

Laurel Murdie Director, Fiscal Auditing Kansas State Department of Education

Fiscal Auditing website: http://ksde.org/Default.aspx?tabid=319

Introduction

Note: Any changes to this document for the 2019-20 school year are shown in yellow.

A couple weeks before your annual KSDE Audit, Fiscal Auditing staff will send an audit engagement letter detailing when the audit will be conducted and whom is the auditor assigned.

How to prepare for KSDE audit: In the next section of this document, we include each item that will be listed in the Audit Engagement Letter, along with some tips for how to prepare the documentation needed for the annual KSDE Audit.

How to Prepare for Current Year Enrollment (2019-20) and Attendance records to be audited:

Student Count Day is Friday, September 20, 2019. We will audit the current year's weighted enrollment generated on September 20 from data submitted to the Kansas Individual Data on Students (KIDS) system.

Items to be audited for <u>current year</u> enrollment include:

- 1. Enrollment and attendance records of all students counted by your district on September 20. Auditors will verify your headcount and your student FTE. Please provide the following:
 - a. **Daily attendance records from the beginning of school through October 4.** This is a list of all students and their attendance through October 4. Each school district has different student information systems, and each system produces different reports. Please see the table below, showing reports for the five most commonly used student information systems, to help you identify and prepare attendance reports that are helpful to the auditor. Again, KSDE Fiscal Auditing will work with the information your student information system provides.

To confirm your reported FTE, or to aid in the calculations of student minutes, see the electronic calculator – **Bell Schedule Calculator**, on the KSDE Fiscal Auditing webpage under the section "Calculators" at: http://ksde.org/Default.aspx?tabid=319.

In considering which report(s) to provide, remember that for middle schools and high schools, period attendance is needed by the auditors.

Providing Enrollment and Attendance Records – Reports to generate – listed by local student information system								
PowerSchool	Monthly Attendance Report	Absentee Report						
GoEdustar	Attendance Report							
Skyward	Absence Occurrence Report	Daily Attendance Report						
Infinite Campus	Student Period Attendance Detail	Period Detail Batch Report						
	Elem – ATD402							
	Middle/High – ATP401							
Synergy	Gain Loss – ATD412							

- b. **Entry/Withdrawal list through October 4.** Provide a list of students who have entered the district or have withdrawn from the district (including the date), from the beginning of the school year through October 4.
- c. **September 20 class schedules for high school and middle school students.** This is a copy of the class schedule for high schools and middle schools (or junior highs).
- d. Attendance records for non-public students enrolled and attending part-time in your district. If this includes an extensive amount data on paper, you may want to provide this to the auditor when they arrive onsite. If you provide the data electronically, please provide copies of attendance records and other relevant data in support of the claim.
- e. IEP and attendance records for Special Education pre-school students and Special Education kindergarten

Period	Course	Teacher		Room	Sem			
1	Geometry	Shane		215	S1			
1	Geometry	Shane		215	S2			
2	Broadcast & Media Production	Brennan		148	S1			
2	Broadcast & Media	Brennan		148	S2			
	Production A B D E		Н	0	P	Q	R	S
3	ESA Science 1 E + Sc + (+ Gt						- CY Peric -	CY Days Me
3	2 130 130 11	Abercrombie	Fitch	01	EnglIITechWriS1	Erin Andrews	01	9
		Abercrombie	Fitch	02	ESL Speech I	Sydney Smith	02	2
4	US History 4 130 130 11	Abercrombie	Fitch	03	Intro to Manuf	Norman Mailer	03	1
4	US History 6 130 130 11	Abercrombie Abercrombie	Fitch		Wt Training S1	Michael Jackson	05D	2
5	Junior Engli 7 130 130 11	Abercrombie	Fitch	05D 06D	Algebra II S1 Art I S1	Gita Patel Lisa Peebles	06D	5
5	Junior Engli 8 130 130 11	Abercrombie	Fitch	07	Health	Annette Funicello	000	5
		Abercrombie	Fitch	08	Tech Phys I S1	Mark Anthony	08	2
6	Wellness an 10 130 130 11	Abercrombie	Fitch	09	Mentoring	Un Geller	09	12
6	Impact Matl 11 130 130 11	Abercrombie	Fitch	12	ESL Advocate	Sydney Smith	12	12
7	Physical Fitt 12 130 130 11	Abercrombie	Fitch	12	MigrantAdvocate	Karen Long	12	12
		Carronning		11	migranio-strocate	Liberton marrid	-	100
7	Recreational 14 130 NHS 09	Acevedo	Makavla	01	ESLListCom/PLS1	Judy Duncan	01	9
S	Seminar 15 130 NHS 09	Acevedo	Makayla	02	ESL SurSk PL S1	Annette Funicello	01 02	2
S	Seminar 16 130 NHS 09	Acevedo	Makayla	03	E BsMathExt LS1	Annette Funicello	03	9
3	17 130 NHS 09	Acevedo	Makayla	'04	E BsMathExt LS1	Annette Funicello	'04	2
	18 130 NHS 09	Acevedo	Makayla	058	Walk Life S1	Brian Griffen	05B	9
	19 130 NHS 09	Acevedo	Makayla	068	ESL/MigTutorial	Rachel Ray	06B	2
	20 130 NHS 09	Acevedo	Makayla	07	ESLReadSk PL S1		707	9
	21 130 NHS 09	Acevedo	Makayla	08	ESLWritSk PL S1	Juan Villalobos	08	2 5 5 5 7
	22 130 NHS 09	Acevedo	Makayla	09	FreshmanSuccess	Judy Duncan	09	12
	23 130 NHS 09	Acevedo	Makayla	12	ESL Advocate	Juan Villalobos	12	12
	24			10				

Image 1: Regardless if it's an Excel Spreadsheet or a PDF file, please use a method that is system-generated (as opposed to scanning a printed document), for both convenience and time savings (for both district staff and KSDE auditors).

and non-public Special Education students will be reviewed. If this includes an extensive amount data on paper, you may want to provide this to the auditor when they arrive onsite. If you provide the data electronically, please provide copies of service logs, attendance records and other relevant data in support of the claim.

- f. Eligibility documentation for 4-year-old at-risk students, if applicable. The criteria used to identify 4 year old at-risk students has not changed. Those criteria include: Poverty (free lunch, not reduced), single parent family, a referral from the Department for Children and Families (DCF), teen parent, parent without a high school diploma, migrant status, limited English proficiency, developmentally or academically delayed (but not special education). If the documentation related to 4 year old at-risk includes an extensive amount data on paper, you may want to provide this to the auditor when they arrive onsite. If you provide the data electronically, please provide copies of applications and other relevant data in support of the claim.
- g. **Minutes of students attending alternative and/or virtual schools**. Provide the log showing when a student connected to the virtual curriculum, as well as logs showing offline time, or sign in/sign out logs for virtual students, and sign in/sign out logs or other attendance documentation in support of the minutes claimed for alternative students.
- 2. Attendance records for students in Juvenile Detention Centers and Psychiatric Residential Treatment Facilities in your district. Provide attendance logs for the prior year April (2018-19), current year September and November counts, if applicable.

- 3. The KDSE auditor will verify documentation related to the following weightings or funding, if applicable:
 - a. **At-risk weighting:** Please provide supporting documentation for any student claimed as eligible to receive free meals in the national school lunch program. Also, provide a list of students whose lunch status changed due to the verification process. Finally, remember that students 20 years and older as well as part-time students grades K to 12 and non-graded students are not counted for atrisk funding.
 - b. **Bilingual weighting:** Please provide a list of bilingual students, including those receiving services and those identified but not receiving services. For each student identified as bilingual (include any students coded as a "1, 2, 3, 5, 5, 7 or 8" in KIDS data field D42) provide documentation of the home language survey, test results. For students coded as a "2, 3, or 7" in KIDS data field D42, list each provider and the contact minutes provided to those students. Next, provide a list of bilingual certified teachers. For those teachers on a "Plan of Study" toward achieving bilingual certification, provide documentation of annual progress made toward completed certification as well as documentation that they have not exceeded the three-year limitation.
 - c. Career technical education (CTE) weighting: Please provide a September 20 roster for each class approved for extra (.5) funding by the Career and Technical Education (CTE) team under the Pathways Process. Each roster should include the names of all students enrolled in the class on count day, the Pathways approved course code (all 16 characters), the name of the teacher, the class period scheduled and the bell schedule. If your building has a seminar period, please provide a list of teachers or students who do not have full access to the seminar period. (For example, limited access because of club meetings, the teacher is scheduled out of the building, is teaching another class etc...)
 - d. **Transportation weighting:** Please provide a list of road closings that would have affected distance from a student's home to school on count day. Also, provide a list of students for whom transportation is paid with special education funds (include students receiving special education services whose transportation from home to school and/or school to home is funded by special education funds).
 - e. **New facilities weighting:** If your district qualifies for new facilities funding, please provide documentation showing the district has the required 25% Local Option Budget (LOB) and that bond election was held prior to July 1, 2015 (certification from the county election commissioner). Also provide: rosters, teacher schedules and the district's computation for each new classroom. For a sample electronic calculator, see **New Facilities Worksheet**, on the KSDE Fiscal Auditing webpage under the section "Calculators" at: http://ksde.org/Default.aspx?tabid=319.
 - f. **Pre-K reading Evidence or Research-Based programs funding:** Please provide a September 20 roster of students and indicate whether each student is participating in a State Board-approved reading program and if so, which one(s).
 - g. **Out-of-State Students funding**: Please provide a September 20 roster of students attending your district but whose residence is not the state of Kansas. If the student's parent or guardian is a currently an employee of the district, please provide proof of such employment.

How to Prepare for Prior Year expense (2018-19) records to be audited:

The KSDE auditor will verify the following expenditures and programs for the prior year (2018-19).

4. Transportation expenditures reported on Table XI of the Annual Statistical Report (18E). Provide a copy of the fund accounting report and any supporting documentation to verify expenditures.

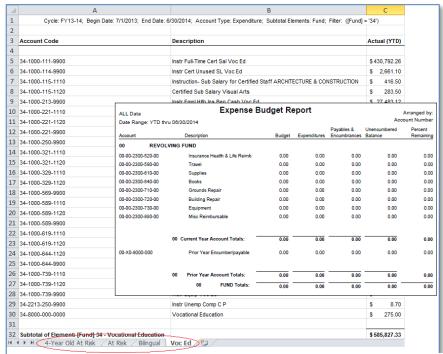


Image 2: Whether you provide an Excel spreadsheet with fund accounting reports on different tabs, or a .pdf file for each fund (inset), both are acceptable methods for providing data for KSDE auditors to review.

- 5. Indirect Costs expenditures reported on Table V of the Annual Statistical Report. Provide payroll and/or fund account reports in support of the amounts claimed.
- 6. Driver Education and/or Motorcycle Education competency records. If this includes an extensive amount data on paper, you may want to provide this to the auditor when they arrive onsite. If you provide the data electronically, please provide copies of tests, score sheets, and other relevant data in support of the claim.
- 7. Special Education Pupil Transportation expenditures reported on Form 308. Provide a copy of the fund accounting report and any supporting documentation to verify expenditures.
- 8. State Categorical Aid for teachers, para-professionals and expenditures incurred and reported as costs for catastrophic special education individual student care, if these programs were not audited this past summer. Provide electronically (an Excel Spreadsheet or delimited file (.csv), generated from your payroll system, or from a separately maintained ledger, is preferred when applicable):
 - a. Payroll records for certified staff in support of actual salary earned.
 - b. Total contracted salary data for certified staff.
 - c. Payroll records for classified staff in support of actual hours worked.
 - d. Roster of long-term substitutes and new hires, with the name of special education staff replaced. Also include names of active staff who have shared a position during the school year.
 - e. Paid invoices and service logs for staff contracted through third party providers. If this includes an extensive amount data on paper, you may want to provide this to the auditor when they arrive onsite.
 - f. Records documenting staff development requirements (in-service) for paraprofessionals. If this includes an extensive amount data on paper, you may want to provide this to the auditor when they arrive onsite.
 - g. Payroll records for all personnel in support of actual hours worked during the Extended School Year (ESY).
 - h. Please have a roster of Bi-Annual Certification (sole source funding) for staff whose duties are 100% special education. For staff with duties less than 100% special education, provide a personnel activity report (PAR/time and effort log). For a sample electronic calculator **Special Ed**

- **Personnel Activity Report**, visit the KSDE Fiscal Auditing webpage at: http://ksde.org/Default.aspx?tabid=319. See Image 3.
- Present a roster of students, from December 1 and May 1, for each early childhood special education teacher claimed. Identify IEP and non-IEP students.
- j. Please make available documentation for all students claimed for Non-Public Equivalency. If this includes an extensive amount data on paper, you may want to provide this to the auditor when they arrive onsite. If you provide the data electronically, please make sure to provide a copy of the contract, license or professional certification for staff providing services, service logs, and paid invoices.
- 9. A School Bus Safety audit report will be conducted by the auditor. Along with your actual audit engagement letter, you will receive a blank copy of the School Bus Safety audit report template. Please read through the questions on the template and have documentation ready for the auditor's arrival. If this includes an extensive amount data on paper, you may want to provide documentation to the auditor when they arrive onsite.

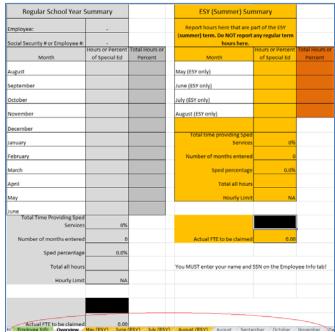
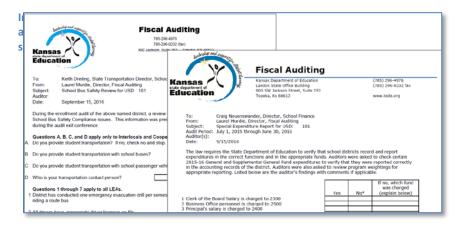


Image 3: Using an electronic personnel activity report will allow the district to quickly document service delivery time for the entire fiscal year.



10. Parents As Teachers State Aid and the local 50% match expenditures. Provide a copy of the fund accounting report and any supporting documentation to verify expenditures. Examples of fund accounting reports are shown in Image 2.

- 11. Bond and Interest payments, including the principal and interest for general obligation bonds issued *after* July 1992 and *after* July 2015. Provide a copy of the fund accounting report, a copy of the bond schedule and any additional supporting documentation to verify expenditures. Examples of fund accounting reports are shown in Image 2.
- 12. **Mentor teacher and Professional Development:** Provide documentation to support that mentor teacher funds from KSDE were passed through to mentor teachers. Provide documentation to support actual expenditures reported as professional development and that those expenses were paid from the district's Professional Development Fund.
- 13. **Prior year 1,116 hour logs for every attendance center.** For a sample electronic calculator, visit the KSDE Fiscal Auditing webpage under the section "Calculators" at: http://ksde.org/Default.aspx?tabid=319.

- 14. School Nutrition Program/National School Lunch Program will be reviewed IF your district has expended less than \$750,000 of federal funds from all federal revenue sources. If this includes an extensive amount data on paper, you may want to provide this to the auditor when they arrive onsite.
- 15. Expenditures will be examined for the After School Enhancement Programs. Provide a copy of the fund accounting report and any supporting documentation to verify expenditures. Examples of fund accounting reports are shown in Image 2.
- 16. Juvenile Detention Center and Psychiatric Residential Treatment Facilities instructional expenditures. Provide a copy of the fund accounting report and any supporting documentation to verify expenditures. Examples of fund accounting reports are shown in Image 2.
- 17. If district has claimed Career Technical Education (CTE) Transportation funds, provide the route, mileage and type of bus used for this purpose. Provide a worksheet detailing how the mileage was computed.
- 18. If district received CTE Incentive funds (formerly known as Senate Bill 155), provide documentation of high school graduation and industry certification. Both documents must be provided to guarantee funding.
- 19. Safe and Secure Schools: Provide any supporting documentation to verify expenditures.
- 20. **High-Density At-Risk:** Provide any supporting documentation to verify expenditures and to verify those expenditures were for at-risk best practices approved by the State Board.
- 21. Mental Health Intervention Team: Provide any supporting documentation to verify expenditures for school liaison(s) and any supporting documentation to verify that mental health intervention team funds from KSDE were passed through to the appropriate Community Mental Health Center (CMHC).



Fiscal Auditing

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To: Keith Dreiling, State Transportation Director, School Finance

From: Laurel Murdie, Director, Fiscal Auditing
Subject: School Bus Safety Review for USD ###

Auditor: Auditor(s)

Date: Month, Date, Year

During the enrollment audit of the district, a review was made of the following selected school bus safety compliance issues. This information was presented to each audited entity during exit conferences.

A.	Do you provide student transportation? If no, skip to item "D" and ignore items 1 to 8.	TES	NO
В	Do you provide student transportation with school buses?		
С	Do you provide student transportation with school passenger vehicles?		
D	Name & phone # of person answering auditor's questions:	I	
1	Questions 1 through 8 apply to all LEAs. Has conducted one emergency evacuation drill per semester for all students riding a route bus	YES	NO
2	All drivers have appropriate driver licenses on file.		
3	All drivers have current physical exam on file.		
4	Drivers have attended at least 10 safety meetings during past school year. Note: Number of meetings is pro-rated for staff hired during the school year.		
5	Pre-trip inspections, available for one year, on each vehicle used to transport students.		
6	Is there adult supervision during loading and unloading procedures at each school building? (Note: Buildings that are used exclusively for senior high school students are not required to have such supervision.)		
7	Are any 12 - 15 passenger rated vans used for student transportation?		
8	Name & phone # of person answering auditor's questions: (If not already provided above on line D)	I	
	Auditor comments (Please include any and all):		