

Summary of Changes to 2021 Wisconsin School District Audit Manual

WI Department of Public Instruction, School Financial Services Team

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2021 Wisconsin School District Audit Manual: Changes are effective for audit periods that began July 1, 2020 or later and supersedes all prior versions. The following is a summary of notable changes:

- The information in this document supersedes the previous Wisconsin School District Audit Manual which included all information included on the previous DPI Audit Requirements, Audit Manual Index, and Audit Programs webpages.
- Section 1.4 – State Major Program Determination for audits in accordance with the Wisconsin School District Audit Manual updated.
- Section 1.4 – Clarified General Aids contain multiple state identifying numbers and is treated as a cluster for major program determination.
- Section 1.4 – State Special Education and School Age Parents changed from designated Type A program to Designated Major program.
- Section 1.8 – Due date for financial statement audits to be submitted to the DPI changed from December 1st of each year to December 15th of each year.
- Section 1.8 - All audit reporting package documents are to be unencrypted, unlocked and in a text-searchable PDF format.
- Section 2.1 – General Aids partial audit program for auditees receiving less than \$25,000 was removed.
- Section 2.2 – Part 3 of the State Special Education and School Age Parents audit program was removed.
- Section 2.2 – The background section of the State Special Education and School Age Parents audit program was updated to assist auditors in the determination and documentation of when Part 2 compliance requirements are required to be audited.
- Section 2.2.3.1.2 – Procedures related to transition services were removed from the compliance requirement and suggested audit procedures.
- Section 2.3 – Pupil Transportation partial audit program for auditees without a State Single Audit and receiving less than \$62,500 was removed. The audit program at Section 2.3 should be used for all instances of auditing the Pupil Transportation Program.
- Section 5.1 – New guidance regarding GAAP to DPI Regulatory Departures for school districts annual reporting.
- Pupil Activity Account (Fund 60) Audit Program was removed.
- SAGE audit program removed as program no longer exists.

The School Financial Services Team welcomes feedback and recommendations. Please [contact a School Financial Services Team Auditor](#) to assist us in this effort.