

SESSION OF 2012

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2414

As Recommended by House Committee on
General Government Budget

Brief*

HB 2414 would allow the Legislative Division of Post Audit (LPA) to charge state agencies for their proportional share of costs associated with the Statewide Single Audit, the audit of the state's financial statements.

Background

The Legislative Post Auditor testified in support of the bill. He noted current law requires audit work to fulfill both state and federal audit requirements. KSA 46-1106 requires an audit of the state's financial statements, which are prepared by the Department of Administration and the Regents Institutions. The federal Single Audit Act mandates an audit of agencies spending federal funds. State agencies that spend federal funds pay for the cost of the federally required audit work, while the cost of the state portion of the audit is paid by LPA through its State General Fund appropriation.

The fiscal note submitted by the Division of the Budget states that enactment of HB 2414 would not increase expenditures for the audits, but would shift expenditures from LPA to the Department of Administration and the Kansas Board of Regents.

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>