

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

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

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

- (1) The chairperson of the house committee on education;
- (2) the chairperson of the senate committee on education;
- (3) the chairperson of the house committee on appropriations;
- (4) the chairperson of the senate committee on ways and means; and
- (5) the commissioner of education.

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

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

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

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

(3) The task force may meet at any time and at any place within the state on the call of the chairperson. A quorum of the task force shall be three members. All actions of the task force shall be by motion adopted by a majority of those members present when there is a quorum.

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

(e) Beginning August 1, 2018, and every three years thereafter, the task force shall reconvene to review and update the best practice guidelines. The task force shall submit a report with the updated best practice guidelines to the state department of education, the governor and the legislature on or before December 31 of each year in which the task force reconvenes to update the best practice guidelines. Any updated best practice guidelines shall be used as benchmarks in all subsequent compliance audits conducted pursuant to section 2, and amendments thereto.

New Sec. 2. (a) Beginning January 1, 2016, every unified school district shall have a compliance audit conducted at least once each year. School district compliance audits shall be conducted as part of and supplemental to the audits conducted pursuant to K.S.A. 75-1122, and amendments thereto. The best practice guidelines established pursuant to section 1, and amendments thereto, shall be used as benchmarks in such compliance audits.

(b) Upon completion of a compliance audit, a school district shall publish a summary of its audit report with recommendations, if any, on the district's 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.

New Sec. 3. (a) There is hereby established in the state treasury the school district compliance audit fund which shall be administered by the state department of education. All expenditures from the school district compliance audit fund shall be used for the expenses incurred by school districts to conduct the annual compliance audits required by section 2, and amendments thereto. All expenditures from the school district compliance audit fund shall be made in accordance with appropriation acts upon warrants of the director of accounts and reports issued pursuant to vouchers approved by the state board of education or the designee of the state board of education.

(b) Annually, on or before July 1, beginning on July 1, 2016, the state board of education shall certify to the director of accounts and reports the amount required for school districts to conduct the annual compliance audits required by section 2, and amendments thereto, and an amount equal thereto shall be transferred by the director from the state general fund to the school district compliance audit fund for distribution to school districts as provided in subsection (a). All transfers made in accordance with the provisions of this subsection shall be considered to be demand transfers from the state general fund.

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

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

may reject, at any time, any such analysis, audit or study and any conclusions and recommendations thereof.

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

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

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