STATE AUDIT

Are you prepared?

For additional audit information, visit the KSDE Fiscal Auditing website: www.ksde.org/Default.aspx?Tabid=113

Please provide copies of this information sheet for the clerk of the board, program directors, secretaries and other personnel who may be involved in working with the auditor from the Kansas State Department of Education.

The following documents should be made available when the KSDE auditor arrives in your district:

Verify September 20 Enrollment:

1. September 20 enrollment will be audited based on the roster of students generated by KIDS.
2. Daily attendance for all students or absentee lists (if attendance is kept on computer) from the beginning of the school year through October 4. (Be sure to include students who attend in a different building, but are counted in your building.)
3. Virtual school enrollment documentation and attendance records.
4. IEP's for special education students of kindergarten age, preschool students, and private school.
5. Attendance records for students at Juvenile Detention Center (JDC) or Psychiatric Residential Treatment Facility (PRTF) (See #15 for applicable count dates).
6. A list of in-district special education students attending in another district with IEP dates and attendance records for those students counted in your district enrollment.
7. If your district has an approved 4-year old at risk program, please provide the qualifying documentation.
8. A list of students showing dates dropped or added to enrollment since the first day of school through October 4.
9. Documentation to support time student is on work experience or OJT and other required items.
10. Class rosters of students attending each approved vocational education class, as well as those attending an area vocational-technical college, on September 20.
11. Bell schedule and teachers' master schedule for high school.
12. The auditor will audit the current year's transportation claim reported on KIDS which list the students eligible for transportation in your district. Mileage will also be measured.
13. Documentation supporting the students listed on KIDS eligible for free lunch. Includes applications, direct certifications, migrant C.O.E., etc.
14. If the district qualifies for new facilities weighting, please have available the district's calculation of FTE with supporting documents including classroom rosters and schedules.

Notes:

Verify September 20 Enrollment:

15. If applicable, please provide a list of individuals in a JDC or PRTF receiving instruction by your district. JDC student count dates are 9/20/11; 11/21/11; and 4/20/12 (for 2011-12 school year) and 9/20/12, 11/20/12, and 4/22/13 (for the 2012-13 school year).
16. Expenditure records incurred for providing educational services to students in a Juvenile Detention Center or Psychiatric Residential Treatment Facility.
17. Documents supporting the indirect costs reported in Table V, on Form 18E (computerized).
18. Documents supporting the pupil transportation expenditures reported in Table XI, on Form 18E (computerized).
19. Documents supporting the Special Education transportation costs submitted on Form 308, teacher categorical state aid submitted on the special education professional and paraprofessional personnel list and Catastrophic State Aid claim if applicable.
20. Documents supporting the Deaf-Blind expenditures.
21. Documents supporting Bilingual Education, Vocational/Career and Technical Education and all At-Risk Programs expenditures.
22. Completed classroom and behind-the-wheel competencies and copies of tests taken by each student for the Driver Education program, and/or completed classroom and behind-the-wheel competencies for the Motorcycle Education program. If the district uses an on-line driver education program, the auditor must have access to the individual student's on-line tests.
23. Documents supporting the Parents as Teachers expenditures and the local match.
24. Documents supporting the expenditure for principal, interest, and postage and commission for Bond and Interest payments for general obligation bonds issued prior to and after July 1, 1992.
25. If your district expended less than $500,000 from all federal funds, the KSDE auditor will review the National School Lunch Program. This will require the auditor to look at meal count records and income eligibility forms for the prior school year.
27. Documents verifying student contact hour, parent-teacher conferences, and in-service for staff development provides the 1,116 hours required for the 2011-12 school term (for each attendance center).
28. Supporting documentation of payments made to teachers for the Mentor Teacher Program. *Mentor Teacher state aid was not funded in 2011-12, but state aid will be available again for the 2012-13 school year.*
29. Documents supporting the After School Enhancement Grants, or Pre-School Pilot, if applicable.

Notes:

Verify Special Education Categorical State Aid Claim:

for Summer 2011 and 2011-12 Regular School Year (if applicable)

a. Time cards kept on paraprofessionals; b. Teachers' contracts; c. Service contracts and related expenditures, (i.e., purchase orders, etc.); d. Payroll records; e. Substitute teacher documentation for replacement of teachers on unpaid leave, including substitute's certificate. f. Time and Effort sheets or Personal Activity Reports for all staff listed on the Special Education Personnel Report (teachers and paras). i. Non-Public equivalency service provider logs and contracts; j. Time cards documenting paraprofessionals substituting for regularly employed paraprofessionals. The auditors will need to know which paraprofessional the substitute is working for; k. Documentation supporting that paraprofessionals and para-substitutes received the required inservice training; l. Para-professional supervision logs; m. Other records may be required.	*Notes:*

KANSAS STATE DEPARTMENT OF EDUCATION

REMINDERS

- ☑ Special Education does not fund services provided to regular education students.
- ☑ Auditors will use the school term of 1,116 hours or 186, 6-hour days as the divisor in computing part-time teacher FTE.

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