e-Audits

Efficient. Accurate. Offsite.

In a continuing effort to provide premium customer service to the districts we serve, the Fiscal Auditing Team has created the e-Audit Initiative.

The traditional method of auditing school districts

Approximately two weeks prior to the scheduled visit, Fiscal Auditing emails the district (superintendent and board clerk/business manager) an audit engagement letter, outlining what information to prepare. Then district staff gathers the information and awaits the auditor's arrival. When the auditor arrives, the task of reviewing documentation begins. Depending on the district size, this can take several weeks onsite. Unfortunately, during the course of a KSDE audit, district staff is sometimes in "stand-by" mode, often putting aside daily tasks to accommodate the auditor. Additionally, some districts supply specific reports because, "that's how it's always been done."

Two questions the e-Audit Initiative addresses:
1. How do we minimize our footprint on the district?
2. How do we take advantage of electronic means of reviewing data vs the printed paper method?

The Auditor File Exchange

This authenticated web application allows users to upload files to KSDE **_prior to_** the auditor's arrival. A user guide is available on the Fiscal Auditing home page.

Types of files you can upload:
- Microsoft Office Suite Files (Excel, Word, et al)
- System Generated PDF documents (preferred)
- Scanned/Imaged PDF documents (acceptable)
- Delimited Files (.csv)
- Image files (.tiff, .bmp, jpg, et al)

Additional initiatives to more efficiently audit

Depending on your board policy, districts can provide auditors remote, read only access to the district student information system. This allows auditors to verify data from reports without having to disrupt staff to request additional documentation.

Additional tools are available on the Fiscal Auditing webpage. This includes audit guidelines for various state and federal programs, and calculators that automate and integrate several resources to replace paper documents.

Our objective

Uploading data via the Auditor File Exchange, KSDE auditors can now do prep work before arriving on site, thereby minimizing the disruption to district staff. Auditors can quickly and more accurately review electronic documentation. Fiscal Auditing can provide guidance to districts about electronic documentation districts can prepare for the auditor to review.

It is important to note that this initiative will not eliminate time spent onsite, as some reviews logistically must be done locally. And KSDE Auditors will continue to conduct a face to face exit conference, to discuss audit findings with staff.

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