



KANSAS STATE DEPARTMENT OF EDUCATION

FISCAL AUDITING TEAM
Director of Fiscal Auditing
785-296-4976

PROFESSIONAL DEVELOPMENT AUDIT GUIDE

2018-19, will be audited in FY20

PURPOSE OF AUDIT

To determine the validity of the district's 2018-19 Professional Development expenditure claim. State Aid revenue and program expenditures must be recorded in the district's Professional Development Fund.

Reimbursement is available for the following authorized expenditures:

1. Consultant fees and honorariums – Fees and honorariums may be paid both to in-district and out-district personnel, however the expenditures must be for actual professional development training of certified staff. Proper documentation must be maintained if a staff member hired by the district conducts professional development training.
2. Travel expenses for consultants.
3. Cost of materials used in training.
4. Salaries (and fringe benefits) for substitute teachers who are substituting for certified staff who have filed an Individual Development Plan (IDP) or are included in a Building Development plan (BPD). Salaries for substitute teachers shall not exceed 25% of the total professional development expenditures. To determine 25% of the total expenditures, add amounts on lines 1,2,3,6,7 and 8 then divide the total by line 3 (this is automatically done in the audit write-up. The quotient equals the maximum amount of expenditures that may be claimed on line 5.
5. Registration fees for the travel expenses to professional development workshops and conferences for certified personnel who have IDP's on file or are included in the building development plan. The District may not include expenditures for a person going to college and receiving college credit, however if the expense paid covers the cost of seminars (not for the college credit) then the expense is allowable.
6. Salaries (and fringe benefits) for secretarial personnel time, limited to one hour of their wages for each certified employee having an approved IDP or number of staff of BDP, on file at the end of the school year. (District should report this number on line 4.)

7. Salaries (and fringe benefits) paid to certified staff, during non-contractual times, for participation in district-level or building-level training or other staff development activities. This item was added to allow for reimbursement for teachers attending professional development activities and being paid to attend an additional stipend to their regular contract. For example if a teacher were paid to attend a professional development activity on a Saturday, such payments would qualify for state reimbursement.

Unauthorized expenditures include:

1. Rental of facilities
2. Utilities
3. Equipment (files, computers, etc.)
4. Professional development coordinator or other administrative salaries and expenses.
5. Salaries of teachers attending professional development workshops or conferences during contractual time.
6. Salaries of members of the Professional Development Council.
7. College credit. Workshop costs are allowed but not the cost of the college credit
8. Expenditures reimbursed by federal funds.

Reimbursement entitlement is the lesser of:

1. Fifty percent (50%) of the total expenditures incurred for professional development and paid from the Professional Development Fund, or
2. The projected state aid (legal maximum general fund budget multiplied by .005).

For School Districts, the legal maximum general fund budget figure can be found on line 1B of the 2018-19 General, Supplemental General and Capital Improvement State Aid Sheet. For interlocals and Service Centers, auditors are to use the amount of the following budgets:

1. Adopted general fund budget,
2. Vocational education fund budget,
3. Special education fund budget,
4. Parents as Teachers fund budget, and
5. Summer School Fund budget.

If a district pays an interlocal or service center to provide part of its professional development training, the district should obtain an itemized bill for eligible expenditures for the interlocal or service center.

AUDIT STEPS

1. Claim amounts form auto-fill based on the district number entered on the FTE tab.
2. Verify actual expenditures as reported on the State Professional Development Aid Final Expenditure report. All expenditures must be paid from the district's Professional Development Fund. The final expenditure report is due to School Finance on or about June 2, which means that the district must estimate June expenses.
3. Verify that the total amount of substitute salaries does not exceed 25% of the total expenditures.
4. Ensure that all expenditures are for workshops or professional development activities listed on the participants IDP or BDP.
5. Using the current USD write-up, find the professional development tab. Enter the audited expenditures into the appropriate lines.

In the NOTES section, explain any audit changes made above. Be specific, as this information will be critical in the event of an audit appeal.

An Equal Employment/Educational Opportunity Agency

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KSDE General Counsel, 900 SW Jackson, Topeka, KS 66612 785-296-3201*

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