



KSDE FISCAL AUDITING TEAM
785-296-4976

AUDIT GUIDE
PROFESSIONAL DEVELOPMENT

Note: Professional Development was not funded for 2025-26, therefore no audit during FY2027

PURPOSE OF AUDIT

To determine the validity of a school district's Professional Development expenditure claim.

Note: State Aid revenue and program expenditures must be recorded in the district's Professional Development Fund (Code 26).

Reimbursement is available for the following eligible expenditures (for districts that have a 5-year plan approved by the State Board):

1. Consultant fees and honorariums: Fees and honorariums may be paid both to in-district and out-of-district personnel, however the expenditures must be for actual professional development training of certified staff. Proper documentation must be maintained if a staff member hired by the district conducts professional development training.

It is allowable to include the cost of paying in-district staff to receive training when they then provide training to other certified staff in the school district. Documentation should be maintained to support the expense to identify individuals who will be trained and to verify that they did provide training to in-district staff.

2. Travel expenses for consultants.
3. Cost of materials used in training.
4. Salaries for substitute teachers who are substituting for certified staff who have filed an Individual Development Plan (IDP), but such salaries shall not exceed 25% of the total professional development expenditures.
5. Registration fees for the travel expenses (including food and lodging) to professional development workshops and conferences both in-district, in-state and out-of-state for certified personnel who have individual development plans on file. May not include expenditures if the person is receiving college credit. If the expense is paid by the district and covers the cost of the seminar (not for the college credit) then the expense is eligible.

6. Salaries for secretarial personnel time, but such salaries shall not exceed one hour of secretarial wages for each certified employee having an approved individual development plan on file at the end of the school year.
7. Salaries (and fringe benefits) paid to certified staff, during non-contractual times, for participation in district-level or building-level training or other staff development activities.

This item was added to allow for reimbursement for teachers attending professional development activities during non-contractual times and as a result, were paid an additional stipend to their regular contract. For example, if a teacher was paid to attend a professional development activity on a Saturday, such payments would qualify for state reimbursement.

Noneligible expenditures include:

1. Rental of facilities.
2. Utilities.
3. Equipment (for example: files, computers, etc.)
4. Administrative expenses, including professional development coordinator or other administrative salaries and expenses.
5. Expenditures reimbursed by federal funds.
6. Salaries of teachers attending professional development workshops or conferences during the contract period.
Note: Workshops must be included in the general list of activities approved in the local professional development education plan or included in an approved individual development plan (IDP).
7. Salaries of members of the Professional Development Council.
8. College credit. Workshop costs are allowed but not the cost of the college credit.

Reimbursement entitlement is the lesser of:

For school districts, the lesser of:

- Fifty percent (50%) of the total expenditures incurred for professional development and paid from the Professional Development Fund, or
- The projected state aid (legal maximum general fund budget multiplied by .005).

For School Districts, the legal maximum general fund budget can be downloaded from the School Finance Payment Information website and found on the State Foundation Aid, Supplemental and Capital Improvement State Aid Printout: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Payment-Information>.

For Interlocal and service centers, whichever is the lesser amount: ½ of 1% of the total of the adopted general, vocational, special education, parents as teachers, and summer school fund budgets or 50% of total eligible professional development. To be clear, for Interlocals and Service Centers KSDE auditors are to use the amount of the following budgets:

1. Adopted general fund budget,
2. Adopted Vocational education fund budget,
3. Adopted Special education fund budget,

4. Adopted Parents as Teachers fund budget, and
5. Adopted Summer School fund budget.

If a district pays an interlocal or service center to provide part of its professional development training, the district should obtain an itemized bill for eligible expenditures for the interlocal or service center.

Regardless (whether a school district, interlocal or service center): If the total of professional development aid payment exceeds the funding available, reimbursement payment will be prorated.

Also see the Frequently Asked Questions related to reimbursement claims included in the KSDE [Professional Development Final Expenditure Claim - User Guide](#) for the Local Education Agency (LEA) Forms Web Application.

AUDIT STEPS

1. Claim amounts will auto-fill based on the district number entered on the FTE tab.
2. Verify actual expenditures as reported on the State Professional Development Aid Final Expenditure report. All expenditures must be paid from the district's Professional Development Fund (Code 26). The final expenditure report is due to School Finance in early June, which means that the district must estimate June expenses.
3. Ensure that all expenditures are for workshops or professional development activities listed on the participants' Individual Development Plans (IDPs).
4. Using the current USD write-up, find the professional development tab. Enter the audited expenditures into the appropriate lines.
5. Verify that the total amount of substitute salaries does not exceed 25% of the total expenditures.

To determine 25% of the total expenditures, the audit write-up will automatically add amounts from lines 1, 2, 3, 6, 7 and 8 then divide the total by 3. The result equals the maximum expenditures that may be claimed on line 5 (audited substitute salaries) in the audit write-up.

In the NOTES section, explain any audit changes made. Be specific, as this information will be critical in the event of an audit appeal.

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KSDE General Counsel, 900 SW Jackson. Topeka, KS 66612 785-296-3201

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