

46-1133. School district efficiency audits. (a) (1) Each fiscal year, the legislative division of post audit shall conduct three school district efficiency audits at the direction of the legislative post audit committee. One audit shall be conducted on a small unified school district; one audit shall be conducted on a medium unified school district; and one audit shall be conducted on a large unified school district. The legislative post audit committee shall make a determination of selecting the appropriate unified school districts first on a voluntary basis in order to implement the provisions of this section.

(2) No unified school district shall be required to participate in a school district efficiency audit under this subsection if such unified school district has participated in a similar efficiency audit with either the legislative division of post audit or any other organization in the previous five years.

(b) If a unified school district is being audited under subsection (a), upon completion of the audit, such school district shall publish a summary of its audit report with recommendations, if any, on the district's internet 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.

(c) The provisions of this section shall expire on June 30, 2017.

History: L. 2013, ch. 77, § 1; July 1.