KANSAS STATE DEPARTMENT OF EDUCATION
FISCAL AUDIT SECTION
Director of Fiscal Auditing
785-296-4976

DEAF-BLIND EXPENDITURES AUDIT GUIDE

Revised 6/18/2015

PURPOSE OF AUDIT

State aid is based on documented LEA expenditures for program costs, which have been approved by KSDE. KSDE has been authorized to expend available funds for the purpose of sending children who are deaf-blind or otherwise severely handicapped to any facility, school, or institution within or without the state of Kansas providing a qualified program of education for such children.

AUDIT STEPS

1. Validate reported program expenditures.

2. Determine whether state aid was expended to serve designated recipients.

3. Determine the location and utilization of equipment purchased with program funds.

REPORTING REQUIREMENTS

1. Report expenditure deviations next to the reported budget amount on the application form.

2. Enter the claimed and audited expenditures for each purchase order on the Financial page of the current USD write-up.

3. Report claimed and audited entitlement on the Overall Audit Summary.

INFORMATION PROVIDED IN THE AUDIT MATERIALS FOLDER ON THE PROJECT DRIVE

1. A summary of all payments made to the USD during the prior fiscal year.

2. Purchase orders supporting the payment for equipment and services approved by KSDE.

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The Kansas State Department of Education does not discriminate on the basis of race, color, national origin, sex, disability, or age in its programs and activities. The following person has been designated to handle inquiries regarding the non-discrimination policies:
KSDE General Counsel, 900 SW Jackson., Topeka, KS 66612 785-296-3201

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