AUDIT GUIDE
AFTER SCHOOL ENHANCEMENT GRANT
2020-21 Expenditures, Audited in FY22
Revised July 2021

PURPOSE OF AUDIT

State aid is based on documented Local Education Agency (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 program 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.