



# KANSAS STATE DEPARTMENT OF EDUCATION

FISCAL AUDIT SECTION  
Director of Fiscal Auditing  
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## PARENTS AS TEACHERS AUDIT GUIDE

2014-15 School Year, audited in FY16  
Revised 6/18/2015

### PURPOSE OF AUDIT

Parents as Teachers is a program developed for the purpose of providing expectant parents and parents of infants and toddlers or both with information, advice, assistance, resource material, guidance and learning experiences regarding parenting skills.

KSDE provides funds to districts that have applied for P.A.T. grants. The district must match these funds **65%** with local funds. Audits are conducted to ensure that all funds were received and that the district matched those funds.

The Parents-As-Teachers Expenditure report and grant award available in the Audit Write-Up program.

### AUDIT STEPS

Verify expenditures listed on the Parents As Teachers Final Expenditure report. These expenditures should be found in the Parent Education Fund.

Be aware of the following special items concerning the Parents As Teachers Program.

1. Included in the audit material is the grant award amount, if this figure varies from the claimed "State Grant" amount, investigate to determine the reason for the variance.
2. District must match the state grant at the rate of **65%**, meaning for every \$100 of state grant the district must spend an additional \$65. If the district does not spend an amount equal to or greater than **65%** of the state grant, the state grant is to be reduced. Taking the individual line item amounts and dividing by 1.65 to get the state grant amount. For example, if a total of \$16,500 was expended for salary, 16,500 divided by 1.65 equals \$10,000, the amount of the state grant. Matching money would equal the difference of the total minus state grant ( $16,500 - 10,000 = 6,500$ ).
3. The audited state grant amount can NEVER exceed the State Grant amount shown at the top of the page.
4. The final expenditure report for Parents As Teachers is due to School Finance on or about June 8. This means that the district may have had to make estimates of June expenses.

## REPORTING REQUIREMENTS

In the current USD write-up, find the P A T tab. The claimed amounts will be pre-loaded in the write-up, record the audited expenditures.

The total amount in the “State Grant” column cannot exceed the original state grant amount. If the district spends more than 165% of state grant, the overage always goes to the local match column.

In the NOTES section, explain any changes made to any item above. Be specific, as this information will be critical in the event of an audit appeal.

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[Return to Top](#)