PSCP Enrollment Audit
What to Know From an Auditor's Perspective

Presented By: Lisa M. Lang, CPA, MPA

Welcome

- This presentation is being recorded and will be emailed to you after the event along with the slide deck.

- Submit any questions using the Q&A feature at the bottom of your screen

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SUPERVISOR

Lisa joined Wegner CPAs' Assurance Department after obtaining her master's degree in professional accountancy from the University of Wisconsin-Whitewater. She performs audits for a variety of different nonprofit organizations and has been involved with auditing clients in the Wisconsin Private School Choice and Special Needs Scholarship Programs since 2020.

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Learning Objectives

- Understand each of the audit sections required under the Enrollment Audit.

- Identify ways to improve current practices in order to avoid noncompliance.

Terminology and Abbreviations

- Private School Choice Program = Choice or PSCP
- Special Needs Scholarship Program = SNSP
- Department of Public Instruction = DPI
- Student Information System = SIS

Timing

Count Date	Fieldwork	Fieldwork Location (Typically)	Fieldwork Length	Due Date
September	November	Onsite	2-3 days	December 15th
January	February/March	Remote	1 day	First business day in May

Required Audit Sections

1. Inquiries
2. Procedures
3. Staff Roster
4. School Calendar
5. PI-1207
6. Attendance Records
7. Applications
8. SIS

9. All Pupil Count
10. Tuition
11. SNSP
12. 4K Parental Outreach
13. Summer School
14. Daycare

Inquiries

- Required to make inquiries of staff regarding:
  - Fraud
  - Changes in operations
  - Contested applications
  - Eligibility issues
  - Corrections
  - Additions to the count

Procedures

- We are required to obtain an understanding of:
  - Process of taking attendance.
  - Process of accepting applications.
  - Process for maintaining records and sending/receiving records and transcripts.
  - How the count information is compiled, including how it is determined on whether a student is considered present and if they should be considered Choice.

Staff Roster

- We are required to obtain a staff roster, including the individual's title.

School Calendar

- We are required to obtain the school calendar and verify that there was school on the count date.

PI-1207

- We compare the PI-1207 to:
  - Attendance records on the count date.
  - Student roster on the count date.

Attendance Records

- We have to obtain the official attendance records that are signed by each teacher to verify accuracy.

- This is compared to the PI-1207 and is utilized during the testing of Choice applications.

- These records should also indicate if the student is a Choice student (and SNSP student if applicable).

Applications

- We have to test the greater of 125 or 15% of family applications.
- Procedures involve testing the information uploaded to DPI, which includes:
  - First and Last Name to attendance records
  - Grade to attendance records
  - Present/Absence to attendance records
  - School District to school district verification records
  - Address to residency documentation
  - Income to income documentation and is below maximum income threshold.

Applications – Common Issues

- Name doesn't match.
- Grade doesn't match.
- We aren't provided with enough attendance information if a student is absent on the date of the count.
- School district verification isn't maintained with the application, doesn't match, or isn't updated if the student moved from the prior year.
- Residency documentation isn't an allowable document or address or parent's name doesn't match.
- Income documentation isn't the correct document or parent's name doesn't match.

Applications – Common Ineligibility Issues

- Student wasn't in attendance on the count date.
- Student is too young.
- Income is above the allowable amount.
- Supporting documentation wasn't provided.
- Student is in both Choice and SNSP.

Applications – Waiting List

- For any student on the waiting list we have to review income and residency supporting documentation.

SIS

- Review user access and understand how access is given and who has editable access.

- Historical data is maintained for the last 6 years.

- Comparing the information in the system (student roster) to the attendance records, including if the Choice students were tagged in the system (if possible).

All Pupil Count

- We have to select 60 non-Choice students from the student roster to review.

- We compare to the attendance records to verify attendance.

Tuition

- We have to verify that there are no choice students charged tuition.

SNSP

- We have to verify that there are no SNSP students included in the Choice program.

4K Parental Outreach

- We have to obtain your activity list and completed logs to verify:
  - Total hours meet the 87.5 hours required.
  - Reviewed the activity to ensure that it qualifies as an activity under the parental outreach.
  - Hours are properly calculated.

Summer School

- We have to obtain a copy of the summer payroll registers.
- We compare:
  - Course listing per DPI to the school's schedule.
  - Course listing has at least 270 minutes.
 - Number of days attended per DPI to the school's attendance records.

Daycare

- We have to verify that there are no daycare students included in the Choice program.

Key Takeaways

- Make sure all required documentation for applications is obtained and available prior to the start of fieldwork.

- Make sure information matches each other.

- If there are unusual situations that occur, reach out to DPI or your auditor for assistance prior to the audit.

- Utilize the application checklist on DPI's website.

Questions?
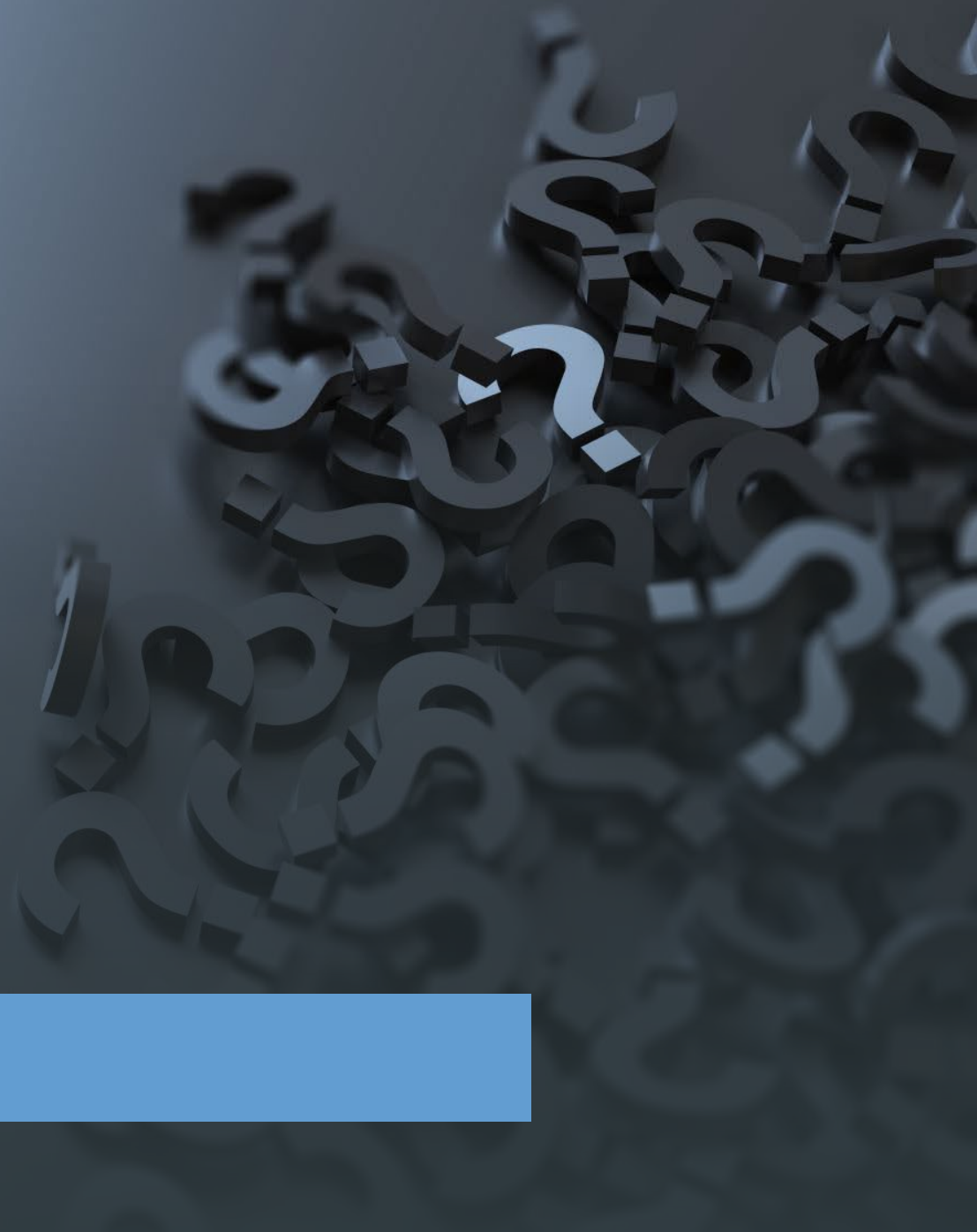
Resources

- Trainings like this!
- We also offer advisory services to help you get started.
- DPI's website.

Contact Us

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THANK YOU

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