



# MEMORANDUM

**Legislative Post Audit**  
800 SW Jackson Street  
Topeka, Kansas 66612  
Phone: (785) 296-3793  
Web: [www.kslpa.org](http://www.kslpa.org)

**TO:** Members, Senate Education Committee  
**FROM:** Heidi Zimmerman, Principal Auditor  
**SUBJECT:** Follow-up to Thursday's Meeting

I provided testimony on SB 173 in the committee's February 18<sup>th</sup> meeting. At that meeting Sen. Sykes asked what audits LPA is statutorily required to complete in the new few years. Sen. Baumgardner asked that we work with Mike O'Neal to determine what at-risk list KSDE has compiled and when. Answers to both questions are below.

- State law requires us to conduct several performance audits over the next few years under current law. The staff required to do these audits would be the same auditors that would be required to conduct the audit provision currently included in SB 173. Typically, we can handle between 10-12 performance audits a year, depending on their size. This table shows our statutorily required audits for the next 3 years.

2021	2022	2023
An audit to evaluate the accuracy of economic impact statements for state agency rules and regulations (K.S.A. 2017 Supp 77-416)	An audit of virtual school systems in other states (K.S.A. 72-5173)	An audit to determine the reasonable cost of providing education to Kansas students to achieve )performance standards set by the Kansas State Board of Education (K.S.A. 72-5173)
		An audit of the Kansas Public Employees

		Retirement System (K.S.A. 46-1136)
--	--	---------------------------------------

In addition, state law requires that we evaluate the state's economic development tax incentives (on a three-year cycle) and audit IT security systems of state agencies as directed by the Post Audit Committee. However, these audits are done by dedicated teams within our office and do not affect the total number of performance audits we are able to perform.

- I pulled an archived version of KSDE's at-risk list from our work papers. At the time we were examining the approved at-risk programs list (June 2019), the department had a list of evidence-based programs and practices on their website. Since then, the department has added an additional link on that website to an alphabetized list of best practices (the list Mr. O'Neal referred to).

However, based on the items on that list it is not clear that this is a list for at-risk programs. The list includes things such as Saxon Math, Edgenuity, and Fuel Education which are all general education programs. Further, the document only notes they are evidence-based practices but does not note whether they are specifically for at-risk. The follow-up audit provision in SB 173 would have us determine whether KSDE is complying with statute. Re-reviewing any evidence-based practices list for at-risk would likely be part of that work.

Please let me know if you have any further questions on these issues.



**Heidi Zimmerman**  
Principal Auditor, CGAP

Kansas Legislative Division of Post Audit  
(785) 431-0120

