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Steven J. Anderson, CPA, MBA, Director

Division of the Budget

Sam Brownback, Governor

February 18, 2013

The Honorable Kasha Kelley, Chairperson House Committee on Education Statehouse, Room 151-S Topeka, Kansas 66612

Dear Representative Kelley:

SUBJECT: Fiscal Note for HB 2349 by House Committee on Education

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2349 is respectfully submitted to your committee.

HB 2349 would require the Legislative Post Audit Committee to conduct three school district efficiency audits each year, including one audit each on a small, a medium and a large school district. After the audits would be completed completed, the audited school districts would be required to publish a summary of the audit recommendations on the district's website. The summary would contain a notice that the complete audit report may be obtained or viewed free of charge at the school district office.

According to the Kansas Department of Education and the Legislative Division of Post Audit, enactment of HB 2349 would have no direct costs. However, the Legislative Division of Post Audit notes that the bill would reduce the amount of the agency's resources that could be devoted to other agency functions.

Sincerely,

Steven J. Anderson, CPA, MBA

Director of the Budget

cc: Rick Riggs, Post Audit Dale Dennis, Education