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**MEMORANDUM**

To: Chairman Abrams  
Members of the Senate Committee on Education

From: Jason B. Long, Senior Assistant Revisor

Date: January 22, 2015

Subject: SB 8 – Repealing school district audit teams and school district performance audit requirements.

Senate Bill No. 8 would repeal K.S.A. 46-1130 and 46-1132. Currently, K.S.A. 46-1130 establishes the Legislative Post Audit school district audit team. K.S.A. 46-1132 requires that LPA conduct performance audits on school districts as directed by the 2010 Commission. The 2010 Commission was statutory commission established to oversee educational issue after the *Montoy* case. The statute providing for the 2010 Commission has since expired and the Commission no longer exists.

It should also be noted that K.S.A. 46-1133 requires that LPA conduct efficiency audits on school districts at the direction of the Legislative Post Audit Committee. This statute *is not* being repealed by SB 8.

If SB 8 is to be recommended favorably for passage, then a technical amendment is necessary to cleanup a cross reference in K.S.A. 46-1226.

The repeals would take effect on July 1, 2015, if enacted.

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