



KSDE FISCAL AUDITING TEAM
785-296-4976

AUDIT GUIDE
MENTOR TEACHER – STATE GRANTS
2023-24 expenditures, audited in FY25

PURPOSE OF AUDIT

Mentor Teacher state grants are provided to pay stipends to classroom teachers who mentor new-to-the-profession teachers (mentees). In addition to having a KSDE-approved mentoring program, both mentor teachers and mentees must meet specific requirements and the district must certify the accuracy of mentor-mentee information provided to KSDE.

KSDE distributes Mentor Teacher state grants at the end of each school year, after districts certify eligible mentor-mentee teacher information to KSDE. Typically, the individual stipend amounts awarded to each mentor teacher are prorated based on the total statewide number of eligible teachers. For example, mentors to 1st year teachers will receive more than a teacher mentoring a 2nd or 3rd year mentee teacher. (Only once in the history of Mentor Teacher State Grants were stipends paid to mentors of 3rd year teachers. KSDE will always ask for that information just in case, but it is very unlikely that mentors of 3rd year teachers will receive a stipend.) Audits conducted the following school year verify that the district paid each individual mentor teacher the specific stipend amount that KSDE granted based on the mentor-mentee information provided to KSDE.

AUDIT STEPS

1. In the audit file, find the Mentor tab. The total grant amount to the district will auto-fill.
2. From the audit material, obtain the Mentor Teacher data (last, first name and claim amount) for the district. Copy and paste it into the write-up.
3. When completing the audit write-up, remember that any sections shown in green need to be completed by the KSDE auditor.
4. Audit individual stipends awarded to each Mentor Teacher and in doing so:
 - a. confirm whether the exact stipend amount awarded to each Mentor Teacher was *paid to each specific Mentor Teacher approved to receive a Mentor Teacher stipend* the prior year.
 - b. in Column D, enter the exact payment amount to each teacher, regardless of whether the district paid more than or underpaid the stipend amount. The audit write-up will automatically calculate whether the amount paid matches the stipend amount the individual Mentor Teacher should have received and whether the district correctly paid out the total state grant amount.

- c. remember that only individual Mentor Teachers on the approved list should be paid a stipend; it is not permissible for the district to pay the mentor stipend to a different teacher.

REPORTING REQUIREMENTS

1. For districts receiving Mentor Teacher state grants, the total grant amount is included in the audit write-up.
2. Individual Mentor Teacher approved to receive a Mentor Teacher stipend the prior year should be listed by last and first name in column B.
3. Claimed stipend amounts should be in Column C.
4. Audited stipends paid to each Mentor Teacher should be in column D.
5. As normal, do not overwrite formulas included in the audit write-up.
6. In the Notes section of the write-up, when applicable, include an explanation for why a district underpaid any individual Mentor Teachers. If not applicable, leave the Notes section blank.

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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