

SENATE BILL No. 341

By Legislative Post Audit Committee

1-4

9 AN ACT concerning the division of post audit; relating to the school
10 district audit team; amending K.S.A. 2009 Supp. 46-1132 and repealing
11 the existing section.
12

13 *Be it enacted by the Legislature of the State of Kansas:*

14 Section 1. K.S.A. 2009 Supp. 46-1132 is hereby amended to read as
15 follows: 46-1132. (a) In order to assist the legislature in the gathering of
16 information which is necessary for the legislature's consideration when
17 meeting its constitutional duties to: (1) Provide for intellectual, educa-
18 tional, vocational and scientific improvement in public schools established
19 and maintained by the state; and (2) make suitable provision for the fi-
20 nance of educational interests of the state, the school district audit team
21 established by K.S.A. 2009 Supp. 46-1130, and amendments thereto, shall
22 conduct performance audits and shall monitor school district funding and
23 other oversight issues through audit work as directed by the ~~2010 com-~~
24 ~~mission~~ Except as specifically provided by this section, school district
25 performance audits shall be conducted in the manner provided by the
26 legislative post audit act. The scope of such audit work may not be mod-
27 ified by the legislative post audit committee *legislative post audit*
28 *committee.*

29 (b) *The legislative post auditor may solicit school-related audit topics*
30 *from the house and senate committees on education, the state department*
31 *of education and other education-related sources.* The topics for school
32 district performance audits may include:

- 33 (1) The accuracy of school expenditures, reports or other
34 information;
35 (2) how school districts use the funding received from the state;
36 (3) the relationship between school funding levels and costs;
37 (4) the weights of various education program components or the level
38 of equity achieved by the funding system;
39 (5) whether funding levels for education programs or students are
40 keeping up with the actual costs school districts report;
41 (6) the basis for changes in school district costs;
42 (7) the reasonableness of the amount and type of actual or budgeted
43 expenditures compared with historical costs or with costs of other

1 districts;

2 (8) options for modifying the school funding formula;

3 (9) other finance issues identified as needing further study;

4 (10) whether a school district has adequate operating or administra-
5 tive procedures and fiscal controls and whether it is efficiently managed;

6 (11) best practices or innovative procedures, practices or controls op-
7 erating within any school districts that could present opportunities for
8 other school districts to operate more efficiently; and

9 (12) any other topic as directed by the ~~2010 commission~~ *legislative*
10 *post audit committee*.

11 (c) In accordance with and subject to the scope of a school district
12 performance audit approved by the ~~commission as provided by this sec-~~
13 ~~tion~~ *legislative post audit committee*, the legislative post auditor shall de-
14 termine which school districts are to be audited based on the audit topics
15 included and the resources available to conduct the audit.

16 (d) The provisions of subsection (g) of K.S.A. 46-1106, and amend-
17 ments thereto, shall apply to any audit or audit work conducted pursuant
18 to this section.

19 (e) Any firm which develops information in the course of conducting
20 a school district performance audit which the legislative post auditor is
21 required to report under subsection (d) of K.S.A. 46-1106, and amend-
22 ments thereto, immediately shall report such information to the legislative
23 post auditor. The legislative post auditor shall make the report required
24 in subsection (d) of K.S.A. 46-1106, and amendments thereto.

25 (f) In conducting any school district performance audit and subject
26 to the limitations of the budget of the division and appropriations there-
27 for, the legislative post auditor may enter into contracts for consultants
28 as the legislative post auditor deems necessary for any school district per-
29 formance audit conducted under this section.

30 (g) This section shall be part of and supplemental to the legislative
31 post audit act.

32 Sec. 2. K.S.A. 2009 Supp. 46-1132 is hereby repealed.

33 Sec. 3. This act shall take effect and be in force from and after its
34 publication in the statute book.