

**Wisconsin Department of Public Instruction, Financial Services Team
WISCONSIN PUBLIC SCHOOL DISTRICT AUDIT MANUAL**

DEPARTMENT OF PUBLIC INSTRUCTION

COMMON SCHOOL FUND (SCHOOL LIBRARY) AID

255.103

I. PROGRAM OBJECTIVES

Common School Fund Aid is distributed to school districts for the purchase of instructional media center materials and school library computers and related software . It is distributed on a per capita basis according to the school census.

II. PROGRAM PROCEDURES

Allocations are calculated by dividing the total Common School Fund income by the total number of children ages 4 through 20 residing in Wisconsin school districts as reported on the school census. The DPI then apportions such amount to each school district based on the number of children shown in the district's census.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

(1) The following Objects in Function 222 000 "Library Media" qualify as eligible "instructional media" expenditures of Common School Fund Aid:

Object	Descriptor
431	Audio-Visual Media
432	Library Books
433	Newspapers
434	Periodicals
435	Computer Software Programs
438	Microfilm
439	Other Media

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SUGGESTED AUDIT PROCEDURE:

Test expenditures coded to Function 222 000 and eligible object accounts.

(2) Up to 25% of the moneys received in a fiscal year may be used to purchase school library computers and related software if the school board consults with the person who supervises the school district's libraries and the computers and software are housed in the school library.

SUGGESTED AUDIT PROCEDURE:

Review expenditures charged to Function 222 000, Objects 550 and 560, for purchases of computers and related software which are being housed in libraries of the district. Related software is defined as software which is pre-installed on the new computers at the time of purchase. Separate purchases of eligible computer software programs should be coded to Object 435, Function 222 000. Smart boards, printers, LCD projectors and scanners do not qualify for the 25% allocation but should still be coded to Object 550/560 in Function 222 000 if housed in the school libraries. Obtain certification from the Library Media Specialist that computer purchases were authorized and housed in district libraries. Questions regarding qualifying computers and related software should be addressed to Nancy Anderson, School Library consultant at 608/267-9287 or nancy.anderson@dpi.wi.gov

B. ELIGIBILITY

The school district, except a Union high school district, must submit school census data as of June 30 via the School Finance Reporting Portal, Non-Financial Data Home.

SUGGESTED AUDIT PROCEDURE

Review procedures used to compile the school census and evaluate for adequacy.

C. MATCHING, LEVEL OF EFFORT AND/OR EARMARKING

The total of eligible objects reported under Function 222 000 must be at least equal to Common School fund revenue, Source 613, "Library Aid."

SUGGESTED AUDIT PROCEDURE

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Determine eligible expenditures are equal to Common School Fund revenue.

D. REPORTING REQUIREMENTS

COMPLIANCE REQUIREMENT

Eligible costs are reported in the general fund, fund 10 of the annual report in SAFR. Census data is reported in the Non-Financial Data Home of SAFR.

SUGGESTED AUDIT PROCEDURE

Determine reported data accurately reflects supporting documentation.

E. SPECIAL TESTS AND PROVISIONS

There are no special tests and provisions for the auditor to test for.