

**HOUSE BILL No. 2349**

By Committee on Education

2-14

1 AN ACT concerning legislative post audit committee; auditing unified  
2 school districts.

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

5 Section 1. (a) **(1)** Each fiscal year, the legislative **division of** post  
6 audit ~~committee~~ shall conduct three school district efficiency audits **at the**  
7 **direction of the legislative post audit committee**. One audit shall be  
8 conducted on a small unified school district; one audit shall be conducted  
9 on a medium unified school district; and one audit shall be conducted on a  
10 large unified school district. The legislative post audit committee shall  
11 make a determination of selecting the appropriate unified school districts  
12 first on a voluntary basis in order to implement the provisions of this  
13 section.

14 ***(2) No unified school district shall be required to participate in a***  
15 ***school district efficiency audit under this subsection if such unified***  
16 ***school district has participated in a similar efficiency audit with either***  
17 ***the legislative division of post audit or any other organization in the***  
18 ***previous five years.***

19 (b) If a unified school district is being audited under subsection (a),  
20 upon completion of the audit, such school district shall publish a summary  
21 of its audit report with recommendations, if any, on the district's internet  
22 website. Such summary shall contain a notice that the complete audit  
23 report may be obtained or viewed free of charge at the unified school  
24 district office.

25 ***(c) The provisions of this section shall expire on June 30, 2017.***

26 Sec. 2. This act shall take effect and be in force from and after its  
27 publication in the statute book.