



KANSAS STATE DEPARTMENT OF EDUCATION

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

STATE EXPENDITURE REPORT AUDIT GUIDE

Revised September 2019

PURPOSE OF AUDIT

During the 2005 Legislative Session, House Bill 2247 (KSA Supp. 72-8253) was passed that requires the State Department of Education to verify that school districts record and report expenditures in the correct functions and in the appropriate funds.

Part 1, prior school year:

Auditors are asked to verify that the district's expenditures have been made from either the **General Fund or the Supplemental General Fund**. The specific items being reviewed are:

1. Clerk of the Board salary is charged to 2300.
2. Business Office personnel is charged to 2500.
3. Principal's salary is charged to 2400.
4. Superintendent's salary is charged to 2300.
5. Health insurance is charged appropriately as follows:
 - a. Teachers to 1000.
 - b. Principals to 2400
 - c. Superintendent to 2300
 - d. Custodians to 2600
6. Phones and/or internet service provided to teachers in the classroom or lounge is charged to 1000.

Part 2, prior school year:

Auditors are asked to verify that all bilingual expenditures were paid from the Bilingual Fund.

Auditors are asked to verify that all vocational expenditures were paid from the Vocational Fund.

Part 3, current school year:

Auditors are to verify that program costs for the current year are paid from the appropriate fund.

Auditors will check the following expenditures:

1. At-risk paid from At-risk fund.
2. 4 year-old at-risk paid from 4 year-old at-risk fund.
3. Bilingual paid from Bilingual Fund*.
4. Career and Technical Education (Vocational) paid from Career and Technical Education Fund.

* District may receive federal Bilingual funds that may be reported in a separate federal fund.

**AUDIT STEPS
REPORTING REQUIREMENTS**

Using the current USD audit write-up, in the Special Expenditure tab, mark an "X" in the appropriate column. If the answer is "NO", please list the function or fund that the district used.

For any item answered NO, ask district to provide an explanation for why.

An Equal Employment/Educational Opportunity Agency

*The Kansas State Department of Education does not discriminate on the basis of race, color, national origin, sex, disability, or age in its programs and activities. The following person has been designated to handle inquiries regarding the non-discrimination policies:
KSDE General Counsel, 900 SW Jackson, Topeka, KS 66612 785-296-3201*

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