

**PRIVATE SCHOOL CHOICE PROGRAMS**

**AUDIT GUIDE**

**ENROLLMENT AUDIT FOR**

**SEPTEMBER AND NOVEMBER 2018**

**PAYMENT ELIGIBILITY FOR**

**September 21, 2018 Count Date**

**ISSUED BY THE**

**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION**

 **School Finance Auditor Contacts:**

 **Sherry Colstad: sherry.colstad@dpi.wi.gov, 608-266-2658**

 **Carrie Diamond: carrie.diamond@dpi.wi.gov, 608-267-2882**

 **Andrea Kratz: andrea.kratz@dpi.wi.gov, 608-267-1291**

 **Kendra Glander: kendra.glander@dpi.wi.gov, 608-266-2819**

**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 September 21, 2018 enrollment audit. The enrollment audit report, with all required supporting documents, must be provided to the Department of Public Instruction (DPI) on or before December 15, 2018.

**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 5.

**Procedures Completed:**

All procedures identified in Wis. Admin. Codes PI 35.07 and PI 48.07 and those agreed upon by the auditor and the DPI are to be followed. This Guide contains procedures identified as “Agreed Upon Procedures” that constitute the procedures agreed upon by the auditor and the DPI.

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 an auditor undertakes an attest engagement for the benefit of a government body or agency and agrees to follow specified government standards, guides, procedures, statutes, rules, and regulations, the auditor is obligated to follow those governmental requirements 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 on Applying Agreed Upon Procedures and schedules available on the Choice webpage at [http://dpi.wi.gov/sms/choice-programs/september-enrollment-audit](https://dpi.wi.gov/sms/choice-programs/september-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/sms/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/sms/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 January 2018 Enrollment Audit Guide are not reflected below.*

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| **Section** | **Change(s)** |
| General | 1. Updated the references throughout the document due to the Enrollment Audit Excel document change.
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| Section 1 | 1. None.
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| Section 2 | 1. None.
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| Section 3 | 1. None.
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| Section 4 | 1. Choice pupils that attend less than 15 days of summer school are now eligible for a prorated summer school payment beginning with the 2018 summer school. Modified the procedures due to this change.
2. Added a procedure to determine that a pupil was not counted in summer school for Choice and the SNSP.
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| Appendix A | 1) Revised the procedures based on the revised Enrollment Audit Excel document changes. |
| Excel Report | 1. Added to the cover page a Summary of Results from All Programs table.
2. Added “complete and signed” before lease agreement in ineligibility reason 16 so that it was clear that reason should be used if an application does not have a complete and signed lease.
3. Updated Schedule 1-2 and Schedule 6 to automatically populate data based on data entered on Schedules 2, 3 & 4.
4. Updated Schedule 2 (Ineligible Pupils) to be only for ineligible pupils. Pupils that have corrections no longer need to be put as pending on Schedule 2. As a result, the ineligibility reason indicating that a correction was required to an application was removed.
5. Updated Schedule 3 (Applications Requiring Corrections) to be only for applications that require corrections.
6. On Schedule 3, if the grade is changing, the corrected grade must be identified in the corrected grade column.
7. On Schedule 3, if the pupil’s name is being corrected, the correct pupil first and last name must be identified in the corrected pupil first name and corrected pupil last name columns.
8. Added Schedule 4 (Pupil Additions) which is for pupils that need to be added to the count or waiting list. In addition, if the pupil being added to the count or waiting list has changes, the changes for the pupil being added should be included on Schedule 4.
9. Schedule 5 (Tentative Payment Eligibility Calculation Per Examination) had previously been Schedule 4.
10. Updated Schedule 5 to be all formula driven so the auditor doesn’t have to input payment amounts on this schedule.
11. Updated the payment eligibility section for Summer School on Schedule 5.
12. Schedule 6 (Waiting Lists) had previously been Schedule 5.
13. Schedule 7 (Summer School) had previously been Schedule 6.
14. Added a question about the school meeting the requirements for Summer school on Schedule 7.
15. Updated Schedule 7 to include inputs for reported days attended and audited days attended.
16. Updated Schedule 7 to include error checks to indicate if the required information has been completed for each pupil requiring changes.
17. Updated the Error Report as follows:
	* Added errors to check that ineligible pupils, changes and pupil additions from Schedules 2, 3 & 4 have been completed with the required data for each pupil.
	* Removed error that checked to see if payments issued had been completed. The payments issued amount is now automatically populated on Schedule 5.
	* Added an error that checks that the question about summer school meeting the program requirements is answered on Schedule 7.
	* Modified the K4 outreach error so that it identifies an error if the auditor indicates the K4 parental outreach question is N/A for a school that has K4 students.
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| Agreed Upon Procedure Report | 1. Updated the language to coincide with AICPA Statements on Standards for Attestation Engagements No. 18 AT-C Section 215.
2. Updated the requirements based on the changes in the guide.
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**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 may be mailed or emailed to the DPI. Faxed copies or links to Google docs will not be accepted. See the instructions page in the Enrollment Audit Excel document for additional information. 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.

* **Report Cover Page signed by the Choice Administrator**
* **Error Report**
* **Independent Accountant’s Report on Applying Agreed Upon Procedures**
	+ 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”*
* **Sample Info** *“Income and Residency Documentation Sample Information”*
* **Schedule 2** “*Ineligible Pupils*”
* **Schedule 3** *“Applications Requiring Corrections”*
* **Schedule 4** “*Pupil Additions”*
* **Schedule 5** *“Tentative Payment Eligibility Calculation Per Examination”*
* **Schedule 6** *“Waiting Lists”*
* **Schedule 7** *“Summer School”*

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 date of the DPI’s certification of the school’s 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.

**Pupil Enrollment Payment Eligibility Procedures**

1. **Understanding the school’s pupil count reporting environment**
	1. **Application Requirements Guidance:** Complete the following:
2. Obtain an understanding of the Choice application and Online Application System (OAS) process by either attending the in person DPI auditor training on the Choice application requirements or viewing Trainings 7-1 and 8-1 through 8-6 available at <https://dpi.wi.gov/sms/choice-programs/on-demand-training>. Additionally, DPI recommends, but does not require, that auditors watch trainings 9-1 through 9-4 on the same website.
3. Review the bulletins on completing and accepting Choice applications and the student application checklists at <http://dpi.wi.gov/sms/choice-programs/student-applications-processing> under “**Explanation of Application Requirements and Process.”**

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:** 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”).
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 K-12 instructional activities are occurring)*.
* A listing of child care participants 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 childcare participants.

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

* 1. **Fraud Risk Assessment:** Complete the required fraud risk assessment audit guide available at <http://dpi.wi.gov/sms/choice-programs/september-enrollment-audit>. This audit guide incorporates fraud due to payment eligibility issues and overall financial statement fraud for the year-end financial audit. Certain mitigating procedures may be completed during the year end procedures. However, the auditor should complete a sufficient amount of procedures to 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”, 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 bulletin at <http://dpi.wi.gov/sms/choice-programs/bulletins> and training 9-2 at <https://dpi.wi.gov/sms/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.

Move K4 pupils to the K4 without outreach category: If the school is unable to provide a listing of K4 parental outreach activities or the total of allowed outreach activities is not at least 87.5 hours, determine if the school is still planning on providing the required number of K4 parental outreach activities.

* If the school still plans to provide the 87.5 required hours of K4 parental outreach activities, advise the school that they must have the required number of K4 parental outreach to be eligible for the additional FTE for the school year. On Schedule 1-1 of the Enrollment Audit Report, the auditor should answer yes to the question that asks if the school will provide K4 parental outreach.
* If the school does not plan on having the required number of K4 parental outreach hours, 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: If the school has indicated it would like to provide the K4 parental outreach activities but did not include the pupils in the “4 Year-Old K/437 Hours + 87.5 Hours Outreach” category in the count report, ensure that the school has a listing of the planned outreach activities and that the total of the allowed outreach activities is at least 87.5 hours. 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 the school has a list of planned activities that meet the K4 outreach requirements and received DPI approval if the school has WPCP or RPCP K4 pupils, 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. K4 Choice pupils will automatically change to the 0.6 FTE category.

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* 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.

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* 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.

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

1. **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:
2. 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. All schools participating in the Choice program must have a SIS. The listing must be by grade level and identify Choice students.
3. Original Classroom 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 existence of the pupils. 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. School Calendar for the School Year: The calendar for the 2018-19 school year.
2. Additional Choice Pupils: A listing of any additional Choice pupils that should be added to the September count that were not included in the September Pupil Count Report.
3. MPCP and RPCP School’s Waiting List: The school’s list of students remaining on the Choice waiting list as of the3rd Friday in September. 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:** The auditor must test 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 <http://dpi.wi.gov/sms/choice-programs/september-enrollment-audit>. If the auditor will use their own test plan, the test plan must first be approved by a DPI Choice Auditor. The auditor must email dpichoiceauditreports@dpi.wi.gov either notifying DPI that the sample test plan will be used or providing the auditor-prepared test plan for approval.

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. Identifying Choice students on printed attendance records is not sufficient.

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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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* 1. **Total Choice & All Pupil Count:** Verify that the Choice and All Pupil totals per the official attendance records equal the totals per the original classroom records by grade.

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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 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://apps4.dpi.wi.gov/MPCP/Login/UserLogin.aspx>. Under the Administrative section, click on Auditor Reports, September DPI Pupil Information Report. Then select the 2018-2019 school year and the school 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.

Name and Grade Review: Ensure the student’s first and last name and grade on the DPI Pupil Information Report or OAS Application Verification screen matches the official attendance records for the September count for each Choice pupil. The student’s middle initial and suffix do not need to be reviewed and any differences should not be identified on the enrollment audit. The grade for the September count is included in the DPI Pupil Information Report in the “3rd Fri Sept Grade” column. If the name and/or grade are different, complete the following:

Grade:

* Confirm that the grade per the official attendance records matches the grade in the original classroom records.
* 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 classroom 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, 2014 |
| K5 | September 1, 2013 |
| 1st Grade | September 1, 2012 |

* 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. Complete the procedures described in Appendix A for the pupil.

Name:

* If the student’s first and last name does not exactly match, determine the correct, legal name by obtaining a copy of the annotated birth certificate or immunization record. Retain a copy of the annotated birth certificate or immunization record 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 is correct, ensure the school corrects the spelling of the pupil’s name on its reports.

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 for the pupil.

Additional Pupil: If a pupil was not identified as counted on the DPI Pupil Information Report and was found to be eligible for payment (MPCP and RPCP only), 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. The WPCP is part of the random draw so additional students may not be added to the WPCP count unless approved by the DPI. The auditor must contact DPI in advance of submitting the enrollment audit if it appears that, based on the procedures performed, a student should be added for the WPCP.

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

* 1. **Official Attendance Records vs Original Classroom Records:** Complete the following:
* Verify that all Choice pupils included on the official attendance records are also included on the original classroom records and vice versa.
* Ensure the grade on the official attendance records matches the original classroom records.
* If, as a result of this review, the auditor determines that: (1) the grade or name is incorrect on the DPI Pupil Information Report or OAS Application Verification screen, (2) a pupil is ineligible for payment, or (3) a pupil needs to be added as a Choice pupil, complete the applicable procedures in Step 2.5.

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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 and 2.6 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 in the fall semester 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 “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. Once the auditor notifies the DPI, the DPI will investigate and report the findings and outcome to the school.

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

* 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 student would be participating in.
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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| Workpaper Reference or Procedure(s) Performed |  | Performed By and Date |  |

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

* 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 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. Compare this 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 Choice pupils were charged tuition.

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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 childcare 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 in before and after school care.
* 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 2.9) or partnership/contract pupils (identified in Step 2.10).
* All students at the school that meet the count requirements in Step 2.7 must be included in the All Pupil count.
1. Required Testing: The auditor must determine if the All Pupil count is correct by completing the following:
	* 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. The sample 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.
	* The sample 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.
2. 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 September 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.
* 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. **PI-1207 vs All Pupil Count:** Obtain from the school a copy of the Private School Report (PI-1207) the school is required to file under Wis. Stat. 115.30 (3). Retain the copy in the workpapers. This report is submitted online to DPI Forms Management, not the DPI Choice program. Reconcile the enrollment the school reported to the DPI on the Private School Report (PI-1207) with the all pupil count by grade. Please note that the enrollment on the PI-1207 is based on the enrollment on the 3rd Friday in September using the same count requirements as the Choice program. If the PI-1207 does not match the All Pupil count based on the audit procedures performed, complete the following:
		1. If before December 15, 2018, the school changes the Private School Report (PI-1207*)* by using the link that was originally emailed to the school. The school should provide a revised print out from the online report to the auditor showing the change. Retain the revision in the workpapers.
		2. If after December 15, 2018, the school must email DPI Forms Management at dpistats@dpi.wi.gov. The change should be detailed in a letter on school letterhead. The school should provide a copy of the email and letter requesting the change to the auditor as documentation that the change was made.

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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 3rd Friday in September 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 Auditor Reports- MPCP Waiting List Report & Auditor Reports- RPCP Waiting List Report. Then select the 2018-2019 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. In order to access OAS, you must have completed the required OAS training, completed the OAS Auditor Access form, and been granted access by the department.
2. Explanation of School’s Waiting List: The school’s waiting list should include all students who were determined to be eligible for the Choice program, entered into a random drawing, and put on a waiting list, but were never offered a 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.
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 & Pending Pupil Reporting:
	* If any pupils were included on the DPI Waiting List Report who were not on the waiting list as of the 3rd Friday in September, they must be identified as ineligible as explained in Appendix A.
	* 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, add the pupil to the waiting list on Schedule 4 of the Enrollment Audit Excel document as explained in Appendix A.

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1. **Application Review**
	1. **Applications to be Tested:** Determine the applications that must be tested as follows:
	2. Pupils Included on the DPI Pupil Information Report: Testing must be performed for pupils included in the DPI Pupil Information Report as described below. Please note when determining the required testing, the number of total family applications is based on the number of family applications for each program, not the combined number of family applications. The number of family applications will automatically fill in on the “Income and Residency Documentation Sample Information” tab of the September Enrollment Audit Excel document when the school name is selected on the cover page.
2. If the school has Choice enrollment of less than 125 family applications, the income and residency documentation for all pupils must be examined.
3. If the school has Choice enrollment of more than 125 family applications, the family applications that require income and residency documentation testing must be determined as follows:
	* A minimum sample of 125 family applications or 15% of the school’s September 21, 2018 family applications, whichever is greater, will be examined.
	* Of the 125 samples, the first 100 must be new family applications, and the remaining 25 must be continuing family applications. The applications must be tested using the random order assigned by DPI in the DPI Pupil Information Report. If the auditor runs out of new or continuing family applications, the auditor should continue down the list of the other.
	* For each exception found, an additional sample of the greater of 125 or 15% of the school’s September 21, 2018 family applications must be made. The auditor must test the applications until no more exceptions are found or all family applications have been examined. Any additional testing must also be completed using the random order assigned by DPI in the DPI Pupil Information Report. Any error identified through the review of the income or residency documentation, except the items explained in Step 3.6 #3, or any OAS corrections identified through the income/residency review. This would include errors identified in Steps 3.3, 3.4, or 3.6, even if the error is correctable, except as explained in Step 3.6 #3. An item is considered a sample error even if the school notifies the auditor of the error in advance.
	* Parent applications with new and continuing students are included in the new application population. If the auditor identifies an income eligibility issue with these applications, only the new applications should be found ineligible.
	1. MPCP & RPCP Applications Added Through Previous Procedures: The residency and income documentation must be reviewed for any MPCP or RPCP applications that were not originally included in the count that should be added based on the procedures in Section 2. 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 and clicking on the student’s name.
	2. WPCP Waiting List: The income and residency documentation for all students on the DPI maintained waiting list for the WPCP must be reviewed. The list of waiting list applications that must be reviewed by the auditor is available in OAS. Under the Administrative section, click on Auditor Reports- WPCP Waiting List Report. Then select the 2018-2019 school year and the school from the drop downs. Select Export Data to view the full report in Excel. Since students may apply to multiple schools, the student is only included on the school that is their first preference for the required testing.
	3. MPCP & RPCP Waiting Lists: The income documentation, if applicable, and residency documentation for all waiting list students identified in Step 2.14 must be tested. If the student was identified as being on the waiting list on the DPI Waiting List Report, use the information in 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 2.14, 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 and clicking on the student’s name.

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* 1. **Determine if Eligible to be Added:** Determine that any application that needs to be added to the 3rd Friday in September count or added to the DPI Waiting List Report is either in the Verified or Submitted status in OAS. The application status is identified in the Application Summary screen for the school. 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.

Students that are counted on the Preliminary Enrollment Report but not counted on the 3rd Friday in September Count Report are automatically marked ineligible since the student typically has a break in enrollment. However, if the student did not attend another school and was not homeschooled during the period of absence, the student may be added to the 3rd Friday in September count. An example of when this might occur is if a student was hospitalized/sick for an extended period of time. If this is the situation, the auditor should email the DPI the student’s name, date of birth, application ID, an indication of where the student was during the absence, and confirmation that the student was not enrolled in another school or homeschooled during the period of absence. If the student meets the requirements to be included, the DPI will send an email approving the student’s inclusion in the September Enrollment Audit. This email must be attached to the September Enrollment Audit.

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* 1. **Income Eligibility:**
		1. Guidance on Income Testing: The [OAS Auditor Access Training](https://media.dpi.wi.gov/choice/online-application-system-%28oas%29-auditor-access-training/story.html) 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.
1. 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. If it is a new student application, determine if the DOR income determination method or the DPI income determination method was used. If the DOR method was used, no audit procedures are required to determine if the application is income eligible. If the DPI income determination method was used, the following procedures are required.
2. 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 be blank. 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.

The following codes represent government assistance:

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 providing all of the following as applicable: a) compensation reported on a W2 Wage and Tax Statement or final, December 2017 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 2017 income. No income documentation is required to support cash income. If the income type 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. The school must have supporting documentation for any other income identified. Parents are required to identify all income included in AGI in the online parent application and provide supporting documentation for all income. 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.

 \_\_\_\_ 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/sms/choice-programs/student-applications.

\_\_\_\_\_ 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, 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 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 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. 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 2017.

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

\_\_\_\_\_ 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.

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>.

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* 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 <http://dpi.wi.gov/sms/choice-programs/student-applications-processing>. The school should have a copy of one of the permitted verification methods. If the school does not, the auditor should complete one of the verification methods to determine the district for the address.
		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 identified.

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* 1. **WPCP Only-Address Change Residency Documentation:** WPCP schools were required to determine if certain pupils had moved as of the 3rd Friday in September. If the pupil moved, the September count report required the new address and district and the school was required to obtain new residency documentation dated between August 17, 2018 and October 1, 2018.

Pupils that moved are identified in the DPI Pupil Information Report with a yes in the address change column. If a pupil moved, complete the following:

* + 1. Ensure the school obtained one of the required residency documents listed in the Residency Bulletin at <https://dpi.wi.gov/sms/choice-programs/september-enrollment-audit>. The documentation must meet the following requirements:
* Be dated between August 17, 2018 and October 1, 2018.
* Include the first and last name of one of the parent/guardians on the DPI Pupil Information Report. The parent’s middle initial and suffix do not need to be reviewed and any differences 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.
* The address matches the address on DPI Pupil Information Report. See the “Address Matches” section in Step 3.6 for additional information on what components of the address must match. If the address in the DPI Pupil Information Report does not match, determine if the correct address meets the school district requirements described in Step 3.4, procedure 2. If it does, the address and school district, if applicable, corrections must be reported as described in Appendix A. If it does not, the pupils must be identified as ineligible as described in Appendix A.
	+ 1. If the school does not have the required documentation, it must obtain it from the parent/guardian by December 15, 2018 or the application is ineligible and the procedures in Appendix A must be completed.

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* 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 except for the ones already tested in Step 3.5.
		1. Allowed Document: Determine that the school received one of the allowed residency documents identified in the Residency Bulletin at <https://dpi.wi.gov/sms/choice-programs/september-enrollment-audit>.
		2. Parent/Guardian Name Matches: Determine that the residency documentation in 1 has the first and last name of one of the parent/guardians on the DPI Pupil Information Report, Waiting List Report, or OAS Application Verification screen. The parent’s middle initial and suffix do not need to be reviewed and any differences 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.
		3. Address Matches:
		4. **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, that element(s) should not be on the residency documentation or 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 differences 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.
	+ 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. If it does, the address and school district, if applicable, corrections must be reported as described in Appendix A. If it does not, the pupils must be identified as ineligible as described in Appendix A.

If the identified error is that the DPI Pupil Information Report, Waiting List Report, or OAS Application Verification screen was missing a street suffix or that the street suffix or the city name was misspelled on the applicable report or screen, the auditor must do one of the following:

* Review the street suffix and/or city name for all of the applicants in the DPI Pupil Information Report, Waiting List Report, and OAS Application Verification screen to identify if there any additional errors in the sample. If this option is selected, the sample error should not be included in the error total on the Sample Information page of the September Enrollment Audit Excel document.
* Identify a sample error and extend the sample population.
	+ 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 W2 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 |  |

1. **Summer School Review**
	1. **Determine if School Received Choice Summer School Payment:** The Choice summer school payment was a separate ACH from the November quarterly ACH payment. The “Counts” tab of the September Enrollment Audit Excel document identifies the schools that had a Choice summer school payment in Column AL. If the school had summer school, complete the remaining procedures in this section. If the school did not have summer school, the remaining procedures are not applicable.

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

* 1. **Summer School Bulletin:** Review the Summer School Bulletin available at <http://dpi.wi.gov/sms/choice-programs/bulletins>. Document in the workpapers that the summer school bulletin was reviewed.

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

* 1. **Required Summer School Information from School:** Obtain all of the following from the school and retain a copy in the working papers:
1. A copy of scheduled summer school instruction dates, classes, and teaching staff for the summer of 2018.
2. A copy of all summer school attendance records.
3. Copies of typical examples of summer school class schedules and other documents used by the school to gather data necessary to complete the Summer School Count Report.
4. Summer school payroll records.

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

* 1. **Summer School Attendance Process:** Prepare a workpaper memo identifying the process and staff involved in recording summer school attendance.

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

* 1. **Summer School Funded by Title I:** Determine if any of the summer school classes were funded by Title I funds by completing the following:
		1. Confirm with the school administrator that the school did not have summer school teachers paid by Title I funds.
		2. Review the school’s payroll records and confirm that they show that teachers were paid for the summer school classes.

If the teachers are paid with Title I funds, the school may not include the class in the calculation of the number of minutes of instruction provided each day.

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

* 1. **Summer School Course List Review:** Complete the following:
		+ 1. Obtain the list of classes reported to the DPI by going to the Summer School Course Lists in OAS. Under the Administrative section, click on Auditor Reports, Summer School Course Lists. Then select the 2018-2019 school year and the school from the drop downs. If a school participates in multiple Choice programs, this procedure must be completed for each program.
			2. Determine that each class listed for the school is identified on the school’s summer school class schedules and that the number of minutes for each class is supported by the summer school class schedules. Also determine that no classes identified as being funded by Title I in Step 4.5 are included as a summer school class in the DPI course list.

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

* 1. **Summer School Program Meets Requirements:** Ensure the summer school program meets the following requirements:
		1. The program includes at least 19 days of instruction. If a day only includes instruction provided by Title I teachers, the day may not be included.
		2. Each summer school day of instruction has at least 270 minutes of courses tested in Step 4.6 that are not funded by Title I.

If the program does not meet the above requirements, the school is not eligible to receive any summer school payments. The box at the top of Schedule 7 in the Enrollment Audit Excel document must indicate the program does not meet the requirements.

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

* 1. **Number of Days Attended Testing:** Complete the following
1. Obtain the Summer School Count Report from OAS. Under the Administrative section, click on Auditor Reports, Summer School Count Report. Then select the 2018-2019 school year and the school 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. Students are listed in this report if the school identified that they attended at least 1 day of summer school.
2. Determine that the number of days attended identified in the Summer School Count Report matches the number of days attended based on the summer school attendance records. A student is considered to be in attendance for a day if they attended at least one of the classes on the summer school course list report tested in 4.6. If the student only attended Title I classes for any of the days, the day may not be included.
3. If a pupil attended a course on the Summer School Course List but was not included in the Summer School Count Report, determine if the pupil was eligible for a Choice summer school payment. In order to be eligible for a Choice summer school payment, the student must have either: (a) had a submitted application at the school being audited for the 2018-19 school year by September 21, 2018 or (b) been counted on the 2nd Friday in January 2018 in the same Choice program. If the auditor believes a student should be added, the auditor must send an email to dpichoiceauditreports@dpi.wi.gov requesting confirmation they can be added. If approved, the pupil must be included on Schedule 7. The email approving the addition must be attached to the September Enrollment Audit.

If the number of days attended for a pupil included in the Summer School Count Report does not match the attendance data, see the chart below for an explanation of how to proceed.

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| **Attendance Data in Summer School Count Report** | **Attendance Data Based on Audit Procedures Performed** | **Required Reporting** |
| Student attended summer school 15 or more days. | Number of days reported incorrect, but pupil still attended 15 or more days. | No reporting required. |
| Student attended summer school 15 or more days. | Number of days reported incorrect and pupil attended less than 15 days. | Include the pupil in Schedule 7 of the Enrollment Audit Excel document. |
| Student attended summer school less than 15 days. | Number of days reported is incorrect. | Include the pupil in Schedule 7 of the Enrollment Audit Excel document. |

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

* 1. **Summer School SNSP Pupils:**
1. If the school is participating in the SNSP, compare the pupils included on the Summer School Count Report for any Choice programs the school is participating in to the SNSP Summer School Count Report. Also include any pupils that were added as a Choice or SNSP summer school pupil in Step 4.8.
2. If a pupil is included as both a Choice and SNSP pupil for summer school, 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 student would be participating in.
3. The student should be reported on Schedule 7 of the Enrollment Audit in the program(s) that were not selected by the parent. The audited days attended for the pupil should be identified as 0.

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

1. **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 3rd Friday in September pupil count report to the DPI were either present 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 3rd Friday in September 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 date of the DPI certification of the school’s 2018-19 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 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.

* + 1. Application Parent/Guardian First or Last Name Does not Match Other 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 auditor the required documentation 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](https://dpi.wi.gov/sms/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: If the parent/guardian’s first or last name is misspelled on the documentation, the parent/guardian may provide a written statement indicating that the names are the same and identify which name is correct no later than 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 not eligible. This method can be used for minor differences but cannot be used if the names are different names.
3. Application 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. 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: The procedures in a or b must be completed or the application is not eligible. The documentation in a or b must be attached to the Enrollment Audit for this change.
	* 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. The auditor must use this to determine the correct name or date of birth. 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 and 3.6. If an error identified by the auditor is corrected by the school, the auditor must confirm that the information is correct in the DPI Pupil Information Report or Waiting List Report.
4. DPI’s Information 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. DPI’s Information is NOT Correct: 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 Section 4 for information on how to include the change in the Enrollment Audit. The name and grade on the DPI Pupil Information Report or Waiting List Report must be listed in the first columns labeled “Source is data per DPI Pupil Information Report or Waiting List Report” for every student on this schedule. The auditor must identify the information that needs to be corrected and what the correct information is in the “Required DPI Application Information Correction(s)” column for any changes to DPI’s data except changes to the pupil name or grade.

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 the “Required DPI Application Information Correction(s)” column. If the change is to the pupil name, the correct name, per the annotated birth certificate or immunization record, 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 classroom records, must be listed on Schedule 3 in the corrected grade column.

If the parent/guardian name must be changed, 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 “Parent 1 First Name: Marcy, Parent 2 Last Name: Smith” in the “Required DPI Application Information Correction(s)” column.

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 3rd Friday in Sept 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.
		2. MPCP Ineligible Pupils: If a MPCP pupil is determined ineligible by the auditor and/or DPI, the parent/guardian must submit a new application using the online parent application during one of the school’s remaining open application periods, if available, and provide the supporting documentation to the school in order for the applicant(s) to be considered for inclusion as a Choice student for the January count date. This application will then be subject to testing during the January Enrollment Audit.
		3. 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 and classroom 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 or immunization record should be maintained in the workpapers.

**Appendix B**

**Open Application Periods Eligible for First Semester Payment**

**WPCP:**

Open Application Period: February 1- April 20

Permitted Residency Documentation Dates: 11/1/2017 – 4/20/2018

**MPCP:**

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| --- | --- |
| **Open Application Period** | **Permitted Residency Documentation Dates** |
| February 1-20 | 11/1/2017 – 2/20/2018 |
| March 1-20 | 12/1/2017 – 3/20/2018 |
| April 1-20 | 1/1/2018 – 4/20/2018 |
| May 1-21 | 2/1/2018 – 5/21/2018 |
| June 1-20 | 3/1/2018 – 6/20/2018 |
| July 1-20 | 4/1/2018 – 7/20/2018 |
| August 1-20 | 5/1/2018 – 8/20/2018 |
| September 1-14 | 6/1/2018 – 9/14/2018 |

**RPCP:**

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| --- | --- |
| **Open Application Period** | **Permitted Residency Documentation Dates** |
| February 1-20 | 11/1/2017 – 2/20/2018 |
| March 1-20 | 12/1/2017 – 3/20/2018 |
| April 1-20 | 1/1/2018 – 4/20/2018 |
| May 1-21 | 2/1/2018 – 5/21/2018 |
| June 1-20 | 3/1/2018 – 6/20/2018 |
| July 1-20 | 4/1/2018 – 7/20/2018 |
| August 1-20 | 5/1/2018 – 8/20/2018 |
| September 1-14 | 6/1/2018 – 9/14/2018 |