

Session of 2015

## HOUSE BILL No. 2010

By Legislative Post Audit Committee

12-30

1 AN ACT concerning the legislative post audit act; providing for  
2 information technology audits; amending K.S.A. 46-1128 and repealing  
3 the existing section.

4  
5 *Be it enacted by the Legislature of the State of Kansas:*

6 New Section 1. (a) The legislative division of post audit shall conduct  
7 information technology audits as directed by the legislative post audit  
8 committee. Audit work performed under this section may include:

9 (1) Assessment of security practices of information technology  
10 systems maintained or administered by an entity subject to audit under the  
11 provisions of K.S.A. 46-1114(c), and amendments thereto;

12 (2) data mining of electronic records maintained by an entity subject  
13 to audit under the provisions of K.S.A. 46-1114(c), and amendments  
14 thereto, in order to examine such records for indications of waste, fraud,  
15 abuse or noncompliance with laws or contract provisions;

16 (3) continuous audits of ongoing information technology projects by  
17 an entity subject to audit under the provisions of K.S.A. 46-1114(c), and  
18 amendments thereto, including systems development and implementation;  
19 and

20 (4) any other information technology issues as directed by the  
21 legislative post audit committee.

22 (b) Written reports on the results of such auditing shall be furnished  
23 to the governor, the entity which is being audited, the chief information  
24 technology officers of the executive, legislative and judicial branches, the  
25 legislative post audit committee, the joint committee on information  
26 technology and such other persons or agencies as may be required by law  
27 or by the specifications of the audit or as otherwise directed by the  
28 legislative post audit committee.

29 (c) The provisions of K.S.A. 46-1106(g), and amendments thereto,  
30 shall apply to any audit or audit work conducted pursuant to this section.

31 (d) This section shall be part of and supplemental to the legislative  
32 post audit act.

33 Sec. 2. K.S.A. 46-1128 is hereby amended to read as follows: 46-  
34 1128. (a) Except as provided by subsections (b) and (c) and (d) of this  
35 section and by subsections (d), (e) and (g) of K.S.A. 46-1106(d), (e) and  
36 (g), and amendments thereto, each audit report prepared by the division of

any state agency  
or any