

KANSAS LEGISLATIVE RESEARCH DEPARTMENT

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January 26, 2015

To: House Committee on Appropriations
From: Andy Chiamopoulos, Fiscal Analyst
Re: K-12 Auditing and Budget Workshop Questions

In response to questions posed during the January 22, 2015, House Committee on Appropriations meeting, please see the information below.

K-12 Audit Standards and Expenditure Classification

The Fiscal Auditing section of the Kansas Department of Education provides auditing services for the Department as authorized by KSA 72-6419. The division has posted links to its audit guides on the Kansas Department of Education's website.¹ These guides describe the audit steps and reporting requirements for the section's auditors to reference when auditing school districts. The audit guides can be found by accessing the link in footnote one below. The Fiscal Auditing section also provides technical assistance and guidance concerning audit issues to school districts. Districts may contact the Fiscal Auditing Director, Michael Murphy, at (785) 296-4976 with questions concerning audit and reporting requirements.

Regarding the classification of expenditures, districts may refer to the Kansas Department of Education Accounting Handbook for guidance.² The Accounting Handbook can be found by accessing the link in footnote two below.

Summer Budget Workshop Materials

The Kansas Department of Education has made available on its website the budget packet that was distributed to school district officials during the summer budget workshops.³ The budget packet provides guidance to districts regarding budget preparation and reporting requirements, as well as an update on recent legislative action impacting districts' budgets. The packet can be found by accessing the link in footnote three below.

I hope the information provided is helpful. Please contact me if you have any additional questions.

AC/kaI

1 <http://www.ksde.org/Default.aspx?tabid=319>

2 http://www.ksde.org/Portals/0/School%20Finance/guidelines_manuals/Accounting%20Handbook.pdf

3 <http://www.ksde.org/Agency/FiscalandAdministrativeServices/SchoolFinance/OnlineBudgetPacket.aspx>