



KANSAS STATE DEPARTMENT OF EDUCATION

FISCAL AUDITING TEAM
Director of Fiscal Auditing
785-296-4976

KANSAS PRE-KINDERGARTEN (PRE-K) PILOT EXPENDITURES AUDIT GUIDE

2017-18 EXPENDITURES audited in FY19
Revised August 2018

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 serving pre-school children within the state of Kansas providing a qualified program of education for such children.

AUDIT STEPS

For 17-18:

1. Validate reported program expenditures.
2. Determine whether state aid was expended to serve pre-school aged children:
 - a. Obtain classroom rosters for students who were included in the district's Pre-K Pilot program.
 - b. Review birthdates and determine whether each student included was age 3 (by August 31) to 5 but not kindergarten eligible (not 5 by August 31).

In addition to items 1 and 2, for 18-19 also:

- c. By classroom, determine whether at least 50% of the children on each classroom roster met one of the following criteria:
 - i. **Poverty.** Student must qualify for free or reduced lunch under the National School Lunch Program.
 - ii. **Single Parent Family.** Custodial parent is unmarried on the first day of school.
 - iii. **Department for Children and Families (DCF) referral.** Reason for referral must document the need for the child to attend Preschool and signed by the DCF agent.
 - iv. **Teen Parent.** At least one parent was a teen when child was born.
 - v. **Parent Diploma.** At least one parent is lacking a high school diploma or GED at time of enrollment.
 - vi. **Child qualifying for migrant status.** Copy of Certificate of Eligibility must be on file.
 - vii. **Limited English Proficiency.** Student must qualify for bilingual weighting and ESOL services must be provided.

- viii. Developmentally or academically delayed based on validated assessments.** Lower than expected developmental progress in at least one of the following areas:
- a. Cognitive Development
 - b. Physical Development
 - c. Communication/literacy
 - d. Social-emotional/behavior
 - e. Adaptive behavior/self help skills

REPORTING REQUIREMENTS

1. Enter the audited expenditures for each line item reported.
2. Ensure claimed and audited entitlement appear on the Overall Audit Summary.

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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