

**Wisconsin Department of Public Instruction, Financial Services Team
WISCONSIN PUBLIC SCHOOL DISTRICT AUDIT MANUAL**

DEPARTMENT OF PUBLIC INSTRUCTION

BILINGUAL/BICULTURAL AID

255.106

I. PROGRAM OBJECTIVES

A bilingual/bicultural program is designed to improve the English language comprehension, speaking, reading, and writing ability of a limited-English-speaking pupil.

II. PROGRAM PROCEDURES

School districts receive reimbursement at a specified percentage rate for eligible costs when operating an approved program authorized under Statute 115.995. Reimbursement is received by the district the following school year.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Reimbursement may only be made for expenditures for salaries of personnel participating in and attributable to bilingual-bicultural education programs, special books and equipment used in the programs and other costs approved by the State Superintendent. The program plan of service is approved and reimbursement claimed using form PI-1849 "Plan of Services and Claim-Bilingual/Bicultural Claim."

SUGGESTED AUDIT PROCEDURE

Test expenditures reported on claim form.

B. ELIGIBILITY

The auditor is not expected to test for program eligibility.

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C. MATCHING, LEVEL OF EFFORT AND/OR EARMARKING

The auditor is not expected to test for matching, level of effort and/or earmarking.

D. REPORTING REQUIREMENTS

COMPLIANCE REQUIREMENT

Claim forms for school year programs are required to be submitted by August 15.
Claim forms for summer school programs are required to be submitted by
September 15.

SUGGESTED AUDIT PROCEDURE

The auditor is not expected to test for timely submission of reports.

E. SPECIAL TESTS AND PROVISIONS

There are no special tests and provisions for the auditor to test for.