Independent Accountant’s Report

On Applying Agreed-Upon Procedures

*{Name of School}*

*{City of School}*

Special Needs Scholarship Program

September 18, 2020 Enrollment Audit for

September and November 2020 Payment Eligibility

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

*{Title of Individual Above}*

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

We have performed the procedures enumerated below for {*school name*} “School,” which were agreed to by the Wisconsin Department of Public Instruction “DPI” in determining compliance of pupil count enrollments as reported on the September 18, 2020 Pupil Count Report *{and the School’s SNSP pupils eligible for summer school reported on its Summer School Count Report}* for the purposes of determining the School’s September and November 2020 payment eligibility under the Special Needs Scholarship Program “SNSP.” The School is responsible for pupil enrollment requirements *{and completion of the Summer School Count Report}*. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The following table summarizes the procedures that have been completed:

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| **Section** | **Procedure** | **Results** |
| 1.1 | Review the DPI guidance on accepting applications and transfer requests. | Completed |
| **1.2** | **Obtain an understanding of the process used by the School to prepare attendance records, accept and review applications** and transfer requests**, and other considerations.** | Completed |
| 1.3 | Fraud Risk Assessment – Complete the fraud risk assessment. | Completed |
| The procedures and the associated findings are as follows: |
| 1.4 | K4 parental outreach – Review the planned activities and communicate any ineligible activities to the school. Determine if the school intends to provide the required K4 parental outreach activities. | Indicate if the school is planning on providing K4 parental outreach activities on Schedule 1-1. |
| 1.5, 1.6 | Ask the School if there are any contested applications or transfer requests, eligibility issues, or required pupil information corrections. Determine if the pupils require corrections to DPI’s pupil data or need to be determined ineligible. | Completed. If an uncorrectable error is identified for a pupil, the pupil is included as ineligible on Schedule 2. If a change is required to the pupil’s information, the pupil and the required corrections are listed on Schedule 3 or 4. |

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| **Section** | **Procedure** | **Finding** |
| 1.7 | Determine the individuals and companies for which the school was required to complete a background check.Determine that the individuals that require a background check have one of the following:* A current DPI issued license.
* The school completed a separate background check showing the individual met the requirements for each employee prior to the individuals working at the School for the 2020-21 school year or within 5 years of the previous background check.

If the background check was not completed as required, determine if the background check has been completed as of the date the procedures are completed. | 1. All of the individuals who require a background check either have a current DPI issued license or the School completed a separate background check prior to the individuals working at the School for the 2020-21 school year or within 5 years of the previous background check: {Yes/No}

*If 1 is No insert the following:*1. As of the date the procedures in the audit guide were completed, the School completed a separate background check: {Yes/No}

*If 2 is No insert the following:*1. The School did not complete the required background checks for the following individuals:

|  |  |
| --- | --- |
| **Name** | **Position** |
|  |  |

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| 2.1 - 2.9 | **Determine that the SNSP attendance is correct by completing the following:*** Obtain information from the School for completion of the attendance procedures.
* Complete testing of the Student Information System, if applicable.
* Determine if school was held on the count date.
* **Verify that the total number of SNSP pupils per the official attendance records match the pupil count report by grade.**
* **Verify that any SNSP pupils included on the DPI Pupil Information Report and official attendance records are included on each list and that the names and grades match. If any pupils have a grade that is different than the DPI Pupil Information Report, ensure the pupil is age eligible for the grade attended.**
* Ensure each SNSP pupil meets the count requirements**.**
* **Ensure the School did not receive a Choice and SNSP payment for the same student.**
* Other Children – Verify that pupils included in a daycare or partnership/contract school are not included as SNSP pupils and that SNSP pupils were not paid for a full day of daycare**.**
* Determine if any additional eligible SNSP pupils should be included in the count.
 | The “Per Examination” **SNSP** Pupil count shown in the accompanying schedules, represents the SNSP Pupil count per the agreed upon procedures performed. Any additional SNSP pupils not originally included in the count are included on Schedule 4 if the pupil is otherwise determined eligible. Further, any ineligible pupils are included on Schedule 2. |
| **Section** | **Procedure** | **Finding** |
| 2.10,2.11, 2.12 | Non-SNSP – Determine that the All Pupil count is correct by completing the following:* **Determine that all tuition and tuition waiver pupils are included in the official attendance records.**
* **Verify that the total number of All Pupils per the official attendance records match the pupil count report by grade category.**
* **T**est the lesser of 60 non-SNSP pupils or all non-SNSP pupils at the School and determine that these non-SNSP pupils meet the count requirements and are included in the All Pupil count and not the SNSP Pupil count (new population for each exception found until all non-SNSP pupils are tested)**.**
 | The “Per Examination” All Pupil count shown in the accompanying schedules represents the All Pupil Count per the agreed upon procedures performed. |
| 2.13 | Determine if the School had a signed agreement with each parent or guardian indicating the services to be provided by September 18, 2020. Confirmed that the school and parent/guardian still agreed on the services to be provided for any agreements tested on a previous count date. | Identified any pupils that did not have a signed agreement by September 18, 2020, as ineligible on Schedule 2. |
| 2.14 | Determine that the All Pupil counts per the Enrollment Audit match the PI-1207 student counts. If not, determine that the school makes any required changes**.** | {Description of finding or “No exceptions were found as a result of applying the procedures.”} |
| 3 | Testing of applications and transfer requests – Obtain the application or transfer request, including all supporting documentation, for all students that were not previously audited and were counted in September or that need to be added to the count and determine the following:* Applications or transfer requests that need to be added to the count are in an eligible status;
* The paper application or transfer request is complete;
* Corrections to the applications or transfer requests are properly made;
* The School received the verification that the pupil has an IEP or services plan that meets the requirement as required by administrative rule (applications only);
* The school obtained an email from DPI indicating the transfer student was counted on the previous count date (transfer requests only);
* The school obtained the most recent IEP or services plan from the parent/guardian (transfer requests only);
* The pupil had a disability at the time of transfer (transfer requests only);
* The student resides in Wisconsin and the resident school district on the paper application or transfer request form is correct (not reviewed for pupils in the safe at home program);
* The School has one of the allowed residency documents that meets all of the requirements;
* The SNSP administrator or a SNSP designee signed the application or transfer request form;
* The paper application or transfer request form matches the DPI Pupil Information Report;
* The pupil is age eligible if in K4, K5 or 1st grade;
* The student was not 21 on September 1, 2020 or when he/she applied, whichever is later; and
* All SNSP pupils who had an application accepted between July 2019 and June 2020 and were first counted on the September 18, 2020 Pupil Count Report did not have a break in enrollment.
 | If items are identified on an application or transfer request form that are correctable, the auditor verified that all required corrections were properly made. If an uncorrectable error is identified for a pupil, the pupil is included as ineligible on Schedule 2. If a change is required to the pupil’s information, the pupil and the required corrections are listed on Schedule 3 or 4. |
| 4 | Continuing student testing-Determine the following for any students that applied for the SNSP in a previous school year:* The IEP reevaluation information reported to the DPI in the Preliminary Enrollment Report is correct;
* The student resides in Wisconsin and the resident school district on the DPI Pupil Information Report is correct (not reviewed for pupils in the safe at home program or students who transferred to a different SNSP school in 2020-21); and
* The School has one of the allowed residency documents that meets all of the requirements (not reviewed for students who transferred to a different SNSP school in 2020-21).
 | If an uncorrectable error is identified for a pupil, the pupil is included as ineligible on Schedule 2. If a change is required to the pupil’s information, the pupil and the required corrections are listed on Schedule 3 or 4. |
| 5 | Summer School –* Determine if the School received a SNSP summer school payment.
* Review the DPI guidance on summer school.
* Obtain information from the School for completion of the summer school procedures.
* **Obtain an understanding of the process used by the School to record summer school attendance.**
* Determine if any of the summer school classes were funded by Title I funds.
* Obtain and review the summer school course list.
* Determine that the School’s summer school program meets the summer school requirements**.**
* **Verify that the number of days the SNSP pupil attended summer school was accurately reported in the Summer School Count Report.**
* **Ensure the school did not receive a SNSP and Choice payment for the same student.**
 | *If the school did not have summer school insert,* “Since the school did not have summer school, entered N/A on Schedule 6.”*If the school had summer school and it met the requirements insert,* “If a change was identified to the number of summer school days attended that impacted the SNSP summer school payment, the pupil and the required correction are identified on Schedule 6.” *If the school had summer school but it did not meet the requirements insert the following and explain why it did not meet the requirements,* “The school was not eligible for summer school because {insert reason}.” |

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

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

*{Firm Signature}*

*{Firm city and state}*

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