

## LIMITED-SCOPE AUDIT PROPOSAL

### Reviewing the Wichita School District's Spending on Extracurricular Sports

#### SOURCE

This audit proposal was requested by Senator Scott Hill.

#### BACKGROUND

The Wichita School District (USD 259) offers 21 extracurricular sports programs such as football, basketball, baseball and softball, and track. The district incurs a range of costs to support these sports programs. For example, they must provide facilities, transportation, coaching and training staff, and equipment and uniforms. To pay for these expenses, the district may use a mix of public and private funds. The district may use operating funds that are largely derived from state aid and local property taxes or activity-specific revenues from things like ticket sales, student fees, and fundraising or donations. The Wichita School District reported that more than 6,500 high school and middle school students participate in extracurricular sports each year.

Legislators have expressed interest in understanding how much the school district spent on extracurricular sports in the most recent school year.

#### AUDIT OBJECTIVES AND TENTATIVE METHODOLOGY

*The audit objective listed below is the question we would answer through our audit work. The steps listed for the objective convey the type of work we would do. These may change as we learn more about the audit issues.*

**Objective 1: How much did the Wichita School District spend on extracurricular sports in the most recent year?** Our tentative methodology would include the following:

- Work with Wichita School District officials to gather and analyze data on the school district's sports-related expenditures in the most recent school year. This data would include spending on facilities, personnel, transportation, and other relevant costs.
- Review school district accounting records to identify the sources of funding for the districts' sports-related expenditures.
- Talk to school district officials about any notable findings from the analysis.

#### ESTIMATED RESOURCES

We estimate this audit would require **100 staff hours** to complete.