



MEMORANDUM

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TO: Members, Senate Education Committee
FROM: Justin Stowe, Deputy Legislative Post Auditor
DATE: January 22, 2015
LOCATION: Statehouse Room 144-South at 1:30 p.m.
SUBJECT: Testimony Supporting Senate Bill 8

I appreciate the opportunity to testify in favor of Senate Bill 8, which would repeal certain outdated statutes from the Legislative Post Audit Act that are related school district performance audits.

School finance legislation enacted by the 2005 Legislature in response to the Montoy court case included three audit provisions related to the Legislative Division of Post Audit. First, K.S.A. 46-1131 directed our office to conduct a cost study to estimate the cost of providing a K-12 education. Next, K.S.A. 46-1130 created a five-person school district audit team within our office. Finally, K.S.A. 46-1132 directed that school audit team to conduct a series of school district performance audits at the direction of the 2010 Commission (a multi-year steering committee that was also created in 2005).

None of the three provisions are still in effect. The K-12 education cost study was completed and presented to the Legislature in 2006. The five-person school audit team was disbanded in July 2010 after the Legislature opted to discontinue its funding. Finally, the provision to conduct school district performance audits at the direction of the 2010 Commission became outdated when the charter for that committee ended on December 31, 2010.

While none of the provisions are still in effect, two remain in statute. The statutory provision for the K-12 education cost study (K.S.A. 46-1131) was repealed in 2008. On the other hand, the provisions related to the school audit team (K.S.A. 46-1130) and the school district performance audits (K.S.A. 46-1132) remain in statute but are now outdated. Senate Bill 8 would repeal those outdated provisions.

Senate Bill 8 does not affect the current provisions requiring our office to conduct three school district efficiency audits each year. That requirement is contained in a separate statutory provision (K.S.A. 46-1133).