

HOUSE BILL No. 2613

By Committee on Federal and State Affairs

2-3

1 AN ACT concerning municipalities; concerning townships; relating to the
2 costs of municipal audits; amending K.S.A. 2015 Supp. 75-1122 and
3 repealing the existing section.
4

5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. K.S.A. 2015 Supp. 75-1122 is hereby amended to read as
7 follows: 75-1122. (a) *Except as provided in subsection (c)*, the governing
8 body of every unified school district, the governing body of every
9 recreation commission having aggregate annual gross receipts in excess of
10 \$150,000 and the governing body of all other municipalities either having
11 aggregate annual gross receipts in excess of \$275,000 or which has general
12 obligation or revenue bonds outstanding in excess of \$275,000 shall have
13 its accounts examined and audited by a licensed municipal public
14 accountant or accountants or certified public accountant or accountants at
15 least once each year. In the case of school districts, all tax and other funds
16 such as activity funds and accounts shall also be examined and audited.

17 (b) The governing body of any city of the third class required to have
18 its accounts examined and audited pursuant to the provisions of this
19 section shall annually determine the total cost to be incurred by the city in
20 complying with the requirements of this act and shall identify the same in
21 the budget of the city.

22 (c) *Any audit or examination of any township pursuant to subsection*
23 *(a) shall be either conducted by or paid for by the county in which such*
24 *township is located.*

25 Sec. 2. K.S.A. 2015 Supp. 75-1122 is hereby repealed.

26 Sec. 3. This act shall take effect and be in force from and after its
27 publication in the statute book.