

Preparing for your KSDE Audit

An overview of the Audit Engagement Letter and documentation to prepare for your KSDE audit

Prepared by the KSDE Fiscal Audit Team
September 2019 for audits completed during 2019-20

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Fiscal Auditing website: <http://ksde.org/Default.aspx?tabid=319>

Introduction

Note: Any changes to this document for the 2019-20 school year are shown in yellow.

A couple weeks before your annual KSDE Audit, Fiscal Auditing staff will send an audit engagement letter detailing when the audit will be conducted and whom is the auditor assigned.

How to prepare for KSDE audit: In the next section of this document, we include each item that will be listed in the Audit Engagement Letter, along with some tips for how to prepare the documentation needed for the annual KSDE Audit.

How to Prepare for Current Year Enrollment (2019-20) and Attendance records to be audited:

Student Count Day is Friday, September 20, 2019. We will audit the current year's weighted enrollment generated on September 20 from data submitted to the Kansas Individual Data on Students (KIDS) system.

Items to be audited for current year enrollment include:

1. **Enrollment and attendance records of all students counted by your district on September 20. Auditors will verify your headcount and your student FTE. Please provide the following:**
 - a. **Daily attendance records from the beginning of school through October 4.** This is a list of all students and their attendance through October 4. Each school district has different student information systems, and each system produces different reports. Please see the table below, showing reports for the five most commonly used student information systems, to help you identify and prepare attendance reports that are helpful to the auditor. Again, KSDE Fiscal Auditing will work with the information your student information system provides.

To confirm your reported FTE, or to aid in the calculations of student minutes, see the electronic calculator – **Bell Schedule Calculator**, on the KSDE Fiscal Auditing webpage under the section “Calculators” at: <http://ksde.org/Default.aspx?tabid=319>.

In considering which report(s) to provide, remember that for middle schools and high schools, period attendance is needed by the auditors.

Providing Enrollment and Attendance Records – Reports to generate – listed by local student information system		
	Preferred	Acceptable
<i>PowerSchool</i>	Monthly Attendance Report	Absentee Report
<i>GoEdustar</i>	Attendance Report	
<i>Skyward</i>	Absence Occurrence Report	Daily Attendance Report
<i>Infinite Campus</i>	Student Period Attendance Detail	Period Detail Batch Report
<i>Synergy</i>	Elem – ATD402 Middle/High – ATP401 Gain Loss – ATD412	

Table 1: These reports can be provided in either Excel or PDF format. Providing the preferred report will assist the KSDE auditor in conducting the audit more efficiently.

- b. **Entry/Withdrawal list through October 4.** Provide a list of students who have entered the district or have withdrawn from the district (including the date), from the beginning of the school year through October 4.
- c. **September 20 class schedules for high school and middle school students.** This is a copy of the class schedule for high schools and middle schools (or junior highs).

d. **Attendance records for non-public students enrolled and attending part-time in your district.** If this includes an extensive amount data on paper, you may want to provide this to the auditor when they arrive onsite. If you provide the data electronically, please provide copies of attendance records and other relevant data in support of the claim.

Period	Course	Teacher	Room	Sem
1	Geometry	Shane	215	S1
1	Geometry	Shane	215	S2
2	Broadcast & Media Production	Brennan	148	S1
2	Broadcast & Media Production	Brennan	148	S2

Image 1: Regardless if it's an Excel Spreadsheet or a PDF file, please use a method that is system-generated (as opposed to scanning a printed document), for both convenience and time savings (for both district staff and KSDE auditors).

e. **IEP and attendance records for Special Education pre-school students and Special Education kindergarten and non-public Special Education students will be reviewed.** If this includes an extensive amount data on paper, you may want to provide this to the auditor when they arrive onsite. If you provide the data electronically, please provide copies of service logs, attendance records and other relevant data in support of the claim.

f. **Eligibility documentation for 4-year-old at-risk students, if applicable.** The criteria used to identify 4 year old at-risk students has not changed. Those criteria include: Poverty (free lunch, *not reduced*), single parent family, a referral from the Department for Children and Families (DCF), teen parent, parent without a high school diploma, migrant status, limited English proficiency, developmentally or academically delayed (but not special education). If the documentation related to 4 year old at-risk includes an extensive amount data on paper, you may want to provide this to the auditor when they arrive onsite. If you provide the data electronically, please provide copies of applications and other relevant data in support of the claim.

g. **Minutes of students attending alternative and/or virtual schools.** Provide the log showing when a student connected to the virtual curriculum, as well as logs showing offline time, or sign in/sign out logs for virtual students, and sign in/sign out logs or other attendance documentation in support of the minutes claimed for alternative students.

2. **Attendance records for students in Juvenile Detention Centers and Psychiatric Residential Treatment Facilities in your district.** Provide attendance logs for the prior year April (2018-19), current year September and November counts, if applicable.

3. **The KDSE auditor will verify documentation related to the following weightings or funding, if applicable:**
- a. **At-risk weighting:** Please provide supporting documentation for any student claimed as eligible to receive free meals in the national school lunch program. Also, provide a list of students whose lunch status changed due to the verification process. Finally, remember that students 20 years and older as well as part-time students grades K to 12 and non-graded students are not counted for at-risk funding.
 - b. **Bilingual weighting:** Please provide a list of bilingual students, including those receiving services and those identified but not receiving services. For each student identified as bilingual (include any students coded as a "1, 2, 3, 5, 5, 7 or 8" in KIDS data field D42) provide documentation of the home language survey, test results. For students coded as a "2, 3, or 7" in KIDS data field D42, list each provider and the contact minutes provided to those students. Next, provide a list of bilingual certified teachers. For those teachers on a "Plan of Study" toward achieving bilingual certification, provide documentation of annual progress made toward completed certification as well as documentation that they have not exceeded the three-year limitation.
 - c. **Career technical education (CTE) weighting:** Please provide a September 20 roster for each class approved for extra (.5) funding by the Career and Technical Education (CTE) team under the Pathways Process. Each roster should include the names of all students enrolled in the class on count day, the Pathways approved course code (all 16 characters), the name of the teacher, the class period scheduled and the bell schedule. If your building has a seminar period, please provide a list of teachers or students who do not have full access to the seminar period. (For example, limited access because of club meetings, the teacher is scheduled out of the building, is teaching another class etc...)
 - d. **Transportation weighting:** Please provide a list of road closings that would have affected distance from a student's home to school on count day. Also, provide a list of students for whom transportation is paid with special education funds (include students receiving special education services whose transportation from home to school and/or school to home is funded by special education funds).
 - e. **New facilities weighting:** If your district qualifies for new facilities funding, please provide documentation showing the district has the required 25% Local Option Budget (LOB) and that bond election was held prior to July 1, 2015 (certification from the county election commissioner). Also provide: rosters, teacher schedules and the district's computation for each new classroom. For a sample electronic calculator, see – **New Facilities Worksheet**, on the KSDE Fiscal Auditing webpage under the section "Calculators" at: <http://ksde.org/Default.aspx?tabid=319>.
 - f. **Pre-K reading – Evidence or Research-Based programs funding:** Please provide a September 20 roster of students and indicate whether each student is participating in a State Board-approved reading program and if so, which one(s).
 - g. **Out-of-State Students funding:** Please provide a September 20 roster of students attending your district but whose residence is not the state of Kansas. If the student's parent or guardian is a currently an employee of the district, please provide proof of such employment.

How to Prepare for Prior Year expense (2018-19) records to be audited:

The KSDE auditor will verify the following expenditures and programs for the prior year (2018-19).

4. **Transportation expenditures reported on Table XI of the Annual Statistical Report (18E).** Provide a copy of the fund accounting report and any supporting documentation to verify expenditures.

Account Code	Description	Actual (YTD)
34-1000-111-9900	Instr Full-Time Cert Sal Voc Ed	\$ 430,792.26
34-1000-114-9900	Instr Cert Unused SL Voc Ed	\$ 2,661.10
34-1000-115-1110	Instruction- Sub Salary for Certified Staff ARCHITECTURE & CONSTRUCTION	\$ 416.50
34-1000-115-1120	Certified Sub Salary Visual Arts	\$ 283.50
34-1000-213-9900	Instr Empl Hlth Ins Ben Cash Voc Ed	\$ 27,483.12

Account	Description	Budget	Expenditures	Payables & Encumbrances	Unencumbered Balance	Percent Remaining
00 REVOLVING FUND						
00-00-2300-520-00	Insurance Health & Life Reimb	0.00	0.00	0.00	0.00	0.00
00-00-2300-580-00	Travel	0.00	0.00	0.00	0.00	0.00
00-00-2300-610-00	Supplies	0.00	0.00	0.00	0.00	0.00
00-00-2300-640-00	Books	0.00	0.00	0.00	0.00	0.00
00-00-2300-710-00	Grounds Repair	0.00	0.00	0.00	0.00	0.00
00-00-2300-720-00	Building Repair	0.00	0.00	0.00	0.00	0.00
00-00-2300-730-00	Equipment	0.00	0.00	0.00	0.00	0.00
00-00-2300-800-00	Misc Reimbursable	0.00	0.00	0.00	0.00	0.00
00 Current Year Account Totals:		0.00	0.00	0.00	0.00	0.00
00-X0-8000-000	Prior Year Encumber/payable	0.00	0.00	0.00	0.00	0.00
00 Prior Year Account Totals:		0.00	0.00	0.00	0.00	0.00
00 FUND Totals:		0.00	0.00	0.00	0.00	0.00

5. **Indirect Costs expenditures reported on Table V of the Annual Statistical Report.** Provide payroll and/or fund account reports in support of the amounts claimed.

6. **Driver Education and/or Motorcycle Education competency records.** If this includes an extensive amount data on paper, you may want to provide this to the auditor when they arrive onsite. If you provide the data electronically, please provide copies of tests, score sheets, and other relevant data in support of the claim.

7. **Special Education Pupil Transportation expenditures reported on Form 308.** Provide a copy of the fund accounting report and any supporting documentation to verify expenditures.

Image 2: Whether you provide an Excel spreadsheet with fund accounting reports on different tabs, or a .pdf file for each fund (inset), both are acceptable methods for providing data for KSDE auditors to review.

8. **State Categorical Aid for teachers, para-professionals and expenditures incurred and reported as costs for catastrophic special education individual student care, if these programs were not audited this past summer.** Provide electronically (an Excel Spreadsheet or delimited file (.csv), generated from your payroll system, or from a separately maintained ledger, is preferred when applicable):
- Payroll records for certified staff in support of actual salary earned.
 - Total contracted salary data for certified staff.
 - Payroll records for classified staff in support of actual hours worked.
 - Roster of long-term substitutes and new hires, with the name of special education staff replaced. Also include names of active staff who have shared a position during the school year.
 - Paid invoices and service logs for staff contracted through third party providers. If this includes an extensive amount data on paper, you may want to provide this to the auditor when they arrive onsite.
 - Records documenting staff development requirements (in-service) for paraprofessionals. If this includes an extensive amount data on paper, you may want to provide this to the auditor when they arrive onsite.
 - Payroll records for all personnel in support of actual hours worked during the Extended School Year (ESY).
 - Please have a roster of Bi-Annual Certification (sole source funding) for staff whose duties are 100% special education. For staff with duties less than 100% special education, provide a personnel activity report (PAR/time and effort log). For a sample electronic calculator – **Special Ed**

– **Personnel Activity Report**, visit the KSDE Fiscal Auditing webpage at: <http://ksde.org/Default.aspx?tabid=319>. See Image 3.

- i. Present a roster of students, from December 1 and May 1, for each early childhood special education teacher claimed. Identify IEP and non-IEP students.
- j. Please make available documentation for all students claimed for Non-Public Equivalency. If this includes an extensive amount data on paper, you may want to provide this to the auditor when they arrive onsite. If you provide the data electronically, please make sure to provide a copy of the contract, license or professional certification for staff providing services, service logs, and paid invoices.

Regular School Year Summary			ESY (Summer) Summary		
Employee:	-		Report hours here that are part of the ESY (summer) term. Do NOT report any regular term hours here.		
Social Security # or Employee #:	-		Month	Hours of Special Ed	Total Hours or Percent
Month	Hours of Special Ed	Total Hours or Percent	Month	Hours of Special Ed	Total Hours or Percent
August			May (ESY only)		
September			June (ESY only)		
October			July (ESY only)		
November			August (ESY only)		
December					
January					
February					
March					
April					
May					
June					
Total Time Providing Sped Services	0%		Total time providing Sped Services	0%	
Number of months entered	0		Number of months entered	0	
Sped percentage	0.0%		Sped percentage	0.0%	
Total all hours			Total all hours		
Hourly Limit	NA		Hourly Limit	NA	
			Actual FTE to be claimed	0.00	

Image 3: Using an electronic personnel activity report will allow the district to quickly document service delivery time for the entire fiscal year.

- 9. **A School Bus Safety audit report will be conducted by the auditor.** Along with your actual audit engagement letter, you will receive a blank copy of the School Bus Safety audit report template. Please read through the questions on the template and have documentation ready for the auditor’s arrival. If this includes an extensive amount data on paper, you may want to provide documentation to the auditor when they arrive onsite.

- 10. **Parents As Teachers State Aid and the local 50% match expenditures.** Provide a copy of the fund accounting report and any supporting documentation to verify expenditures. Examples of fund accounting reports are shown in Image 2.

- 11. **Bond and Interest payments, including the principal and interest for general obligation bonds issued after July 1992 and after July 2015.** Provide a copy of the fund accounting report, a copy of the bond schedule and any additional supporting documentation to verify expenditures. Examples of fund accounting reports are shown in Image 2.
- 12. **Mentor teacher and Professional Development:** Provide documentation to support that mentor teacher funds from KSDE were passed through to mentor teachers. Provide documentation to support actual expenditures reported as professional development and that those expenses were paid from the district’s Professional Development Fund.
- 13. **Prior year 1,116 hour logs for every attendance center.** For a sample electronic calculator, visit the KSDE Fiscal Auditing webpage under the section “Calculators” at: <http://ksde.org/Default.aspx?tabid=319>.

14. **School Nutrition Program/National School Lunch Program will be reviewed IF your district has expended less than \$750,000 of federal funds from all federal revenue sources.** If this includes an extensive amount data on paper, you may want to provide this to the auditor when they arrive onsite.
15. **Expenditures will be examined for the After School Enhancement Programs.** Provide a copy of the fund accounting report and any supporting documentation to verify expenditures. Examples of fund accounting reports are shown in Image 2.
16. **Juvenile Detention Center and Psychiatric Residential Treatment Facilities instructional expenditures.** Provide a copy of the fund accounting report and any supporting documentation to verify expenditures. Examples of fund accounting reports are shown in Image 2.
17. **If district has claimed Career Technical Education (CTE) Transportation funds, provide the route, mileage and type of bus used for this purpose.** Provide a worksheet detailing how the mileage was computed.
18. **If district received CTE Incentive funds (formerly known as Senate Bill 155), provide documentation of high school graduation and industry certification.** Both documents must be provided to guarantee funding.
19. **Safe and Secure Schools:** Provide any supporting documentation to verify expenditures.
20. **High-Density At-Risk:** Provide any supporting documentation to verify expenditures and to verify those expenditures were for at-risk best practices approved by the State Board.
21. **Mental Health Intervention Team:** Provide any supporting documentation to verify expenditures for school liaison(s) and any supporting documentation to verify that mental health intervention team funds from KSDE were passed through to the appropriate Community Mental Health Center (CMHC).



Fiscal Auditing

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To: Keith Dreiling, State Transportation Director, School Finance
 From: Laurel Murdie, Director, Fiscal Auditing
 Subject: School Bus Safety Review for USD ###
 Auditor: Auditor(s)
 Date: Month, Date, Year

During the enrollment audit of the district, a review was made of the following selected school bus safety compliance issues. This information was presented to each audited entity during exit conferences.

- Questions A, B, C, and D apply only to Interlocals and Cooperatives.
- A. Do you provide student transportation? *If no, skip to item "D" and ignore items 1 to 8.*

YES	NO
- B. Do you provide student transportation with school buses?

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- C. Do you provide student transportation with school passenger vehicles?

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- D. Name & phone # of person answering auditor's questions:

- Questions 1 through 8 apply to all LEAs.
- 1 Has conducted one emergency evacuation drill per semester for all students riding a route bus

YES	NO
- 2 All drivers have appropriate driver licenses on file.

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- 3 All drivers have current physical exam on file.

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- 4 Drivers have attended at least 10 safety meetings during past school year.
Note: Number of meetings is pro-rated for staff hired during the school year.

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- 5 Pre-trip inspections, available for one year, on each vehicle used to transport students.

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- 6 Is there adult supervision during loading and unloading procedures at each school building?
(Note: Buildings that are used exclusively for senior high school students are not required to have such supervision.)

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- 7 Are any 12 - 15 passenger rated vans used for student transportation?

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- 8 Name & phone # of person answering auditor's questions:
(If not already provided above on line D)

Auditor comments (Please include any and all):