

**PRIVATE SCHOOL CHOICE PROGRAMS**

**AUDIT GUIDE**

**ENROLLMENT AUDIT FOR**

**FEBRUARY AND MAY 2022**

**PAYMENT ELIGIBILITY FOR**

**January 14, 2022 Count Date**

**ISSUED BY THE**

**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION**

# Foreword

Wis. Admin. Codes PI 35 and PI 48 require that schools participating in the Milwaukee Parental Choice Program (MPCP), Racine Parental Choice Program (RPCP) or Wisconsin Parental Choice Program (WPCP), collectively the Private School Choice Program (PSCP or Choice), obtain a separate audit of the school’s September and January enrollments. This guide provides the reporting requirements and procedures for the January 14, 2022 enrollment audit. The enrollment audit report, with all required supporting documents, must be provided to the Department of Public Instruction (DPI) by May 2, 2022 if the school is participating in the RPCP or WPCP, even if the school does not have any RPCP or WPCP students. The enrollment audit report is due by June 30, 2022 for all other schools.

**Management/Auditor Responsibility:**

Auditors should make it clear to school management that the school is responsible for the proper reporting of enrollments and that the auditor’s responsibility is to determine that the pupil counts accompanying the agreed-upon procedures report are fairly presented, in all material respects, in conformity with the requirements of Wis. Admin. Code PI 35 and PI 48. School management must sign a management representation letter regarding certain management assertions described in Step 4.

**Procedures Completed:**

Wisconsin Administrative Code PI 35 and PI 48 require the use of agreed-upon procedures. This Guide contains procedures that constitute the procedures the auditor must complete to determine if the school’s 2nd Friday in January Pupil Count Report is correct.

If a pertinent procedure is not performed, the DPI is to be notified in a separate written communication regarding the reason for not performing the procedure. Under professional standards, when a practitioner undertakes an attestation engagement for the benefit of a government body or agency and agrees to follow specified government standards, guides, procedures, statutes, rules, and regulations, the practitioner must complete the required agreed-upon procedures, as well as applicable attestation standards.

The auditor should document the procedures performed or include a reference to the procedures performed and the related workpapers, if applicable, after each procedure. If the audit firm develops its own work program, the procedures should be “copied and pasted” as needed into the audit firm’s work program. The auditor must use the Independent Accountant’s Report and schedules available on the Choice webpage at <https://dpi.wi.gov/parental-education-options/choice-programs/january-enrollment-audit>.

**Online Application System (OAS) Access:**

The confirmations and application data are available in the OAS to the auditor identified by the school on the Auditor Authorization form. A school must provide an Auditor Authorization form when it first begins participating in the Choice programs and if they want to change auditors. The Auditor Authorization form is available at <https://dpi.wi.gov/parental-education-options/choice-programs/auditor>.

The auditor identified on the Auditor Authorization form may identify staff people that should also have access to the school’s data in OAS. If access to OAS is needed, the staff person will need to complete the required OAS training and the partner on the engagement must fill out the DPI OAS Auditor Access form. Additional information is available in the “Auditor Access to the Online Application System (OAS)” section at <https://dpi.wi.gov/parental-education-options/choice-programs/auditor>.

**Existence of Pupils/Evaluation of Omissions & Misstatements:**

Eligibility for a Choice state aid payment (through inclusion in a reported count) is predicated, in part, on the pupil being income, if applicable, and residency eligible. The school’s management is acknowledging that the pupil exists by submitting a Choice application to the DPI and including the pupil in OAS on the count report. A pupil for whom there is no externally produced income, if applicable, or required residency documentation raises a potential issue as to the actual existence of that pupil.

Professional standards require that both qualitative and quantitative aspects of omissions and misstatements be considered in expressing a conclusion. Management practices at the school that resulted in the identified errors should be evaluated when assessing whether or not the school is in material compliance with the requirements of Wis. Admin. Codes PI 35 and PI 48.

**Summary of Significant Report Changes Made**

*Changes made in the September 2021 Enrollment Audit Guide are not reflected below.*

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| **Section** | **Change(s)** |
| General | None. |
| [Section 1](#_Understanding_the_school’s) | None. |
| [Section 2](#_Attendance_Requirements) | None. |
| [Section 3](#_Application_Review) | None. |
| [Section 4](#_Summer_School_Review) | None. |
| [Section 5](#_Obtain_a_representation) | None. |
| [Appendix A](#_Appendix_A) | None. |
| Agreed-Upon Procedure Report | None. |

**Reporting Requirements**

**THE AUDITOR IS REQUIRED TO MAINTAIN ALL SUPPLEMENTAL DOCUMENTATION RECEIVED FOR ANY PUPIL INCLUDED IN SCHEDULE 2, 3, OR 4 IN THE WORKING PAPERS.**

**Submitted Report:**

The report must be loaded to the Choice January 2022 Enrollment Audit Kiteworks folder at <https://sft.dpi.wi.gov/w/f-afbeb917-8e3c-42f8-a1ff-9be760d31067>. The submitted report should be named “{School Name on the Cover Page of the Enrollment Audit} Jan 2022 Choice Enroll Rpt”. All auditors on the auditor listserve and all Choice administrators will be given access to the folder. **Please be aware you will not be able to see reports loaded by any other individual.** **Faxed, emailed, or mailed copies or links to Google docs will not be accepted.** The Kiteworks Instructions are available on the Enrollment Audit webpage. The enrollment audit report package provided to the DPI must include the following in the order listed below. Do not bind together or place in a cover. **A separate cover sheet should not be added to the front of the Enrollment Audit. The report must start with the cover page.**

* **Report Cover Page signed by the Choice Administrator.**  If the Enrollment Audit is signed using DocuSign, the DocuSign completion certification should be included at the end of the Enrollment Audit pdf.
* **Error Report**
* **Independent Accountant’s Report**
	+ The report must be dated as of the completion of field work.
	+ The report must be addressed to the authorizing individual from the school who is the head of the school’s operating organization or governing board. This person **may not necessarily be the Choice Administrator.** The title of the authorizing individual and the operating organization of the school must be used in the address.
	+ The areas within the report that contain brackets must be updated.
* **Schedule 1-1** “*Pupil Enrollment Count Schedule*”
* **Schedule 1-2** *“Choice Pupil Enrollment Count Schedule”*
* **Schedule 2** “*Ineligible Pupils*”
* **Schedule 3** *“Applications Requiring Corrections”*
* **Schedule 4** “*Pupil Additions”*
* **Schedule 5** *“Tentative Payment Eligibility Calculation Per Examination”*
* **Email Approving Pupil Additions** Email from DPI approving the addition of any MPCP or RPCP pupils to the count not in Verified or Submitted status as explained in Step 3.2 or the addition of WPCP pupils.
* **Documentation showing a parent/guardian legal name change or parent/guardian name misspelling** for any application that used DOR and had the incorrect parent/guardian name in OAS as explained in Appendix A.
* **Email Approval for Adding Kindergarten** If the Enrollment Audit adds a kindergarten grade for the school, email approval from DPI to add the kindergarten grade as described in Step 2.12.
* **Disagreement letter from the school and application documentation and attendance records from the auditor’s workpapers** if a school checked the box on the cover page indicating they disagree with any findings in the audit. The application documentation and attendance records must be provided by the auditor (they cannot be provided by the school). The documentation must be loaded to Kiteworks, either as a separate file or it can be included at the end of the Enrollment Audit pdf. If uploading a disagreement letter or application or attendance documentation to the general Enrollment Audit folder in Kiteworks, please ensure the school name is included in the file name so the DPI can identify which school the documentation is for.

Wis. Admin. Codes PI 35 and PI 48 require the auditor to respond directly to inquiries from the DPI, permit the DPI review of working papers, and provide the DPI with copies of working papers as requested. The audit working papers must be retained for at least five years from the due date of the current year financial audit, unless the auditor is requested to retain the records longer by the DPI or a law enforcement agency. The school should be advised of the requirement to retain pupil records used in the audit.

Please email the DPI School Finance Auditors at dpichoiceauditreports@dpi.wi.gov if you have any questions.

**School Finance Auditor Contacts:**

Andrea Kratz: 608-267-1291

Rob Monroe: 608-266-2658

Doug Kohanski: 608-224-6169

Elizabeth Whynot: 608-264-9553

**Pupil Enrollment Payment Eligibility Procedures**

# Understanding the school’s pupil count reporting environment

* 1. **Application Requirements Guidance:** Complete the following:
1. Obtain an understanding of the Choice application and Online Application System (OAS) process by either attending the DPI auditor training on the Choice application requirements or reviewing Trainings 7-1, 8-1 through 8-4, 9-1 and 9-3 available at <https://dpi.wi.gov/parental-education-options/choice-programs/on-demand-training>. Additionally, DPI recommends, but does not require, that auditors watch Training 9-2 on the same website. Please note these trainings have been updated for the 2022-23 requirements. Generally the application requirements for the 2021-22 school year are consistent with the 2022-23 application requirements.
2. Review the bulletins on completing and accepting Choice applications and the student application checklist at <https://dpi.wi.gov/parental-education-options/choice-programs/january-enrollment-audit> under “**2021-22 Application Information**.”

Provide an indication of this being done below or in a workpaper memo.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **Understanding School Processes:** Auditors who completed the September 2021 Enrollment Audit should complete Section B and auditors who did not complete the September Enrollment Audit should complete Section A.

**Section A (Auditor Did Not Complete the September Enrollment Audit):**

The completion of these procedures may be partially completed by obtaining the prior auditor’s September Enrollment Audit workpapers. However, the new auditor should make inquiries of the school and review the school process to ensure all documented items in the prior auditor’s workpapers are appropriate and correct. If the auditor chooses to use the prior auditor’s workpapers, procedures should include the inquiries included in section B.

Prepare a memo/memos documenting the following:

Process for Preparing Attendance Records:

1. The names of classroom teachers and their responsibilities for attendance and grade recording. Determine the process the teachers use to record attendance (“original classroom records”).
2. Determine the Student Information System (“SIS”) that the school uses for attendance and student data.
3. The process and the names of staff involved in preparing the school’s official or central office records (“official attendance records”). If the school provided virtual instruction, obtain documentation from the school that explains the process the school used to determine that a student should be recorded as in attendance. Information on how attendance should be taken in a virtual environment is available in Training 9-3 on the [On Demand Training webpage](https://dpi.wi.gov/parental-education-options/choice-programs/on-demand-training).
4. How the school compiled the “All Pupils” and “Choice Pupils” count date enrollment from official attendance records.
5. How the school determined if a pupil who was not in attendance for instruction on the count date should or should not be included in the count. This should include determining where the student was on the count date and that they were not enrolled in or attending another school.
6. How the school determined that a pupil should be listed on the submitted count report as a Choice pupil.

Application Review:

1. The process for accepting and reviewing applications, names of staff involved, and how income (if applicable) and residency documentation are filed and safeguarded. The documentation must be maintained electronically or in paper form for at least 5 years unless the DPI or law enforcement agency requires the school to maintain it longer.
2. The process used to follow-up on inadequate documentation. Ensure that any follow up after the end of the open application period is for permitted corrections and supplemental information is within the allowed timeframe.

Other Considerations:

1. The process the school uses for responding to requests for pupil records and transcripts from other schools and the availability of those records for review. Ensure that the process to respond to requests for pupil records and transcripts includes sending a copy of the records and keeping the original pupil records at the school.
2. If the school is or is not a “Partnership” or “Contract” school of a public school district.
3. If the school operates a child care center in the same building as the school obtain:
* A schedule of the child care hours of operation and the location where child care activities occur during the hours the Choice classes are being held. Child care activities cannot be in classrooms at the same time that K4-12 instructional activities are occurring. Please note that if the school provides K3 that it considers to be educational programming, the K3 classroom may be combined with other grades at the school. If this is the case, the school will be required to use an allocation to determine the portion of the expenses for the combined classroom that relate to K4-12 educational programming in the year-end financial audit.
* A listing of child care participants (excluding the K3 educational programming pupils explained above) identifying those who are also Choice pupils and:
	+ the days, hours, classroom location, and teacher of the Choice pupils during school hours; and
	+ the days, hours, location, and individual responsible when the Choice pupils are child care participants.

**Section B (Auditor Completed September Enrollment Audit):**

Obtain the information for the procedures below from the September 2021 Enrollment Audit Guide. Hold a meeting with individuals associated with count procedures, application reviews, and other procedures as relevant to the school asking the following questions. Recommended inquiries: the Choice Administrator, 1 teacher, and 1 office staff person (not all questions will be relevant to all individuals).

1. Have there been any changes in the classroom teachers and their responsibilities for attendance and grade recording?
2. Is the same process used by the teachers to record daily attendance or absences, grades or other indications of instruction such as progress reports?
3. Have there been any changes in: 1) the way the SIS is used; 2) how data is entered by the teacher into the SIS; 3) the programming of the SIS; 4) the capability of administrators or anyone other than teachers to manipulate attendance data in the SIS; or 5) any other changes that would affect the recording of the attendance records in the SIS? (Additional recommended inquiry: IT individual, if applicable)
4. Have there been any changes in having instruction virtually or in person? If so, how has this impacted the records and reporting for the enrollment audit?
5. Have there been any changes in how the school compiles the “All Pupils” and “Choice Pupils” count date enrollment from official attendance records?
6. Has there been a change in how the school determines that the pupil should or should not be included in the count if a pupil was not in attendance on the count date?
7. Has there been any change in how the school determined that a pupil should be listed on the submitted count report as a Choice pupil?
8. Have there been any changes in the process and the names of staff involved in preparing the school’s official attendance records?
9. If there is a child care center operating in the same building, have there been any changes in the days, hours and classroom locations that would result in child care activities occurring in the classrooms at the same time as instruction? (Additional recommended inquiry: Day care staff person)
10. Have there been any changes in the status of the school as a “Partnership” or “Contract” school of a public school district? Also, determine if any pupils have moved in or out of Choice from these programs. If so, obtain a list of these pupils.
11. Have there been any changes in the school’s process for accepting and reviewing applications, names of staff involved, and how applications are filed and safeguarded?

If any changes are noted, determine their effect. If it is determined that any changes will have an effect, obtain additional information to understand the new process and test it as needed (see Section A for additional assistance). Document the results of the inquiries and the related assessment of any changes in a memo retained in the working papers.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **Fraud Risk Assessment:** Complete/update the required fraud risk assessment audit guide available at <https://dpi.wi.gov/parental-education-options/choice-programs/january-enrollment-audit>. This audit guide incorporates fraud due to payment eligibility issues and overall financial statement fraud for the year-end financial audit. The auditor must identify potential fraud related to the enrollment audit and mitigate the risk related to the enrollment audit. Reference the location of the fraud risk assessment completed below.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **K4 Parental Outreach:**

Required K4 Parental Outreach Testing: If the school is reporting pupils enrolled in a K4 program in the “4 Year-Old K/437 Hours + 87.5 Hours Outreach” category or has notified the auditor that it would like to change its pupils to the “4 Year-Old K/437 Hours + 87.5 Hours Outreach” category, obtain a listing of scheduled outreach activities and dates and times of the activities. Also obtain a copy of the teacher’s log for any activities that were already scheduled to occur. Review the listing of outreach activities ensuring they are all acceptable activities. The review should include determining the items below. See the K4 Parental Outreach Bulletin at <https://dpi.wi.gov/parental-education-options/choice-programs/bulletins> and training 1-3 at <https://dpi.wi.gov/parental-education-options/choice-programs/on-demand-training> for a list of example activities that are allowed, the requirements for activities to be included, and a list of some activities that are not allowed.

* **Activities Available to All K4 Parents:** The activities must be available to all K4 parents and not be disciplinary or specific assistance for a particular pupil or pupils.
* **Educational Component Related to K4 Parental Role:** The activities must have an educational component for the parent and the focus must be on assisting the parent in their role as a K4 parent.
* **K4 Activities Above and Beyond Activities Provided to the School as a Whole:** The activities must be above and beyond the activities provided to the school as a whole. If the activity is offered to the school as a whole, it could not be counted as K4 parental outreach. For example, any parent-teacher conferencing must be above and beyond the days provided for other grade levels. If parents of pupils in other grades attend a K4 parental outreach event but the primary focus is the K4 parents and all of the other requirements are met, the activity may still be included as K4 parental outreach.
* **Separate from Direct Instruction:** The activities must be provided separate from direct instructional hours and in addition to the required minimum 437 hours of direct pupil instruction.
* **Attendance:** At least one K4 parent must attend the event and/or complete the activity in order for the school to include the outreach activity in its total hours.
* **Allowed Time:** The amount of time included for the activity is the time that it takes one parent only to complete the activity. The time it takes the parent to complete the activity is not multiplied by the number of parents that participated. Additionally, the time does not include teacher preparation or travel time.
* Fundraising and volunteering are not allowed activities.

If the total of **allowed** outreach activities that have already occurred is not at least 87.5 hours, determine if K4 parental outreach activities are scheduled for the remainder of the year. If so, review the planned activities to ensure they comply with the above requirements (except the attendance requirements). Determine that the total actual activities that occurred plus the activities scheduled for the remainder of the year that meet the requirements are at least 87.5 hours.

Move K4 pupils to the K4 without outreach category: If the school is unable to provide a listing of K4 parental outreach activities or if the auditor determines the school will not provide at least 87.5 hours of K4 parental outreach activities, all K4 pupils must be reported in the 437 hours (0.5 FTE) category. On Schedule 1-1 of the Enrollment Audit Report, the auditor should answer no to the question of whether the school will provide K4 parental outreach. K4 Choice pupils will automatically change to the 0.5 FTE category.

Move K4 pupils to the K4 with outreach category: Schools with WPCP or RPCP K4 pupils must first obtain DPI approval to add K4 parental outreach due to the funding structure for these programs. If all of the following are true, the auditor should indicate “Yes” to the question of whether the school will provide K4 parental outreach on Schedule 1-1 of the Enrollment Audit Report:

* + 1. The school met the K4 outreach requirements; and
		2. The auditor received DPI approval if the school has WPCP or RPCP K4 pupils.

Once the auditor indicates “Yes” on the bottom of Schedule 1-1, the K4 Choice pupils will automatically change to the 0.6 FTE category.

Please note the K4 category must be the same for the SNSP and the Choice programs if the school is participating in both programs.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **Contested Application/Pupil Eligibility Issues:** Ask the school if there are any contested applications or pupil eligibility issues with parents or the DPI. Prepare a workpaper memo identifying pupils, the related issues, and status. Determine if the dispute has an effect on pupil eligibility and/or Choice payments. If any pupils are ineligible that were included in the count per the DPI Pupil Information Report, ensure these pupils are determined ineligible in the Enrollment Report as described in Appendix A. If the student was a WPCP student, advise the school that they should notify DPI in the future when they become aware of ineligible pupils. Information on how the school should notify DPI of ineligible WPCP pupils is in the WPCP Random Selection - Student Withdrawals section of the Application Process Bulletin available at <https://dpi.wi.gov/parental-education-options/choice-programs/student-applications-processing>.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **School Identified OAS Corrections:** Ask the school if they are aware of any corrections that must be made to Choice application data other than to the pupil’s grade (which will be identified in Section 2). If the school informs the auditor of required corrections, confirm that the correction should be made and that the pupil is eligible. If the pupil is eligible, include the pupil in the enrollment audit as described in Appendix A with the required change identified. If the pupil is not eligible and was included in the count per the DPI Pupil Information Report, ensure these pupils are determined ineligible in the enrollment audit as described in Appendix A.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

# Attendance Requirements

* 1. **Required Information from School:** Obtain the following information from the school for completion of the attendance procedures and retain the documents in the workpaper file:
1. Official Attendance Records: The school’s official attendance records for the count date. If pupils were included due to attending any day before and any day after the count date, the school must also provide the official attendance records for the applicable day before and the day after the count date. The official attendance records must come from the school’s SIS and be by grade level. The official attendance records or another report from the school’s SIS must identify Choice students. All schools participating in the Choice program must have a SIS.
2. Alternative Choice Identifier Report from SIS: If the school uses a report from the SIS other than the official attendance records to identify Choice pupils, this report. The report must show all pupils and the Choice identifier.
3. School Calendar for the School Year: The calendar for the 2021-22 school year.
4. Additional Choice Pupils: A listing of any additional Choice pupils that should be added to the January count that were not included by the school in the January Pupil Count Report.
5. MPCP and RPCP School’s Waiting List: The school’s list of students remaining on the Choice waiting list as of the2nd Friday in January. This should be the school’s list of students in the randomly selected order, not the list submitted in OAS.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **SIS Testing:**
1. If the auditor completed the September Enrollment Audit, complete additional testing of the SIS if any changes to the SIS are identified in Section 1.2, Section B, question 3.
2. If the auditor did not complete the September Enrollment Audit, the auditor must test the SIS. The testing performed by the auditor must ensure that the SIS has an identifier indicating who is a Choice student and that all of the students are properly identified as Choice or non-Choice. Identifying Choice students on printed attendance records is not sufficient. The SIS identifier may be on the official attendance records or a different report that comes from the SIS.

The auditor may either submit their plan for testing the SIS for approval to a DPI Choice Auditor annually or use the DPI sample test plan. A sample test plan is available online at <https://dpi.wi.gov/parental-education-options/choice-programs/january-enrollment-audit>. The auditor does not need to notify DPI if the sample test plan will be used. If the auditor will use their own test plan or will only use part of the DPI sample test plan, the auditor prepared test plan or proposed modification to DPI’s sample test plan must be emailed to dpichoiceauditreports@dpi.wi.gov and approved by a DPI Choice Auditor before the auditor begins testing using the test plan.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **School on Count Date:** Review the school’s calendar and ensure it shows that instruction was scheduled for the count date for all classes and pupils. Confirm with school staff that school was held on the count date.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **Total Choice Pupil Count:** Verify that the total number of Choice pupils by grade per the official attendance records equal the total number of pupils by grade on the DPI Pupil Information Report.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **DPI Pupil Information Report vs Official Attendance Records:** Verify enrollments for all Choice pupils reported on the DPI Pupil Information Report and any pupils that are included in the Additional Choice Pupils list (obtained in Step 2.1) against the school’s official attendance records. The procedures in this section should be completed using the OAS Application Verification screen for any pupils that should be added to the Choice pupil count. The OAS Application Verification screen can be obtained in OAS by selecting the school name in the Application Summary, identifying 2021-2022 in the school year drop down, and clicking on the student’s name.

Obtaining the DPI Pupil Information Report: The DPI Pupil Information Report can be obtained from the OAS at <https://dpi.wi.gov/parental-education-options/choice-programs/oas>. In OAS under the Administrative section, click on Auditor Reports and the applicable January DPI Pupil Information Report. Then, select the 2021-22 school year and the school name from the drop downs. Select Export Data to view the full report in Excel. If a school participates in multiple Choice programs, this procedure must be completed for each program.

Grade Matches: Ensure the student’s grade on the DPI Pupil Information Report or OAS Application Verification screen matches the official attendance records for the January count for each Choice pupil. The grade for the January count is included in the DPI Pupil Information Report in the “2nd Fri Jan Grade” column. If the grade is different, complete the following:

* If it is determined that the DPI Pupil Information Report or OAS Application Verification screen reflects the wrong grade and the student is in K4, K5, or 1st grade, determine if the pupil is age eligible for the grade attended per the official attendance records by reviewing the date of birth on the DPI Pupil Information Report or OAS Application Verification screen. The age eligibility requirements are as follows:

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| **Grade** | **Student must have been born on or before:** |
| K4 | September 1, 2017 |
| K5 | September 1, 2016 |
| 1st Grade | September 1, 2015 |

* If age eligible for the grade attended, the grade change must be identified in the Enrollment audit as described in Appendix A.
* If not age eligible, the pupil must be identified as ineligible. Please note that there is no early admission option for the Choice programs so if the pupil was in a grade they were not age eligible for, they must be determined ineligible. Complete the procedures described in Appendix A for the pupil.

Name Matches: Ensure the student’s first and last name on the DPI Pupil Information Report or OAS Application Verification screen match the official attendance records for the January count for each Choice pupil. The student’s first and last name must be the legal name of the student. **The student’s middle initial and suffix do not need to be reviewed and any differences should not be identified on the enrollment audit. Additionally, if the difference is due to spacing, capitalization or the use of a hyphen, no change is required**.

If the student’s first and last name does not exactly match other than due to spacing, capitalization, or the use of a hyphen, complete the following:

* Determine the correct, legal name by obtaining a copy of the annotated birth certificate, immunization record, or court order identifying a legal name change. Retain a copy of the annotated birth certificate, immunization record, or court order in the workpapers.
* If it is determined that the DPI Pupil Information Report or OAS Application Verification screen reflects the wrong first or last name, the name change must be identified in the Enrollment Audit as described in Appendix A.
* If the DPI Pupil Information Report or OAS Application Verification screen has the correct legal name, ensure the school corrects the spelling of the pupil’s name on its reports. In this case, no change needs to be identified in the enrollment audit.

Ineligible Pupil due to Attendance: If a pupil identified as counted on the DPI Pupil Information Report or a pupil that is on the Additional Choice Pupils list did not meet the attendance requirements, the pupil is ineligible. If the pupil was counted based on the DPI Pupil Information Report, complete the procedures described in #5 in [Appendix A](#_Appendix_A) for the pupil.

MPCP & RPCP Additional Pupil: If a MPCP or RPCP pupil was identified as not counted on the DPI Pupil Information Report and was found to be eligible for the 2nd Friday in January, the pupil should be tested based on the procedures in this section and the application must be tested to determine if it is eligible, as described in section 3. If determined eligible, the pupil should be included as an additional pupil on Schedule 4 of the Enrollment Audit Excel document.

WPCP Additional Pupil: Since WPCP students are given seats through a random draw process administered by the DPI, no additional students may be added to the WPCP count unless approved by the DPI. If it appears a WPCP pupil should be added to the count, the auditor must complete the request to add the pupil at <https://widpi.co1.qualtrics.com/jfe/form/SV_3qpbtESpRfrAWYS>. The auditor is required to get advance approval from the DPI to add any WPCP pupils to the count. If the auditor receives approval from a DPI auditor to add a WPCP pupil, the email approving the addition must be attached to the submitted enrollment audit.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **Count Requirements:** Verify that all pupils identified as Choice pupils on the DPI Pupil Information Report and any pupils that need to be added based on the procedures in Steps 2.5 meet the count requirements. In order to meet the count requirements, the pupil must either be:

* In attendance for instruction on the count date, or
* If not in attendance on the count date, the pupil must be in attendance for instruction any day prior to the count date and any day after the count date within the same school year. The student does not have to be in attendance on the day before and the day after the count date to meet this requirement. Instead, the pupil must be in attendance any day prior to the count date and any day after the count date. The pupil cannot also be enrolled in another private school, a home-based private educational program, a charter school, or a public school district in or out of Wisconsin during the period of absence.

If a pupil needs to be added as a Choice pupil, complete the applicable “Additional Pupil” procedures in Step 2.5. If a pupil does not meet the count requirement, the pupil is ineligible. Additionally, if the auditor identifies that the same pupil is counted twice at the school, one of the names/id numbers must be identified as ineligible. Complete the procedures described in Appendix A for any ineligible pupils. If the auditor becomes aware of the same pupil being counted at two different schools, contact DPI for proper reporting. No specific procedures are required by the auditor to identify a pupil being counted at two different schools.

Include in a workpaper memo a statement that nothing came to the auditors’ attention that would indicate that pupils included in the Choice count were enrolled, in or out of Wisconsin, in another private school, a home-based private educational program, a charter school, or a public school district.

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* 1. **Special Needs Scholarship Program Pupils:**
1. If the school is participating in the Special Needs Scholarship Program (SNSP), compare the pupils included on the DPI Pupil Information Report for any Choice programs the school is participating in to the SNSP DPI Pupil Information Report. Also include any pupils that were added as a Choice or SNSP pupil through the attendance procedures.
2. If a pupil is included as both a Choice and SNSP pupil, determine which program the student was eligible for. If the student applied to multiple programs, the school should have a letter from the parent indicating which program the parent selected for the student.
3. The student should be included as ineligible in the Enrollment Audit, as described in Appendix A, in the program(s) that the student was not eligible for and/or that was not selected by the parent.

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* 1. **School Operates a Child Care Center:** If the school operates a child care center in the same building as the school, compare a listing of child care participants to the listing of students that received Choice payments. Ensure that the school did not receive a child care payment for all-day care of any Choice students. If the school did, the pupils are considered to be enrolled in daycare and must be identified as ineligible for the Choice program. Complete the procedures described in Appendix A for the pupil.

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* 1. **Partnership or Contract School:** If the school has pupils enrolled in a “Partnership” or “Contract” school of a public school district, obtain a listing of pupils attending the school. The most common example of this is when the private school has K4 for the public school district. Compare the pupil names against Choice pupils on the official attendance records and determine that a Choice payment was not received for partnership or contract pupils. If the school included any partnership or contract pupils as Choice pupils, they must be determined ineligible as the public school district would count the pupils and not the private school. Complete the procedures described in [Appendix A](#_Appendix_A) for the pupils.

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* 1. **Tuition Revenues or Waivers:** Complete the following:
1. Obtain a list of pupils paying tuition revenue or who have tuition waivers. Then, compare each listing to the pupils identified as not participating in Choice in the official attendance records.
2. Ensure no tuition was charged to any K4-8th grade Choice pupils, regardless of income.
3. Determine that any Choice pupils being charged tuition are in grades 9-12 and were determined to have family income above 220% of the poverty level.
4. Determine that all tuition and tuition waiver pupils, except the Choice pupils meeting the requirement to charge tuition, are included in the official attendance records as “All Pupils” but not Choice pupils. The agreed-upon procedure report must identify if any Choice pupils were charged tuition.

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* 1. **Total All Pupil Count:** Verify that the all pupil count by grade category per the official attendance records equals the all pupil count by grade category in the “Per DPI” column of the January Enrollment Audit when the school is selected on the cover page.

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* 1. **All Pupil Count:**
1. Explanation of All Pupil Count: The All Pupil count represents the total number of pupils at the school in grades K4-12, regardless of whether or not they are Choice, SNSP, tuition paying pupils, or pupils attending the school without payment. Some items to consider about the All Pupil count are:
* If the school has pupils that are age eligible for kindergarten, but considers the students to be enrolled in a child care program rather than being enrolled in educational programming, the students should not be included in the All Pupil count. As with all grades, kindergarteners may be enrolled in educational programming and enrolled in before and after school care. In order to add a grade that was not previously included, the school must confirm that the school is fully accredited or preaccredited for the grade (based on their current accreditation status with the program).
* Pupils in grades K4-12 educational programming must be included in the All Pupil count, even if the school does not offer a particular grade to Choice students.
* The All Pupil count is the same for the MPCP, WPCP, RPCP, and SNSP.
* Pupils that meet the attendance requirements but are not eligible due to not meeting the other Choice eligibility requirements are to be included in the All Pupil count, but not in the Choice Pupil count.
* The All Pupil count does not include students only enrolled in child-care (identified in Step 2.8) or partnership/contract pupils (identified in Step 2.9).
* All students at the school that meet the count requirements in Step 2.6 must be included in the All Pupil count.
1. Adding Kindergarten Grade: If the auditor believes a kindergarten grade should be added that was not previously included in the all pupil count, the auditor must send an email to dpichoiceauditreports@dpi.wi.gov requesting approval to add the grade. The email should include the grade the school would like to add and confirmation of the following:
	1. The grade is fully accredited (if the rest of the elementary grades are fully accredited) or the grade is preaccredited (if the other elementary grades for the school are preaccredited).
	2. The pupils in the grade are not enrolled in the public school district and attending the private school as a partnership/contract pupil.
	3. The grade has the minimum number of instructional hours, which are:
		1. 437 for K4 programs and half time K5 programs
		2. 630 for K5 that is 3 Full Days (.6 FTE)
		3. 840 for K5 that is 4 Full Days (.8 FTE)
		4. 1,050 for K5 that is 5 Full Days (1.0 FTE)
	4. The school considers the students enrolled in educational programming rather than child care.
	5. The school has attendance records in the SIS that support the attendance for the grade.
2. Required Pupil Testing: The auditor must determine if the All Pupil count is correct by completing the following:
	1. Select a sample of at least 60 pupils identified as not participating in the Choice program from classroom records and determine that the selected pupils were included in the official attendance records. Original classroom records may include classroom grade books or other records maintained by teachers identifying daily attendance or absences, grades or other indications of instruction such as progress reports. The original classroom records used must be different than the official attendance records in order to test the completeness of the all pupil count. These records must be teacher originated. Copies of classroom records or attendance summaries are not considered original classroom records.

If the auditor uses records from the SIS for original classroom records and the records can be modified by individuals other than the classroom teacher, the auditor must complete one of the following:

* Obtain printed original classroom records for the count date and any day before and any day after the count date, if any pupil met the count requirements based on being in attendance any day before and any day after the count date. The teacher must sign the records to show they are teacher originated.
* Obtain the add/edit detail for the records and ensure no changes were made by an individual other than the classroom teacher. If any changes were made by an individual other than the classroom teacher, confirm with the classroom teacher that the change was correct.
	1. The sample selected from the original classroom records must include records from each classroom. If students are in different classrooms during different periods, the auditor may select one of the periods and use all of the classroom records for that period. If the school’s non-Choice enrollment is less than 60 pupils, all classroom records must be reviewed to determine that the All Pupil count is properly reported.
	2. The sample selected from the original classroom records must be extended in increments of 60 pupils for each exception found until no additional exceptions are found or all classroom records have been examined.
1. All Pupil Count Reporting:
* The All Pupil count reported by the school in the count report is automatically included in the “Per DPI” column of the January Enrollment Audit when the school is selected on the cover page.
* Input the All Pupil count per the auditor examination in the “Per Examination” column on Schedule 1-1, Lines 1-8. This All Pupil count must be based on the count, by grade category, per the official attendance records that were tested as explained in this section.
* If the K4 pupils are moved to a different category based on the procedures in Step 1.4, the K4 All Pupil count must also be moved to the correct category by the auditor.

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* 1. **MPCP & RPCP Waiting Lists:**
1. Obtaining the DPI Waiting List Reports: The MPCP and RPCP DPI Waiting List Reports are based on the students identified by the school in the 2nd Friday in January Count Report as being on the school maintained waiting list. The DPI Waiting List Reports can be obtained from the OAS. Under the Administrative section, click on either: (a) Auditor Reports- MPCP Waiting List Report - January or (b) Auditor Reports- RPCP Waiting List Report - January. Then select the 2021-2022 school year and the school name from the drop downs. If you receive a message that there were no records returned, the school did not identify any waiting list students in OAS. Otherwise, select Export Data to view the full report in Excel.
2. Explanation of School’s Waiting List: The school’s MPCP and RPCP waiting lists should include all students who were determined to be eligible for the Choice program, entered into a random drawing, and put on the Choice waiting list, but were not offered a Choice seat. If a seat was offered but the student/parent/guardian declined the seat or did not respond in the required time frame, they should not be included on the waiting list. The only exceptions to this are:
	* A student who was offered a seat at one of the locations of the school who decided to remain on the Choice program waiting list until a seat was available at a different location of the school.
	* A student who was offered a virtual or in-person seat at the school who decided to remain on the Choice program waiting list until the other type of seat was available at the school.
3. Required Testing: Determine if the school’s waiting list is correct based on the explanation of who should be on the school’s waiting list in 2. Then, compare the school’s waiting list to the DPI Waiting List Report.
4. Ineligible & Additional Pupil Reporting:
	* If any pupils were included on the DPI Waiting List Report who were not on the school’s waiting list as of the 2nd Friday in January, they must be identified as ineligiblefor the waiting list on Schedule 2 as explained in Appendix A. If it is identified that these pupils need to be added to the 2nd Friday in January count, they should be included in Schedule 4, with the box indicating the pupil should be added to the count checked. Counted pupils should only be added to Schedule 4 if the application is eligible based on the procedures in Section 3 and the pupil meets the attendance requirements based on the procedures in Section 2.
	* If any pupils should be added to the waiting list and the pupil’s application meets the requirements based on the testing performed in Section 3, if applicable, add the pupil to the waiting list on Schedule 4 of the Enrollment Audit Excel document as explained in Appendix A. If the pupil was incorrectly identified as counted on the 2nd Friday in January in the DPI Pupil Information Report, the application that was counted must be determined ineligible as explained in Appendix A.
	* If a pupil has 2 applications at a school and one is identified as counted on the 2nd Friday in January in the DPI Pupil Information Report and the other one is included on the DPI Waiting List Report, determine if the pupil was offered a Choice seat.
		1. If the pupil was offered a Choice seat and/or was not on the school’s 2nd Friday in January waiting list, the waiting list application must be identified as ineligible as explained in Appendix A.
		2. If the pupil was not offered a seat, the application that was counted must be determined ineligible as explained in Appendix A.

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* 1. **MPCP/RPCP Break in Attendance**: If a MPCP or RPCP student that was first counted as a Choice student on the 2nd Friday in January count date had a date application received between February and September, ensure that the student meets one of the following:
		1. The student was on the school’s waiting list as of the 3rd Friday in September and was offered a seat after the 3rd Friday in September. Students that were on the waiting list are identified on the DPI Waiting List Report with a Y in the “On Waiting List as of 3rd Fri Sept for 2021-2022” column.
		2. The student did not attend another school or a home-based private educational program between the dates the application was accepted or the start of the school year (whichever is later) and when the student began to attend the school.

If the student does not meet one of the requirements, the school was required to obtain a new application for the student and the student must be determined ineligible as described in Appendix A.

The auditor may identify that the school has more than one application for a pupil through this procedure with one application counted for the 3rd Friday in September and the other application counted for the 2nd Friday in January. Generally, schools should not have two eligible applications for the same pupil. Schools should only have more than one application eligible for a pupil if the pupil has a break in enrollment at the school during the year. Auditors should advise the school that if they receive more than one application for the same pupil and this situation does not exist, the school should find the second application ineligible. Instructions on how to identify more than one application for the same pupil and how to mark one of the applications ineligible are available in FAQ #18 of the Application Verification and Corrections FAQ at <https://dpi.wi.gov/parental-education-options/choice-programs/student-applications-processing>.

As part of the January Enrollment Audit, the auditor should determine whether both of the pupil applications that were counted are in an eligible status and ensure there was no break in enrollment for the pupil. If so, the pupil application that was counted in January can be determined ineligible on Schedule 2 and the pupil application that was counted in September can be added as eligible in Schedule 4. The auditor should identify ineligibility reason 24 on Schedule 2.

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# Application Review

* 1. **Applications to be Tested:** Determine the applications that must be tested as follows:
	2. New Choice Pupils:Identify new Choice pupils that must be tested by completing the following:
	3. Any pupils that were not included in the 3rd Friday in September count that were included in the 2nd Friday in January count must be tested if they were not previously tested (as explained in c). Pupils that were first counted in January can be identified in the DPI Pupil Information Report as the pupils with a 0 in the 3rd Friday in September headcount column (column labeled 3rd Fri Sept Headcount) and a 1 in the 2nd Friday in January headcount (column labeled 2nd Fri Jan Headcount) in the DPI Pupil Information Report.
	4. Any additional Choice pupils identified in Section 2 that need to be added to the Choice count need to be tested if they were not previously tested. If the student was not previously tested (as explained in c), the auditor must obtain the OAS Application Verification screen to test the residency and income requirements, if applicable. The OAS Application Verification screen can be obtained in OAS by selecting the school name in the Application Summary, identifying 2021-2022 in the school year drop down, and clicking on the student’s name.
	5. A student would have been previously tested if:
		1. The student is listed in the DPI Pupil Information Report and has a 1 in the 3rd Friday in September headcount column (column labeled 3rd Fri Sept Headcount).
		2. MPCP/RPCP: The student is listed in the DPI Waiting List Report and has a Y in the “On Waiting List as of 3rd Fri Sept for 2021-2022” column.
		3. WPCP: The student is listed in the September DPI Waiting List Report.
	6. MPCP & RPCP Waiting Lists: The income documentation, if applicable, and residency documentation for all waiting list students identified in Step 2.13 must be tested if the application was not tested and determined eligible in September 2021. The DPI Waiting List Report identifies those students who were on the waiting list as of September 2021 in the “On Waiting List as of 3rd Fri Sept for 2021-2022” column and those who were identified as on the waiting list as of January 2022 in the “On Waiting List as of 2nd Fri Jan for 2021-2022” column. Students that have a N or blank in the “On Waiting List as of 3rd Fri Sept for 2021-2022” column and a Y in the “On Waiting List as of 2nd Fri Jan for 2021-2022” column need to be tested.

If a student needs to be tested, use the information in the DPI Waiting List Report to complete the procedures below. If the student was not identified in OAS as being on the waiting list but should be added based on the procedures performed in Step 2.13, the OAS Application Verification screen must be used to test the residency and income requirements. The OAS Application Verification screen can be obtained in OAS by selecting the school name in the Application Summary, identifying 2021-2022 in the school year drop down, and clicking on the student’s name.

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* 1. **Determine if MPCP & RPCP Pupils Are Eligible to be Added:** Determine that any MPCP or RPCP application that needs to be added to the 2nd Friday in January count or added to the DPI Waiting List Report is either in a Verified or Submitted status in OAS. The application status is identified in the Application Summary screen for the school. **MPCP or RPCP students may not be added to the count or the waiting list unless they are in Verified or Submitted status or DPI has provided approval to add the student.**

**If the auditor determines that a MPCP or RPCP pupil should be added that is not in Verified or Submitted status, the auditor must complete the request to add the pupil at** <https://widpi.co1.qualtrics.com/jfe/form/SV_3qpbtESpRfrAWYS>. The auditor must then receive an email approving the addition of the pupil from a DPI auditor. This email approving the addition must be attached to the submitted enrollment audit. Generally students that are not in a Verified or Submitted status will not be eligible to be counted.

If the auditor believes a WPCP student should be added to the count, refer to the [WPCP Additional Pupil part of procedure 2.5](#WPCP_Additional_Pupil) for information on how to proceed.

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* 1. **Income Eligibility:**
		1. Guidance on Income Testing: The [OAS Auditor Access Training](https://dpi.wi.gov/sms/choice-programs/auditor) includes a section (Section 4, Obtaining Confirmation Data) that goes through the DPI Pupil Information Report and how to test the income eligibility for parent applications. Auditors are encouraged to view this if they have not previously tested parent applications or for a refresher on the requirements. Also review the Income Documentation bulletin for information on the income requirements, which can be found on our website at <https://dpi.wi.gov/parental-education-options/choice-programs/january-enrollment-audit>.
		2. Identify New Student Applications: For all applications identified in Step 3.1 review the DPI Pupil Information Report, Waiting List Report, or OAS Application Verification screen to determine if the application is a new or continuing student application.
		3. Determine Required Testing for New Student Applications: Determine what testing needs to be performed for each new student application identified in 2.
* For students included on the DPI Pupil Information Report or Waiting List Report, review the Parent 1 and Parent 2 inc/src column and determine which of the situations below applies.
* If an additional MPCP or RPCP student is being tested using the OAS Application Verification screen, determine the required income documentation based on the OAS Application Verification screen. Complete the applicable section below based on which situation applies.
1. DOR Income Determination Method Used: If the income column in the DPI Pupil Information Report or Waiting List Report states “Used DOR” or if the OAS Application Verification screen indicates DOR was used, no income related procedures are required.
2. Foster or Kinship Care Student: If the income column in the DPI Pupil Information Report or Waiting List Report states “Foster Kid” or if the OAS Application Verification screen indicates support was required showing the student was in kinship or foster care, the procedures in 6 must be completed.
3. Income Received: The following codes represent income. If an application has any of these codes in the Parent 1 **or** Parent 2 inc/src column in the DPI Pupil Information Report or Waiting List Report or if the OAS Application Verification screen identifies one of the income types listed below, complete section 4. If the OAS Application Verification screen is used and cash income was the only income identified, the required income supporting documentation section in the OAS Application Verification screen will state, “Cash income only reported by family. No documentation required.” In this case, no income documentation was required from the parents/guardians.
* Joint 1040-The parents/guardians on the application filed a joint 1040.
* Indiv 1040-The parents/guardians on the application filed a 1040 but it was not a joint 1040 or there is only one parent/guardian.
* 1099-Income reported on a 1099 tax form other than Social Security benefits.
* Cash-Cash income not reported on a W2 Wage & Tax Statement or a 1099 tax form.
* Earnings-Job related compensation reported on a final December earnings statement.
* Wages-Job related compensation reported on a W2 Wage & Tax Statement.
* SS-Social Security benefits
* Other-Other Income. See explanation of the income in the Other/Cash Description column.
1. Government Assistance Received or No Income Received: If a-c do not apply for an application, complete 5. The government assistance related codes used in the income columns in the DPI Pupil Information Report and Waiting List Report are as follows:
* Housing-Housing Assistance Income (ex: Section 8 assistance)
* SSI-Supplemental Security Income
* Wisworks-Wisconsin Works (W2) cash benefits
* Foodstamps-FoodShare/Food Stamps/Supplemental Nutrition Assistance program (SNAP)
* Otherprog-Other government assistance not included above. Ensure it would not be included in the adjusted gross income (AGI) on the tax return.
	+ 1. Complete the following if the application included income (identified in 3c): The income determination is based on the applicant’s adjusted gross income. The income determination must be based on either a Federal IRS Form 1040 or by providing all of the following as applicable: a) compensation reported on a W2 Wage and Tax Statement or final, December 2020 earnings statement; b) income reported on a 1099 tax form; c) cash income not reported on either a W2 Wage and Tax Statement or a 1099 tax form; or d) other income not listed above.

\_\_\_\_\_ a. Ensure the school obtained the support identified on the DPI Pupil Information Report, Waiting List Report, or OAS Application Verification screen and that the support is for 2020 income. No income documentation is required to support cash income. If the income source is a 1040, the supporting documentation must be the Federal IRS Form 1040. The first and second page of the 1040 must be provided. Other documentation such as the authorized signature tax filing form, information from tax software, or a state tax return are insufficient. The application should **not** be found ineligible because the Federal IRS Form 1040 is not signed and dated.

\_\_\_\_\_ b. If “other” is listed on the DPI Pupil Information Report or Waiting List Report, review the description of other income in the “Other/Cash Description” column to determine what type of other income the parent identified on the application. If using an OAS Application Verification screen, review it to determine if other income is identified and the description of the other income provided by the parent. The school must have supporting documentation for any other income identified. When completing this review, note the following:

* Income Included: Parents are required to identify all income included in AGI in the online parent application and provide supporting documentation for all income. Individuals who do not provide a Federal IRS Form 1040 cannot include any adjustments to their income that may be used in the Federal IRS Form 1040 to get to AGI. The Income Bulletin available at <https://dpi.wi.gov/parental-education-options/choice-programs/january-enrollment-audit> has information on what is included in income.
* Cash: If cash is identified in the Parent 1 or 2 inc/src column, the supporting documentation for cash income is obtained through the online parent application so the school is not required to obtain additional supporting documentation from the parent. If the Parent 1 or 2 inc/src column does not indicate cash and the Other/Cash Description column does, supporting documentation is required.

 \_\_\_\_ c. Ensure the amount of income received per the supporting documentation matches the information in the DPI Pupil Information Report, Waiting List Report, or OAS Application Verification screen. If it does not, determine if the total income is still less than the maximum allowed income based on all incomes identified by the parent(s)/guardian(s). If the parents/guardians are married, their income must be reduced by $7,000 before comparing their income to the maximum allowed income to determine eligibility. If the actual income is above the maximum income, the application is ineligible. If the actual income is below the maximum allowed income, the application is still eligible and the application does not need to be included in the enrollment audit report as ineligible on Schedule 2 or as needing a correction on Schedule 3 or 4. The income limits for testing additional MPCP/RPCP students are available at: <https://dpi.wi.gov/parental-education-options/choice-programs/january-enrollment-audit> in the “2021-2022 Application Information” section.

In March 2021, the Federal government changed how unemployment compensation is included in AGI for the 2020 tax year. If the parent filed their tax return prior to the change to unemployment compensation and the unemployment compensation exclusion is required in order for a student to be income eligible for the Choice programs, calculate the revised AGI as the AGI in Line 11 of their filed 2020 Federal 1040 tax form less the excluded unemployment compensation, which is on Line 10 of the IRS Unemployment Compensation Exclusion worksheet available on the [IRS website](https://www.irs.gov/faqs/irs-procedures/forms-publications/new-exclusion-of-up-to-10200-ofunemployment-compensation.). The school must have the parent(s)’ filed 2020 Federal 1040 tax form and the IRS Unemployment Compensation Exclusion worksheet to support the adjustment.

\_\_\_\_\_ d. Ensure all supporting income documentation includes the first and last name of the parent/guardian on the DPI Pupil Information Report, Waiting List Report, or OAS Application Verification screen. The parent or guardian that has each type of income is identified with Parent 1 or Parent 2 in the reports in OAS. If the first or last name on the documentation does not exactly match the application except for capitalization, spacing, and punctuation, review Appendix A to determine if the application can be corrected. The parent’s middle initial and suffix do not need to be reviewed and any differences should not be identified on the enrollment audit.

\_\_\_\_\_ e. Ensure all documentation was received during the same open application period that the application was received except if a permitted correction was made as described in f below. See Appendix B for the open application periods.

\_\_\_\_\_ f. If income documentation was received from at least one of the parents/guardians on the application during the open application period that the application was received; but it was not the allowed support in a or b or is not for the correct year, the school may correct the application by the due date of the enrollment audit by obtaining a tax transcript for all parents/guardians on the application. The tax transcript(s) must show that the family is income eligible as described in c. **Please note, the school obtaining the correct information after the open application period is not sufficient to correct the application; a tax transcript for all parents/guardians on the application must be obtained to correct the application for correctable errors.** If the school does not provide the auditor the required documentation by the due date of the enrollment audit, the application is ineligible.

* + 1. Complete the following if the application does not include income (identified in 3d):

\_\_\_\_\_ a. Ensure support for any assistance programs the family participated in was received by the school showing participation in 2020.

\_\_\_\_\_ b. Ensure all assistance programs documentation (government assistance statements, etc.) includes the name of a parent/guardian on the DPI Pupil Information Report, Waiting List Report, or OAS Application Verification screen. If the first and last name on the documentation does not exactly match the application except for capitalization, spacing, and punctuation, review Appendix A to determine if the application can be corrected. The parent’s middle initial and suffix do not need to be reviewed and any differences should not be identified on the enrollment audit.

\_\_\_\_\_ c. If no assistance programs were identified, ensure the explanations of how food, clothing, and shelter were provided are sufficient. If the explanations are insufficient, the application is ineligible.

\_\_\_\_\_ d. Determine that the explanation of how basic needs were met does not indicate income was received or identify government assistance for which the school doesn’t have any support. If the explanation does, the application is ineligible.

\_\_\_\_\_ e. Ensure all documentation was received during the open application period that the application was received except if a permitted correction was made as described in f below. See Appendix B for the open application periods.

\_\_\_\_\_ f. If government assistance documentation was received during the open application period that the application was received from at least one of the parents/guardians on the application but it was not the allowed support in a or is not for the correct year, the school may correct the application by the due date of the enrollment audit through one of the following options.

\_\_\_\_\_ 1. Obtain tax transcript(s) verification of non-filing for all parents/guardians on the application and the required support showing the parents/guardians obtained the government assistance identified on the application.

\_\_\_\_\_ 2. Obtain tax transcript(s) showing all parents/guardians on the application did not have any adjusted gross income.

**Please note, the school only obtaining the missing government assistance documentation after the open application period is not sufficient to correct the application; a tax transcript for all parents/guardians on the application, in addition to any government assistance documentation, if required, must be obtained to correct the application for correctable errors.** If the school does not provide the auditor the required documentation by the due date of the enrollment audit, the application is ineligible.

* + 1. Application for a kinship/foster care student (identified in 3b):

\_\_\_\_\_ a. Ensure the school has support that the pupil participated in kinship/foster care. Examples of this support include a kinship or foster care payment stub that identifies the student’s name or court documents placing the child in kinship or foster care.

\_\_\_\_\_ b. If the school did not obtain the required documentation in a., the school may obtain the correct documentation by the due date of the enrollment audit. If the school does not provide the auditor the required documentation by the due date of the enrollment audit, the application is ineligible.

See Appendix A for the required procedures if a pupil is determined ineligible or a correction is required to application information. The tax transcripts mentioned above are available at <https://www.irs.gov/Individuals/Get-Transcript>. Applicants who need a tax transcript to correct an application may want to consider requesting an IRS account and obtaining the tax transcript through the online IRS account.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **School District Verification:** Complete the following:
		1. Determine the school district that the address is in for each application identified in Step 3.1. The address used for the school district verification must be based on the address in the DPI Pupil Information Report, Waiting List Report, or OAS Application Verification screen. The address must be verified using one of the methods identified in the Residency Documentation Bulletin available at <https://dpi.wi.gov/parental-education-options/choice-programs/january-enrollment-audit>. The school should have a copy of one of the permitted verification method documents. **The auditor must confirm that the school district verification option is one of the permitted options in Step 2 of the Residency Documentation Bulletin. No other school district verification options may be used unless there is an email from the DPI approving an alternative school district verification document.** If the school does not have one of the permitted documents, the auditor must complete one of the verification methods to determine the district for the address. If the pupil provided a Safe at Home card for the residency documentation, a school district verification document is not required so the remaining items in this procedure do not need to be completed.
		2. Determine that the students reside in the required area. The district requirements for each program are as follows:
* MPCP: The address must be in the City of Milwaukee. If it is not, the application is ineligible.
* WPCP: The address must be in Wisconsin but not in the City of Milwaukee or the Racine Unified School District. If it is not in Wisconsin or if it is in the City of Milwaukee or the Racine Unified School District, the application is ineligible.
* RPCP: The address must be in the Racine Unified School District. If it is not, the application is ineligible.
	+ 1. WPCP Only: Verify the school district on the DPI Pupil Information Report or Waiting List Report matches the school district identified through the procedures in 1. If it does not, the school district must be corrected as described in Appendix A.

The auditor must complete the procedures in Appendix A for any ineligible pupils.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

* 1. **Residency Documentation:** Determine if the school has residency documentation that meets all of the following requirements for all applications identified in Step 3.1. If a student is participating in the Safe at Home program, the auditor must verify the school has a Safe at Home card with the name of one of the parents on the application and ensure the card is not expired. The remaining items in this procedure do not need to be completed for students participating in the Safe at Home program.
		1. Allowed Document: Determine that the school received one of the allowed residency documents identified in the Residency Bulletin and that the documentation meets the requirements described in the bulletin at <https://dpi.wi.gov/parental-education-options/choice-programs/january-enrollment-audit>.

If an Alternative Residency form was used, the auditor must review the Alternative Residency form to ensure that the students are listed in Section I, the explanation of the living situation is checked in Section II, the parent/legal guardian signed and dated the form in Section IV, and the household occupant signed and dated the form in Section V.

* + 1. Parent/Guardian Name Matches: Determine that the residency documentation in 1 has the first and last name of one of the parents/guardians on the DPI Pupil Information Report, Waiting List Report, or OAS Application Verification screen. The name must exactly match except for capitalization, spacing, and punctuation. The parent’s middle initial and suffix do not need to be reviewed and any differences for these items should not be identified on the enrollment audit. If the first or last name on the documentation is a different legal name or misspelled, review Appendix A to determine how the application can be corrected.
		2. Address Matches:
		3. **Review Procedures:** Determine that the address on the school district verification document in 3.4 matches the: (1) residency documentation in 1 and (2) the DPI Pupil Information Report, Waiting List Report, or OAS Application Verification screen.

**The chart below outlines which address elements on the residency documentation are required to match**. If the address on the school district verification document in step 3.4 does not contain one of the required matching elements, such as a street direction or a suffix, these element(s) should not be on the residency documentation, the DPI Pupil Information Report, Waiting List Report, or OAS Application Verification screen.

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| **If element below is listed on the School District Verification Document** | **Match Required?** |
| **Street Number** | Yes |
| **Street Direction** (North, South, etc.) | Yes (abbreviations are allowed) |
| **Street Name** | Yes |
| **Street Suffix** (Lane, Road, Avenue, etc.) | Yes (abbreviations are allowed) |
| **Unit/Apartment Number or Description** (Upper, Lower, Unit E10, Apt 207, Lot 7, etc.) | No |
| **City** | Yes |
| **State** | Yes (abbreviations are allowed but must be State of Wisconsin) |
| **Zip Code** | No |

When reviewing the address, keep the following in mind:

* *Period Placement & Abbreviations:* Differences in the street direction or street suffix that are due to period placement or the names being abbreviated versus not abbreviated do not need to be identified.
* *Spacing & Capitalization:* Differences due to spacing or capitalization do not need to be identified.
* *Street Name, Street Suffix, or City Misspelled on Residency Documentation:* If the street name, street suffix, or city is misspelled on the residency documentation, the documentation may be accepted if the parent emails or provides a signed letter to the school stating the correct address (which must match OAS) and that the street name, street suffix, and/or city is misspelled on the documentation. Schools must keep the email or signed letter from the parent for their auditor review. OAS must have the correct address information.

See the Application Verification and Corrections FAQ at <https://dpi.wi.gov/parental-education-options/choice-programs/student-applications-processing> for additional information on acceptable and unacceptable address differences.

* + 1. **Address Components Incorrect In OAS:** If any of the required address components in the DPI Pupil Information Report, Waiting List Report, or OAS Application Verification screen are incorrect, determine if the correct address meets the school district requirements described in Step 3.4, procedure 2.
	+ Address Meets Requirements: The address and school district, if applicable, corrections must be reported as described in Appendix A.
	+ Address Does Not Meet Requirements: The pupils must be identified as ineligible as described in Appendix A.
		1. Document Meets Date Requirement: Determine that the residency documentation in 1 meets the current requirement. The following should be used to determine if the documentation is current:
	+ Except for a lease, a current document is one that includes a date between the permitted residency documentation dates in Appendix B.
	+ A 2020 W-2 form is considered current for all WPCP applications and MPCP or RPCP applications received through the April open application period.
	+ If the lease is a month-to-month lease, the starting date of the lease must include a date between the permitted residency documentation dates in Appendix B.
	+ If a lease with a term is used, the lease agreement is considered current if the lease term includes the date the application was received. Expired leases are not acceptable. As a reminder, any lease used must meet the requirements in 1.
		1. Documentation Received During Open Application Period: Ensure all documentation was received during the open application period that the application was received except as described in 6 for permitted corrections. See Appendix B for the open application periods for each program.
		2. Residency Documentation Corrections: If the school received documentation from the parent/guardian with an address and the parent/guardian name during the open application period that the application was received but it did not meet all of the residency requirements, the school may obtain one of the allowed residency support documents that meets the requirements by the due date of the enrollment audit. The auditor must verify that the new documentation meets all of the residency requirements in 1 to 3 above. The additional residency documentation must include a date that either:
* Meets the typical date requirements based on the date the application was received as described in 4, or
* Be an allowed residency document, other than a lease, that is dated between three (3) months prior to the start of the open application period in which the application was received and the due date of the enrollment audit if all of the following are true:
	+ Only one of the address components is incorrect and
	+ The parent/guardian name on the revised documentation matches the original documentation provided.

If the school does not provide the auditor with the required documentation by the due date of the enrollment audit, the application is ineligible.

If an Alternative Residency form was required but not completed for the application (for situations where the parent/guardian does not have allowed residency documentation in their name with the address on it), the application is not correctable and must be found ineligible. Further, the application is ineligible if the Alternative Residency form was used but the school failed to obtain the required documentation from the parent/guardian or the required residency documentation from the household occupant.

**If the school did not receive any residency related documentation from the parent in the open application period in which the application was received, the application is not correctable and must be found ineligible.**

The auditor must complete the procedures in Appendix A for ineligible pupils and for any required corrections to application information.

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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

# Obtain a representation letter from school management

The representation letter must identify management’s responsibility for the pupil count data accompanying the auditor's report, including the Pupil Count Report and related class list, as well as the assertions attested to, including:

* Management’s acknowledgment of responsibility for proper reporting of pupil counts and obtaining of complete and accurate Choice applications as required by Wis. Admin. Code PI 35 and Wis. Admin. Code PI 48.
* The following management assertions in regard to the determination of Choice eligibility and reporting of pupil counts:
	+ The school determined a student’s income, if applicable, and residency eligibility as shown on the student’s Choice application through family income and residency documents provided by the student’s parent or guardian.

* + Pupils included on the school’s 2nd Friday in January pupil count report to the DPI were either in attendance for instruction on that day, or had attended for instruction at least one day before and one day after the count date within the same school term; and during the period of absence were not enrolled in another school or a home-based private educational program.
	+ All supplemental documentation provided for the application was obtained during the open application period that the application was received unless the correction was permitted after the open application period.
* A statement that all known matters contradicting any of the assertions and any communication from the DPI or other regulatory agencies affecting the school’s 2nd Friday in January pupil count report and the related assertions of management have been disclosed to the audit firm.
* A statement that all relevant records have been made available.
* A statement that any known events relevant to the proper reporting of pupil counts and eligibility for Choice state aid payments have been disclosed to the audit firm.
* A statement that the school will retain all pupil records required for the audit for at least 5 years from the due date of the 2021-22 financial audit, unless requested to retain the records longer by the DPI or a law enforcement agency.
* A statement that the school will retain all Choice application documentation and any correspondence to or about a pupil attending a private school under this section for at least 5 years unless requested to retain the records longer by the DPI or a law enforcement agency.

# Appendix A

**Identifying Choice Ineligible Pupils and Corrections to Choice Pupil Data**

**in the Enrollment Audit Excel Document**

If any items are identified through the procedures in this guide, discuss them with the Choice administrator. Document the discussion of identified exceptions and what procedures were performed to address them. Any errors identified must be processed as follows. The schedules referred to below are in the Enrollment Audit Excel document**. After the last weekday in** January**, all changes required to OAS must be included in the Enrollment Audit, if correctable. The school should not send an email to DPI requesting the correction.**

* + 1. Parent/Guardian First or Last Name in OAS Does not Match Application Documentation:
1. Legal Name Change**:** If the parent/guardian’s first or last name on the documentation is a previous legal name, the school may provide documentation showing the individual is the same person no later than the due date of the enrollment audit. If the school does not provide the documentation to the auditor by the due date of the enrollment audit, the application is not eligible. Examples of this documentation include an annotated birth certificate, marriage certificate, divorce decree, certificate of naturalization, certificate of citizenship, etc. See the Application Verification and Corrections FAQ at <https://dpi.wi.gov/parental-education-options/choice-programs/student-applications-processing> for an explanation of what documentation should be provided for a marriage certificate, certificate of naturalization, or certificate of citizenship.
2. Name Misspelled on Documentation: If the parent/guardian’s first or last name is misspelled on the documentation, the parent/guardian may provide a written statement indicating the following: “My correct legal name is (name in OAS). The name on my [residency or income] documentation is (name on documentation). My name is incorrectly spelled on the documentation and correct on the Online Parent Application.” The letter is not required if the difference is only due to capitalization, spacing, or punctuation. If the school does not provide the auditor the required documentation by the due date of the enrollment audit, the application is not eligible. This method can be used for minor spelling differences, and if there are multiple last names and one of the last names matches the documentation. A letter is not sufficient if there are different names. If there are different names, the application must be determined ineligible in Schedule 2 of the enrollment audit. See the Application Verification and Corrections FAQ at <https://dpi.wi.gov/parental-education-options/choice-programs/student-applications-processing> for additional information on what can and cannot be corrected using this method.
3. OAS Information Incorrect: If the parent/guardian legal name is incorrect on the DPI Pupil Information Report, Waiting List Report, or OAS Application Verification screen determine if the DOR income determination method was used for the application. No corrections are required if the difference is only due to capitalization, spacing, or punctuation. The parent’s or guardian’s middle initial or suffixes do not need to be reviewed or identified as a correction in the enrollment audit.
	* DOR Income Determination Method Used: If the DOR Income Determination method was used, the parent/guardian name(s) in OAS were used to complete the income determination. As a result, this is only correctable if the parent/guardian had their name legally changed or if the name was a minor misspelling in OAS. One of the following documents must be attached to the submitted Enrollment Audit:
		+ Legal Name Change: The parent must provide the documentation described in “a” above (Legal Name Change section) showing the legal name changed. The documentation from the parent showing the legal name change must be attached to the Enrollment Audit. If this is not provided, the application is not eligible because the income determination was not correctly completed.
		+ Name Misspelled:If the parent/guardian’s first or last name is misspelled in OAS, the parent/guardian may provide a written statement indicating the following: “My correct legal name is (correct legal name). The name in the Online Parent Application is (identify incorrect spelling). My name is incorrectly spelled in the Online Parent Application.” The letter is not required if the difference is only due to capitalization, spacing, or punctuation. If the school does not provide the auditor the required documentation by the due date of the enrollment audit, the application is not eligible. This method can be used for minor spelling differences, and if there are multiple last names and one of the last names matches the documentation. A letter is not sufficient if there are different names. If there are different names, the application must be determined ineligible in Schedule 2 of the enrollment audit. See the Application Verification and Corrections FAQ at <https://dpi.wi.gov/parental-education-options/choice-programs/student-applications-processing> for additional information on what can and cannot be corrected using this method.
	* DOR Income Determination Method Not Used: The name must be corrected as described in 3 or 4 below.
		1. Student Name and Date of Birth Differences: If a difference is noted for a student’s first or last name or date of birth, the school must provide an annotated birth certificate or immunization record. Student name changes could also be supported by a court order. The auditor must use one of these documents to determine the correct name or date of birth. The student’s first and last name must be the legal name of the student. The student’s middle initial and suffix do not need to be reviewed and no changes need to be made if they are incorrect. Additionally, if the difference is due to spacing, capitalization or the use of a hyphen, no change is required. Step 2.5 explains how name and date of birth corrections are reviewed. If it is determined that DPI’s data must be corrected, identify the correction in the enrollment audit as described in 3 or 4 below. If it is determined that the pupil is not age eligible for the Choice program, complete the Ineligible Pupils section below.
		2. Correctable Errors for a Student Included on the DPI Pupil Information Report or Waiting List Report: Income corrections must be made as described in Step 3.3 and residency corrections must be made as described in Step 3.5.
4. OAS’s Information Correct: If errors were identified but OAS’s information was correct, the pupil does not need to be listed on any of the enrollment audit schedules. The total number of these pupils with corrected applications must be included on the top of Schedule 3. If there are none of these instances, zero must be inserted. The auditor must maintain a copy of the documentation received during the open application period and any additional documentation in their workpapers.
5. OAS’s Information is NOT Correct: If OAS’s information needs to be corrected the required corrections for the student must be listed in Schedule 3 if the pupil was already on the count or waiting list or Schedule 4 if a pupil is being added to the count or waiting list. If a correction is required for a pupil that is being added, see 4 below for information on how to include the change in the Enrollment Audit. Schools should not separately email corrections to the DPI; all corrections to OAS data identified through the procedures must be included in the Enrollment Audit and corrected through the Enrollment Audit process.

If corrections are required for a pupil that was already counted or on the waiting list, complete Schedule 3 as follows:

* + **“Source is data per DPI Pupil Information Report or Waiting List Report” Columns:** Complete all of the columns with the pupil’s data. The name and grade must be the one on the DPI Pupil Information Report or Waiting List Report for every student on this schedule. Insert a “W” in the Wait column if the student was on the Waiting List Report.
	+ **Audited Columns:** These columns should only be completed if there is a change in the pupil name or grade. If the change is to the pupil name, the correct name, per the annotated birth certificate, immunization record, or court order identifying the legal name change, must be listed on Schedule 3 in the corrected pupil first name and corrected pupil last name columns. If the change is to the grade, the correct grade, per official attendance records, must be listed on Schedule 3 in the corrected grade column.
	+ **Required DPI Application Information Correction(s) Column:** The auditor must identify the information that needs to be corrected and what the correct information is in this column for any changes to DPI’s data except changes to the pupil name or grade. The following provides additional information for certain changes:
		- *Pupil Name or Grade Changes:* If the change is to the pupil name or grade, only the type of change (pupil first name, pupil last name, or grade) needs to be identified in this column.
		- *Parent/Guardian Name Changes:* Identify which parent needs to be corrected and if the first or last name needs to be corrected. Then, separately identify the first name and last name for any names that require correction. For example, if the first name for parent 1 needs to be corrected from “Mary” to “Marcy” and the last name for parent 2 must be corrected from “Smithy” to “Smith”, insert “Correct Parent 1 First Name to: Marcy, and Correct Parent 2 Last Name to: Smith” in the “Required DPI Application Information Correction(s)” column.
		- *Address, School District, or Parent/Guardian Name(s) Changes for Application with Multiple Students:* If an application with multiple pupils requires a change to the address, school district, or parent/guardian name(s) and the pupils are otherwise eligible, only one of the pupils must be listed on Schedule 3 with the change identified. Pupils on the same application will have the same Family ID number in the DPI Pupil Information Report and DPI Waiting List Report. If any other OAS corrections are identified, each pupil that has the required change must be separately listed in Schedule 3.
		1. Add a Pupil to the Count or Waiting List: If a student is being added to the MPCP or RPCP count or waiting list, the student should only be included on Schedule 4. The grade and pupil name identified in this schedule should be based on the audited information. Check the box indicating if the pupil should be added to the count or waiting list.

If a correction must be made to DPI’s data for pupils on Schedule 4, the correction(s) must be identified in the “Required DPI Application Information Correction(s)” column in Schedule 4. If a change is required to the pupil’s first name and/or last name, note this in the “Required DPI Application Information Correction(s)” column. For example, if the pupil’s last name should be corrected to “Garcia Rodriguez”, insert “Pupil last name” in the “Required DPI Application Information Correction(s)” column and type “Garcia Rodriguez” in the “Audited Last Name” column. If no changes are required for an application listed on Schedule 4, insert “None” in the “Required DPI Application Information Correction(s)” column.

* + 1. Ineligible Pupils: Any pupils with an ineligible application or who did not meet the attendance requirements that have a 1 in the 2nd Friday in January Headcount column in the DPI Pupil Information Report must be included as ineligible on Schedule 2. If a pupil is not eligible, determine all the reasons that the pupil does not qualify. See the “Ineligibility Reasons” tab in the enrollment audit document for a listing of most ineligibility reasons (other reasons may be identified by the auditor). Ensure that the Choice identifier was removed in the SIS for any students that are determined ineligible. If a pupil on the waiting list is identified as ineligible, a W must be included in the Waiting List Column.
		2. Workpaper Retention Requirement for All Choice & Waiting List Pupils with Items Identified:The auditor must maintain the following for any pupils listed on Schedule 2, 3, or 4.
* All supplemental application documentation. The documentation in the audit file should include all supporting documentation that the auditor used to make their determination. All supporting documentation should be maintained in the workpapers, even if the ineligibility reason does not specifically relate to the documentation (e.g. residency documentation should be maintained in the workpaper even if the ineligibility reason is income related and vice versa).
* Attendance Related Ineligibility Reason: A copy of the official attendance records for the pupil must be maintained in the audit workpapers in addition to a complete copy of the supporting documentation for the application.
* Pupil’s Name or Date of Birth Related Item: A copy of the annotated birth certificate, immunization record, or court order identifying the legal name change should be maintained in the workpapers.

**Appendix B**

**Open Application Periods**

**WPCP:**

Open Application Period: February 1- April 15, 2021

Permitted Residency Documentation Dates: 11/1/2020 – 4/15/2021

**MPCP:**

|  |  |
| --- | --- |
| **Open Application Period** | **Permitted Residency Documentation Dates** |
| February 1-22 | 11/1/2020 – 2/22/2021 |
| March 1-22 | 12/1/2020 – 3/22/2021 |
| April 1-20 | 1/1/2021 – 4/20/2021 |
| May 1-20 | 2/1/2021 – 5/20/2021 |
| June 1-21 | 3/1/2021 – 6/21/2021 |
| July 1-20 | 4/1/2021 – 7/20/2021 |
| August 1-20 | 5/1/2021 – 8/20/2021 |
| September 1-14 | 6/1/2021 – 9/14/2021 |
| October 1-20 | 7/1/2021 – 10/20/2021 |
| November 1-22 | 8/1/2021 – 11/22/2021 |
| December 1, 2021 – January 7, 2022 | 9/1/2021 – 1/7/2022 |

**RPCP:**

|  |  |
| --- | --- |
| **Open Application Period** | **Permitted Residency Documentation Dates** |
| February 1-22 | 11/1/2020 – 2/22/2021 |
| March 1-22 | 12/1/2020 – 3/22/2021 |
| April 1-20 | 1/1/2021 – 4/20/2021 |
| May 1-20 | 2/1/2021 – 5/20/2021 |
| June 1-21 | 3/1/2021 – 6/21/2021 |
| July 1-20 | 4/1/2021 – 7/20/2021 |
| August 1-20 | 5/1/2021 – 8/20/2021 |
| September 1-14 | 6/1/2021 – 9/14/2021 |