



KSDE FISCAL AUDITING TEAM
785-296-4976

AUDIT GUIDE
DEAF-BLIND EXPENDITURES
2019-20, Audited in FY21

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 assisting children who are deaf-blind or otherwise severely disabled. Assistance, based on available funds can be provided in the following categories: 1) assistive technology including equipment, software, etc., that is research based. 2) consultation for feeding clinics, seating clinics, supporting consultation for communication, academic areas, and inclusive environments, etc. 3) evaluation, including evaluation from otolaryngologist, optometric, ophthalmologist, etc. Any assistance request must be for an evidence-based practice.

AUDIT STEPS

1. Validate reported program expenditures.
2. Determine whether state aid was expended to serve designated recipients.
3. Determine the location and use of equipment purchased with program funds. Local education agencies (LEAs/districts) are strongly encouraged to keep track of all equipment purchased with assistance from the deaf-blind fund, including whether equipment is no longer in use, is broken, etc.

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.
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.
2. Invoices or receipts documenting expenses for equipment and services approved by KSDE.

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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