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Shawn Sullivan, Director of the Budget

Sam Brownback, Governor

January 30, 2018

The Honorable Larry Campbell, Chairperson
House Committee on K-12 Education Budget
Statehouse, Room 286-N
Topeka, Kansas 66612

Dear Representative Campbell:

SUBJECT: Fiscal Note for HB 2440 by Legislative Post Audit Committee

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2440 is respectfully submitted to your committee.

HB 2440 would amend current law regarding performance audits conducted by the Legislative Division of Post Audit (LPA). The bill would eliminate "special education" as a topic from each of the statutorily required performance audits.

According to the LPA, if special education would remain as a topic of the statutorily required performance audits, the agency would have to add a second methodology to evaluate special education costs, which was not discussed when the performance audits were added into current law. Without the enactment of HB 2440, the agency would have to dedicate more of its audit resources to the special education performance audit; in turn, other potential audits requested by the Legislature could not be done.

Sincerely,

A handwritten signature in black ink, appearing to read "Shawn Sullivan", with a long horizontal line extending to the right.

Shawn Sullivan,
Director of the Budget

cc: Rick Riggs, Post Audit
Dale Dennis, Education