



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 2021-22 School Year



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Click here to go to the [KSDE Fiscal Auditing webpage](#)

Introduction

Note: Substantive changes to this document for the 2021-22 school year are shown in **blue**.

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.

During your annual audit, KSDE Fiscal Auditing staff will verify:

- **current 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 2-4.
- **expenditures and programs for the prior year.** Prior year items are listed in the second section shown below on pages 5-6.

When preparing documentation for your school district's annual KSDE audit, please keep in mind:

- a system-generated report is preferred (as opposed to scanning a printed document).
- reports can be provided in either Excel or PDF format.
- if the documentation includes an extensive amount of data on paper, you may want to provide it to the KSDE auditor when they arrive onsite.
- if it is convenient, you are welcome to upload electronic documentation to the KSDE [Auditor File Exchange](#). This can be done in advance of your scheduled KSDE audit.
- please do not email personally identifiable student information.

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

For the 2021-22 school year, student count day is Monday, September 20, 2021. KSDE will audit the current year's enrollment as of September 20 using 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 for all students counted by your district on September 20.** 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. The list is generated as a report from your district's local student information system. Listed below are the most commonly-used student information systems, along with the attendance reports that it would be helpful to have ready for your annual KSDE audit. In considering which report(s) to provide, remember that for middle schools and high schools, period attendance is needed.
 - PowerSchool: Monthly Attendance Report for Middle School and High School
 - GoEdustar: Attendance Report
 - Skyward: Absence Occurrence Report or Daily Attendance Report
 - Infinite Campus: Student Period Attendance Detail or Period Detail Batch Report

To confirm your district's 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"

- b. **Entry/Withdrawal list through October 4.** This is a list of students who have entered the district or have withdrawn from the district, by date, from the beginning of the school year through October 4.
- c. **September 20 class schedules** for high school and middle school students.
- d. **Attendance records for non-public students** enrolled and attending part-time in your district.
- e. **Attendance records for Special Education pre-school students and part-time Special Education kindergarten and non-public Special Education students.**
- 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) is outlined in the [KSDE Enrollment Handbook](#), see page 26.
- 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:* For the two longest days, provide the computer system report showing when a student connected to the virtual curriculum, as well as any Academic Activity logs showing offline time.
 - 3. *Students 20 years or older (as of September 20) earning virtual credits:* Provide transcripts of credits earned during 2020-21.
- 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 (2020-21), current year September and November counts, if applicable.
- i. **Enrollment weightings or other funding:** Your KDSE auditor will verify documentation related to the following weightings or funding, if applicable:
 - 1. **At-risk weighting:**
 - provide supporting documentation for any student claimed as eligible to receive free meals in the national school lunch program. For 2021-22, eligibility is established through the Direct Certification process, the National School Lunch Program and/or the KSDE Household Economic Survey.
 - 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 20, 2021. A calculator is available on the [KSDE Fiscal Auditing webpage](#) under the calculators section, see: **ESL Contact Time Calculator 21-22**
 - 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 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. (Students who take the class for dual credit during 2021-22 should be on a separate roster).
 - provide a list of all CTE courses for which dual credit can be earned.
 - provide 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:**
 - provide a list of road closings that would have affected distance from a student's home to school on count day.
 - 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. A calculator is available on the [KSDE Fiscal Auditing webpage](#), see – **New Facilities Worksheet**.

6. **Out-of-State Students funding:** Please provide a September 20 roster of students attending your district but whose residence is not in the state of Kansas. If the student's parent or guardian is currently an employee of the district, please provide proof of such employment.

7. **Kansas Preschool Pilot (KPP):** Please provide a September 20 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 Kansas Preschool Pilot program.

2. **Students attending through remote learning.** Starting November 1, your district will regularly report to KSDE any and all students attending through remote learning. You will upload this report to the KSDE [Auditor File Exchange](#) using a form provided by KSDE. Please watch for an announcement through the KSDE superintendent and board clerk listservs that will let you know the Remote Learning Report form is ready. Meanwhile, please take steps to be prepared to provide a current list of any and all students attending through remote learning during *any* part of 2021-22. To clarify:
 - this list is not limited to the time period from the beginning of school through October 4. This list must be maintained through the 2021-22 school year.
 - also, a student should be included on such list regardless if the student's attendance was more or less than a total of 40 hours as of the date of your district's KSDE audit and regardless if such attendance was approved by the local board.
 - be prepared to provide this list at the time of your KSDE audit and periodically throughout the 2021-22 school year. When providing it to KSDE, you will upload it to KSDE's [Auditor File Exchange](#)

How to prepare for prior year expense (2020-21) records to be audited:

The KSDE auditor will verify the following expenditures and programs for the prior year (2020-21).

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.
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, for example an Excel Spreadsheet or delimited file (.csv), generated from your payroll system, or from a separately maintained ledger the following:
 - 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.
 - 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.
 - 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). An electronic calculator is available on the [KSDE Fiscal Auditing webpage](#), see: **Special Ed – Personnel Activity Report**.
 - 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 KSDE 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.
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.** An electronic calculator is available on the [KSDE Fiscal Auditing](#), see 1116 Hour Building Log Calculator.
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. CTE Transportation was not funded for 2020-21.
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. CTE Incentive was not funded for 2020-21.
17. **Safe and Secure Schools:** Provide any supporting documentation to verify expenditures. Safe and Secure Schools was not funded for 2020-21.
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).