



KSDE FISCAL AUDITING TEAM
785-296-4976

AUDIT GUIDE
KANSAS PRESCHOOL PILOT
2020-21 EXPENDITURES audited in FY22

PURPOSE OF AUDIT

For the Kansas Preschool Pilot (KPP) grant program, aid is based on documented Local Education Agency expenditures for program costs, which have been approved by KSDE. 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. KSDE has been authorized to provide these available funds to qualified Kansas preschool programs serving preschool children.

AUDIT STEPS

1. Validate reported program expenditures.
2. Obtain a copy a roster which includes each and all children enrolled the grantee's Kansas Preschool Pilot program as of count day.

REPORTING REQUIREMENTS

Expenditures:

1. Claimed expenditures will auto-fill into the audit write-up.
2. Enter the audited expenditures for each line item reported.
3. Ensure claimed and audited entitlement appear on audit Summary tab.

Rosters:

1. Save the roster information with the following naming convention: D0### - KPP Pilot Roster – 2020.
2. When turning in the USD audit (into the Completed Audit folder), also turn in the KPP roster document(s).

**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 here (below):

(b) Administrative costs are defined as those costs necessary for the proper administration of the TANF program or separate State programs.

- (1) Direct costs of providing program services are not administrative costs.
 - (i) Direct costs include, for example, the following: 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, and any costs for contracts devoted entirely to such (above-listed) activities.
 - (ii) Direct costs also include the following: 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) Administrative costs include 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 Preschool Pilot program 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 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 September 21, 2020 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 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.

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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