

SESSION OF 2013

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2349

As Amended by House Committee on Education

Brief*

HB 2349, as amended, would require the Legislative Division of Post Audit to conduct three school district efficiency audits each fiscal year.

The school districts would be selected for audit by the Legislative Post Audit Committee, on a voluntary basis, at first. One small, one medium, and one large school district would be audited each fiscal year. The audited school districts would publish a summary of its audit report with recommendations on the district's website as well as making the audit report available, free of charge, at the district office.

Background

The bill was introduced by the House Committee on Education. A representative from the Kansas Association of School Boards appeared as a proponent of the bill. The Legislative Division of Post Audit provided neutral testimony at the House Committee hearing.

The House Committee on Education amended the bill to clarify that the Legislative Post Audit Committee would select the school districts.

The fiscal note from the Division of the Budget on the original bill stated that, according to the Kansas Department of Education and the Legislative Division of Post Audit, the bill would have no direct costs. However, the Legislative Division

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

of Post Audit would have to reduce the amount of the agency's resources that could be devoted to other agency functions.