



State of Wisconsin
Higher Educational Aids Board

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**Appendix to the State Single Audit Guidelines
for Programs from the
Higher Educational Aids Board**

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 provide funding to the auditee. For example, if the auditee received funding from the Department of Workforce Development (DWD) and the Department of Health and Family Services (DHFS), the auditor will need the main document, the DWD appendix, and the DHFS appendix. The main document and all the appendices are online at www.ssag.state.wi.us.

1.1 Programs subject to an audit

The Higher Educational Aids Board has not excluded any of its programs from audit coverage.

1.2 Designated state major programs

The Higher Educational Aids Board has not designated specific programs to be state major programs (see Section 3.4 of the Main Document, online at www.ssag.state.wi.us).

1.3 Designated Type A programs

The Higher Educational Aids Board has designated all of its programs to be Type A programs (see Section 3.4 of the Main Document, online at www.ssag.state.wi.us, which must have a risk assessment each year and be tested as a state major program if the assessed risk is not low;

Designated Type A programs

- Section 2.1 Academic Excellence Scholarship
- Section 2.2 Contract for Dental Education
- Section 2.3 Hearing and Visually Handicapped Student Grant
- Section 2.4 Indian Student Assistance Grant
- Section 2.5 Medical College of Wisconsin Capitation
- Section 2.6 Minority Teacher Loan
- Section 2.7 Minority Undergraduate Retention Grant

Section 2.8	Nursing Student Loan
Section 2.9	Talent Incentive Program Grant
Section 2.10	Teacher Education Loan
Section 2.11	Teacher of the Visually Impaired Loan
Section 2.12	Wisconsin Higher Education Grant
Section 2.13	Wisconsin Tuition Grant

1.4 Letter notification

The Higher Educational Aids Board accepts letter notification for clean audits. See Section 5.2 of the Main Document (online at www.ssag.state.wi.us) for discussion of when letter notification is appropriate.

1.5 Funding sources

Information on federal and state funding sources for programs from the Higher Educational Aids Board is online at its website, <http://heab.state.wi.us>.

1.6 Department information

The website for the Higher Educational Aids Board, <http://heab.state.wi.us>, provides information concerning the agency's programs.

1.6 Effective date

This *Appendix to the State Single Audit Guidelines for Programs from the Higher Educational Aids Board* is effective for audits of years ending on or after June 30, 2006.

Note: The Main Document of the 2008 update to the *State Single Audit Guidelines* (online at www.ssag.state.wi.us) is effective for audits of years ending on or after June 30, 2006. Auditors have three choices for calendar year 2008 audits:

1. Use the 1987 *Guidelines*, updated as of February 2008, and use suggested audit procedures in this appendix for general and major program testing. This option results in the agency's traditional state major programs (i.e. named major programs and all state funded programs with expenditures in excess of \$100,000) identified as state major, but tested using updated audit procedures.
2. Implement the main document of the 2008 update to the *Guidelines* for Higher Educational Aids Board programs only, and use the suggested audit procedures in this appendix for testing Higher Educational Aids Board programs. Under this option, the auditor applies the risk based approach to Higher Educational Aids Board programs for identifying state major programs.
3. Fully implement the Main Document of the 2008 update to the *Guidelines* and this appendix.

1.7 Contact the Higher Educational Aids Board

Questions or comments on this appendix to the *State Single Audit Guidelines* can be referred to Sherrie Nelson, Administrative Policy Advisor at the Higher Educational Aids Board. In addition, audit reports should be sent to the agency at:

Sherrie Nelson
Administrative Policy Advisor
Higher Educational Aids Board
P.O. Box 7885
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sherrie.nelson@wi.gov
(608) 267-2944

2 Program Specific Guidance

Compliance supplements for specific programs

- Section 2.1 Academic Excellence Scholarship
- Section 2.3 Hearing and Visually Handicapped Student Grant
- Section 2.4 Indian Student Assistance Grant
- Section 2.6 Minority Teacher Loan
- Section 2.7 Minority Undergraduate Retention Grant
- Section 2.8 Nursing Student Loan
- Section 2.9 Talent Incentive Program Grant
- Section 2.10 Teacher Education Loan
- Section 2.11 Teacher of the Visually Impaired Loan
- Section 2.12 Wisconsin Higher Education Grant
- Section 2.13 Wisconsin Tuition Grant

2.1 Academic Excellence Scholarship

State identification number 235.109

I. PROGRAM OBJECTIVE

The objective of the Academic Excellence Scholarship (AES) is to provide a merit-based scholarship to Wisconsin high school seniors who have the highest grade point average in public and private high schools throughout the state of Wisconsin.

II. PROGRAM PROCEDURES

Wisconsin resident high school seniors are awarded merit-based scholarships annually based on additional eligibility requirements. Recipients must meet criteria outlined in state statute, administrative code and the HEAB Policies and Procedures Manual.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

Eligibility for AES funding is based on State of Wisconsin statute and administrative code. It is also based on information contained in the HEAB Policies and Procedures Manual.

Suggest audit procedures

Draw a random sample of not less than five percent of the students participating in the program. If five percent of the students participating in the program are less than five students then a minimum of five students should be reviewed. If the number of students participating in the program is less than five students then all of the students should be reviewed.

From the random sample determine that each student, at the time funds were disbursed, met the following criteria:

- 1) Student recipients had a high school diploma or its equivalent.
- 2) Student recipients did not exceed the maximum eligibility of eight semesters.
- 3) Student recipients maintained at least a 3.000 cumulative grade point average.
- 4) Student recipients made satisfactory academic progress (per federal student financial aid criteria).
- 5) Student recipients were enrolled full-time in a degree or certificate granting program.
- 6) Student recipients were enrolled for consecutive semesters.
- 7) Student recipients were registered with the Selective Service Administration, if required.
- 8) Academic Excellence Scholarship ACH transactions were recorded, processed, disbursed and, if necessary, refunded to HEAB with standard accounting and security procedures and within the time standards set by HEAB.

B. ELIGIBILITY

Compliance Requirement

None.

C. MATCHING LEVEL OF EFFORT, AND/OR EARMARKING

Compliance Requirement

Participating institutions are required to match funds provided by HEAB.

D. REPORTING REQUIREMENTS

Compliance Requirement

Schools are required to complete and return to HEAB the AES Grade Report.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

None.

2.3 Handicapped Student Grant

State identification number 235.112

I. PROGRAM OBJECTIVE

The objective of the Handicapped Student Grant is to provide need-based grants to students enrolled as undergraduates at an in-state public or private, non-profit post-secondary institutions and who have a hearing or visual impairment.

II. PROGRAM PROCEDURES

Wisconsin residents are awarded need-based grants based on additional eligibility requirements. Recipients must meet criteria outlined in state statute, administrative code and the HEAB Policies and Procedures Manual.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

Eligibility for the Handicapped Student Grant is based on State of Wisconsin statute and administrative code. It is also based on information contained in the HEAB Policies and Procedures Manual.

Suggested Audit Procedures

Draw a random sample of not less than five percent of the students participating in the program. If five percent of the students participating in the program are less than five students then a minimum of five students should be reviewed. If the number of students participating in the program is less than five students then all students should be reviewed.

From the random sample determine that each student, at the time funds were disbursed, met the following criteria:

- 1) Student recipients had a high school diploma or its equivalent.
- 2) Student recipients did not exceed the maximum eligibility of ten semesters.
- 3) Student recipients made satisfactory academic progress (per federal student financial aid criteria).
- 4) Student recipients demonstrated financial need.
- 5) Student recipients were enrolled at least half-time in a degree or certificate granting program.
- 6) Student recipients were registered with the Selective Service Administration, if required.
- 7) All federal methodology related data adjustments and/or any adjustments to the student status, including but not limited to: marital classification, estimated financial contribution (EFC), dependency status, size of household, and the year in school were sent to HEAB through file maintenance or the student's ISIR record was adjusted through the federal processor.
- 8) All adjustments to the family contribution and needs analysis as made by the financial aid officer were documented to the standard required by the federal regulations.
- 9) Handicapped Student Grant ACH transactions were recorded, processed, disbursed and, if necessary, refunded to HEAB with standard accounting and security procedures and within time standards set by HEAB.

B. ELIGIBILITY

Compliance Requirement

None.

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.

2.4 Indian Student Assistance Grant

State identification number 235.132

I. PROGRAM OBJECTIVE

The objective of the Indian Student Assistance Grant is to provide need-based grants to resident Native Americans who have at least one-quarter Indian blood or who are a member of a federally recognized tribe.

II. PROGRAM PROCEDURES

Wisconsin residents are awarded need-based grants based on additional eligibility requirements. Recipients must meet criteria outlined in state statute, administrative code and the HEAB Policies and Procedures Manual.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

Eligibility for the Indian Student Assistance Grant is based on State of Wisconsin statute and administrative code. It is also based on information contained in the HEAB Policies and Procedures Manual.

Suggested Audit Procedures

Draw a random sample of not less than five percent of the students participating in the program. If five percent of the students participating in the program are less than five students then a minimum of five students should be reviewed. If the number of students participating in the program is less than five students then all students should be reviewed.

From the random sample determine that each student, at the time funds were disbursed, met the following criteria:

- 1) Student recipients had a high school diploma or its equivalent.
- 2) Student recipients did not exceed the maximum eligibility of ten semesters.
- 3) Student recipients made satisfactory academic progress (per federal student financial aid criteria).
- 4) Student recipients demonstrated financial need.
- 5) Student recipients were enrolled at least part-time in a degree or certificate granting program.
- 6) Student recipients were registered with the Selective Service Administration, if required.
- 7) All federal methodology related data adjustments and/or any adjustments to the student status, including but not limited to: marital classification, estimated federal contribution (EFC), dependency status, size of household, and the year in school were sent to HEAB through file maintenance or the student's ISIR record was adjusted through the federal processor.
- 8) All adjustments to the family contribution and needs analysis as made by the financial aid officer were documented to the standard required by the federal regulations.
- 9) Indian Student Assistance Grant ACH transactions were recorded, processed, disbursed and, if necessary, refunded to HEAB with standard accounting and security procedures and within time standards set by HEAB.

B. ELIGIBILITY

Compliance Requirement

None.

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.

2.6 Minority Teacher Loan

State identification number 235.110

I. PROGRAM OBJECTIVE

The objective of the Minority Teacher Loan is to provide loans to selected minority residents enrolled in programs at a University of Wisconsin or private, non-profit institution which lead to a teaching license.

II. PROGRAM PROCEDURES

Wisconsin minority residents are awarded loans based on additional eligibility requirements. Recipients must meet criteria outlined in state statute, administrative code and the HEAB Policies and Procedures Manual.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

Eligibility for the Minority Teacher Loan is based on State of Wisconsin statute and administrative code. It is also based on information contained in the HEAB Policies and Procedures Manual.

Suggested Audit Procedures

Draw a random sample of not less than five percent of the students participating in the program. If five percent of the students participating in the program are less than five students then a minimum of five students should be reviewed. If the number of students participating in the program is less than five students then all students should be reviewed.

From the random sample determine that each student, at the time funds were disbursed, met the following criteria:

- 1) Student recipients had a high school diploma or its equivalent.
- 2) Student recipients did not exceed the overall maximum loan amount of \$5,000.

- 3) Student recipients made satisfactory academic progress (per federal student financial aid criteria).
- 4) Student recipients were either juniors or seniors.
- 5) Student recipients were enrolled at least half-time in a program leading to a teaching license.
- 6) Student recipients were registered with the Selective Service Administration, if required.
- 7) Minority Teacher Loan ACH transactions were recorded, processed, disbursed and, if necessary, refunded to HEAB with standard accounting and security procedures and within time standards set by HEAB.

B. ELIGIBILITY

Compliance Requirement

None.

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.

2.7 Minority Undergraduate Retention Grant

State identification number 235.107

I. PROGRAM OBJECTIVE

The objective of the Minority Undergraduate Retention Grant is to provide a need-based grant to selected minority residents enrolled as sophomores, juniors or seniors at a Wisconsin private, non-profit post-secondary institution or a second or third year student at a Wisconsin Technical College.

II. PROGRAM PROCEDURES

Wisconsin minority residents are awarded need-based loans based on additional eligibility requirements. Recipients must meet criteria outlined in state statute, administrative code and the HEAB Policies and Procedures Manual.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

Eligibility for the Minority Undergraduate Retention Grant is based on State of Wisconsin statute and administrative code. It is also based on information contained in the HEAB Policies and Procedures Manual.

Suggested Audit Procedures

Draw a random sample of not less than five percent of the students participating in the program. If five percent of the students participating in the program are less than five students then a minimum of five students should be reviewed. If the number of students participating in the program is less than five students then all students should be reviewed.

From the random sample determine that each student, at the time funds were disbursed, met the following criteria:

- 1) Student recipients had a high school diploma or its equivalent.
- 2) Student recipients did not exceed the maximum eligibility of eight semesters.
- 3) Student recipients made satisfactory academic progress (per federal student financial aid criteria).
- 4) Student recipients were sophomores, juniors or seniors at a Wisconsin private, non-profit post-secondary institution or a second or third year student at a Wisconsin Technical College.
- 5) Student recipients demonstrated financial need.
- 6) Student recipients were enrolled at least half-time in a degree or certificate granting program.
- 7) Student recipients were registered with the Selective Service Administration, if required.
- 8) All federal methodology related data adjustments and/or any adjustments to student status, including but not limited to: marital classification, estimated financial contribution (EFC), dependency status, size of household, and the year in school were sent to HEAB through file maintenance or the student's ISIR record was adjusted through the federal processor.
- 9) All adjustments to the family contribution and needs analysis as made by the financial aid officer were documented to the standard required by the federal regulations.
- 10) Minority Undergraduate Retention Grant ACH transactions were recorded, processed, disbursed and, if necessary, refunded to HEAB with standard accounting and security procedures and within time standards set by HEAB.

B. ELIGIBILITY

Compliance Requirement

None.

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.

2.8 Nursing Student Loan

State identification number 235.117

I. PROGRAM OBJECTIVE

The objective of the Nursing Student Loan is to provide a need-based loan to student residents enrolled in programs leading to a nursing degree or certificate at a Wisconsin post-secondary institution.

II. PROGRAM PROCEDURES

Wisconsin minority residents are awarded loans based on additional eligibility requirements. Recipients must meet criteria outlined in state statute, administrative code and the HEAB Policies and Procedures Manual.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

Eligibility for the Nursing Student Loan is based on State of Wisconsin statute and administrative code. It is also based on information contained in the HEAB Policies and Procedures Manual.

Suggested Audit Procedures

Draw a random sample of not less than five percent of the students participating in the program. If five percent of the students participating in the program are less than five students then a minimum of five students should be reviewed. If the number of students participating in the program is less than five students then all students should be reviewed.

From the random sample determine that each student, at the time funds were disbursed, met the following criteria:

- 1) Student recipients had a high school diploma or its equivalent.
- 2) Student recipients did not exceed the overall maximum loan amount of \$15,000.
- 3) Student recipients made satisfactory academic progress (per federal student financial aid criteria).
- 4) Student recipients were enrolled at least half-time in a degree or certificate program leading to a nursing license.
- 5) Student recipients demonstrated financial need.
- 6) Student recipients were registered with the Selective Service Administration, if required.
- 7) All federal methodology related data adjustments and /or any adjustments to student status, including but not limited to: marital classification, estimated financial contribution (EFC), dependency status, size of household, and the year in school were sent to HEAB through file maintenance or the student's ISIR record was adjusted through the federal processor.
- 8) All adjustments to the family contribution and needs analysis as made by the financial aid officer were documented to the standard required by the federal regulations.
- 9) Nursing Student Loan ACH transactions were recorded, processed, disbursed and, if necessary, refunded to HEAB with standard accounting and security procedures and within time standards set by HEAB.

B. ELIGIBILITY

Compliance Requirement

None.

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.

2.9 Talent Incentive Program Grant

State identification number 235.114

I. PROGRAM OBJECTIVE

The objective of the Talent Incentive Program Grant is to provide a need-based grant to the most financially needy and educationally disadvantaged student residents enrolled in eligible Wisconsin post-secondary institutions.

II. PROGRAM PROCEDURES

Wisconsin residents are awarded grants based on additional eligibility requirements. Recipients must meet criteria outlined in state statute, administrative code and the HEAB Policies and Procedures Manual.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

Eligibility for the Talent Incentive Program Grant is based on State of Wisconsin statute and administrative code. It is also based on information contained in the HEAB Policies and Procedures Manual.

Suggested Audit Procedures

Draw a random sample of not less than five percent of the students participating in the program. If five percent of the students participating in the program are less than five students then a minimum of five students should be reviewed. If the number of students participating in the program is less than five students then all students should be reviewed.

From the random sample determine that each student, at the time funds were disbursed, met the following criteria:

INITIAL TIP AWARD

1) Student recipients had a high school diploma or its equivalent.

- 2) Student recipients were first time freshmen, defined as "a student who has been enrolled in a post-secondary institution (UW, technical or non-profit independent) for less than two semesters at half or greater time since attending high school."
- 3) Student recipients were enrolled at least half-time in a degree or certificate program.
- 4) Student recipients demonstrated financial need.
- 5) Student recipients were registered with the Selective Service Administration, if required.
- 6) All federal methodology related data adjustments and/or any adjustments to student status, including but not limited to: marital classification, estimated financial contribution (EFC), dependency status, size of household, and the year in school were sent to HEAB through file maintenance or the student's ISIR record was adjusted through the federal processor.
- 7) All adjustments to the family contribution and needs analysis as made by the financial aid officer were documented to the standard required by the federal regulations.
- 8) Talent Incentive Program ACH transactions were recorded, processed, disbursed and, if necessary, refunded to HEAB with standard accounting and security procedures and within time standards set by HEAB.

CONTINUING TIP AWARD

- 1) Student recipients received an initial TIP award during their freshman year.
- 2) Student recipients were enrolled at least half-time in a degree or certificate program.
- 3) Student recipients remained continuously enrolled after receiving the initial award and were enrolled in their second or later year at a participating UW, Wisconsin Technical College or private, non-profit post-secondary institution in the state.
- 4) Student recipients made satisfactory academic progress (per federal student financial aid criteria).
- 5) Student recipients continue to demonstrate financial need.
- 6) Student recipients were registered with the Selective Service Administration, if required.
- 7) Student recipients did not exceed the maximum eligibility of ten semesters.
- 8) All federal methodology related data adjustments and/or any adjustments to student status, including but not limited to: marital classification, estimated financial contribution (EFC), dependency status, size of household, and the year in school were sent to HEAB through file maintenance or the student's ISIR record was adjusted through the federal processor.
- 9) All adjustments to the family contribution and needs analysis as made by the financial aid officer were documented to the standard required by the federal regulations.
- 10) Talent Incentive Program ACH transactions were recorded, processed, disbursed and, if necessary, refunded to HEAB with standard accounting and security procedures and within time standards set by HEAB.

B. ELIGIBILITY

Compliance Requirement

None.

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.

2.10 Teacher Education Loan

State identification number 235.115

I. PROGRAM OBJECTIVE

The objective of the Teacher Education Loan is to provide loans to Wisconsin residents enrolled in the teacher education programs at the Milwaukee Teacher Education Center (MTEC).

II. PROGRAM PROCEDURES

Wisconsin residents are awarded loans based on additional eligibility requirements. Recipients must meet criteria outlined in state statute, administrative code and the HEAB Policies and Procedures Manual.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

Eligibility for the Teacher Education Loan is based on State of Wisconsin statute and administrative code. It is also based on information contained in the HEAB Policies and Procedures Manual.

Suggested Audit Procedures

Draw a random sample of not less than five percent of the students participating in the program. If five percent of the students participating in the program are less than five students then a minimum of five students should be reviewed. If the number of students participating in the program is less than five students then all students should be reviewed.

From the random sample determine that each student, at the time funds were disbursed, met the following criteria:

- 1) Student recipients had a high school diploma or its equivalent.
- 2) Student recipients did not exceed the maximum loan amount of \$2,000.
- 3) Student recipients were enrolled in a teacher education program at MTEC.
- 4) Student recipients were registered with the Selective Service Administration, if required.
- 5) All federal methodology related data adjustments and/or any adjustments to student status, including but not limited to: marital classification, estimated financial contribution (EFC), dependency status, size of household, and the year in school were sent to HEAB through file maintenance or the student's ISIR record was adjusted through the federal processor.
- 6) All adjustments to the family contribution and needs analysis as made by the financial aid officer were documented to the standard required by the federal regulations.
- 7) Teacher Education Loan checks were recorded, processed, disbursed and, if necessary, refunded to HEAB with standard accounting and security procedures and within time standards set by HEAB.

B. ELIGIBILITY

Compliance Requirement

None.

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.

2.11 Teacher of the Visually Impaired Loan

State identification number 235.116

I. PROGRAM OBJECTIVE

The objective of the Teacher of the Visually Impaired Loan is to provide loans to eligible residents in programs leading to a license as either a teacher of the visually impaired or an orientation and mobility instructor.

II. PROGRAM PROCEDURES

Wisconsin residents are awarded loans based on additional eligibility requirements. Recipients must meet criteria outlined in state statute, administrative code and the HEAB Policies and Procedures Manual.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

Eligibility for the Teacher of the Visually Impaired Loan is based on State of Wisconsin statute and administrative code. It is also based on information contained in the HEAB Policies and Procedures Manual.

Suggested Audit Procedures

Draw a random sample of not less than five percent of the students participating in the program. If five percent of the students participating in the program are less than five students then a minimum of five students should be reviewed. If the number of students participating in the program is less than five students then all students should be reviewed.

From the random sample determine that each student, at the time funds were disbursed, met the following criteria:

- 1) Student recipients had a high school diploma or its equivalent.
- 2) Student Recipients were enrolled at least part-time in a program that prepares the student to be licensed as a teacher of the visually impaired or an orientation and mobility instructor.
- 3) Student recipients did not exceed the maximum eligibility of \$40,000.
- 4) Student recipients made satisfactory academic progress (per federal student financial aid criteria).
- 5) Student recipients were enrolled with the Selective Service Administration, if required.
- 6) All federal methodology related data adjustments and/or any adjustments to student status, including but not limited to: marital classification, estimated financial contribution (EFC), dependency status, size of household, and the year in school were sent to HEAB through file maintenance or the student's ISIR record was adjusted through the federal processor.

- 7) All adjustments to the family contribution and needs analysis as made by the financial aid officer were documented to the standard required by the federal regulations.
- 8) Teacher of the Visually Impaired Loan ACH transactions were recorded, processed, disbursed and, if necessary, refunded to HEAB with standard accounting and security procedures and within time standards set by HEAB.

B. ELIGIBILITY

Compliance Requirement

None.

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.

2.12 Wisconsin Higher Education Grant

State identification number – Technical Colleges 235.102

State identification number – University of Wisconsin system 235.106

State identification number – Tribal Colleges 235.133

I. PROGRAM OBJECTIVE

The objective of the Wisconsin Higher Education Grant is to provide need-based grants to residents enrolled at University of Wisconsin system, Wisconsin Technical or Wisconsin Tribal colleges or universities.

II. PROGRAM PROCEDURES

Wisconsin residents are awarded need-based grants based on additional eligibility requirements. Recipients must meet criteria outlined in state statute, administrative code and the HEAB Policy and Procedures Manual.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

Eligibility for the Wisconsin Higher Education Grant is based on State of Wisconsin statute and administrative code. It is also based on information contained in the HEAB Policies and Procedures Manual.

Suggested Audit Procedures

Draw a random sample of not less than five percent of the students participating in the program. If five percent of the students participating in the program are less than five students then a minimum of five students should be reviewed. If the number of students participating in the program is less than five students then all students should be reviewed.

From the random sample determine that each student, at the time funds were disbursed, met the following criteria:

- 1) Student recipients had a high school diploma or its equivalent.
- 2) Student recipients did not exceed the maximum eligibility of ten semesters.
- 3) Student recipients made satisfactory academic progress (per federal student financial aid criteria).
- 4) Student recipients demonstrated financial need.
- 5) Student recipients were enrolled at least half-time in a degree or certificate granting program.
- 6) Student recipients were registered with the Selective Service Administration, if required.
- 7) All federal methodology related data adjustments and/or any adjustments to student status, including but not limited to: marital classification, estimated financial contribution (EFC), dependency status, size of household, and the year in school were sent to HEAB through file maintenance or the student's ISIR record was adjusted through federal methodology.
- 9) All adjustments to the family contribution and needs analysis as made by the financial aid officer were documented to the standard required by the federal regulations.
- 10) Wisconsin Higher Education Grant ACH transactions were recorded, processed, disbursed and, if necessary, refunded to HEAB with standard accounting and security procedures and within time standards set by HEAB.

B. ELIGIBILITY

Compliance Requirement

None.

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.

2.13 Wisconsin Tuition Grant

State identification number 235.101

I. PROGRAM OBJECTIVE

The objective of the Wisconsin Tuition Grant is to provide need-based grants to residents enrolled at Wisconsin non-profit, independent colleges and universities.

II. PROGRAM PROCEDURES

Wisconsin residents are awarded need-based grants based on additional eligibility requirements. Recipients must meet criteria outlined in state statute, administrative code and the HEAB Policy and Procedures Manual

COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

Eligibility for the Wisconsin Tuition Grant is based on State of Wisconsin statute and administrative code. It is also based on information contained in the HEAB Policies and Procedures Manual.

Suggested Audit Procedures

Draw a random sample of five percent or 20 files of the students participating in the program, whichever is less. If five percent of the students participating in the program is less than five students then a minimum of five students should be reviewed. If the number of students participating in the program is less than five students then all students should be reviewed.

From the random sample determine that each student, at the time funds were disbursed, met the following criteria:

- 1) Student recipients had a high school diploma or its equivalent.
- 2) Student recipients did not exceed the maximum eligibility of ten semesters.
- 3) Student recipients made satisfactory academic progress (per federal student financial aid criteria).
- 4) Student recipients demonstrated financial need.
- 5) Student recipients were enrolled at least half-time in a degree or certificate granting program.
- 6) Student recipients who were enrolled less than full-time, had the amount of their grant prorated according to the number of credits take.
- 7) Student recipients were registered with the Selective Service Administration, if required.
- 8) All federal methodology related data adjustments and/or any adjustments to student status, including but not limited to: marital classification, estimated financial contribution (EFC), dependency status, size of household, and the year in school were sent to HEAB through file maintenance or the student's ISIR record was adjusted through the federal processor.
- 9) All adjustments to the family contribution and needs analysis as made by the financial aid officer were documented to the standard required by the federal regulations.
- 11) Wisconsin Tuition Grant ACH transactions were recorded, processed, disbursed and, if necessary, refunded to HEAB with standard accounting and security procedures and within time standards set by HEAB.

B. ELIGIBILITY

Compliance Requirement

None.

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.