

PERFORMANCE AUDIT REPORT

State Employee Coursework

**A Report to the Legislative Post Audit Committee
By the Legislative Division of Post Audit
State of Kansas
August 1984**

PERFORMANCE AUDIT REPORT

State Employee Coursework

OBTAINING AUDIT INFORMATION

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STATE EMPLOYEE COURSEWORK

Summary of Legislative Post Audit's Findings

This audit focused on tuition paid for postsecondary courses taken by State employees. State law allows State agencies to pay tuition and other educational expenses for their employees when the agency head determines that the coursework is of value to the State and to the agency.

To what extent are State agencies paying tuition for State employees? A total of 39 State agencies paid about \$137,000 for State employee's tuition in fiscal year 1983, plus about \$6,000 for textbooks. Nearly half of the tuition expenditures were made by the eight mental health and retardation hospitals. The remainder of the \$137,000 was spent by the Board of Regents' institutions, the Kansas Highway Patrol, and a group of 22 other agencies.

For the State as a whole, 944 employees received tuition assistance to take a total of 1,976 courses in fiscal year 1983. These employees received tuition assistance for an average of 2.1 courses each.

Some tuition payments were made directly to State employees, in violation of a State law that requires tuition payments to be made to the educational institution. Direct tuition payments totaling over \$10,000 to State employees were made by 19 agencies in fiscal year 1983. The audit report recommends that this practice should be changed to comply with State law.

What types of courses have been taken, and what groups of State employees have taken courses? Over half of the courses taken by State employees were in the areas of health or social sciences. The second most common subject area was business and management, which accounted for about 15 percent of all courses. Other prevalent subject areas included computer science and criminal justice.

About one third of the State employees who took coursework were in technical-professional positions. This group includes analysts, engineers, and law enforcement personnel. Health care and social services personnel accounted for about 32 percent of the 944 employees who received tuition assistance during fiscal year 1983.

Are agency determinations that the courses are of value to the State agency adequately documented, and do they seem reasonable? Based on their review of a sample of files for employees in seven agencies, the auditors concluded that most courses taken by those employees were adequately justified and appeared to be related to their jobs. Only two cases were identified in which employees may not have been eligible for the tuition assistance they received. In both cases, the agencies were not following established policies.

State law gives agency heads the discretion to establish criteria relating to tuition assistance for their employees. Agencies have adopted widely different policies in such areas as tuition assistance eligibility, acceptable coursework, and completion requirements. For example, some agencies pay for any coursework applying toward a degree, while others pay only for courses that specifically relate to an employee's current job. These differences have resulted in some employees taking courses that do not have a clear-cut relationship to their job duties. (A list of questionable courses is presented in the report's appendix.) In addition, almost half the cases sampled lacked any documentation that courses had been successfully completed. The audit makes recommendations in these and other areas to the Legislature and the Department of Administration to help improve the tuition assistance program.

STATE EMPLOYEE COURSEWORK

Kansas statutes permit State agencies to pay tuition and other educational expenses for their employees when the agency head determines that the training or education is of value to the State and to the agency. This performance audit, which was authorized by the Legislative Post Audit Committee on April 26, 1984, addresses the following questions:

1. To what extent are State agencies paying tuition for State employees?
2. What types of courses have been taken, and what groups of State employees have taken courses?
3. Are agency determinations that the courses are of value to the State and the State agency adequately documented, and do they seem reasonable?

With the approval of the Legislative Post Audit Committee, the auditors focused only on tuition paid for postsecondary courses. They did not look at expenditures for conferences, seminars, or other types of training.

To conduct this audit, the staff collected data from 42 State agencies concerning their tuition expenditures. This data included the cost of tuition and books, the title of the courses, the positions held by the employees, and the institutions that offered the courses. The auditors also reviewed employee files at seven selected agencies to determine compliance with established policies for approving coursework, to review documentation on the value of the coursework, and to see whether the courses were successfully completed.

To What Extent Are State Agencies Paying Tuition for State Employees?

K.S.A. 1983 Supp. 75-5519 provides that any State agency may pay tuition and other educational expenses for the education or training of employees when the agency head determines that such education or training is of value to the State and State agency. Under this statute, tuition payments must be made directly to the organization or institution offering the education or training.

According to the Policy and Procedure Manual issued by the Department of Administration's Division of Accounts and Reports, tuition payments for employees and students are assigned to object code 266. Statewide expenditures under this object code have risen from about \$276,000 in fiscal year 1982 to about \$315,000 in fiscal year 1984, for a two-year increase of 14 percent.

| <u>Fiscal Year</u> | <u>Object Code 266 -- Tuition Payments For State Employees and Students</u> |
|--------------------|---|
| 1982 | \$276,000 (a) |
| 1983 | 271,000 |
| 1984 | 315,000 |

- (a) Excludes \$1,230,000 paid for KU medical student scholarships, which was incorrectly assigned to object code 266.

When this audit was initiated, complete data was not available on tuition expenditures for fiscal year 1984. For this reason, the auditors focused in detail on tuition payments made during fiscal year 1983. Under object code 266, a total of 42 State agencies made payments totaling about \$271,000 during fiscal year 1983. The slight drop in expenditures from fiscal year 1982 apparently reflects the State's tight fiscal situation in 1983.

When the auditors analyzed the tuition expenditures for fiscal year 1983, they found that only about \$137,000, or 51 percent of the \$271,000 spent under object code 266, was for State employees' tuition. Approximately \$130,000, or 48 percent of the total, was spent for students' tuition. Students' tuition payments were made from federal grants or other externally funded research and training projects at the Board of Regents' institutions; these funds were used for programs such as Head Start, teacher training, and rehabilitation counseling. No State General Fund money was spent for students' tuition. The remaining one percent, or about \$4,000, was spent for books and registration fees which were incorrectly included under object code 266. The total spent under object code 266 is summarized below.

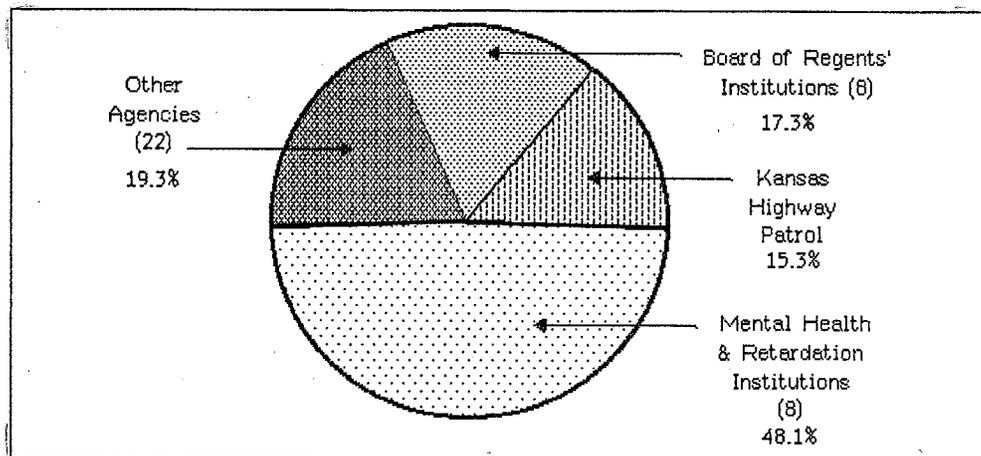
**Fiscal Year 1983
Object Code 266 Expenditures**

| | |
|-----------------------------|------------------|
| Tuition for State Employees | \$137,000 |
| Tuition for Students | 130,000 |
| Books and Registration Fees | <u>4,000</u> |
| | <u>\$271,000</u> |

The preceding analysis shows that object code 266 expenditures cannot be understood fully unless the various kinds of expenditures are isolated. As a further example, the agencies made expenditures for textbooks under other object codes, bringing the total reported cost of textbooks to about \$6,000.

Most Tuition Payments Were Made By Mental Health and Retardation Hospitals, Universities, and the Highway Patrol

The auditors focused their efforts on the \$137,000 spent for State employee tuition. This analysis included only 39 of the 42 agencies that made payments in fiscal year 1983, because three agencies made no tuition payments for State employees. The following chart gives a general summary of which agencies spent these funds during the year.



As the chart shows, nearly half of the tuition payments were made by the eight mental health and retardation hospitals. In general, these courses provide training so that staff members can progress up a career ladder from health services worker to psychiatric aide to licensed mental health technician to registered nurse. These courses are taught under agreements with community colleges and Washburn University.

Looking at the agencies on an individual basis, the auditors found that the Kansas Highway Patrol had the highest tuition expenditures for State employees in fiscal year 1983. The Highway Patrol spent \$20,926 on coursework for 212 of its employees. The Highway Patrol also had a higher percentage of employees receiving tuition assistance than any other agency. Approximately 37 percent of its employees received tuition assistance in fiscal year 1983; for the 39 agencies combined, an average of just 3.6 percent of their employees received tuition assistance.

The table below lists all the agencies that spent more than \$2,000 for employee tuition, the number of employees in those agencies who received tuition assistance, and the number of courses they took. The table also shows that, for the State as a whole, 944 employees took a total of 1,976 courses. These employees received tuition assistance for an average of 2.1 courses each. Appendix A contains this information for all 39 agencies.

| Agency Name | Fiscal Year 1983 | | |
|----------------------------|--|---|--|
| | Tuition Paid for State Employees | Number of Employees With Tuition Paid | Number of Courses Taken By Employees |
| Kansas Highway Patrol | \$ 20,926 | 212 | 304 |
| Winfield State Hospital | 16,152 | 72 | 339 |
| Norton State Hospital | 15,513 | 30 | 216 |
| Topeka State Hospital | 11,726 | 37 | 90 |
| Kansas Neurological Inst. | 7,111 | 47 | 96 |
| Osawatomie State Hospital | 6,953 | 37 | 99 |
| KU Medical Center | 6,272 | 75 | 78 |
| Department of Revenue | 5,852 | 41 | 54 |
| University of Kansas | 4,887 | 53 | 63 |
| Parsons State Hospital | 4,531 | 23 | 161 |
| Dept. of Transportation | 4,219 | 44 | 44 |
| Wichita State University | 4,127 | 40 | 57 |
| Dept. of Human Resources | 3,929 | 25 | 36 |
| Larned State Hospital | 3,316 | 36 | 98 |
| Pittsburg State University | 2,900 | 1 | 1 |
| Ks. Corporation Commission | 2,761 | 18 | 27 |
| Emporia State University | 2,210 | 35 | 41 |
| Kansas State University | <u>2,165</u> | <u>22</u> | <u>22</u> |
| Subtotal - 18 agencies | \$125,550 | 848 | 1,826 |
| 21 Other Agencies | <u>\$ 11,407</u> | <u>96</u> | <u>150</u> |
| TOTAL - 39 agencies | <u><u>\$136,957</u></u> | <u><u>944</u></u> | <u><u>1,976</u></u> |

Some Tuition Payments Were Made Directly to State Employees, In Violation of State Law

During their review of expenditures for State employees' tuition, the auditors discovered that 19 of the 39 agencies made tuition payments directly to State employees. Such direct payments are not in compliance with K.S.A. 75-5519, which states, "Tuition payments shall be made directly to the person, partnership, association, corporation or institution offering such education or training."

Direct tuition payments to State employees by these 19 agencies in fiscal year 1983 totaled \$10,207 and involved 88 State employees. The agencies with the largest amount of direct payments were the KU Medical Center (\$1,697 paid to 18 employees), the Kansas Corporation Commission (\$1,643 to 10 employees), the Department of Revenue (\$1,415 to 13 employees), and the Department of Health and Environment (\$1,336 to 16 employees).

When Legislative Post Audit asked about these improper payments, Division of Accounts and Reports personnel said that direct payment was generally approved in cases where the employee had already made payment for the coursework, and the agency head had authorized tuition assistance.

In two cases, State agencies have recently adopted policies that contradict the statutory requirement that tuition payments be made directly to the educational agency. The Corporation Commission and the KU Medical Center both adopted policies requiring their employees to pay their own tuition. The agency reimburses the employees following successful completion of the coursework. Although requiring that courses be completed is certainly a desirable objective, the tuition reimbursement payments made directly to State employees are clearly in violation of the law.

Recommendation

The Department of Administration's Division of Accounts and Reports should not approve any tuition payments made directly to State employees. It should advise State agencies that, under K.S.A. 1983 Supp. 75-5519, tuition payments must be made directly to the provider of educational coursework. If the Division wants to continue paying tuition directly to State employees, it should seek to amend K.S.A. 1983 Supp. 75-5519 to authorize such payments.

What Types of Courses Have Been Taken, And What Groups of State Employees Have Taken Courses?

To address this question, the auditors surveyed the 39 State agencies that made tuition payments for State employees in fiscal year 1983. The surveys showed that over half of all courses taken by State employees were in the field of health and social sciences. This would include courses in mental health, nursing, social work, nutrition, and education.

A Majority of Courses Taken Were In the Areas of Health or Social Sciences

The table below shows the general subject areas in which courses were taken by State employees, and the percentage of courses in each area.

| <u>Subject Area</u> | <u>Number of Courses Taken</u> | <u>Percentage of Total Courses</u> |
|-------------------------------|--------------------------------|------------------------------------|
| Health/Social Sciences | 1,111 | 56.2 |
| Business & Management | 300 | 15.2 |
| Computer Science | 131 | 6.6 |
| Criminal Justice | 127 | 6.4 |
| Physical Sciences/Engineering | 124 | 6.3 |
| English | 95 | 4.8 |
| Other | 88 | 4.5 |
| Total | <u>1,976</u> | <u>100.0</u> |

Of the 1,111 health and social sciences courses listed, 982 were taken by staff of the eight mental health and retardation hospitals. These institutions have arranged with community colleges and Washburn University to provide courses creating a career ladder for health services workers, psychiatric aides, mental health technicians, and registered nurses. These courses may be offered either at the institution or at the associated school nearby.

| <u>Mental Health and Retardation Institution</u> | <u>Associated College or University</u> |
|--|---|
| Kansas Neurological Institute | Washburn University |
| Larned State Hospital | Barton County Community College |
| Osawatomie State Hospital | Fort Scott Community College |
| Parsons State Hospital | Labette County Community College |
| Rainbow Mental Health Facility | Johnson County Community College |
| Norton State Hospital | Colby Community College |
| Topeka State Hospital | Washburn University |
| Winfield State Hospital | Cowley County Community College |

The next most common subject area was business and management. These courses accounted for about 15 percent of all courses taken, and were distributed among many different agencies. The third most prevalent subject area was computer science (6.6 percent), followed closely by criminal justice courses (6.4 percent), which were taken almost entirely by personnel of the Highway Patrol. An agency-by-agency list of the types of courses taken is provided in Appendix B.

Most Courses Were Taken By Technical-Professional Staff and Health Care/Social Service Workers

The auditors also used the survey to determine what groups of State employees were taking courses. They found that 944 State employees took courses at State expense in fiscal year 1983. The positions held by those employees can be broken down into the six groups listed on the next page.

| <u>Type of Position</u> | <u>Number of Employees</u> | <u>Percentage of Total Employees</u> |
|------------------------------|----------------------------|--------------------------------------|
| Technical-Professional Staff | 328 | 34.7 |
| Health Care/Social Service | 301 | 31.9 |
| Secretarial/Clerical Staff | 146 | 15.5 |
| General Administrator | 40 | 4.2 |
| Computer Staff | 39 | 4.2 |
| Other | <u>90</u> | <u>9.5</u> |
| Total | <u>944</u> | <u>100.0</u> |

Although more than half of the courses taken were in the field of health care and social services, the most common type of position held by State employees taking coursework was in the technical-professional category. This group accounted for 34.7 percent of the employees who took courses, and included 328 employees, 202 of whom were with the Highway Patrol. Other types of employees in this group include analysts, engineers, auditors, and insurance examiners. Health care and social services personnel accounted for about 32 percent of the total. The third largest group was secretarial/clerical staff, who took about 15.5 percent of all courses in fiscal year 1983. Of a total of 146 secretarial/clerical employees who took courses, 101 were employed at the Board of Regents' institutions. A complete agency-by-agency listing of the types of positions held by employees who took coursework is provided in Appendix C.

In reviewing the average number of courses taken by employees, the auditors determined that the health care and social service personnel at the State mental health and retardation hospitals take more courses per employee than any other group of employees. As the table shows, personnel at these institutions took an average of 3.9 courses per employee in fiscal year 1983, or almost three times the average number of courses taken by other groups of employees. This fact helps to explain how mental health and retardation hospital staff members, who numbered less than one-third of the State employees who took courses, could account for over half of the courses taken.

| <u>State Agencies</u> | <u>Number of Employees With Tuition Paid</u> | <u>Number of Courses Taken By Employees</u> | <u>Average Number of Courses Taken By Employees</u> |
|--|--|---|---|
| Mental Health and Retardation Institutions (8) | 286 | 1,105 | 3.9 |
| Board of Regents' Institutions (8) | 246 | 285 | 1.2 |
| Highway Patrol (1) | 212 | 304 | 1.4 |
| Other Agencies (22) | <u>200</u> | <u>282</u> | <u>1.4</u> |
| Total | <u>944</u> | <u>1,976</u> | <u>2.1</u> |

**Are Agency Determinations That the Courses Are of Value to the
State and the State Agency Adequately Documented,
And Do They Seem Reasonable?**

Under State law and regulations, agencies have wide latitude in setting the conditions for payment of tuition and other educational expenditures. K.S.A. 1983 Supp. 75-5519 authorizes State agencies to pay tuition and other expenses for their employees when the agency head determines that the coursework is "of value to the state and such state agency." The statute does not give any further guidance in defining what courses may be of value to the State. Rather, the law allows the Department of Administration to adopt rules and regulations under this statute.

The Division of Accounts and Reports has set out the general policy, manner of payment, and procedures for paying tuition in its Policy and Procedure Manual. As part of this policy, each State agency is directed to establish the criteria to be used in awarding tuition payments, and to file those criteria with the Division of Accounts and Reports. As these criteria are filed, the Division reviews them for compliance with State laws and regulations. In addition, vouchers for educational expenditures are compared to these criteria by the Pre-Audit Unit prior to approving the expenditures.

**State Agency Criteria for Allowing Tuition Payments
Show Wide Variations**

The auditors reviewed the agency criteria on file with the Division of Accounts and Reports. Of the 42 agencies reviewed, seven had no written criteria for making tuition payments because they did not allow tuition payments or they handled requests on a case-by-case basis. Only 31 of the remaining 35 agencies had written criteria on file, and 18 of those were out-of-date. The Division of Accounts and Reports has apparently been approving tuition payments for these agencies based on obsolete criteria. By obtaining the criteria from all 35 agencies, the auditors were able to compare agency policies for paying employees' tuition.

This comparison showed that virtually all agencies will pay tuition for courses that are directly related to an employee's present job. Some agencies, such as Wichita State University and Emporia State University, will approve courses which may improve the employee's "upward mobility" at the University. The broadest standard for course approval was found at agencies such as the Highway Patrol, the University of Kansas, and the KU Medical Center. These agencies will approve courses that relate to "career development" for their employees. The Policy and Procedure Manual offers mixed signals on this point. The Manual authorizes courses which are "related to potential upgrading of skills useful to the State agency," but prohibits "training instituted for the purpose of preparing an employee for advancement through upgrading the eligible employee to a higher skill."

The auditors identified several other areas of contrast within the criteria. For example, 16 of the 35 agencies would not pay for textbooks. Eleven agencies allow no administrative leave for coursework, while 10 have no set limit on administrative leave, and the others generally allow leave within certain limitations. Altogether, 24 agencies require some minimum

College Management Institute

The only tuition payment made by Pittsburgh State University during fiscal year 1983 was for a College Management Institute offered by Carnegie-Mellon University in Pittsburgh, Pennsylvania. The Director of Student Affairs at Pittsburgh State University attended this institute at the request of the President of the University. The cost of tuition and fees for the institute, which was held from June 2 through June 30, 1983, was \$2,900.

The Director of Student Affairs has since been promoted to Vice President for Student Affairs.

grade (usually a B or C) either to initially qualify for tuition assistance or to remain eligible for further tuition payments. However, only eight State agencies require an employee to fully reimburse the agency if the course is not satisfactorily completed.

A final example of the variation in agency policy: most agencies do not have limits on the tuition amount that may be paid (one agency spent \$2,900 in tuition and fees for one employee), but the Department of Health and Environment pays only 50 percent of the tuition cost. Several other agencies set a maximum amount of tuition that may be paid each year or each semester.

Appendix D shows an agency-by-agency listing of the major criteria used to determine which employees can receive tuition assistance.

Documentation on the Value of Coursework is Generally Adequate, But Some Agencies' Policies Have Led to Questionable Courses Being Approved

Following their review of agency criteria, the auditors looked at the records of 62 employees who took courses that were paid for by the following seven State agencies:

- Kansas Corporation Commission
- Kansas Highway Patrol
- Kansas Neurological Institute
- Department of Revenue
- Kansas Water Office
- Emporia State University
- Wichita State University

These agencies were selected because, at least on face value, some of the courses taken by their employees did not appear to relate to their positions. The selection was also based partly on their location and relative size.

To help determine the "value" of the courses to the State and the State agency, the auditors checked the agencies' files to answer these four questions:

1. Was the employee eligible for tuition payment by the agency?
2. Was the coursework related to the employee's job?
3. Was the coursework successfully completed by the employee?
4. Has the employee continued to work for the State after completing the course?

The auditors findings in these four areas are discussed in the following sections.

Most employees whose files were reviewed appeared to be eligible for tuition payments. The auditors identified two cases, however, in which the employees were apparently not eligible for tuition assistance. In one case, the Kansas Corporation Commission paid \$408 in tuition for courses taken by an intermittent employee who was employed for fewer than 1,000 hours per year. Under the standard set out in the Policy and Procedure Manual, employees must work at least 1,000 hours per year to be eligible for tuition payments.

In the second case, a revenue manager in the Department of Revenue was approved to continue receiving tuition assistance in fiscal year 1984 even though he had not met the minimum B grade average in courses taken previously. Under the Department of Revenue's criteria, this employee was not eligible for further tuition assistance.

Although the relationship of most courses to employees' jobs was apparent, some were not so clear-cut. Of the 62 employees sampled, 44 took courses that were related to their position, and 15 took courses related to their career development. The remaining three employees' files showed no documentation on the justification for the coursework.

The vast majority of courses were clearly related to the employees' positions. However, about five percent of the 1,976 courses did not appear, at least on the surface, to be related to the employees' positions. For instance, Highway Patrol troopers were given tuition assistance to pay for courses in biblical literature, economics, biology, algebra, English composition, museology, and tennis. These courses were generally approved in accordance with the agency's written criteria, which require that the courses be related to career development. In practice, this means that the Highway Patrol will pay tuition assistance for any course that leads to an undergraduate degree in the areas of law enforcement or business administration.

At Wichita State University, a clerk typist in the administration of justice program took forensic photography, justified by the fact

Course in Museology

In October of 1982, the Highway Patrol approved payment of \$105 for a personnel officer to take a correspondence course in the care of specimens for museums. This employee had prior experience with manuscript archives, and his application states that this course could be useful in displaying and caring for donated or loaned items for the 50th anniversary of the Highway Patrol.

After nearly five years with the Highway Patrol, the employee accepted a position with the State Historical Society's Historic Property Sites Department on April 21, 1983.

Highway Patrol officials felt that this employee's opportunity to accept a position with the Historical Society did not result from the course. Since correspondence courses allow up to one year for completion, no documentation was made of course completion before the employee transferred to the other agency. Highway Patrol policies only require repayment of courses that are not completed or are completed with an unsatisfactory grade. Therefore, no repayment was requested.

that she wanted to teach at the university level. And a calculus course was approved for a secretary to enable her to help with her department's budget. The auditors also noted that secretaries and clerks at several of the Board of Regents' institutions were given tuition assistance for courses in history, literature, mathematics, and science. While such courses may have some relation to the employees' jobs, the value of any particular course to the State or the agency will be always a matter of judgment.

The list below provides further examples of courses that seemed to be only questionably related to the employees' positions.

| <u>Agency Name</u> | <u>Position Title</u> | <u>Course Title</u> |
|---------------------------|-----------------------------|-----------------------------------|
| Emporia State University | Computer Systems Analyst II | Real Estate |
| University of Kansas | Security Officer | Hist. Foundations of Recreation |
| | Clerk V | Loving Relationships |
| Osawatomie State Hospital | LMHT | Religion |
| | Physical Therapist | Christian Belief American West |
| Highway Patrol | Communications Operator | Freedom and Responsibility |
| Dept. of Transportation | Secretary II | Law of Mass Media |
| Department of Revenue | Driver License Examiner | Conversational Spanish |

A full list of courses that appear to be questionable, given the employees' position titles, is presented in Appendix E. The courses listed represent about five percent of all the courses taken Statewide. The tuition cost for these courses was about \$10,000, or roughly seven percent of the total spent. The auditors are not asserting that all of the courses listed in Appendix E should not have been approved for tuition assistance. Rather, the courses are listed to show the results of policies that allow courses to be taken to upgrade employees' skills.

Many agencies had no documentation about course completions. Allowing State employees to take college coursework is of maximum benefit if the employees successfully complete those courses. The auditors checked employee files for documentation that their courses were actually completed. In 8 of the 35 agencies, tuition must be fully repaid if a course is not satisfactorily completed.

For the 62 employees sampled, documentation of course completion was available in only 33 cases. The 29 cases without documentation that the courses had been successfully completed were generally located at the Corporation Commission, Kansas Neurological Institute, and the Department of Revenue.

Most employees have continued their employment with the State. In their sample of 62 State employees who received tuition assistance for coursework in fiscal year 1983, the auditors found that 44 are still employed by the same agency, five had transferred to another State agency, and 13 had left State employment. Of the 13 persons who left State jobs, 10 resigned, one retired, and two were terminated in an agency realignment. Agency officials indicated they were not aware of the one employee's plans to retire.

The 13 employees who had left State service amount to 20 percent of the 62 employees sampled. They were spread across six different agencies.

Course in Sign Language

The secretary of the Building Services Department of Emporia State University requested tuition assistance for a course in sign language for the Spring Semester of 1983. Her application stated that the course would help her communicate with several deaf employees concerning departmental procedures.

After receiving tuition assistance of \$54, the employee withdrew from the course beyond the date when any refund of tuition could be made. She subsequently retired on Dec. 1, 1983.

Officials at Emporia State University said that, when the course was approved, they had not known she was planning to take an early retirement. University policy does not require that tuition be repaid if an employee withdraws, only that the employee will not be eligible for continued tuition assistance. Therefore, no repayment was required.

Conclusions

Most post-secondary courses taken by State employees are adequately justified, although differences among agency policies allow employees to take some courses that do not have a clear-cut relationship to their job duties. Because of the diversity in agency policies, some State employees may receive benefits (in the form of tuition payments, books, or leave time) that are not available to employees in other agencies. The auditors also found cases in which tuition was paid for ineligible employees, and cases of poor documentation concerning completion of courses.

Current laws and policies give State agencies wide latitude in determining which employees may receive tuition assistance, and which courses will be approved for those employees. If the Legislature does not intend for agencies to have such discretion, it may want to consider making State law and regulations more stringent in these areas.

Recommendations

1. The Department of Administration's Division of Accounts and Reports should ensure that current criteria are on file for all

agencies that make tuition assistance payments to State employees. One way to monitor this would be to require each voucher for educational expenses to include the effective date of the agency criteria on which the payment is based.

2. The Division of Accounts and Reports should develop policies and procedures to ensure that agencies maintain documentation on completion of courses taken at State expense by State employees. Information on course completion is necessary to determine whether the State should receive any refund or reimbursement, and whether the employee would be eligible for further tuition assistance.
3. Under current law, State agency heads have broad discretion to approve tuition payments for State employees. The Legislature should review the statute and the Policy and Procedure Manual to ensure that its intent for State employee coursework is being carried out.

APPENDIX A

TUITION PAID FOR STATE EMPLOYEE COURSEWORK—FISCAL YEAR 1983

| <u>Agency Name</u> | <u>Tuition Paid for State Employees</u> | <u>Number of Employees With Tuition Paid</u> | <u>Number of Courses Taken By Employees</u> |
|---|---|--|---|
| Fort Hays State University | \$ 867 | 12 | 14 |
| Kansas State University | 2,165 | 22 | 22 |
| Emporia State University | 2,210 | 35 | 41 |
| Pittsburg State University | 2,900 | 1 | 1 |
| Kansas Technical Institute | 300 | 8 | 9 |
| University of Kansas | 4,887 | 53 | 63 |
| KU Medical Center | 6,272 | 75 | 78 |
| Wichita State University | <u>4,127</u> | <u>40</u> | <u>57</u> |
| Subtotal - Regents' Institutions | \$ 23,728 | 246 | 285 |
| Kansas Neurological Institute | \$ 7,111 | 47 | 96 |
| Larned State Hospital | 3,316 | 36 | 98 |
| Osawatomie State Hospital | 6,953 | 37 | 99 |
| Parsons State Hospital | 4,531 | 23 | 161 |
| Rainbow Mental Health Facility | 578 | 4 | 6 |
| Norton State Hospital | 15,513 | 30 | 216 |
| Topeka State Hospital | 11,726 | 37 | 90 |
| Winfield State Hospital | <u>16,152</u> | <u>72</u> | <u>339</u> |
| Subtotal - MHRS Agencies | \$ 65,880 | 286 | 1,105 |
| Subtotal—Kansas Highway Patrol | \$ 20,926 | 212 | 304 |
| Adjutant General's Department | \$ 557 | 2 | 4 |
| Department on Aging | 1,742 | 9 | 28 |
| Kansas Corporation Commission | 2,761 | 18 | 27 |
| Department of Administration | 620 | 10 | 11 |
| Fish and Game Commission | 56 | 1 | 1 |
| Grain Inspection Department | 120 | 1 | 1 |
| Dept. of Health and Environment | 1,336 | 16 | 28 |
| Department of Transportation | 4,219 | 44 | 44 |
| State Historical Society | 200 | 1 | 1 |
| Department of Human Resources | 3,929 | 25 | 36 |
| Dept. of Economic Development | 120 | 1 | 1 |
| Bd. of Indigent's Defense Services | 47 | 1 | 1 |
| Insurance Department | 1,015 | 9 | 18 |
| Kansas State Fair | 70 | 1 | 1 |
| Kansas Adult Authority | 111 | 1 | 1 |
| Legislative Post Audit | 1,005 | 6 | 9 |
| Ks. Reception/Diagnostic Center | 120 | 1 | 1 |
| Department of Revenue | 5,852 | 41 | 54 |
| Securities Commissioner | 249 | 2 | 2 |
| Social & Rehabilitation Services | 905 | 3 | 4 |
| Judiciary | 705 | 4 | 5 |
| Water Office | <u>684</u> | <u>3</u> | <u>4</u> |
| Subtotal - Other Agencies | \$ 26,423 | 200 | 282 |
| GRAND TOTAL - ALL AGENCIES | <u>\$136,957</u> | <u>944</u> | <u>1,976</u> |

APPENDIX B

TYPES OF COURSEWORK TAKEN BY STATE EMPLOYEES — FISCAL YEAR 1983

| Agency Name | Types of Coursework | | | | | | | Total # of Courses Taken |
|---|---------------------|-------------|---------------------|-----------------------------------|-------------------------------|---------------------|-------------|--------------------------------|
| | Bus. & Mgt. | English | Computer Science | Physical Science/ Engineer. | Health/ Social Sciences | Criminal Justice | Other | |
| Fort Hays State University | 2 | | 4 | 7 | | 1 | | 14 |
| Kansas State University | 9 | 2 | 3 | 2 | 1 | | 5 | 22 |
| Emporia State University | 10 | 1 | 8 | 5 | 4 | | 13 | 41 |
| Pittsburg State University | 1 | | | | | | | 1 |
| Kansas Technical Institute | 1 | | 8 | | | | | 9 |
| University of Kansas | 15 | 9 | 10 | 9 | 10 | | 10 | 63 |
| KU Medical Center | 25 | 4 | 9 | 5 | 25 | 1 | 9 | 78 |
| Wichita State University | <u>26</u> | <u>8</u> | <u>4</u> | <u>5</u> | <u>3</u> | <u>2</u> | <u>9</u> | <u>57</u> |
| Subtotal - Regents' Institutions | 89 | 24 | 46 | 33 | 43 | 4 | 46 | 285 |
| Kansas Neurological Institute | 7 | 6 | 4 | 13 | 66 | | | 96 |
| Larned State Hospital | | | | | 98 | | | 98 |
| Osawatomie State Hospital | 2 | 11 | | 18 | 59 | | 9 | 99 |
| Parsons State Hospital | | | | | 161 | | | 161 |
| Rainbow Mental Health Facility | | | | | 6 | | | 6 |
| Norton State Hospital | | | | | 216 | | | 216 |
| Topeka State Hospital | 19 | 12 | | 22 | 37 | | | 90 |
| Winfield State Hospital | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u>339</u> | <u> </u> | <u> </u> | <u>339</u> |
| Subtotal - MHRS Agencies | 28 | 29 | 4 | 53 | 982 | 0 | 9 | 1,105 |
| Subtotal - Kansas Highway Patrol | 87 | 31 | 5 | 2 | 47 | 118 | 14 | 304 |

15.

| Agency Name | Types of Coursework | | | | | | | Total # of Courses Taken |
|--------------------------------------|---------------------|-----------|---------------------|-----------------------------------|-------------------------------|---------------------|-----------|--------------------------------|
| | Bus. & Mgt. | English | Computer Science | Physical Science/ Engineer. | Health/ Social Sciences | Criminal Justice | Other | |
| Adjutant General's Department | 2 | | 2 | | | | | 4 |
| Department on Aging | 5 | | 1 | | 21 | 1 | | 28 |
| Kansas Corporation Commission | 16 | 2 | 8 | | 1 | | | 27 |
| Department of Administration | | | | 8 | | | 3 | 11 |
| Fish and Game Commission | | | | 1 | | | | 1 |
| Grain Inspection Department | 1 | | | | | | | 1 |
| Department of Health and Environment | 9 | | 3 | 11 | 5 | | | 28 |
| Department of Transportation | 11 | 4 | 14 | 12 | | | 3 | 44 |
| State Historical Society | 1 | | | | | | | 1 |
| Department of Human Resources | 9 | 4 | 8 | 1 | 10 | 1 | 3 | 36 |
| Department of Economic Development | | | 1 | | | | | 1 |
| Board of Indigents' Defense Services | | | | | | 1 | | 1 |
| Insurance Department | 17 | | | | | | 1 | 18 |
| Kansas State Fair | | | 1 | | | | | 1 |
| Kansas Adult Authority | 1 | | | | | | | 1 |
| Legislative Post Audit | 6 | | 3 | | | | | 9 |
| Kansas Reception/Diagnostic Center | | | | | 1 | | | 1 |
| Department of Revenue | 14 | 1 | 27 | | 1 | 2 | 9 | 54 |
| Securities Commissioner | 1 | | 1 | | | | | 2 |
| Social and Rehabilitation Services | | | 4 | | | | | 4 |
| Judiciary | 2 | | 3 | | | | | 5 |
| Water Office | <u>1</u> | <u>—</u> | <u>—</u> | <u>3</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>4</u> |
| Subtotal - Other Agencies | 96 | 11 | 76 | 36 | 39 | 5 | 19 | 282 |
| GRAND TOTAL - ALL AGENCIES | <u>300</u> | <u>95</u> | <u>131</u> | <u>124</u> | <u>1,111</u> | <u>127</u> | <u>88</u> | <u>1,976</u> |

APPENDIX C

TYPES OF POSITIONS HELD BY EMPLOYEES TAKING COURSEWORK — FISCAL YEAR 1983

| Agency Name | Position Types | | | | | | Total # of employees |
|---|-----------------------------------|-------------------------------|-------------------|------------------------------------|------------------------------------|-----------|-------------------------|
| | Secretarial/ Clerical Staff | General Admin- istrator | Computer Staff | Health Care & Social Service | Technical Professional Staff | Other | |
| Fort Hays State University | 4 | | | | | 8 | 12 |
| Kansas State University | 12 | | 1 | 1 | 3 | 5 | 22 |
| Emporia State University | 20 | | 2 | 1 | 3 | 9 | 35 |
| Pittsburg State University | | 1 | | | | | 1 |
| Kansas Technical Institute | 5 | | 1 | | 2 | | 8 |
| University of Kansas | 23 | 6 | 2 | | 8 | 14 | 53 |
| KU Medical Center | 15 | 11 | 3 | 17 | 18 | 11 | 75 |
| Wichita State University | <u>22</u> | — | — | — | — | <u>18</u> | <u>40</u> |
| Subtotal - Regents' Institutions | 101 | 18 | 9 | 19 | 34 | 65 | 246 |
| Kansas Neurological Institute | 1 | | | 43 | 1 | 2 | 47 |
| Larned State Hospital | | | | 36 | | | 36 |
| Osawatomie State Hospital | 1 | | | 32 | | 4 | 37 |
| Parsons State Hospital | | | | 23 | | | 23 |
| Rainbow Mental Health Facility | | | | 4 | | | 4 |
| Norton State Hospital | | | | 30 | | | 30 |
| Topeka State Hospital | 4 | 1 | | 32 | | | 37 |
| Winfield State Hospital | — | — | — | <u>70</u> | <u>1</u> | <u>1</u> | <u>72</u> |
| Subtotal - MHRS Agencies | 6 | 1 | 0 | 270 | 2 | 7 | 286 |
| Subtotal - Kansas Highway Patrol | 7 | 2 | | | 202 | 1 | 212 |

| Agency Name | Position Types | | | | | Other | Total # of employees |
|--|-----------------------------------|-------------------------------|-------------------|------------------------------------|------------------------------------|------------------|-------------------------|
| | Secretarial/ Clerical Staff | General Admin- istrator | Computer Staff | Health Care & Social Service | Technical Professional Staff | | |
| Adjutant General's Department | 1 | | | | 1 | | 2 |
| Department on Aging | | 1 | | 5 | 3 | | 9 |
| Kansas Corporation Commission | 5 | 5 | | | 8 | | 18 |
| Department of Administration Fish and Game Commission | | | | | 1 | 10 | 10 |
| Grain Inspection Department | 1 | | | | | | 1 |
| Department of Health and Environment | 1 | 1 | 1 | 6 | 7 | | 16 |
| Department of Transportation | 6 | 2 | 4 | | 32 | | 44 |
| State Historical Society | | 1 | | | | | 1 |
| Department of Human Resources | 5 | 3 | 2 | | 13 | 2 | 25 |
| Department of Economic Development | | | | | 1 | | 1 |
| Board of Indigents' Defense Services | | | | | 1 | | 1 |
| Insurance Department | 1 | | | | 8 | | 9 |
| Kansas State Fair | 1 | | | | | | 1 |
| Kansas Adult Authority | | 1 | | | | | 1 |
| Legislative Post Audit | | | | | 6 | | 6 |
| Kansas Reception/Diagnostic Center | | | | 1 | | | 1 |
| Department of Revenue | 7 | 4 | 20 | | 5 | 5 | 41 |
| Securities Commissioner | 1 | | | | 1 | | 2 |
| Social and Rehabilitation Services | 1 | | 2 | | | | 3 |
| Judiciary | 2 | 1 | 1 | | | | 4 |
| Water Office | — | — | — | — | 3 | — | 3 |
| Subtotal - Other Agencies | 32 | 19 | 30 | 12 | 90 | 17 | 200 |
| GRAND TOTAL - ALL AGENCIES | <u>146</u> | <u>40</u> | <u>39</u> | <u>301</u> | <u>328</u> | <u>90</u> | <u>944</u> |

APPENDIX D

AGENCY CRITERIA FOR ELIGIBILITY FOR EMPLOYEE COURSEWORK IN EFFECT FOR FISCAL YEAR 1983

| <u>Agency Name</u> | <u>Courses Must Relate To Present Job</u> | <u>Tuition Repaid Unless Courses Completed Satisfactorily</u> | <u>Minimum Grade Required</u> | <u>Leave Allowed For Classes</u> | <u>Payment Allowed For Textbooks</u> |
|--------------------------------|---|---|---|----------------------------------|--------------------------------------|
| REGENTS' INSTITUTIONS | | | | | |
| Fort Hays State University | <u>Or</u> potential need | only refunds | C Average - undergrad B Average - graduate | 3 hours/week | Yes |
| Kansas State University | Yes | only refunds | C Average - undergrad B Average - graduate | 3 hours/week | No |
| Emporia State University | <u>Or</u> upward mobility | No | C - undergraduate B - graduate | Not encouraged, but possible | No |
| Kansas Technical Institute | Yes | No | None | Not mentioned | Yes |
| University of Kansas | <u>Or</u> career development | No | C Average - undergrad B Average - graduate | Only if required to retain job | If within maximum award |
| KU Medical Center | <u>Or</u> career development | No | C Average - undergrad B Average - graduate | Only if required to retain job | If within maximum award |
| Wichita State University | <u>Or</u> upward mobility | No | C - undergraduate B - graduate | Yes | No |
| MHRS AGENCIES | | | | | |
| Kansas Neurological Institute | Yes | Yes | Passing | No | No |
| Larned State Hospital | <u>Or</u> career development | No | None | No | No |
| Osawatomie State Hospital | Yes | No | Average of B | 3 hours/week | No |
| Parsons State Hospital | <u>Or</u> career development | No | None | No | No |
| Rainbow Mental Health Facility | Yes | No | Average of B | 3 hours/week | Yes |
| Norton State Hospital | Yes | No | Average of B | Yes | Yes |
| Topeka State Hospital | <u>Or</u> career development | Yes | C | No | No |
| Winfield State Hospital | <u>Or</u> career development | No | None | Yes | No |
| KANSAS HIGHWAY PATROL | <u>or</u> career development | Yes | Average of C | No | Yes |

| <u>Agency Name</u> | <u>Courses Must Relate To Present Job</u> | <u>Tuition Repaid Unless Courses Completed Satisfactorily</u> | <u>Minimum Grade Required</u> | <u>Leave Allowed For Classes</u> | <u>Payment Allowed For Textbooks</u> |
|--|---|---|-------------------------------|----------------------------------|--------------------------------------|
| OTHER AGENCIES | | | | | |
| Adjutant General's Department | <u>Or</u> upward mobility | only refunds | Average of C | No | Yes |
| Department on Aging | <u>Or</u> identified need <u>Or</u> career development | Yes | Passing | No | No |
| Kansas Corporation Commission | Yes | No | None | 3 hours/week | No |
| Department of Administration | Yes | No | Average of B | 3 hours/week | Yes |
| Fish and Game Commission | Yes | No | None | No | Yes |
| Grain Inspection Department | Yes | No | Average of B | 3 hours/week | Yes |
| Department of Health and Environment | Yes | No | None | No | No |
| Department of Transportation | Yes | Yes | Passing | 3 hours/week | No |
| Department of Human Resources | <u>Or</u> career development | No | None | 5 hours/week | Yes |
| Department of Economic Development | Yes | No | Average of C | 6 hours/week | Yes |
| Insurance Department | Yes | No | Passing | Not mentioned | Yes |
| Kansas Adult Authority | Yes | No | Average of B | 3 hours/week | No |
| Legislative Post Audit | <u>Or</u> useful skill | Yes | B | No | Yes |
| Kansas Reception/Diagnostic Center | Yes | Yes | C | 2 hours/week | No |
| Department of Revenue | Yes | Yes | Average of B | Not mentioned | Only if approved by the Secretary |
| Securities Commissioner | Yes | No | None | Yes | Yes |
| Department of Social and Rehabilitation Services | <u>Or</u> career development | No | None | No | No |
| Judiciary | Yes | No | None | Not mentioned | Yes |
| Water Office | <u>Or</u> useful skill | only refunds | Average of C | Yes | Yes |

Agencies Without Written Policies For Criteria:

State Historical Society
Board of Indigents' Defense Services
Kansas State Fair
Pittsburg State University

School for the Visually Handicapped
Mental Health and Retardation Services
Department of Education

APPENDIX E

Questionable Courses: These are courses which did not appear to be directly related to the employee's current position. The courses on this list represent about five percent of all the courses taken at State expense in fiscal year 1983. The total tuition cost for these courses was about \$10,000.

| Agency Name | Position Title | Course Title |
|-----------------------------|-----------------------------|------------------------------------|
| Regents Institutions | | |
| Fort Hays State Univ. | Refrig. & A.C. Tech | Visual Communications |
| Kansas State University | Clerk-Typist II | Management Concepts |
| | Clerk-Typist II | Financial Accounting |
| Emporia State University | Computer Systems Analyst II | Real Estate |
| | Secretary I (2 persons) | Adventures in Attitudes |
| | Secretary II | Adventures in Attitudes |
| | Word Proc. Typist I | Adventures in Attitudes |
| | Clerk IV (3 persons) | Adventures in Attitudes |
| | Clerk V | Adventures in Attitudes |
| | Clerk-Typist II | Adventures in Attitudes |
| | Storekeeper III | Cobol Programming |
| | Secretary | Sign Language |
| | Programmer I | Intro. to Business |
| | Accountant II | Women in Management |
| | Secretary I | Mathematics Appreciation |
| | Clerk V | Intro. to Sociology |
| University of Kansas | Security Officer | Hist. Foundations of Recreation |
| | Printer II | Spanish Grammar & Comp. |
| | Clerk-Typist II | Fundamentals of Microbiology |
| | Secretary III | Intro. to the Short Story |
| | Word Proc. Typist I | Algebra & Trigonometry |
| | Photographer | Intro. to Computing |
| | Clerk V | Loving Relationships |
| | Admin. Asst. | Elementary French |
| | Word Proc. Clerk | U.S. History Through the Civil War |
| KU Medical Center | Custodial Worker | English as a 2nd Language |
| | Clerk III | Anatomy |
| | Clerk III | Physiology |
| | Patrol Officer | English Comp. II |
| | Storekeeper II | Intro. Algebra |

| <u>Agency Name</u> | <u>Position Title</u> | <u>Course Title</u> |
|--------------------------|-----------------------|---|
| Wichita State University | Clerk-Typist II | Chemistry |
| | Clerk III | Marketing Research |
| | | Consumer Behavior |
| | Clerk-Typist II | Forensic Photography |
| | Clerk III | Special Topics in History |
| | Secretary I | Women in Society: Social Issues |
| | Secretary I, Clerk IV | The Americans: Conflict & Consensus in the Dev. of Amr. Society & Culture |
| | | Spanish Conversation III |
| | Clerk III | Elementary Latin |
| | Library Asst. II | Dimensions of Mass Communication |
| | Photographer II | Precalculus Mathematics |
| | Machinist | Calculus I |
| | Secretary I | Marketing |
| Clerk III | | |

Mental Health and Retardation Hospitals

| | | |
|-------------------------------|------------------------|-----------------------------|
| Kansas Neurological Institute | Maintenance | Development English |
| | Clerk Typist II | Introduction to Gerontology |
| | DTS 1 (a) | English |
| | DTS 1 (a) | Freshman English |
| | Practical Nurse | Cultural Anthropology |
| | LMHT (b) | Freshman Composition |
| | DTS 1 (a) | Junior Composition |
| | DTS 1 (a) | Intro. to Math |
| | Custodial Worker | Mental Health Care |
| Osawatomie State Hospital | LMHT IV (b) | Religion |
| | | Christian Belief |
| | | Literature |
| | | Ethics |
| | Physical Therapy Asst. | American West |
| Psychometric Technician | American West | |
| | Woodworking I | |
| Topeka State Hospital | Clerk-Typist II | Social Services |

(a) DTS = Development and Training Specialist

(b) LMHT = Licensed Mental Health Technician

| <u>Agency Name</u> | <u>Position Title</u> | <u>Course Title</u> |
|--------------------------------------|----------------------------|---|
| Highway Patrol | Laborer II | General Sociology General Psychology English Composition Intermediate English Comp. Freedom and Responsibility |
| | Communications Operator | Economics Marriage & Family Principles of Economics I Correctional Procedures Accounting I |
| | Sergeant | |
| | Trooper | |
| | Secretary I | |
| | Communications Operator II | |
| | Trooper | Principles of Economics Old Testament Lit. New Testament Lit. Biology Algebra General Psychology U.S. Government English Composition State & Local Govt. Physical Science |
| | Trooper | Introduction to Museology College Mathematics American National Govt. Intermediate Tennis I |
| | Trooper | |
| | Trooper | |
| Other Agencies | | |
| Kansas Corporation Commission | Clerk-Typist II | Administrative Law Public Personnel Systems Intermediate Financial Acct. I Intermediate Financial Acct. II Math Statistics Management Info. Systems English Composition Microcomputer Programming I Principles of Accounting I Principles of Accounting II Introduction to Business |
| | Clerk-Typist II | Principles of Economics Electronic Data Processing English - Freshman Comp. |
| | Court Reporter | |
| | Commissioner | |
| | Secretary II | |
| Department of Health and Environment | Secretary III | |
| | Accountant I | |
| | Secretary II | Health Services Research |

| <u>Agency Name</u> | <u>Position Title</u> | <u>Course Title</u> |
|---|--|---|
| Department of Transportation | Secretary II | Law of Mass Media |
| | Engineering Technician II | Introduction to Aviation |
| | Secretary III | Junior Composition |
| | Secretary II | Freshman Composition |
| | Accountant Clerk III | Freshman Composition |
| Department of Revenue | Driver License Examiner (3 persons) | Conversational Spanish I Conversational Spanish II |
| | Clerk-Typist II | Cobol Programming I |
| Department of Social and Rehabilitation Services | | |

APPENDIX F
Agency Responses

STATE OF KANSAS



DEPARTMENT OF ADMINISTRATION
Office of the Secretary

JOHN CARLIN,
Governor
MARVIN A. HARDER,
Secretary of Administration

August 22, 1984

Room 263-E
State Capitol Building
Topeka, Kansas 66612
(913) 296-3011

Mr. Meredith Williams
Legislative Post Auditor
Legislative Division of Post Audit
Mills Building
Topeka, Kansas 66612

Dear Mr. Williams:

Re: Department of Administration comments on performance audit State
Employee Coursework

The following comments relate to recommendations in the subject performance audit report.

POST AUDIT COMMENTS

Page 4, Item 1 - The Department of Administration's Division of Accounts and Reports should not approve any tuition payments made directly to State employees. It should advise State agencies that, under K.S.A. 1983 Supp. 75-5519, tuition payments must be made directly to the provider of educational coursework. If the Division wants to continue paying tuition directly to State employees, it should seek to amend K.S.A. 1983 Supp. 75-5519 to authorize such payments.

DA RESPONSE

K.S.A. 1983 Supp. 75-5519 delegates authority for tuition payment decisions to state agency heads. As a result payment documents approved by state agency heads are reviewed for compliance with the agency's policy. In some cases the agency head has adopted conditions such as successful completion of the course, and/or attainment of a certain grade level as a precedent for agency payment. In such cases the only valid method of complying with the Legislative and the agency head's intent is to reimburse the employee for his incurred expenses. Because of these conditions the Department will seek to amend K.S.A. 1983 Suppl. 75-5519 to correct this defect.

POST AUDIT COMMENTS

Page 11, Item 1 - The Department of Administration, Division of Accounts and Reports should ensure that current criteria are on file for all agencies that make tuition assistance payments to State employees. One way to monitor this would be to require each voucher for educational expenses to include the effective date of the agency criteria on which the payment is based.

Mr. Meredith Williams
August 22, 1984
Page Two

DA RESPONSE

Since the law in effect delegates discretion to Agency Heads to establish criteria, they may also alter the criteria from time to time. In order to relate the terms under which the payments are made to the written criteria the Department will issue instructions to agencies to include an effective date on all criteria documents and to include on all such payment vouchers reference to the criteria effective date under which such payments are made.

POST AUDIT COMMENTS

Page 12, Item 2 - The Division of Accounts and Reports should develop policies and procedures to ensure that agencies maintain documentation on completion of courses taken at State expense by State employees. Information on course completion is necessary to determine whether the State should receive any refund or reimbursement, and whether the employee would be eligible for further tuition assistance.

DA RESPONSE

The law as currently written does not require completion of the courses for which tuition payments are made. The Department concurs that such recommendations have a valid basis and will seek to amend K.S.A. 1983 Supp. 75-5519 to correct this defect. In the meantime, instructions will be issued to the agencies to gather such followup information and offer the suggestions that such criteria would be appropriate.

POST AUDIT COMMENTS

Page 12, Item 3 - Under current law, State agency heads have broad discretion to approve tuition payments for State employees. The Legislature should review the statute and the Policy and Procedure Manual to ensure that its intent for State employees' coursework is being carried out.

DA RESPONSE

The Department concurs that the Legislature should review this program to ensure that its intent for State employee coursework is being carried out. Please be assured that I and my staff are available to assist the Legislature in any way possible to accomplish that goal.

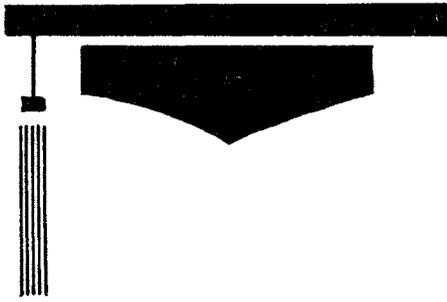
If we can provide further information or assistance about this matter, please let us know.

Sincerely,



Marvin A. Harder
Secretary of Administration

MAH:JRC:tja
cc: Sherry Brown



KANSAS BOARD OF REGENTS

Suite 609 Capitol Tower Eighth and Harrison
Topeka, Kansas 66603 Telephone (913) 296-3421

August 21, 1984

Dr. Meredith Williams
Legislative Post Auditor
Mills Building
Topeka, Kansas 66612



Dear Meredith:

I appreciate receiving a preliminary draft copy of your performance audit, "State Employee Coursework." I have reviewed the report and its recommendations and do not have any specific modifications to suggest.

Because our institutions provide much of the coursework taken by State employees, I would like to reiterate the importance of allowing individual employees to take advantage of opportunities to further their education. There is little doubt that the knowledge and training received through those opportunities increase the employee's effectiveness and efficiency on the job. It is quite common for private employers to provide employees with the opportunity to further their education in job-related areas as well as in general education. I think it is essential that the State of Kansas continue and even promote the policy which permits its employees to take courses to upgrade skills useful to their jobs.

Thank you for the opportunity to comment on your draft report. We would be pleased to work with the Division of Accounts and Reports in implementing the report's recommendations.

Sincerely,

Stanley Z. Koplik
Executive Director

SZK:jp

cc: Members, Board of Regents
Members, Council of Presidents