PUrpose of Audit

State aid is based on documented local education agency 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 disabled 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 Deaf-Blind page of the current USD audit write-up.

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 (do you want reimbursed here or does it matter) for equipment and services approved by KSDE.