

## Supplemental Educational Services: Frequently Asked Questions

### 1. What is Supplemental Educational Services (SES)?

SES is a requirement of No Child Left Behind. Public schools that receive Title I funds and have failed to meet state test standards for three consecutive years, must offer SES to their students. SES consists of after-school, before-school, or weekend tutoring services. Parents of students *in eligible schools* may choose an SES provider from the state-approved list and have their child receive tutoring that is paid for by the school district.

### 2. Who can apply to provide SES?

Any public, private, for profit, or non-profit group may apply to be an SES provider. Faith-based organizations are eligible to apply to be SES providers. The only agencies that may not provide SES are public schools or school districts that have been identified for improvement.

### 3. How can my business be approved by the state to offer SES?

To be approved by the state, you must complete an application and submit it to the Department of Public Instruction (DPI) by the deadline. In the application, you must submit evidence that you have the ability to meet federal requirements:

- ▶ *Demonstrate a history of success in working with youth.* Applicants must demonstrate that they have experience working with youth and helping them to achieve academically or socially.
- ▶ *Establish communication with the child's parents and school.* The SES provider must have a plan for regularly communicating with the child's parent and coordinating the tutoring program with the curriculum at the child's regular school.
- ▶ *Align tutoring with the Wisconsin Model Academic Standards and district standards.* The materials used in the tutoring program should be consistent with state standards for teaching math and reading.
- ▶ *Use research-based strategies.* SES providers must be able to provide evidence that the teaching strategies and tutoring curriculum are based in the research about effective teaching and learning.
- ▶ *Hire quality personnel.* The tutors must pass background checks and be qualified to tutor students. Ideally tutors are licensed teachers or supervised by licensed teachers.
- ▶ *Demonstrate financial soundness.* Along with an application, SES providers must submit an independent audit report that demonstrates financial soundness. If the applicant is a new business, then they have one year to submit the audit report.

### 4. What does it cost to be an SES provider?

There is no application fee. However, there are several costs associated with running a tutoring service. The required audit report can cost between two and five thousand dollars. Curriculum materials must be purchased, staff must be paid and some schools require the provider to carry insurance. You may need to buy or rent space in which to hold the tutoring sessions. Some providers offer transportation to the students they serve.

**5. How many schools are required to offer SES? How many providers are currently approved?**

Please refer to [http://www.dpi.state.wi.us/esea/pdf/ses\\_eligible.pdf](http://www.dpi.state.wi.us/esea/pdf/ses_eligible.pdf) for a current list of schools required to offer SES, which varies from year to year depending on schools' state test scores. Also, please refer to [http://www2.dpi.state.wi.us/ESEA\\_SES/ProvSearch.asp](http://www2.dpi.state.wi.us/ESEA_SES/ProvSearch.asp) for a current list of approved SES providers.

**6. Is it necessary to have an independent certified public accountant (CPA) perform the required audit?**

Yes, a complete Generally Accepted Accounting Principles (GAAP) financial audit report must be conducted on behalf of the applicant by an independent CPA. Such things as tax preparation records, Financial Information Reports (FIR), or merely a record of account statements do not constitute a GAAP audit.

**7. Does an audit report have to include an auditor's opinion?**

Yes, an audit report must include the auditor's written opinion that the financial statements (along with accompanying notes) are presented in accordance with GAAP. A going-concern or other qualification must be clarified.

**8. If the provider is a new entity, but does not service children in the first year of the program, then is an audit still have to be submitted for that year?**

Yes, upon application, an engagement letter from an independent CPA must be attached to the application to specify that the entity is newly formed and that a financial GAAP audit report will be completed after one year of operation, whether or not services have been provided. If an audit is not submitted at that time, the provider will be removed from the list.

**9. What would an engagement letter look like?**

An example of an engagement letter can be found in the Guidance for Determination of Financial Soundness handout at [http://www.dpi.wi.gov/esea/pdf/ses\\_fin\\_sound\\_guidance.pdf](http://www.dpi.wi.gov/esea/pdf/ses_fin_sound_guidance.pdf).

**10. Who should sign an engagement letter?**

An engagement letter should be signed by both the CPA and the service provider to confirm the commitment of both parties that an audit will be performed.

**11. How can I learn more about SES?**

Visit the DPI's SES website at [http://www.dpi.state.wi.us/esea/ses\\_index.html](http://www.dpi.state.wi.us/esea/ses_index.html); the United States Department of Education's SES website at [www.ed.gov/nclb/choice/help/ses/index.html](http://www.ed.gov/nclb/choice/help/ses/index.html); or Tutors for Kids' website at [www.tutorsforkids.org/basics/asp](http://www.tutorsforkids.org/basics/asp).

**12. Which Department of Public Instruction staff should I contact for additional questions regarding SES?**

Title I and School Support team:

Rachael Bergstrom, 608-266-2813 or [rachael.bergstrom@dpi.wi.gov](mailto:rachael.bergstrom@dpi.wi.gov)

Jennifer Waldner, 608-266-5184 or [jennifer.waldner@dpi.wi.gov](mailto:jennifer.waldner@dpi.wi.gov)

Angela DeSmit, 608-266-0925 or [angela.desmit@dpi.wi.gov](mailto:angela.desmit@dpi.wi.gov)

For specific questions regarding financial soundness only:

Janice Zmrazek, 608-266-2803 or [janice.zmrazek@dpi.wi.gov](mailto:janice.zmrazek@dpi.wi.gov)