

Landon State Office Building  
900 SW Jackson Street, Room 504  
Topeka, KS 66612



Phone: (785) 296-2436  
Fax: (785) 296-0231  
shawn.sullivan@ks.gov

Shawn Sullivan, Director of the Budget

Sam Brownback, Governor

January 30, 2018

The Honorable Molly Baumgardner, Chairperson  
Senate Committee on Education  
Statehouse, Room 224-E  
Topeka, Kansas 66612

Dear Senator Baumgardner:

SUBJECT: Fiscal Note for SB 259 by Legislative Post Audit Committee

In accordance with KSA 75-3715a, the following fiscal note concerning SB 259 is respectfully submitted to your committee.

SB 259 would amend current law regarding performance audits conducted by the Legislative Division of Post Audit (LPA). The bill would eliminate "special education" as a topic from each of the statutorily required performance audits.

According to the LPA, if special education would remain as a topic of the statutorily required performance audits, the agency would have to add a second methodology to evaluate special education costs, which was not discussed when the performance audits were added into current law. Without the enactment of SB 259, the agency would have to dedicate more of its audit resources to the special education performance audit; in turn, other potential audits requested by the Legislature could not be done.

Sincerely,

A handwritten signature in black ink, appearing to read "Shawn Sullivan", written over a horizontal line.

Shawn Sullivan,  
Director of the Budget

cc: Dale Dennis, Education  
Rick Riggs, Post Audit