed upon procedures performed. |
| 2.13 | Determine if the School had a signed agreement with each parent or guardian indicating the services to be provided by January 11, 2019. Confirmed that the school and parent/guardian still agreed on the services to be provided for any agreements tested on a previous count date. | Identified any pupils that did not have a signed agreement by January 11, 2019, as ineligible on Schedule 2. |
| 3.1 – 3.14 | Testing of applications and transfer requests – Obtain the application or transfer request, including all supporting documentation, for all students that were not previously audited and were counted in January or that need to be added to the count and determine the following:* Applications or transfer requests that need to be added to the count are in an eligible status;
* The paper application or transfer request is complete;
* Corrections to the applications or transfer requests are properly made;
* The School received the verification that the pupil has an IEP or services plan that meets the requirement as required by administrative rule (applications only);
* The school obtained an email from DPI indicating the transfer student was counted on the previous count date (transfer requests only);
* The school obtained the most recent IEP or services plan from the parent/guardian (transfer requests only);
* The pupil had a disability at the time of transfer (transfer requests only);
* The student resides in Wisconsin and the resident school district on the paper application or transfer request form is correct;
* The School has one of the allowed residency documents that meets all of the requirements;
* The SNSP administrator or a SNSP designee signed the application or transfer request form;
* The paper application or transfer request form matches the DPI Pupil Information Report;
* The pupil is age eligible if in K4, K5 or 1st grade;
* The student was not 21 on September 1, 2018 or when he/she applied, whichever is later; and
* All SNSP pupils who: (1) had an application or transfer request accepted before September 2018; and (2) the pupil was first counted on the January 11, 2019 Pupil Count Report; did not have a break in enrollment.
 | If items are identified on an application or transfer request form that are correctable, the auditor verified that all required corrections were properly made. If an uncorrectable error is identified for a pupil, the pupil is included as ineligible on Schedule 2. Any additional SNSP pupils not originally included in the count are included on Schedule 4 if the pupil is otherwise determined eligible. If a change is required to the pupil’s information, the pupil and the required corrections are listed on Schedule 3 or 4. |

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the requirements of Wis. Admin. Code PI 49. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the accompanying Enrollment Report. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the DPI and management of the School and is not intended to be and should not be used by anyone other than these specified parties. However, the Independent Attestation Report and the accompanying schedules are a matter of public record upon acceptance by the DPI. The DPI considers pupil names to be confidential under federal law, 20 USC 1232g (Family Education Rights and Privacy Act, FERPA) and its implementing regulations, 34 CFR 99.31 (a)(9). Any information with individual pupil names should not be released to the public. If you have questions, you may wish to consult with legal counsel.

*{Firm Signature}*

*{Firm city and state}*

*{Date the report as the agreed-upon procedures completion date}*