



KSDE FISCAL AUDITING TEAM
785-296-4976

AUDIT GUIDE
STATE EXPENDITURE REPORT
2021-22 Expenditures, audited in FY23

PURPOSE OF AUDIT

K.S.A. 72-1166 requires the Kansas State Department of Education to verify that school districts record and report expenditures in the correct functions and in the appropriate funds.

Part 1, preceding school year:

Auditors will 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 was charged to 2300.
2. Business Office personnel were charged to 2500.
3. Principal's salary was charged to 2400.
4. Superintendent's salary was charged to 2300.
5. Health insurance was 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 breakroom were charged to 1000.

Part 2, preceding school year:

Auditors will verify that all bilingual expenditures were paid from the Bilingual Fund.

Auditors will verify that all vocational expenditures were paid from the Career Technical Education (CTE) Fund.

Part 3, current school year:

Auditors will verify that funds are established for each of the following:

1. At-Risk
2. Preschool Aged At-Risk
3. Bilingual/ESOL*
4. Career and Technical Education (CTE)

* 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. Also, for any "no" answer to questions 12-15, provide the district with a copy/link to this KSDE Audit Guide.

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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