



Joint Legislative Audit & Review Committee
Overview of School District Cost and Size:
Process and Mandate

Presentation to Washington State
School Directors' Association

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Who We Are & What We Do

- The Joint Legislative Audit & Review Committee (JLARC) oversees, reviews and evaluates state agencies.
- The Committee consists of 8 senators and 8 representatives equally divided between Democrats and Republicans.
- JLARC's authority is established in Chapter 44.28 RCW.



What is JLARC's Work?

- Fundamentally, we answer questions for the Legislature.
- The reports we issue may have many different titles (reviews, assessments, evaluations, sunset reviews, audits).
- However, ALL assignments on the work plan are conducted using a performance auditing process.
- Why? Because the most important thing about performance auditing is the process used to answer questions and make conclusions about those answers.

So, What Is a Performance Audit?



- Analysis that answers a question.
- The analysis objectively identifies:

“What Is”

- And attempts to compare this to:

“What Should Be”



A “Negative” Definition

Performance audits are not projects that:

- Advocate for a policy perspective;
- Assert *personal opinions* about what agencies should do, or *personal opinions* about what programs should achieve; or
- Rely on information that is biased, unverified or conjecture (no matter how well informed or respected the source is).

Two Prerequisites to Get to “Findings” and “Recommendations”



1. Must be possible to measure the performance aspect that is the focus of the audit (e.g., efficiency, timeliness, quality).
2. Must be possible to make comparisons with established performance expectations, other entities or another acceptable benchmark.



JLARC's Study Process

- Studies are objective and independent.
- Prior to public presentation by JLARC staff, agency is asked to do a “technical review.”
- Report is confidential until staff provide a preliminary report to JLARC.
- Agency then submits a written response to the report that is included in the final report.
- Comments by Committee members may only be added as a separate addendum.



Mandated by ESHB 1244

- The Joint Legislative Audit and Review Committee shall conduct a study of the relationship between the cost of school districts and their enrollment size. The study shall be completed by June 2010 and shall include:
 - An analysis of how categories of costs vary related to size, including but not limited to facility costs, transportation costs, educational costs, and administrative costs;



ESHB 1244 (continued)

- A review of other factors that may impact costs, such as revenues available from local levies and other sources, geographic dispersion, demographics, level of services received from educational service districts, and whether districts operate a high school;
- Case studies on the change in cost patterns occurring after school district consolidations and for school districts operating under state oversight condition specified in RCW 28A.505.110; and
- A review of available research on nonfinancial benefits and impacts associated with school and school district size.

Project Schedule and Contact Information



Preliminary Report: May 2010

Proposed Final Report: June 2010

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