



# KANSAS STATE DEPARTMENT OF EDUCATION

FISCAL AUDIT SECTION  
Director of Fiscal Auditing  
785-296-4976

## KANSAS PRE-SCHOOL PROGRAM EXPENDITURES AUDIT GUIDE

Revised August 2017

### PURPOSE OF AUDIT

State aid is based on documented LEA expenditures for program costs, which have been approved by KSDE. KSDE has been authorized to expend available funds for the purpose of serving pre-school 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 pre-school aged children.

### REPORTING REQUIREMENTS

1. Report expenditure deviations next to the reported budget amount on the application form.
2. Enter the claimed and audited expenditures for each line item reported.
3. Report claimed and audited entitlement on the Overall Audit Summary.

### INFORMATION PROVIDED IN THE AUDIT MATERIALS FOLDER ON THE PROJECT DRIVE

1. A summary of all payments made to the USD during the prior fiscal year.

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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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