

AUDIT PROPOSAL

Estimating the Cost of K-12 Education

SOURCE

This audit is required by K.S.A. 72-5173(f).

BACKGROUND

In 2017, the Kansas Legislature enacted the Kansas School Equity and Enhancement Act (KSEEA). KSEEA is the primary method for funding K-12 public schools in Kansas. It is a weighted formula that provides a base level of funding for each student and additional funding for students who meet certain criteria. KSEEA also provides funding for additional activities such as student transportation and capital improvement projects. KSEEA was implemented in response to a court case filed in 2010 claiming the state had violated the Kansas Constitution by not providing enough funding to K-12 public schools. After a number of revisions, the Kansas Supreme Court found in 2019 that KSEEA “substantially complied” with the court’s orders to correct the problems it found in how the state funded K-12 education. The courts have retained jurisdiction over the case to ensure continued implementation of planned funding.

K.S.A. 72-5173(f) requires our office to conduct this audit. The final audit report is to be submitted to the Legislature by January 15, 2024.

AUDIT OBJECTIVES AND TENTATIVE METHODOLOGY

The audit objectives listed below are the questions we would answer through our audit work. The steps listed for each objective convey the type of work we would do. These may change as we learn more about the audit issues.

Objective 1: What is the estimated cost to K-12 school districts to educate all students to meet performance outcome standards set by the Board of Education?

- Review research and consult education researchers as necessary to identify and understand potential methods for estimating the cost of K-12 education.
- Work with KSDE and state board of education officials to understand current education outcome standards. This would include standards for student performance in subjects such as math and reading. Additionally, it could include standards related to graduation rates or college readiness.
- Collect data from KSDE and school districts on outcomes and costs in recent years. Then, use an outcomes-based method to estimate how much it cost school districts to provide general education to students that meets certain outcome standards.
- Use data from the outcomes-based method or other data provided by school districts to estimate how much it would cost school districts to provide additional at-risk, bilingual, and special education services.

Objective 2: What does research say about the relationship between spending and outcomes?

- Review education research to determine what it says about the relationship between spending and academic outcomes. Talk with researchers as necessary to understand the research.
- Review research to determine what types of spending strategies are the most cost-effective at improving student outcomes.
- Talk with educators, researchers, and other education stakeholders to gather opinions on what strategies are most cost effective at improving student outcomes.

ESTIMATED RESOURCES

We estimate this audit would require a team of **4 auditors** for a total of **5 months** (from the time the audit starts to our best estimate of when it would be ready for the committee).