

SESSION OF 2013

**SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2349**

As Amended by Senate Committee on  
Education

**Brief\***

HB 2349 would require the Legislative Division of Post Audit to conduct three school district efficiency audits each fiscal year through the end of Fiscal Year 2017.

The school districts would be selected for audit by the Legislative Post Audit Committee, on a voluntary basis, at first. One small, one medium, and one large school district would be audited each fiscal year. Each audited school district would publish a summary of its audit report with recommendations on the district's website, as well as make the audit report available, free of charge, at the district office.

Finally, the bill, as amended, would state no school district would be required to participate in such an efficiency audit if the school district had participated in a similar audit in the past five years with the Legislative Division of Post Audit or any other organization.

**Background**

The bill was introduced by the House Committee on Education. A representative from the Kansas Association of School Boards appeared as a proponent of the bill. The Legislative Division of Post Audit provided neutral testimony at the House Committee hearing. There was no opponent testimony.

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\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

The House Committee on Education amended the bill to clarify that the Legislative Post Audit Committee would select the school districts.

The Senate Committee on Education amended the bill to establish a termination date for the audit requirement and to make an exception for school districts that had participated in similar audits in the previous five years.

The Division of the Budget fiscal note on the original bill stated that, according to the Kansas Department of Education and the Legislative Division of Post Audit, the bill would have no direct costs. However, the Legislative Division of Post Audit would have to reduce the amount of the agency's resources that could be devoted to other agency functions.