

Regular Session, 2014

HOUSE CONCURRENT RESOLUTION NO. 112

BY REPRESENTATIVE FANNIN

EDUCATION/FINANCE: Authorizes and requests the legislative auditor to conduct an audit of MFP student count methodology and processes to determine if they ensure accurate and consistent student counts

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A CONCURRENT RESOLUTION

To authorize and request the legislative auditor to conduct an audit of the methodology and processes utilized for student counts used for purposes of the Minimum Foundation Program formula, to determine if the methodology ensures accurate and consistent student counts and if counting and reporting processes follow the methodology and are efficient and effective, and to make recommendations for changes in such methodology and processes that he finds would provide for greater accuracy and efficiency and for consistency across the state.

WHEREAS, Article VIII, Section 13 of the Constitution of Louisiana provides for a minimum foundation program for public elementary and secondary education in Louisiana, referred to as the MFP, and requires the State Board of Elementary and Secondary Education annually to develop and adopt a formula to be used to determine the cost of the MFP in the state's public schools and to equitably allocate the funds to local school systems; and

WHEREAS, the Constitution of Louisiana further requires the legislature to appropriate funds annually that are sufficient to fully fund the state's current MFP cost, as determined by applying the approved formula, in order to ensure a minimum foundation of education in all public elementary and secondary schools and prohibits reduction of such MFP appropriation unless the reduction is agreed to in writing by two-thirds of the elected members of each house of the legislature; and

1           WHEREAS, the MFP formula most recently adopted provides for allocation of funds  
2 based substantially upon student counts for local school systems, as well as weights for  
3 students with particular characteristics, such as special education students and those with  
4 other exceptionalities, gifted and talented students, and at-risk students, including English  
5 language learners; and

6           WHEREAS, the formula also includes specific provisions for calculations using  
7 basic student counts as of February first of the prior year, with adjustments for student  
8 counts on October first and February first, as well as other provisions based upon counts for  
9 particular types of schools, such as Recovery School District schools and charter schools;  
10 and

11           WHEREAS, it is readily apparent that the accuracy and efficiency of student counts  
12 is of critical importance for effective and fair application of the formula, but perhaps it is not  
13 so immediately obvious how count methodology may affect such accuracy and efficiency;  
14 student counts originate at the school level, data is transmitted to the district level where it  
15 is compiled and transmitted to the state level, and technology and procedures for data  
16 collection, review, and maintenance may not be entirely uniform across districts, thus,  
17 accuracy, efficiency, and consistency of student counts may vary across the state; and

18           WHEREAS, accurate, efficient, and fair implementation of the formula is important  
19 to assure that funding is allocated to systems and for particular populations of students as  
20 intended by the formula, since even relatively small inaccuracies in student counts can result  
21 in significant errors in funding allocations that may have a relatively substantial effect on  
22 funding of public elementary and secondary education in Louisiana.

23           THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby  
24 authorize and request the legislative auditor to conduct an audit of the methodology and  
25 processes utilized for student counts used for purposes of the Minimum Foundation Program  
26 formula, to determine if the methodology ensures accurate and consistent student counts and  
27 if counting and reporting processes follow the methodology and are efficient and effective,  
28 and to make recommendations for changes in such methodology and processes that he finds  
29 would provide for greater accuracy and efficiency and for consistency across the state.

1 BE IT FURTHER RESOLVED that a suitable copy of this Resolution be transmitted  
2 to Mr. Daryl G. Purpera, Louisiana Legislative Auditor.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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Fannin

HCR No. 112

Authorizes and requests the legislative auditor to conduct an audit of the methodology and processes utilized for the student counts used in the Minimum Foundation Program formula, to determine if the methodology ensures accurate and consistent student counts and if counting and reporting processes follow the methodology and are efficient and effective, and to make recommendations for any changes he finds would provide for greater accuracy, efficiency, and consistency.