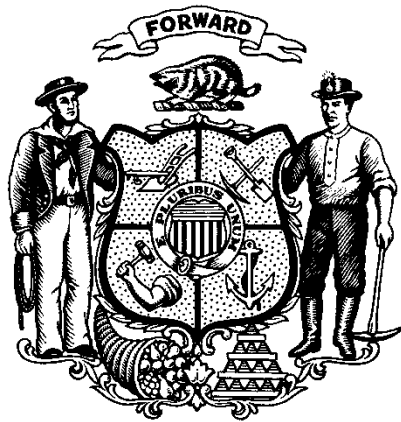# Appendix to the State Single Audit Guidelines for Programs from the Wisconsin Technical College System (WTCS)

2023 Revision

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

2023 Revision
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Appendix To The State Single Audit Guidelines For Programs From The Wisconsin Technical College System

2023 Revision

1   Introduction

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

The main document and appendices are available online at https://doa.wi.gov/Pages/StateFinances/State-Single-Audit-Guidelines.aspx.

1.1   *Programs subject to an audit*

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

1.2   *Designated state major programs*

The WTCS has designated State Aid for Technical Colleges (program number 292.10500) and Property Tax Relief Aid (program number 292.16200) as "Major" State programs.

1.3   *Designated Type A programs*

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

1.4   *Funding sources*

Information on federal and state funding sources for programs from the Wisconsin Technical College System can be found in the federal and state inventories associated with this appendix to the State Single Audit Guidelines (SSAG), the Catalog of Federal Domestic Assistance (CFDA), Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), Adult Education and Family Literacy Act (AEFLA) Guidelines, Carl D. Perkins Career and Technical Education (Perkins IV) Act Guidelines, Apprenticeship Guidelines, and the State Guidelines. Additional information about State Aid is available in the Financial and Administrative Manual (FAM) - https://mywtcs.wtcsystem.edu/data-systems-grp/data-system-manuals/uniform-financial-fund-accounting-system. The AEFLA, Perkins, and State guidelines are available at http://mywtcs.wtcsystem.edu/grants. The Apprenticeship guidelines are available at https://mywtcs.wtcsystem.edu/instructional-services/architecture-and-construction;-apprenticeship.

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

1.5   *Effective date*

This revision of the *Appendix to the State Single Audit Guidelines for Programs from the WTCS* is effective for audits of fiscal years ending on or after June 30, 2023.

1.6   *Contact the WTCS*

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

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2 Program specific guidance

Compliance supplements for specific programs

2.1 *State Aid For Technical Colleges*

State identification number 292.10500

I.   PROGRAM OBJECTIVE

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

II.   PROGRAM PROCEDURES

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

III.   COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A.   TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

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

Suggested Audit Procedures

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

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

B.   ELIGIBILITY

Compliance Requirement

None.

Suggested Audit Procedures

None.

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

Compliance Requirement

None.

Suggested Audit Procedures

None.

D.   REPORTING REQUIREMENTS

Compliance Requirement

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

Suggested Audit Procedures

Verify that reports were submitted as required by the <u>Report Dates Subject to Withholding of State & Federal Aids</u> 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 <u>https://mywtcs.wtcsystem.edu/priorities-policies/state-law-policy/administrative-guidance/</u>. Copies of previous years' guidance can be obtained from district audit contacts or from the System Office contact indicated at the end of <u>Section 1 - Introduction</u> of this document.

E.   SPECIAL TESTS AND PROVISIONS

Compliance Requirement

Allocation of expenditures is based on cost center.

Suggested Audit Procedures

Test expenditure records and supporting documentation to verify cost center.

Compliance Requirement

Deduction of specific revenues and expenditures is based on classification.

Suggested Audit Procedures

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

Compliance Requirement

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

Suggested Audit Procedures

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

Compliance Requirement

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

Suggested Audit Procedures

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

Compliance Requirement

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

Suggested Audit Procedures

Review exclusions detailed on line F of Cost Allocation Report Schedule VE-CA-9 Supplement to verify that all exclusions are reported. Refer to instructions 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 l 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.

Suggest Audit Procedures

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

Compliance Requirement

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

Suggested Audit Procedures

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

Compliance Requirement

Debt Service is aidable, net of specified exclusions.

Suggested Audit Procedures

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

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

2.2 *Workforce Advancement Training*

State identification number 292.12400

I.   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.

II.   PROGRAM PROCEDURES

Wisconsin Technical College 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.

III.   COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A.   TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

Services focus on upgrading the skills and productivity of employees of established 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/.

B.   ELIGIBILITY

Compliance Requirement

These funds are to be awarded to Wisconsin Technical College Districts and district consortia to carry out the program.

Suggested Audit Procedures

Review policies and procedures regarding eligibility for project activities.

Determine that only eligible individuals are served.

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

Compliance Requirement

None.

Suggested Audit Procedures

None.

D.   **REPORTING REQUIREMENTS**

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 a Workforce Advancement Training Grant Final Report within 90 days after the delivery of training, web based WTCS Economic Impact Survey within 120 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.

2.3 *Apprentice-Related Instruction*

State identification number 292.12400

I.   PROGRAM OBJECTIVE

The objective of the Apprentice-Related Instruction grant is to fund the development and maintenance of system-wide 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.

II.   PROGRAM PROCEDURES

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

III.   COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A.   TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

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/.

B.   ELIGIBILITY

Compliance Requirement

None.

Suggested Audit Procedures

None.

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

Compliance Requirement

None.

Suggested Audit Procedures

None.

D. **REPORTING REQUIREMENTS**

Compliance Requirement

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 March 15 of the fiscal year of the grant, the district is to file a Second Term Triannual 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 Third Term Triannual 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 System-wide Apprenticeship Curricula.

Suggested Audit Procedures

Review the reports evaluating the district's performance.

Determine if the reports were submitted by the required deadlines.

2.4 *Career Pathways*

State identification number 292.12400

I.   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.

II.   PROGRAM PROCEDURES

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

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A.   TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

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/.

B.   ELIGIBILITY

Compliance Requirement

None.

Suggested Audit Procedures

None.

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

Compliance Requirement

Projects may be funded up to 80 percent (80%) of total approved project costs. At least a 20 percent (20%) cost share of the total approved project costs will be required. No in-kind match will be accepted.

Suggested Audit Procedures

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

D. REPORTING REQUIREMENTS

Compliance Requirement

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 November 15 of the fiscal year of the grant, the district is to file a First Term Triannual Report with the System Office evaluating the district's performance in attaining the goals specified in the grant application.

By March 15 of the fiscal year of the grant, the district is to file a Second Term Triannual 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 Third Term Triannual 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.

2.5 **_Core Industry_**

State identification number 292.12400

I.   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 14, 2021 or earlier). Grants may expand programming in high-demand areas within the district. S. 38.04(32) Wis. Stats.

II.   PROGRAM PROCEDURES

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

III.   COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A.   TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

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/.

B.   ELIGIBILITY

Compliance Requirement

None.

Suggested Audit Procedures

None.

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

Compliance Requirement

None.

Suggested Audit Procedures

None.

D.   **REPORTING REQUIREMENTS**

Compliance Requirement

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 November 15 of the fiscal year of the grant, the district is to file a First Term Triannual Report with the System Office evaluating the district's performance in attaining the goals specified in the grant application.

By March 15 of the fiscal year of the grant, the district is to file a Second Term Triannual 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 Third Term Triannual 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.

2.6 *Developing Markets*

State identification number 292.12400

I.   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 2022 meeting, and that have achieved program accreditation or is in the process of receiving accreditation. These funds can be used for: development of curriculum and related instructional material; technology and software; the purchase of equipment; staff development; and the delivery of instruction. S. 38.04(32) Wis. Stats.

II.   PROGRAM PROCEDURES

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

III.   COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A.   TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

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/.

B.   ELIGIBILITY

Compliance Requirement

None.

Suggested Audit Procedures

None.

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

Compliance Requirement

None.

Suggested Audit Procedures

None.

D.   REPORTING REQUIREMENTS

Compliance Requirement

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 November 15 of the fiscal year of the grant, the district is to file a First Term Triannual Report with the System Office evaluating the district's performance in attaining the goals specified in the grant application.

By March 15 of the fiscal year of the grant, the district is to file a Second Term Triannual 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 Third Term Triannual 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.

2.7 *Professional Growth*

State identification number 292.12400

I.   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.

II.   PROGRAM PROCEDURES

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

III.   COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A.   TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

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/.

B.   ELIGIBILITY

Compliance Requirement

None.

Suggested Audit Procedures

None.

C. 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.

D. REPORTING REQUIREMENTS

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 November 15 of the fiscal year of the grant, the district is to file a First Term Triannual Report with the System Office evaluating the district's performance in attaining the goals specified in the grant application for Professional Development. The Occupational Competency Participant Tracking form must also be submitted.

By March 15 of the fiscal year of the grant, the district is to file a Second Term Triannual Report with the System Office evaluating the district's performance in attaining the goals specified in the grant application for Professional Development. The Occupational Competency Participant Tracking form must also be submitted.

By November 1 of the forthcoming fiscal year of the grant, the district is to file a Second Term Triannual Report and Final Evaluation with the System Office evaluating the district's performance in attaining the goals specified in the grant application for Professional Development. 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.

2.8   *Completion*

State identification number 292.12400

I.   PROGRAM OBJECTIVE

The objective of the Completion grant is to fund the creation, expansion and/or implementation of innovative methods that provide direct services to students enrolled in post-secondary courses and ABE/ELL, and programs for services that transition students 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 specific completion points, such as course completion, completion of subsequent semesters, and completion of programs or WTCS Pathway Certificates. S. 38.04(32) Wis. Stats.

II.   PROGRAM PROCEDURES

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

III.   COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A.   TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

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/.

Compliance Requirement

Requests for participant support services require the applicant to attach a copy of the Methods for Distributing Emergency Payments Form to the application.

Suggested Audit Procedures

Review the accuracy of information on the Methods for Distributing Emergency Payments Form submitted by the District.

B.   ELIGIBILITY

Compliance Requirement

None.

Suggested Audit Procedures

None.

C.   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 match was expended.

D.   REPORTING REQUIREMENTS

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 November 15 of the fiscal year of the grant, the district is to file a First Term Triannual Report with the System Office evaluating the district's performance in attaining the goals specified in the grant application.

By March 15 of the fiscal year of the grant, the district is to file a Second Term Triannual 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 Third Term Triannual 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.

2.9 *Work-Based Learning for Tribal Colleges*

State identification number 292.18000

I.   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.

II.   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.

III.   COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A.   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/.

B.   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.

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

Compliance Requirement

None.

Suggested Audit Procedures

None.

D.   REPORTING REQUIREMENTS

Compliance Requirement

No less often than quarterly, the Lac Courte Oreilles Ojibwa 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 November 15 of the fiscal year of the grant, the district is to file a First Term Triannual Report with the System Office evaluating the district's performance in attaining the goals specified in the grant application.

By March 15 of the fiscal year of the grant, the district is to file a Second Term Triannual 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 Third Term Triannual 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.

2.10 *Property Tax Relief Aid*

State identification number 292.16200

I.   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.

II.   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.

III.   COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A.   TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

None.

Suggested Audit Procedures

None.

B.   ELIGIBILITY

Compliance Requirement

None.

Suggested Audit Procedures

None.

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

Compliance Requirement

None.

Suggested Audit Procedures

None.

D.   **REPORTING REQUIREMENTS**

Compliance Requirement

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

Suggested Audit Procedures

Verify that reports were submitted as required by the Report Dates Subject to Withholding of State & Federal Aids WTCS Administrative 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 - Introduction 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.

E.   **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.

2.11 *Emergency Assistance*

State identification number 292.10400

I. 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.

II. 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.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. 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/.

B. ELIGIBILITY

Compliance Requirement

Eligible students must be enrolled in a technical college and have an expected family contribution, as defined in S. 39.437(3)(a), of less than $5,000. Students must submit an application and written proof to request funds. No more than two grants and $500 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 $500 in any academic year.

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

Compliance Requirement

None.

Suggested Audit Procedures

None.

D. REPORTING REQUIREMENTS

Compliance Requirement

No less often than quarterly, 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 November 15 of the fiscal year of the grant, the district is to file a First Term Triannual Report with the System Office evaluating the district's performance in attaining the goals specified in the grant application.

By March 15 of the fiscal year of the grant, the district is to file a Second Term Triannual Report with the System Office evaluating the district's performance in attaining the goals specified in the grant application.

Suggested Audit Procedures

Review the reports evaluating the district's performance.

Determine if the reports were submitted by the required deadlines.

Compliance Requirement

By June 24 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.

2.12 *Truck Driver Training*

State identification number 292.12800

I. 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 Wis. Stats.

II. PROGRAM PROCEDURES

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

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. 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.

B. ELIGIBILITY

Compliance Requirement

None.

Suggested Audit Procedures

None.

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

Compliance Requirement

None.

Suggested Audit Procedures

None.

D.   REPORTING REQUIREMENTS

Compliance Requirement

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 November 1 of the forthcoming fiscal year of the grant, the district is to file a Triannual Report – 3rd Term 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 report evaluating the district's performance.

Determine if the report was submitted by the required deadlines.

2.13 *Fire Fighter Training 2%*

State identification number 292.13700

I.   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.

II.   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.

III.   COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A.   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.

B.   ELIGIBILITY

Compliance Requirement

None.

Suggested Audit Procedures

None.

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

Compliance Requirement

None.

Suggested Audit Procedures

None.

D.   REPORTING REQUIREMENTS

Compliance Requirement

None.

Suggested Audit Procedures

None.

2.14 *State Apprenticeship Expansion*

Pass through State Grant from the Wisconsin Department of Workforce Development

I. PROGRAM OBJECTIVE

The objective of the State Apprenticeship Expansion (SAE) 2020 funding is to partner with the Wisconsin Technical College System as the primary registered apprenticeship (RA) related instruction provider to increase the number and quality of apprenticeships through alignment with education and workforce systems; improve data sharing and data integrity; increase the number of apprentices statewide by 25% (approximately 2,920); develop at least one innovation using technological resources to improve registered apprenticeship marketing and outreach, standards development, and access to apprenticeships for underrepresented populations; develop a 5 year plan that positions RA as a central workforce development strategy and tool for employers within the state; implement a statewide, multimedia outreach campaign directed at new employers and career seekers; establish an employer incentive plan to grow RA participation; launch RA programs in nontraditional occupations and new industries; improve apprentices completion rates; support youth apprenticeship expansion; and expand the role of the business service representative and apprenticeship navigators.

II. PROGRAM PROCEDURES

WTCS districts receive funds between July, 1 2020– June 30, 2023 to administer four sub-categories of funds under the SAE 2020 grant. No less often than quarterly, districts report actual expenditures to the System Office. Grant awards are disbursed on a reimbursement basis.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

Funds were expended only for allowable activities, as specified in the State Apprenticeship Expansion (SAE 2020) 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 Apprenticeship guidelines, applications and award documents. Apprenticeship guidelines are available at https://mywtcs.wtcsystem.edu/grants-data-reporting/grants/miscellaneous-grants/.

B. ELIGIBILITY

Compliance Requirement

None.

Suggested Audit Procedures

None.

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

Compliance Requirement

None.

Suggested Audit Procedures

None.

D.   REPORTING REQUIREMENTS

Compliance Requirement

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 November 15 of the fiscal year of the grant, the district is to file a First Term Triannual Report with the System Office evaluating the district's performance in attaining the goals specified in the grant application for the SAE District Operational Enhancements to Support Apprenticeship Expansion (OE) and Youth Apprenticeship Dual Enrollment grants only.

By March 15 of the fiscal year of the grant, the district is to file a Second Term Triannual Report with the System Office evaluating the district's performance in attaining the goals specified in the grant application for all four sub-categories of funds under the SAE 2020 grant.

By July 15 of the fiscal year of the grant, the district is to file a Third Term Triannual Report and Final Evaluation with the System Office evaluating the district's performance in attaining the goals specified in the grant application for all four sub-categories of funds under the SAE 2020 grant.

Suggested Audit Procedures

Review the reports evaluating the district's performance.

Determine if the reports were submitted by the required deadlines.

2.15 *IET Development & Expansion*

State identification number 292.12400

I.   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. S. 38.04(32) Wis. Stats.

II.   PROGRAM PROCEDURES

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

III.   COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A.   TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

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/.

B.   ELIGIBILITY

Compliance Requirement

None.

Suggested Audit Procedures

None.

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

Compliance Requirement

None.

Suggested Audit Procedures

None.

D.   **REPORTING REQUIREMENTS**

Compliance Requirement

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 November 15 of the fiscal year of the grant, the district is to file a First Term Triannual Report with the System Office evaluating the district's performance in attaining the goals specified in the grant application.

By March 15 of the fiscal year of the grant, the district is to file a Second Term Triannual 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 Third Term Triannual 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.