Brad Hoff, Host and Recruiting and Training Manager: [00:00]
From the Kansas Legislative Division of Post Audit, this is The Rundown. Your source for news and updates from LPA, including performance audits recently released to the Kansas Legislature. I'm Brad Hoff. In September 2020, Legislative Post Audit released a performance audit evaluating bilingual funding and expenditures. This performance audit fulfills legislation to the 2019 House Substitute for Senate Bill 16 that required Legislative Post Audit to evaluate issues related to bilingual funding. I'm with Heidi Zimmerman, principal auditor at Legislative Post Audit, who supervised this audit. Welcome to The Rundown, Heidi.

Heidi Zimmerman, Principal Auditor and Supervisor: [00:46]
Thanks, Brad.

Brad Hoff, Host and Recruiting and Training Manager: [00:47]
So, before we start discussing the findings of the audit, give some background on what constitutes an English learner student and the goal of the English for Speakers of Other Languages program, otherwise known as ESOL.

Heidi Zimmerman, Principal Auditor and Supervisor: [01:03]
Sure. English learners are students whose native language or the language they speak at home is not English. And so in many cases, their ability to understand or speak or read or write English is limited. So, the purpose of it, of an ESOL program, is to provide services, to help stern students learn English so that they can meet state academic standards and fully participate in their education.

Brad Hoff, Host and Recruiting and Training Manager: [01:32]
Now, the report cites in the 2018-2019 school year the state provided $42 million statewide in dedicated funding to serve these students who are English language learners. So, talk a little bit about the funding formula, how it is calculated, and what criteria is used to determine whether a student is eligible for this funding.

Heidi Zimmerman, Principal Auditor and Supervisor: [01:57]
The formula for determining bilingual funding is set in statute and it's based on a weighting and there's actually two formulas. KSDE, which is the Kansas Department of Education, calculates both of them on behalf of the school district and then the district receives whichever amount is more. So, one is based on a full-time
equivalent. So, an FTE is calculated by adding up the number of minutes students receive instruction from an ESOL endorsed teacher. That FTE is multiplied by 0.395 and then that number is multiplied by whatever the base state is for that year. The second is based on a headcount. So, the number of kids who receive ESOL services are counted up. That number is multiplied by 0.185 and then multiplied by the base. So, the Department of Education calculates both of them and then the district receives whichever is greater. So, the criteria though, for which kids count in either formula is set by the Department of Education and it's actually kind of a two-step process. So, the student has to meet two criteria. First, that student's parents had to indicate on a home language survey that a language other than English was spoken at home and then the district must assess those students and find that the student is not proficient in some aspect of English. So, once the student has met both of those criteria, he or she is then eligible to receive bilingual funding.

Brad Hoff, Host and Recruiting and Training Manager: [03:34]
Now, one of the audit's questions was to determine the funding that school districts receive through this funding formula and then compare that to what they spent in actually providing services. So, the audit team chose 25 school districts to review and found that state funding covered 68% of the ESOL expenditures for these 25 districts. So, explain the work the audit team completed to come to this conclusion.

Heidi Zimmerman, Principal Auditor and Supervisor: [04:03]
We chose 25 out of the state’s 286 school districts and we chose districts for variety in location and size and the percent of students receiving services. So, we didn't choose them randomly. So, the results from these 25 districts are not projectable to all school districts, but for those 25 districts, we requested their internal accounting records for the 2018-19 school year and then we worked with the district to identify all the expenditures related to ESOL services. We also worked with them to determine and try to understand what the funding source for those expenditures was as well. So, based on that work, we found that those districts spent a total of $31 million on ESOL services. They received about $21 million in state bilingual funding. So, as you mentioned, state bilingual funding covered about 68% of their expenditures. Another 7% were covered with federal funding and that remaining 25% was covered with either local funding or other types of state funding.

Brad Hoff, Host and Recruiting and Training Manager: [05:09]
What did you find that the school districts, you looked at the 25, what did they pay for with the $31 million in expenditures?

Heidi Zimmerman, Principal Auditor and Supervisor: [05:18]
Overwhelmingly those expenditures were for staff salaries and benefits, which is about 97%. The rest, that little 3% was mostly for things like supplies and equipment because they overwhelmingly spent that money on staff. We asked the districts to tell us which staff they paid for, either in total or in part with state bilingual funding. So, the 25 districts reported a little more than 1,300 staff to us and about 60% of those staff were either regular classroom teachers or paras. Another 20% of them were ESOL. The remainder was for mostly for a principal's clerical staff and also some support staff like counselors and instructional coaches.
Brad Hoff, Host and Recruiting and Training Manager: [06:07]
Now the report also notes the 25 school districts offered various educational services for these English learners. Talk about what some of the most common services were.

Heidi Zimmerman, Principal Auditor and Supervisor: [06:18]
So, again we asked the 25 districts to kind of report some information to us about the services that they provide and all 25 districts reported providing ESL services in the regular classroom. Most districts also reported providing translators, modifying course content, and also providing pull-out services. Pull-out services are when the student leaves the regular classroom to receive a service. Typically, for just a little bit of the day, they may go work with an ESOL teacher or maybe a para. Sometimes one-on-one, sometimes in a small group, but they're leaving the regular classroom to receive some services. Some districts also reported providing newcomer classrooms and these are classrooms that provide not only language immersion, but also some cultural immersion. These kids that are placed in those classrooms are typically very new to the country. Some of them have very little formal school experience prior to coming to the United States. So, those classrooms provide not only that English language instruction, but also really help those students acclimate to a new country and to learning kind of some of the school skills they might need to do well in the classroom.

Brad Hoff, Host and Recruiting and Training Manager: [07:41]
So, what does state law say about how school districts can spend the state bilingual funding that they receive? And in addition, are there any other guidelines in how they need to spend these bilingual funding dollars outside of state law?

Heidi Zimmerman, Principal Auditor and Supervisor: [07:59]
Alright, so this is where state law can get just a little bit tricky. State law doesn't say anything about how school districts must spend their state bilingual funding. So, the bilingual funding is the money that they receive that is derived from that formula we talked about a minute ago. So, nothing in state law about how to spend that money. Specifically, the Department of Education though does provide some guidance to school districts for how to spend that money. However, there is another little piece of the law that provides a little bit of direction. So, state law says any money spent from the bilingual fund must be directly attributable to a bilingual education program. So, usually what happens is school districts take their bilingual funding, either all or part of it, and they move it into the bilingual fund. Sometimes they move other funds into that fund as well and then they spend their money from that fund. Anything that they spend from that fund and is accounted for from there, must be directly attributable to a bilingual education program. However, directly attributable is not defined in statute. So, there is some direction provided to school districts for how they spend money, but it's a little bit indirect and a little bit vague.

Brad Hoff, Host and Recruiting and Training Manager: [09:22]
So, I know kind of building off of that, another audit question was to determine whether these expenditures complied with state law. And I know the team looked a little bit more in depth at about $9.8 million in expenditures and found that about
$600,000 was not what you referred to earlier as directly attributable. So, how did the team define directly attributable and what are some examples of expenditures that were found not to be attributable to an ESOL program?

**Heidi Zimmerman, Principal Auditor and Supervisor:** [09:58]
So, you're right. We looked at about $10 million in bilingual expenditures and these were expenditures made from the bilingual fund. We did not choose these expenditures randomly so these results are not projectable to all expenditures. So, as mentioned before, state law requires expenditures made from the bilingual fund to be directly attributable, but it doesn't define that phrase. So, we considered an expenditure directly attributable if it was made entirely in support of an ESOL program. So, for example, an expenditure for an ESOL teacher would be directly attributable to an ESOL program, but an expenditure for a superintendent salary would not be attributable and that's because a superintendent serves the entire student body and that expenditure would exist with even without an ESOL program. So, some of the expenditures we found that were not directly attributable to a bilingual program were some things like window blinds, vehicles, some music teachers, some custodial staff, kind of things of that nature that we did not think were directly attributable to a bilingual program. So, it was a pretty small percentage though of all the expenditures we looked at.

**Brad Hoff, Host and Recruiting and Training Manager:** [11:13]
And then also something else that you guys looked at was to determine whether the Kansas Department of Education calculated bilingual funding correctly the last few years. So, talk a little bit about the work that the team did to assess this and what did you find?

**Heidi Zimmerman, Principal Auditor and Supervisor:** [11:30]
We reviewed the Department's calculations for the 2018 and 2019 school year. So, those two years we looked at both of them. So, what we did was we checked to see if the calculation they were using matched the formula in state law and we found that it did match. We also reviewed the audit process. They use to verify that the data that the districts report to them is accurate and the process they described to us appeared to be reasonable and sufficient. Last, we also looked at their process for reviewing, evaluating, and approving school district bilingual programs because they have a statutory authority to do that and we found that that process appeared to meet that statutory requirement.

**Brad Hoff, Host and Recruiting and Training Manager:** [12:19]
Now, the report also noted that the ESOL students in Kansas typically took five to eight years to complete an ESOL program. Talk about your methodology and calculating this number or these numbers and how does that result compare to students in other states?

**Heidi Zimmerman, Principal Auditor and Supervisor:** [12:41]
We used data from the Department of Education to calculate the number of years it takes students to complete an ESOL program. So, we reviewed about 47,000 students who completed an ESOL program in school years 2015 through 2019. A
A student completes a ESOL program when he takes the Kansas English language proficiency assessment and is found to be proficient. So, once the student tested as proficient, we basically kind of looked back to see how long did it take the student to achieve that. We found that it takes Kansas students about five to eight years to become proficient and this is actually very consistent with how long it takes students in other states and some of the national studies that we looked at. A lot of that work also found that it takes students about that length of time so Kansas students were very similar to others in that respect.

Brad Hoff, Host and Recruiting and Training Manager: [13:42]
And the team also looked at state assessment data for these students who completed an ESOL program and then compared those results against all students. So, what did you find in this analysis?

Heidi Zimmerman, Principal Auditor and Supervisor: [13:55]
We analyzed state assessment results in reading and math for students after they completed an ESOL program. So we didn't start to look at those students until they had been found to be proficient based on that language proficiency assessment. We tracked about 2,800 students for three years after they finished their ESOL program. And what we found was that in both English language arts and math, English learners, state assessment scores are below the average of all students. So, three years after completing an ESOL program, 77% of the 2,800 students scored in the bottom two levels on the English language arts state assessment. In comparison, 62% of all students scored in those bottom two levels. We also found that math had very similar results. However, we should note here that there were some data inconsistencies in the data set that we were looking at and our results are more appropriately viewed as kind of general indicators of student performance rather than absolute fact.

Brad Hoff, Host and Recruiting and Training Manager: [15:03]
Now I know the team also talked to a number of school district officials during this audit. What did they say and what types of challenges did they report encountering in providing ESOL services to students?

Heidi Zimmerman, Principal Auditor and Supervisor: [15:18]
Well, we talked to a number of school district officials and other staff and a number of school districts that we had chosen out of that 25. Across those officials that we talked to, there were a few things that we heard pretty regularly. So, first was that many districts told us that some of their English learners have very little formal educational background. So, these students are often not working at grade level in their native language and so getting them to a point where they can work at grade level in a second language is oftentimes quite difficult. Second, some districts reported that the diversity among their English learners created some unique challenges. So, for example, Wichita officials told us that over a hundred languages are spoken in the Wichita public schools. The district can't provide paras and aides translation services for every language that's spoken in their school district. So, communication with students, as well as parents can be a little bit difficult. Last, many of the districts reported that finding ESOL endorsed teachers is difficult. So, a
A teacher receives an ESOL endorsement by taking some classes and then passing a test. So, those teachers have received some training in strategies that help kids who are learning English, helping them be successful in the classroom and many of the districts we talked to told us they just struggle to find teachers who have that endorsement.

**Brad Hoff, Host and Recruiting and Training Manager:** [16:59]
Finally, what is the main takeaway of this report?

**Heidi Zimmerman, Principal Auditor and Supervisor:** [17:03]
I think there's probably a couple of things. First of all, we did not find many problems with how bilingual funds are being distributed or how they're being spent. Almost all of the districts that we looked at they're supplementing their bilingual state funding with additional federal, state, or local funding. Based on kind of the limited work we did, we find that it takes these students several years to complete an ESOL program and their assessment outcomes tend to lag. They tend to continue to struggle academically and based on those things, potentially that poses more questions. So, a more thorough evaluation of ESOL outcomes might be helpful in determining whether state funding is set at the right level and whether districts are spending their bilingual funding on effective services.

**Brad Hoff, Host and Recruiting and Training Manager:** [18:00]
Heidi Zimmerman is a principal auditor at Legislative Post Audit. She supervised an audit that evaluated K-12 bilingual funding and expenditures. Heidi, thank you for taking the time to walk me through the findings.

**Heidi Zimmerman, Principal Auditor and Supervisor:** [18:13]
Thanks for having me, Brad.

**Brad Hoff, Host and Recruiting and Training Manager:** [18:14]
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