Preparing for your KSDE Audit

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

Prepared by the Kansas State Department of Education Fiscal Auditing Team
For KSDE audits completed during the 2020-21 School Year

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Fiscal Auditing webpage: http://ksde.org/Default.aspx?tabid=319

Note: Any changes to this document for the 2020-21 school year are shown in <mark>blue.</mark>

At least a couple weeks before your annual audit, KSDE's Fiscal Auditing team will send an audit engagement letter detailing when the audit will be conducted and the auditor(s) assigned. At minimum, the letter will be emailed to your district superintendent and board clerk.

How to prepare for KSDE audit: During your annual audit, KSDE Fiscal Auditing staff will verify:
- <u>current</u> year enrollment data submitted to the Kansas Individual Data on Students (KIDS) system. Current year items to be audited are in the first section shown below on pages 2-5.
- expenditures and programs for the <u>prior</u> year. Prior year items are listed in the second section shown below on pages 6-8.

How to Prepare for Current Year Enrollment and Attendance records to be audited:

For the 2020-21 school year, student count day is <mark>Monday, September 21, 2020</mark>. KSDE will audit the current year's enrollment on September 21 using data submitted to the Kansas Individual Data on Students (KIDS) system.

Items to be audited for <u>current year</u> enrollment include:

1. **Enrollment and attendance records for all students counted by your district on September 21. Auditors will verify your student headcount and your student full-time-equivalent (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 in completing your annual KSDE audit. Again, KSDE Fiscal Auditing will work with the information your student information system provides.

   To confirm your reported full-time-equivalent (FTE) student attendance (Minutes Enrolled), 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: <u>http://ksde.org/Default.aspx?tabid=319</u>.

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

Table 1 - Providing Enrollment and Attendance Records – Reports to generate – listed by local student information system		
	Preferred	Acceptable
PowerSchool	Monthly Attendance Report – <mark>MS/HS</mark> <mark>Absentee Report – ES</mark> <mark>Gain/Loss – ADA/ADM by student</mark>	
GoEdustar	Attendance Report	
Skyward	Absence Occurrence Report	Daily Attendance Report
Infinite Campus	Student Period Attendance Detail	Period Detail Batch Report

| Synergy | 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 21 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). Example class schedules are shown in Example 1 below.

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.

Example 1: For class schedules, regardless if it's a spreadsheet or a PDF file, please use a method that is system-generated (as opposed to scanning a printed document). Thank you!

e. **Attendance records for Special Education pre-school students and part-time 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 Preschool-Aged At-Risk (4-year-old at-risk students), if applicable.** The criteria used to identify Preschool-Aged At-Risk students (4-year-old at-risk) has one new available criterion for 20-21: Homeless, as determined by the local education liaison. A complete list of criteria includes: 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), or Homeless. 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. **Attendance records for students attending an alternative school or attending a virtual school/program.** In addition, for each of the following (alternative, virtual 19 and under, virtual 20 and older) provide roster, headcount and student FTE:

1. *Students attending alternative school*: Provide sign-in/sign-out logs documenting attendance in support of minutes claimed for students attending an alternative school.

2. *Students 19 years or younger (as of September 20) attending virtual school:* Provide the log showing when a student connected to the virtual curriculum, as well as any logs showing offline time, or sign-in/sign-out logs in support of the minutes claimed for students 19 years or younger and attending virtually.

3. *Students 20 years or older (as of September 20) earning virtual credits:* KSDE will audit credits earned during 2019-20. Provide transcripts and proof the student pass the credits claimed for reimbursement.

1a. **Remote Learners for 2020-21:** please provide the following:

- a list of students attending as Remote Learners from the beginning of school through October 4; a student should be listed if they attended as a Remote Learner any number of days during that time period. Also, for each student, indicate whether/not the student was attending their classes via live-stream each day.
- for each Remote Learner <u>not</u> attending via live-stream each day, please provide the following:
  1. parent assurance document.
  2. district's log of daily meaningful contact with the student.
  3. a general description of how instructional services were provided each day (how lessons were made available to the student <u>and</u> whether virtual curriculum and instruction was used to support the Remote Learner's instruction and if so, what (product) was used).

Note: student daily activity logs for remote learners are not required, as they were eliminated by KSDE for the 2020-21 school year based on a decision made on 9/14/2020. Instead, in place of student daily activity logs, for those Remote Learners not attending their classes each day via live-stream:

- a parent/guardian must provide the district with a signed Parent Remote Learning Assurances document (this is a one-time document signed for the 2020-21 school year) <u>and</u>
- the district must have a local licensed teacher employed by the district make a daily meaningful connection/contact (either by telephone or interactive video call) to the student on each day the student is a Remote Learner during 2020-21 <u>and</u>
- the district must maintain a simple log documenting the daily meaningful connections to each Remote Learner and make the log available for KDSE audit. (Again, a district log of daily meaningful connections is only required for those Remote Learners who are not attending and participating their daily classes via live-stream.)

h. **Attendance records for students in Juvenile Detention Centers (JDC) or a Psychiatric Residential Treatment Facility (PRTF) in your district.** Provide attendance logs for the prior year April (2019-20), current year September and November counts, if applicable.

i. **Enrollment weightings or other funding:** The KDSE auditor will verify documentation related to the following weightings or funding, if applicable:

1. **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.

2. **Bilingual/English for Speakers of Other Languages (ESOL) weighting:** For each student identified as bilingual (include any students coded as a "1, 2, 3, 5, 7 or 8" in KIDS data field D42) provide documentation of the home language survey and test results. For students coded as a "2, 3, or 7" in KIDS data field D42, list each provider and contact minutes provided to those students during the week of September 21, 2021. Next, provide a list of bilingual certified teachers and paras providing Bilingual/ESOL services. For those teachers on a "Plan of Study" toward achieving bilingual certification, provide documentation of annual progress made
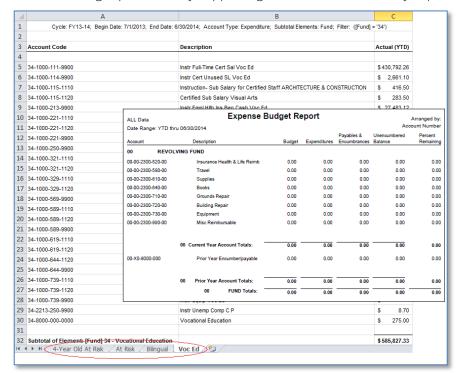
toward completed certification as well as documentation that they have not exceeded the three-year limitation. For each supervised para, provide weekly meetings notes with supervising teacher.

3. **Career Technical Education (CTE) weighting**: Please provide a September 21 roster for <u>each</u> 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 (students who take the class for dual credit during 2020-21 should be on a separate roster), the Pathways approved course code (all 16 characters), the name of the teacher, the class period scheduled and the bell schedule. A list of all CTE courses for which dual credit can be earned. A list of CTE courses which are nested (3 CTE courses taught together at the same time.) 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…). Finally, please provide master teacher schedule.

4. **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).

5. **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 .

6. ~~**Pre-K to 3rd grade 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).~~ The PreK – 3rd grade reading is not funded for 2020-21.

7. **Out-of-State Students funding**: Please provide a September 21 roster of students attending your district but whose residence is not the state of Kansas. If the student's parent or guardian is currently an employee of the district, please provide proof of such employment.

8. **Kansas Preschool Pilot (KPP)**: Please provide a September 21 roster of all students attending your district who were enrolled in your Kansas Preschool Pilot (KPP) program. The roster should include each student's date of birth and whether the student qualifies as at-risk and if so, which one at-risk criteria was used to qualify the student for your Kansa Preschool Pilot program. For each such student, have ready for audit the documentation verifying the student's at-risk status.

The KSDE auditor will verify the following expenditures and programs for the <u>prior year</u> (2019-20).

2. **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.

3. **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. Also, please provide an itemized list of any board of education expenses claimed.

4. **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.

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

Example 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.

6. 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):

    a. Payroll records for certified staff in support of actual salary earned.
    b. Total contracted salary data for certified staff.
    c. Payroll records for classified staff in support of actual hours worked.
    d. 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.
    e. 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.
    f. 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.
    g. Payroll records for all personnel in support of actual hours worked during the Extended School Year (ESY).
    h. 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.

i. For early childhood, provide 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.

7. **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 your KSDE auditor. If this includes an extensive amount data on paper, you may want to provide documentation to the auditor when they arrive onsite.

8. **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.

9. **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 Example 2.

10. **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.

11. **Prior year 1,116 hour logs for each and 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.

12. **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.

13. **Expenditures will be examined for the Afterschool 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 Example 2.

14. **Juvenile Detention Center (JDC) and Psychiatric Residential Treatment Facilities (PRTF) 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 Example 2.

15. **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.

16. **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.

17. **Safe and Secure Schools**: Provide any supporting documentation to verify expenditures.

18. **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.

19. **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).

School Bus Safety – audit report – example:

KANSAS
STATE DEPARTMENT OF
EDUCATION

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(785) 296-3201
www.ksde.org

To: Keith Dreiling, State Transportation Director, School Finance
From: Laurel Murdie, Director, Fiscal Auditing
Subject: School Bus Safety Review for USD   0
Auditor: auditor(s)
Date: January 0, 1900

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.

		YES	NO
	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.*		
B	Do you provide student transportation with school buses?		
C	Do you provide student transportation with school passenger vehicles?		
D	Name & phone # of person answering auditor's questions:		

		YES	NO
	Questions 1 through 8 apply to all Local Education Agencies (LEAs).		
1.	Has conducted one emergency evacuation drill per semester* for all students riding a route bus *("for 19-20, if one evac drill in 1st semester, mark "yes")*		
2.	All drivers have appropriate driver licenses on file.		
3.	All drivers have current physical exam on file.		
4.	Drivers have attended at least 7* safety meetings during past school year. *Note: Number of meetings is pro-rated for staff hired during the school year.* **For 19-20, minimum number of safety meetings is 7 (rather than 10) b/c COVID-19 shortened the school year.)*		
5.	Pre-trip inspections, available for one year, on each vehicle used to transport students.		
6.	*NEW* The district/employer is prepared to comply with the federal mandate requiring an annual limited query be made through the Federal Motor Carrier Safety Administration (FMCSA) Drug and Alcohol Clearinghouse on all employees requiring a CDL. *(In January 2020, the FMCSA established its Drug and Alcohol Clearinghouse and requirements.)*		
7.	Are any 12 - 15 passenger rated vans used for student transportation?		
8.	Name & phone # of person answering auditor's questions: *(If not already provided above on line D)*		