

**HOUSE BILL No. 2440**

By Legislative Post Audit Committee

12-21

1 AN ACT concerning the legislative division of post audit; relating to K-12  
2 education performance audits; special education; amending K.S.A.  
3 2017 Supp. 72-5173 and repealing the existing section.  
4

5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. K.S.A. 2017 Supp. 72-5173 is hereby amended to read as  
7 follows: 72-5173. The legislative post audit committee shall direct the  
8 legislative division of post audit to conduct the following performance  
9 audits in the fiscal year specified:

10 (a) A performance audit of transportation services funding. The audit  
11 should include a comparison of the amount of transportation services  
12 funding school districts receive to the cost of providing transportation  
13 services. This performance audit shall be conducted during fiscal year  
14 2018, and the final audit report shall be submitted to the legislature on or  
15 before January 15, 2018.

16 (b) A performance audit of at-risk education funding. The audit  
17 should evaluate the method of counting students for at-risk education  
18 funding, the level of the at-risk student weighting and high-density at-risk  
19 student weighting under the act and how school districts are expending  
20 moneys provided for at-risk education. This performance audit shall be  
21 conducted during fiscal year 2020, and the final audit report shall be  
22 submitted to the legislature on or before January 15, 2020.

23 (c) A performance audit of bilingual education funding. The audit  
24 should evaluate the method of counting students for bilingual education  
25 funding, the level of the bilingual weighting under the act and how school  
26 districts are expending moneys provided for bilingual education. This  
27 performance audit shall be conducted during fiscal year 2023, and the final  
28 audit report shall be submitted to the legislature on or before January 15,  
29 2023.

30 (d) A study of statewide virtual school programs administered in  
31 other states. The study shall include, but not be limited to, the following:

32 (1) The aggregate cost incurred by each state administering a virtual  
33 school program, and the cost incurred by individual school districts or  
34 schools within each state;

35 (2) the resources necessary for the implementation of each virtual  
36 school program, including, but not limited to, personnel, equipment,

1 software and facility usage;

2 (3) the scope of each virtual school program; and

3 (4) the effectiveness of each virtual school program with respect to  
4 student performance and outcomes.

5 The audit shall be conducted during fiscal year 2024, and the final audit  
6 report shall be submitted to the legislature on or before January 15, 2024.

7 (e) (1) A performance audit to provide a reasonable estimate of the  
8 cost of providing educational opportunities for every public school student  
9 in Kansas to achieve the performance outcome standards adopted by the  
10 state board of education. This performance audit shall be conducted three  
11 times as follows:

12 (A) During fiscal year 2019, and the final report submitted to the  
13 legislature on or before January 15, 2019;

14 (B) during fiscal year 2022, and the final report submitted to the  
15 legislature on or before January 15, 2022; and

16 (C) during fiscal year 2025, and the final report submitted to the  
17 legislature on or before January 15, 2025.

18 (2) Each performance audit required under this subsection shall:

19 (A) Include reasonable estimates of the costs of providing specialized  
20 education services as required by law, including, but not limited to, ~~special~~  
21 ~~education and related services,~~ bilingual education and at-risk programs;  
22 and

23 (B) account for other factors which may contribute to variations in  
24 costs incurred by school districts, including, but not limited to, total  
25 district enrollment and geographic location within the state.

26 (3) In conducting each performance audit required under this  
27 subsection:

28 (A) Any examination of historical data and expenditures shall correct  
29 any recognized inadequacy of such data or expenditure through a  
30 statistically valid method of extrapolation; and

31 (B) subject to the limitations of the division of legislative post audit  
32 budget and appropriations therefor, the legislative post auditor may enter  
33 into contracts with consultants as the post auditor deems necessary.

34 (f) A performance audit to identify best practices in successful  
35 schools. The audit should include a comparison of the educational methods  
36 and other practices of demographically similar school districts that achieve  
37 significantly different student outcomes based on performance outcome  
38 standards adopted by the state board of education. This performance audit  
39 shall be conducted during fiscal year 2021, and the final audit report shall  
40 be submitted to the legislature on or before January 15, 2021. The audit  
41 shall be conducted a second time during fiscal year 2026, and the final  
42 audit report shall be submitted to the legislature on or before January 15,  
43 2026.

1       Sec. 2.   K.S.A. 2017 Supp. 72-5173 is hereby repealed.

2       Sec. 3.   This act shall take effect and be in force from and after its

3   publication in the statute book.