State Single Audit Guide

WISCONSIN TECHNICAL COLLEGE SYSTEM APPENDIX

EFFECTIVE FOR SINGLE AUDITS HAVING FISCAL YEARS BEGINNING AFTER JUNE 30, 2025

Wisconsin Technical College System
OFFICE OF FINANCE AND MANAGEMENT SERVICES

Table of Contents

1.0 General Audit Requirements

This document is part of the State Single Audit Guide ("Guide"), and should be used only in the context of the Guide as a whole. The Guide is comprised of the Main Document and state awarding agency appendices. The Main Document and available state awarding agency appendices are available at: https://doa.wi.gov/Pages/State-Single-Audit-Guidelines-(SSAG).aspx.

1.1 Audit Authority

Non-Federal entities, not including a State of Wisconsin agency, that expended $1,000,000 or more in federal awards during their fiscal year must have a single audit or program-specific audit conducted for that year in accordance with Uniform Guidance, as applicable. Additionally, these agencies may be required to have an audit in accordance with Section 1.4 of the Guide - Main Document. Entities not subject to the state single audit requirements of Section 1.4 of the Guide – Main Document may be subject to additional audit requirements as established by state statute or administrative code.

The state awarding agency does not have statutory or rule authority that would require an entity not subject to the state single audit requirements to receive an audit.

1.2 Type of Audit Required

An entity that meets the applicability of Section 1.4 of the Guide – Main Document is required to have a state single audit conducted. See an example figure in Section 1.4 of the Guide – Main Document to determine the type of audit required.

The state awarding agency does not have audit requirements based on statutory or administrative rule requiring an audit other than the State Single Audit.

1.3 Audit Waivers

The state awarding agency has not issued audit waivers.

1.4 Programs Subject to Audit

The programs subject to audit are outlined within the State and Federal Program Listings at: https://doa.wi.gov/Pages/State-Single-Audit-Guidelines-(SSAG).aspx.

1.5 Contact Information

Questions or comments on this appendix or state programs administered by this agency should be directed to:

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2.0 Program-Specific Requirements

2.1 Emergency Assistance
State identification number 292.104

Program Objective
The objective of the Emergency Assistance grant is to fund eligible Pell recipients who experience unforeseen financial emergencies. Funds can be used to assist eligible students who are experiencing unplanned events that may affect their ability to stay in school. [S. 38.42 Wis. Stats.]

Program Procedures
WTCS districts receive grants annually to support eligible students in an unexpected emergency [S. 38.42 Wis. Stats.]. Grants are awarded based on the anticipated need and demand for grants at each technical college and disbursed annually by September 1st each fiscal year.

Compliance Requirements and Suggested Audit Procedures
Types of Services Allowed and Unallowed
Compliance Requirement
Funds were expended only for allowable activities to eligible recipients who experience an unplanned event causing an unanticipated expense. Funds were not dispensed in cash. Funds were not subgranted or otherwise transferred to any other organization or entity.

Suggested Audit Procedures
Review the grant applications. Test expenditure records and supporting documentation to determine that activities reimbursed were allowed in the State guidelines, applications, and award documents. State guidelines are available at https://mywtcs.wtcsystem.edu/grants-data-reporting/grants/state-grants/grant-guidelines/.

Eligibility
Compliance Requirement
Eligible students must be enrolled in a technical college and meet the eligibility criteria of financial need for a grant from the Federal Pell Grant Program. Students must submit an application and written proof to request funds. No more than two grants and $1,000 may be awarded to the same student in any academic year.

Suggested Audit Procedures
Verify enrollment and need of student. Review application for all required components, including written proof. Verify student has not received more than two grants and $1,000 in any academic year.

Reporting
Compliance Requirement
By August 15 of the fiscal year of the grant, the district is to file a Final Report with the System Office evaluating the district's performance in serving the targeted students.

Suggested Audit Procedures

Review the Final Report instructions to verify the performance reported to the System Office is accurate and submitted timely.

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2.2 State Aid for Technical Colleges
State identification number 292.105

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.]

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 and Administrative Manual, Cost Allocation Report section).

Compliance Requirements and Suggested Audit Procedures
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.

Reporting

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 Guidance for the applicable fiscal year. A new guidance document is issued for each fiscal year and only the guidance for the current fiscal year is available online at https://mywtcs.wtcsystem.edu/priorities-policies/state-law-policy/administrative-guidance/. Copies of previous years' guidance can be obtained from district audit contacts or from the System Office contact indicated at the end of Section 1.0 – General Audit Requirements of this document.

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 Associate of Arts/Associate of Science.

Suggested Audit Procedures

Review documentation supporting the assignment of federal revenue to Community Services or Associate of Arts/Associate of Science 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 in the Cost Allocation Report section of the Financial and Administrative 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 in the Cost Allocation Report section of the Financial and Administrative 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 in the Cost Allocation Report section of the Financial and Administrative 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 in the Cost Allocation Report section of the Financial and Administrative Manual.

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

Suggested 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 non-aidable activities.

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2.3 Workforce Advancement Training
State identification number 292.124

Program Objective
The purpose of this grant category is to promote increased investment in the skill development of incumbent workers, improve Wisconsin businesses' productivity and competitiveness, augment the state's economic base, support career pathways and expand technical college training and technical assistance services to businesses and industry. [S. 38.41 Wis. Stats.]

Program Procedures
WTCS districts and consortia of districts 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.

Compliance Requirements and Suggested Audit Procedures
Types of Services Allowed and Unallowed
Compliance Requirement
Services focus on upgrading the skills and productivity of employees of established businesses 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.

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 located within the State guidelines, which are available at https://mywtcs.wtcsystem.edu/grants-data-reporting/grants/state-grants/grant-guidelines/.

Eligibility
Compliance Requirement
Funds awarded to a Wisconsin Technical College District may serve a single business or a consortium of businesses for training services or technical assistance. Funds can serve businesses previously served. Public entities (schools, municipalities, counties, tribes, etc.) are not eligible.

Suggested Audit Procedures
Review applications and final reports to determine that only eligible businesses are served.

Reporting
Compliance Requirement
No less often than quarterly, districts are to report eligible expenditures to the System Office on form, Standard Financial Report (SFR-1). Final reports must be received by the System Office no later than the Final Report deadline specified in the applicable grant guidelines.

Suggested Audit Procedures

Review standard financial reporting instructions (SFR-1) to verify that eligible expenditures were reported to the System Office on form, SFR-1, no less often than quarterly and by the final report deadline.

Compliance Requirement

Districts must submit course enrollment information, including grant activity records, using the Client Reporting System for all enrolled students receiving services through the grant.

Suggested Audit Procedures

Verify that course enrollment information was submitted to the Client Reporting System for all enrolled students by the required deadline.

Compliance Requirement

Districts must submit contracting information using the Contract Reporting System for all businesses receiving services through the grant.

Contract costs must follow district contract training policies and procedures and recover the minimum program and material fees for the course. Contract costs may not include overhead or indirect costs.

Suggested Audit Procedures

Verify that contracting information was submitted to the Contract Reporting System for all businesses by the required deadline.

Ensure district policies were followed, and minimum cost recovery was met.

Compliance Requirement

Districts must submit a Workforce Advancement Training Grant Final Report within 60 days after the delivery of training, web based WTCS Economic Impact Survey within 60 days of completion of training, 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 report evaluates the district's performance in attaining the goals specified in the grant application.

Determine if the report addresses all instances of failure to meet the goals specified in the grant application.

Compliance Requirement

Districts must submit Attachment A – Small Business Certification Statement when applying for Small Business Workforce Advancement Training Grant funds.

Suggested Audit Procedures

Verify that the Attachment A – Small Business Certification Statement was submitted with Small Business Workforce Advancement Training Grant applications.

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2.4 Apprentice-Related Instruction
State identification number 292.124

Program Objective
The objective of the Apprentice-Related Instruction grant is to fund the development and maintenance of systemwide apprenticeship curricula and direct support for contractually-required apprentice-related instruction that cannot be provided through normal district budgeting processes. These projects enable the WTCS to respond to cyclical industry demands with current occupational curriculum, to provide a supply of skilled workers for rapidly-developing industries, and ensure the continuity of apprenticeship training during periods of temporary expansion or contraction of labor demand. [S. 38.04(32) Wis. Stats.]

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.

Compliance Requirements and Suggested Audit Procedures
Types of Services Allowed and Unallowed
Compliance Requirement
Funds were expended only for allowable activities, as specified in the Apprentice-Related Instruction grant guidelines. Unallowable costs will not be reimbursed.

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 State guidelines, applications and award documents. State guidelines are available at https://mywtcs.wtcsystem.edu/grants-data-reporting/grants/state-grants/grant-guidelines/.

Reporting
Compliance Requirement
No less often than quarterly, districts are to report eligible expenditures to the System Office on form, Standard Financial Report (SFR-1). Final reports must be received by the System Office no later than August 15 of the forthcoming fiscal year of the grant.

Suggested Audit Procedures
Review standard financial reporting instructions (SFR-1) to verify that eligible expenditures were reported to the System Office on form, SFR-1, no less often than quarterly and by the final report deadline.

Compliance Requirement
By February 15 of the fiscal year of the grant, the district is to file a Mid-Year Report with the System Office evaluating the district's performance in attaining the goals specified in the grant application for Direct Instruction Support grants only.

By November 1 of the forthcoming fiscal year of the grant, the district is to file a Final Report and Final Evaluation with the System Office evaluating the district's performance in attaining the goals specified in the grant application for Direct Instruction Support and Systemwide Apprenticeship Curricula grants.

Suggested Audit Procedures
Review the reports evaluating the district's performance.

Determine if the reports were submitted by the required deadlines.

Compliance Requirement
Apprenticeship curriculum must be developed in WIDS and housed in the WTCS WIDS Repository allowing for dissemination across the WTCS for Systemwide Apprenticeship Curricula grants only.

Apprenticeship curriculum must be approved by the State Trade Apprenticeship Advisory Committee and disseminated on the Department of Workforce Development – Bureau of Apprenticeship Standards' (DWD-BAS) website for Systemwide Apprenticeship Curricula grants only.

Suggested Audit Procedures
Determine if apprenticeship curriculum was uploaded and shared in the WTCS WIDS Repository for Systemwide Apprenticeship Curricula.

Determine if apprenticeship curriculum was approved by the State Trade Committee and shared on the DWD-BAS website.

Compliance Requirement
Districts must submit course enrollment information using the Client Reporting System for all enrolled students receiving services through the Direct Instruction Support grants only.

Suggested Audit Procedures
Verify that course enrollment information was submitted to the Client Reporting System for all enrolled students by the required deadline.

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2.5 Career Pathways
State identification number 292.124

Program Objective
The objective of the Career Pathways grant is to fund approaches to align, scale and innovate leading to enhanced education and employment outcomes. Projects must seek career pathway methodologies through the appropriate combination of workforce, industry, secondary, adult education, postsecondary education and training, career and academic advising, and supportive services needed to align education and training to industry-recognized credentials. Career Pathway approaches must be designed to prepare all students for employment in their chosen field as well as return to and engage in additional postsecondary education that enables them to advance in their careers. [S. 38.04(32) Wis. Stats.]

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.

Compliance Requirements and Suggested Audit Procedures
Types of Services Allowed and Unallowed
Compliance Requirement
Funds were expended only for allowable activities, as specified in the Career Pathways grant guidelines. Unallowable costs will not be reimbursed.

Funds may not be used for direct student tuition reimbursement.

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 State guidelines, applications and award documents. State guidelines are available at https://mywtcs.wtcsystem.edu/grants-data-reporting/grants/state-grants/grant-guidelines/.

Reporting
Compliance Requirement
No less often than quarterly, districts are to report eligible expenditures to the System Office on form, Standard Financial Report (SFR-1). Final reports must be received by the System Office no later than August 15 of the forthcoming fiscal year of the grant.

Suggested Audit Procedures
Review standard financial reporting instructions (SFR-1) to verify that eligible expenditures were reported to the System Office on form, SFR-1, no less often than quarterly and by the final report deadline.

Compliance Requirement
By February 15 of the fiscal year of the grant, the district is to file a Mid-Year Report with the System Office evaluating the district's performance in attaining the goals specified in the grant application.

By November 1 of the forthcoming fiscal year of the grant, the district is to file a Final Report and Final Evaluation 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.

Compliance Requirement
Districts must submit course enrollment information using the Client Reporting System for all enrolled students receiving services through the grant.

Suggested Audit Procedures
Verify that course enrollment information was submitted to the Client Reporting System for all enrolled students by the required deadline.

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2.6 Core Industry
State identification number 292.124

Program Objective

The objective of the Core Industry grant is to fund WTCS already approved programs, in core industry areas, provide industry-relevant education and training using rigorous curricula, current technology and related services. Programs must be open for student enrollments and have been offered for one year or more (January 15, 2024 or earlier). Grants may expand programming in high-demand areas within the district. [S. 38.04(32) Wis. Stats.]

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.

Compliance Requirements and Suggested Audit Procedures

Types of Services Allowed and Unallowed

Compliance Requirement

Funds were expended only for allowable activities, as specified in the Core Industry grant guidelines. Unallowable costs will not be reimbursed.

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 State guidelines, applications and award documents. State guidelines are available at https://mywtcs.wtcsystem.edu/grants-data-reporting/grants/state-grants/grant-guidelines/.

Reporting

Compliance Requirement

No less often than quarterly, districts are to report eligible expenditures to the System Office on form, Standard Financial Report (SFR-1). Final reports must be received by the System Office no later than August 15 of the forthcoming fiscal year of the grant.

Suggested Audit Procedures

Review standard financial reporting instructions (SFR-1) to verify that eligible expenditures were reported to the System Office on form, SFR-1, no less often than quarterly and by the final report deadline.

Compliance Requirement

By February 15 of the fiscal year of the grant, the district is to file a Mid-Year Report with the System Office evaluating the district's performance in attaining the goals specified in the grant application.

By November 1 of the forthcoming fiscal year of the grant, the district is to file a Final Report and Final Evaluation 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.

Compliance Requirement

Districts must submit course enrollment information using the Client Reporting System for all enrolled students receiving services through the grant.

Suggested Audit Procedures

Verify that course enrollment information was submitted to the Client Reporting System for all enrolled students by the required deadline.

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2.7 Developing Markets
State identification number 292.124

Program Objective
The objective of the Developing Markets grant is to fund programs new to the district that have received final program approval by the System Board at or before the January meeting of the grant application year. These funds can be used for: development of curriculum and related instructional material; technology and software; the purchase of equipment; staff development; the delivery of instruction; and the pursuit of accreditation. [S. 38.04(32) Wis. Stats.]

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.

Compliance Requirements and Suggested Audit Procedures
Types of Services Allowed and Unallowed
Compliance Requirement
Funds were expended only for allowable activities, as specified in the Developing Markets grant guidelines. Unallowable costs will not be reimbursed.

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 State guidelines, applications and award documents. State guidelines are available at https://mywtcs.wtcsystem.edu/grants-data-reporting/grants/state-grants/grant-guidelines/.

Reporting
Compliance Requirement
No less often than quarterly, districts are to report eligible expenditures to the System Office on form, Standard Financial Report (SFR-1). Final reports must be received by the System Office no later than August 15 of the forthcoming fiscal year of the grant.

Suggested Audit Procedures
Review standard financial reporting instructions (SFR-1) to verify that eligible expenditures were reported to the System Office on form, SFR-1, no less often than quarterly and by the final report deadline.

Compliance Requirement
By February 15 of the fiscal year of the grant, the district is to file a Mid-Year Report with the System Office evaluating the district's performance in attaining the goals specified in the grant application.

By November 1 of the forthcoming fiscal year of the grant, the district is to file a Final Report and Final Evaluation 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.

Compliance Requirement

Districts must submit course enrollment information using the Client Reporting System for all enrolled students receiving services through the grant.

Suggested Audit Procedures

Verify that course enrollment information was submitted to the Client Reporting System for all enrolled students by the required deadline.

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2.8 IET Development & Expansion
State identification number 292.124

Program Objective
The objective of the IET Development & Expansion grant is to support the development and expansion of Integrated Education and Training (IET). IET provides adult education and literacy activities concurrently and contextually with workforce preparation activities and workforce training for a specific occupation or occupational cluster for the purpose of educational and career advancement. One focus is to make career pathways accessible to diverse student populations, reach new audiences and implement student supports to increase retention and completion. Priority is given to a high demand and short-term credential within a career pathway that leads to family-sustaining wages. Programs are strongly encouraged to prioritize recruitment and enrollment of learners who are enrolled in adult education or ESL classes or community members. [S. 38.04(32) Wis. Stats.]

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.

Compliance Requirements and Suggested Audit Procedures
Types of Services Allowed and Unallowed

Compliance Requirement
Funds were expended only for allowable activities, as specified in the IET Development & Expansion grant guidelines. Unallowable costs will not be reimbursed.

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 State guidelines, applications and award documents. State guidelines are available at https://mywtcs.wtcsystem.edu/grants-data-reporting/grants/state-grants/grant-guidelines/.

Reporting

Compliance Requirement
No less often than quarterly, districts are to report eligible expenditures to the System Office on form, Standard Financial Report (SFR-1). Final reports must be received by the System Office no later than August 15 of the forthcoming fiscal year of the grant.

Suggested Audit Procedures
Review standard financial reporting instructions (SFR-1) to verify that eligible expenditures were reported to the System Office on form, SFR-1, no less often than quarterly and by the final report deadline.

Compliance Requirement

By February 15 of the fiscal year of the grant, the district is to file a Mid-Year Report with the System Office evaluating the district's performance in attaining the goals specified in the grant application.

By November 1 of the forthcoming fiscal year of the grant, the district is to file a Final Report and Final Evaluation 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.

Compliance Requirement

IET curriculum must be developed in WIDS and housed in the WTCS WIDS Repository allowing for dissemination across the WTCS.

Suggested Audit Procedures

Determine if IET curriculum was uploaded and shared in the WTCS WIDS Repository.

Compliance Requirement

Districts must submit course enrollment information using the Client Reporting System for all enrolled students receiving services through the grant.

Suggested Audit Procedures

Verify that course enrollment information was submitted to the Client Reporting System for all enrolled students by the required deadline.

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2.9 Professional Growth
State identification number 292.124

Program Objective
The objective of the Professional Growth grant is to fund the support of professional development activities and occupational competency training in the Wisconsin Technical College System. [S. 38.04(32) Wis. Stats.]

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.

Compliance Requirements and Suggested Audit Procedures
Types of Services Allowed and Unallowed
Compliance Requirement
Funds were expended only for allowable activities, as specified in the Professional Growth grant guidelines. Unallowable costs will not be reimbursed.

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 State guidelines, applications and award documents. State guidelines are available at https://mywtcs.wtcsystem.edu/grants-data-reporting/grants/state-grants/grant-guidelines/.

Matching, Level of Effort, and/or Earmarking
Compliance Requirement
Professional Development may be funded up to 100 percent (100%) of total funds requested. At least a 50 percent (50%) match will be required.

Occupational Competency Program may be funded up to 50 percent (50%) of total approved project costs. At least a 50 percent (50%) cost share of total approved project costs will be required.

Occupational Competency funding may be up to 20 percent (20%) of the total grant allocation amount for the district.

Suggested Audit Procedures
Review the grant application and award documents to verify that the required level of match/cost share was expended.

Reporting
Compliance Requirement
The Occupational Competency Participant Portfolio must be submitted to the District Office within 60 days of completion for faculty participating in the Occupational Competency program.

Suggested Audit Procedures

Review a selection of Occupational Competency Participant Portfolios to verify that faculty participating in the program submitted within 60 days of completion.

Compliance Requirement

No less often than quarterly, districts are to report eligible expenditures to the System Office on form, Standard Financial Report (SFR-1). Final reports must be received by the System Office no later than August 15 of the forthcoming fiscal year of the grant.

Suggested Audit Procedures

Review standard financial reporting instructions (SFR-1) to verify that eligible expenditures were reported to the System Office on form, SFR-1, no less often than quarterly and by the final report deadline.

Compliance Requirement

By February 15 of the fiscal year of the grant, the district is to file a Mid-Year Report with the System Office evaluating the district's performance in attaining the goals specified in the grant application.

By November 1 of the forthcoming fiscal year of the grant, the district is to file a Final Report and Final Evaluation with the System Office evaluating the district's performance in attaining the goals specified in the grant application. The Occupational Competency Participant Tracking form must also be submitted.

Suggested Audit Procedures

Review the reports evaluating the district's performance.

Review the Occupational Competency Participant Tracking form to verify that all Occupational Competency Portfolios were included and reported to the System Office.

Determine if the reports were submitted by the required deadlines.

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2.10 Completion
State identification number 292.124

Program Objective
The objective of the Completion grant is to fund the creation, expansion and/or implementation of innovative strategies through direct services to students experiencing gaps in student success outcomes who are enrolled in post-secondary courses or ABE/ELL, and students who progress through career pathways. The primary goal is to support students experiencing gaps in student success outcomes, which may include but is not limited to students with disabilities, students of color, student parents, military service members and first-generation students through course completion, completion of subsequent semesters, and completion of programs or WTCS Pathway Certificates. [S. 38.04(32) Wis. Stats.]

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.

Compliance Requirements and Suggested Audit Procedures
Types of Services Allowed and Unallowed
Compliance Requirement
Funds were expended only for allowable activities, as specified in the Completion grant guidelines. Unallowable costs will not be reimbursed.

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 State guidelines, applications and award documents. State guidelines are available at https://mywtcs.wtcsystem.edu/grants-data-reporting/grants/state-grants/grant-guidelines/.

Matching, Level of Effort, and/or Earmarking
Compliance Requirement
Projects may be funded up to 75 percent (75%) of total approved project costs. At least a 25 percent (25%) cost share of the total approved project costs will be required.

Suggested Audit Procedures
Review the grant application and award documents to verify that the required level of cost share was expended.

Reporting
Compliance Requirement
No less often than quarterly, districts are to report eligible expenditures to the System Office on form, Standard Financial Report (SFR-1). Final reports must be received by the System Office no later than August 15 of the forthcoming fiscal year of the grant.

Suggested Audit Procedures

Review standard financial reporting instructions (SFR-1) to verify that eligible expenditures were reported to the System Office on form, SFR-1, no less often than quarterly and by the final report deadline.

Compliance Requirement

By February 15 of the fiscal year of the grant, the district is to file a Mid-Year Report with the System Office evaluating the district's performance in attaining the goals specified in the grant application.

By November 1 of the forthcoming fiscal year of the grant, the district is to file a Final Report and Final Evaluation 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.

Compliance Requirement

Districts must submit course enrollment information using the Client Reporting System for all enrolled students receiving services through the grant.

Suggested Audit Procedures

Verify that course enrollment information was submitted to the Client Reporting System for all enrolled students by the required deadline.

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2.11 Open Educational Resources
State identification number 292.124

Program Objective
The objective of the Open Educational Resource grant is to support the adoption, development, and expansion of Open Educational Resources (OER). Open Educational Resources (OER) are learning, teaching and research materials in any format and medium that reside in the public domain or are under copyright that have been released under an open license (e.g., Creative Commons), that permit no-cost access, re-use, re-purpose, adaptation and redistribution by others. [S. 38.04(32) Wis. Stats.]

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.

Compliance Requirements and Suggested Audit Procedures
Types of Services Allowed and Unallowed
Compliance Requirement
Funds were expended only for allowable activities, as specified in the OER grant guidelines. Unallowable costs will not be reimbursed.

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 State guidelines, applications and award documents. State guidelines are available at https://mywtcs.wtcsystem.edu/grants-data-reporting/grants/state-grants/grant-guidelines/.

Reporting
Compliance Requirement
No less often than quarterly, districts are to report eligible expenditures to the System Office on form, Standard Financial Report (SFR-1). Final reports must be received by the System Office no later than August 15 of the forthcoming fiscal year of the grant.

Suggested Audit Procedures
Review standard financial reporting instructions (SFR-1) to verify that eligible expenditures were reported to the System Office on form, SFR-1, no less often than quarterly and by the final report deadline.

Compliance Requirement
By February 15 of the fiscal year of the grant, the district is to file a Mid-Year Report with the System Office evaluating the district's performance in attaining the goals specified in the grant application.

By November 1 of the forthcoming fiscal year of the grant, the district is to file a Final Report and Final Evaluation 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.

Compliance Requirement
Adopted/adapted/created OER information must be added to the WTCS OER Repository for use by all the technical colleges.

Completed WTCS OER Creation Project Checklist must be submitted with report.

Suggested Audit Procedures
Determine if OER information was added to the WTCS OER Repository.

Determine if Checklist was completed and submitted by the required deadlines.

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2.12 Truck Driver Training
State identification number 292.128

Program Objective
The objective of the Truck Driver Training grant is to fund CVTC, FVTC, and WCTC for truck driver training programs. Funds can be used for the truck driving training program at these specific districts. [S. 38.04(31) Wis. Stats.]

Program Procedures
Certain WTCS districts (CVTC, FVTC, and WCTC) receive grants annually to support truck driver training programs [S. 38.04(31) Wis. Stats.]. Grants are disbursed on a reimbursement basis.

Compliance Requirements and Suggested Audit Procedures
Types of Services Allowed and Unallowed
Compliance Requirement
Funds were expended only for allowable activities to eligible truck driving training programs.

Suggested Audit Procedures
Review the invitation letter and approved grant application. Test expenditure records and supporting documentation to determine that activities reimbursed were allowed.

Eligibility
Compliance Requirement
Student must be enrolled in an approved truck driver program (30-458-1 or 50-458-1) at an allowable district (CVTC, FVTC, WCTC).

Suggested Audit Procedures
Verify student is enrolled in an approved program at the district.

Reporting
Compliance Requirement
No less often than quarterly, districts are to report eligible expenditures to the System Office on form, Standard Financial Report (SFR-1). Final reports must be received by the System Office within 45 days after the end of the grant award period.

Suggested Audit Procedures
Review standard financial reporting instructions (SFR-1) to verify that eligible expenditures were reported to the System Office on form, SFR-1, no less often than quarterly and by the final report deadline.

Compliance Requirement
Districts must file a Final Report and Final Evaluation within 45 days after the end of the grant award period with the System Office evaluating the district's performance in attaining the goals specified in the grant application.

Review the report evaluating the district's performance.

Determine if the report was submitted by the required deadlines.

Compliance Requirement
Districts must submit course enrollment information using the Client Reporting System for all enrolled students receiving services through the grant.

Suggested Audit Procedures
Verify that course enrollment information was submitted to the Client Reporting System for all enrolled students by the required deadline.

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2.13 Fire Fighter Training 2%
State identification number 292.137

Program Objective
The objective of the Fire Fighter Training 2% funding is to fund training for eligible members of fire departments maintained by cities, villages, and towns located in the district a fire fighter training program operates. Funds can be used to cover fees for eligible students in a fire fighter training program. [S. 38.12 Wis. Stats.]

Program Procedures
WTCS districts receive funds annually to fund eligible students in the fire fighter training program [S. 38.12 Wis. Stats.]. Funds are distributed based on the number of students completing qualifying training and disbursed on a reimbursement basis.

Compliance Requirements and Suggested Audit Procedures
Types of Services Allowed and Unallowed
Compliance Requirement
Funds were expended only for allowable activities in the fire fighter training program for students who are a member of a volunteer and/or paid fire department maintained by cities, villages, and/or towns located in the technical college district.

Suggested Audit Procedures
Test expenditure records and supporting documentation to determine that activities reimbursed were allowed.

Eligibility
Compliance Requirement
Student must be a member of a Wisconsin fire department located in the district and enrolled in an approved fire fighter training course with successful completion. Eligibility criteria are documented in the Client Reporting System.

Suggested Audit Procedures
Verify student is a fire department member in the district and passed an approved course.

Reporting
Compliance Requirement
Districts must submit course enrollment information using the Client Reporting System for all enrolled students receiving services through the grant.

Verify that course enrollment information was submitted to the Client Reporting System for all enrolled students by the required deadline of June 30th.

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2.14 Property Tax Relief Aid
State identification number 292.162

Program Objective
The objective of property tax relief 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.]

Program Procedures
WTCS districts receive aid annually to support technical college operations [S. 38.16(4) Wis. Stats.]. Aid is computed based on each district's equalized value as of January 1, 2014 and disbursed annually on the third Friday in February.

Compliance Requirements and Suggested Audit Procedures
Reporting
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 Guidance for the applicable fiscal year. A new guidance document is issued for each fiscal year and only the guidance for the current fiscal year is available online at https://mywtcs.wtcsystem.edu/priorities-policies/state-law-policy/administrative-guidance/. Copies of previous years' guidance can be obtained from district audit contacts or from the System Office contact indicated at the end of Section 1.0 – General Audit Requirements of this document.

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

Verify revenue is reported appropriately on the Cost Allocation Report VE-CA-7.

Special Tests and Provisions
Compliance Requirement
Expenditures are based on fund, function, and cost center.

Suggested Audit Procedures
Test expenditure records and supporting documentation to verify fund, function, and cost center.

Compliance Requirement
Revenues and expenditures are based on classification.

Suggested Audit Procedures

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

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2.15 Work-Based Learning Tribal Colleges
State identification number 292.180

Program Objective
The purpose of the Work-Based Learning Grants to Tribal Colleges is to provide work-based learning activities and experiences that might include occupational skills training to youths and adults at the Lac Courte Oreilles Ojibwa College and the College of Menominee Nation.
[S. 38.40(1m)(c) Wis. Stats.]

Program Procedures
The Lac Courte Oreilles Ojibwa College and the College of Menominee Nation are annually awarded individual grants based on proposals submitted to the System Office. On a monthly basis, the colleges report actual expenditures to the System Office. Grant awards are disbursed on a reimbursement basis.

Compliance Requirements and Suggested Audit Procedures
Types of Services Allowed and Unallowed
Compliance Requirement
Services focus on work-based learning opportunities for youths and adults. They may include, but are not limited to; youth apprenticeship, employability skills, apprenticeship training, basic skills and occupational skills training for incumbent and unemployed workers.

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 State guidelines, applications and award documents. State guidelines are available at https://mywtcs.wtcsystem.edu/grants-data-reporting/grants/state-grants/grant-guidelines/.

Eligibility
Compliance Requirement
Funds are awarded to the Lac Courte Oreilles Ojibwa College and the College of Menominee Nation to carry out the program.

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

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

Determine that only eligible individuals are served.

Reporting

Compliance Requirement

No less often than quarterly, the Lac Courte Oreilles Ojibwa College and the College of Menominee Nation are to report eligible expenditures on System Office form SFR-1. Final reports must be received by the System Office no later than August 15 of the forthcoming fiscal year of the grant.

Suggested Audit Procedures

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

Compliance Requirement

By February 15 of the fiscal year of the grant, the district is to file a Mid-Year Report with the System Office evaluating the district's performance in attaining the goals specified in the grant application.

By November 1 of the forthcoming fiscal year of the grant, the district is to file a Final Report and Final Evaluation 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 Lac Courte Oreilles Ojibwa College and the College of Menominee Nation's performance. Determine if the reports evaluate the colleges' performance in attaining the goals specified in the grant applications and award documents.

Determine if the reports were submitted by the required timeframes.

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2.16 State Leadership
State identification number 292.124

Program Objective
The objective of the State Leadership grant is to provide funding for initiatives that support student success and support the state's workforce through new and expanded technical college programs to meet industry needs. The district's plan on how to use the funds and what the impacts will be must be approved by the System Office to be funded. [S. 38.04(32) Wis. Stats. and S. 38.28 Wis. Stats.]

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

Compliance Requirements and Suggested Audit Procedures
Types of Services Allowed and Unallowed
Compliance Requirement
Funds were expended only for allowable activities, as specified in the State Leadership grant guidelines. Unallowable costs will not be reimbursed.

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 State Leadership grant guidelines, applications and award documents. State Leadership grant guidelines are available at https://mywtcs.wtcsystem.edu/grants-data-reporting/grants/state-grants/grant-guidelines/.

Reporting
Compliance Requirement
No less often than quarterly, districts are to report eligible expenditures to the System Office on form, Standard Financial Report (SFR-1). Final reports must be received by the System Office no later than within 45 days after the end of the grant award period.

Suggested Audit Procedures
Review standard financial reporting instructions (SFR-1) to verify that eligible expenditures were reported to the System Office on form, SFR-1, no less often than quarterly and within 45 days after the end of the grant award period.

Compliance Requirement
By a date specified in the grant award, the district may be required to file a Mid-Year Report with the System Office evaluating the district's performance in attaining the goals specified in the grant application.

By a date specified in the grant award, the district is to file a Final Report and Final Evaluation 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.

Compliance Requirement

Districts must submit course enrollment information using the Client Reporting System for all enrolled students receiving services through the grant, if applicable.

Suggested Audit Procedures

Verify that course enrollment information was submitted to the Client Reporting System for all enrolled students by the required deadline, if applicable.

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2.17 Wait List Reduction (TCS 10)
State identification number 292.181

Program Objective
The objective of the Wait List Reduction grant is to address the waitlist process at the 16 Wisconsin technical colleges. This leadership grant will support compliance with administrative code TSC10 for the year July 1, 2024-December 31, 2025. The district's plan on how to use the funds and what the impacts will be must be approved by the System Office to be funded. Funding for this grant was awarded to the System Office from the Wisconsin Department of Workforce Development Fast Forward grant. [S. 106.27(1g) Wis. Stats.]

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

Compliance Requirements and Suggested Audit Procedures
Types of Services Allowed and Unallowed

Compliance Requirement
Funds were expended only for allowable activities, as specified in the Wait List Reduction grant guidelines. Unallowable costs will not be reimbursed.

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 Wait List Reduction grant guidelines, applications and award documents. Wait List Reduction grant guidelines are available from the WTCS grant contact below.

Reporting

Compliance Requirement
No less often than quarterly, districts are to report eligible expenditures to the System Office on form, Standard Financial Report (SFR-1). Final reports must be received by the System Office no later than August 15 of the forthcoming fiscal year of the grant.

Suggested Audit Procedures
Review standard financial reporting instructions (SFR-1) to verify that eligible expenditures were reported to the System Office on form, SFR-1, no less often than quarterly and by the final report deadline.

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2.18 Emergency Medical Services Education
State identification number 292.102

Program Objective
The objective of the Emergency Medical Services Education grant is to expand the state's emergency medical services workforce through expanded technical college courses by fostering innovation, enhancing institutional capacity, and aligning with industry needs. The district's plan on how to use the funds and what the impacts will be must be approved by the System Office and the Joint Committee on Finance (JCF) to be funded. [S. 38.04(9m) Wis. Stats.]

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

Compliance Requirements and Suggested Audit Procedures
Types of Services Allowed and Unallowed
Compliance Requirement
Funds were expended only for allowable activities, as specified in the EMS grant guidelines. Unallowable costs will not be reimbursed.

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 State guidelines, applications and award documents. State guidelines are available at https://mywtcs.wtcsystem.edu/grants-data-reporting/grants/state-grants/grant-guidelines/.

Reporting
Compliance Requirement
No less often than quarterly, districts are to report eligible expenditures to the System Office on form, Standard Financial Report (SFR-1). Final reports must be received by the System Office no later than July 10 of the forthcoming fiscal year of the grant.

Suggested Audit Procedures
Review standard financial reporting instructions (SFR-1) to verify that eligible expenditures were reported to the System Office on form, SFR-1, no less often than quarterly and by the final report deadline.

Compliance Requirement
By November 1 of the forthcoming fiscal year of the grant, the district is to file a Final Report and Final Evaluation 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.

Compliance Requirement

Districts must submit course enrollment information using the Client Reporting System for all enrolled students receiving services through the grant.

Suggested Audit Procedures

Verify that course enrollment information was submitted to the Client Reporting System for all enrolled students by the required deadline.

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2.19 AI Innovation
State identification number 292.124

Program Objective
The objective of the AI Innovation grant is to advance the integration of artificial intelligence (AI) into teaching, learning, operations, and workforce development by fostering innovation, enhancing institutional capacity, and aligning with industry needs. The district's plan on how to use the funds and what the impacts will be must be approved by the System Office to be funded. [S. 38.04(32) Wis. Stats.]

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

Compliance Requirements and Suggested Audit Procedures
Types of Services Allowed and Unallowed
Compliance Requirement
Funds were expended only for allowable activities, as specified in the AI Innovation grant guidelines. Unallowable costs will not be reimbursed.

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 State guidelines, applications and award documents. State guidelines are available at https://mywtcs.wtcsystem.edu/grants-data-reporting/grants/state-grants/grant-guidelines/.

Reporting
Compliance Requirement
No less often than quarterly, districts are to report eligible expenditures to the System Office on form, Standard Financial Report (SFR-1). Final reports must be received by the System Office no later than within 45 days after the end of the grant award period.

Suggested Audit Procedures
Review standard financial reporting instructions (SFR-1) to verify that eligible expenditures were reported to the System Office on form, SFR-1, no less often than quarterly and within 45 days after the end of the grant award period.

Compliance Requirement
By February 15 of the fiscal year of the grant, the district is to file a Mid-Year Report with the System Office evaluating the district's performance in attaining the goals specified in the grant application.

By November 1 of the forthcoming fiscal year of the grant, the district is to file a Final Report and Final Evaluation 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.

Compliance Requirement

Districts must participate in a Final Showcase to share project outcomes, lessons learned, and achievements in July 2027.

Suggested Audit Procedures

Verify district participation and sharing of project outcomes in virtual event.

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