

(4) The staff of the office of revisor of statutes, the legislative research department and other central legislative staff service agencies shall provide such assistance as may be requested by the task force.

(c) Beginning August 1, 2018, and every three years thereafter, the task force shall reconvene to review and update the best practice guidelines. The task force shall submit a report with the updated best practice guidelines to the state department of education, the governor and the legislature on or before December 31 of each year in which the task force reconvenes to update the best practice guidelines. Any updated best practice guidelines shall be used as benchmarks in all subsequent compliance audits conducted pursuant to section 2, and amendments thereto.

New Sec. 2. (a) Beginning January 1, 2016, every unified school district shall have a compliance audit conducted at least once each year. School district compliance audits shall be conducted as part of and supplemental to the audits conducted pursuant to K.S.A. 75-1122, and amendments thereto. The best practice guidelines established pursuant to section 1, and amendments thereto, shall be used as benchmarks in such compliance audits.

(b) Upon completion of a compliance audit, a school district shall publish a summary of its audit report with recommendations, if any, on the district's website. Such summary shall contain a notice that the complete audit report may be obtained or viewed free of charge at the unified school district office.

New Sec. 3. (a) There is hereby established in the state treasury the school district compliance audit fund which shall be administered by the state department of education. All expenditures from the school district compliance audit fund shall be used for the expenses incurred by school districts to conduct the annual compliance audits required by section 2, and amendments thereto. All expenditures from the school district compliance audit fund shall be made in accordance with appropriation acts upon warrants of the director of accounts and reports issued pursuant to vouchers approved by the state board of education or the designee of the state board of education.

(b) Annually, on or before July 1, beginning on July 1, 2016, the state board of education shall certify to the director of accounts and reports the amount required for school districts to conduct the annual compliance audits required by section 2, and amendments thereto, and an amount equal thereto shall be transferred by the director from the state general fund to the school district compliance audit fund for distribution to school districts as provided in subsection (a). All transfers made in accordance with the provisions of this subsection shall be considered to be demand transfers from the state general fund.

1/2 of

an amount that is equal to 1/2 of