

HOUSE BILL No. 2414

By Legislative Post Audit Committee

11-17

1 AN ACT concerning the division of post audit; amending K.S.A. 2011
2 Supp. 46-1118 and 46-1121 and repealing the existing sections.

3
4 *Be it enacted by the Legislature of the State of Kansas:*

5 Section 1. K.S.A. 2011 Supp. 46-1118 is hereby amended to read as
6 follows: 46-1118. (a) (1) Except as otherwise provided by statute,
7 whenever the post auditor performs any additional audit work for any state
8 agency ~~either to satisfy federal government requirements or to satisfy~~
9 ~~financial-compliance audit requirements prescribed by or pursuant to any~~
10 ~~statute other than K.S.A. 46-1106 through 46-1117, and amendments~~
11 ~~thereto~~, and incurs costs in addition to those attributable to the operations
12 of the division of post audit in performance of other duties and
13 responsibilities, the post auditor shall make charges for such additional
14 costs.

15 (2) *Except as otherwise provided by statute, whenever the post*
16 *auditor performs any audit work for any state agency to satisfy financial-*
17 *compliance audit requirements prescribed by or pursuant to subsection (a)*
18 *(1) of K.S.A. 46-1106, and amendments thereto, and incurs costs in*
19 *addition to those attributable to the operations of the division of post audit*
20 *in performance of other duties and responsibilities, the post auditor shall*
21 *make charges for such additional costs.*

22 ~~(2)~~ (3) The legislative post audit committee may authorize the post
23 auditor to perform additional financial-related audit work at the request of
24 a state agency. Upon the authorization and in accordance with the direction
25 of the legislative post audit committee, the post auditor may make charges
26 for costs incurred for the performance of such financial-related audit work.

27 ~~(3)~~ (4) The furnishing of any such audit services by the division of
28 post audit shall be a transaction between the post auditor and the state
29 agency receiving such services and such transaction shall be settled in
30 accordance with the provisions of K.S.A. 75-5516, and amendments
31 thereto.

32 (b) All moneys received for reimbursement of the division of post
33 audit under this section shall be remitted to the state treasurer in
34 accordance with the provisions of K.S.A. 75-4215, and amendments
35 thereto. Upon receipt of each such remittance, the state treasurer shall
36 deposit the entire amount in the state treasury to the credit of the audit

1 services fund, which fund is hereby created in the state treasury. All
2 expenditures from the audit services fund shall be made in accordance
3 with appropriation acts upon warrants of the director of accounts and
4 reports issued pursuant to vouchers approved by the post auditor or a
5 person or persons designated by the post auditor.

6 Sec. 2. K.S.A. 2011 Supp. 46-1121 is hereby amended to read as
7 follows: 46-1121. (a) Each state agency awarded a federal grant or other
8 federal financial assistance which is subject to a financial-compliance
9 audit as a condition of such grant or assistance shall notify the post auditor
10 immediately of the award of such grant or assistance. Based on the amount
11 and nature of federal money received by the state agency, the post auditor
12 shall compute annually the amount of federal money reasonably
13 anticipated to be required to provide audit coverage in accordance with
14 federal requirements. The amounts determined for such audits shall be
15 reviewed and approved by the contract audit committee. Upon such
16 approval, the state agency, in accordance with K.S.A. 46-1118, and
17 amendments thereto, shall reimburse the division of post audit for the
18 amount approved by the contract audit committee.

19 (b) The post auditor shall compute the amount of money reasonably
20 anticipated to be required to provide ~~an audit of any state agency subject to~~
21 ~~a financial-compliance audit as required pursuant to any statute other than~~
22 ~~K.S.A. 46-1106 through 46-1117, and amendments thereto, or K.S.A. 74-~~
23 ~~4907, and amendments thereto.~~ The amounts determined for such audits
24 shall be reviewed and approved by the contract audit committee. Upon
25 such approval, the state agency, in accordance with K.S.A. 46-1118, and
26 amendments thereto, shall reimburse the division of post audit for the
27 amount approved by the contract audit committee.

28 (c) The post auditor shall remit all moneys received under this section
29 to the state treasurer in accordance with the provisions of K.S.A. 75-4215,
30 and amendments thereto. Upon receipt of each such remittance, the state
31 treasurer shall deposit the entire amount in the state treasury to the credit
32 of the audit services fund.

33 (d) In addition to expenditures which may be made from the audit
34 services fund under K.S.A. 46-1118, and amendments thereto,
35 expenditures shall be made from such fund, and from other available
36 appropriations, to pay for the cost of financial-compliance audits
37 performed to comply with federal government audit requirements.

38 Sec. 3. K.S.A. 2011 Supp. 46-1118 and 46-1121 are hereby repealed.

39 Sec. 4. This act shall take effect and be in force from and after its
40 publication in the statute book.