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.gov)</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	daily attendance for each student, including special education PreK students
	Elementary	daily attendance for each student, including any part-time KG special ed.
	Middle School	period attendance for each student, showing attendance *each* class period
	High School	period attendance for each student, showing attendance *each* class period
	9/22 HS & MS student schedules	*individual* student schedules for *each* HS and MS student claimed on ENRL
	out-of-district/nonresident	list of nonresident students enrolled and attending your district
	Concurrent/KS postsecondary	college/tech school-provided schedules and verified attendance
	Virtual Schools	daily attendance for age 19 and younger students and current proof of Kansas residency
	Alternative Schools	enrollment form, attendance, daily/weekly course schedule and instructor for each course; if adult, also provide: transcript analysis, graduation plan
	Non-public school students	attendance for part-time non-public school students attendance for non-public school special education students

2. **Entry / Withdrawal List** (Current year from first day of school through end of day Oct. 3)		
	All schools and programs	list of students who entered or withdrew, by date

3. **Career Technical Education (CTE)** (Current year)		
	9/22 rosters with 16-Digit Course Code	each roster must be dated as of 9/22 and each course must have 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
	Bell Schedule(s)	all schedules, including for late start/early release days
	Dual credit courses	list of courses offered for both high school and post-secondary credit
	Teacher's aides	list of aides for each course and for each period/hour; form is on webpage

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.)
	All schools (Elem, Middle, HS, etc...)	1116-hour building calculator/log (1,086 for high school seniors)
	All programs	1116-hour building calculator/log
	All schools and programs	list of all schools, buildings and programs (even those with no building #)
	Days/hours delayed/released early	list of all days/hours delayed or released early (and reason for each)
	Professional development	list of days/hours held, agendas and attendance rosters for each
	Parent teacher conf and workdays	list of dates and times (start and end) each were held
	Recess schedule	for each applicable building, # of recesses, when held (am/pm) and length of each
	Virtual schools or programs	start and end school year dates for each school or program

5. **Fund Accounting Report** (Prior year); will be used to verify district's prior year expenditures		
	Fund Accounting Report	complete report provided in Excel or with .csv extension (digital file, no pdfs) include *all* funds in a detailed line-by-line report (not a summary), please include a chart of accounts showing each fund number and name

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

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

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/date
	Homeless List	must show determination document from Homeless Liaison, signature/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 carry-over 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	supporting 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
	At-Risk Expenditures *and* Revenue	fund accounting for prior year at-risk expenditures *and* revenue, 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
	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
	SPED Transportation	documentation of SPED transportation expenditures claimed on Form 308
	Transportation (all funds)	18E expenditures and any reimbursements (credits); for all student-related transportation, excluding SPED
	School Nutrition Program (SNP)	SNP fund expenditures and revenues

9. SPED Students Transported in Special Education-Funded Vehicles (Current year)		
	9/22 list of students transported	list as of 9/22 of SPED students transported in SPED-funded vehicles

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

11.	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

12.	Work-Based Learning / Professional Learning Experience (Current year)	
	Work-Based Learning (WBL)	work log/timesheets (serves as student's attendance for up to 2-hour daily limit); work-based learning agreement; work must be related to course

13.	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
	Proof of Kansas residency	documentation of Kansas residency; must have been current as of 2024-25 school year (July 1, 2024 – June 30, 2025); Enrollment Handbook pages 25-26

14.	Virtual HS students aged 19 and younger (Prior year); Identifying Dropout Diploma Completion students	
	Transcript; official, current	total credits earned and total credits required to graduate
	Attendance	*if requested:* prior year system-generated virtual attendance (all days)

15.	Foreign Exchange Students (Current year)	
	9/22 Foreign Exchange Students	list of students and exit date, if applicable

16.	Homebound Students (Current year)	
	9/22 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

17.	Out-of-State Student Attendance (Current year)	
	9/22 List of out-of-state students claimed	payroll documentation of parent working for your school district. Note: employment with cooperative or other educational service agency will not qualify

18.	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

19.	Open Enrollment (Current year) capacity for nonresident student transfers and any denials	
	List of denied student transfers	documentation provided to parent or guardian showing reason for denial

20.	School Bus Safety (Current and prior year) documentation needed	
	Current driver-related information	list of all route drivers, copies of each driver's CDL and DOT physical
	Safety meeting attendance	list of prior year safety meetings held and driver attendance documentation
	Emergency evacuations drills	documentation for drills completed in prior year
	Pre-trip inspections	documentation of pre-trip inspections for all vehicles used to transport students

21.	School Nutrition Program (SNP) (Prior year)	
	Program eligibility	provide previous *year* applications, direct certification list, homeless/migrant list, and carryover documentation
	Verification	evidence of prior year verification completed by November 15
	Meal counts	documentation to support meal count claims for prior year

<u>Resource Reminders:</u>

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

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

Auditor contact: Each KSDE field auditor's email address can be found on the KSDE Fiscal Auditing webpage:
<u>Fiscal Auditing (ksde.gov)</u>

Call us: KSDE Fiscal Auditing Office 785-296-4976
Email us: auditing@ksde.gov