

AUDIT PROPOSAL

Evaluating Bilingual Funding and Expenditures

SOURCE

This audit proposal is intended to satisfy requirements in 2019 House Substitute for Senate Bill 16.

BACKGROUND

Kansas provides dedicated funding to school districts to provide services to students who have limited proficiency in the English language. A school district's bilingual weighting is the greater of either:

- The number of full-time-equivalent students in approved bilingual programs multiplied by .395 OR
- the number of students (headcount) in approved bilingual programs multiplied by .185.

School districts must assess students using the Kansas English Language Proficiency Assessment (KELPA). This assessment determines if the student is not proficient in English. This can include listening, speaking, reading, or writing. Students who score at a proficient level do not qualify for services. Students who are not proficient qualify for an English to Speakers of Other Languages (ESOL) program. Districts can provide ESOL programs in the regular classroom, through special instruction in an ESOL classroom, or by giving resources to the student's family. When students show proficiency on the KELPA they exit the ESOL program. The state provided \$42.3 million in bilingual funding to Kansas school districts in the 2018-19 school year.

2019 House Substitute for Senate Bill 16 requires our office to evaluate several issues related to bilingual funding. The final audit report is to be submitted to the Legislature by January 15, 2021.

AUDIT OBJECTIVES AND TENTATIVE METHODOLOGY

The audit objectives listed below represent the questions that we would answer through our audit work. The proposed steps for each objective are intended to convey the type of work we would do but are subject to change as we learn more about the audit issues and are able to refine our methodology.

Objective 1: How does the funding districts receive through the bilingual student weighting compare to what districts spend to provide services? Our tentative methodology would include the following:

- Review documents and work with KSDE officials to understand how bilingual funding is determined and how much funding districts receive.
- Talk with school district and KSDE officials and other stakeholders to understand the strengths and weaknesses of the method the state uses to count bilingual students and determine bilingual funding.
- For a selection of school districts, review detailed expenditure reports to determine how much each district spent in total and per student to provide bilingual services.
- Compare the bilingual funding districts receive to the amount they spend to provide bilingual education. Work with school district officials to understand any differences.

Objective 2: How do school districts spend the funding they receive through the bilingual weighting and do those expenditures comply with state law? Our tentative methodology would include the following:

- Use expenditure reports, interviews with school district officials, and other documents to determine what services districts provide, what type of personnel provide them, and how many students are served.
- Review documents and work with KSDE officials to understand what types of bilingual expenditures are allowable under state law.
- For a selection of school district expenditures, determine whether district expenditures for bilingual students were allowable under state law.

Objective 3: Has the Kansas Department of Education calculated bilingual funding correctly and followed other applicable state law in recent years? Our tentative methodology would include the following:

- Determine whether KSDE calculated bilingual funding accurately and in accordance with state law in the last few years.
- Talk with KSDE auditors to understand the procedures they use to verify bilingual counts and determine if they are sufficient to ensure accuracy.
- Review any guidance the department provides to school districts regarding how to count students or how to spend bilingual funding. Determine if that guidance aligns with state law.

- Work with KSDE staff, Research staff, or others to determine if there are any other laws or regulations that the department must follow regarding bilingual education. Determine if the department is acting in accordance with those laws.

ESTIMATED RESOURCES

We estimate this audit would require a team of **3 auditors** for a total of **6 months** (from the time the audit starts to our best estimate of when it would be ready for the committee).