

SENATE BILL No. 32

By Committee on Education

1-15

1 AN ACT concerning education; creating the efficient operation of schools
2 task force; relating to annual audits of school districts; relating to audits
3 of the state department of education; amending K.S.A. 2014 Supp. 46-
4 1226 and repealing the existing section; also repealing K.S.A. 2014
5 Supp. 46-1130, 46-1132 and 46-1133.

6
7 *Be it enacted by the Legislature of the State of Kansas:*

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

- 11 (1) The chairperson of the house committee on education;
12 (2) the chairperson of the senate committee on education;
13 (3) the chairperson of the house committee on appropriations;
14 (4) the chairperson of the senate committee on ways and means;
15 (5) ***one representative appointed by the minority leader of the house***
16 ***of representatives;***
17 (6) ***one senator appointed by the minority leader of the senate;*** and
18 ~~(5) (7)~~ the commissioner of education.

19 (b) The efficient operation of schools task force shall establish best
20 practice guidelines for efficient operation of school districts to be used in
21 compliance audits conducted pursuant to section 2, and amendments
22 thereto. The task force shall consult with superintendents, auditors and
23 such other experts and knowledgeable individuals as the task force deems
24 necessary to establish such best practice guidelines. The task force shall
25 submit a report of such best practice guidelines to the state department of
26 education, the governor and the legislature on or before December 31,
27 2015.

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

30 (d) (1) If approved by the legislative coordinating council, members of
31 the task force attending meetings authorized by the task force shall be paid
32 amounts for expenses, mileage and subsistence as provided in K.S.A. 75-
33 3223(e), and amendments thereto.

34 (2) The members of the task force shall select a chairperson and vice-
35 chairperson from the membership of the task force.

36 (3) The task force may meet at any time and at any place within the

1 state on the call of the chairperson. A quorum of the task force shall be
2 ~~three~~ **four** members. All actions of the task force shall be by motion
3 adopted by a majority of those members present when there is a quorum.

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

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

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

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

31 New Sec. 3. (a) There is hereby established in the state treasury the
32 school district compliance audit fund which shall be administered by the
33 state department of education. All expenditures from the school district
34 compliance audit fund shall be used for $\frac{1}{2}$ **of** the expenses incurred by
35 school districts to conduct the ~~annual~~ compliance audits required by
36 section 2, and amendments thereto. All expenditures from the school
37 district compliance audit fund shall be made in accordance with
38 appropriation acts upon warrants of the director of accounts and reports
39 issued pursuant to vouchers approved by the state board of education or
40 the designee of the state board of education.

41 (b) Annually, on or before July 1, beginning on July 1, 2016, the state
42 board of education shall certify to the director of accounts and reports **an**
43 **amount that is equal to $\frac{1}{2}$ of** the amount required for school districts to

1 conduct the ~~annual~~ compliance audits required by section 2, and
2 amendments thereto, and an amount equal thereto shall be transferred by
3 the director from the state general fund to the school district compliance
4 audit fund for distribution to school districts as provided in subsection (a).
5 All transfers made in accordance with the provisions of this subsection
6 shall be considered to be demand transfers from the state general fund.

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

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

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

26 Sec. 6. K.S.A. 2014 Supp. 46-1130, 46-1132, 46-1133 and 46-1226
27 are hereby repealed.

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