



KSDE FISCAL AUDITING TEAM
785-296-4976

AUDIT GUIDE
KANSAS PARENTS AS TEACHERS
2023-24 expenditures, audited in FY25

PURPOSE OF AUDIT

Kansas Parents as Teachers (KPAT) is a program developed for providing parents of children prenatal through age 72 months (6 years old) with information, assistance, resource material, guidance and learning experiences regarding parenting skills. Kansas Parents as Teachers grant funding does not require that children and families meet additional criteria to qualify for services.

KSDE provides funds to districts that have applied for KPAT grants. For every state dollar received, the program must match with **50** cents of local funds. Audits are to verify expenditures and to ensure that the district provided the required local matching funds.

AUDIT STEPS

The Kansas Parents as Teachers Expenditure report and grant award is available in the audit write-up. Verify expenditures listed on the Kansas Parents as Teachers Final Expenditure report. These expenditures should be found in the Parent Education Fund.

Be aware of the following special items concerning the Kansas Parents as Teachers Program:

1. Included in the audit material is the grant award amount, if this figure varies from the claimed "State Grant" amount, investigate to determine the reason for the variance.
2. Districts must match the state grant at the rate of **50%**, meaning for every \$100 of state grant the district must spend an additional \$50. If the district does not spend an amount equal to or greater than **50%** of the state grant, the state grant is to be reduced. For example, if the total state grant amount is \$15,000 then the total program budget must be at least \$22,500. In that example, \$15,000 is the state grant amount and \$7,500 (50% of 15,000) is the minimum required state match amount. The 50% match applies to the total grant; programs are not required to match individual line items.

3. PAT Programs may count as local match all local expenditures that directly support the Program. For example, this may include costs such as transportation, supplies, and rental space costs that are necessary to the Program. However, these must be actual expenditures and not in-kind.
4. Remember: the total amount in the "State Grant" column cannot exceed the original state grant amount. Therefore, if the district spends more than 150% of the state grant, the expenditure overage is always recorded in the local match column. When this happens, also include an auditor comment in the NOTES section of the audit write-up.
5. The audited state grant amount can never exceed the State Grant amount shown at the top of the page.
6. Districts must send the final expenditure report for Kansas Parents as Teachers to School Finance in early June each year. This means that the district may have had to make estimates of June expenses.

REPORTING REQUIREMENTS

In the current USD audit write-up, find the PAT tab. Once the entity # is entered in the FTE tab, the claimed amounts will pre-fill in the write-up. Record the audited expenditures.

The total amount in the "State Grant" column cannot exceed the original state grant amount. If the district spends more than 150% of state grant, the overage always goes to the local match column.

In the NOTES section of the audit write-up, explain any changes made to any item above. Be specific, as this information will be critical in the event of an audit appeal.

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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