



KANSAS STATE DEPARTMENT OF EDUCATION

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

KANSAS PRESCHOOL PILOT EXPENDITURES AUDIT GUIDE

2018-19 EXPENDITURES audited in FY20

PURPOSE OF AUDIT

For the Kansas Preschool Pilot (KPP), 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 preschool children within 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 preschool-aged children:
 - a. Obtain all classroom rosters for students who were enrolled in the Preschool 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).
 - c. **In total (not by classroom)** determine whether at least 50% of the children enrolled in the Kansas Preschool Pilot 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

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KSDE General Counsel, 900 SW Jackson, Topeka, KS 66612 785-296-3201*

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