

KANSAS  
ASSOCIATION



OF  
SCHOOL  
BOARDS

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Testimony before the  
**Senate Committee on Education**  
on  
**HB 2349 – Legislative Post Audit; School District Audits**

by  
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Kansas Association of School Boards

**March 14, 2013**

Mr. Chairman, Members of the Committee:

Thank you for the opportunity to comment on **HB 2349**. KASB appears as a strong supporter of this bill, with several qualifications.

As we have previously discussed with this committee, KASB members have adopted a plan for making Kansas the top performing state in the nation in educational achievement. “First in Education, the Kansas Way”, has three core principles: raising standards for everyone in the education system, providing suitable finance for continuing educational improvement in all districts, and strengthening responsiveness to parents and community needs under locally elected boards and school leadership.

One of our five objectives under the principle of strengthening local leadership is to “encourage cooperation, services sharing, consolidation and efficiencies, balanced with local needs and priorities.” A specific strategy reads: “We support funding for voluntary school district efficiency audits by the state, provided local districts have the final authority over implementing recommendations based on community interests and educational impact.”

KASB has received consistently positive reports on the efficiency studies conducted by Legislative Post Audit, and last session supported the funding provided to LPA for three districts audits. **HB 2349** essentially places the proviso in the appropriations bill into state law. We support the fact that this bill provides for the selection districts on a voluntary basis first. We think there will be no shortage of volunteers, except in special circumstances. Because these audits can involve a significant commitment of district time and resources, we suggest that the committee consider an amendment to state: “No district shall be required to participate in an audit under this section if it has undergone or has scheduled a similar efficiency audit with another organization within five years.”

As our policy notes, we believe the final decision on implementing any recommendations of LPA audits should be left with the local school board. We appreciate that the LPA auditors have always taken the position that the locally elected board members, who know their community best, should set spending priorities for the community. We would oppose efforts to require local districts to adopt state audit recommendations unless they find violations of state laws, regulations or policies.

Thank you for your consideration.

Senate Education Committee  
Date 3-14-13  
Attachment 1