



Wegner CPAs

SNSP Enrollment Audit

Key Insights from an Auditor

Presented By: Lisa M. Lang, Manager, 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

AIU	HJI	WWE	PLO	EER	ORT
1,822	20,369	890	6,350	10,985	665
(-35)	(+580)	(-20)	(-200)	(+580)	(-15)
MBC	LJH	MJB	PON	NFR	UGH
3,405	9,542	2,609	7,654	4,522	1,632
(+210)	(-128)	(+35)	(+169)	(+122)	(-54)
YBV	QMN	MMJ	IT	KLM	CCX
3,204	5,211	7,100	7,150	782	1,901
(-33)	(+156)	(-40)	(-150)	(-74)	(+101)
MBB	WFF	HJM	OL	SDH	
3,320	712	134	2,022	631	6,287
(+90)	(+12)	(-5)	(-18)	(-40)	





Lisa Lang, CPA, MPA

MANAGER



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
- Local Education Agency = LEA

Timing

Count Date	Fieldwork	Fieldwork Location (Typically)	Fieldwork Length	Due Date
September	November	Onsite	1-2 days	December 15 th
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. Background Checks
12. Choice
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 SNSP.

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

Applications

- We have to test all applications.
- Procedures involve testing the information uploaded to DPI, which includes the following for **continued** students:
 - First and Last Name to attendance records
 - Grade to attendance records
 - Present/Absence to attendance records
 - Service agreement, if it change from the previous agreement
 - School District to school district verification records
 - Address to residency documentation
 - Reevaluations (Form ER-4)

Applications

- Procedures involve testing the information uploaded to DPI, which includes the following for **new** students:
 - First and last name to attendance records
 - Grade to attendance records
 - Present/absence to attendance records
 - Service agreement
 - School district to school district verification records
 - Address to residency documentation
 - Reevaluations (Form ER-4)
- Age eligibility
- Application is complete and matches information inputted into Kiteworks
- Email verifications to and from the LEA

Applications – Common Issues

- Name doesn't match attendance records.
- Grade doesn't match attendance records.
- We aren't provided with enough attendance information if a student is absent on the date of the count.
- Service agreement isn't properly signed.
- 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.
- Scholarship type is incorrect.
- Reevaluation was not actually performed.

Applications – Common Issues



Wisconsin Department of Public Instruction (DPI)
SPECIAL NEEDS SCHOLARSHIP PROGRAM (SNSP)
APPLICATION PI-SNSP-0002 (Rev. 06-25)

This collection is a requirement of Wis. Stat. § 115.7915.

INSTRUCTIONS: The parent or guardian must complete this application. Type or print clearly in ink.
Return completed form and current residency documentation to the school.

School Applying To <i>No abbreviations</i>		School Year Applying For: 2025-26			
STUDENT INFORMATION					
Student's First Name <i>Legal Name Only</i>	MI	Last Name <i>Legal Name Only</i>	Suffix	Date of Birth <i>Mo./Day/Yr.</i>	2025-26 Grade Level
Check One ☐ Hispanic/Latino ☐ Not Hispanic/Latino		Check all that Apply ☐ American Indian/Alaska Native ☐ Asian ☐ Black/African American ☐ White ☐ Native Hawaiian/Other Pacific Islander			
IEP OR SERVICES PLAN REQUIREMENT					
The student must either have: (1) an Individualized Education Program (IEP) or services plan that is currently being implemented or (2) an IEP or services plan that was developed no earlier than September 15, 2022, AND have not subsequently been determined to no longer have a disability.					
Check which one the student has: ☐ IEP ☐ Services Plan (for student parentally placed at a private school)		Name of Local Education Agency (LEA) That Developed the IEP or Services Plan <i>No abbreviations</i>		Date of Last IEP or Services Plan Evaluation or Reevaluation	
☐ Yes ☐ No		Since the IEP or services plan identified above was developed, did the student have a reevaluation that determined the student <i>no longer had a disability</i> ?			
FAMILY INFORMATION					
Parent/Guardian First Name	MI	Last Name	Suffix	Telephone Area/No.	
Parent/Guardian First Name	MI	Last Name	Suffix	Current Resident School District <i>No abbreviations</i>	
Home Street Address		City		State	Zip

Applications – Application Template

PARENT OR GUARDIAN CERTIFICATION		
☐	Initial here certifying that you received the comparison of the rights of students with disabilities under special education law and under the SNSP.	
☐	Initial here certifying that you have received a profile of the private school's special education program.	
I, AS THE PARENT OR GUARDIAN, CERTIFY that all of the information on this application is true and correct. I understand that any of the information on this application or related to this application, including the IEP/services plan and residency documentation, may be subject to further review and verification by school and/or state officials. I ALSO UNDERSTAND that, no more frequently than once every three years, I must make the student available for an IEP reevaluation within 60 days following a request from the public school district for the student to continue to be eligible. I give LEAs permission to release any IEP, services plan, or evaluation for my student to the private school listed above for use in connection with Wis. Stat. §115.7915 and Wis. Admin. Code PI 49. Further, the private school listed above may provide any IEP, services plan, or evaluation to SNSP auditors and the DPI.		
Signature of Parent or Guardian <i>MUST be the same name as one of the parents / guardians listed above.</i>		Date Signed Mo./Day/Yr.
		
FOR SCHOOL USE ONLY		
☐ Yes ☐ No	Based on the information provided by the parent or guardian, the student is eligible pending verification that the IEP/services plan requirement was met.	Date Application Received Mo./Day/Yr.
The LEA provided a copy of the following in response to the request that the LEA verify that the student had an IEP or services plan that meets the requirements described in the IEP or services plan requirement section. <i>Retain a copy of the verification from the LEA with the application.</i>		
☐ IEP (the student is eligible) ☐ Services Plan (the student is eligible) ☐ Neither an IEP or a Services Plan or the student was determined to no longer have a disability (the student is not eligible)		
I, AS THE ADMINISTRATOR OR DESIGNEE RESPONSIBLE FOR PUPIL ADMISSIONS, have reviewed the student application and have determined that it is properly and completely filled out to the best of my knowledge. I attest that I have received the residency document(s) and IEP/ services plan from the LEA in response to the IEP/services plan verification request.		
Signature of SNSP Administrator or Designee		Date Signed Mo./Day/Yr.
		
Printed Name of SNSP Administrator or Designee		
		

Applications – Common Issues (LEA)

- Current DPI LEA email template isn't used or there were typos in the student information section of the email.
- Email thread between the school and LEA isn't provided.
- Email was incorrectly sent.

Applications – LEA Email Template

Dear <LEA contact first name> <LEA contact last name>,

This email is to notify you that the following student has been found eligible by our school to participate in the Special Needs Scholarship Program (SNSP), pending verification that the student has an individualized education program (IEP) or services plan that meets one of the following requirements. You are receiving this email because the student's SNSP application identified that your LEA developed the IEP or services plan. The information for this applicant is as follows:

Application School Year: 2026-27 School Year
Student First and Last Name:
Date of Birth:
Date Application Received:
Student Resides in Your District: Yes/No <Private school selects Yes or No before sending email>
Name of Private School Applying To:
Private School Phone Number:

The above individual must meet one of the following to be eligible:

- The student has an IEP or services plan that is being implemented as of the date application received listed above; or
- The student has an IEP or services plan that was developed no earlier than September 15, 2023 AND the student has not had a more recent reevaluation since the plan was developed that determined that the student no longer had a disability.

Wis. Stat. 115.7915 (3) (bm) and Wis. Admin. Code PI 49.05 require that the LEA that developed the IEP or services plan verify the student meets the above requirement within five (5) business days of receiving this verification request from the private school. Please reply to this email within five (5) business days with one of the following:

- If the student meets the above requirements, provide a copy of the student's most recent IEP or services plan.
- If the student does not meet the above requirements, indicate the LEA has no record that the student meets the above requirements.

If you have any questions, please reply to this email or call the school phone number listed above. The Department of Public Instruction has a Frequently Asked Questions for public school districts on the [Student Application and Transfer Request SNSP webpage](#) that has information on the SNSP in general and the LEA's verification that the student has an IEP or services plan that meets the SNSP requirements.

Thank you,
<Private School SNSP Administrator or Designee>

Applications – Common Ineligibility Issues

- Student wasn't in attendance.
- Student is too young.
- Service agreement isn't signed by the count date or is missing a signature.
- Supporting documentation wasn't provided.
- Student is in both Choice and SNSP.

Applications – Common Ineligibility Issues

- Application is missing:
 - Parents' signature
 - Date signed by parents
 - Date received
- Service agreement is missing signatures or isn't completed by the count date.
- Errors with the LEA email (typos, wrong template, timing, etc.).

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 SNSP students were tagged in the system (if possible).

All Pupil Count

- We have to select 60 non-SNSP students from the student roster to review.
- We compare to the attendance records to verify enrollment.

Tuition

- We have to verify that all individuals charged tuition are included on the attendance records.

Background Checks

- Background checks are required for employees and outsourced company/individual who are directly or indirectly related to educational programming or a related party.
 - This includes any administrative employees (i.e. school's accountant).
- Background checks on new hires should be completed before starting work for the school.
- Background checks should be completed every 5 years.
- In lieu of the background check, the school can use the DPI issued license option.

Choice

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

Summer School

- We have to obtain:
 - Summer payroll registers
 - Course listing/class schedule
 - SNSP summer school count report
 - Summer school count attendance procedures
- We compare:
 - Course listing per DPI to the school's schedule
 - Course listing has at least 270 minutes
 - Number of days attended per the count report to the school's attendance records
 - SNSP summer school attendees to the Choice summer school attendees, if applicable

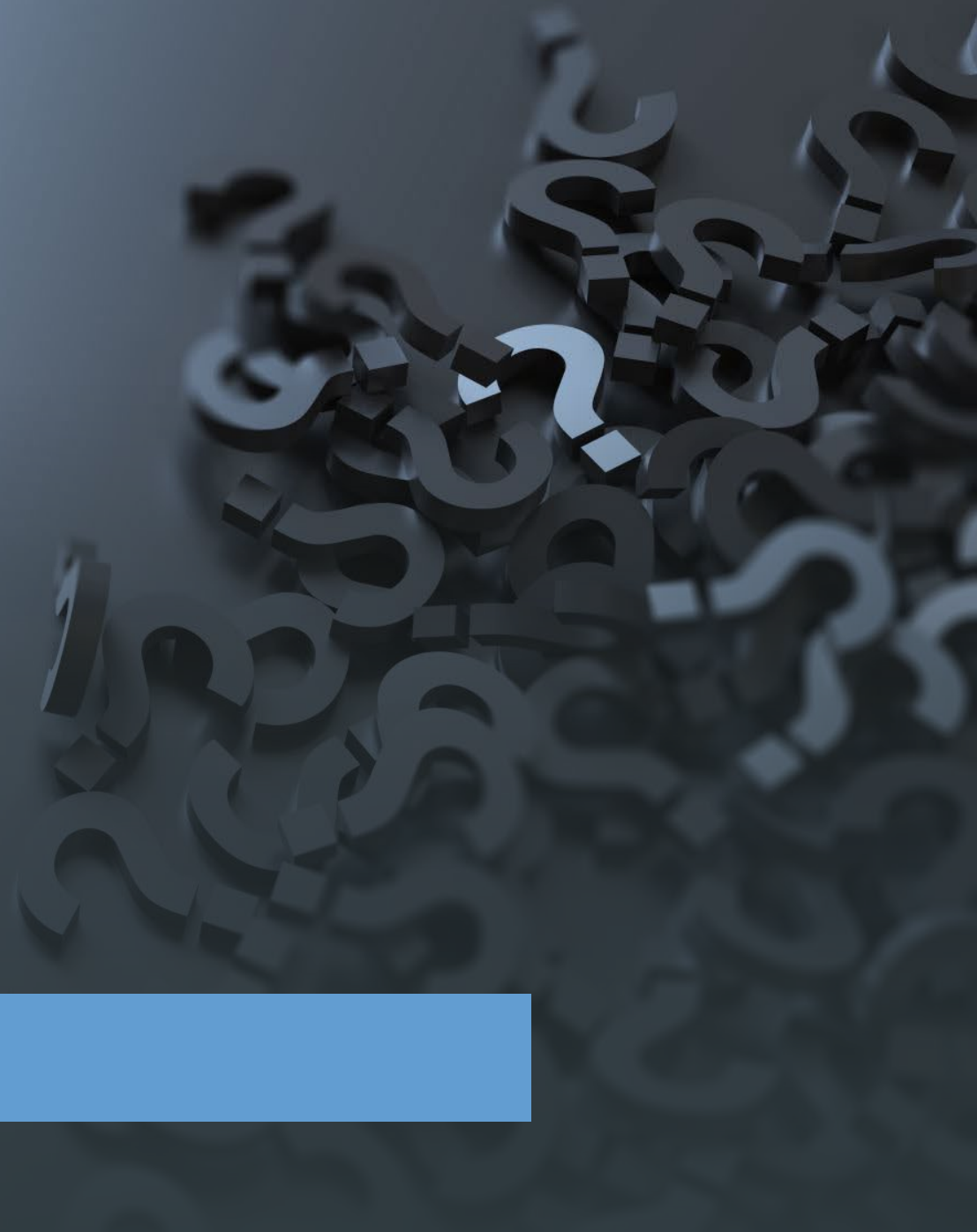
Daycare

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

Key Takeaways

- Make sure all required documentation for applications is obtained and available prior to the start of fieldwork.
- Make sure applications are complete.
- 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!
- Choice/SNSP blog series on our website.
- 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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