

**HOUSE BILL No. 2441**

By Legislative Post Audit Committee

12-29

1 AN ACT concerning the legislative post audit committee; auditing unified  
2 school districts; amending K.S.A. 2015 Supp. 46-1133 and repealing  
3 the existing section.  
4

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

6 Section 1. K.S.A. 2015 Supp. 46-1133 is hereby amended to read as  
7 follows: 46-1133. (a) (1) Each fiscal year, the legislative division of post  
8 audit shall conduct three school district efficiency audits at the direction of  
9 the legislative post audit committee. One audit shall be conducted on a  
10 small unified school district; one audit shall be conducted on a medium  
11 unified school district; and one audit shall be conducted on a large unified  
12 school district. The legislative post audit committee shall make a  
13 determination of selecting the appropriate unified school districts first on a  
14 voluntary basis in order to implement the provisions of this section.

15 (2) No unified school district shall be required to participate in a  
16 school district efficiency audit under this subsection if such unified school  
17 district has participated in a similar efficiency audit with either the  
18 legislative division of post audit or any other organization in the previous  
19 ~~five~~ 10 years.

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

26 (c) The provisions of this section shall expire on June 30, ~~2017~~ 2020.

27 Sec. 2. K.S.A. 2015 Supp. 46-1133 is hereby repealed.

28 Sec. 3. This act shall take effect and be in force from and after its  
29 publication in the statute book.