Preparing for your KSDE Audit

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

Introduction

New! In advance of your annual KSDE audit, a **pre-audit questionnaire** will be emailed to the district superintendent and board clerk. The purpose of the questionnaire is to help us better prepare for your audit and ensure that we have current contact information for the school district staff working with us to complete your audit in a timely manner. We appreciate your help in completing and returning the questionnaire to our office.

Audit engagement letters are emailed at least two weeks before your KSDE 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:
- <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.** These items are listed in the second section shown below on pages 5-9.

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 electronic 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 he or she arrives onsite.
- please do not email personally identifiable student information.

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

For the 2023-24 school year, student count day is Wednesday, September 20, 2023. KSDE will audit current year enrollment using data that your district submits to the Kansas Individual Data on Students (KIDS) system.

Items to be audited for <u>current year</u> 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 <u>all</u> 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, class 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 individual student minutes, see the electronic calculator – **Bell Schedule Calculator**, on the [KSDE Fiscal Auditing webpage](#) under the section "Calculators." Also see: [KSDE Enrollment Handbook](#), pages 7-8 (Enrollment), pages 8-13 (Minutes Enrolled), pages 13-14 (FTE Calculations).

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 *individual student* class schedules** for high school and middle school students.

d. **For each high school, please provide a current copy of the following:**
    - **bell schedule(s):** if there are multiple schedules for each high school (depending on the type of day, early release, for example), please include copies of all schedules; one for each type of day, if applicable. Please also provide, for each high school:
    - **course catalog.**
    - **student handbook**.
    - **master teacher schedule**.

e. **Attendance records and related documentation for students participating in a work-based learning experience / professional learning experience:** For each high school, provide the names of all students (with local and state student identifier for each) participating in a work-based learning / professional learning experience. In addition, for each student: provide a current copy of the work-based learning agreement in place and work log/timesheets/attendance hours from the beginning of school and up to but before October 4.

f. **Attendance records for non-public students** enrolled and attending part-time in your district.

g. **Attendance records for Special Education preschool students and part-time Special Education kindergarten and non-public Special Education students.**

h. **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 pages 32-33 and also in new KIDS data field D58.

i. **Attendance records for students attending an alternative school or attending a virtual school/program.** Provide the following information related to rosters, headcount, student FTE or credits earned:

    1. *Students attending alternative school:*
        - enrollment documentation.
        - if an adult student: enrollment form must include the question and answer to: Do you have a high school diploma?
        - if an adult student: transcript analysis and individual graduation plan.

- attendance documentation for each and all students:
  - daily sign-in/sign-out logs documenting in-person attendance in support of claimed minutes enrolled.
  - also provide attendance documentation from the first day of the school session and up to but before October 4.
  - please remember the count days submitted for funding purposes should represent the student's normal school day schedule and be no different from any other days for the year. See [KSDE Enrollment Handbook](#), pages 16-17. Also see Note below:

    Note: KSDE's expectation is that alternative schools and programs are very much like traditional schools. For example, like traditional schools, alternative learning services are provided on-site (students attend in-person) and learning services are provided on-site by a licensed teacher or teachers. The location and or attendance schedule of an alternative school or program may look slightly different from a traditional school.

2. ***Current* *year students 19 years and younger (as of September 20) attending virtual school:*** Provide a roster of all such students and for each student, provide the following:
   - enrollment documentation.
   - if an adult student: enrollment form must include the question and answer to: Do you have a high school diploma?
   - if an adult student: transcript analysis and individual graduation plan.
   - attendance documentation for each and all students, including:
     - for the two longest days attended, the computer system report showing when each student was connected to the virtual curriculum, as well as...
     - Academic Activity logs maintained by the student for the purposes of documenting offline time; if younger than age 18, the Log must be signed by parent/guardian.
     - documentation from the computer system that the student was logged into *each* course listed on the log at least once from the beginning of school year up to and before October 4.

3. ***All prior year (2022-23) students 19 years and younger who attended virtual school in grade levels 14-18 (grades 9-12 and not graded):*** Provide a roster of all such *high school* students who were enrolled and attended during 2022-23 (July 1, 2022 to June 30, 2023) and for each student, provide the following:
   - enrollment documentation.
   - if an adult student: enrollment form must include the question and answer to: Do you have a high school diploma?
   - also, if an adult student: transcript analysis, individual graduation plan.
   - attendance documentation for each and all students, including:
     - daily attendance records from 2022-23.
     - total credits required for high school graduation with student's cohort.
     - total credits earned as of September 20, 2022.
     - total credits earned as of September 20, 2023.
     - *if already identified as a Dropout Diploma Completion student* in the prior year (2022-23): provide official (signed) transcripts to allow KSDE audit staff to verify credits earned during 2022-23; see item #4 below.

   If a 19 year and younger virtual high school student was funded as a full-time or part-time virtual student in 2022-23 in error, the following year (2023-24) an audit exception will be made and the student will be funded based on credit earned from July 1, 2022 to June 30,

2023. See [KSDE Enrollment Handbook](#), pages 20-22. Please be prepared to provide official (signed) transcripts to allow KSDE audit to verify credits earned during 2022-23.

4. *Dropout Diploma Completion Virtual Students identified the prior year (2022-23):* students 19 years and younger who attended virtual school in grade levels 14-18 (grades 9-12 and not graded) and for 2022-23, met the definition and were claimed as a Dropout Diploma Completion Student (high school student 19 and younger, credit deficient and dropped out). Please provide a roster of students enrolled and earning credits during the 2022-23 school year. For each student provide:
   - enrollment documentation.
   - official (signed) transcripts, including credits earned July 1, 2022 to June 30, 2023.
   See [KSDE Enrollment Handbook](#), pages 20-22.

5. <u>*Prior year (2022-23) students aged 20 years and older and virtual credits earned during the prior year:*</u> Please provide a roster of students enrolled and earning credits during the 2022-23 school year. For each student provide:
   - enrollment documentation; must include the question and answer to: Do you have a high school diploma?
   - transcript analysis, including identification of classes needed to graduate.
   - individual graduation plan.
   - official (signed) transcripts, including credits earned July 1, 2022 to June 30, 2023.
   See [KSDE Enrollment Handbook](#), pages 17-18.

6. <u>*Current year students aged 20 years and older as of September 20, 2023, and attending virtually:*</u> Please provide a roster of students enrolled and headcount. For each student provide:
   - enrollment documentation; must include the question and answer to: Do you have a high school diploma?
   - transcript analysis, including identification of classes the student needs to graduate.
   - individual graduation plan.
   See [KSDE Enrollment Handbook](#), pages 17-18.

7. <u>*Current year Dropout Diploma Completion Virtual Students, aged 19 years and younger, grade levels 9, 10, 11, 12 and ungraded:*</u> Please provide a roster of students enrolled and headcount. For each student, provide:
   - enrollment documentation.
   - documentation of written consent exempting student from compulsory attendance <u>or</u>
   - documentation of absence for 60 consecutive days or more in the preceding school year
   - total credits required for high school graduation with student's cohort, and
   - total credits earned as of September 20, 2023 (current year).
   See [KSDE Enrollment Handbook](#), pages 20-21.

j. **Attendance records for students in Juvenile Detention Centers (JDC) or a Psychiatric Residential Treatment Facility (PRTF) in your district:** Please provide:
   - attendance logs for the prior year April (2022-23).
   - current year September and November counts, if applicable.
   - a copy of all current bell schedule(s) for the JDC or PRTF.

k. **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, 2023, per the National School Lunch Program income eligibility criteria. For 2023-24, a student can be included in the FREE lunch headcount/list through any of the following: National School Lunch Program, the Direct Certification process, and Medicaid Free (MED-F).
   - also, provide a list of students (with local and state student identifier for each) whose lunch status changed due to the verification process. Verification must be completed by no later than November 15, 2023.
   - 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.
     See [KSDE Enrollment Handbook](#), pages 36-38.

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 D43) provide documentation of the home language survey and ESOL evaluation results.
   - for students coded as a "2, 3 or 7" in KIDS data field D43, list each provider and contact minutes provided to those students during the week of September 20, 2023. A calculator is available on the [KSDE Fiscal Auditing webpage](#) under the calculators section, see: *ESL Contact Time Calculator 23-24.*
   - 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.
     See [KSDE Enrollment Handbook](#), pages 39-42.

3. **Career Technical Education (CTE) weighting:**
   - provide a September 20 roster for <u>each</u> class approved for weighted (.5) funding by the Career and Technical Education (CTE) team under the Pathways Process.
   - <u>each</u> <u>class</u> roster should include the following:
     - names of all students (with local and state student identifier for each) enrolled in the class on count day; *do <u>not</u> include students taking the class for dual credit.*
     - Pathways approved course code (all 16 characters).
     - name of the teacher or teacher(s) instructing the CTE class.
     - class period scheduled and if not already provided, the high school bell schedule(s).
   - *on a separate roster* (if not already provided), include the names of students (with local and state student identifier for each) who take the class for dual credit during 2023-24.
   - 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, 2023.
   - if your building has a seminar period or like-period for which you are expecting to claim CTE weighting, please provide a list of any 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.).
   - a current copy of each high school's bell schedule(s), if not already provided.
   - a current copy of each high school's master teacher schedule, if not already provided.

- a current copy of each high school's course catalog, if not already provided.
  See [KSDE Enrollment Handbook](), pages 43-47.

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 (with local and state student identifier for each) 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).
     See [KSDE Enrollment Handbook](), page 47.

5. **Out-of-state Student funding**: Please provide a September 20 roster of students attending as regularly enrolled students, 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. See [KSDE Enrollment Handbook](), page 30.

Limiting remote learning:

May 11, 2023 marked the end of the federal COVID-19 Public Health Emergency declaration. Therefore, it is KSDE's expectation that the use of remote learning to provide learning services to students on either a school building-level basis or individual student basis will be an extremely rare occurrence.

Remote Learning Reports to KSDE: For 2023-24, the board clerk or superintendent for each school district shall certify under oath to the state board a report showing the remote enrollment of the school district. KSDE Fiscal Auditing will coordinate the process for gathering annual Remote Learning Reports. See [KSDE Enrollment Handbook](), pages 33-35.

How to prepare for prior year expense records to be audited:

The KSDE auditor will verify the following expenditures and programs for the prior year (2022-23).

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. See [Audit Guide: Transportation](#)

2. **Indirect Costs expenditures reported on Table V of the Annual Statistical Report:** Provide payroll and/or fund accounting reports in support of the amounts claimed. Also, please provide an itemized list of any board of education expenses claimed. See [Audit Guide: Indirect Costs](#)

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 onsite. If you provide the data electronically, please provide copies of tests, score sheets and other relevant data in support of the claim. See [Audit Guide: Driver Education and Motorcycle Education](#)

4. **Career Technical Education (CTE) Transportation Aid:** Provide a worksheet detailing how the mileage was calculated. See [Audit Guide: Career Technical Education (CTE) Transportation Aid.](#)

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, 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 he or she arrives 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 than100% 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.
   See: [Special Education Reimbursement Guide FY23](#)

7. **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. See [School Bus Safety – Transportation Safety Review Guidance FY24](#)

   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.

8. **Kansas Preschool Pilot (KPP) state grant**: Provide supporting documentation to verify expenditures. Note: Temporary Assistance to Needy Families (TANF) funds, which are federal funds, may not be used to reimburse administrative costs. See: [Audit Guide: Kansas Preschool Pilot](#)

9. **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. See [Audit Guide: Kansas Parents as Teachers](#)

10. **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. See [Audit Guide: Bond and Interest](#).

11. **Mentor teacher:** Provide documentation (payment/pay records) to support that prior year mentor teacher state grants from KSDE were passed through and paid to the specific individual mentor teachers certified by the district at the end of the prior school year. See: [Audit Guide Mentor Teacher – State Grants](#).

12. **Professional Development:** Provide documentation to support actual expenditures reported as professional development and that those expenses were paid from the district's Professional Development Fund. See [Audit Guide: Professional Development](#)

13. **National Board Certified Teacher**: Provide documentation (payment/pay records) to support that National Board Certified Teacher grants from KSDE were passed through to individual teachers holding National Board Certification.

14. **School Term-related documentation for prior year, 2022-23:** Please provide prior year 1,116-hour logs for each and every attendance center and learning services program (as needed). See [Audit Guide: School Term Audit Guide](#).

    NEW: Also provide prior year 465-hour logs for each KSDE-approved Preschool-Aged At-Risk program/center location. Each Preschool-Aged At-Risk program should provide a minimum of 465 school term hours for students attending. See [Preschool-Aged At-Risk Program Requirements and Assurances](#)

    If you need help tracking progress toward meeting *current* year School Term requirements (2023-24) electronic 1116-Hour and 465-Hour Building Log Calculators are available on the [KSDE Fiscal Auditing](#).

15. **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 he or she arrives onsite. See Audit Guide: School Nutrition Audit Guide

16. **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.

17. **At-Risk state aid/High-Density At-Risk state aid:** Provide supporting documentation to verify expenditures for services as reported on your district's Local Consolidated Plan Annual Report – State At-Risk. Expenditures must be for evidence-based best practices for at-risk programs and instruction approved by the State Board of Education for students receiving at-risk program services. See At-Risk Pupil Assistance – Guidelines

18. **Mental Health Intervention Team state aid and the local 25% match expenditures**: Provide supporting documentation to verify total expenditures for mental health school liaison(s). Total expenditures should include state aid expenditures and local match expenditures. Also provide any supporting documentation to verify that mental health intervention team funds from KSDE were paid to the appropriate Community Mental Health Center (CMHC). See Audit Guide: Mental Health Intervention Team – State Grant

19. **Safe and Secure Schools state grant and local 100% match expenditures:** Provide supporting documentation to verify state aid expenditures and local match expenditures. See Audit Guide: Safe and Secure Schools

Finally, the following were not funded during 2022-23 and therefore will not be audited during 2023-24:
- Afterschool and Afterschool Middle state grants
- New Facilities

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

For more information, contact:

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