



KSDE FISCAL AUDITING TEAM
785-296-4976

AUDIT GUIDE
SAFE AND SECURE SCHOOLS – STATE AID GRANT
2022-23 expenditures, audited in FY24

PURPOSE OF AUDIT

To verify school district's 2022-23 Safe and Secure Schools State Aid Grant expenditures and to ensure that the district provided the required local matching funds.

Criteria for auditing:

- a. School safety and security grant funds can be used for:
 - Secured entrances
 - Security technology
 - 1st year School Resource Officer (SRO)
 - Communications system improvement
 - Training staff
- b. Districts must match the state grant award amount: for every \$1 in state grant, the district must spend an additional \$1.
- c. The district may count as local match all expenditures that were school safety and security related. Related items included expenditures in the above-listed categories.

AUDIT STEPS

- a. In the master Excel audit file, find the Safe Schools tab. The grant amount will auto-fill.
- b. When completing the audit write-up, remember that any sections shown in green need to be completed by the KSDE auditor.
- c. Audit the expenditures for the Safe and Secure Schools State Aid Grant. For each item listed in columns F-G, ask the district to provide expenditure documentation. Expenditures will be reported in the gifts and grants fund (C035).
- d. Review the expenditure documentation provided and enter the total expenditure amount for each item into column I. The audited state aid (column C) and local match (column D) will auto-fill based on what you enter for total expenditures.
- e. The total amount in the Audited "State Aid" column (column C) cannot exceed the original state grant amount (column A total). If the district spends more than the state grant, the overage always goes to the local match column. In the notes section of the tab, explain any changes made to any item. Please be specific, as any additional notes will be critical in the event of an audit appeal.

- f. Finally, generally check to ensure that expenditures counted as local match were school safety and security related. Related items include expenditures in the above-listed categories (see item "a" under "criteria"). Also, local match expenditures must be actual expenditures and not in-kind.

REPORTING REQUIREMENTS

1. Districts receiving Safe and Secure Schools State Aid grants are included in the audit write-up.
2. Any grant funds spent for expenses other than Safe and Secure Schools State Aid Grant expenses should be noted as such in the audit write-up.

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[Return to Top](#)