



# MEMORANDUM

## Legislative Post Audit

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To: Senate Education Committee  
From: Heidi Zimmerman, Principal Auditor  
Date: February 18, 2021  
Subject: **Neutral Testimony on Senate Bill 173**

I appreciate the opportunity to provide neutral testimony on Senate Bill 173. Among other things, this bill would require the state board of education to provide school districts with a list of approved evidence based at-risk programs. It would continue the requirement that districts spend their at-risk funding only on approved programs. Last, it would also extend high density at-risk funding to 2023. We evaluated at-risk spending in 2019, and our findings may provide helpful context as you consider the bill.

K.S.A. 72-5173 assigned our office the responsibility to evaluate certain types of K-12 education funding each year for several years. At-risk funding was the third audit we conducted. Some of the findings from that audit include:

- **Most of the at-risk funding we reviewed was spent on teachers and programs that serve all students rather than focusing on at-risk students.** For the 20 districts we reviewed, most at-risk funds were used for regular classroom teacher salaries. Further, only one-third of the programs districts told us they used were specifically designed for at-risk students.
- **Many of the programs districts reported using did not have strong research finding that they were effective.** We reviewed 29 programs and practices districts told us they used for at-risk students. Only 3 showed clear positive effects. Further, some of the most common programs district use had little to no effect on improving outcomes.
- **Most of the at-risk practices approved by the Kansas State Board of Education did not target at-risk students and were not clearly evidence based.** At the time of the audit, state law directed the state board of education to identify and approve evidence-based practices for at-risk programs and at-risk students. Further, state law only allowed districts to spend at-risk funding on programs the board has approved. We reviewed the board's program and practices list. Most of the board-approved programs at the time were not related to at-risk programs or at-risk students. Instead, many of the items appeared to be good practices or resources for teaching generally. Additionally, department staff could not produce any research to show that the approved items were evidence-based.

- **KSDE's management of the approved at-risk programs reduced effective oversight and made it more difficult for districts to plan.** Department staff told us they updated the approved practices and programs list throughout the school year and at the request of districts. This presents two problems. First, state law only allowed districts to spend at-risk funding on programs the board has approved. Making additions throughout the year and at district request allowed districts to justify their spending after the fact. Second, it made it more difficult for districts to plan. Districts needed to know what programs they have to choose from when budgeting at the beginning of the year.
- **In the audit, we also noted that a sunset provision in state law created a conflict with other provisions in law.** Districts that qualify for high-density at-risk funding are required to use it only on programs or practices the board has approved. If the department determines districts have not used the funding appropriately and have not made sufficient improvement over five years, the funds can be withheld for one year. However, high-density at-risk funding is scheduled to sunset in less than five years. As a result, there will be no funds to withhold as a consequence for districts not spending prior funding appropriately.

Because SB 173 maintains the requirement that districts show improvement in five years but sunsets the funding in 2023, this problem remains.

We recommended that the department establish a process to determine that any identified programs and practices are evidence-based and targeted for at-risk students. We also recommended the board should more thoroughly oversee the process for identifying at-risk programs and practices.

You can find additional details about these and other findings in our full report, which is available at <https://www.kslpa.org/>. Thank you for your time today.