We continue to be asked about membership audits and the May 1 due date. A number of districts have not had their auditors in yet for field work. Governor Evers’ “Safer-at-Home” order allows financial services providers to remain open for business; the expectation is that audit firms will still be open to complete membership audits.

While PI 14.03 (<https://docs.legis.wisconsin.gov/code/admin_code/pi/14>) requires that school audits be conducted on-site, we recognize that circumstances may make this difficult for some audit firms and districts. Audit firms who have not yet completed their site work and believe the COVID-19 situation will require an alternative, such as working remotely, should email [dpiauditreports@dpi.wi.gov](mailto:dpiauditreports@dpi.wi.gov) with the following information:

• Name(s) of district client(s),

• Originally scheduled site work date(s), and

• The firm’s proposed alternative arrangement(s), including alternative work date(s).

The SFS Team may require additional details or changes to the proposed alternative. However, if we do not respond within two working days, the firm may consider its proposed alternative to be acceptable.