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MEMORANDUM

To: Chairman Rhoades and members of the House Appropriations Committee

From: Scott Wells, Assistant Revisor and Jill Wolters, First Assistant Revisor

Date: March 20, 2013

Subject: SB 2—Information Technology Audits

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Section 1 of SB 2 would provide for a new type of audit focusing on information technology issues to be conducted by the legislative division of post audit, at the direction of the legislative post audit committee (LPAC). Audit work to be performed pursuant to section 1 would include assessments of IT security practices, data mining of electronic records to look for instances of fraud, waste, abuse or noncompliance with laws or contract provisions, continuous audits of ongoing IT projects, and any other IT issues as directed by LPAC. Written audit reports would be furnished to the Governor, the chief information technology officers (CITO) of each branch of government, LPAC and the joint committee on information technology.

Section 2 amends KSA 46-1128 of the legislative post audit act which concerns confidentiality of audit findings, conclusions opinions or recommendations. Under new subsection (d), the post auditor would be permitted to report in writing outside of a regularly scheduled meeting to LPAC, the joint committee on information technology and the CITO's of each branch of government under certain circumstances. These circumstances include when it appears that an IT project being audited pursuant to section 1 is in risk of failing to meet key milestones or receive sufficient deliverables after a contract payment, significant cost overruns, or when the post auditor finds the project is not being efficiently and effectively implemented in accordance with its original stated purpose and goals.