Checklist for School Districts' Annual KSDE Audit

** REQUIRED UPLOADS **

Documentation listed on this page <u>must be uploaded</u> *in advance of your district's KSDE audit.*

- to share via KSDE: <u>Auditor File Exchange - instructions for uploading and downloading.pdf (ksde.org)</u>
- to share via Google Drive: <u>Upload files & folders to Google Drive - Computer - Google Drive Help</u>

Audit Item	Description
1. Attendance (Current year daily attendance records from first day of school through end of day Oct. 3)	
Preschool	attendance for each student, including special education preschool students
Elementary	attendance for each student, including any part-time KG special education
Middle School	attendance for each student, showing attendance *each* class period
High School	attendance for each student, showing attendance *each* class period
9/20 HS & MS student schedules	*individual* student schedules for *each* HS and MS student claimed on ENRL
Concurrent/college	college provided verified attendance and must meet all other requirements
Virtual Schools	daily attendance for 19 and younger students; proof of state residency (all)
Alternative Schools	enrollment, attendance, transcript analysis, graduation plan, official signed transcripts, daily/weekly course schedule and instructor for each course
Work-Based Learning	work log/timesheets; 2-hour limit and must meet all other requirements
Non-public school students	attendance for non-public school students enrolled and attending part-time, attendance for non-public school special education students

2. Attendance Entry / Withdrawal (Current year from first day of school through end of day Oct. 3)	
Elementary	list of students who entered or withdrew, by date
Middle School	same
High School	same

3. Career Technical Education (CTE) (Current year)	
9/20 rosters with 16-Digit Course Code	each roster must be dated as of 9/20 and must contain the 16-digit Kansas Course Codes Management System (KCCMS) number
Master Schedule	HS Master Teacher schedule
Nesting / Double-up Approval	nested courses must be approved by KSDE; provide approval email from KSDE
HS Course Catalog	
HS Student Handbook	
Bell Schedule(s)	all schedules, including for late start/early release days
Dual-Credit Course List	

4. Daily Logs / School Term (Prior year) – separate log for *each* building/program	
Preschool	465-hour building calculator/log; 1 log for *each* classroom (ex: a.m. and p.m.)
Elementary	1116-hour building calculator/log
Middle School	1116-hour building calculator/log
High School, including seniors	1116-hour building calculator/log (1,086 hours for seniors)

5. Fund Accounting Report (Prior year); will be used to verify district's prior year expenditures	
Fund Accounting Report	provide in Excel document or with .csv extension include *all* funds in a line-by-line detailed report (not a summary)

Documentation listed on the following pages is required for audit, *if applicable to your district.*
Uploading documents is strongly suggested to either KSDE's Auditor File Exchange or to Google Drive.

For more details, please see "Preparing for your KSDE Audit"
Fiscal Auditing (ksde.org)

6. At-Risk Weighting (State Aid) and School Nutrition Program Free Meals (Current year)		
	School Nutrition Program Applications	provide applications or provide access to district's meal application software *(KSDE will sample the greater of 10 percent or minimum of 250 of headcount)*
	Direct Certification Eligibility	documentation of determining eligibility: matching identity; letter to household
	Migrant List	must show eligibility begin date, and Migrant coordinator signature and date
	KSDE Household Economic Surveys (HES)	provide when SNP Applications are NOT used to determine free meals (Community Eligibility Provision (CEP) schools, preschool programs, etc.), verification of 3 percent required
	Verification Process	provide all applications verified and the outcome of each verification
	Carry-over / Carry over list	prior year applications, direct certification documentation, migrant or homeless documentation for students whose eligibility was established through carryover from the prior year. Migrant and Homelessness documentation must be signed and dated by the district's liaisons.

7. Preschool-Aged At-Risk (Current year)		
	Documentation of Qualifiers	documentation showing student met at least one criteria required to identify the student as preschool-aged at-risk (3 and 4-year-old at-risk)

8. Financials (Prior year) *Individual and / or supporting backup documentation should be made available.*		
	Bond and Interest	actual payments for principal and interest, federal tax credits
	CTE Transportation	vehicle type, route mileage and number of days students transported
	High Density At-Risk Expenditures	fund accounting for prior year at-risk expenditures, at-risk evidence-based best practices used
	Indirect Costs	superintendent and Board of Education (BOE) expenses
	Kansas Preschool Pilot	all expenditures, including any administrative costs
	Mental Health Intervention Grant	all expenditures, including local 25 percent match *and* payments to CMHC
	Mentor Teacher Grants	payroll records showing grant funds were paid to approved mentor teacher
	National Board Certified Teachers	payroll records showing grant was paid to teachers with Certification
	Parents As Teachers	all expenditures, including local 50 percent match
	Safe and Secure Schools Grant	all expenditures, including local dollar for dollar match
	Professional Development	all expenditures claimed for professional development reimbursement
	Special Expenditures by fund	fund accounting in a line-by-line detailed report (not a summary)
	SPED Transportation	documentation of SPED transportation expenditures claimed on Form 308
	Transportation Fund	documentation of transportation expenditures claimed on Form 18E

9. Driver's Education (Prior year) *Auditor will provide sample list.*		
	Competencies	driving Competency *and* Classroom Competency documentation for each student claimed

10. Bilingual / English for Speakers of Other Languages (ESOL) (Current year)	
Para Logs AND Para Schedules	must be provided for *ALL* buildings if claiming ESL contact time with paras
Elementary	
Home Language Surveys	home language surveys for all students entering ESL in current school year
Elementary Assessments	most current assessment for all new students entering ESL or those students who do not have a KELPA/IPT reported in KIDS data. A list of these students can be requested from the KSDE auditor if needed.
Elementary Documentation of ESL Contact Minutes	documentation of how the district calculated minutes claimed. Districts are free to use the KSDE ESL Contact TIme Calculator or similar calculators, whatever method is used must identify teachers, qualifying paras, dates, time and total minutes students were provided ESL learning services.
Elementary Bell Schedule(s)	*if not already provided*
Elementary Classroom Schedules	individual classroom schedules indicating times and subjects where ESL minutes are being claimed. Be sure the bilingual certified classroom teacher is identified on each schedule. If not using KSDE ESL Contact Time Calculator and if a qualified para is providing services, identify the para and the time/days the para is providing services. Provide copy of classroom roster identifying the students served and time/ minutes/days served.
Middle School / High School	
Home Language Surveys	home language surveys for all students entering ESL in current school year
School Assessments	most current assessment for all new students entering ESL or those students who do not have a KELPA/IPT reported in KIDS data. A list of these students can be requested from the KSDE auditor if needed.
School Documentation of ESL Contact Minutes	documentation of how the district calculated minutes claimed. Districts are free to use the KSDE ESL Contact TIme Calculator or similar calculators, whatever method is used must identify teachers, qualifying paras, days, time and total minutes students were provided ESL learning services.
Bell Schedule(s)	*if not already provided*
Student Schedules	*individual* student schedules identifying endorsed teachers/qualifying paras and identifying minutes of ESL learning services provided
License / Plan of Study	
ESOL Teacher License Endorsement	copy of current, valid Teacher License showing ESOL endorsement
ESOL Plan of Study	if applicable, must provide if claiming ESL time provided by licensed teacher on an ESOL Endorsement Plan of Study
ESOL Plan of Study Documentation of Progress	if applicable, must provide documentation of ANNUAL progress for each licensed teacher with an ESOL Plan of Study

11. Virtual students aged 20 and Older (Prior year)	
Enrollment	documentation of enrollment
Graduation Plan	plan for each *individual* student, classes needed and est. enrollment dates
Transcript Analysis	documentation of analysis used to identify classes needed for graduation
Official signed transcripts	courses completed; credits required to graduate

12. Virtual high school students aged 19 and younger (Prior year)	
Official signed transcripts	total credits earned and total credits required to graduate
Attendance	*if requested:* prior year system-generated virtual attendance (all days)
Graduation Plan	*if applicable* (adult student), provide required documentation (enrollment, transcript analysis, graduation plan)

13. Foreign Exchange Students (Current year)		
	9/20 List of Foreign Exchange Students	each student's class schedule as of 9/20 and attendance for first semester

14. Homebound Students (Current year)		
	9/20 List of Homebound Students	for *each* student: documentation of in-person learning services provided by a licensed teacher, by date and by subject, showing length of time provided each day from beginning of school through end of the day on Oct. 3

15. Out-of-State Attendance (Current year)		
	9/20 List of Out-of-State students attending district	documentation of parent working for your school district. Note: employment with cooperative or other educational service agency will not qualify

16. SPED Students Transported in Special Education-Funded Vehicles (Current year)		
	list of students transported	list as of 9/20 of SPED students transported in SPED-funded vehicles

17. SPED Personnel and Expenditures (Prior year)		
	Expenditures	fund accounting showing SPED expenditures line-by-line in detailed report
	Payroll records – certified staff	documentation of actual salary earned
	Contracts – certified staff	total contract documentation for each SPED-related certified staff
	Payroll records – classified staff	documentation of actual pay earned and hours worked
	Third-party contractor data	paid invoices and log of hours worked for all third-party providers
	Payroll – extended school year	documentation of actual hours worked during extended school year
	Bi-Annual Certifications	roster of staff with 100% SPED-related duties and Certifications
	Personnel Activity Reports (PARs)	PAR for *each* staff whose duties are not 100% SPED
	Roster – early childhood SPED	Dec. 1 and May 1 rosters, including SPED and non-SPED students
	Non-Public Equivalency docs	contracts, staff credentials, services logs, paid services invoices
	Expenditures – Catastrophic	all catastrophic-related expenditures, including supporting documents

18. Open Enrollment – (Current year) capacity for nonresident student transfers and any denials		
	List of denied student transfers	documentation showing reason for denial

<u>Resource Reminders:</u>

Need more details? Please see the "Enrollment Handbook" or "Preparing for your KSDE Audit"
https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/Fiscal-Auditing

Calculators: such as the CTE Contact Minutes and ESL Contact Time Calculators
can also be found on the KSDE Fiscal Auditing webpage: Fiscal Auditing (ksde.org)

Auditor contact: Each KSDE auditor's email address is posted on the KSDE Fiscal Auditing webpage.

Call us: KSDE Fiscal Auditing Office 785-296-4976