

2021 Kansas Statutes

72-5173. **Same; performance audits.** The legislative post audit committee shall direct the legislative division of post audit to conduct the following performance audits in the fiscal year specified:

(a) A performance audit of transportation services funding. The audit should include a comparison of the amount of transportation services funding school districts receive to the cost of providing transportation services. This performance audit shall be conducted during fiscal year 2018, and the final audit report shall be submitted to the legislature on or before January 15, 2018.

(b) A performance audit of at-risk education funding. The audit should evaluate the method of counting students for at-risk education funding, the level of the at-risk student weighting and high-density at-risk student weighting under the act and how school districts are expending moneys provided for at-risk education. This performance audit shall be conducted during fiscal year 2020, and the final audit report shall be submitted to the legislature on or before January 15, 2020.

(c) A performance audit of bilingual education funding. The audit should evaluate the method of counting students for bilingual education funding, the level of the bilingual weighting under the act and how school districts are expending moneys provided for bilingual education. This performance audit shall be conducted during fiscal year 2021, and the final audit report shall be submitted to the legislature on or before January 15, 2021.

(d) A study of statewide virtual school programs administered in other states. The study shall include, but not be limited to, the following:

- (1) The aggregate cost incurred by each state administering a virtual school program, and the cost incurred by individual school districts or schools within each state;
- (2) the resources necessary for the implementation of each virtual school program, including, but not limited to, personnel, equipment, software and facility usage;
- (3) the scope of each virtual school program; and
- (4) the effectiveness of each virtual school program with respect to student performance and outcomes.

The study shall be conducted during fiscal year 2023, and the final study report shall be submitted to the legislature on or before January 15, 2023.

(e) A performance audit of the unencumbered cash balances held in all funds by each school district. The audit should evaluate the annual accumulations of unencumbered cash balances for the preceding 10 years, the annual expenditures of such moneys and how school districts are expending such moneys. This performance audit shall be conducted no later than fiscal year 2021, and the final audit report shall be submitted to the legislature on or before January 15, 2021.

(f) (1) A performance audit to provide a reasonable estimate of the cost of providing educational opportunities for every public school student in Kansas to achieve the performance outcome standards adopted by the state board of education. This performance audit shall be conducted during fiscal year 2024, and the final report submitted to the legislature on or before January 15, 2024.

(2) The performance audit required under this subsection shall:

- (A) Include reasonable estimates of the costs of providing specialized education services as required by law, including, but not limited to, bilingual education and at-risk programs; and
- (B) account for other factors which may contribute to variations in costs incurred by school districts, including, but not limited to, total district enrollment and geographic location within the state.

(3) In conducting the performance audit required under this subsection:

(A) Any examination of historical data and expenditures shall correct any recognized inadequacy of such data or expenditure through a statistically valid method of extrapolation; and

(B) subject to the limitations of the division of legislative post audit budget and appropriations therefor, the legislative post auditor may enter into contracts with consultants as the post auditor deems necessary.

(g) A performance audit to provide a reasonable estimate of the costs of providing special education and related services, including, but not limited to, other factors which may contribute to variations in costs incurred by school districts. This performance audit shall be conducted during fiscal year 2019, and the final audit report shall be submitted to the legislature on or before January 15, 2019.

(h) A performance audit of at-risk education expenditures. The audit should evaluate how school districts are expending moneys provided for at-risk education, whether those expenditures comply with statutory provisions and whether the state board of education and the department of education are acting in accordance with statutory provisions related to at-risk expenditures and programs. This audit should also evaluate the trends in the academic outcomes of students receiving at-risk education program services. This performance audit shall be conducted during calendar year 2023, and the final audit report shall be submitted to the legislature on or before January 15, 2024.

History: L. 2017, ch. 95, § 45; L. 2018, ch. 57, § 13; L. 2019, ch. 19, § 15; L. 2021, ch. 114, § 21; July 1.