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MEMORANDUM

To: Chairman Waymaster and members of the House Committee on Appropriations
From: Zach Fridell, Assistant Revisor of Statutes
Date: March 14, 2018
Subject: House Bill 2747 – Abolishing the division of post audit within the legislative branch and creating the post audit division within the state treasurer's office.

House Bill 2747 would move the post audit division (the division) from the legislative branch to the executive branch and would shift control of the division from the Legislative Post Audit Committee to the State Treasurer. It would accomplish that by repealing the Legislative Post Audit Act and implementing the State Post Audit Act. The powers and responsibilities of the division remain largely unchanged, but the division would work at the direction of the State Treasurer instead of the Legislative Post Audit Committee.

Sections 1 through 24 would establish the division, while sections 25 through 69 would update references in existing statute. Section 70 would repeal the Legislative Post Audit Act.

HB 2747 would transition the position of "Post Auditor" to the "Director of Post Audit". The Director of Post Audit would work under the supervision of the State Treasurer and would be appointed by the State Treasurer. The current Post Auditor may retain the job at the discretion of the State Treasurer. The qualifications of the Director of Post Audit remain the same as for the Post Auditor: It "shall be a person of extensive experience and recognized qualification in the field of governmental fiscal procedures and auditing."

The Post Audit Division and Director of Post Audit created by this act would be the successors to the powers, duties and functions of the Division of Post Audit and the office of Post Auditor, respectively. The Post Audit Division would be authorized to conduct or hire firms to conduct audits.

Section 10 provides the State Treasurer with the authority to instruct the division to conduct any type of financial-compliance audit, IT audit, security audit of the Kansas lottery, and any other audit the State Treasurer deems appropriate.

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In section 12, the bill would also abolish the Legislative Post Audit Committee and create the Joint Post Audit Committee, with the same number of members appointed in the same manner: five members of the House with three appointed by the speaker and two by the minority leader, and five members from the Senate with three appointed by the president and two by the minority leader.

Section 14 transfers all moneys in the audit services fund to the state post audit services fund and abolishes the audit services fund.

This would go into effect on July 1, 2018.