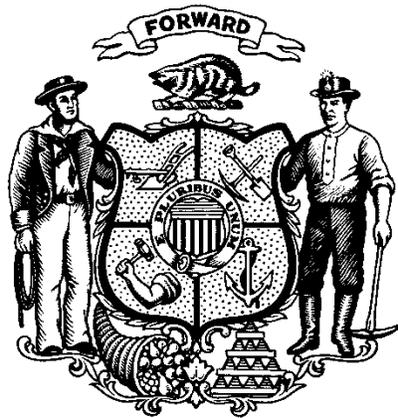


Appendix to the State Single Audit Guidelines for Programs from the Wisconsin Technical College System (WTCS)



20102011 Revision

Appendix to the State Single Audit Guidelines For Programs from the Wisconsin Technical College System

~~2010~~2011 Revision Table of Contents

If viewing in Word, click on the page number for a section to jump to that section.

	<i>Page Number</i>
1 Introduction	2
1.1 Programs Subject to an Audit.....	2
1.2 Designated State Major Programs.....	2
1.3 Designated Type A Programs.....	2
1.4 Letter Notification	2
1.5 Funding Sources	2
1.6 Effective Date.....	3
1.7 Contact the WTCS	3
2 Program specific guidance	1
2.1 Instructor Occupational Competency Program.....	2
2.2 State Aid for Technical Colleges	5
2.3 Displaced Homemaker Program.....	9
2.4 Supplemental State Aid for Interdistrict Students.....	12
2.5 Minority Student Participation and Retention Program.....	14
2.6 Incentive Grants	18
2.7 Aid for Special Collegiate Transfer Program.....	20
2.8 Transition Services for Individuals With Disabilities	24
2.9 Faculty Development Grants.....	26
2.10 Advanced Chauffeur Training Grants	29
2.11 Health Care Education	31
2.12 Driver Education	33
2.13 School-To-Work for At-Risk Youth Program.....	35
2.14 Workbased Learning for Tribal Colleges	38
2.15 Workforce Advancement Training.....	40

Appendix To The State Single Audit Guidelines For Programs From The Wisconsin Technical College System

20102011 Revision

1 Introduction

This document is part of the *State Single Audit Guidelines*, and it should be used only in context of the *Guidelines* as a whole. The *Guidelines* consist of two parts: the main document, which describes the state's single audit policy in general terms, and the department-specific appendices, which detail audit requirements for programs from the respective departments. An auditor planning an audit needs to consult the main document and the appendices for each of the departments that provided funding to the auditee. For example, if the auditee received funding from the Department of Workforce Development (DWD) and the Department of Health Services (DHS), the auditor will need the main document, the DWD appendix, and the DHS appendix.

The main document and appendices are available online at <http://www.doa.state.wi.us/section.asp?linkid=81&locid=3><http://www.doa.state.wi.us/section.asp?linkid=81&locid=167>.

1.1 Programs subject to an audit

The Wisconsin Technical College System (WTCS) has not excluded any of its programs from audit coverage.

1.2 Designated state major programs

WTCS has designated State Aid for Technical Colleges (program number 292.105) as a "Major" State program.

1.3 Designated Type A programs

The WTCS has not specifically designated any programs to be Type A programs. Refer to Section 3.4 of the Main Document.

1.4 Letter notification

The WTCS accepts letter notification for clean audits. Refer to Section 5.2 of the Main Document for discussion of when letter notification is appropriate.

1.5 Funding sources

Information on federal and state funding sources for programs from the Wisconsin Technical College System can be found in appendices F, G, and H of the State Single Audit Guidelines (SSAG), the Catalog of Federal Domestic Assistance (CFDA), OMB Circular A-133 Compliance Supplement, Adult Education and Family Literacy (AEFL) Act Guidelines, Carl D. Perkins Career and Technical Education (Perkins IV) Act Guidelines, and the General Purpose Revenue (GPR) Guidelines. Additional information about State Aid is available in the Financial Accounting Manual (FAM) at- <http://systematic.wtcsystem.edu/Financial/FAM.htm>. The AEFL, Perkins, and GPR guidelines are available at <http://systematic.wtcsystem.org/grants/>.

The website for the Wisconsin Technical College System (<http://www.wtcsystem.edu/>) provides information concerning most of the system's programs and activities. Information regarding grants is available at <http://www.wtcsystem.edu/grants.htm>.

1.6 Effective date

This revision of the *Appendix to the State Single Audit Guidelines for Programs from the WTCS* is effective for audits of fiscal years ending on or after June 30, ~~2002010~~2011.

1.7 Contact the WTCS

The contact for questions or comments regarding this appendix and for submission of audit reports is:

Pete Petersen
Administrative Services Coordinator
Wisconsin Technical College System
P.O. Box 7874
4622 University Avenue
Madison, WI 53707-7874
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(608) 266-1433

2 Program specific guidance

Compliance supplements for specific programs

Section 2.1	Instructor Occupational Competency Program
Section 2.2	State Aid for Technical Colleges
Section 2.3	Displaced Homemaker Program
Section 2.4	Supplemental State Aid for Interdistrict Students
Section 2.5	Minority Student Participation and Retention Program
Section 2.6	Incentive Grants
Section 2.7	Aid for Special Collegiate Transfer Program
Section 2.8	Transition Services for Individuals With Disabilities
Section 2.9	Faculty Development Grants
Section 2.10	Advanced Chauffeur Training
Section 2.11	Health Care Education
Section 2.12	Driver Education
Section 2.13	School-To-Work for At-Risk Youth Program
Section 2.14	Work-Based Learning for Tribal Colleges
Section 2.15	Workforce Advancement Training Grants

2.1 Instructor Occupational Competency Program

State identification number 292.104

I. PROGRAM OBJECTIVE

The objective of the Technical College Instructor Occupational Competency Program is to provide technical college instructors certified to teach vocational subjects under TCS 3 Wis. Admin. Code with temporary work experiences in business and industry in order to improve their knowledge and skills in the subjects they teach. S. 38.32(1) Wis. Stats.

II. PROGRAM PROCEDURES

WTCS districts are awarded grants annually based on proposals submitted to the System Office. No less often than quarterly, districts report actual expenditures to the System Office. Grant awards are disbursed on a reimbursement basis.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

Reimbursement can only be made for salaries and associated fringe benefits of teachers participating in the program. S. 38.32(2) Wis. Stats. and TCS 11.06(2) Wis. Admin. Code.

Suggested Audit Procedures

Review the grant application and award documents.

Test expenditure records and supporting documentation.

Verify that reported expenditures are limited to salaries and associated fringe benefits *earned* during temporary work experiences specified in the grant documentation.

B. ELIGIBILITY

Compliance Requirement

Only those employees and work experiences specified in the grant documentation are eligible for funding.

Suggested Audit Procedures

Review the grant application and award documents.

Test expenditure records and supporting documentation.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING

Compliance Requirement

Grant reimbursement may not exceed 50 percent (50%) of allowable cost. S. 38.32(2) Wis. Stats. and TCS 11.06(3) Wis. Admin. Code.

Suggested Audit Procedures

Compute district match by dividing grant reimbursement into total allowable expenditures.

Verify that district match equals or exceeds 50 percent (50%) of total allowable expenditures.

D. REPORTING REQUIREMENTS

Compliance Requirement

No less often than quarterly, districts are to report eligible expenditures on a Standard Financial Report (SFR 1).

Suggested Audit Procedures

Review Standard Financial Report Instructions (SFR 1-I) to verify that eligible expenditures were reported on System Office form, SFR 1, and in a timely manner.

Compliance Requirement

Each participating instructor shall submit a written evaluation to the System Office and district board within 60 days of completing participation in the program. The evaluation shall be on forms provided by the System Office describing the work experience and specific applications that the work experience will have to the instructor's teaching assignment. TCS 11.06(4) Wis. Admin. Code.

Suggested Audit Procedures

Review the evaluation document, work experience, and instructor's teaching assignment.

Determine that the evaluation document was submitted to the System Office and district office within the 60 days of completing participation in the program.

Determine that the evaluation is on the form provided by the System Office [VE-AS-260(a) Instructor Evaluation].

Determine that the evaluation describes the work experience and specific applications that the work experience will have to the instructor's teaching assignment.

Compliance Requirement

Prior to September 15 of the fiscal year following receipt of the grant, the district and each participating business and industry is to file a report with the System Office evaluating its participation in the program. TCS 11.06(5) Wis. Admin. Code

Suggested Audit Procedures

Determine that the forms were submitted to the System Office within the required time period.

Determine that the evaluations are on the forms provided by the System Office [VE-AS-260(b) District Evaluation and VE-AS-260(c) Business and Industry Evaluation].

Determine that each form evaluates the reporting entities participation in the program.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

No person employed by a business or industry participating in this program may be terminated from employment, laid off or otherwise displaced as a result of this program. S. 38.32(4) Wis. Stats. and TCS 11.03(3) Wis. Admin. Code.

Suggested Audit Procedures

Review district correspondence with each participating business and industry.

Determine that each participating business and industry was notified of this requirement.

Determine that the district verified compliance with this requirement by each participating business and industry.

Compliance Requirement

Program grants may not conflict with district collective bargaining agreements. S. 38.32(4) Wis. Stats. and TCS 11.03(4) Wis. Admin. Code.

Suggested Audit Procedures

Review district collective bargaining agreements.

Determine that program grants do not conflict with district bargaining agreements.

2.2 State Aid For Technical Colleges

State identification number 292.105

I. PROGRAM OBJECTIVE

The objective of state aid for the WTCS is to provide a system of technical colleges which enables eligible persons to acquire the occupational skills training necessary for full participation in the work force. S. 38.001 Wis. Stats.

II. PROGRAM PROCEDURES

WTCS districts receive aid periodically throughout the fiscal year [TCS 7.10 Wis. Admin. Code] to support technical college operations [S. 38.28 Wis. Stats.]. Aid is computed based on data reported and periodically updated on the Cost Allocation Report (WTCS Financial Accounting Manual - Section 5).

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

State aid is based on district aidable cost [S. 38.28(1m)(a)1 Wis. Stats.] as reported to the System Office on the Cost Allocation Report.

Suggested Audit Procedures

Reconcile Cost Allocation Report VE-CA-1 to budget based audited financial schedules by fund and function.

Test expenditure records and supporting documentation to verify fund and function.

B. ELIGIBILITY

Compliance Requirement

None.

Suggested Audit Procedures

None.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING

Compliance Requirement

None.

Suggested Audit Procedures

None.

D. REPORTING REQUIREMENTS

Compliance Requirement

Cost Allocation Reports must be periodically submitted to the System Office.

Suggested Audit Procedures

Verify that reports were submitted as required by the Report Dates Subject to Withholding of State & Federal Aids WTCS Administrative Bulletin for the applicable fiscal year. A new bulletin is issued for each fiscal year and only the bulletin for the current fiscal year is available online at <http://systemattic.wtcsystem.edu/Policy/Adminbul/bulindex.htm>. Copies of previous years' bulletins can be obtained from district audit contacts or from the System Office contact indicated at the end of Section 1 - Introduction of this document.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

Allocation of expenditures is based on cost center.

Suggested Audit Procedures

Test expenditure records and supporting documentation to verify cost center.

Compliance Requirement

Deduction of specific revenues and expenditures is based on classification.

Suggested Audit Procedures

Test revenue and expenditure records and supporting documentation to verify classification.

Compliance Requirement

Federal revenue is generally not assignable to Community Services or Collegiate Transfer.

Suggested Audit Procedures

Review documentation supporting the assignment of federal revenue to Community Services or Collegiate Transfer on line B of the Cost Allocation Report Schedule VE-CA-9 to determine if such assignment is justified.

Compliance Requirement

Material fees [S. 38.24(1m)(c) Wis. Stats.] are deducted from operational cost to compute aidable cost.

Suggested Audit Procedures

Review revenue records and supporting documentation to verify that material fees have been properly deducted by aid category on line D.1. of the Cost Allocation Report Schedule VE-CA-9.

Compliance Requirement

Other student fees are deducted from operational costs to compute aidable cost.

Suggested Audit Procedures

Review exclusions detailed on line F of Cost Allocation Report Schedule VE-CA-9 Supplement to verify that all exclusions are reported. Refer to instructions on page 5.1.9.2 of the Financial Accounting Manual.

Review distribution documentation to verify that other student fees have been properly distributed to aid categories on line D.2 of Cost Allocation Report Schedule VE-CA-9. Refer to instructions on page 5.1.9.1 of the Financial Accounting Manual.

Compliance Requirement

Other exclusions are deducted from operational cost to compute aidable cost.

Suggested Audit Procedures

Review exclusions detailed on line I of Cost Allocation Report Schedule VE-CA-9 Supplement to verify that all exclusions are reported. Refer to instructions on pages 5.1.9.2 – 3 of the Financial Accounting Manual.

Review distribution documentation to verify that other exclusions have been properly distributed to aid categories on line D.3 of Cost Allocation Report Schedule VE-CA-9. Refer to instructions on page 5.1.9.1 of the Financial Accounting Manual.

Compliance Requirement

Program fees [S. 38.24(1) Wis. Stats.] are deducted from operational cost to compute aidable cost.

Suggest Audit Procedures

Review revenue records and supporting documentation to verify that program fees have been properly deducted by aid category on line E.1 of Cost Allocation Report Schedule VE-CA-9.

Compliance Requirement

Nonresident fees [S. 38.24(3) Wis. Stats.] are deducted from operational cost to compute aidable cost.

Suggested Audit Procedures

Review revenue records and supporting documentation to verify that nonresident fees have been properly deducted by aid category on lines E.2 of Cost Allocation Report Schedule VE-CA-9.

Compliance Requirement

Debt Service is aidable, net of specified exclusions.

Suggested Audit Procedures

Review documentation to verify that total Debt Service Fund expenditures are reported on line G.1 of Cost Allocation Report Schedule VE-CA-9.

Review federal revenue and debt issuance documentation to verify that all excluded debt service expenditures resulting from federal grants, debt refunding, prior service refinancing (including OPEBs), Enterprise Fund debt, non-instructional athletics (varsity and intramural), public service, and operational borrowing are reported on line G.2 of Cost Allocation Report Schedule VE-CA-9. Refer to S. 38.28(1m)(a)1 Wis. Stats., for guidance on nonaidable activities.

2.3 Displaced Homemaker Program

State identification numbers:

292.102 - Community Based Organizations

292.106 - WTCS Districts – GPR

I. PROGRAM OBJECTIVE

The objective of the Displaced Homemaker Program is to provide services to, or on behalf of, displaced homemakers to assist them to obtain marketable skills and secure employment. S. 38.04(13) Wis. Stats.

II. PROGRAM PROCEDURES

WTCS districts and community-based organizations (CBOs) are annually awarded grants based on proposals submitted to the System Office. No less often than quarterly, districts and CBOs report actual expenditures to the System Office. Grant awards are disbursed on a reimbursement basis.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

Services focus on remedying or reducing barriers to employment and assisting displaced homemakers to gain marketable skills and obtain jobs. They include, but are not limited to direct service such as case management, assessment, instructional workshops, placement assistance and indirect services such as outreach and job development.

Suggested Audit Procedures

Review the grant application, award documentation and actual grant activities.

Determine that grant activities are authorized and allowable under the GPR Guidelines.

[\[http://systematic.wtcsystem.org/grants/General%20Purpose/GPR.htm\]](http://systematic.wtcsystem.org/grants/General%20Purpose/GPR.htm)

B. ELIGIBILITY

Compliance Requirement

These funds must be used for activities serving displaced homemakers defined as individuals who:

- Have worked in the home for a substantial number of years providing unpaid household services for family members;
- Are not gainfully employed;
- Have had, or would have, difficulty in securing employment; and

- Have been dependent on the income of another family member but are no longer supported by such income, have been dependent on public assistance but are no longer eligible for such assistance, or are supported as the parents of minor children by public assistance or spousal support but whose children are within two (2) years of reaching their majority. S. 38.04(13)(c) Wis. Stats.

Suggested Audit Procedures

Review district/CBO policies and procedures regarding eligibility for project activities.

Review district/CBO eligibility screening documentation.

Determine that only eligible individuals are served.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING

Compliance Requirement

District/CBO match must equal or exceed 10 percent (10%) of total activity expenditures. S. 38.04(13)(a)(1) Wis. Stats.

Suggested Audit Procedures

Review expenditure and reimbursement records.

Determine that reimbursement does not exceed 90 percent (90%) of total eligible expenditures.

D. REPORTING REQUIREMENTS

Compliance Requirement

No less often than quarterly, districts/CBOs are to report eligible expenditures on System Office form, Standard Financial Report (SFR 1).

Suggested Audit Procedures

Review Standard Financial Report (SFR 1) Instructions to verify that eligible expenditures were reported on System Office form, SFR 1, and submitted no less often than quarterly.

Compliance Requirement

By January 15 of the fiscal year of the grant, the district is to file a mid-year ~~Evaluation Screening and Monitoring Report~~ **Evaluation and Monitoring Report** with the System Office evaluating the district's performance in attaining the goals specified in the grant application.

By August 15 following the end of the fiscal year of the grant, the district is to file an end-of-year ~~Evaluation Screening and Monitoring Report~~ **Evaluation and Monitoring Report** with the System Office evaluating the district's performance in attaining the goals specified in the grant application.

Suggested Audit Procedures

Review the reports evaluating the district's performance.

Determine if the reports were submitted by the required deadlines.

Determine if the reports evaluate the district's performance in attaining the goals specified in the grant application and award documents.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

No person may, on the ground of sex, age, race, color, religion or national origin, be excluded from participating in, be denied the benefits of, or be subjected to discrimination under any program or activity funded in whole or in part with these funds. S. 38.04(13)(b) Wis. Stats.

Suggested Audit Procedures

Review the district/CBO affirmative action policies and procedures and their implementation.

Determine that eligible service recipients were not excluded from, denied benefits of, or subject to discrimination under the Displaced Homemaker Program.

Refer to the GPR Guidelines at

<http://systematic.wtcsystem.org/grants/General%20Purpose/GPR.htm> for additional information and requirements of this program.

2.4 Supplemental State Aid for Interdistrict Students

State identification number 292.107

I. PROGRAM OBJECTIVE

The objective of the state aid for students who are residents of a WTCS district and enrolled at another WTCS district in Associate Degree or Technical Diploma courses is to compensate the district of enrollment, in part, for the cost of maintaining the colleges of the district. As described in S. 38.28(6) Wis. Stats., the System Office shall determine students enrolled in districts who are residents of other districts enrolled in Associate Degree and Technical Diploma courses, and make aid payments from the appropriation under S. 20.292(1)(fm) Wis. Stats. based on the formula described in S. 38.28(6)(b) Wis. Stats.

II. PROGRAM PROCEDURES

WTCS districts annually report student enrollment information to the System Office through the Client Reporting System. This information includes the district of residence and the courses of enrollment for each student.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

None.

B. ELIGIBILITY

Compliance Requirement

Supplemental state aid is based on district students who are residents of other WTCS districts and enrolled in Associate Degree or Technical Diploma courses.

Suggested Audit Procedure

Draw a random sample of students enrolled in courses at the district. Determine the residency and course(s) of enrollment of each student in the sample.

Obtain from the district a listing of students reported to the System Office as residents of another district and enrolled in Associate Degree or Technical Diploma courses.

Verify that all students in the sample that are a resident of another district and enrolled in Associate Degree or Technical Diploma course(s) are on the list provided by the district.

Suggested Audit Procedure

Draw a random sample of students from the list (obtained in the previous step) of students reported to the System Office as residents of another district and enrolled in Associate Degree or Technical Diploma course(s).

Verify that all students in the sample that are residents of another district and enrolled in Associate Degree or Technical Diploma course(s).

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING

Compliance Requirement

None.

D. REPORTING REQUIREMENTS

Compliance Requirement

None.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

None.

2.5 Minority Student Participation and Retention Program

State identification number 292.109

I. PROGRAM OBJECTIVE

The objective of the Minority Student Participation and Retention grant program is to fund services for WTCS students who are minority group members. A minority group member consists of one of the following: 1) Black, 2) Hispanic, 3) American Indian, 4) Eskimo, 5) Aleut, 6) Native Hawaiian, 7) Asian-Indian or 8) Asian Pacific. S. 560.036(1)(f) Wis. Stats. These grants are intended to:

- Create or expand programs that provide counseling and tutoring services for minority students;
- Increase the number of minority students who are enrolled in, retained in and graduated from technical education programs which have a high earning potential for graduates;
- Provide internships to minority students enrolled in programs that prepare graduates for a teacher education program in the University of Wisconsin System;
- Provide programs that combine basic skills and occupational training to expedite basic skills remediation and increase retention of minority students; and
- Provide programs that use community-based organizations to assist in recruitment, training and retention of minority students. S. 38.26(2) Wis. Stats.

II. PROGRAM PROCEDURES

WTCS districts are annually awarded grants based on proposals submitted to the System Office. No less often than quarterly, districts report actual expenditures to the System Office. Grant awards are disbursed on a reimbursement basis.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

Creation or expansion of programs that provide counseling and tutoring services for minority students. S. 38.26(2)(a) Wis. Stats.

Suggested Audit Procedures

Review contract or letter of appointment of individual or individuals charged to this project.

Test expenditure records and supporting documentation.

Compliance Requirement

Programs which demonstrate innovative approaches to increasing minority student placement and retention in technical education programs which have a high earning potential for graduates. S. 38.26(2)(b) Wis. Stats.

Suggested Audit Procedures

Review the grant application and award documentation to determine if grant activities focus on placement and retention.

Using graduates salary data from the Graduate Follow-up Survey, determine if students served by grant are enrolled in high earning potential programs.

Compliance Requirement

Provide internships to minority students enrolled in educational programs which prepare graduates for admission to a teacher education program at the University of Wisconsin System. S. 38.26(2)(c) Wis. Stats.

Suggested Audit Procedures

Determine that interns were enrolled in general education programs and not technical occupational programs.

Compliance Requirement

Provide programs that combine basic skills and occupational training as a means to expedite basic skills remediation and increasing the retention of minority students. S. 38.26(2)(d) Wis. Stats.

Suggested Audit Procedures

Review student evaluation and enrollment records to ensure that basic skills education was combined with occupational training for those students functioning below the collegiate level.

Compliance Requirement

Use community-based organizations (CBOs) to assist in the recruitment, training and retention of minority students. S. 38.26(2)(e) Wis. Stats.

Suggested Audit Procedures

Review district records to determine how CBOs were utilized to facilitate grant activities.

B. ELIGIBILITY

Compliance Requirement

Only students who meet the definition of a minority student, as defined in S. 560.036(1)(f) Wis. Stats., may be served under this program.

Suggested Audit Procedures

On a sample basis, determine that students receiving services under this program meet the minority student definition.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING

Compliance Requirement

Applications may be funded from 25 to 75 percent (25-75%) of the approved fundable amount. S. 38.26(3)(c) Wis. Stats.

Suggested Audit Procedures

Review expenditure and reimbursement records. Determine that reimbursement is between 25 percent (25%) and 75 percent (75%) of total eligible expenditures.

Compliance Requirement

No in-kind match will be accepted.

Suggested Audit Procedures

Donated goods or services are not allowed. Determine that amounts used as district match are actual district expenditures.

D. REPORTING REQUIREMENTS

Compliance Requirement

No less often than quarterly, districts are to report eligible expenditures to the System Office on form SFR 1.

Suggested Audit Procedures

Review standard financial reporting instructions (SFR 1).

Verify that eligible expenditures were reported on System Office form SFR 1 and in a timely manner.

Compliance Requirement

By January 15 of the fiscal year of the grant, the district is to file a mid-year ~~Evaluation Screening and Monitoring Report~~ **Evaluation and Monitoring Report** with the System Office evaluating the district's performance in attaining the goals specified in the grant application.

By August 15 following the end of the fiscal year of the grant, the district is to file an end-of-year ~~Evaluation Screening and Monitoring Report~~ **Evaluation and Monitoring Report** with the System Office evaluating the district's performance in attaining the goals specified in the grant application.

Suggested Audit Procedures

Review the reports evaluating the district's performance.

Determine if the reports were submitted by the required deadlines.

Determine if the reports evaluate the district's performance in attaining the goals specified in the

grant application and award documents.

2.6 Incentive Grants

State identification number 292.112

I. PROGRAM OBJECTIVE

The objective of the Incentive Grant program is to provide funds to WTCS districts for new or expanding occupational training programs, the creation or expansion of adult high school, adult basic education and English as second language courses and Adult Literacy and Workplace Education programs.

S. 38.27(1)(a)-(h) Wis. Stats.

II. PROGRAM PROCEDURES

WTCS districts are awarded grants annually based on proposals submitted to the System Office. No less often than quarterly, districts report actual expenditures to the System Office. Grant awards are disbursed on a reimbursement basis.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

Reimbursement can only be made for those activities specified in the GPR guidelines, grant applications and award documents. S. 38.27(1)(a)-(h) Wis. Stats.

Suggested Audit Procedures

Review the grant applications and award documents. Test expenditure records and supporting documentation to determine that activities reimbursed were allowed in the GPR guidelines, applications and award documents. GPR guidelines are available at <http://systematic.wtcsystem.org/grants/General%20Purpose/GPR.htm>.

B. ELIGIBILITY

Compliance Requirement

None.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING

Compliance Requirement

District match shall range between 25 percent (25%) and 75 percent (75%) of the total project reimbursement. S. 38.27(2)(c) Wis. Stats. The specific requirement is stated in the grant award.

Suggested Audit Procedures

Review the grant application and award documents.

Verify that the required level of match was expended.

D. REPORTING REQUIREMENTS

Compliance Requirement

At least quarterly, districts are to report eligible expenditures on System Office form SFR 1.

Suggested Audit Procedures

Review Standard Financial Report Instructions (SFR 1-I) and verify that eligible expenditures were reported on System Office form SFR 1.

Verify that expenditures were reported to the System Office no less often than quarterly.

Compliance Requirement

By January 15 of the fiscal year of the grant, the district is to file a mid-year ~~Evaluation Screening and Monitoring Report~~ **Evaluation and Monitoring Report** with the System Office evaluating the district's performance in attaining the goals specified in the grant application.

By August 15 following the end of the fiscal year of the grant, the district is to file an End-of-Year ~~Evaluation Screening and Monitoring Report~~ **Evaluation and Monitoring Report** with the System Office evaluating the district's performance in attaining the goals specified in the grant application.

Suggested Audit Procedures

Review the reports evaluating the district's performance.

Determine if the reports were submitted by the required deadlines.

Determine if the reports evaluate the district's performance in attaining the goals specified in the grant application and award documents.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

If the grant application specifies that the district will sub-grant funds to CBOs, the district has oversight agency responsibility for those CBOs.

Suggested Audit Procedures

Review district policies and procedures relative to its role as oversight agency for CBOs.

Determine that the policies and procedures are adequate and that the district is in compliance with them.

2.7 Aid For Special Collegiate Transfer Program

State identification number 292.113

I. PROGRAM OBJECTIVE

The objective of the Aid for Special Collegiate Transfer Program is to provide a system of collegiate transfer education in any district that does not have an institution or center as defined in S. 36.05 Wis. Stats., located within the district. Currently, the only WTCS district which meets this requirement is the Nicolet Area Technical College District. S.38.28(4) Wis. Stats.

II. PROGRAM PROCEDURES

WTCS districts offering collegiate transfer education which do not have a University of Wisconsin System institution or center located within the district receive aid throughout the fiscal year to support collegiate transfer education. S. 38.28(4) Wis. Stats. and TCS 7.10 Wis. Admin. Code. Aid is computed based on data reported and periodically updated on the Cost Allocation Report (Financial Accounting Manual - Section 5).

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

State aid is based on district aidable cost [S. 38.28(1m)(a)(1) Wis. Stats.] as reported to the System Office on the Cost Allocation Report.

Suggested Audit Procedures

Reconcile Cost Allocation Report VE-CA-1 to budget based audited financial schedules by fund and function.

Test expenditure records and supporting documentation to verify fund and function.

B. ELIGIBILITY

Compliance Requirement

None.

Suggested Audit Procedures

None.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING

Compliance Requirement

None.

Suggested Audit Procedures

None.

D. REPORTING REQUIREMENTS

Compliance Requirement

Cost Allocation Reports must be periodically submitted to the System Office.

Suggested Audit Procedures

Verify that reports were submitted as required by the Report Dates Subject to Withholding of State & Federal Aids WTCS Administrative Bulletin for the applicable fiscal year. A new bulletin is issued for each fiscal year and only the bulletin for the current fiscal year is available online at <http://systemattic.wtcsystem.edu/Policy/Adminbul/bulindex.htm>. Copies of previous years' bulletins can be obtained from district audit contacts or from the System Office contact indicated at the end of Section 1 - Introduction of this document.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

Allocation of expenditures is based on cost center.

Suggested Audit Procedures

Test expenditure records and supporting documentation to verify cost center.

Compliance Requirement

Deduction of specific revenues and expenditures is based on classification.

Suggested Audit Procedures

Test revenue and expenditure records and supporting documentation to verify classification.

Compliance Requirement

Federal revenue is generally not assignable to Community Services or Collegiate Transfer.

Suggested Audit Procedures

Review documentation supporting the assignment of federal revenue to Community Services or Collegiate Transfer on line B of the Cost Allocation Report Schedule VE-CA-9 to determine if such assignment is justified.

Compliance Requirement

Material fees [S. 38.24(1m)(c) Wis. Stats.] are deducted from operational cost to compute aidable cost.

Suggested Audit Procedures

Review revenue records and supporting documentation to verify that material fees have been properly deducted by aid category on line D.1. of the Cost Allocation Report Schedule VE-CA-9.

Compliance Requirement

Other student fees are deducted from operational costs to compute aidable cost.

Suggested Audit Procedures

Review exclusions detailed on line F of Cost Allocation Report Schedule VE-CA-9 Supplement to verify that all exclusions are reported. Refer to instructions on page 5.1.9.2 of the Financial Accounting Manual.

Review distribution documentation to verify that other student fees have been properly distributed to aid categories on line D.2 of Cost Allocation Report Schedule VE-CA-9. Refer to instructions on page 5.1.9.1 of the Financial Accounting Manual.

Compliance Requirement

Other exclusions are deducted from operational cost to compute aidable cost.

Suggested Audit Procedures

Review exclusions detailed on line I of Cost Allocation Report Schedule VE-CA-9 Supplement to verify that all exclusions are reported. Refer to instructions on pages 5.1.9.2 – 3 of the Financial Accounting Manual.

Review distribution documentation to verify that other exclusions have been properly distributed to aid categories on line D.3 of Cost Allocation Report Schedule VE-CA-9. Refer to instructions on page 5.1.9.1 of the Financial Accounting Manual.

Compliance Requirement

Program fees [S. 38.24(1) Wis. Stats.] are deducted from operational cost to compute aidable cost.

Suggest Audit Procedures

Review revenue records and supporting documentation to verify that program fees have been properly deducted by aid category on line E.1 of Cost Allocation Report Schedule VE-CA-9.

Compliance Requirement

Nonresident fees [S. 38.24(3) Wis. Stats.] are deducted from operational cost to compute aidable cost.

Suggested Audit Procedures

Review revenue records and supporting documentation to verify that nonresident fees have been properly deducted by aid category on lines E.2 of Cost Allocation Report Schedule VE-CA-9.

Compliance Requirement

Debt Service is aidable, net of specified exclusions.

Suggested Audit Procedures

Review documentation to verify that total Debt Service Fund expenditures are reported on line G.1 of Cost Allocation Report Schedule VE-CA-9.

Review federal revenue and debt issuance documentation to verify that all excluded debt service expenditures resulting from federal grants, debt refunding, prior service refinancing (including OPEBs), Enterprise Fund debt, non-instructional athletics (varsity and intramural), public service, and operational borrowing are reported on line G.2 of Cost Allocation Report Schedule VE-CA-9. Refer to S. 38.28(1m)(a)1 Wis. Stats., for guidance on nonaidable activities.

2.8 Transition Services for Individuals With Disabilities

State identification number 292.115

I. PROGRAM OBJECTIVE

The objective of the Transition Services for Individuals with Disabilities program is to provide resources to assist in funding transition services for individuals with disabilities. Grants under this program will be awarded for individuals with disabilities transitioning from secondary schools or the community to the district. S. 38.38 Wis. Stats.

II. PROGRAM PROCEDURES

WTCS districts are awarded grants annually based on proposals submitted to the System Office. No less often than quarterly, districts report actual expenditures to the System Office. Grant awards are disbursed on a reimbursement basis.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

Reimbursement can only be made for those activities specified in the grant application and award documents.

Suggested Audit Procedures

Review the grant application and award documents for allowable activities. Test expenditure records and supporting documentation to determine that they are based on allowable activities.

B. ELIGIBILITY

Compliance Requirement

These funds must be used for activities serving individuals with disabilities.

Suggested Audit Procedures

Review the definition of “individuals with disabilities” in the GPR Guidelines available at <http://systemattic.wtcsystem.org/grants/General%20Purpose/GPR.htm>.

Review district eligibility screening documentation.

Determine that only eligible individuals are served.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING

Compliance Requirement

Applications will be funded at 75 percent (75%) of fundable cost. No in-kind match will be accepted. [S. 38.33\(1m\) Wis. Stats.](#)

Suggested Audit Procedures

Review the grant application and award documents to verify that the required level of match was expended.

D. REPORTING REQUIREMENTS

Compliance Requirement

At least quarterly, districts are to report eligible expenditures on System Office form SFR 1.

Suggested Audit Procedures

Review Standard Financial Report Instructions (SFR 1).

Verify that eligible expenditures were reported on System Office form SFR 1 and submitted no less often than quarterly.

Compliance Requirement

By January 15 of the fiscal year of the grant, the district is to file a mid-year [Evaluation Screening and Monitoring Report](#) ~~Evaluation and Monitoring Report~~ with the System Office evaluating the district's performance in attaining the goals specified in the grant application.

By August 15 following the end of the fiscal year of the grant, the district is to file an End-of-Year [Evaluation Screening and Monitoring Report](#) ~~Evaluation and Monitoring Report~~ with the System Office evaluating the district's performance in attaining the goals specified in the grant application.

Suggested Audit Procedures

Review the reports evaluating the district's performance.

Determine if the reports were submitted by the required deadlines.

Determine if the reports evaluate the district's performance in attaining the goals specified in the grant application and award documents.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

None.

2.9 Faculty Development Grants

State identification number 292.123

I. PROGRAM OBJECTIVE

The objective of Faculty Development Grants is to establish faculty development programs. These programs are to promote instructor awareness of and expertise in a wide variety of newly emerging technologies, promote the integration of learning technologies in curriculum and instruction and promote the use of instructional methods that involve emerging technologies. S. 38.33 Wis. Stats. and TCS 15 Wis. Admin. Code.

II. PROGRAM PROCEDURES

WTCS districts are awarded grants annually based on proposals submitted to the System Office. No less often than quarterly, districts report actual expenditures to the System Office. Grant awards are disbursed on a reimbursement basis.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

Reimbursement can only be made for those activities specified in the grant application and award documents. These faculty development programs are intended to develop and operate teaching innovation centers that promote district curriculum and instructional assistance associated with learning technologies.

Suggested Audit Procedures

Review the grant application and award documents.

Test expenditure records and support documentation to verify that activities reimbursed are eligible per application, GPR Guidelines, and the award document.

B. ELIGIBILITY

Compliance Requirement

None.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING

Compliance Requirement

Applications will be funded up to 50 percent (50%) of the approved fundable amount. No in-kind match will be allowed for this program.

Suggested Audit Procedures

Review the grant application and award documents to verify that the required level of match was expended.

D. REPORTING REQUIREMENTS

Compliance Requirement

At least quarterly, districts are to report eligible expenditures on System Office form SFR 1.

Suggested Audit Procedures

Review standard Financial Report Instructions (SFR 1-I.)

Verify that eligible expenditures are reported on System Office form SFR 1 no less often than quarterly.

Compliance Requirement

By January 15 of the fiscal year of the grant, the district is to file a mid-year ~~Evaluation Screening and Monitoring Report~~ **Evaluation and Monitoring Report** with the System Office evaluating the district's performance in attaining the goals specified in the grant application.

By August 15 following the end of the fiscal year of the grant, the district is to file an End-of-Year ~~Evaluation Screening and Monitoring Report~~ **Evaluation and Monitoring Report** with the System Office evaluating the district's performance in attaining the goals specified in the grant application.

Suggested Audit Procedures

Review the reports evaluating the district's performance.

Determine if the reports were submitted by the required timeframes.

Determine if the reports evaluate the district's performance in attaining the goals specified in the grant application and award documents.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The purchase or lease of equipment is limited to no more than 25 percent (25%) of the GPR funded costs. This limitation does not apply to matching expenditures.

Suggested Audit Procedures

Review expenditure and reimbursement records. Verify that the purchase or lease of equipment did not total more than 25 percent (25%) of GPR funded costs.

2.10 Advanced Chauffeur Training Grants

State identification number 292.173

I. PROGRAM OBJECTIVE

The objective of Advanced Chauffeur Training funds is to develop advanced chauffeur training facilities, acquire instructional equipment for these facilities, maintain the facilities and equipment, and fund the costs incurred in the coordination of the training programs. S. 38.29 Wis. Stats. NOTE: Aid for Chauffeur Training courses is paid under program 292.172 Driver Education.

II. PROGRAM PROCEDURES

WTCS districts are awarded grants annually based on proposals submitted to the System Office. No less often than quarterly, districts report actual expenditures to the System Office. Grant awards are disbursed on a reimbursement basis.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

Reimbursement can only be made for those activities specified in the grant application and award documents. S. 38.29(1) Wis. Stats. restricts grants to "development of advanced chauffeur training facilities, the acquisition of instructional equipment for such facilities, operational costs associated with the maintenance of such facilities and equipment and costs incurred in the coordination of the training programs."

Suggested Audit Procedures

Review the grant application and award documents.

Test expenditure records and support documentation to verify that activities reimbursed are eligible per application and award document.

B. ELIGIBILITY

Compliance Requirement

None.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING

Compliance Requirement

None.

Suggested Audit Procedures

None.

D. REPORTING REQUIREMENTS

Compliance Requirement

At least quarterly, districts are to report eligible expenditures on System Office form SFR 1.

Suggested Audit Procedures

Review standard Financial Report Instructions (SFR 1).

Verify that eligible expenditures are reported to the System Office in a timely manner on form SFR 1.

Compliance Requirement

By January 15 of the fiscal year of the grant, the district is to file a mid-year ~~Evaluation Screening and Monitoring Report~~ **Evaluation and Monitoring Report** with the System Office evaluating the district's performance in attaining the goals specified in the grant application..

By August 15 following the end of the fiscal year of the grant, the district is to file an end-of-year ~~Evaluation Screening and Monitoring Report~~ **Evaluation and Monitoring Report** with the System Office evaluating the district's performance in attaining the goals specified in the grant application.

Suggested Audit Procedures

Review the reports evaluating the district's performance.

Determine if the reports were submitted by the required timeframes.

Determine if the reports evaluate the district's performance in attaining the goals specified in the grant application and award documents.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

None.

2.11 Health Care Education

State identification number 292.161

I. PROGRAM OBJECTIVE

The objective of Health Care Education funds is to expand health care education programs. S. 38.04(28) Wis. Stats.

II. PROGRAM PROCEDURES

WTCS districts are awarded grants annually based on proposals submitted to the System Office. At least quarterly, districts report actual expenditures to the System Office. Grant awards are disbursed on a reimbursement basis.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

Reimbursement can only be made for those activities specified in the grant guidelines and grant applications and award documents. The purpose of the funds is to expand health care education programs. S. 38.04(28) Wis. Stats.

Suggested Audit Procedures

Review the grant applications and award documents. Test expenditure records and supporting documentation to determine that activities reimbursed were allowed in the GPR guidelines, applications and award documents. GPR guidelines are available at <http://systematic.wtcsystem.org/grants/General%20Purpose/GPR.htm>.

B. ELIGIBILITY

Compliance Requirement

None.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING

Compliance Requirement

None.

Suggested Audit Procedures

None.

D. REPORTING REQUIREMENTS

Compliance Requirement

At least quarterly, districts are to report eligible expenditures on System Office form SFR 1.

Suggested Audit Procedures

Review Standard Financial Report Instructions (SFR 1-I) and verify that eligible expenditures were reported on System Office form SFR 1.

Verify that expenditures were reported to the System Office no less often than quarterly.

Compliance Requirement

By January 15 of the fiscal year of the grant, the district is to file a mid-year ~~Evaluation Screening and Monitoring Report~~ **Evaluation and Monitoring Report** with the System Office evaluating the district's performance in attaining the goals specified in the grant application.

By August 15 following the end of the fiscal year of the grant, the district is to file an end-of-year ~~Evaluation Screening and Monitoring Report~~ **Evaluation and Monitoring Report** with the System Office evaluating the district's performance in attaining the goals specified in the grant application.

Suggested Audit Procedures

Review the reports evaluating the district's performance.

Determine if the reports were submitted by the required deadlines.

Determine if the reports evaluate the district's performance in attaining the goals specified in the grant application and award documents.

2.12 Driver Education

State identification number 292.172

I. PROGRAM OBJECTIVE

The objective of Driver Education funds is to reimburse WTCS districts for the cost of providing driver training and chauffeur training courses. S. 38.28(2)(c) and (g) Wis. Stats.

II. PROGRAM PROCEDURES

Driver Training

WTCS districts receive aid determined by summing the total credits reported to the System Office for theory and behind-the-wheel driver training courses and multiplying that number by \$16, i.e., \$16 per credit. If the appropriated funds are insufficient to pay at the \$16 per credit rate, the payments are prorated as required by S. 38.28(3) Wis. Stats.

Payment is made on the basis of course information submitted to the System Office by the district through the Client Reporting System, which includes course identification number and credit information for each course enrollment by each student. Aidable courses are limited to those approved by the System Office in Instructional Area 812 Driver Education, which is used for non-commercial drivers license training courses. Aid for Drivers Education includes only Driver Education Theory and Driver Education Behind-the-Wheel courses. Other Instructional Area 812 driver education courses, such as Defensive Driving, Traffic Safety, and Emergency Vehicle Operation are not aidable.

Chauffeur Training

WTCS districts receive aid determined by summing the total credits reported to the System Office for Chauffeur Training courses and multiplying the product by \$150, i.e., \$150 per credit. If the appropriated funds are insufficient to pay at the \$150 per credit rate, the payments are prorated as required by S. 38.28(3) Wis. Stats.

Payment is made on the basis of course information submitted to the System Office by the district through the Client Reporting System, which includes course identification number and credit information each course enrollment by each student. Aidable courses are limited to those approved by the System Office in Instructional Area 458 Commercial Driving, which is used for Commercial Drivers License (CDL) training courses. Aid for Chauffeur Training includes all courses in Instructional Area 458 Commercial Driving.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

Payment can only be made for credits earned by students in courses approved in Instructional Area 458 Commercial Driving and 812 Driver Education (theory and behind-the-wheel only).

Suggested Audit Procedures

Test Client Reporting records submitted to the System Office through the Client Reporting System against district enrollment records to verify the enrollment of students reported in Instructional Areas 458 and 812 courses.

B. ELIGIBILITY

Compliance Requirement

None.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING

Compliance Requirement

None.

Suggested Audit Procedures

None.

D. REPORTING REQUIREMENTS

Compliance Requirement

Districts are to have submitted error free records of student enrollments in Instruction Areas 458 and 812 courses to the System Office through the Client Reporting System by the July 15 following the close of a fiscal year.

Suggested Audit Procedures

Verify that eligible students are reported to the System Office in a timely manner through the Client Reporting System.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

None.

2.13 School-To-Work For At-Risk Youth Program

State identification number 292.122

I. PROGRAM OBJECTIVE

The objective of the School-To-Work For At-Risk Youth Program is to implement an innovative program for at-risk students in the Milwaukee Public Schools. S. 38.40(4m) Wis. Stats.

II. PROGRAM PROCEDURES

Annually, a non-profit organization serving at-risk students in the Milwaukee Public Schools may be awarded a grant based on a proposal submitted to the System Office. No less often than quarterly, the non-profit organization reports actual expenditures to the System Office. Grant awards are disbursed on a reimbursement basis.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

Services focus on helping at-risk youth to complete high school, gain marketable skills and obtain jobs. They include, but are not limited to direct service such as instruction, case management, assessment and career development, and job development and placement assistance.

Suggested Audit Procedures

Review the grant application, award documentation and actual grant activities.

Determine that grant activities are authorized and allowable under the GPR Guidelines.

[\[http://systematic.wtcsystem.org/grants/General%20Purpose/GPR.htm\]](http://systematic.wtcsystem.org/grants/General%20Purpose/GPR.htm)

B. ELIGIBILITY

Compliance Requirement

These funds are to be awarded to a nonprofit organization to carry out the program in conjunction with Milwaukee Public Schools.

These funds must be used for activities serving at-risk youth, defined as individuals who are attending high school and meet the definition of at-risk of not graduating from high school in S. 118.153 (1) (a) Wis. Stats.

Suggested Audit Procedures

Review the nonprofit organization and Milwaukee Public Schools policies and procedures regarding eligibility for project activities.

Determine that only eligible individuals are served.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING

Compliance Requirement

None.

Suggested Audit Procedures

None.

D. REPORTING REQUIREMENTS

Compliance Requirement

No less often than quarterly, the nonprofit organization is to report eligible expenditures on System Office form SFR 1.

Suggested Audit Procedures

Review Standard Financial Report Instructions (SFR 1) to verify that eligible expenditures were reported on form SFR 1 and submitted no less often than quarterly.

Compliance Requirement

By January 15 of the fiscal year of the grant, the nonprofit organization is to file a mid-year ~~Evaluation Screening and Monitoring Report~~ **Evaluation and Monitoring Report** with the System Office evaluating the district's performance in attaining the goals specified in the grant application.

By August 15 following the end of the fiscal year of the grant, the nonprofit organization is to file an end-of-year ~~Evaluation Screening and Monitoring Report~~ **Evaluation and Monitoring Report** with the System Office evaluating the district's performance in attaining the goals specified in the grant application.

Suggested Audit Procedures

Review the reports evaluating the nonprofit organization's performance.

Determine if the reports were submitted by the required timeframes.

Determine if the reports evaluate the district's performance in attaining the goals specified in the grant application and award documents.

Compliance Requirement

The nonprofit organization must meet the data reporting requirements of the national Jobs for America's Graduates program (e-NDMS Data).

Suggested Audit Procedures

Review the reports evaluating the nonprofit organization's e-NDMS Data reports and determine if

the reports were submitted by the required timeframes and meet the requirements of the Jobs for America's Graduates program.

2.14 Work-Based Learning for Tribal Colleges

State identification number 292.180

I. PROGRAM OBJECTIVE

The purpose of the Work-Based Learning Grants to Tribal Colleges is to provide occupational training and work-based learning experience to youths and adults at the Lac Courte Oreilles Ojibwa Community College and the College of Menominee Nation. S. 38.40(1m)(c) Wis. Stats.

II. PROGRAM PROCEDURES

The Lac Courte Oreilles Ojibwa Community College and the College of Menominee Nation annually are awarded separate grants based on proposals submitted to the System Office. No less often than quarterly, the colleges report actual expenditures to the System Office. Grant awards are disbursed on a reimbursement basis.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

Services focus on occupational training and work-based learning for youths and adults. They may include, but are not limited to, youth apprenticeship, employability skills, apprenticeship training, basic skills and occupational skill training for incumbent and unemployed workers.

Suggested Audit Procedures

Review the grant application, award documentation and actual grant activities.

Determine that grant activities are authorized and allowable under the Workbased Learning Grants to Tribal Colleges Guidelines.

http://systemattic.wtcsystem.org/grants/misc_grants/tribal.htm<http://systemattic.wtcsystem.edu/grants/General%20Purpose/2010-11%20GPR-Guidelines.doc> page 50

B. ELIGIBILITY

Compliance Requirement

These funds are to be awarded to the Lac Courte Oreilles Ojibwa Community College and the College of Menominee Nation to carry out the program.

These funds must be used to provide occupational training and work-based learning experience to youths and adults at the colleges of Lac Courte Oreilles Ojibwa Community College and the College of Menominee Nation.

Suggested Audit Procedures

Review Lac Courte Oreilles Ojibwa Community College and the College of Menominee Nation policies and procedures regarding eligibility for project activities.

Determine that only eligible individuals are served.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING

Compliance Requirement

None.

Suggested Audit Procedures

None.

D. REPORTING REQUIREMENTS

Compliance Requirement

No less often than quarterly, the Lac Courte Oreilles Ojibwa Community College and the College of Menominee Nation are to report eligible expenditures on System Office form SFR 1.

Suggested Audit Procedures

Review Standard Financial Report Instructions (SFR 1) to verify that eligible expenditures were reported on form SFR 1 and submitted no less often than quarterly.

Compliance Requirement

By January 15 of the fiscal year of the grant, the Lac Courte Oreilles Ojibwa Community College and the College of Menominee Nation are each to file a mid-year ~~Evaluation Screening and Monitoring Report~~ **Evaluation and Monitoring Report** with the System Office evaluating the college's performance in attaining the goals specified in the college's grant application.

By August 15 following the end of the fiscal year of the grant, the Lac Courte Oreilles Ojibwa Community College and the College of Menominee Nation are each to file an end-of-Year ~~Evaluation Screening and Monitoring Report~~ **Evaluation and Monitoring Report** with the System Office evaluating the college's performance in attaining the goals specified in the college's grant application.

Suggested Audit Procedures

Review the reports evaluating the Lac Courte Oreilles Ojibwa Community College and the College of Menominee Nation's performance.

Determine if the reports were submitted by the required timeframes.

Determine if the reports evaluate the colleges' performance in attaining the goals specified in the grant applications and award documents.

2.15 Workforce Advancement Training

State identification number 292.116

I. PROGRAM OBJECTIVE

The purpose of this grant category is to promote increased investment in the development of incumbent workers and expand technical college training services to help businesses and industry meet their training needs. S. 38.41 Wis. Stats. and TCS 17 Wis. Admin. Code

II. PROGRAM PROCEDURES

Wisconsin Technical College Districts and consortia of districts contracting with private for-profit businesses are awarded grants based on proposals submitted to the System Office. No less often than quarterly, the colleges report actual expenditures to the System Office. Grant awards are disbursed on a reimbursement basis.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

Services focus on upgrading the skills and productivity of employees of established, for-profit businesses and industries operating in Wisconsin, with the broader objective of supporting regional workforce and economic development efforts. The training can include any combination of academic, occupational and employability topics or courses.

Funded projects are expected to increase businesses' productivity and competitiveness. Projects that will increase employees' wages or expand their job and career opportunities, or that show a clear connection to regional development or industry cluster strategies collaboratively planned by employers and workforce and economic development interests receive special priority.

Suggested Audit Procedures

Review the grant application, award documentation and actual grant activities.

Determine that grant activities are authorized and allowable under the Workforce Advancement Training Grant Guidelines. [H](#)

http://systematic.wtcsystem.edu/Grants/General%20Purpose/WATG/workforce_advancement.htm

B. ELIGIBILITY

Compliance Requirement

These funds are to be awarded to Wisconsin Technical College Districts and district consortia contracting with Wisconsin based for-profit businesses to carry out the program.

Suggested Audit Procedures

Review policies and procedures regarding eligibility for project activities.

Determine that only eligible individuals are served.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING

Compliance Requirement

Districts will provide a local match of 25 percent (25%) of total approved project costs.

Suggested Audit Procedures

Review the grant application and award documents to verify that the required level of match was expended.

Compliance Requirement

No in-kind match will be accepted.

Suggested Audit Procedures

Donated goods or services are not allowed. Determine that amounts used as district match are actual district expenditures.

D. REPORTING REQUIREMENTS

Compliance Requirement

No less often than quarterly, districts are to report eligible expenditures on System Office form SFR 1.

Suggested Audit Procedures

Review Standard Financial Report Instructions (SFR 1-I) and verify that eligible expenditures were reported on System Office form SFR 1.

Verify that expenditures were reported to the System Office no less often than quarterly.

Compliance Requirement

Districts must submit a Workforce Advancement Training Grant Final Report and a Standard Financial Report (SFR 1) form within 45 days after the end of the grant award period.

Suggested Audit Procedures

Review the final report evaluating the district's performance.

Determine if the reports were submitted by the required deadlines.

Determine if the reports evaluate the district's performance in attaining the goals specified in the

grant application.