

**46-1127. Contract audit committee to monitor conduct of financial-compliance audit; written audit report; duty of confidentiality.** (a) The contract audit committee shall monitor the performance of the firm or firms conducting a financial-compliance audit pursuant to a contract entered into under K.S.A. 46-1126 and amendments thereto to insure that such audit is performed in accordance with the specifications developed for the conduct of such audit. The firm or firms selected to perform such audit shall submit a written audit report at the conclusion of the audit to the post auditor who shall distribute the complete audit report to members of the legislative post audit committee, the governor, the director of accounts and reports, the director of the budget, the secretary of administration, the state agency which is audited and other persons or agencies as may be required by the specifications.

(b) In the performance of such audit, the officers and employees of the firm or firms performing the audit shall be subject to the same duty of confidentiality applicable to the post auditor and officers and employees of the division of post audit under the legislative post audit act and shall have access to all books, accounts, records, files, documents and correspondence, confidential or otherwise, of any person or state agency subject to the financial-compliance audit.

**History:** L. 1980, ch. 153, § 8; L. 1984, ch. 191, § 14; Feb. 16.