

**SPECIAL NEEDS SCHOLARSHIP PROGRAM**

**AUDIT GUIDE**

**ENROLLMENT AUDIT FOR**

**SEPTEMBER AND NOVEMBER 2020**

**PAYMENT ELIGIBILITY FOR**

**September 18, 2020 Count Date**

**ISSUED BY THE**

**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION**

**Foreword**

Wis. Admin. Code PI 49 requires that schools participating in the Special Needs Scholarship Program (SNSP) obtain a separate audit of the school’s September and January enrollments. This guide provides the reporting requirements and procedures for the September 18, 2020 enrollment audit. The enrollment audit report, with all required supporting documents, must be provided to the Department of Public Instruction (DPI) by December 15, 2020.

**Management/Auditor Responsibility:**

Auditors should make it clear to school management that the school is responsible for the proper reporting of enrollments and that the auditor’s responsibility is to determine that the pupil counts accompanying the agreed-upon procedures report are fairly presented, in all material respects, in conformity with the requirements of PI 49. School management must sign a management representation letter regarding certain management assertions described in Section 6.

**Procedures Completed:**

All procedures identified in Wis. Admin. Code PI 49.07 (3) and those agreed upon by the auditor and the DPI are to be followed. This guide contains procedures identified as “Agreed-Upon Procedures” that constitute the procedures agreed upon by the auditor and the DPI.

If a pertinent procedure is not performed, the DPI is to be notified in a separate written communication regarding the reason for not performing the procedure. Under professional standards, when an auditor undertakes an attest engagement for the benefit of a government body or agency and agrees to follow specified government standards, guides, procedures, statutes, rules, and regulations, the auditor is obligated to follow those governmental requirements as well as applicable attestation standards.

The auditor should document the procedures performed or include a reference to the procedures performed and the related workpapers, if applicable, after each procedure. If the audit firm develops its own work program, the procedures should be “copied and pasted” as needed into the audit firm’s work program. The auditor must use the Independent Accountant’s Report on Applying Agreed-Upon Procedures and schedules available on the SNSP webpage at <https://dpi.wi.gov/parental-education-options/special-needs-scholarship/auditor/september-enrollment-audit>.

**Existence of Pupils/Evaluation of Omissions & Misstatements:**

The school’s management is acknowledging that the pupil exists by submitting a SNSP application or transfer request to the DPI and including the pupil in a submitted class list. A pupil for whom there is no externally produced documentation raises a potential issue as to the actual existence of that pupil.

Professional standards require that both qualitative and quantitative aspects of omissions and misstatements be considered in expressing a conclusion. Management practices at the school that resulted in the identified errors should be evaluated when assessing whether or not the school is in material compliance with the requirements of Wis. Admin. Code PI 49.

**Summary of Significant Report Changes Made**

*Changes made in the January 2020 Enrollment Audit Guide are not reflected below.*

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| **Section** | **Change(s)** |
| General | 1. Updated all webpage links to the SNSP webpage from having a base of <https://dpi.wi.gov/sms/special>-needs-scholarship to https://dpi.wi.gov/parental-education-options/special-needs-scholarship. Webpage links changed Wednesday, October 28th. All webpages will automatically forward from the old links for the next year.
2. Added information on how to submit information via Kiteworks if needed.
3. Added information on attendance if virtual instruction is provided to the September count and summer school sections.
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| [Section 1](#_UNDERSTANDING_THE_SCHOOL’S) | 1. Updated the background check section based on the new administrative rule requirements.
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| [Section 2](#_ATTENDANCE_REQUIREMENTS) | 1. Revised the PI-1207 section based on changes to the form in 2020-21.
2. The new administrative rule indicates that if the school uses a report from the Student Information System (SIS) for the official attendance records, a different report from the SIS may have the SNSP identifier other than the official attendance records. Added that the auditor must obtain the Alternative SNSP Identifier Report from the SIS if this option is used. Also added that this report must be tested to the SIS testing procedure.
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| [Section 3](#_SNSP_APPLICATION_&) | 1. Added information on what the IEP/services plan verification email must include.
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| [Section 4](#_CONTINUING_STUDENT_REQUIREMENTS) | 1. Added information on how to determine if a reevaluation was completed.
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| [Section 5](#_SUMMER_SCHOOL_REVIEW) | 1. None.
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| [Section 6](#_Obtain_a_representation) | 1. None.
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| [Appendix A](#_APPENDIX_A) | 1. None.
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| Excel Report | 1. Added an error if a student is included on Schedule 6, the summer school schedule, if the reported days attended and actual days attended are greater than 15. This error was added since this would not impact the student’s eligibility or payment amount so the pupil should not be included on Schedule 6.
2. Removed the payment information in Schedule 6.
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| Agreed-Upon Procedure Report | 1. None.
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| Student Information System Testing | 1. Modified the testing for the “The correct pupil name and grade are entered.” procedure since reviewing the original classroom records is no longer required for Choice pupils.
2. Added testing of the Alternative Choice Identifier Report, if used, since schools can now use a report other than the official attendance record for showing which students are identified in the SIS.
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| Fraud Risk Assessment Guide | 1. Added consideration of any Paycheck Protection Program loans and COVID 19 impacts on the financial/funds availability for the school.
2. Added that the auditor should consider any fraud risk associated with taking attendance in a virtual environment.
3. Added consideration of the impacts of completing the agreed-upon procedures and auditing remotely, if applicable.
4. Added questions related to taking attendance virtually, the Paycheck Protection Program, and COVID-19 impacts to the list of optional questions the auditor may ask as part of the fraud related inquiries.
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**Reporting Requirements**

**THE AUDITOR IS REQUIRED TO MAINTAIN A COPY OF THE FOLLOWING IN THE WORKPAPERS:**

* **Application and transfer request, including all supplemental documentation, received for any pupil tested in Section 3 who is included in Schedule 2, 3, or 4 in the workpapers.**
* **IEP reevaluation documentation for any continuing SNSP pupil included on Schedule 3 or 4 who was identified as needing a scholarship type change or IEP reevaluation date change.**
* **Residency documentation for continuing SNSP pupils included on Schedule 2, 3, or 4 for residency related items, including changes in the parent/guardian name or address.**

**Submitted Report:**

The report may be mailed or emailed to the DPI. If emailed, the submitted report should be named “{School Name on the Cover Page of the Enrollment Audit} Sept 2020 SNSP Enrollment Audit”. Faxed copies or links to Google docs will not be accepted. Each auditor on the auditor authorization form will be given access to a Kiteworks folder where application or transfer request documentation may be uploaded if the auditor prefers not to email the information. The auditor should send an email to snsp@dpi.wi.gov indicating what has been loaded to Kiteworks if this option is used. Generally, auditors should not use one of the enrollment audit folders to provide an audit or agreed-upon procedure report. However, if you would like to provide an enrollment audit through Kiteworks because it contains confidential data, please send an email to snsp@dpi.wi.gov after you upload the report so DPI is aware you have provided the enrollment audit through Kiteworks. The Kiteworks Instructions are available on the Enrollment Audit webpage. Please note only the auditor on the auditor authorization form for each school has access to Kiteworks. See the instructions page in the Enrollment Audit Excel document for additional information on emailing or mailing the report to DPI. The enrollment audit report package provided to the DPI must include the following in the order listed below.

* **Report Cover Page signed by the SNSP Administrator**
* **Error Report**
* **Independent Accountant’s Report on Applying Agreed-Upon Procedures**
	+ The report must be dated as of the completion of field work.
	+ The report must be addressed to the authorizing individual from the school who is the head of the school’s operating organization or governing board. This person **may not necessarily be the SNSP Administrator.** The title of the authorizing individual and the operating organization of the school must be used in the address.
	+ The areas within the report that contain brackets must be updated.
* **Schedule 1-1** “*Pupil Enrollment Count Schedule*”
* **Schedule 1-2** *“SNSP Pupil Enrollment Count Schedule”*
* **Schedule 2** “*Ineligible Pupils*”
* **Schedule 3** *“Applications Requiring Corrections”*
* **Schedule 4** “*Pupil Additions”*
* **Schedule 5** *“Headcount and FTE Per Examination”*
* **Schedule 6** *”Summer School”*
* **A copy of the paper application or transfer request for any pupils tested in Section 3 who are included on Schedule 3 or 4 of the Enrollment Audit Excel document (if any pupils are included in Schedule 3 or 4). The supporting documentation for the application or transfer request does not need to be attached to the audit but must be maintained in the auditor workpapers.**
* If a school checked the box on the cover page indicating they disagree with any findings in the audit, provide the following:
	+ **The disagreement letter,**
	+ **The application or transfer request and supporting documentation from the auditor’s workpapers, and**
	+ **The pupil’s attendance records from the auditor’s workpapers**.

As explained above, these documents may be submitted using the firm’s Kiteworks folder.

Wis. Admin. Code PI 49 requires the auditor to respond directly to inquiries from the DPI, permit the DPI review of workpapers, and provide the DPI with copies of workpapers as requested. The audit workpapers must be retained for at least five years from the due date of the current year financial audit, unless the auditor is requested to retain the records longer by the DPI or a law enforcement agency. The school should be advised of the requirement to retain pupil records used in the audit.

Please email andrea.kratz@dpi.wi.gov or call 608-267-1291 if you have any questions.

Andrea Kratz, School Finance Auditor

**Pupil Enrollment Payment Eligibility Procedures**

# UNDERSTANDING THE SCHOOL’S PUPIL COUNT REPORTING ENVIRONMENT

* 1. **Application & Transfer Request Requirements Guidance:** Review the bulletins on completing and accepting SNSP applications and transfer requests and the student application and transfer request checklists at <https://dpi.wi.gov/parental-education-options/special-needs-scholarship/student-applications-processing>. Please note that the September 2020 Enrollment Audit may include testing of 2019-20 applications or transfer requests. If so, the auditor should review the 2019-20 information and the 2020-21 information. Please note the eligibility requirements for SNSP applications were different for applications received from November 28, 2019 to March 31, 2020. The website includes information on eligibility requirements that apply to all 2019-20 applications, application requirements that apply to applications received from November 28, 2019 to March 31, 2020, and applications received after March 31, 2020.

Additionally, the in depth training materials, which explained the SNSP application and transfer request requirements and the enrollment audit requirements, are available at <https://dpi.wi.gov/parental-education-options/special-needs-scholarship/auditor-trainings>.

Provide an indication of this being completed below or in a workpaper memo.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **Understanding School Processes:** Prepare a memo/memos documenting the following items.

Process for Preparing Attendance Records:

1. The names of classroom teachers, and their responsibilities for attendance and grade recording. Determine the process the teachers use to record attendance (“original classroom records”).
2. Determine if the school has a Student Information System (SIS) that the school uses for attendance and student data and, if so, what SIS is used.
3. The process and the names of staff involved in preparing the school’s official or central office records (“official attendance records”). If the school provided virtual instruction, obtain documentation from the school that explains the process that the school used to determine that a student should be recorded as in attendance. Information on how attendance should be taken in a virtual environment is available in the August 13, 2020 and August 28, 2020 emails sent to SNSP schools. These emails are available on the September Enrollment Audit page in the Supplemental Information and Guidance section.
4. How the school compiled the “All Pupils” and “SNSP Pupils” count date enrollment from official attendance records.
5. How the school determined if a pupil who was not in attendance for instruction on the count date should or should not be included in the count. This should include determining where the student was on the count date and that they were not enrolled in or attending another school.
6. How the school determined that a pupil should be listed on the submitted count report as a SNSP pupil.

Application & Transfer Request Review:

1. The process for accepting and reviewing applications and transfer requests, names of staff involved, and how the required documentation is filed and safeguarded. The documentation must be maintained electronically or in paper form for at least 5 years from the end of the school year in which the pupil applies or 5 years after the pupil no longer attends the school, whichever occurs later, unless requested to retain the records longer by the DPI or a law enforcement agency.
2. The process used to follow-up on inadequate documentation. Ensure that all documentation is provided within 21 days of the application or transfer request being received.

Other Considerations:

1. The process the school uses for responding to requests for pupil records and transcripts from other schools and the availability of those records for review. Ensure that the process to respond to requests for pupil records and transcripts includes sending a copy of the records and keeping the original pupil records at the school.
2. If the school is or is not a “Partnership” or “Contract” school of a public school district.
3. If the school operates a child care center in the same building as the school obtain:
* A schedule of the child care hours of operation and the location where child care activities occur during the hours the SNSP classes are being held (*Child care activities cannot be in classrooms at the same time that K4-12 instructional activities are occurring)*. Please note that if the school provides K3 that it considers to be educational programming, the K3 classroom may be combined with other grades at the school. If this is the case, the school will be required to use an allocation to determine the portion of the expenses for the combined classroom that relate to K4-12 educational programming in the year-end financial audit.
* A listing of child care participants (excluding the K3 educational programming pupils explained above) identifying those who are also SNSP pupils and:
	+ the days, hours, classroom location, and teacher of the SNSP pupils during school hours; and
	+ the days, hours, location, and individual responsible when the SNSP pupils are child care participants.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **Fraud Risk Assessment:** Complete the required fraud risk assessment audit guide available at <https://dpi.wi.gov/parental-education-options/special-needs-scholarship/auditor/september-enrollment-audit>. This audit guide incorporates fraud due to payment eligibility issues and overall financial statement fraud for the year-end financial audit. Certain mitigating procedures may be completed during the year-end procedures. However, the auditor should complete a sufficient amount of procedures to identify potential fraud related to the enrollment audit and mitigate the risk related to the enrollment audit. Reference the location of the fraud risk assessment completed below.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **K4 Parental Outreach:**

Required K4 Parental Outreach Testing: If the school is reporting pupils enrolled in a K4 program in the “4 Year-Old K/437 Hours + 87.5 Hours Outreach” category or has notified the auditor that it would like to change its pupils to the “4 Year-Old K/437 Hours + 87.5 Hours Outreach” category, obtain a listing of scheduled outreach activities and dates and times of the activities. Also obtain a copy of the teacher’s log for any activities that were already scheduled to occur. Review the listing of outreach activities ensuring they are all acceptable activities. The review should include determining the items below. See the K4 Parental Outreach Activities Bulletin at <https://dpi.wi.gov/parental-education-options/special-needs-scholarship/bulletins> and the K4 Parental Outreach Activities Training at <https://dpi.wi.gov/parental-education-options/special-needs-scholarship/school-training> for a list of example activities that are allowed, the requirements for activities to be included, and a list of some activities that are not allowed.

* **Activities Available to All K4 Parents:** The activities must be available to all K4 parents and not be disciplinary or specific assistance for a particular pupil or pupils.
* **Educational Component Related to K4 Parental Role:** 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.
* **K4 Activities Above and Beyond Activities Provided to the School as a Whole:** The activities must be above and beyond the activities provided to the school as a whole. If the activity is offered to the school as a whole, it could not be counted as K4 parental outreach. For example, any parent-teacher conferencing must be above and beyond the days provided for other grade levels. If parents of pupils in other grades attend a K4 parental outreach event but the primary focus is the K4 parents and all of the other requirements are met, the activity may still be included as K4 parental outreach.
* **Separate from Direct Instruction:** The activities must be provided separate from direct instructional hours and in addition to the required minimum 437 hours of direct pupil instruction.
* **Attendance:** At least one K4 parent must attend the event and/or complete the activity in order for the school to include the outreach activity in its total hours.
* **Allowed Time:** The amount of time included for the activity is the time that it takes one parent only to complete the activity. The time it takes the parent to complete the activity is not multiplied by the number of parents that participated. Additionally, the time does not include teacher preparation or travel time.
* Fundraising and volunteering are not allowed activities.

If the total of **allowed** outreach activities that have already occurred is not at least 87.5 hours, determine if K4 parental outreach activities are scheduled for the remainder of the year. If so, review the planned activities to ensure they comply with the above requirements (except the attendance requirements). Determine that the total actual activities that occurred plus the activities scheduled for the remainder of the year that meet the requirements are at least 87.5 hours.

Move K4 pupils to the K4 without outreach category: If the school is unable to provide a listing of K4 parental outreach activities or the total of allowed outreach activities is not at least 87.5 hours, determine if the school is still planning on providing 87.5 hours of K4 parental outreach activities.

* If the school still plans to provide the required 87.5 hours of K4 parental outreach activities, advise the school that they must have the required number of K4 parental outreach hours to be eligible for the additional FTE for the school year. On Schedule 1-1 of the Enrollment Audit Report, the auditor should answer yes to the question that asks if the school will provide K4 parental outreach.
* If the school does not plan on having at least 87.5 hours of K4 parental outreach activities, all K4 pupils must be reported in the 437 hours (0.5 FTE) category. On Schedule 1-1 of the Enrollment Audit Report, the auditor should answer no to the question of whether the school will provide K4 parental outreach. K4 SNSP pupils will automatically change to the 0.5 FTE category.

Move K4 pupils to the K4 with outreach category: If the school has indicated it would like to provide the K4 parental outreach activities but did not include the pupils in the “4 Year-Old K/437 Hours + 87.5 Hours Outreach” category in the count report, ensure that the school has a listing of the planned outreach activities and that the total of the allowed outreach activities is at least 87.5 hours. If so, the auditor must first obtain DPI approval to add K4 parental outreach due to the funding structure for the program. If the school has a list of planned activities that meet the K4 outreach requirements and received DPI approval, the auditor should indicate “Yes” to the question of whether the school will provide K4 parental outreach on Schedule 1-1 of the Enrollment Audit Report. K4 SNSP pupils will automatically change to the 0.6 FTE category.

Please note the K4 category must be the same for the SNSP and the Choice programs if the school is participating in both programs.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **Contested Application/Transfer Request/Pupil Eligibility Issues:** Ask the school if there are any contested applications, transfer requests, or pupil eligibility issues with parents or the DPI. Prepare a workpaper memo identifying pupils, the related issues, and status. Determine if the dispute has an effect on pupil eligibility and/or SNSP payments. If any pupils are ineligible that were included in the count per the DPI Pupil Information Report, ensure these pupils are determined ineligible in the Enrollment Report as described in Appendix A.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **School Identified Corrections:** Ask the school if they are aware of any corrections that must be made to SNSP pupil data other than to the pupil’s grade (which will be identified in Section 2). If the school informs the auditor of required corrections, confirm that the correction should be made and that the pupil is eligible. If the pupil is eligible, include the pupil in the enrollment audit as described in Appendix A with the required change identified. Identify any ineligible pupils as described in Appendix A.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **Background Check Completed:**
1. Overview of the Background Check Requirements: Private schools participating in the SNSP cannot employ either of the following:
2. Any individual who is not eligible for a teaching license as the result of an offense. An individual is ineligible for a teaching license if the individual has been convicted of any Class A, B, C, D, E, F, G, or H felony under Wis. Stat. chs. [940](https://docs.legis.wisconsin.gov/statutes/statutes/940) or [948](http://docs.legis.wisconsin.gov/statutes/statutes/948), except §§ 940.08 and 940.205, within six (6) years of the individual applying for a license to teach. Wis. Stat. § 118.19(4). For a list and complete definitions of the prohibited offenses, please see Wis. Stat. chs. [940](https://docs.legis.wisconsin.gov/statutes/statutes/940) or [948](http://docs.legis.wisconsin.gov/statutes/statutes/948).
3. Any individual who might reasonably be believed to pose a threat to the safety of others, which includes individuals who have engaged in immoral conduct, as defined under Wis. Stat. § 115.31(1)(c).

Background checks must be conducted for all individuals defined as employees under Wis. Stat. § 108.02 (12) who are directly or indirectly related to the school’s educational programming. Individuals who perform services for a school may be considered employees regardless of whether the individuals are paid directly by the school. In order to determine which individuals require a background check, the school should begin by generating a list of all individuals who perform services for their legal entity. The school must conduct a background check for any individual on the list who meets both of the following:

* + - * 1. The individual is an employee based on the definition under Wis. Stat. § 108.02 (12).
				2. The individual’s employment is directly or indirectly related to the school’s educational programming. An individual’s employment is considered directly or indirectly related to the school’s educational programming if any of the following criteria apply to the individual:
	1. Any compensation for the individual is included as an eligible education expense in a financial audit submitted under Wis. Stat. §§ 115.7915, 118.60, or 119.23,
	2. The individual interacts with students, or
	3. The individual has a job that relates to the financial, administrative, or academic sectors of the school.

Schools have two options for the background checks:

* + - * 1. Separate background checks must be completed when an employee is hired and every 5 years thereafter.
				2. The school can complete the background check annually by confirming the individual has a current DPI issued license. If this option is used, the school must complete the following:

Obtain and retain a copy of the DPI issued license.

Annually determine that the individual has a current license in advance of the employee working for the school term. If the individual’s license is no longer current, the background check option in 1 must be completed prior to the individual working for that school year.

See the Criminal Background Checks Bulletin at <https://dpi.wi.gov/parental-education-options/special-needs-scholarship/bulletins> and the Criminal Background Check Training at <https://dpi.wi.gov/parental-education-options/special-needs-scholarship/school-training> for additional information on the background check requirements.

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1. Identify Individuals Requiring Background Checks. Obtain the following from the school:
	* + - 1. One of the October 2020 payroll records for the school. The listing should identify if the school determined each individual was an employee directly or indirectly related to educational programming.
				2. A listing of all individuals not included in the payroll records who were paid by the school between July 1, 2020 and the review date except for expense reimbursements. The listing should identify if the school determined each individual was an employee directly or indirectly related to educational programming.

Background checks are required for employees of the school who are directly or indirectly related to educational programming. If the school identified an individual did not require a background check, determined that a background check was not required because of one of the following:

* + - * 1. The individual was not an employee of the school based on the definition under Wis. Stat. § 108.02 (12).
				2. The individual was not directly or indirectly related to educational programming.

Finally, determine which of the employees must be tested to determine that the required background check was completed. The background check procedures must be completed for the following:

1. If the school participated in the Private School Choice Programs (PSCP) or SNSP in the previous school year, the procedures must be completed for any employees identified above that met any of the following criteria:
	1. They were not tested in the 2019-20 Fiscal and Internal Control Practices Report or 2019-20 SNSP Enrollment Audits.
	2. The employee's most recent background check was more than 5 years ago.
	3. The school used the DPI issued license option for the background check.
2. If the school is new to the PSCP and SNSP in the 2020-21 school year, complete the background check procedures on all of the employees identified above.
3. Identify Companies Requiring Background Checks: Obtain a listing from the school of all companies who were paid by the school between July 1, 2020 and the review date. The school must identify on the listing whether the individuals working at each company were a school employee that was directly or indirectly related to educational programming.

For any companies that were not identified as having school employees that require background checks, determine if the companies were either:

1. Related parties of the school as defined under Generally Accepted Accounting Principles; or
2. Providing administrative personnel, teachers, teacher aides, or substitute teachers for the school. This includes companies that provided virtual instruction for the school.

If so, ensure that a background check was not required because of one of the following:

1. The individual was not an employee of the school based on the definition under Wis. Stat. § 108.02 (12). If the school is subcontracting employees, such as teachers, the administrative personnel at the subcontractor generally are not employees unless they are completing specific administrative functions for the school.
2. The individual was not directly or indirectly related to educational programming.

Any employees of the legal entity of the school that are directly or indirectly related to educational programming must have a background check completed.

Finally, determine which of the employees must be tested in Procedure E. The background check procedures must be completed for the following:

1. If the school participated in the PSCP or SNSP in the previous school year, the procedures must be completed for any employees identified above that met any of the following criteria:
	1. They were not tested in the 2019-20 Fiscal and Internal Control Practices Report or 2019-20 SNSP Enrollment Audits.
	2. The employee's most recent background check was more than 5 years ago.
	3. The school used the DPI issued license option for the background check.
2. If the school is new to the PSCP and SNSP in the 2020-21 school year, complete the background check procedures on all of the employees identified above.
3. Immoral Conduct: Obtain a policy or other written document from the school identifying what the school considered to be immoral conduct. Immoral conduct is defined under Wis. Stat. § 115.31(1)(c) as “conduct or behavior that is contrary to commonly accepted moral or ethical standards and that endangers the health, safety, welfare or education of any pupil.” The school must include the employee intentionally using an educational agency's equipment to download, view, solicit, seek, display, or distribute pornographic material as one of the types of immoral conduct.
4. Determine Required Background Checks Completed: Determine whether all of the employees who are directly or indirectly related to educational programming (“educational employees”) identified in B or C met one of the following.
5. *DPI Issued License Option:* Obtain a copy of the DPI issued license from the school. Verify that the educational employee met the requirement by:
	1. Obtaining a copy of the educational employee’s license certificate.
	2. Verifying the license was currently active at <https://elo.wieducatorlicensing.org/datamart/publicSearchMenu.do>.

Please note any current DPI issued license is sufficient for this requirement, it does not need to be a specific type of license for background check purposes.

1. *Separate Background Check Option:* Obtain a copy of the background check completed for all the employees that must be tested as identified in B and C. If the school was a first time participant in the 2020-21 school year or if the employee was a new employee in the 2020-21 school year, determine that the employee had a background check before they worked for the school in the 2020-21 school year. If the School was required to complete a new background check for the employee because the most recent background check was more than 5 years ago, determine that a new background check was completed within 5 years of the last background check.

Determine the following for each employee:

1. Whether the background check identified any offenses that wouldn’t allow the individual to work at the school. An individual cannot work at the school if the individual has been convicted of any Class A, B, C, D, E, F, G, or H felony under Wis. Stat. chs. [940](https://docs.legis.wisconsin.gov/statutes/statutes/940) or [948](http://docs.legis.wisconsin.gov/statutes/statutes/948), except §§ 940.08 and 940.205, within six (6) years. Wis. Stat. § 118.19(4). For a list and complete definitions of the prohibited offenses, please see Wis. Stat. chs. [940](https://docs.legis.wisconsin.gov/statutes/statutes/940) or [948](http://docs.legis.wisconsin.gov/statutes/statutes/948).
2. Whether the background check identified the employee engaged in immoral conduct, as defined in the written policy or document obtained in D.

If the required background check was not completed, determine if it was completed by the report date.

Maintain the listings provided by the school above and a list of the individuals who were tested for background checks in the supporting workpapers.

1. **Prior Enrollment Audit Missing Background Checks:** If the school is a continuing SNSP school, review the January 2020 Enrollment Audit to determine if the school had any missing background checks as of the report date. If so, determine if the individual was identified in Procedure B or C above as an employee at the school who is directly or indirectly related to the educational programming.

For any individuals identified, determine if the school completed one of the background check options in E. If the required background check was not completed, determine if it was completed by the report date.

Maintain the listings provided by the school in B and C and a list of the individuals who were tested for background checks in the supporting working papers.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

# ATTENDANCE REQUIREMENTS

* 1. **Required Information from School:** Obtain the following information from the school for completion of the attendance procedures and retain the documents in the workpaper file:
1. Official Attendance Records: The school’s official attendance records for the count date. If pupils were included due to attending any day before and any day after the count date, the school must also provide the official attendance records for the applicable day before and the day after the count date. The official attendance records must come from the school’s SIS if the school has a SIS. All schools participating in the Choice program must have a SIS. The listing must be by grade level. The SNSP pupils must be identified one of three ways:
	1. Through an indicator in the SIS that is identified on the official attendance records.
	2. Through an indicator in the SIS that is identified on the Alternative SNSP Identifier Report from the SIS identified below.
	3. The school may manually add an identifier of who is a SNSP pupil to the official attendance records. The SNSP identifier does not need to be maintained in the SIS if this option is used.
2. Alternative SNSP Identifier Report from SIS: If the school uses a report from the SIS other than the official attendance records to identify SNSP students, this report showing all pupils and the SNSP identifier.
3. School Calendar for the School Year: The calendar for the 2020-21 school year.
4. Additional SNSP Pupils: A listing of any additional SNSP pupils that should be added to the September count that were not included by the school in the 3rd Friday in September Pupil Count Report.

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* 1. **SIS Testing:** If the school uses a SIS, the auditor must test the SIS. The auditor may either submit their plan for testing the SIS for approval to a DPI Auditor annually or use the DPI sample test plan. A sample test plan is available online at <https://dpi.wi.gov/parental-education-options/special-needs-scholarship/auditor/september-enrollment-audit>. If the school uses the Alternative SNSP Identifier Report from the SIS option explained in 2.1, the auditor should add testing of this report in the required report testing at the bottom of the SIS Testing procedures. The auditor should then complete testing procedures for the report that are consistent with the Alternative Choice Identifier Report from SIS procedures.

The auditor does not need to notify DPI if the sample test plan will be used. If the auditor will use their own test plan or will only use part of the DPI sample test plan, the auditor prepared test plan or proposed modification to DPI’s sample test plan must be emailed to dpichoiceauditreports@dpi.wi.gov and approved by a DPI Auditor before the auditor begins testing using the test plan.

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* 1. **School on Count Date:** Review the school’s calendar and ensure it shows that instruction was scheduled for the count date for all classes and pupils. Confirm with school staff that school was held on the count date.

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* 1. **Total SNSP Pupil Count:** Verify that the total number of SNSP pupils by grade per the official attendance records equal the total number of pupils by grade on the DPI Pupil Information Report.

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* 1. **DPI Pupil Information Report vs Official Attendance Records:** Verify enrollments for all SNSP pupils reported on the DPI Pupil Information Report and any pupils that are included in the Additional SNSP Pupils list (obtained in Step 2.1) against the school’s official attendance records. The DPI Pupil Information Report will be provided to the auditor on the auditor authorization form via Kiteworks, which is a secure file transfer website.

Grade Matches: Ensure the student’s grade on the DPI Pupil Information Report matches the official attendance records for the September count for each SNSP pupil. The grade for the September count is included in the DPI Pupil Information Report in the “GRADE COUNTED 3RD FRI” column. If the grade is different, complete the following:

* If it is determined that the DPI Pupil Information Report reflects the wrong grade and the student is in K4, K5, or 1st grade, determine if the pupil is age eligible for the grade attended per the official attendance records by reviewing the date of birth on the DPI Pupil Information Report. The age eligibility requirements are as follows:

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| **Grade** | **Student must have been born on or before:** |
| K4 | September 1, 2016 |
| K5 | September 1, 2015 |
| 1st Grade | September 1, 2014 |

* If age eligible for the grade attended, the grade change must be identified in the Enrollment Audit as described in Appendix A.
* If not age eligible, the pupil must be identified as ineligible. Please note that there is no early admission option for the SNSP so if the pupil was in a grade they were not age eligible for, they must be determined ineligible. Complete the procedures described in Appendix A for the pupil.

Name Matches: Ensure the student’s first and last name on the DPI Pupil Information Report match the official attendance records for the September count for each SNSP pupil. The student’s first and last name must be the legal name of the student. The student’s middle initial and suffix do not need to be reviewed and any differences should not be identified on the enrollment audit. Additionally, if the difference is due to spacing, capitalization or the use of a hyphen, no change is required. If the student’s first and last name does not exactly match, other than due to spacing, capitalization, or the use of a hyphen, complete the following:

* Determine the correct, legal name by obtaining a copy of the annotated birth certificate or immunization record. Retain a copy of the annotated birth certificate or immunization record in the workpapers.
* If it is determined that the DPI Pupil Information Report reflects the wrong first or last name, the name change must be identified in the Enrollment Audit as described in Appendix A.
* If the DPI Pupil Information Report has the correct legal name, ensure the school corrects the spelling of the pupil’s name on its reports. In this case, no change needs to be identified in the enrollment audit.

Ineligible Pupil due to Attendance: If a pupil identified as counted on the DPI Pupil Information Report or a pupil that is on the Additional SNSP Pupils list did not meet the attendance requirements, the pupil is ineligible. If the pupil was counted based on the DPI Pupil Information Report, complete the procedures described in #5 in Appendix A for the pupil. Pupils who were counted on the 3rd Friday in September Pupil Count Report will have a 1 in the “3rd Fri Sept HC” column.

Additional Pupil: If a pupil was not identified as counted on the DPI Pupil Information Report and was found to be eligible for payment, the pupil should be: (a) tested based on the procedures in this section, and (b) if the application or transfer request was not previously audited, it must be tested to determine if it is eligible as described in section 3. If determined eligible, the pupil should be included as an additional pupil on Schedule 4 of the Enrollment Audit Excel document. The DPI Pupil Information Report includes all pupils that had a submitted application or transfer request to the DPI by the 3rd Friday in September that had not been determined ineligible. Note that in order to be a SNSP pupil as of September 18, 2020, the school must have had an agreement with the parent or guardian for the services to be provided by the count date. See Step 2.13 for additional information.

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* 1. **Count Requirements:** Verify that all pupils with a 1 in the “3rd Fri Sept HC” column on the DPI Pupil Information Report and any pupils that need to be added based on the procedures in Step 2.5 meet the count requirements. In order to meet the count requirements, the pupil must either be:

* + 1. In attendance for instruction on the count date, or
		2. If not in attendance on the count date, the pupil must be in attendance for instruction any day prior to the count date and any day after the count date within the same school year. The student does not have to be in attendance on the day before and the day after the count date to meet this requirement. Instead, the pupil must be in attendance any day prior to the count date in the fall semester and any day after the count date. The pupil cannot also be enrolled in another private school, a home-based private educational program, a charter school, or a public school district in or out of Wisconsin during the period of absence.

If a pupil needs to be added as a SNSP pupil, complete the “Additional Pupil” procedures in Step 2.5. If a pupil does not meet the count requirement, the pupil is ineligible. Additionally, if the auditor identifies that the same pupil is counted twice at the school, one of the names/id numbers must be identified as ineligible. Complete the procedures described in Appendix A for any ineligible pupils. If the auditor becomes aware of the same pupil being counted at two different schools, contact DPI for proper reporting. No specific procedures are required by the auditor to identify a pupil being counted at two different schools.

Include in a workpaper memo a statement that nothing came to the auditors’ attention that would indicate that pupils included in the SNSP count were enrolled, in or out of Wisconsin, in another private school, a home-based private educational program, a charter school, or a public school district.

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* 1. **Choice Pupils:**
1. If the school is participating in the Choice programs, compare the pupils included on the DPI Pupil Information Report for any Choice programs the school is participating in to the pupils with a 1 in the “3rd Fri Sept HC” column in the SNSP DPI Pupil Information Report. Also include any pupils that were added as a Choice or SNSP pupil through the attendance procedures.
2. If a pupil is included as both a Choice and SNSP pupil, determine which program the student was eligible for. If the student applied to multiple programs, the school should have a letter from the parent indicating which program the parent selected for the student.
3. The student should be included as ineligible in the Enrollment Audit, as described in Appendix A, in the program(s) that the student was not eligible for and/or that was not selected by the parent.

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* 1. **School Operates a Child Care Center:** If the school operates a child care center in the same building as the school, compare a listing of child care participants to the listing of students that received SNSP payments. Ensure that the school did not receive a child care payment for all-day care of SNSP students. If the school did, the pupils are considered to be enrolled in daycare and must be identified as ineligible for the SNSP. Complete the procedures described in Appendix A for the pupil.

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* 1. **Partnership or Contract School:** If the school has pupils enrolled in a “Partnership” or “Contract” school of a public school district, obtain a listing of pupils attending the school. The most common example of this is when the private school has K4 for the public school district. Compare the pupil names against SNSP pupils on the official attendance records and determine that a SNSP payment was not received for partnership or contract pupils. If the school included any partnership or contract pupils as SNSP pupils, they must be determined ineligible as the public school district would count the pupils and not the private school. Complete the procedures described in Appendix A for the pupils.

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* 1. **Tuition Revenues or Waivers:** Obtain a list of pupils paying tuition revenue or who have tuition waivers. Determine that all tuition and tuition waiver pupils are included in the official attendance records.

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* 1. **Total All Pupil Count:** 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 of the September Enrollment Audit when the school is selected on the cover page.

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* 1. **All Pupil Count:**
1. Explanation of All Pupil Count: The All Pupil count represents the total number of pupils at the school in grades K4-12, regardless of whether or not they are Choice, SNSP, tuition paying pupils, or pupils attending the school without payment. Some items to consider about the All Pupil count are:
2. If the school has pupils that are age eligible for kindergarten, but considers the students to be enrolled in a child care program rather than being enrolled in educational programming, the students should not be included in the All Pupil count. As with all grades, kindergarteners may be enrolled in educational programming and enrolled in before and after school care.
3. Pupils in grades K4-12 educational programming must be included in the All Pupil count, even if the school does not offer a particular grade to SNSP students.
4. The All Pupil count is the same for the Choice programs and SNSP.
5. Pupils that meet the attendance requirements but are not eligible due to not meeting the other SNSP eligibility requirements are to be included in the All Pupil count, but not in the SNSP Pupil count.
6. The All Pupil count does not include students only enrolled in child care (identified in Step 2.8) or partnership/contract pupils (identified in Step 2.9).
7. All students at the school that meet the count requirements in Step 2.6 must be included in the All Pupil count.
8. Required Pupil Testing: The auditor must determine if the All Pupil count is correct by completing the following:
	1. Select a sample of at least 60 pupils identified as not participating in the SNSP from classroom records and determine that the selected pupils were included in the official attendance records. Original classroom records may include classroom grade books or other records maintained by teachers identifying daily attendance or absences, grades or other indications of instruction such as progress reports. The original classroom records used must be different than the official attendance records in order to test the completeness of the all pupil count. These records must be teacher originated. Copies of classroom records or attendance summaries are not considered original classroom records.

If the auditor uses records from the SIS for original classroom records and the records can be modified by individuals other than the classroom teacher, the auditor must complete one of the following:

* Obtain printed original classroom records for the count date and any day before and any day after the count date, if any pupil met the count requirements based on being in attendance any day before and any day after the count date. The teacher must sign the records to show they are teacher originated.
* Obtain the add/edit detail for the records and ensure no changes were made by an individual other than the classroom teacher. If any changes were made by an individual other than the classroom teacher, confirm with the classroom teacher that the change was correct.
	1. The sample selected from the original classroom records must include records from each classroom. If students are in different classrooms during different periods, the auditor may select one of the periods and use all of the classroom records for that period. If the school’s non-SNSP enrollment is less than 60 pupils, all classroom records must be reviewed to determine that the All Pupil count is properly reported.
	2. The sample selected from the original classroom records must be extended in increments of 60 pupils for each exception found until no additional exceptions are found or all classroom records have been examined.
1. All Pupil Count Reporting:
	1. The All Pupil count reported by the school in the count report is automatically included in the “Per DPI” column of the September Enrollment Audit when the school is selected on the cover page.
	2. Input the All Pupil count per the auditor examination in the “Per Examination” column on Schedule 1-1, Lines 1-7. This All Pupil count must be based on the count, by grade category, per the official attendance records that were tested as explained in this section.
	3. If the K4 pupils are moved to a different category based on the procedures in Step 1.4, the K4 All Pupil count must also be moved to the correct category by the auditor.

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* 1. **Services to be Provided Agreement:** Determine if the school had a signed agreement with each parent or guardian indicating the services to be provided by September 18, 2020. The agreement must be signed and dated by the school and parent/guardian by September 18, 2020. If the IEP or services plan will be implemented as written, the school must have a signed agreement indicating that. If the school did not have an agreement for a pupil by September 18, 2020, the pupil must be identified as ineligible as described in Appendix A.

If the school obtained an agreement and the auditor reviewed it as part of the Enrollment Audit procedures for a previous count date, confirm with the school that the school and parent/guardian still agreed that the school should provide the services specified in the previous written agreement as of September 18, 2020. A new services agreement is only required if the services to be provided change. The school does not need to have a written document from the parent indicating there are no changes in the agreement if no changes were requested by the parent. However, if the school indicates a parent or the school requested a change to the agreement prior to September 18, 2020 and a new agreement was not entered into by September 18, 2020, the student would not be eligible for the 3rd Friday in September count.

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* 1. **PI-1207 vs All Pupil Count:** Obtain from the school a copy of the Private School Report (PI-1207) the school is required to file under Wis. Stat. 115.30 (3). Retain the copy in the workpapers. This report is submitted online to the DPI Customer Service Team, not the DPI SNSP staff. Information on completing this report is available on the [Submit PI-1207 Data Online webpage](https://dpi.wi.gov/cst/data-collections/pi-1207-data-collection#update%20pi-1207%20data).

Reconcile the enrollment the school reported to the DPI on the Private School Report (PI-1207) with the all pupil count by grade. Please note that the enrollment on the PI-1207 is based on the enrollment on the 3rd Friday in September using the same count requirements as the SNSP. All students included in the PI-1207 must be enrolled in educational programming. If the school considers a grade to be daycare rather than educational programming, the students should not be reported in the PI-1207. The grade categories available in the PI-1207 are:

* Pre-Kindergarten: This is for preschool for 3 year-old kindergarten pupils. This number is not reported to the SNSP since these pupils would not be age eligible for the SNSP and the SNSP does not fund 3 year-old kindergarten pupils.
* 4-year-old Kindergarten: This if for 4 year-old kindergarten pupils. This should match the 4 year-old kindergarten all pupil counts reported to DPI.
* Each grade from K5-12: This is for each grade in K5-12. This should match the respective grade category all pupil counts reported to DPI.
* UE & US are for ungraded elementary and ungraded secondary pupils. These categories are used by schools that do not want to specify a grade for their students. Since schools participating in the SNSP are required to have grades for their school, schools participating in the SNSP should not use these categories.

If the PI-1207 does not match the All Pupil count for any grade category based on the audit procedures performed, the school must complete the *Update PI-1207 Data After Submission* section on the [Submit PI-1207 Data Online webpage](https://dpi.wi.gov/cst/data-collections/pi-1207-data-collection#update%20pi-1207%20data) to update the information. The school must then provide a revised print out from the online report to the auditor showing the change. Retain the revision in the workpapers.

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# SNSP APPLICATION & TRANSFER REQUEST REVIEW

The procedures in this section must be completed for pupils that meet both of the following:

* The pupil is included in the 3rd Friday in September count or should be added to the count based on the procedures in Section 2. Students that were counted on the 3rd Friday in September count have a 1 in the “3rd Fri Sept HC” column in the DPI Pupil Information Report.
* The pupil has a “No” in the “App/Transfer Request Audited?” column in the DPI Pupil Information Report.

In addition to providing the DPI Pupil Information Report, the DPI will provide the auditor with an Application and/or Transfer Request Report for each school that has applications or transfer requests that have not yet been audited. The pupil may have a 2019-20 application, a 2020-21 application, 2019-20 transfer request, or a 2020-21 transfer request. If a pupil needs to be tested, the auditor must use the appropriate report. The auditor will receive a report for each of these types of applications or transfer requests if any of their schools have that type. The “App or Transfer” column in the DPI Pupil Information Report indicates an “A” if the pupil had an application and “T” if the pupil had a transfer request. The “App or Transfer Year” column in the DPI Pupil Information Report indicates the year that the application or transfer request was received. For example, an application that has an “A” in the “App or Transfer” column and “2020-21” in the “App or Transfer Year” column would be included in 2020-21 Application file.

* 1. **Obtain Paper Applications & Transfer Requests:** Request the SNSP paper application or transfer request and all supporting documentation from the school for the students that require an application/transfer request review. If the school does not have a paper application or transfer request, as applicable, for a student, the student is ineligible. Document school staff contacted for access to applications/transfer requests and contact dates.

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* 1. **Determine if Eligible to be Added:** Determine that any application or transfer request that needs to be added to the 3rd Friday in September count is listed in the DPI Pupil Information Report. If the pupil is not listed, contact the DPI to determine if the pupil can be added to the count.

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* 1. **Paper Application/Transfer Request Complete:** Ensure all parts of the paper application or transfer request are complete except the race, ethnicity, telephone number, middle initials, and name suffixes. This includes verifying that the parent’s or guardian’s initials are included in the first two boxes under the parent or guardian certification section.

If any blank fields are identified (except the race, ethnicity, telephone number, middle initials, and name suffixes), determine if the paper application or transfer request is correctable. If the following items are identified, the application or transfer request is ineligible and may not be corrected:

* The parent/guardian signature does not match the parent/guardian name.
* The paper application or transfer request is completed by a student who was not yet 18 at the time they completed the application or transfer request.
* The date application or transfer request received, parent/guardian signature, or parent/guardian date signed was not filled out on the paper application or transfer request.

If any other areas are determined to be incomplete, determine if the pupil still meets the eligibility requirements based on the complete and correct information. If so, the paper application or transfer request may be corrected as described in Step 3.4. Otherwise, the application or transfer request must be identified as ineligible as described in Appendix A. Items that may be identified that result in the application or transfer request being determined ineligible are as follows:

* The application being ineligible due to residency or status of the IEP or services plan, or
* The transfer request being ineligible due to residency, the student not being continuously enrolled in the SNSP, or the student having been determined to no longer have a disability through an IEP reevaluation.

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* 1. **Corrections through Strike Through Method:** Determine that any corrections to the paper applications and transfer requests are made as follows:
* Using a “~~strike through line~~” with indelible ink and not with the use of correction fluid, i.e. “white out.” Any paper applications and transfer requests corrected with “white-out” are ineligible.
* The school administrator or designee must initial all changes made to the paper application or transfer requests and must have written documentation to support the change.

As a reminder, the parent/guardian signature or signature date and the date application/transfer request received may not be added after:

* Applications: The school sends the IEP/services plan verification email to the Local Education Agency (LEA) that developed the IEP or services plan; or
* Transfer Requests: The school sends a letter of acceptance or denial to the parent.

If these are missing, the application/transfer request is ineligible. Complete the procedures described in Appendix A for the pupil.

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* 1. **IEP/Services Plan Requirement (application only):** The SNSP school sends an email directly to the LEA that developed the IEP or services plan requesting that the LEA verify the student had an IEP or services plan that met SNSP requirements. The LEA must verify the pupil meets the SNSP requirements. Sample emails the schools could send are available in the Student Application and Transfer Request Information Bulletins available at <https://dpi.wi.gov/parental-education-options/special-needs-scholarship/student-applications-processing>.
* *2019-20 Applications with a Date Application Received after March 31, 2020 and 2020-21 Applications:* For these applications, the LEA verifies that the student has an IEP or services plan that meets the SNSP requirements by providing a copy of the IEP or services plan to the private school in response to the IEP/services plan verification request from the private school. The LEA did not have to separately state in the email which requirement the student meets. For these applications, the auditor must verify all of the following.
	+ The school sent the verification email that specifies the requirements for applications to be eligible as described below. The date application received must be inserted and the year must be inserted in the brackets below.

Being implemented as of <date application received>; or

Developed no earlier than September 15, <2016 for the 2019-20 school year or 2017 for the 2020-21 school year> AND the student has not had a more recent reevaluation since the plan was developed that determined that he or she no longer had a disability.

* + The email specifies that the IEP or services plan should be sent if the requirement above is met. **If the email only asks that the IEP or services plan be sent to the school and not that it be sent if the IEP/services plan requirement is met, the email is not sufficient for the requirements.** For example, the email in Appendix A indicates:

Please reply to this email within five (5) business days with one of the following:

• If the student meets the above requirements, provide a copy of the student’s most recent IEP or services plan.

• If the student does not meet the above requirements, indicate the LEA has no record that the student meets the above requirements.

* + The verification email sent by the school must specify whether or not the pupil resides in the school district that developed the IEP/services plan. If the pupil did not reside in the district that developed the IEP or services plan, confirm the school also sent the email in Appendix B to the resident school district. If the school did not notify the resident school district of the SNSP pupil as required, the school must send the email as soon as possible. Failure to send this part of the email/separate email would not result in the application being ineligible.
	+ The school must have an email from the LEA, which was sent in response to the school IEP/services plan verification request email described above, with a copy of the IEP or services plan attached.
* *2019-20 Applications with a Date Application Received between November 28, 2019 and March 31, 2020:* The LEA that developed the IEP/services plan was required to indicate whether or not the student had an IEP or services plan that met program requirements in the email responding to the school. A copy of the IEP or services plan alone was insufficient to meet the verification requirement. For these applications, the auditor must verify all of the following.
	+ The school sent an email with the requirements for applications received after November 27, 2019. The requirements are described in the sample email in Appendix A of the Student Application and Transfer Request Information Bulletin under the “Information Applicable to 2019-20 Applications Received Between November 28, 2019 and March 31, 2020”.
	+ The date referenced in the email matches the date application received.
	+ The school received the IEP/services plan verification email in response to the verification request.
		1. Verification Email Not Received by the 3rd Friday in September: If the school did not meet all of the requirements described above by September 18, 2020, the pupil must be identified as ineligible for a 3rd Friday in September 2020 payment as described in Appendix A. Contact the DPI for proper reporting if:
			1. The school sent a IEP/services plan verification email but it did not include one or more of the requirements described above; or
			2. The school received an email from the LEA with the IEP or services plan but it is not clear that it was received in response to the school’s IEP/services plan verification request email.
		2. Verification Email from LEA Indicated Requirement Not Met: If the school received an email from the LEA indicating that the student did **not** have an IEP or services plan that met the SNSP requirements, the application must be identified as ineligible as described in Appendix A.
		3. Verification Email from LEA Indicated Requirement Met: If the school received an email by September 18, 2020 from the LEA, in response to the IEP/services plan verification request, that met all of the requirements above, review the paper application and ensure the following:
			1. The IEP or services plan checked in the “For School Use Only” section matches the LEA’s verification email;
			2. The IEP or services plan checked in the “IEP or Services Plan Requirement” section matches the LEA’s verification email; and
			3. The name of the LEA that developed the IEP or services plan in the “IEP or Services Plan Requirement” section is the LEA that sent the LEA verification email.

If the information in a or b was not properly completed on the paper application, correct it using the strike through method as described in Step 3.4.

If c is identified as a difference, determine if the verification email was sent to the correct LEA. The verification must be sent to and received from the LEA that developed the most recent IEP or services plan for the student.

* If the parent/guardian identified the wrong LEA on the paper application and the verification email was sent to the correct LEA, the school must update the information on the paper application to match the verification email using the strike through method as described in Step 3.4.
* If the verification email was sent to the wrong LEA, the application must be determined ineligible as explained in Appendix A.

The auditor does not need to determine that the last evaluation/reevaluation date is correct since this date may not be identified in the IEP or services plan. However, if the auditor questions the accuracy of the date, the auditor can make further inquiries of the school. In making this determination, the auditor should note that the last evaluation/reevaluation is not the date that the last IEP or services plan was written. IEP and services plans are often developed on an annual basis. The date that must be identified on the application is the last date an evaluation was completed by the district or the last date a reevaluation was waived. This should only be updated if the school has an email from the school district indicating that the evaluation or evaluation waiver occurred on a different date. The auditor does need to ensure the date is not blank in Step 3.3 and confirm it matches DPI’s data in Step 3.11.

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* 1. **Counted on Previous Count Date Email (transfer request only):** Determine that the school obtained an email from the DPI indicating that the student was counted on the previous count date. For transfer requests accepted from the 3rd Friday in September 2019 through the 2nd Friday in January 2020, the email must indicate that the student was counted on the 3rd Friday in September 2019. For transfer requests accepted from the 2nd Friday in January 2020 through the 3rd Friday in September 2020, the email must indicate that the student was counted on the 2nd Friday in January 2020. The student name and date of birth in DPI’s email must exactly match the transfer request form.

If the school did not obtain this email from the DPI, it must obtain it by December 15, 2020. If the email is not received by December 15, 2020, the transfer request must be identified as ineligible in the Enrollment Audit as described in Appendix A.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **IEP/Services Plan (transfer request only):** Complete all of the following:
		1. Review the IEP or Services Plan section of the paper transfer request form. Ensure that the parent/guardian did not indicate “No” to the question, “Did the IEP reevaluation result in a determination that the student has a disability?”. This indicates that the student was determined to no longer have a disability through the IEP reevaluation.

If the pupil was determined to no longer have a disability, the pupil is not eligible to transfer so the transfer request must be determined ineligible as described in Appendix A.

* + 1. Determine that the school obtained the most recent IEP or services plan from the parent or guardian. Ensure the responses in the IEP or Services plan section match the IEP or services plan, including the identification of whether the pupil has an IEP or services plan, if applicable. If incorrect information is identified on the paper transfer request form, the school must update the information on the paper transfer request form to match the IEP or services plan provided by the parent or guardian using the strike through method as described in Step 3.4. If the most recent IEP reevaluation was waived, the determination of whether the student still had a disability should indicate yes. The school should have a copy of the IEP reevaluation waiver and the most recent IEP or services plan.

If the school has not obtained the most recent IEP or services plan, it must obtain it by the due date of the enrollment audit. If an IEP or services plan is not received by the due date of the enrollment audit, the transfer request must be identified as ineligible in the Enrollment Audit as described in Appendix A.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **School District Verification:** Complete the following:
		1. Determine the school district that the address is in for each application or transfer request. The address used for the school district verification must be based on the address in the Application or Transfer Request file. The address must be verified using one of the methods identified in the Residency Documentation Bulletin available at <https://dpi.wi.gov/parental-education-options/special-needs-scholarship/bulletins>. The school should have a copy of one of the permitted verification method documents. **The auditor must confirm that the school district verification option is one of the permitted options in Step 2 of the Residency Documentation Bulletin. No other school district verification options may be used unless there is an email from the DPI approving an alternative school district verification document.**  If the school does not have one of the permitted documents, the auditor should complete one of the verification methods to determine the district for the address. If the pupil provided a Safe at Home card for the residency documentation, a school district verification document is not required so the remaining items in this procedure do not need to be completed.
		2. If the address is not in Wisconsin, the application or transfer request must be determined ineligible as described in Appendix A.
		3. Verify that the school district identified in 1 matches the “Current Resident School District” identified in the “Family Information” section of the paper application or transfer request. If it does not, the school must update the “Current Resident School District” using the strike through method described in Step 3.4. **Please note the “Current Resident School District” is a different part of the application/transfer request then the LEA that developed the IEP/services plan.**

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **Residency Documentation:** Determine if the school has residency documentation that meets all of the following requirements. If a student is participating in the Safe at Home program, the auditor must verify the school has a Safe at Home card with the name of one of the parents or guardians on the paper application or transfer request form and ensure the card is not expired. The remaining items in this procedure do not need to be completed for students participating in the Safe at Home program.
		1. Allowed Document: Determine that the school received one of the allowed residency documents identified in the Residency Documentation Bulletin and that the documentation meets the requirements described in the bulletin at <https://dpi.wi.gov/parental-education-options/special-needs-scholarship/student-applications-processing>.

If an Alternative Residency form was used, the auditor must review the Alternative Residency form to ensure that the student is listed in Section I, the explanation of the living situation is checked in Section II, the parent/legal guardian signed and dated the form in Section V, and the household occupant signed and dated the form in Section VI.

* + 1. Parent/Guardian Name Matches: Determine that the residency documentation in 1 has the first and last name of one of the parents/guardians on the paper application or transfer request form. The name must exactly match except for capitalization, spacing, and punctuation. The parent’s middle initial and suffix do not need to be reviewed and any differences for these items should not be identified on the enrollment audit. If the first or last name on the documentation is a different legal name or misspelled, review Appendix A to determine how the application or transfer request can be corrected. If a different name is identified and there was no Alternative Residency Form, new residency documentation must be provided as explained in 5 below.
		2. Address Matches: Determine that the address on the school district verification document in 3.8 matches: (a) the residency documentation in 1 and (b) the Application or Transfer Request file.

The chart below outlines which address elements on the residency documentation are required to match. If the address on the school district verification document in step 3.8 does not contain one of the required matching elements, such as a street direction or a suffix, the element(s) should not be on the residency documentation or the Application or Transfer Request file.

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| **If element below is listed on the School District Verification Document** | **Match Required?** |
| **Street Number** | Yes |
| **Street Direction** (North, South, etc.) | Yes (abbreviations are allowed) |
| **Street Name** | Yes |
| **Street Suffix** (Lane, Road, Avenue, etc.) | Yes (abbreviations are allowed) |
| **Unit/Apartment Number or Description**(Upper, Lower, Unit E10, Apt 207, Lot 7, etc.) | No |
| **City** | Yes |
| **State** | Yes (abbreviations are allowed but must be State of Wisconsin) |
| **Zip Code** | No |

When reviewing the address, keep the following in mind:

* *Period Placement & Abbreviations:* Differences in the street direction or street suffix that are due to period placement or the names being abbreviated versus not abbreviated do not need to be identified.
* *Spacing & Capitalization:* Differences due to spacing or capitalization do not need to be identified.

If the address, other than the unit number or zip code, is incorrect on the Application or Transfer Request file, the address correction must be reported as described in Appendix A. The only address correction that cannot be made is if the address is outside of Wisconsin. If so, the pupil must be identified as ineligible as described in Appendix A. For any address changes, complete the school district verification procedures in Step 3.8 to ensure the school district on the Application or Transfer Request file is correct.

* + 1. Document Meets Date Requirement: Determine that the residency documentation in 1 meets the current requirement. The following should be used to determine if the documentation is current:
	+ Except for a lease, a current document is one that is dated between 3 months before the date the application/transfer request was received and the date the application/transfer request was received.
	+ A 2019 W2 would be considered current for 2019-20 applications and transfer requests received from January 2020-April 2020.
	+ If the lease is a month to month lease, the starting date of the lease must be dated between 3 months before the date the application/transfer request was received and the date the application/transfer request was received.
	+ If a lease with a term is used, the lease agreement is considered current if the lease term includes the date the application/transfer request was received. Expired leases are not acceptable. As a reminder, any lease used must meet the requirements described in 1.
		1. Residency Documentation Corrections: If the auditor identifies that the school did not receive the correct residency documentation, the school may obtain one of the allowed residency support documents that meets the requirements by the due date of the enrollment audit. The auditor must verify that the new documentation meets all of the residency requirements in 1 to 4 above. The date must meet the requirement based on the date the application or transfer request was received. If the school does not provide the auditor with the required documentation by the due date of the enrollment audit, the application or transfer request is ineligible.

The auditor must complete the procedures in Appendix A for ineligible pupils and for any required corrections to the application or transfer request.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **SNSP Administrator or SNSP Designee Signed the Paper Application or Transfer Request:** Determine that the paper application or transfer request was signed by an individual who was the SNSP Administrator or a SNSP designee as of the date the application or transfer request was received. See the listing of the SNSP Administrators and SNSP designees and the dates each individual may accept applications and transfer requests at [https://dpi.wi.gov/parental-education-options/special-needs-scholarship/auditor/september-enrollment-audit](https://dpi.wi.gov/sms/special-needs-scholarship/auditor/september-enrollment-audit). If a paper application has been signed as accepted by someone other than an individual who was the SNSP administrator or SNSP designee at the time the application or transfer request was determined eligible, the application must be determined ineligible as described in Appendix A.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **Paper Application/Transfer Request Matches DPI’s Application or Transfer Request Information:** Ensure all parts of the paper application or transfer request, corrected for any identified errors in the previous procedures, match the Application or Transfer Request file from DPI. If any of the information does not exactly match, determine what is correct. Review the previous procedure that relates to the incorrect information to determine if the application or transfer request can be corrected.

See Appendix A for an explanation of how to make corrections to the application or transfer request and how to report ineligible pupils.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **K4, K5, or 1st Grade Eligibility:** If the student is in K4, K5, or 1st grade, determine if they met the age requirements by reviewing the date of birth on the application or transfer request. If a previous procedure identified that the date of birth or grade on the application or transfer request was incorrect, the age eligibility determination must be based on the correct grade and date of birth. The age eligibility requirements are as follows:

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| **Grade** | **Student must have been born on or before:** |
| K4 | September 1, 2016 |
| K5 | September 1, 2015 |
| 1st Grade | September 1, 2014 |

If the student is too young for a grade, the student is eligible ONLY IF the official attendance records support the student being in the lower grade they are age eligible for on the count date (or any day before or after as determined in Section 2). If the student is not age eligible for the SNSP, the student must be identified as ineligible as described in Appendix A.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **Age 21:** Determine if the student was 21 as of September 1, 2020 or on the date they applied, whichever is later. If so, the student is not eligible to participate in the SNSP. Complete the procedures described in Appendix A for the student. If a previous procedure identified that the date of birth on the application was incorrect, the age eligibility determination must be based on the correct date of birth.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **Break In Attendance:** For any applications or transfer requests that were accepted between July 2019 and June 2020 that were not previously audited per the DPI Pupil Information Report, ensure that the student meets one of the following:
		1. The student was on the school’s SNSP waiting list as of the 2nd Friday in January 2020 and was offered a SNSP seat between the 2nd Friday in January 2020 and June 2020. Students on the waiting list that were not offered a seat by June 2020 were required to reapply to the SNSP.
		2. The student did not attend another school or a home-based private educational program between the dates the application or transfer request was accepted and when the student began to attend the school.

If the student does not meet one of the requirements, the school was required to obtain a new application for the student. The student must be determined ineligible as described in Appendix A.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

# CONTINUING STUDENT REQUIREMENTS

* 1. **IEP Reevaluations:** Complete the following procedures for students identified with a C in the “Continuing or New” column in the DPI Pupil Information Report.

* + 1. IEP Reevaluation Overview: The school was required to report if any of the continuing students at the school had an IEP reevaluation or a waiver of an IEP reevaluation between July 1, 2019 and June 30, 2020. Additionally, the school was required to report any reevaluations not previously reported to DPI that occurred between the date the student began participating in the SNSP and June 30, 2019.

If there was a reevaluation reported to DPI, the school was required to obtain a copy of the IEP reevaluation or, if an IEP team decides to waive a student’s three (3)-year reevaluation, the reevaluation waiver agreement. See the Continuing and Transfer Student Eligibility Bulletin at <https://dpi.wi.gov/parental-education-options/special-needs-scholarship/bulletins> for additional information.

* + 1. Testing Procedures: Pupils that the school identified as having an IEP reevaluation that was not previously reported to DPI are identified in the DPI Pupil Information Report with a “Yes” in the “IEP Reevaluation in Prior Year” column. For any pupils that have a “Yes”, complete the following:
		2. Determine that the school has a reevaluation or a waiver agreement for each pupil.
	+ An annual services plan is **not** a reevaluation. A reevaluation will be on a form such as Form ER-1 available at <https://dpi.wi.gov/sped/laws-procedures-bulletins/procedures/sample/forms>. The last question, question 4, is the one that indicates whether or not the pupil has a disability. If this is answered No, the pupil no longer has a disability. If this is answered Yes, the pupil still has a disability.
* If the pupil has a waiver agreement, it must be signed by a representative of the school district responsible for the IEP reevaluation and indicate the IEP reevaluation does not need to be completed. A sample waiver form is Form RE-3 available at <https://dpi.wi.gov/sped/laws-procedures-bulletins/procedures/sample/forms>.
	+ 1. Determine that the date of the reevaluation is correct. The date reported to DPI by the school is identified in the “Last IEP/Services Plan Eval/Reeval Date” column of the DPI Pupil Information Report. The date should either be supported by a date in the evaluation document, the date of the waiver agreement, or an email from the IEP team or representative from the school district completing the evaluation indicating the reevaluation date.
		2. Determine that the pupil is properly identified as a “Partial” or “Full” scholarship based on the results of the reevaluation in the DPI Pupil Information Report, “Partial or Full Scholarship" column. Pupils that are determined to no longer have a disability receive a “Partial” scholarship. If the pupil was determined to still have a disability, they should have “Full” indicated. If a pupil’s reevaluation is waived by the IEP team, the pupil is still considered to have a disability, so they should have a “Full” scholarship.

If any corrections are required to the IEP reevaluation date or “Partial” or “Full” scholarship type designation, include the pupil in the Enrollment Audit as described in Appendix A. For any reevaluation related changes, the date of the reevaluation and reevaluation determination (“Partial” or “Full”) must be included in the Enrollment Audit Report. A copy of the IEP evaluation or waiver agreement and any documentation used to determine the reevaluation date must be maintained in the workpapers for any pupils identified in the Enrollment Audit for IEP related changes.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **School District Verification:** Schools were required to obtain new residency documentation for all pupils that applied or submitted a transfer request in a previous school year. The residency documentation must contain the pupil's address on the 3rd Friday in September 2020. Continuing students that were required to get this documentation will have a year in the “App or Transfer Year” column that is before 2020-21. This requirement was for all eligible continuing pupils at the school that applied or transferred to the school in a previous school year, even those that had a 0 in the “3rd Fri in Sept HC” column in the DPI Pupil Information Report. If the address changed, the school was required to verify the school district for the new address.

The DPI Pupil Information Report reflects the address and school district identified in the 3rd Friday in September Pupil Count Report. Complete the following for each pupil:

* + 1. Determine the school district that the address is in for each pupil. The address used for the verification must be based on the address in the DPI Pupil Information Report. The address must be verified using one of the methods identified in the Residency Documentation Bulletin available at <https://dpi.wi.gov/parental-education-options/special-needs-scholarship/bulletins>. The school should have a copy of one of the permitted verification method documents. **The auditor must confirm that the school district verification option is one of the permitted options in Step 2 of the Residency Documentation Bulletin. No other school district verification options may be used unless there is an email from the DPI approving an alternative school district verification document.**  If the school does not have one of the permitted documents, the auditor should complete one of the verification methods to determine the district for the address. If the pupil provided a Safe at Home card for the residency documentation, a school district verification document is not required so the remaining items in this procedure do not need to be completed.
		2. If the address is not in Wisconsin, the pupil must be determined ineligible as described in Appendix A.
		3. Verify the school district on the DPI Pupil Information Report matches the school district identified through the procedures in 1. If it does not, identify the required change to the school district name in the Enrollment Audit as described in Appendix A.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **Residency Documentation:** Determine if the school has residency documentation for all continuing students identified in Step 4.2 that meets all of the following requirements. If a student is participating in the Safe at Home program, the auditor must verify the school has a Safe at Home card with the name of one of the parents or guardians on the DPI Pupil Information Report and ensure the card is not expired. The remaining items in this procedure do not need to be completed for students participating in the Safe at Home program.
1. Allowed Document: Determine that the school received one of the allowed residency documents identified in the Residency Documentation Bulletin at <https://dpi.wi.gov/parental-education-options/special-needs-scholarship/student-applications-processing>.

If an Alternative Residency form was used, the auditor must review the Alternative Residency form to ensure that the student is listed in Section I, the explanation of the living situation is checked in Section II, the parent/legal guardian signed and dated the form in Section V, and the household occupant signed and dated the form in Section VI.

1. Parent/Guardian Name Matches: Determine that the residency documentation in 1 has the first and last name of one of the parents/guardians on the DPI Pupil Information Report. The parent’s middle initial and suffix do not need to be reviewed and any differences for these items should not be identified on the enrollment audit. If the first or last name on the documentation is a different legal name or misspelled, review Appendix A to determine how the application can be corrected. If a different name is identified and there was no Alternative Residency Form, new residency documentation must be provided as explained in 5 below.
2. Address Matches: Determine that the address on the school district verification document in 4.2 matches: (a) the residency documentation in 1 and (b) the DPI Pupil Information Report.

The chart below outlines which address elements on the residency documentation are required to match. If the address on the school district verification document in step 4.2 does not contain one of the required matching elements, such as a street direction or a suffix, these element(s) should not be on the residency documentation or the DPI Pupil Information Report.

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| **If element below is listed on the School District Verification Document** | **Match Required?** |
| **Street Number** | Yes |
| **Street Direction** (North, South, etc.) | Yes (abbreviations are allowed) |
| **Street Name** | Yes |
| **Street Suffix** (Lane, Road, Avenue, etc.) | Yes (abbreviations are allowed) |
| **Unit/Apartment Number or Description**(Upper, Lower, Unit E10, Apt 207, Lot 7, etc.) | No |
| **City** | Yes |
| **State** | Yes (abbreviations are allowed but must be State of Wisconsin) |
| **Zip Code** | No |

When reviewing the address, keep the following in mind:

* *Period Placement & Abbreviations:* Differences in the street direction or street suffix that are due to period placement or the names being abbreviated versus not abbreviated do not need to be identified.
* *Spacing & Capitalization:* Differences due to spacing or capitalization do not need to be identified.

If the address, other than the unit number or zip code, is incorrect, the address correction must be reported as described in Appendix A. The only address correction that cannot be made is if the address is outside of Wisconsin. If so, the pupil must be identified as ineligible as described in Appendix A. For any address changes, complete the school district verification procedures in Step 4.2 to ensure the school district on the DPI Pupil Information Report is correct.

1. Document Meets Date Requirement: Determine that the residency documentation in 1 meets the date requirements. The documentation must contain the pupil's address on the 3rd Friday in September 2020. This residency documentation, other than a term lease, must be dated between August 21, 2020 and September 30, 2020. The start date of a month to month lease must also meet this requirement. If a lease agreement with a term is obtained, the term of the lease must include the 3rd Friday in September 2020.

1. Residency Documentation Corrections: If the auditor identifies that the school did not receive the correct residency documentation, the school may obtain one of the allowed residency support documents that meets the requirements by December 15, 2020. The auditor must verify that the new documentation meets all of the residency requirements above. If the school does not provide the auditor the required documentation by December 15, 2020, the pupil is not eligible. For any pupils determined ineligible, the auditor must maintain any residency documentation received by the school for DPI review.

The auditor must complete the procedures in Appendix A for ineligible pupils and for any required corrections to the pupil data. Contact the DPI for proper reporting if the school is unable to obtain residency documentation for a continuing student who was not counted on the 3rd Friday in September.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

# SUMMER SCHOOL REVIEW

* 1. **Determine if School Received a SNSP Summer School Payment:** The SNSP summer school payment was a separate ACH from the November quarterly ACH payment. When the school name is selected on the cover page, Schedule 6 of the September Enrollment Audit Excel document identifies in Line 21 whether the school had SNSP summer school pupils. If the school had summer school, complete the remaining procedures in this section. If the school did not have summer school, the remaining procedures are not applicable.

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* 1. **Summer School Bulletin:** Review the Summer School Bulletin available at https://dpi.wi.gov/parental-education-options/special-needs-scholarship/bulletins and the Summer School 2020 document available at <https://dpi.wi.gov/parental-education-options/special-needs-scholarship/auditor/september-enrollment-audit>. Document in the workpapers that the Summer School Bulletin and the Summer School 2020 document were reviewed.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **Required Summer School Information from School:** Obtain all of the following from the school and retain a copy in the working papers:
1. A copy of scheduled summer school instruction dates, classes, and teaching staff for the summer of 2020.
2. A copy of all summer school attendance records.
3. Copies of typical examples of summer school class schedules and other documents used by the school to gather data necessary to complete the Summer School Count Report.
4. Summer school payroll records.
5. If the school provided virtual instruction for summer school, the school’s policy or other documentation indicating how the school determined a pupil was 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.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **Summer School Attendance Process:** Prepare a workpaper memo identifying the process and staff involved in recording summer school attendance. If the school provided virtual instruction for summer school, ensure this documentation includes how it took attendance for the virtual instruction.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **Summer School Funded by Title I:** Determine if any of the summer school classes were funded by Title I funds by completing the following:
		1. Confirm with the school administrator that the school did not have summer school teachers paid by Title I funds.
		2. Review the school’s payroll records and confirm that they show that teachers were paid for the summer school classes.

If the teachers are paid with Title I funds, the school may not include the class in the calculation of the number of minutes of instruction provided each day.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **Summer School Course List Review:** Obtain the SNSP Summer School Count Report Excel document that was submitted to the DPI. Review the course list on Schedule 1 of the report. If the courses changed based on the first question in Schedule 1, review the courses in Lines 1r-8r. If the courses did not change, review the courses in Lines 1-8. Determine that each class listed for the school is identified on the school’s summer school class schedules and that the number of minutes for each class is supported by the summer school class schedules/daily schedule. If the school provided summer school virtually, the daily schedule may be based on the actual or estimated number of minutes required for each activity that makes up the class. See the Summer School 2020 document for additional information on how schools could develop a daily schedule in a virtual environment and a sample schedule for virtual summer school. Also determine that no classes identified as being funded by Title I in Step 5.5 are included as a summer school class on Schedule 1.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **Summer School Program Meets Requirements:** Ensure the summer school program meets the following requirements:
		1. The program includes at least 19 days of instruction. If a day only includes instruction provided by Title I teachers, the day may not be included.
		2. Each summer school day of instruction has at least 270 minutes of courses tested in Step 5.6 that are not funded by Title I.

For information on how the above requirements may be met for virtual summer school, see the Summer School 2020 document. If the program does not meet the above requirements, the school is not eligible to receive any summer school payments. The box at the top of Schedule 6 in the Enrollment Audit Excel document must indicate the program does not meet the requirements.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **Number of Days Attended Testing:** Determine that the number of days attended identified in the Summer School Count Report matches the number of days attended based on the summer school attendance records. A student is considered to be in attendance for a day if they attended at least one of the classes on the summer school course list report tested in 5.6. If the student only attended Title I classes for any of the days, the day may not be included. As previously explained, if a school is providing virtual summer school, in whole or in part, the school should provide its policy or other documentation indicating how it determined a pupil was in attendance for a day.

If a pupil listed on Schedule 2 of the Summer School Count Report attended a class that meets the requirements in Step 5.6 but was not identified as attending a class in the Summer School Count Report, the pupil can be added to the summer school pupil count on Schedule 6 of the Enrollment Audit Excel document.

If the number of days attended for a pupil included in the Summer School Count Report does not match the attendance data, see the chart below for an explanation of how to proceed.

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| **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 Schedule 6 of the Enrollment Audit Excel document. |
| Student attended summer school less than 15 days. | Number of days reported is incorrect. | Include the pupil in Schedule 6 of the Enrollment Audit Excel document. |

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|  Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **Summer School Choice Pupils:**
1. If the school is participating in the Choice program, compare the pupils included on the Summer School Count Report for any Choice programs the school is participating in to the SNSP Summer School Count Report. Also include any pupils that were added as a Choice or SNSP summer school pupil.
2. If a pupil is included as both a Choice and SNSP pupil for summer school, determine which program the student was eligible for. If the student applied to multiple programs, the school should have a letter from the parent indicating which program the student would be participating in.
3. The student should be reported on the summer school schedule of the Enrollment Audit in the program(s) that were not selected by the parent. The audited days attended for the pupil should be identified as 0.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

# Obtain a representation letter from school management

The representation letter must identify management’s responsibility for the pupil count data accompanying the auditor's report, including the Pupil Count Report and related class list, as well as the assertions attested to, including:

* Management’s acknowledgment of responsibility for proper reporting of pupil counts and obtaining of complete and accurate SNSP applications and transfer requests as required by Wis. Admin. Code PI 49.
* The following management assertions in regard to the determination of SNSP eligibility and reporting of pupil counts:
	+ The school determined the student’s residency eligibility through residency documents provided by the student’s parent or guardian.
	+ All paper applications and transfer requests submitted to the DPI were signed by the student’s parent or guardian and the SNSP administrator or SNSP designee, as the statutorily required proof of enrollment required for a SNSP payment on behalf of the student.
	+ All corrections to applications and transfer requests were made as required by the DPI.
	+ Pupils included on the school’s 3rd Friday in September pupil count report to the DPI were either in attendance for instruction on that day, or had attended for instruction at least one day before and one day after the count date within the same school term; and during the period of absence were not enrolled in another school or a home-based private educational program.
* A statement that all known matters contradicting any of the assertions and any communication from the DPI or other regulatory agencies affecting the school’s 3rd Friday in September pupil count report and the related assertions of management have been disclosed to the audit firm.
* A statement that all relevant records have been made available.
* A statement that any known events relevant to the proper reporting of pupil counts and eligibility for SNSP state aid payments have been disclosed to the audit firm.
* A statement that the school will retain all pupil records required for the audit for at least five years from the due date of the 2020-21 financial audit, unless requested to retain the records longer by the DPI or a law enforcement agency.
* A statement that the school will retain all SNSP applications and transfer requests and related documentation, IEP reevaluations, and quarterly progress reports and any correspondence to or about a pupil attending a private school under this section for at least five years from the end of the school year in which the pupil applies or five years after the pupil no longer attends the school, whichever occurs later, unless requested longer by the DPI or a law enforcement agency.

# APPENDIX A

**Identifying SNSP Ineligible Pupils and Corrections to SNSP Pupil Data in the Enrollment Audit Excel Document**

If any items are identified through the procedures in this guide, discuss them with the SNSP administrator. Document the discussion of identified exceptions and what procedures were performed to address them. Any errors identified must be processed as follows. The schedules referred to below are in the Enrollment Audit Excel document. All changes required to DPI’s data must be included in the Enrollment Audit, if correctable. The school should not send an email to DPI requesting the correction.

* + 1. Parent/Guardian First or Last Name does not Match:
1. Legal Name Change: If the parent/guardian’s first or last name on the residency documentation is a previous legal name, the school may provide documentation showing the individual is the same person no later than the due date of the enrollment audit. If the school does not provide the documentation to the auditor by the due date of the enrollment audit, the pupil is not eligible. Examples of this documentation include an annotated birth certificate, marriage certificate, divorce decree, certificate of naturalization, certificate of citizenship, etc. See the Residency Documentation Bulletin for an explanation of what documentation should be provided for a marriage certificate, certificate of naturalization, or certificate of citizenship.
2. Name Misspelled on Residency Documentation: If the parent has other residency documentation with the name correctly spelled, they may provide the other documentation. Otherwise, the parent/guardian may provide a written statement indicating the correct legal name and that the name on the residency documentation is misspelled. The letter is not required if the difference is only due to capitalization, spacing, or punctuation. If the school does not provide the documentation to the auditor by December 15, 2020 the pupil is not eligible. This method can be used for minor differences, and if there are multiple last names and one of the last names matches the documentation. A letter is not sufficient if there are different names. If there are different names, the application must be determined ineligible in Schedule 2 of the enrollment audit.

* + 1. Student Name and Date of Birth Differences: If a difference is noted for a student’s first or last name or date of birth, the school must provide an annotated birth certificate or immunization record. The auditor must use this to determine the correct name or date of birth. The student’s first and last name must be the legal name of the student. The student’s middle initial and suffix do not need to be reviewed and no changes need to be made if they are incorrect. Additionally, if the difference is due to spacing, capitalization or the use of a hyphen, no change is required. Step 2.5 explains how name and date of birth corrections are reviewed. If it is determined that DPI’s data must be corrected, identify the correction in the enrollment audit as described in 3 or 4 below. If it is determined that the pupil is not age eligible for the SNSP, complete the Ineligible Pupils section below.
		2. Correctable Errors:
1. Paper Application or Transfer Request Related Errors: If the discrepancy is correctable, the paper application or transfer request must be corrected using the strike-through method described in Step 3.4 if the application or transfer request was tested in Section 3 and residency corrections must be corrected as described in Step 3.9. If an error identified by the auditor is corrected by the school, the auditor must confirm that the information is correct in the DPI Pupil Information Report and/or applicable application or transfer request file and that any changes on the paper application or transfer request are made.
2. DPI’s Information Correct: If errors were identified but DPI’s information was correct, the pupil does not need to be listed on any of the enrollment audit schedules. The total number of these pupils with corrected applications, transfer requests, or continuing student documentation must be included on the top of Schedule 3. If there are none of these instances, zero must be inserted. The auditor must maintain a copy of the originally received documentation and any additional documentation in their workpapers.
3. DPI’s Information is NOT Correct: If DPI’s information needs to be corrected, the required corrections for the student must be listed on Schedule 3 if the pupil was already on the count or Schedule 4 if a pupil is being added to the count. If a correction is required for a pupil that is being added, see the Add a Pupil to the Count section below for information on how to include the change in the Enrollment Audit. Schools should not separately email corrections to the DPI; all corrections to DPI’s data identified through the procedures must be included in the Enrollment Audit and corrected through the Enrollment Audit process.

If corrections are required for a pupil that was already counted, complete Schedule 3 as follows:

* + **“Source is data per DPI Pupil Information Report” Columns:** List the name, grade, and scholarship type on the DPI Pupil Information Report for every student on this schedule.
	+ **Audited Columns:** These columns should only be completed if there is a change in the pupil name, grade, or scholarship type. Information on completing the respective columns is as follows:
* *Grade Changes:* Identify the correct grade per the official attendance records on Schedule 3 in the corrected grade column.
* *Pupil Name Changes:* Identify the correct name, per the annotated birth certificate or immunization record, on Schedule 3 in the corrected pupil first name and corrected pupil last name columns.
* *Scholarship Type:* If the IEP reevaluation determination for a continuing student was not properly reported to the DPI in the Preliminary Enrollment Report, identify the correct type in the corrected scholarship type column. If the pupil was determined to no longer have a disability, identify “Partial” in the column. If the pupil was determined to still have a disability or if the reevaluation was waived by the parent and school district, identify “Full” in the column. The correct grade must also be identified in the corrected grade column if there is a scholarship type change. Note the date of the reevaluation in the “Required Corrections to DPI’s Data” column.
	+ **Required Corrections to DPI’s Data Column:** The auditor must identify the information that needs to be corrected and what the correct information is in this column for any changes to DPI’s data except changes to the pupil name, grade, or scholarship type. The following provides additional information for certain changes:
* *Pupil Name, Grade, or Scholarship Type Changes:* If the change is to the pupil name or grade only the type of change (pupil first name, pupil last name, grade, or scholarship type) needs to be identified in this column. If the change is to the scholarship type, note the date of the reevaluation in the “Required Corrections to DPI’s Data” column.
	+ - *Parent/Guardian Name Changes:* Identify which parent needs to be corrected and if the first or last name needs to be corrected. Then, separately identify the first name and last name for any names that require correction. For example, if the first name for parent 1 needs to be corrected from “Mary” to “Marcy” and the last name for parent 2 must be corrected from “Smithy” to “Smith”, insert “Correct Parent 1 First Name to: Marcy, and Correct Parent 2 Last Name to: Smith” in the “Required Correction(s) to DPI’s Data” column.
		1. Add a Pupil to the Count: If a pupil is being added to the count, the pupil should only be included on Schedule 4. The grade, pupil name, and scholarship type identified in this schedule should be based on the audited information. If a correction must be made to DPI’s data for pupils on Schedule 4, the correction(s) must be identified in the “Required Corrections to DPI’s Data” column in Schedule 4. If a change is required to the pupil’s first name and/or last name, note this in the “Required Corrections to DPI’s Data” column. For example, if the pupil’s last name should be corrected to “Garcia Rodriguez”, insert “Pupil last name” in the “Required Corrections to DPI’s Data” column and type “Garcia Rodriguez” in the “Audited Last Name” column. If no changes are required for a pupil listed on Schedule 4, insert “None” in the “Required Corrections to DPI’s Data” column.
		2. Ineligible Pupils: Any pupils who are ineligible that have a 1 in the 3rd Fri in Sept HC column in the DPI Pupil Information Report must be included as ineligible on Schedule 2. If a pupil is not eligible, determine all the reasons that the pupil does not qualify. See the “Ineligibility Reasons” tab in the enrollment audit document for a listing of most ineligibility reasons (other reasons may be identified by the auditor).

If a pupil is determined ineligible by the auditor and/or DPI, the parent/guardian may submit a new application and provide the supporting documentation to the school if the student is still eligible. This application will then be subject to testing for the first count date the application is counted.

* + 1. Workpaper Retention Requirement for SNSP Applications & Transfer Requests with Items Identified: If a student listed on Schedule 2, 3, or 4 had an application or transfer request tested in Section 3, the auditor must retain the complete application or transfer request in the workpapers, including all supporting application or transfer request documentation. All supporting documentation must be maintained in the workpapers, even if the ineligibility reason does not specifically relate to the documentation (e.g. residency documentation should be maintained in the workpaper even if the ineligibility reason is related to the IEP/services plan requirements).
		2. Workpaper Retention Requirements for All Students with Items Identified:
* A copy of the official attendance records for the student must be maintained in the audit workpapers if the ineligibility reason is attendance related.
* A copy of the annotated birth certificate or immunization record must be maintained in the workpapers if the pupil has an item identified related to their name or date of birth.
* The IEP reevaluation must be retained for any pupil included on Schedule 2, 3, or 4 for IEP related reasons.
* Residency documentation must be retained for continuing pupils included on Schedule 2, 3, or 4 for residency related items, including changes in the parent/guardian name or address.