



State of Wisconsin  
Higher Educational Aids Board

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Tony Evers  
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## Appendix to the State Single Audit Guidelines for Programs from the Higher Educational Aids Board

### 1 Introduction

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

#### 1.1 Programs subject to an audit

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

#### 1.2 Designated state major programs

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

#### 1.3 Designated Type A programs

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

#### *Designated Type A programs*

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

- Section 2.8 Nursing Student Loan
- Section 2.9 Talent Incentive Program Grant
- Section 2.10 Teacher Loan
- Section 2.11 Teacher of the Visually Impaired Loan
- Section 2.12 Wisconsin Grant – University of WI; Technical Colleges; and Tribal Colleges
- Section 2.13 Wisconsin Grant – Private Non-Profit Colleges
- Section 2.14 Veteran’s grant for Private Non-Profit Colleges

## **1.4 Letter notification**

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

## **1.5 Funding sources**

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

## **1.6 Department information**

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

## **1.6 Effective date**

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

Note: The Main Document of the 2022 update to the *State Single Audit Guidelines* (online at [www.ssag.state.wi.us](http://www.ssag.state.wi.us)) is effective for audits of years ending on or after June 30, 2006. Auditors have three choices for calendar year audits:

1. Use the 1987 *Guidelines*, updated as of March 2022, and use suggested audit procedures in this appendix for general and major program testing. This option results in the agency's traditional state major programs (i.e. named major programs and all state funded programs with expenditures in excess of \$100,000) identified as state major, but tested using updated audit procedures.
2. Implement the main document of the 2022 update to the *Guidelines* for Higher Educational Aids Board programs only, and use the suggested audit procedures in this appendix for testing Higher Educational Aids Board programs. Under this option, the auditor applies the risk based approach to Higher Educational Aids Board programs for identifying state major programs.
3. Fully implement the Main Document of the 2022 update to the *Guidelines* and this appendix.

## **1.7 Contact the Higher Educational Aids Board**

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

Sherrie Nelson  
Policy Advisor  
Higher Educational Aids Board  
P.O. Box 7885  
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(608) 267-2944

## 2 Program Specific Guidance

Compliance supplements for specific programs

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- Section 2.1 Academic Excellence Scholarship & Technical Excellence Scholarship
- Section 2.3 Hearing and Visually Impaired Student Grant
- Section 2.4 Indian Student Assistance Grant
- Section 2.6 Minority Teacher Loan
- Section 2.7 Minority Undergraduate Retention Grant
- Section 2.8 Nursing Student Loan
- Section 2.9 Talent Incentive Program Grant
- Section 2.10 Teacher Loan
- Section 2.11 Teacher of the Visually Impaired Loan
- Section 2.12 Wisconsin Grant – UW; Technical Colleges; and Tribal Colleges
- Section 2.13 Wisconsin Grant Private Non-Profit Colleges
- Section 2.14 Veteran’s Grant Private Non-Profit Colleges

### 2.1 Academic Excellence Scholarship and Technical Excellence Scholarship

*State identification number 235.109 AES*

*State identification number 235.119 TES*

#### 1. PROGRAM OBJECTIVE

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

**Technical Excellence Scholarships (TES)** are to be awarded by the State of Wisconsin-to-Wisconsin high school seniors who have the highest demonstrated level of proficiency in technical education subjects.

#### II. PROGRAM PROCEDURES

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

#### III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

##### A. TYPES OF SERVICES ALLOWED AND UNALLOWED

*Compliance Requirement*

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

*Suggest audit procedures*

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

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

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

## **B. ELIGIBILITY**

*Compliance Requirement*

None.

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

*Compliance Requirement*

Participating institutions are required to match funds provided by HEAB.

## **D. REPORTING REQUIREMENTS**

*Compliance Requirement*

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

## **E. SPECIAL TESTS AND PROVISIONS**

*Compliance Requirement*

None.

## **2.3 Hearing/Visually Impaired Student Grant**

*State identification number 235.112*

**I. PROGRAM OBJECTIVE**

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

**II. PROGRAM PROCEDURES**

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

**III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES**

**A. TYPES OF SERVICES ALLOWED AND UNALLOWED**

*Compliance Requirement*

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

*Suggested Audit Procedures*

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

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

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

- 9) Hearing/Visually Impaired Grant ACH transactions were recorded, processed, disbursed and, if necessary, refunded to HEAB with standard accounting and security procedures and within time standards set by HEAB.

**B. ELIGIBILITY**

*Compliance Requirement*

None.

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

*Compliance Requirement*

None.

**D. REPORTING REQUIREMENTS**

*Compliance Requirement*

None.

**E. SPECIAL TESTS AND PROVISIONS**

*Compliance Requirement*

None.

**2.4 Indian Student Assistance Grant**

*State identification number 235.132*

**I. PROGRAM OBJECTIVE**

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

**II. PROGRAM PROCEDURES**

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

**III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES**

## **A. TYPES OF SERVICES ALLOWED AND UNALLOWED**

### *Compliance Requirement*

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

### *Suggested Audit Procedures*

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

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

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

## **B. ELIGIBILITY**

### *Compliance Requirement*

None.



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

*Compliance Requirement*

None.

**D. REPORTING REQUIREMENTS**

*Compliance Requirement*

None.

**E. SPECIAL TESTS AND PROVISIONS**

*Compliance Requirement*

None.

**2.6 Minority Teacher Loan**

*State identification number 235.110*

**I. PROGRAM OBJECTIVE**

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

**II. PROGRAM PROCEDURES**

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

**III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES**

**A. TYPES OF SERVICES ALLOWED AND UNALLOWED**

*Compliance Requirement*

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

*Suggested Audit Procedures*

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

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

- 1) Student recipients had a high school diploma or its equivalent.
- 2) Student recipients did not exceed the overall maximum loan amount of \$5,000.
- 3) Student recipients made satisfactory academic progress (per federal student financial aid criteria).
- 4) Student recipients were either juniors or seniors.
- 5) Student recipients were enrolled at least half-time in a program leading to a teaching license.
- 6) Student recipients were registered with the Selective Service Administration, if required.
- 7) Minority Teacher Loan ACH transactions were recorded, processed, disbursed and, if necessary, refunded to HEAB with standard accounting and security procedures and within time standards set by HEAB.

## **B. ELIGIBILITY**

*Compliance Requirement*

None.

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

*Compliance Requirement*

None.

## **D. REPORTING REQUIREMENTS**

*Compliance Requirement*

None.

## **E. SPECIAL TESTS AND PROVISIONS**

*Compliance Requirement*

None.

## **2.7 Minority Undergraduate Retention Grant**

*State identification number 235.107*

### **I. PROGRAM OBJECTIVE**

The objective of the Minority Undergraduate Retention Grant is to provide a need-based grant to selected minority residents enrolled as sophomores, juniors, or seniors at a Wisconsin private,

non-profit post-secondary institution or a second- or third-year student at a Wisconsin Technical College.

## **II. PROGRAM PROCEDURES**

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

## **III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES**

### **A. TYPES OF SERVICES ALLOWED AND UNALLOWED**

#### *Compliance Requirement*

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

#### *Suggested Audit Procedures*

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

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

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

10) Minority Undergraduate Retention Grant ACH transactions were recorded, processed, disbursed and, if necessary, refunded to HEAB with standard accounting and security procedures and within time standards set by HEAB.

## **B. ELIGIBILITY**

*Compliance Requirement*

None.

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

*Compliance Requirement*

None.

## **D. REPORTING REQUIREMENTS**

*Compliance Requirement*

None.

## **E. SPECIAL TESTS AND PROVISIONS**

*Compliance Requirement*

None.

## **2.8 Nursing Student Loan**

*State identification number 235.117*

### **I. PROGRAM OBJECTIVE**

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

### **II. PROGRAM PROCEDURES**

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

### **III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES**

## **A. TYPES OF SERVICES ALLOWED AND UNALLOWED**

### *Compliance Requirement*

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

### *Suggested Audit Procedures*

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

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

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

## **B. ELIGIBILITY**

### *Compliance Requirement*

None.

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

### *Compliance Requirement*

None.

## **D. REPORTING REQUIREMENTS**

*Compliance Requirement*

None.

## **E. SPECIAL TESTS AND PROVISIONS**

*Compliance Requirement*

None.

## **2.9 Talent Incentive Program Grant**

*State identification number 235.114*

### **I. PROGRAM OBJECTIVE**

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

### **II. PROGRAM PROCEDURES**

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

### **III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES**

#### **A. TYPES OF SERVICES ALLOWED AND UNALLOWED**

*Compliance Requirement*

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

*Suggested Audit Procedures*

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

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

#### INITIAL TIP AWARD

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

#### CONTINUING TIP AWARD

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

#### **B. ELIGIBILITY**

##### *Compliance Requirement*

None.

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

*Compliance Requirement*

None.

**D. REPORTING REQUIREMENTS**

*Compliance Requirement*

None.

**E. SPECIAL TESTS AND PROVISIONS**

*Compliance Requirement*

None.

**2.10 Teacher Loan Program**

*State identification number 235.115*

**I. PROGRAM OBJECTIVE**

The objective of the Teacher Loan Program is to provide loans to Wisconsin residents enrolled in a teacher program.

**II. PROGRAM PROCEDURES**

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

**III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES**

**A. TYPES OF SERVICES ALLOWED AND UNALLOWED**

*Compliance Requirement*

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

*Suggested Audit Procedures*

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

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



- 1) Student recipients had a high school diploma or its equivalent.
- 2) Student recipients did not exceed the maximum loan amount of \$10,000.
- 3) Student recipients were enrolled in a teacher program as a sophomore, junior, or senior.
- 4) Student recipients were registered with the Selective Service Administration, if required.
- 5) All federal methodology related data adjustments and/or any adjustments to student status, including but not limited to: marital classification, estimated financial contribution (EFC), dependency status, size of household, and the year in school were sent to HEAB through file maintenance or the student's ISIR record was adjusted through the federal processor.
- 6) All adjustments to the family contribution and needs analysis as made by the financial aid officer were documented to the standard required by the federal regulations.
- 7) Teacher Loan ACH were recorded, processed, disbursed and, if necessary, refunded to HEAB with standard accounting and security procedures and within time standards set by HEAB.

## **B. ELIGIBILITY**

*Compliance Requirement*

None.

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

*Compliance Requirement*

None.

## **D. REPORTING REQUIREMENTS**

*Compliance Requirement*

None.

## **E. SPECIAL TESTS AND PROVISIONS**

*Compliance Requirement*

None.

## **2.11 Teacher of the Visually Impaired Loan**

*State identification number 235.116*

### **I. PROGRAM OBJECTIVE**

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

### **II. PROGRAM PROCEDURES**

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

### **III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES**

#### **A. TYPES OF SERVICES ALLOWED AND UNALLOWED**

##### *Compliance Requirement*

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

##### *Suggested Audit Procedures*

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

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

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

- 8) Teacher of the Visually Impaired Loan ACH transactions were recorded, processed, disbursed and, if necessary, refunded to HEAB with standard accounting and security procedures and within time standards set by HEAB.

## **B. ELIGIBILITY**

*Compliance Requirement*

None.

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

*Compliance Requirement*

None.

## **D. REPORTING REQUIREMENTS**

*Compliance Requirement*

None.

## **E. SPECIAL TESTS AND PROVISIONS**

*Compliance Requirement*

None.

## **2.12 Wisconsin Grant – UW Colleges, Technical Colleges, Tribal Colleges**

*State identification number – Technical Colleges 235.102*

*State identification number – University of Wisconsin system 235.106*

*State identification number – Tribal Colleges 235.133*

### **I. PROGRAM OBJECTIVE**

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

### **II. PROGRAM PROCEDURES**

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

### **III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES**

## **A. TYPES OF SERVICES ALLOWED AND UNALLOWED**

### *Compliance Requirement*

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

### *Suggested Audit Procedures*

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

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

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

## **B. ELIGIBILITY**

### *Compliance Requirement*

None.

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

### *Compliance Requirement*

None.

## **D. REPORTING REQUIREMENTS**

*Compliance Requirement*

None.

**E. SPECIAL TESTS AND PROVISIONS**

*Compliance Requirement*

None.

**2.13 Wisconsin Grant Private Non-Profit Colleges**

*State identification number 235.101*

**I. PROGRAM OBJECTIVE**

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

**II. PROGRAM PROCEDURES**

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

**COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES**

**A. TYPES OF SERVICES ALLOWED AND UNALLOWED**

*Compliance Requirement*

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

*Suggested Audit Procedures*

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

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

- 1) Student recipients had a high school diploma or its equivalent.
- 2) Student recipients did not exceed the maximum eligibility of ten semesters.
- 3) Student recipients made satisfactory academic progress (per federal student financial aid criteria).

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

## **B. ELIGIBILITY**

*Compliance Requirement*

None.

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

*Compliance Requirement*

None.

## **D. REPORTING REQUIREMENTS**

*Compliance Requirement*

None.

## **E. SPECIAL TESTS AND PROVISIONS**

*Compliance Requirement*

None.

## **2.14 Veterans Grant Private Non-Profit Colleges**

*State identification number 235.155*

## **III. PROGRAM OBJECTIVE**

Awards under this program are made to Wisconsin residents who are enrolled in a bachelor's or graduate degree program at an WI Association of Independent Colleges and Universities approved school. Students must hold a valid verified veteran status with the Department of Veterans Affairs office and apply to the payment of tuition for educational assistance programs. The student must maintain a cumulative grade point average of a 2.0 to qualify for this grant.

#### **IV. PROGRAM PROCEDURES**

Wisconsin residents are awarded grants based on eligibility requirements. Recipients must meet criteria outlined in state statute.

#### **III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES**

##### **A. TYPES OF SERVICES ALLOWED AND UNALLOWED**

###### *Compliance Requirement*

Eligibility for the Veteran's Grant – Private Non-Profit is based on State of Wisconsin statute.

###### *Suggested Audit Procedures*

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

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

- Student recipients had a high school diploma or its equivalent.
- Student Recipients were enrolled at least part-time.
- Student recipients made satisfactory academic progress.
- Schools must match the state funds.
- Veteran's grant Private Non-Profit ACH transactions were recorded, processed, disbursed and if necessary, refunded to HEAB with standard accounting and security procedures and time standards set by HEAB.

##### **E. ELIGIBILITY**

###### *Compliance Requirement*

None.

##### **F. MATCHING LEVEL OF EFFORT, AND/OR EARMARKING**

###### *Compliance Requirement*

A Match is required by the institution.

##### **G. REPORTING REQUIREMENTS**

###### *Compliance Requirement*

None.

## **E. SPECIAL TESTS AND PROVISIONS**

*Compliance Requirement*

None.