



KANSAS STATE DEPARTMENT OF EDUCATION

FISCAL AUDIT SECTION
Director of Fiscal Auditing
785-296-4976

AFTER SCHOOL ENHANCEMENT GRANT EXPENDITURES AUDIT GUIDE

Revised August 2017

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 serving children in an after school programs within the state of Kansas.

AUDIT STEPS

1. Validate reported program expenditures.
2. Determine whether state aid was expended to serve children in an after school program.
3. Determine there was a match of local dollars equal to the state aid grant.

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 line item reported.
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.

An Equal Employment/Educational Opportunity Agency

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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