

## Special Needs Scholarship Program (SNSP)

### AUDITS

- Independent licensed CPA firm (must receive DPI training and approval)
- Semi-annual enrollment audits, due December 15<sup>th</sup> and May 1<sup>st</sup>
- Annual GAAP financial audit if school receives >\$100,000 in total revenue from choice programs in any year
  - If <\$100,000 in revenue from choice programs, a modified financial audit is required
  - Due December 15<sup>th</sup>