



KSDE FISCAL AUDITING TEAM  
785-296-4976

**AUDIT GUIDE**  
**KANSAS PRESCHOOL PILOT (KPP)**  
2023-24 expenditures, audited in FY25

**PURPOSE OF AUDIT**

KSDE awards Kansas Preschool Pilot (KPP) grants to support the provision of high-quality preschool services. Grants from KSDE can consist of both the Children's Initiatives Fund (CIF), which are state funds, and Temporary Assistance for Needy Families (TANF), which are federal funds.

**AUDIT STEPS**

Validate reported program expenditures. Each KPP program grantee shall use fiscal control and accounting procedures to ensure proper disbursement of and accounting for state and federal funds paid under this program.

**REPORTING REQUIREMENTS**

Expenditures:

1. Claimed expenditures will auto-fill into the audit write-up.
2. Enter the audited expenditures for each line item reported; do not allow administrative costs.
3. Ensure claimed and audited entitlement appear on the audit Summary tab.

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**ADMINISTRATIVE COSTS AND KPP REQUIRED ENROLLED STUDENT RATIO:**

(KPP programs should be aware that the following requirements are also subject to audit)

**Administrative costs – Temporary Assistance for Needy Families (TANF):** Temporary Assistance for Needy Families (TANF) funds, which are federal funds, may not be used to reimburse administrative costs as defined by the *Code of Federal Regulations, 45 CFR § 263 (b)* as shown on the next page:

*(b) The term "administrative costs" means costs necessary for the proper administration of the TANF program or separate State programs.*

(1) *It excludes direct costs of providing program services.*

(i) *For example, it excludes costs of providing diversion benefits and services, providing program information to clients, screening and assessments, development of employability plans, work activities, post-employment services, work supports, and case management. It also excludes costs for contracts devoted entirely to such activities.*

(ii) *It excludes the salaries and benefits costs for staff providing program services and the direct administrative costs associated with providing the services, such as the costs for supplies, equipment, travel, postage, utilities, rental of office space and maintenance of office space.*

(2) *It includes costs for general administration and coordination of these programs, including contract costs and all indirect (or overhead) costs. Examples of administrative costs include:*

(i) *Salaries and benefits of staff performing administrative and coordination functions;*

(ii) *Activities related to eligibility determinations;*

(iii) *Preparation of program plans, budgets, and schedules;*

(iv) *Monitoring of programs and projects;*

(v) *Fraud and abuse units;*

(vi) *Procurement activities;*

(vii) *Public relations;*

(viii) *Services related to accounting, litigation, audits, management of property, payroll, and personnel;*

(ix) *Costs for the goods and services required for administration of the program such as the costs for supplies, equipment, travel, postage, utilities, and rental of office space and maintenance of office space, provided that such costs are not excluded as a direct administrative cost for providing program services under paragraph (b)(1) of this section;*

(x) *Travel costs incurred for official business and not excluded as a direct administrative cost for providing program services under paragraph (b)(1) of this section;*

(xi) *Management information systems not related to the tracking and monitoring of TANF requirements (e.g., for a personnel and payroll system for State staff); and*

(xii) *Preparing reports and other documents.*

**Kansas Preschool Pilot (KPP) required enrolled student ratio:**

1. Each Kansas Preschool Pilot grantee shall maintain a roster of all children enrolled in the Kansas Preschool Pilot as of count day.
2. The following are the steps used to determine if eligible preschool-aged children were served and whether 50% of the children enrolled in the grantees' Kansas Preschool Pilot (KPP) met KPP criteria.
  - a. Review the roster of all children who were enrolled in the Kansas Preschool Pilot as of count day.
  - b. Review birthdates and determine whether each student included was age 3 (by August 31) to 5, but not kindergarten eligible (not age 5 by August 31).
  - c. In total (not by classroom) determine whether at least 50% of the children enrolled in the Kansas Preschool Pilot on Count Day, September 20, met one of the following criteria:
    - i. **Poverty.** Student must qualify for free or reduced-price meals under the National School Lunch Program as of Count Day, September 20.
    - ii. **Single Parent Family.** Custodial parent is unmarried on the first day of school.
    - iii. **Children in foster care, custodial grandparents/kinship care, or out-of-home placement, or children who have been referred by the Department for Children and Families (DCF).** Child is in foster care, custodial grandparents/kinship care, or out-of-home placement at the time of enrollment. For children referred by DCF, the reason for referral must describe the need for the child to attend the Pre-K program and be documented 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 as of the preschool-aged child's first day of school.
    - vi. **Limited English Proficiency.** Student must qualify for bilingual weighting and ESOL services must be provided.
    - vii. **Developmentally or academically delayed based on validated assessments.** Lower than expected developmental progress (and documentation of such) 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
    - viii. **Child qualifying for migrant status.** Copy of Certificate of Eligibility must be on file.
    - ix. **Homeless:** Student qualifies as homeless on count day as determined by local educational liaison.
    - x. **Children lacking health insurance:** At time of enrollment, child has no health insurance coverage.

*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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