

Preparing for your KSDE Audit

An overview of the documentation needed for your school district's annual KSDE audit

Prepared by the Kansas State Department of Education Fiscal Auditing Team
for KSDE audits completed during the 2026-27 School Year

An electronic copy with links can found here : [KSDE Fiscal Auditing webpage](https://www.ksde.gov/policy-and-funding/funding/fiscal-auditing), under "Audit Guides"
<https://www.ksde.gov/policy-and-funding/funding/fiscal-auditing>

Introduction

This document, *Preparing for your KSDE Audit*, is a narrative overview of the documentation needed for your district's annual KSDE audit. In addition, the following four audit preparation tools will be sent well in advance of your district's scheduled KSDE audit:

1. **KSDE Audit Readiness Checklist** (new) includes specific dates and tasks to help you know what steps to take during the 6-week, 4-week, 3-week, and 2-week milestones leading up to your district's scheduled audit date.
2. **Pre-Audit Questionnaire** ensures KSDE Fiscal Auditing staff have current contact information for school district staff working with us. Allow 5 to 10 minutes to complete.
3. **Documentation Checklist for School Districts' Annual KSDE Audit** clearly identifies documents needed, including documents required to be uploaded *at least 3 weeks in advance* of your scheduled audit. The Checklist can also be downloaded from the [KSDE Fiscal Auditing webpage](#), under the "Audit Guides" heading.
4. **Audit engagement letter** details when the audit will be conducted and the KSDE auditor(s) assigned. At minimum, the letter will be emailed to your district superintendent and board clerk an estimated six weeks before your school district's annual KSDE audit.

During your annual audit, KSDE Fiscal Auditing staff will verify:

- **current year (2026-27) enrollment data** submitted to the Kansas Individual Data on Students (KIDS). See pages 2-8 below for current year items to be audited.
- **expenditures and programs for the prior year (2025-26)**. See pages 8-10 for prior year items to be audited.

When preparing documentation for your school district's annual KSDE audit, please keep in mind:

- about four weeks prior to your district's scheduled audit start date, your assigned KSDE field auditor will reach out to you with specific instructions for how to upload documentation in advance. Documents may be uploaded via KSDE [Auditor File Exchange](#) or via Google Drive to share directly with your KSDE assigned auditor.
- items on page 1 of the [Documentation Checklist for School District's Annual KSDE Audit](#) must be uploaded at least 3 weeks in advance of your scheduled KSDE audit.
- uploading other needed documentation (on pages 2 – 4 of the Checklist) is recommended.
- a system-generated electronic report is preferred (as opposed to scanning a printed document).
- most system-generated reports can and should be provided as an Excel or .csv file.
- if the documentation includes an extensive amount of data on paper, you may want to provide it to the KSDE auditor when he or she arrives onsite.
- please, do not email personally identifiable student or staff information.

How to Prepare for Current Year Enrollment and Attendance records to be audited:

For the 2026-27 school year, student count day is Monday, September 21, 2026, because the 20th is a Sunday.

Items to be audited for current year (2026-27) enrollment include:

Enrollment and attendance records for all students counted by your district on September 21: Auditors will verify your student headcount and your student full-time equivalent (FTE). Please provide the following:

- a. **Daily attendance records from the first day of school through end of the day on October 3:** This is a list of all students and their attendance through end of day October 3. The list is generated as a report from your district's local student information system (SIS). Listed below are the student information systems commonly used, along with the attendance reports that would be helpful to have ready for your annual KSDE audit.

- PowerSchool: Monthly Attendance Report for Middle School and High School
- GoEdustar: Attendance Report
- Skyward: Absence Occurrence Report or Daily Attendance Report
- Infinite Campus: Student Period Attendance Detail or Period Detail Batch Report

Note: for middle and high school students, daily attendance records must be period attendance for each student, including showing daily attendance for *each* class period.

The **Bell Schedule Calculator** on the [KSDE Fiscal Auditing webpage](#) will help confirm your district's reported full-time-equivalent (FTE) student attendance (Minutes Enrolled) and/or aid in the calculations of individual student minutes. Also see: KSDE Enrollment Handbook, pages 6-8 (Enrollment), pages 8-13 (Minutes Enrolled), pages 13-14 (FTE Calculations & Exceptions).

- b. **Entry/Withdrawal list through end of day October 3:** This is a list of students who have entered the district or have withdrawn from the district, by date, from the first day of school through October 3.
- c. **September 21 individual student class schedules** for high school and middle school students.
- d. **For each high school, please provide a current copy of the following:**
- **bell schedule(s):** if there are multiple schedules for each high school (depending on the type of day, late start/early release, for example), please include copies of all schedules; one for each type of day, if applicable.
 - **master teacher schedule** for each high school.
- e. **Attendance records and related documentation for students participating in a work-based learning experience / professional learning experience:**
- for each high school, provide the names of all students (with local and state student identifier for each) participating in a work-based learning / professional learning experience.
 - clearly identify how the work is directly related to a course the student is currently enrolled in or has taken; see Enrollment Handbook pages 31-32.
 - provide a current copy of the work-based learning agreement in place for each student plus

his/her work log or timesheet and attendance hours from the first day of school through end of day October 3.

- f. **Attendance records for concurrent students through end of the day October 3:** in addition to daily high school attendance records, for students 10th-12th grade attending both a high school and Kansas postsecondary school, the district must obtain, and provide to KSDE, verified attendance records and student course schedules from the Kansas postsecondary institution.
- g. **Attendance records for non-public school students** enrolled and attending part-time in your district.
- h. **Attendance records for Special Education preschool students and part-time Special Education kindergarten and non-public school Special Education students.**
- i. **Eligibility documentation for Preschool-Aged At-Risk (3 and 4-year-old at-risk students), if district has a State Board-approved program:** Provide documentation supporting the criteria used to identify Preschool-Aged At-Risk students (3 and 4-year-old at-risk). Criteria are outlined in the KSDE Enrollment Handbook, see pages 33-34 and are also listed in KIDS data field D58.
- j. **Attendance records for students attending an alternative school or attending a virtual school/program.** Provide the following information related to rosters, headcount, student FTE or credits earned:

1. ***Students attending alternative school:***

- enrollment documentation.
- if an adult student: enrollment form must include the question and answer to: Do you have a high school diploma?
- if an adult student: transcript analysis and individual graduation plan.
- daily attendance documentation for each and all students:
 - daily sign-in/sign-out logs documenting in-person attendance from the first day of the school session and through end of the day October 3.
 - daily/weekly course schedule and instructor for each course.
 - please remember the attendance days submitted for count/funding purposes should represent the student's normal school day schedule and be no different from any other days for the year. See, Enrollment Handbook, pages 16-17. Also see Note below:

Note: KSDE's expectation is that alternative schools and programs are very much like traditional schools. For example, alternative learning services are provided on-site (students attend in-person) and learning services are provided on-site by a licensed teacher or teachers. However, the location and attendance schedule of an alternative school or program may look slightly different from a traditional school.

2. ***Current year students 19 years and younger (as of September 20) attending virtual school:***

Provide a roster of all such students and for each student, provide the following:

- enrollment documentation.
- proof of Kansas residency. See KSDE Enrollment Handbook, page 25.
- if an adult student: enrollment form must include the question and answer to: Do you have a high school diploma?
- if an adult student: transcript analysis and individual graduation plan.
- attendance documentation for each and all students, including:

- unaltered, system-generated daily attendance documentation from the virtual school/program's computer system showing each time the student signed-in and signed-out of the virtual curriculum from the first day of school through end of the day October 3, including the two longest days attended. Such documentation must also show "idle" time or automatically log off when the student is no longer actively attending courses.
- Academic Activity logs, if any, maintained by the student for the purpose of documenting offline time; if younger than age 18, the Log must be signed by parent/guardian.
- documentation from the computer system that the student was logged into *each* course listed on the log at least once from the beginning of school year up to but before October 4.

3. ***All prior year (2025-26) students 19 years and younger who attended virtual school in grade levels 9-12 and ungraded***: Provide a roster of all such high school students who were enrolled and attended during 2025-26 (July 1, 2025 to June 30, 2026) and for each student, provide the following:

- enrollment documentation.
- official (signed) current transcript.
- total credits required for high school graduation with student's cohort.
- if an adult student: the enrollment form must include the question and answer to: Do you have a high school diploma?
- also, if an adult student: transcript analysis, individual graduation plan.

If requested as part of your KSDE, audit (your assigned KSDE field auditor will request if needed):

- unaltered, system-generated daily attendance documentation from the virtual/school/program's computer system showing when the student was connected to the virtual curriculum the prior year.

If a 19-year-old and younger virtual high school student was funded as a full-time or part-time virtual student the prior year in error, the following year an audit exception will be made and the student will be funded based on credit earned the prior year (July 1, 2025 to June 30, 2026). See KSDE Enrollment Handbook, page 21.

4. ***Prior year (2025-26) students aged 20 years and older and virtual credits earned during the prior year***: Please provide a roster of students enrolled and earning credits during the 2025-26 school year. For each student provide:

- enrollment documentation; must include the question and answer to: Do you have a high school diploma?
- proof of Kansas residency. See KSDE Enrollment Handbook, page 25.
- transcript analysis, including identification of classes needed to graduate.
- individual graduation plan.
- official (signed) transcripts, including credits earned July 1, 2025 to June 30, 2026.

Also see KSDE Enrollment Handbook, pages 18 and 24.

5. ***Current year students aged 20 years and older as of September 20, 2025, and attending virtually***:

Please provide a roster of students enrolled and headcount. For each student provide:

- enrollment documentation; must include the question and answer to: Do you have a high school diploma?
- transcript analysis, including identification of classes the student needs to graduate.
- individual graduation plan.

6. **Current year Dropout Diploma Completion Virtual Students, aged 19 years and younger, grade levels 9, 10, 11, 12 and ungraded:** Please provide a roster of students enrolled and headcount. For each student, provide:
 - enrollment documentation.
 - documentation of written consent exempting student from compulsory attendance or
 - documentation of absence for 60 consecutive days or more in the preceding school year
 - total credits required for high school graduation with student's cohort, and
 - total credits earned as of September 21, 2026 (current year).
 - proof of Kansas residency. See KSDE Enrollment Handbook, page 25.

- k. **Attendance records for students in Juvenile Detention Centers (JDC) or a Psychiatric Residential Treatment Facility (PRTF) in your district:** Please provide:
 - attendance logs for the *prior year* April, 2025-26.
 - *current year* September and November counts, if applicable.
 - a copy of all current bell schedule(s) for the JDC or PRTF.
 See KSDE Enrollment Handbook, page 30.

- l. **Open Enrollment – capacity for nonresident student transfers:** Provide a roster of out-of-district/nonresident students who had applied for open enrollment (application period was January 1, 2026 through June 15, 2026) and a list of students (if any) denied transfer and the reason for any such denial(s). See KSDE Enrollment Handbook, page 36.

- m. **Enrollment weightings or other funding:** Your KDSE auditor will verify documentation related to the following weightings or funding, if applicable:
 1. **At-risk state funding:**
 - provide supporting documentation for any student claimed as eligible to receive free meals as of September 21, 2026, per the National School Lunch Program income eligibility criteria. For 2026-27, for at-risk weighted funding purposes, a student can be included in the FREE lunch headcount/list through any of the following: National School Lunch Program and or the Direct Certification process including Medicaid Free (MED-F) and (only if applicable), prior year carry-over. Also, if applicable: KSDE Household Economic Survey.
 - verification-related documentation: provide a list of students (with local and state student identifier for each) whose application status changed due to the verification process and the outcome of each verification. Completed verification no later than November 15, 2026.
 - provide migrant certification (with Migrant Coordinator signature and date) and homeless list if applicable (must be determined by Homeless Liaison).
 - remember: part-time students grades K to 12, students 20 years and older, non-graded students, virtual students and non-funded preschoolers are excluded from the count for state at-risk weighting.
 See KSDE Enrollment Handbook, pages 38-40.

 2. **Bilingual/English for Speakers of Other Languages (ESOL) weighting:**
 - for each student identified as bilingual (include any students coded as a "1, 2, 3, 5, 7 or 8" in KIDS data field D44) provide documentation of the home language survey and ESOL evaluation results.
 - for students coded as a "2, 3 or 7" in KIDS data field D44, list each provider and contact minutes provided to those students during the week of September 21, 2026. A calculator is available on the [KSDE Fiscal Auditing webpage](#) under the calculators section, see: *English Learner Student Contact Minutes Calculator 2026-27*

- provide a list of bilingual certified teachers and paras providing Bilingual/ESOL services. For those teachers on a "Plan of Study" toward achieving bilingual certification, provide documentation of annual progress made toward completed certification as well as documentation that they have not exceeded the three-year limitation.
- for each supervised para, provide documentation of weekly meetings with supervising teacher.
See [KSDE Enrollment Handbook](#), pages 41-45; Teacher Qualifications for providing English Learner services are on pages 42-43.

See the Documentation Checklist for School District's Annual KSDE Audit for a detailed itemized list of bilingual/ESOL documentation to have ready for your district's KSDE audit.

3. Career Technical Education (CTE) weighting:

- provide a September 21 roster for each class approved by KSDE for weighted (0.5) funding by the Career and Technical Education (CTE) team under the Pathways Process.
- each class roster should include the following:
 - names of all students (with local and state student identifier for each) enrolled in the class on count day; *do not include students taking the class for dual credit* (concurrent).
 - Pathways approved Kansas Course Code Management System (KCCMS) course code number, including all 16 characters.
 - name of the teacher or teacher(s) instructing the CTE class.
 - class period scheduled and if not already provided, the high school bell schedule(s).
- *on a separate roster* (if not already provided), include the names of students (with local and state student identifier for each) who take the class for dual credit.
- provide a list of all CTE courses for which dual credit can be earned.
- provide a list of CTE courses which are nested (3 CTE courses taught together at the same time) and documentation of the KSDE Pathway Consultant's written approval to nest the courses. Approval must have been in place by October 15, 2026.
- if your building has a seminar period or like-period for which you are expecting to claim CTE weighting, please provide a list of any teachers or students who do not have full access to the seminar period. (For example, limited access because of club meetings, the teacher is scheduled out of the building, is teaching another class, etc.).
- a current copy of each high school's bell schedule(s), if not already provided.
- a current copy of each high school's course handbook.
- a current copy of each high school's master teacher schedule, if not already provided.
- a list of students participating as Teacher Aides for any and all CTE courses approved for weighted 0.5 funding. Please obtain and complete the "Teacher Aide List" (available under the Forms and Documents section) on the KSDE Fiscal Auditing webpage.
- See KSDE Enrollment Handbook, pages 45-49.

4. Transportation weighting:

- if any student transportation is provided through contracted service, provide the names and specific contact information, including phone number and address, for any and all such contracted transportation services.
- only if applicable, provide a list of road closings that affected the one-way route distance from a student's home to attendance school on count day.
- provide a list of students (with local and state student identifier for each) as of count day for whom transportation is paid with special education funds (include students receiving special education services whose transportation from home to school and/or school to home is funded by special education funds).
See KSDE Enrollment Handbook, pages 49-50.

5. **Out-of-state students:** Please provide a September 21 roster of students attending as regularly enrolled students, but whose residence is not in the state of Kansas. If the student's parent or guardian is currently an employee of the district, please provide proof of such employment. See KSDE Enrollment Handbook, pages 30-31.

How to prepare for prior year (2025-26) expense records to be audited:

The KSDE auditor will verify the following expenditures and programs for the prior year (2025-26).

1. **Transportation expenditures reported on Table XI of the Annual Statistical Report (18E):** Provide a copy of the fund accounting report and any supporting documentation to verify expenditures. See *Transportation Expenditures Audit Guide* on [Fiscal Auditing](#) webpage.
2. **Indirect Costs expenditures reported on Table V of the Annual Statistical Report:** Provide payroll and/or fund accounting reports in support of the amounts claimed. Also, provide an itemized list of any board of education expenses claimed. See *Indirect Cost Audit Guide* on [Fiscal Auditing](#) webpage.
3. **Driver Education and/or Motorcycle Education competency records:** If this includes an extensive amount of data on paper, you may want to provide this to your KSDE auditor once he or she arrives onsite. If you provide the data electronically, provide score sheets and other relevant data in support of the claim. See *Driver Education and Motorcycle Education Audit Guide* on [Fiscal Auditing](#) webpage.
4. **Career Technical Education (CTE) Transportation Aid:** Provide a worksheet detailing each vehicle type used and how the mileage was calculated, including route mileage and number of days students were transported. See *Career Technical Education (CTE) Transportation Aid Audit Guide* on [Fiscal Auditing](#) webpage.
5. **Special Education Pupil Transportation expenditures reported on Form 308:** Provide a copy of the fund accounting report and any supporting documentation to verify expenditures.
6. **State Categorical Aid for teachers, paraprofessionals and expenditures incurred and reported as costs for catastrophic special education individual student care, if these programs were not audited this past summer:** Provide electronically, for example an Excel Spreadsheet or delimited file (.csv), generated from your payroll system, or from a separately maintained ledger the following:
 - a. payroll records for certified staff in support of actual salary earned.
 - b. total contracted salary data for certified staff.
 - c. payroll records for classified staff in support of actual hours worked.
 - d. roster of long-term substitutes and new hires, with the name of special education staff replaced.
 - e. paid invoices and service logs for staff contracted through third-party providers. If this includes an extensive amount of data on paper, you may want to provide this to the auditor when he or she arrives onsite.
 - f. records documenting staff development requirements (in-service) for paraprofessionals.
 - g. payroll records for all personnel in support of actual hours worked during the Extended School Year (ESY).
 - h. roster of Bi-Annual Certification (sole source funding) for staff whose duties are 100% special education. For staff with duties less than 100% special education, provide a personnel activity report (PAR/time and effort log). An electronic calculator is available on the on [Fiscal Auditing](#) webpage. See: *Special Education – Personnel Activity Report*.
 - i. roster of early childhood students, from December 1 and May 1, for each early childhood special education classroom teacher claimed. Identify IEP and non-IEP students.

- j. attendance documentation/service logs for all students claimed for Non-Public Equivalency. If this includes an extensive amount of data on paper, you may want to provide this to your KSDE auditor once he or she arrives onsite. If you provide the data electronically, please make sure to provide a copy of the contract, license or professional certification for staff providing services, service logs and paid invoices. See: [Categorical Aid Reimbursement Guide](#)
7. **School Bus Safety review:** Please be prepared to provide current year driver-related information, include a list of all route drivers, copies of each driver's CDL and DOT physical. Also ensure that prior year documentation is readily available for review, including: a list of safety meetings held and driver attendance documentation for each meeting, documentation of all emergency evacuation drills and pre-trip inspections for all vehicles used to transport students. See: [Audit Guide: School Transportation Safety Review Guidance](#)
8. **Kansas Preschool Pilot (KPP) state grant:** Provide supporting documentation to verify expenditures. Note: Temporary Assistance to Needy Families (TANF) funds, which are federal funds, may not be used to reimburse administrative costs. See: [Audit Guide: Kansas Preschool Pilot](#)
9. **Parents As Teachers state aid and the local 50% match expenditures:** Provide a copy of the fund accounting report and any supporting documentation to verify expenditures. See [Audit Guide: Kansas Parents as Teachers](#)
10. **Bond and Interest payments, including the principal and interest for general obligation bonds issued *after* July 1992 and *after* July 2015:** Provide a copy of the fund accounting report, a copy of the bond schedule and any additional supporting documentation to verify expenditures. See *Bond and Interest Expenditures Audit Guide* on [Fiscal Auditing](#) webpage.
11. **Mentor teacher:** was not funded for 2025-26.
12. **Professional Development:** was not funded for 2025-26.
13. **National Board Certified Teacher:** was not funded for 2025-26.
14. **School Term-related documentation for prior year, 2025-26,** please provide the following:
- a. **a list of all schools, buildings and programs** that provided learning services the prior year. *If not already shown in the prior year daily hour logs* (see *below) provide the following:
- list of all days/hours delayed or released early (and reason for each).
 - list of professional development days or hours held, *with agendas and attendance rosters*.
 - list of dates and times parent teachers conference were held.
 - list of dates and times workdays were provided.
 - recess schedule for *each* elementary, including total number of recesses, and whether each recess was scheduled in a.m. or p.m., and length of each recess.
- b. ***Prior year daily hour logs:**
- a 1,116-hour log for all schools, buildings and *programs* (even those with no building #). (The only exception to this is Preschool-Aged At-Risk, which has a separate 465-hour log.)
 - 465-hour logs for Preschool-Aged At-Risk: provide a log for each KSDE-approved Preschool-Aged At-Risk Program (if each classroom is on a different schedule, for example, a.m. or p.m, then provide one log for a.m. and one log for p.m.). Annually, each Preschool-Aged At-Risk program should provide a minimum of 465 School Term hours

for students attending. See *School Term Compliance Audit Guide* on [Fiscal Auditing](#) webpage.

- for each virtual school or program: provide prior year start/end of school year dates; a copy of the prior year virtual school or program academic calendar will suffice.

If you need help tracking progress toward meeting *current* year (2026-27) School Term requirements, electronic 1116-Hour and 465-Hour Building Log Calculators are available on the [Fiscal Auditing](#) webpage.

15. **School Nutrition Program (SNP):** prior year SNP is reviewed if your district expended less than \$1 million in federal funds from all federal revenue sources (for fiscal year 2026). Prior year applications, direct certification, homeless and migrant lists and carryover applications are reviewed. In addition, prior year verification documentation is confirmed and documentation of meal counts claimed is reviewed. If this includes an extensive amount of data on paper, you may want to provide this to the KSDE auditor when he or she arrives onsite. See [Audit Guide: School Nutrition Audit Guide](#)
16. **Juvenile Detention Center (JDC) and Psychiatric Residential Treatment Facilities (PRTF) instructional expenditures:** Provide a copy of the fund accounting report and any supporting documentation to verify expenditures. See *Juvenile Detention Center Audit Guide* on the [Fiscal Auditing](#) webpage.
17. **At-Risk state aid/High-Density At-Risk state aid:** Provide a copy of the prior year fund accounting report and any supporting documentation to verify expenditures for services as reported on your district's Local Consolidated Plan Annual Report – State At-Risk. Expenditures must be for evidence-based best practices for at-risk programs and instruction approved by the State Board of Education for students receiving at-risk program services. See KSDE's [At-Risk Pupil Assistance – Guidelines](#)
18. **Mental Health Intervention Team state aid grant:** KSDE no longer administers this state aid grant. For questions regarding this grant, please contact the Kansas Department for Aging and Disability Services at KDADS.MHIT@ks.gov or call 785-296-4986.
19. ~~Safe and Secure Schools state grant:~~ was not funded for 2025-26.

Thank you for your assistance in preparing for your annual KSDE audit.

For more information, contact:

KSDE Fiscal Auditing
(785) 296-4976
auditing@ksde.gov



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