

Determining 2018-19 Government Assistance Payments

The information in this document is intended to assist the auditor and school in completing the 2018-19 financial audit required for schools participating in the Private School Choice Programs (Choice or PSCP) and Special Needs Scholarship Program (SNSP). The requirements are based on §§§ 115.7915 (6) (e), 118.60 (7) (am), and 119.23 (7) (am), Wis. Stats., and Wisconsin Administrative Codes PI 35, PI 48, and PI 49.

Obtaining Government Assistance Amounts NOT Paid by DPI

The auditor must complete procedures to determine the amount of government assistance payments received not paid by DPI. The most common government assistance payments not paid by DPI are the school safety grant and E-rate grants. Information on the grants awarded for the school safety grant are available at <https://www.doj.state.wi.us/office-school-safety/school-safety-grants>. The grants awarded are listed in the following documents:

- “Applications Received and the award date and amount for each applicant” under “Round #1” School Safety Initiative Grant
- “Round 2 applications and awards” under “Round #2” School Safety Initiative Grant

Obtaining Government Assistance Amounts Paid by DPI

Government assistance payments paid by the DPI are available on the online Aids Register at <https://apps4.dpi.wi.gov/AID/>. In order to determine if the school has received any funding, you will need the school’s agency ID. See the Choice & SNSP Agency ID List available on the [Choice Financial Audit webpage](#) & [SNSP Financial Audit webpage](#) for a list of the Agency IDs for each school. Please note the Aids Register provides the amount of claims that were paid during the year (i.e. it is on the cash basis rather than the accrual basis).

In the Aids Register, you will need to input a Fiscal Year of 2019 in order to obtain the payments made in the 2018-19 school year. Since the Aids Register is based on when the claims were paid, the auditor must review the claim date to determine if the payments related to the 2018-19 school year or a previous school year. The auditor should also review the next Fiscal Year (2020) for payments made subsequent to June 30, 2019 that relate to the 2018-19 school year. The auditor is responsible for ensuring all claims relating to the 2018-19 school year are included as an accrual and/or offsetting revenue, as needed. The auditor must determine this by reviewing the Aids Register, testing subsequent receipts and/or making inquiries of the client to determine if there are claims remaining that were not submitted and/or not included in the Aids Register.

USDA Food Program Payments

As you complete the review of the USDA food program payments, please note the following:

Since the Aids Register provides the amount of claims that were paid during the year, the auditor must review the “Description” column for the month that the claim relates to. The “Payment Date” represents the date the payment was made by DPI. Generally, the schools have 60 calendar days from the end of the month to submit their claim for that month. As a result, two additional months of claims could, and generally are, related to the

2018-19 school year. If the school is in claims withholding, please email dpichochoiceauditreports@dpi.wi.gov for the proper reporting.

COSTS ARE NOT INCLUDED IN THE AIDS REGISTER

The amount paid is calculated as the number of pupil meals/milks claimed by the school times a federally-defined per meal/milk reimbursement rate. The actual food cost will differ from the payment and is audited separately.

UNAUDITED DATA

Due to the timing of the PSCP and SNSP audits, compared to the Food Nutrition audit, the numbers are unaudited. Therefore, the amounts in the Aids Register should only be used as a confirmation of payments the school received. The appropriateness of the participation (count) data will need to be audited.

COMMODITY HANDLING CHARGES

Certain schools purchase food from the USDA. If this is the case, the Aids Register will show commodity handling charges. These charges are included in the lunch meals (designated as NSLAE in the Aids Register). The net impact on net eligible education expenses for commodity handling charges must be zero in the PSCP and SNSP Reserve Balance schedules.

DAY CARE RELATED PAYMENTS

The Aids Register may include payments for a day care program. These payments will be identified as “Child & Adult Care Food Program Private” in the Aids Register. Schools may choose to include before and after care for K-12th grade students as eligible education expenses for the PSCP. These expenses are included as eligible education expenses for the SNSP. If these expenses are eligible education expenses, the day care related payments must be reviewed to determine if they are for before or after school care for K-12th grade students. If they are, the payments must be included as offsetting revenue in the PSCP and SNSP Reserve Balance schedule.

FRESH FRUIT AND VEGETABLE PROGRAM

Schools may have received fresh fruit and vegetable program grants. The list of schools that received fresh fruit and vegetable program grants and the amount received as well as the claim due dates are available at <https://dpi.wi.gov/school-nutrition/programs/fresh-fruit-vegetable>. These payments must be included as offsetting revenue in the PSCP and SNSP Reserve Balance schedules.

MATCHING PAYMENTS

Schools receive matching payments on a one year lag. These are labeled “Match” (for the lunch related match), “SSBA” (for the breakfast related match), and “WMMP” (for the milk program related match). The accrual for the matching payment should be based on the amount the school received from the USDA food program during the school year being audited.

OTHER DPI PAID GRANTS & PROGRAMS

Some schools may have received other government assistance payments from the DPI. Links for information on the other grants and programs paid by DPI are below.

- Aid for Mental Health program: <https://dpi.wi.gov/sspw/mental-health/aid-school-mental-health-programs>
- Personal electronic computing device: <https://dpi.wi.gov/mobile-device-grant>
- School performance improvement grant: <https://dpi.wi.gov/title-i/1003g-school-improvement-grants>
- Robotics league participation grant: <https://dpi.wi.gov/stem/grants/robotic-league>
- Early college credit program: <https://dpi.wi.gov/dual-enrollment/eccp>
- Refugee school impact: <https://dpi.wi.gov/english-learners/immigrants-and-refugees/refugee>

The Aids Register will include any payments made by DPI for these grants and programs. As a reminder, the auditor is responsible for ensuring all claims relating to the 2018-19 school year are included as an accrual and/or offsetting revenue, as needed. The auditor must determine this by reviewing the Aids Register, testing subsequent receipts and/or making inquiries of the client to determine if there are claims remaining that were not submitted and/or not included in the Aids Register.

IDENTIFIED DISCREPENCIES

Discrepancies identified during the audit must be included in the management letter and management must provide a written response to the comments. If you have any questions on this information, please email dpichoceauditreports@dpi.wi.gov.