



MEMORANDUM

Legislative Division of Post Audit
800 SW Jackson, Suite 1200
Topeka, KS 66612-2212
voice: 785.296.3792
fax: 785.296.4482
web: www.kslpa.org

TO: Members, Senate Committee on Education
FROM: Justin Stowe, Interim Legislative Post Auditor
DATE: February 15, 2018
SUBJECT: Testimony Supporting Senate Bill 259

I appreciate the opportunity to testify in support of Senate Bill 259, which was introduced by the Legislative Post Audit Committee. The bill would remove the special education audit requirements from the K-12 cost study required by 2017 Senate Bill 19.

Background Information

Senate Bill 19 was passed during the 2017 legislative session and included nine audit requirements to be completed during the next nine years. Three of those nine audit requirements specify that our office perform a K-12 cost study. Those three cost studies—due January 15, 2019, 2022, and 2025—require our office to conduct a performance audit to estimate the cost of providing education for all public school students to achieve the performance outcome standards adopted by the State Board of Education. Specifically, state law requires that those audits:

“Include reasonable estimates of the costs of providing specialized education services as required by law, including, but not limited to, special education and related services, bilingual education and at-risk programs...”

The intent of that audit requirement was to have our office replicate the outcomes-based cost function analysis from our 2006 K-12 cost study. Special education was not a part of the 2006 cost function analysis and was not a significant focus in SB 19. However, the SB 19 requirements language (which LPA helped craft) inadvertently included special education as part of the 2019, 2022, and 2025 studies. If special education remains in the cost study requirements, we will likely need to double the resources required for each of the three studies.

Provisions of SB 259

SB 259 simply removes special education from the K-12 cost studies our office is required to perform in 2019, 2022, and 2025.