



# Preparing for your KSDE Audit

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An overview of the documentation needed for your school district's annual KSDE audit

Prepared by the Kansas State Department of Education Fiscal Auditing Team  
for KSDE audits completed during the 2022-23 School Year



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

## Introduction

Note: Substantive changes to this document for the 2022-23 school year are shown in **blue**.

At least two 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 KSDE 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 2-5.
- **expenditures and programs for the prior year.** Prior year items are listed in the second section shown below on pages 5-7.

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

- if it is convenient, you are welcome to upload electronic documentation to the KSDE [Auditor File Exchange](#) or to [Google Drive](#). This can be done in advance of your scheduled KSDE audit.
- 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.
- please do not email personally identifiable student information.

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

For the 2022-23 school year, student count day is Tuesday, September 20, 2022. KSDE will audit the current year's enrollment using data submitted to the Kansas Individual Data on Students (KIDS) system.

Items to be audited for **current year** enrollment include:

**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 end of the day on October 3.** This is a list of all students and their attendance through October 3. The list is generated as a report from your district's local student information system (SIS). Listed below are the student information systems commonly used, along with the attendance reports that 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 3.** 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 3.
- c. **September 20 *student* 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 preschool students and part-time Special Education kindergarten and non-public Special Education students.**
- f. **Eligibility documentation for Preschool-Aged At-Risk (3 and 4-year-old at-risk students), if applicable.** The criteria used to identify Preschool-Aged At-Risk students (3 and 4-year-old at-risk) are outlined in the [KSDE Enrollment Handbook](#), see page 27-28.
- g. **Attendance records for students attending an alternative school or attending a virtual school/program.**

**New:** If any alternative or virtual learning services are provided through contracted service, please provide the names and specific contact information, including phone number and address, for any and all such contracted learning services. In addition, please be prepared to provide a copy of the most recent contracts for service. Thank you.

In addition, provide the following information related to rosters, headcount, student FTE or credits earned:

1. ***Students attending alternative school.*** Provide sign-in/sign-out logs documenting attendance in support of minutes claimed for students attending an alternative school. As part of your district's 2022-23 KSDE audit, documentation of enrollment and attendance from the first day of the school session and up to but before October 4 will be requested for each student enrolled and attending an alternative school or program.  
  
**Note:** Starting with the 2022-23 school year, for ALL students attending an alternative school or program, daily attendance must be taken and maintained. See [KSDE Enrollment Handbook](#), pages 17-18.
2. ***Students 19 years or younger (as of September 20) attending virtual school:*** For the two longest days attended, provide the computer system report showing when a student connected to the virtual curriculum, as well as Academic Activity logs maintained by the student for the purposes of documenting offline time. If student is under 18, Academic Activity Log must be signed by parent/guardian. In addition to the two days used to determine attendance for funding purposes for 2022-23, please note the new daily attendance documentation requirements for 2022-23, for students aged 19 and under attending virtually in grade levels 14-18:  
  
**Note:** Starting with the 2022-23 school year, attendance must be taken and maintained each and every day for ALL students aged 19 and under attending virtually in grade levels 14 to 18 (ninth grade - twelfth grade and non-graded). Please be prepared to provide this documentation during your district's 2023-24 KSDE audit. See [KSDE Enrollment Handbook](#), pages 12-14.
3. ***Prior year students 20 years or older and virtual credits earned during the prior year:*** Provide official transcripts of credits earned July 1, 2021 to June 30, 2022. In addition, for each adult student, provide enrollment documentation, including transcript analysis and graduation plan. See [KSDE Enrollment Handbook](#), page 14.
4. ***Current year students 20 years or older as of September 20, 2022, and attending virtually:*** Provide rosters and headcount. In addition, for each adult student, provide enrollment documentation, including transcript analysis and graduation plan. See [KSDE Enrollment Handbook](#), page 14.

5. **Current year Dropout Diploma Completion Virtual Students, 19 years or younger, grade levels 14-18:** Provide enrollment documentation, rosters and headcount. In addition, for each student, provide documentation of written consent exempting student from compulsory attendance, total credits required for high school graduation with student's cohort, and total credits earned as of September 20, 2022 (current year). See [KSDE Enrollment Handbook](#), page 17.

- 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 (2021-22), and 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 as of September 20, 2022 per the National School Lunch Program income eligibility criteria. For 2022-23, a student can be included in the FREE lunch headcount/list through any of the following: National School Lunch Program, the Direct Certification process, including the new Medicaid Free (MED-F). Note: Medicaid reduced-price meal eligibility does not qualify for state at-risk student weighting.
    - also, provide a list of students whose lunch status changed due to the verification process. Verification must be completed by no later than November 15, 2022.
    - finally, remember that part-time students grades K to 12, students 20 years and older, non-graded students, virtual students and non-funded preschoolers are excluded from the count for state at-risk weighting.
  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 ESOL evaluation 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, 2022. A calculator is available on the [KSDE Fiscal Auditing webpage](#) under the calculators section, see: *ESL Contact Time Calculator 22-23*.
    - 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 documentation of weekly meetings with supervising teacher.
  3. **Career Technical Education (CTE) weighting:**
    - provide a September 20 roster for each class approved for weighted (.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 2022-23 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) and documentation of the KSDE Pathway Consultant's written approval to nest the courses. Approval must be by October 15, 2022.
    - if your building has a seminar period or like 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.).
    - also, provide a copy of the bell schedule.
    - finally, please provide master teacher schedule.
  4. **Transportation weighting:**

- if any student transportation is provided through contracted service, provide the names and specific contact information, including phone number and address, for any and all such contracted transportation services.
  - 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. **Out-of-State Student funding:** Please provide a September 20 roster of students attending as regularly enrolled student, 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.
  6. **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 KPP at-risk and if so, the criteria that was used to qualify the student for your district's Kansas Preschool Pilot program.

**Students attending through remote learning.** For 2022-23, ALL districts, regardless of whether providing remote learning services, will need to provide two (2) Remote Learning Reports to KSDE:

- a Report at the end of the first semester: due January 1, 2023.
- a Report at the end of the second semester: due May 25, 2023.

Note: if you have no students attending through Remote Learning, you are welcome to send the report via email to [auditing@ksde.org](mailto:auditing@ksde.org). However, if the Report contains student data, you must provide it to KSDE in a secure way, either by uploading it to the KSDE [Auditor File Exchange](#) or to [Google Drive](#). Thank you for ensuring that student data remains secure. Remember that when completing your Remote Learning Reports:

- the reporting time period is the entire 2022-23 school year and the Remote Learning Reports are cumulative. Once a student has participated in any amount of remote learning, they should be included on the Report, and they should stay on the Report for the entire 2022-23 school year even if they do not attend through remote learning again.
- also, a student should be included in your district's Reports regardless of whether 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 of whether such attendance was approved by the local board.
- finally, remember that the entire school day counts when reporting total hours attended through remote learning (not just daily meaningful contact with student time).

### *How to prepare for prior year expense (2021-22) records to be audited:*

The KSDE auditor will verify the following expenditures and programs for the prior year (2021-22).

1. **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.
2. **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.
3. **Driver Education and/or Motorcycle Education competency records.** If this includes an extensive amount of data on paper, you may want to provide this to your KSDE auditor once he or she arrives on-site. If you provide the data electronically, please provide copies of tests, score sheets and other relevant data in support of the claim.

4. **Special Education Pupil Transportation expenditures reported on Form 308.** Provide a copy of the fund accounting report and any supporting documentation to verify expenditures.
5. **State Categorical Aid for teachers, paraprofessionals 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 of 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. 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. Roster of early childhood students, from December 1 and May 1, for each early childhood special education classroom teacher claimed. Identify IEP and non-IEP students.
  - j. Attendance documentation/service logs for all students claimed for Non-Public Equivalency. If this includes an extensive amount of data on paper, you may want to provide this to your KSDE auditor once he or she arrives 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.
6. **A School Bus Safety audit report will be conducted by your KSDE auditor.** Along with your KSDE 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.

*Note:* If any student transportation is provided through contracted service, provide the names and specific contact information, including phone number and address for any and all such contracted transportation services.

7. **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.
8. **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.
9. **Mentor teacher.** Provide documentation to support that mentor teacher funds were paid to mentor teachers.
10. **School Term-related documentation for prior year, 2021-22:** Please provide prior year 1,116 hour logs for each and every attendance center. **In addition, KSDE-approved Preschool-Aged At-Risk programs** should provide documentation that a minimum of 465 hours were provided for students attending during 2021-22.

*Note:* If you need help tracking progress toward meeting current year School Term requirements, 2022-23, an electronic calculator is available on the [KSDE Fiscal Auditing](#), see *1,116 Hour Building Log Calculator*.

11. **School Nutrition Program/National School Lunch Program is reviewed if your district has expended less than \$750,000 of federal funds from all federal revenue sources.** If this includes an extensive amount of data on paper, you may want to provide this to the auditor when they arrive onsite.

12. **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.
13. **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 of Education.
14. **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 paid to the appropriate Community Mental Health Center (CMHC).

Finally, the following were not funded during 2021-22, therefore will not be audited during 2022-23:

- Afterschool and Afterschool Middle
- Career Technical Education (CTE) Transportation
- CTE Incentive funds (formerly known as Senate Bill 155)
- National Board Certified Teacher
- New Facilities
- Professional Development
- Reading – Evidence Based
- Safe and Secure Schools

Thank you for your assistance in preparing for your annual KSDE audit.

Please contact your assigned KSDE auditor or the KSDE Fiscal Auditing office at 785-296-4976 or [auditing@ksde.org](mailto:auditing@ksde.org) if you have questions.