AN ACT concerning education; creating the efficient operation of schools task force; relating to annual audits of school districts; relating to audits of the state department of education; amending K.S.A. 2014 Supp. 46-1226 and repealing the existing section; also repealing K.S.A. 2014 Supp. 46-1130, 46-1132 and 46-1133.

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

New Section 1. (a) There is hereby established the efficient operation of schools task force. The task force shall be composed of five members, as follows:

(1) The chairperson of the house committee on education;
(2) the chairperson of the senate committee on education;
(3) the chairperson of the house committee on appropriations;
(4) the chairperson of the senate committee on ways and means;
(5) one representative appointed by the minority leader of the house of representatives;
(6) one senator appointed by the minority leader of the senate; and
(7) the commissioner of education.

(b) The efficient operation of schools task force shall establish best practice guidelines for efficient operation of school districts to be used in compliance audits conducted pursuant to section 2, and amendments thereto. The task force shall consult with superintendents, auditors and such other experts and knowledgeable individuals as the task force deems necessary to establish such best practice guidelines. The task force shall submit a report of such best practice guidelines to the state department of education, the governor and the legislature on or before December 31, 2015.

(c) The first meeting of the task force shall be called by the commissioner of education on or before August 1, 2015.

(d) (1) If approved by the legislative coordinating council, members of the task force attending meetings authorized by the task force shall be paid amounts for expenses, mileage and subsistence as provided in K.S.A. 75-3223(e), and amendments thereto.
(2) The members of the task force shall select a chairperson and vice-chairperson from the membership of the task force.
(3) The task force may meet at any time and at any place within the
state on the call of the chairperson. A quorum of the task force shall be
three members. All actions of the task force shall be by motion
adopted by a majority of those members present when there is a quorum.

(4) The staff of the office of revisor of statutes, the legislative
research department and other central legislative staff service agencies
shall provide such assistance as may be requested by the task force.

(e) Beginning August 1, 2018, and every three years thereafter, the
task force shall reconvene to be reconstituted in accordance with
subsection (a). The task force shall review and update the best practice
guidelines. The task force shall submit a report with the updated best
practice guidelines to the state department of education, the governor and
the legislature on or before December 31 of each year in which the task
force reconvenes is reconstituted to update the best practice guidelines.
Any updated best practice guidelines shall be used as benchmarks in all
subsequent compliance audits conducted pursuant to section 2, and
amendments thereto.

New Sec. 2. (a) Beginning January 1, 2016, every unified school
district shall have a compliance audit conducted at least once each year.
For school year 2016-2017, six unified school districts shall conduct a
compliance audit. The efficient operation of schools task force shall
select the six school districts. School district compliance audits shall be
conducted as part of and supplemental to the audits conducted pursuant to
K.S.A. 75-1122, and amendments thereto. The best practice guidelines
established pursuant to section 1, and amendments thereto, shall be used as
benchmarks in such compliance audits.

(b) Upon completion of a compliance audit, a school district shall
publish a summary of its audit report with recommendations, if any, on the
district's website. Such summary shall contain a notice that the complete
audit report may be obtained or viewed free of charge at the unified school
district office.

New Sec. 3. (a) There is hereby established in the state treasury the
school district compliance audit fund which shall be administered by the
state department of education. All expenditures from the school district
compliance audit fund shall be used for 1/2 of the expenses incurred by
school districts to conduct the annual compliance audits required by
section 2, and amendments thereto. All expenditures from the school
district compliance audit fund shall be made in accordance with
appropriation acts upon warrants of the director of accounts and reports
issued pursuant to vouchers approved by the state board of education or
the designee of the state board of education.

(b) Annually, on or before July 1, beginning on July 1, 2016, the state
board of education shall certify to the director of accounts and reports an
amount that is equal to 1/2 of the amount required for school districts to
conduct the annual compliance audits required by section 2, and amendments thereto, and an amount equal thereto shall be transferred by the director from the state general fund to the school district compliance audit fund for distribution to school districts as provided in subsection (a). All transfers made in accordance with the provisions of this subsection shall be considered to be demand transfers from the state general fund.

New Sec. 4. The legislative division of post audit shall conduct an audit of the state department of education on or before June 30, 2016. The scope of such audit shall include: (a) The financial operations of the state department of education; and (b) regulatory requirements placed on local school districts and whether increasing district flexibility would lead to efficiencies. A copy of the audit report shall be made available to each member of the legislature in accordance with K.S.A. 46-1212c, and amendments thereto.

Sec. 5. K.S.A. 2014 Supp. 46-1226 is hereby amended to read as follows: 46-1226. (a) Any cost study analysis, audit or other study commissioned or funded by the legislature and any conclusions or recommendations thereof shall not be binding upon the legislature. The legislature may reject, at any time, any such analysis, audit or study and any conclusions and recommendations thereof.

(b) A cost study analysis, audit or study shall include, but not be limited to, any cost study analysis, audit or study conducted pursuant to K.S.A. 46-1225, prior to its repeal, K.S.A. 2007 Supp. 46-1131, prior to its repeal, and K.S.A. 2014 Supp. 46-1132, and amendments thereto prior to its repeal.


Sec. 7. This act shall take effect and be in force from and after its publication in the statute book.