

MINUTES OF THE SENATE WAYS AND MEANS COMMITTEE

The meeting was called to order by Chairman Dwayne Umbarger at 10:40 A.M. on February 11, 2008, in Room 123-S of the Capitol.

All members were present except:

Senator Carolyn McGinn - excused

Committee staff present:

Jill Wolters, Senior Assistant, Revisor of Statutes

Kristen Clarke Kellems, Assistant Revisor of Statutes

Amy Deckard, Kansas Legislative Research Department

Audrey Dunkel, Kansas Legislative Research Department

J. G. Scott, Kansas Legislative Research Department

Jarod Waltner, Kansas Legislative Research Department

Melinda Gaul, Chief of Staff, Senate Ways & Means

Mary Shaw, Committee Assistant

Conferees appearing before the committee:

Paul Johnson, Kansas Catholic Conference

Jamie Corkhill, Kansas Department of Social and Rehabilitation Services

Barb Hinton, Legislative Post Auditor, Legislative Division of Post Audit

Others attending:

See attached list.

Bill Introductions

On January 23, 2008, the Committee was requested to introduce a bill regarding an Amber Alert for senior citizens. After reviewing the current law, it was determined that seniors are covered under the missing person statutes. There is no need for a bill, and a bill will not be introduced pursuant to this request.

Senator Teichman moved, with a second by Senator Wysong, to introduce a conceptual bill regarding unified school districts; alternative building construction procurement. Motion carried on a voice vote.

Senator Morris moved, with a second by Senator Teichman, to introduce a bill concerning exempting certain motor carriers from KCC rules and regulations (7rs2114). Motion carried on a voice vote.

Chairman Umbarger welcomed Paul Johnson, Kansas Catholic Conference, who presented information on Child Support Update (Attachment 1). Mr. Johnson addressed the child support system accomplishments, challenges and opportunities. There are about 300,000 children in the child support system. The call center is now fully operational and based in Halstead. Legislation that sanctions driver licenses is very close to being operational. Mr. Johnson addressed five points that are detailed in his written testimony concerning child support system challenges and opportunities. Mr. Johnson emphasized the SRS child support computer runs on a 1970's computer program that struggles with 131,000 cases and a new computer system is proposed.

The Chairman welcomed Jamie Corkhill, Kansas Department of Social and Rehabilitation Services, reported on the Child Support Enforcement Background (Attachment 2). Ms. Corkhill addressed the Kansas CSE Program which operates within the Integrated Service Delivery Division of SRS, Outsourcing CSE Functions, the Kansas Payment Center, the CSE Caseload, funding streams, performance and other features.

Chairman Umbarger recognized Barb Hinton, Legislative Post Auditor, Legislative Division of Post Audit, who presented an overview of Legislative Post Audit (Attachment 3). Chairman Umbarger explained that there is oversight already in statute in Legislative Post Audit. Ms. Hinton explained that Post Audit was established in 1971 as the legislative audit arm of Kansas government. She noted that Legislative Post Audit had broad authority to conduct performance audits of government agencies and programs under two primary statutes that are detailed in her written testimony.

CONTINUATION SHEET

MINUTES OF THE Senate Ways and Means Committee at 10:30 A.M. on February 11, 2008, in Room 123-S of the Capitol.

Ms. Hinton detailed the Kansas Governmental Operations Accountability Law (K-GOAL) and detailed information concerning it. She noted that the purpose of the act is “to provide for a governmental operations accountability system under which the legislature may ensure accomplishment of the declared purpose of state government by periodically reviewing and evaluating the operations of selected state agencies.”

Ms. Hinton explained how K-GOAL could be improved to better focus on efficiency/cost savings issues beginning on page 7 of her testimony and are detailed in the testimony:

1. Increase the number of agencies to be audited and reviewed each year.
2. Change the requirements related to which State agencies will be reviewed each year.
3. Change the focus of the K-GOAL audits to be conducted.
4. Consider whether to re-establish the “sunset” notion of abolishment/retention issues.
5. Be more specific regarding the “committees of reference.”
6. Change the timing of the K-GOAL audits/legislative review and evaluation process.
7. Consider whether you want to authorize more legislative audit staff resources to address both the efficiency and effectiveness issues.

Senator Emler moved, with a second by Senator Kelly, to introduce a conceptual bill in regard to the form submitted by Ms. Hinton regarding revising the K-GOAL Audits concerning efficiencies (Attachment 4). Motion carried on a voice vote.

The meeting adjourned at 12:00 p.m. The next meeting was scheduled for February 12, 2008.

**KANSAS SENATE WAYS & MEANS COMMITTEE
PAUL JOHNSON – KANSAS CATHOLIC CONFERENCE
CHILD SUPPORT UPDATE – FEBRUARY 11, 2008**

CHILD SUPPORT SYSTEM ACCOMPLISHMENTS

- 1) Thanks to the funding from the Kansas Legislature, SRS's child support customer call center is now fully operational and based in Halstead.
- 2) Legislation that sanctions recreational licenses is now operational for the IV-D (SRS) child support orders but not the non-IV-D (private) cases.
- 3) Legislation that sanctions driver licenses is very close to being operational.
- 4) Legislation updated the dormancy laws to collect past due child support
- 5) The Kansas Payment Center (KPC) transferred to J.P. Morgan/Chase in July of 2007. In November of 2007, the KPC distributed \$30.2 million in payments via 84,781 checks and 73,280 electronic transfers.

CHILD SUPPORT SYSTEM CHALLENGES/OPPORTUNITIES

- 1) Kansas ranks 36th of the 50 states with a current monthly child support collection rate of 56% (\$8.5 million of \$15.4 million in FY 2006). This collection rate applies only to the IV-D cases that comprise 117,000 of the 244,000 cases at the KPC. Comparable statewide collection data for the non-IV-D cases does not now exist. KPC may be able to provide non-IV-D (private case) monthly collection rate data in the future.
- 2) Only 46% of KPC's disbursements in November 2007 were electronic fund transfers. SRS is working with J.P. Morgan to increase electronic transfers 46% to 80% over the next few years. A new KPC debit card – the NOW visa card – will be piloted starting March 1 and go statewide by the end of this year. The Kansas Catholic Conference requested a meeting on January 8, 2008 with SRS, social service providers, the Kansas Banking Commissioner and the banking lobby to discuss efforts to assist child support recipients to establish full checking/savings account services.
- 3) SRS's child support computer system runs on a 1970's computer program that struggles with 131,000 cases. A new computer system is proposed.
- 4) Kansas (as opposed to most states) has only one major financial institution that matches financial resources on non-custodial parents.
- 5) SRS's child support (CSE) program has lost over 60 FTE's out of 450 over the past few years. Today, SRS's CSE program should have 390 positions in the regional offices but 27.5 are kept open due to budgetary shortfalls. A new five member CSE team (1 attorney, 2 collection officers, 2 senior secretaries) would increase collections by \$355,500 in year one and by \$1 million in year three to Kansas' families. The SGF cost is \$83,640 of \$246,000 in year 1 and fully covered by the new collections in year three.

*Senate Ways and Means
2-11-08
Attachment 1*

Region VII

Five Performance Incentive Indicators w/ Medical Support Information
2001-2007

Paternity							
State	FFY01	FFY02	FFY03	FFY04	FFY05	FFY06	FFY07
Iowa	94.60%	87.60%	94.95%	96.10%	94.76%	95.53%	93.56%
Kansas	77.20%	74.80%	85.28%	86.60%	91.19%	91.48%	93.56%
Missouri	86.70%	79.70%	85.49%	89.00%	92.52%	92.91%	91.40%
Nebraska	90.20%	81.03%	88.06%	90.60%	82.49%	NR	87.02%
Region	87.18%	80.78%	88.45%	90.58%	90.24%	93.79%	91.39%
Support Order Establishment							
State	FFY01	FFY02	FFY03	FFY04	FFY05	FFY06	FFY07
Iowa	87.20%	87.80%	88.63%	87.00%	85.35%	85.87%	85.93%
Kansas	56.60%	63.90%	68.27%	73.00%	74.41%	74.72%	77.07%
Missouri	76.10%	78.90%	79.48%	80.70%	81.63%	82.81%	83.86%
Nebraska	76.30%	76.00%	79.92%	78.90%	77.72%	78.42%	78.82%
Region	74.05%	76.65%	79.08%	79.90%	79.78%	80.46%	81.42%
National	65.20%	70.47%	72.27%	74.37%	75.87%	77.35%	
Current Support Collected							
State	FFY01	FFY02	FFY03	FFY04	FFY05	FFY06	FFY07
Iowa	57.60%	59.10%	60.02%	62.20%	64.74%	65.66%	68.18%
Kansas	54.70%	55.06%	55.30%	54.40%	54.52%	55.29%	56.30%
Missouri	49.20%	50.71%	52.67%	53.30%	54.69%	55.68%	56.01%
Nebraska	62.70%	66.50%	66.26%	67.40%	67.84%	67.44%	69.33%
Region	56.05%	57.84%	58.56%	59.33%	60.45%	61.02%	62.45%
National	57.30%	57.55%	58.04%	58.99%	59.91%	60.35%	
Cases with Arrears Collections							
State	FFY01	FFY02	FFY03	FFY04	FFY05	FFY06	FFY07
Iowa	65.40%	63.30%	63.36%	66.10%	65.70%	67.18%	68.67%
Kansas	60.30%	61.00%	61.96%	62.30%	62.59%	63.28%	64.26%
Missouri	47.30%	50.00%	50.82%	51.60%	52.10%	53.36%	54.65%
Nebraska	58.10%	61.70%	59.16%	64.60%	64.96%	65.21%	67.09%
Region	57.78%	59.00%	58.83%	61.15%	61.34%	62.26%	63.67%
National	59.00%	59.70%	59.84%	59.87%	60.04%	60.79%	
Cost Effectiveness Ratio							
State	FFY01	FFY02	FFY03	FFY04	FFY05	FFY06	FFY07
Iowa		\$5.63	\$5.52	\$5.59	\$5.80	\$5.79	\$5.73
Kansas		\$2.61	\$3.11	\$3.15	\$3.39	\$3.38	\$3.29
Missouri		\$4.63	\$4.95	\$5.40	\$5.41	\$5.58	\$6.23
Nebraska		\$2.87	\$3.22	\$3.63	\$3.57	\$3.78	\$4.18
Region		\$3.94	\$4.20	\$4.44	\$4.54	\$4.63	\$4.86
National		\$4.13	\$4.32	\$4.38	\$4.58	\$4.58	
Medical Support Ordered							
State	FFY01	FFY02	FFY03	FFY04	FFY05	FFY06*	FFY07
Iowa						88.89%	90.30%
Kansas						75.32%	81.33%
Missouri						86.97%	83.41%
Nebraska						71.36%	67.42%
Region						80.63%	80.62%
National						72.90%	
Medical Support Ordered and Provided							
State	FFY01	FFY02	FFY03	FFY04	FFY05	FFY06*	FFY07
Iowa						40.05%	42.54%
Kansas						16.60%	17.69%
Missouri						23.93%	29.48%
Nebraska						29.74%	38.89%
Region						27.58%	32.15%
National						19.80%	

FFY07 Data as reported - unaudited

NR - Not Reliable

*Management Findings Noted

Kansas Department of Social and Rehabilitation Services
Don Jordan, Secretary

Child Support Enforcement Background

February 11, 2008

The Kansas Child Support Enforcement Program, operating under Title IV-D of the federal social security act, has two purposes: (1) to promote genuine financial stability for households with children, and (2) to ease the taxpayers' burden for public assistance provided on behalf of children not supported by both parents. By pursuing these twin goals CSE helps families become and remain independent of public assistance, which in turn allows the State to manage public resources more effectively on behalf of all Kansans. The work of CSE also enables custodial parents to take the initiative in expanding their children's opportunities to learn, grow up healthy, and develop young talents and abilities to the fullest—a vital investment in Kansas' future.

The Kansas CSE Program. The Department of Social and Rehabilitation Services is the designated Title IV-D (CSE) agency for the State of Kansas. CSE operates within the Integrated Service Delivery Division of SRS.

The Kansas CSE Program is a multifaceted operation that combines state, county, judicial, and private resources to meet detailed federal requirements concerning all phases of operation. CSE services include:

- Locating noncustodial parents and their assets;
- Establishing parentage, as needed;
- Establishing support orders, including medical coverage;
- Ensuring regular payment of support through income withholding orders;
- Enforcing support through administrative actions, such as passport denial or interception of tax refunds, lottery winnings, and unemployment benefits;
- Enforcing past due support through court actions, such as garnishment of bank accounts;
- Modifying ongoing support orders, as needed, to reflect the child's current needs and the parents' ability to provide support; and
- Receiving and disbursing support payments through a statewide unit, the Kansas Payment Center.

Outsourcing CSE Functions. Instead of relying solely upon state staff to provide all CSE services and functions, CSE balances the use of in-house operations with outsourcing efforts. Strategic use of outsourcing allows CSE to remain compliant with ever-increasing federal requirements, to compete more effectively with other States for federal incentives, and to tap expertise and specialized services that are not readily available within the public sector. Competitive procurement allows the State to obtain good value by balancing high standards for performance with competitive pricing.

Senate Ways and Means
2-11-08
Attachment 2

The many CSE services listed above are provided across Kansas by full and part-time SRS staff and by contractors selected through competitive procurement. CSE private contractors include the vendors operating the Kansas Payment Center and the CSE Customer Service Center, a paternity testing laboratory, credit bureaus, and process servers. As of October 2007, CSE's enforcement contractors included a county prosecutor, several district court trustees, and an assortment of private sector providers.

The Kansas Payment Center (KPC). An important outsourced function that CSE administers is the Kansas Payment Center (KPC), a joint venture of CSE and the Office of Judicial Administration. The KPC is Kansas' central unit for receiving and disbursing all support payments—in both CSE and non-CSE (i.e., private) cases—ensuring that an accurate history of payments is available to the courts and all interested parties. Before the KPC was created in 2000, this function was performed in local district courts. The district courts continue to provide certified payment records upon request, and they enter or update data in the KPC database for new and modified orders as they are issued.

The KPC offers a number of customer-friendly functions statewide, including 24-hour access to payment and disbursement information by telephone or via the Internet, toll free customer assistance for parents and employers, and direct deposit of support disbursements. Taken together, these elements have enabled families to monitor support payments independently and to use up-to-date information for planning and managing their household finances.

The CSE Customer Service Center (CCSC). SRS recently established a CSE customer service center to:

- Improve CSE customer satisfaction overall,
- Increase the productivity of CSE professional staff, and
- Support economic development in a smaller Kansas community.

The CSE customer service center is located in Halstead, a Harvey County community east of Hutchinson. It is the product of a unique competitive procurement, modeled in part on a successful unit established in Nebraska. CSE's request for proposals invited experienced, qualified vendors to partner with qualified Kansas communities to develop and submit proposals for the new CSE customer service center. The Department of Commerce assisted SRS materially during the planning process and helped disseminate information about the project to communities across the State.

By having the CCSC in a town that has not had a significant State presence, CSE seeks to draw upon a reservoir of community strengths and resources too often overlooked or

inaccessible in the past. The community, in turn, will benefit from a multi year source of quality employment and revenue, a key to further community growth and development.

Rollout of the CSE customer service center is occurring in phases, to insure that CCSC staff are able to provide high quality services as the volume of calls increases. By March 1, 2008, the CSE customer service center will be handling calls for SRS locations statewide. When fully implemented the CSE customer service center will allow any CSE customer to speak by phone, toll free, with a trained CSE service representative without the annoyance of "phone tag," even at times when government offices are not normally open for business.

The CSE Caseload. The CSE caseload consists of approximately 130,000 cases serving over a quarter million people. CSE cases fall into two broad categories:

- *Temporary Assistance to Families (TAF).* When a child's custodian applies for Temporary Assistance to Families, that child's support rights are assigned to the State. If CSE collects support in a TAF case, it is used to reimburse the state and federal governments for public assistance provided to the child's family. Any collections beyond the claim for reimbursement are passed on to the family. If the TAF eligibility worker determines that monthly child support collections regularly exceed the monthly TAF grant, the TAF cash grant may be ended. When that happens, appropriate transitional services and supports for the family continue, including CSE services.
- *Non-TAF.* Federal law requires the CSE Program to provide services to any family, regardless of income, that applies for support enforcement services. CSE is also required to provide Non-TAF services when a family stops receiving cash TAF benefits, at the custodial parent's discretion. The idea is to prevent the need for TAF and other forms of public assistance by encouraging regular payment of child support, and to provide equal treatment under the law for all children. It is important to note that over two-thirds of Kansas Non-TAF families formerly received public assistance.

The CSE Non-TAF caseload also includes families that are receiving only Child Care Assistance, Food Assistance, or Medical Assistance. When CSE successfully collects support in such a case, current support (and any past due support that is not subject to an SRS claim for reimbursement) goes directly to the family. For a family receiving Child Care Assistance, child support income can be used to meet expenses such as child care co-payments and, when Child Care Assistance ends, to pay independently for child care services from their provider of choice. In similar

fashion, child support income that goes to families receiving Food or Medical Assistance helps them to transition more smoothly to financial independence.

Although SRS normally deducts a 4% cost recovery fee from Non-TAF collections, families receiving Child Care Assistance, Medicaid, or Food Assistance are all exempt from the fee. Also, all of SRS' CSE cases are automatically exempt from any district court trustee fee that might otherwise apply.

CSE funding streams. Kansas currently funds the CSE Program from five sources:

- *Title IV-D federal financial participation (FFP).* The current FFP rate for eligible CSE administrative costs is 66%. To qualify for IV-D federal funds, the Kansas CSE Program must be in compliance with IV-D state plan requirements.
- *Title IV-D federal incentive payments based on performance.* Since 1997, incentive payments have been allocated to the States from a capped pool of federal funds; in effect, the States compete with each other for those funds. Allocations are based upon a complex formula that factors in the size of the State's program (Kansas represents 1% of the national caseload) and the State's performance in five areas: collection of current support, collection of past due support, paternity establishment, establishment of support orders, and cost-effectiveness. To qualify for IV-D federal funds, the CSE Program must be in compliance with IV-D state plan requirements.

As of October 2007, States are no longer allowed to use incentives earned for CSE performance as the State match for IV-D FFP. Federal law continues to require CSE incentives to be reinvested in the State IV-D program, however.

- *The State's share of retained support collections (i.e., reimbursement).* For cases in the TAF or federally-funded foster care programs, Kansas keeps 40% of any collections that are retained under federal law for reimbursement of assistance; the other 60% goes to the federal government. For cases in state-funded assistance programs, Kansas retains 100% of such collections because there is no federal share to be paid. The State's share of collections for both categories represents only 10% of all CSE collections during the year.

Not later than October 1, 2009, the federal rules defining which collections may be retained for reimbursement will change, requiring more collections to be disbursed to families. Although this change will be very beneficial to families, it will erode the ability of the Kansas CSE Program to pay for itself.

- *IV-D cost recovery fees.* Currently, a 4% cost recovery fee is charged on all collections for cases not currently open for TAF, Medical Assistance, Food Assistance, or Child Care Assistance. Under federal law, 66% of this IV-D program income from fees must go to the federal government.

- *State general funds.* State general funds are only required for any portion of CSE Program costs that exceed CSE's total revenue from federal funding, the State's share of support collected and retained, and IV-D fees. Until recently, state general funds have not been needed to fund the CSE program. However, the cap on federal incentives that may be earned, the prohibition against using incentive payments as the state match, and the tighter limits on State-retained collections all make it more likely that state general funds will be needed in the future to fund CSE services at their present level and to maintain compliance with federal requirements.

As the changes in federal law begin to affect these CSE funding streams, an ongoing challenge will be to maintain and improve CSE services for families while appropriately allocating responsibility for program costs.

Performance and other features of the Kansas CSE Program.

- In state fiscal year 2007, CSE's annual support collections reached nearly \$173 million, about 75% of which was sent directly to families.

- In state fiscal year 2007, CSE established over 11,000 child support obligations. The Child Support Guidelines, established by the Kansas Supreme Court, are used to calculate all current support orders in Kansas. The Kansas Guidelines call for work-related child care expenses and the child's health insurance premiums to be factored into the monthly support award, so that the parent who actually pays for child care and/or health coverage will receive a fair contribution toward that expense from the other parent. When appropriate, CSE also establishes a medical support order that specifically requires group health coverage for the child.

- Paternity establishments by CSE play a vital role in the SRS mission. Children benefit from having their parentage established because it opens an avenue to cash and medical support from the second parent, assures legal access to complete family medical information, and paves the way for potential inheritance and other rights. It also gives the child certainty about his or her family background, so important to the child's emotional development and confidence.

\\Legislation\0 History, Stats, Finger Tip Facts\2008 CSE Fact Sheet 2008feb11.wpd

- Federal rules permit TAF cash assistance to be ended when current support payments regularly exceed the cash grant. Such closures allow scarce public assistance resources to be focused on the families most in need. CSE services to former TAF families continue automatically, providing a safety net that reduces the risk of the family returning to dependence on public assistance. This is especially important for people affected by the five-year lifetime limit on TAF eligibility.
- Whenever CSE secures regular child support income for a household receiving Child Care Assistance, Kansas has the opportunity to stretch its limited child care funds a bit further and help additional working families. Dependable income from child support gives a working parent greater confidence that he or she will be able to purchase the child care services that the family needs.
- Historic information about the Kansas CSE Program:

	State FY 2004	State FY 2005	State FY 2006	State FY 2007
CSE cases*	134,115	131,616	131,729	130,367
Total collections	\$151.7 million	\$156.3 million	\$161.0 million	\$172.9 million
Collections paid out to KS families	\$112.8 million	\$116.6 million	\$120.6 million	\$129.1 million
Collections paid out to federal gov't and other states	\$21.7 million	\$22.9 million	\$24.4 million	\$25.9 million
State's share	\$17.2 million	\$16.8 million	\$16.0 million	\$17.9 million

* The decline in total CSE cases reflects many factors, such as fluctuations in TAF or other public assistance openings, "arrearage only" cases paid in full, custodial parents who move and request closure, and routine clean-up of cases that are no longer viable.

**Legislative Post Audit's Audit Authority
Presentation to the Senate Ways and Means Committee
Barb Hinton, Legislative Post Auditor
February 11, 2008**

A Bit of Background: Post Audit was established in 1971 as the legislative audit arm of Kansas government:

- replaced the constitutional State Auditor's Office; became part of the legislative oversight function
- has been conducting performance audits evaluating the efficiency and effectiveness of government programs since 1975
- reports to the Legislative Post Audit Committee, which directs all our audits (except for school audit topics, which are selected by the 2010 Commission. School audit team created in 2005)
- non-partisan staff of 26 conducts about 20-30 performance audits per year
- in general, more than 85% of our audit recommendations are implemented each year
- over the past 10 years, our audits have identified more than \$97 million in opportunities to save money, avoid costs, or increase revenues; more than \$59 million has been realized so far. Because many savings recur each year, the true benefits are even greater
- cost of operations: \$2.6 million, less than 1/10th of 1% of total State expenditures

Audit Authority: Legislative Post Audit had broad authority to conduct performance audits of government agencies and programs under two primary statutes:

Legislative Post Audit Act (K.S.A. 46-1101 et seq)

Under that Act, the Post Audit Committee can direct Post Audit to conduct performance audits of the following:

- **all State agencies**
- **all local governments (cities, counties, school districts, etc.)**
- **anyone who contracts with or gets a grant from the State**
- **anyone who is regulated or licensed by the State**

K.S.A. 46-1106 spells out the types of determinations that may be made in financial-compliance audits of State agencies (these audits were contracted out beginning in 1983).

K.S.A. 46-1108 spells out those determinations for performance audits. These types of determinations also are referenced in K.S.A. 46-1114, which provides for audits of local governments, contractors, etc. Those performance audit determinations are as follows:

- (a) whether any state agency is carrying out only those activities or programs authorized by the legislature; or
- (b) whether the programs and activities of a state agency, or a particular program or activity, is being efficiently and effectively operated; or
- (c) whether any new activity or program is being efficiently and effectively implemented in accordance with the intent of the legislature; or
- (d) whether there is a need for change in any authorized activity or program of a state agency; or
- (e) whether any reorganization of a state agency, or group of state agencies, is needed or justified to accomplish the results of programs or activities authorized by the legislature; or
- (f) any combination of the purposes specified in this or any other section of the legislative post audit act.

K.S.A. 46-1132 also directed the school audit team to conduct **performance audits of school districts** (at the direction of the 2010 Commission). The law specifies that the scope of that work can include the following:

- (1) The accuracy of school expenditures, reports or other information;
- (2) how school districts use the funding received from the state;
- (3) the relationship between school funding levels and costs;
- (4) the weights of various education program components or the level of equity achieved by the funding system;
- (5) whether funding levels for education programs or students are keeping up with the actual costs school districts report;
- (6) the basis for changes in school district costs;
- (7) the reasonableness of the amount and type of actual or budgeted expenditures compared with historical costs or with costs of other districts;
- (8) options for modifying the school funding formula;
- (9) other finance issues identified as needing further study;
- (10) whether a school district has adequate operating or administrative procedures and fiscal controls and whether it is efficiently managed;
- (11) best practices or innovative procedures, practices or controls operating within any school districts that could present opportunities for other school districts to operate more efficiently; and
- (12) any other topic as directed by the 2010 commission.

Kansas Governmental Operations Accountability Law (K-GOAL) (K.S.A. 74-7283)

The K-GOAL law states that the purpose of state government “is to keep secure the constitutional rights of Kansas citizens, to protect their health, safety and welfare, and to otherwise serve the public need in the most economically beneficial, operationally efficient, and cost effective manner possible.”

The purpose of the act is “to provide for a governmental operations accountability system under which the legislature may ensure accomplishment of the declared purpose of state government by periodically reviewing and evaluating the operations of selected state agencies, determining the necessity, propriety and legality of the operations reviewed and evaluated, identifying inefficiency and ineffectiveness, and taking action to retain and maintain appropriate and effective governmental operations, remediate defective governmental operations, and terminate inappropriate or obsolete governmental operations.”

Basic provisions of K-GOAL:

- set out a schedule of agencies to be reviewed and evaluated by “committees of reference” in each house over 8 years
- required committees to familiarize themselves with the agency, consider any K-GOAL audit, and hold a public hearing to obtain public and agency testimony. The Law stated that, “In reviewing and evaluating a state agency, each committee of reference shall take into consideration the following factors, if applicable, among others, in developing its recommendations regarding the state agency and its operations:

1. whether all operations of the state agency have been authorized by the legislature and whether the effects of such operations accord with legislative intent;
 2. whether all operations of the state agency are being performed efficiently and effectively and whether any such operations could be performed in a more efficient, effective or economical manner;
 3. whether regulatory operations of the state agency are reasonably related to and are designed for the purpose of protection or benefaction of the public and have such protection or benefaction as a primary effect;
 4. whether regulatory operations of the state agency could be performed in a less restrictive manner which could adequately protect the public;
 5. whether regulatory operations of the state agency have the effect of directly or indirectly increasing the cost of any goods or services involved and, if so, whether the increase in cost is more harmful to the public than the harm which could result from the termination of such regulatory operations;
 6. whether there is need for any change in the organization of the state agency or in any of its operations which would enable the state agency to fulfill its purposes in a more efficient, effective or economical manner; and
 7. whether the termination of any of a state agency's operations would significantly harm or endanger the rights, health, safety or welfare of the public or result in the reduction or foreclosure of services required or desired by the public."
- called for the Legislative Post Audit Committee to direct **performance audits of each State agency subject to legislative review and evaluation**; the scope could be specific or general, as the Committee directed.
 - called for the audits to determine the factors noted above, as well as any other factors at the Post Audit Committee's direction
 - allowed previously conducted audits (no more than two years old) to be used to fulfill K-GOAL audit requirement
 - audits had to be done no later than the 30th calendar day of the session when they were due for legislative evaluation and review.
 - allowed each agency to be retained for future K-GOAL review by an act of the Legislature
 - The bill was amended over the years to add or delete a number of agencies, and to give the Committee the authority to change the year in which any K-GOAL audit was due.
 - K-GOAL currently would expire in 2009 because no agencies have been retained for future K-GOAL review.
 - The following pages show a list of agencies reviewed under K-GOAL and the focus of the audits.

Agencies Subject to K-GOAL Audits

Session originally Specified for <u>K-GOAL review:</u>	Session actually completed for:
1993 Department of Social and Rehabilitation Services <i>(focus on foster care)</i>	1993 (used 1991 audits)
Capitol Area Security Patrol <i>(focus on general effectiveness)</i>	1993
1994 Department of Administration <i>(focus on Personnel Services)</i>	1994
Department of Commerce and Housing <i>(focus on economic development activities)</i>	1994
1995 Department of Health and Environment <i>(focus on impact of fed-mandated regulations <u>and</u> waste tire disposal program)</i>	1996 (2 audits)
Kansas Water Office and Water Authority <i>(focus on potential duplication of water regulation)</i>	1995
1996 Department of Transportation <i>(focus on highway construction)</i>	1996
Department of Agriculture <i>(focus on weights and measures enforcement program)</i>	1996
1997 Department of Revenue <i>(focus on sales tax collection and enforcement)</i>	1997
State Conservation Commission <i>(focus on effectiveness at meeting Water Plan goals)</i>	1997
Kansas Public Employees Retirement System <i>(focus on types of benefits provided)</i>	1997
1998 State Corporation Commission <i>(focus on abandoned wells)</i>	1998
Department of Education <i>(focus on Statewide assessment tests)</i>	1998 (used 1996 audit)
1999 Department on Aging <i>(focus on in-home services to the elderly)</i>	1999
Department of Human Resources <i>(focus on implementation of 1993 changes to the Worker's Compensation law)</i>	1999
2000 Department of Corrections <i>(focus on handling of parole violators <u>and</u> safety issues)</i>	2000 (2 audits)
Department of Wildlife and Parks <i>(focus on financial management, efficiency, and effectiveness)</i>	1995
2001 Department of Administration <i>(focus on management of State-held lands)</i>	2001

Session originally Specified for K-GOAL review:	Session actually completed for:
2001 Department of Commerce and Housing <i>(focus on coordination/effectiveness of eco devo programs)</i>	2001
2002 Department of Health and Environment <i>(focus on nursing home inspections)</i>	2002
2002 Department of Agriculture <i>(focus on pesticide and fertilizer program)</i>	2002
2004 SRS <i>(focus on controlling Medicaid costs for medical svcs)</i>	2002 (used 2001 audit)
2005 Department of Education <i>(focus on school district budgets)</i>	2002
2004 Department on Aging <i>(focus on long-term care)</i>	2003 (used 2001 audit)
2003 Juvenile Justice Authority <i>(focus on JJA oversight of programs)</i>	2003
2003 Department of Corrections <i>(focus on cost for death penalty)</i>	2004
2003 Public Safety Agencies <i>(focus on hiring and promotion practices)</i>	2004
2005 Board of Regents <i>(focus on faculty teaching loads)</i>	2005
2008 Department of Revenue <i>(focus on delinquent trust tax collections)</i>	2005
2006 None (requirement shifted forward statutorily because of cost study)	
2006 Department of Labor <i>(focus on error rates for unemployment benefit payments)</i>	2007
2006 Corporation Commission <i>(focus on Kan-Ed effectiveness at meeting goals, and its placement within Regents)</i>	2008
2007 Department of Wildlife and Parks <i>(focus on lease/purchase of building for NE Regional Office)</i>	2008 (used 2007 audit)
2008 Department of Transportation	
2002 Kansas Water Office/ Water Authority	

Precursor to K-GOAL: the Kansas Sunset Law (1978-1992)

The Sunset Law set up dates to abolish selected State agencies, boards, or commissions unless the Legislature acted to retain them. Kansas was the 26th state to adopt a sunset law; 35 had adopted sunset by 1985. The initial thrust of most sunset legislation was on regulatory agencies and boards, but was subsequently expanded.

The Kansas Sunset Law required a performance audit of each agency to be conducted, and public legislative hearings to be held in both chambers. It identified 37 agencies to be abolished—all but two (SRS and KDHE) were regulatory in nature, and provided for a one-year “wind-up” period for abolished agencies. Retained agencies were continued for a maximum of six years.

The Sunset Law was set to be abolished in 1981. It was re-established and amended to:

- shift the focus from regulatory activities to broad, general areas of government. More than 20 regulatory boards and commissions were removed, and larger agencies were added (Revenue, Corrections, Transportation, KCC, Human Resources, State Treasurer, Office and Commissioner of Insurance, etc.)
- make performance audits of each agency optional at the direction of the Post Audit Committee (last sunset audit done in 1983)
- change the review cycle to 8 years
- extend the law until July 1, 1984 (in 1984, it was re-established until July 1, 1992)

In Kansas, Post Audit conducted sunset audits of 37 agencies or programs between 1978 and 1983. Of those:

- 5 agencies or boards were abolished (Athletic Commission, Mobile Home and Recreational Vehicle Commission, Council of Advisors on Consumer Credit, Accountancy Advisory Council, Kansas Energy Office)
- 2 agencies were combined into one Board (Board of Social Work Examiners and Board of Examiners of Psychologists (plus others who provide psychological services) were combined into the Behavioral Sciences Regulatory Board)
- 1 agency was split out (Office of Securities Commissioner was split off from the KCC)

A Common Cause survey in 1982 found that 1,500 agencies had been reviewed since the first sunset law was passed in 1976. Of those:

- 1 in 5 had been terminated or combined with one or more other entities (mostly small agencies, advisory commissions, etc.)
- 1 in 3 had been modified (mostly requiring public membership or improved administrative practices and disciplinary procedures)
- less than half had been re-created with little or no change.

The survey concluded the sunset law was best used as a legislative oversight vehicle to periodically evaluate and improve agencies and programs, not abolish them.

A 2000 survey by staff in the Washington Joint Legislative Audit and Review Committee reported that 16 states still have a sunset process, and that those states conduct 5-15 sunset reviews per year.

How could K-GOAL be improved to better focus on efficiency / cost savings issues?

1. Increase the number of agencies to be audited and reviewed each year

Current statute: K-GOAL schedule generally specifies 2 agencies each year.

- represents a small number of the State agencies in Kansas government
- represents a small part of the non-school audits we do (12-20/year, depending on the size, scope, and complexity of the audit topic)

Proposed change: Require a minimum of 4-6 K-GOAL audits per year, covering a minimum of 6-8 State agencies per year (won't be "full-blown" audits of each agency)

- still leaves room for audit requests from individual legislators or committees, many of which are focused on effectiveness/public safety issues—like Board of Healing Arts
- effectiveness audits also can reveal inefficiencies/cost savings/revenue enhancement issues—like reporting of federal education dollars

2. Change the requirements related to which State agencies will be reviewed each year

Current statute: K-GOAL schedule identifies selected agencies to be reviewed each year (allows the Post Audit Committee to rearrange that schedule)

- many agencies aren't covered at all by K-GOAL
- related agencies are seldom grouped (i.e., agricultural and natural resources agencies)
- some related programs cross agency lines (i.e., food safety inspection programs)
- structure doesn't lend itself as readily to efficiency/cost savings topics
- sometimes no legislative interest in the agencies being reviewed that year

Proposed change: Broaden K-GOAL to cover all/most State agencies (decide whether to include higher educational institutions), specify only that each of these agencies will receive a K-GOAL audit and legislative evaluation and review at least once every 10-12 years, and require the Post Auditor to develop a list of agencies and programs to be reviewed on an annual basis (and the audit questions to be addressed), subject to the review and approval of the Post Audit Committee.

- a strong legislative and public input process would need to be part of the effort in developing this list (i.e., Ways and Means and Appropriations Committees, Post Audit Committee, other standing or interim committee proposals, members of the public, current and former employees, academicians, studies and reports related to government operations, analytic procedures, etc.)
- the law still should specify that the topics addressed in K-GOAL audits can relate to individual agencies or programs, or to multiple agencies or programs—including programs that cross agencies—and that they may be broad or specific in nature

Alternative proposal: Broaden K-GOAL as noted above, but list out the specific cycle of agencies to be reviewed each year over a 10-12 year period.

- within each year, try to group agencies that are most likely to have similar purposes, serve similar clients or citizens, have cross-cutting programs, etc.

3. Change the focus of the K-GOAL audits to be conducted

Current statute: Possible "determinations" to be made in K-GOAL audits can be very broad (efficiency, effectiveness, economy), and many of them were carried forward from the old Sunset Law related to regulatory agencies, even though those agencies aren't in K-GOAL

- most legislative audit suggestions have focused on "effectiveness" issues (how well is an agency or program achieving certain results, not how efficiently is it operating, is it still needed, etc.)
- because law allows use of pre-existing audits, those audits wouldn't necessarily have covered the types of determinations specified in statute

Proposed change: Clarify that K-GOAL audits are intended to challenge the status quo, and should focus on, but not be limited to, issues related to efficiency, cost savings, or revenue enhancement, either within or across agencies or programs. Also revise the determinations to better reflect the types of questions that should be addressed in K-GOAL. Some examples:

- Is the agency or program (or the service it provides) needed? [Does the purpose, problem, or need that the agency or program was established to address still exist? Does it provide a significant public benefit or essential public service? Would abolishing it significantly harm the public's health or welfare? What would be the possible savings from abolishing it? Would federal funding be jeopardized if it were abolished?]
- To what extent are advisory committees to the agency or program needed and used, and what would be the possible savings from eliminating them?
- If the agency or program (or the service it provides) is needed, could it be operated more efficiently and economically and still fulfill its intended purpose? [What efficiencies and potential savings might be achieved by making changes to the way it operates, reducing administrative error or fraud, adjusting staffing or other resource levels, combining it with another agency or program, outsourcing it, or the like?]
- Are any fees set at a level that fully supports program costs?
- Is the agency or program maximizing its potential revenue sources for the State? [Are delinquent or third-party accounts being adequately pursued? Are all federal funds being used or are some turned back?]

4. Consider whether to re-establish the “sunset” notion of abolishment / retention issues

Current statute: No notion that agencies are automatically abolished unless the Legislature acts to retain them, only that the Legislature must vote to retain agencies on the K-GOAL schedule.

- without that “sunset” notion, there's little sense of urgency, and it's harder for the purpose of the statute to maintain its momentum

Alternate proposal #1: Consider reinstating the automatic abolishment of each agency unless the Legislature takes specific action to retain it (essentially reinstating the sunset law).

- A caveat: at the time K-GOAL was passed, many legislators/agencies still had negative perceptions of the old sunset review process (the work is analytical, but most decisions relating to government efficiency and cost-effectiveness are “little-p” political—challenging the status quo, bureaucratic inertia/protectiveness, constituencies for government programs, etc.). This approach would take strong legislative support into the future.

Alternate proposal #2: Don't reinstate the sunset notion, but remove the need for the Legislature to vote on whether to continue agencies on the K-GOAL schedule.

- the Legislature has taken no action during the first or second rounds of K-GOAL to vote to retain any agency under K-GOAL for further audit, review, and evaluation
- the Legislature could always act to act or remove any agency from K-GOAL

5. Be more specific regarding the “committees of reference”

Current statute: Makes “committees of reference” responsible for conducting the legislative review and evaluation of State agencies under K-GOAL.

- those committees aren't specified
- the Governmental Organization Committees were “assigned” as committees of reference to conduct these reviews and evaluations, but as far back as November 2001 I had reported to the Post Audit Committee that those committees hadn't taken much interest in K-GOAL audits for some time
- the review/evaluation process under K-GOAL never caught on

Proposed change: Specify that the Senate Ways and Means and House Appropriations Committees, Legislative Budget Committee, and appropriate standing committees will be responsible

for conducting the legislative review and evaluation of each State agency covered under K-GOAL. Those committees can work together to decide who will take the lead role.

6. Change the timing of the K-GOAL audits/legislative review and evaluation process.

Current statute: Specifies that audits must be conducted by the 30th day of the session in which the agency is up for review.

- gives the Legislature very little time during the session to conduct a meaningful review
- if more K-GOAL audits are done, our audit schedules will need to be revised

Alternate proposal #1: Change the due date for K-GOAL audits to early-mid fall (November 1?), before the calendar year in which the agency is scheduled for review.

- would give legislative committees a chance to conduct their reviews early in the session, and could tie in with budget hearings
- would allow the legislative review/evaluation process to spill over to an interim study

Alternate proposal #2: Change the due date to late spring or early summer (June 1?) before the fiscal year in which the agency is scheduled for review.

- would give legislative committees a chance to conduct reviews during the interim
- would allow the review/evaluation process to spill over into the legislative session

7. Consider whether you want to authorize more legislative audit staff resources to address both the efficiency and effectiveness issues.

Current situation: Post Audit currently has 4 audit teams devoted to non-school audits, who can complete about 12-20 audits per year, depending on the size, scope, and complexity of the audit topics approved by the Post Audit Committee (range has been about 6-20 weeks per audit)

- audit teams are always fully occupied doing audits requested by legislative committees or individual legislators or required by statute
- the number of audit requests per year can range from about 15 to almost 40, and the number approved generally ranges from 50%-80% per year
- Post Audit Committee must decide which topics are a good use of the Legislature's limited audit resources; not every request is
- Post Audit Committee Chair has announced a new initiative to refocus our efforts on audits that focus on efficiency and cost savings

Alternate proposal #1: Make no change in the audit staff levels of Post Audit at this time

- would use our existing audit resources to conduct more performance audits focused on efficiency and cost savings (under an expanded K-GOAL or under the Post Audit Committee Chair's proposal)
- would reduce the number of audits that can be conducted to address other areas of interest to legislators (often focused on effectiveness issues)
- some efficiency audits can be longer and more complex if they involve multiple agencies or programs
- could assess next year whether additional staff resources would be warranted

Alternate proposal #2: Add one new audit team to conduct more performance audits focused on efficiency/cost savings issues:

- each additional audit team could do 2-4 additional performance audits per year, depending on the scope and complexity of those audits
- would keep more audit resources free to address other legislative audit requests
- with more focus on efficiency / cost savings issues, this new team likely would more than pay for itself over time

74-7284

Chapter 74.--STATE BOARDS, COMMISSIONS AND AUTHORITIES Article 72.--REVIEW OF GOVERNMENTAL OPERATIONS

74-7283. Citation of act. This act shall be known and may be cited as the Kansas governmental operations accountability law or K-GOAL.

History: L. 1992, ch. 116, § 1; July 1.

74-7284. Declaration of purpose of state government and intention of act. The legislature hereby declares that the purpose of state government is to keep secure the constitutional rights of Kansas citizens, to protect their health, safety and welfare, and to otherwise serve the public need in the most economically beneficial, operationally efficient, and cost effective manner possible. Therefore, it is the intention of this act to provide for a governmental operations accountability system under which the legislature may ensure accomplishment of the declared purpose of state government by periodically reviewing and evaluating the operations of selected state agencies, determining the necessity, propriety and legality of the operations reviewed and evaluated, identifying inefficiency and ineffectiveness, and taking action to retain and maintain appropriate and effective governmental operations, remediate defective governmental operations, and terminate inappropriate or obsolete governmental operations.

History: L. 1992, ch. 116, § 2; July 1.

74-7285. Performance audits of agencies subject to review and evaluation; time, scope and objectives; review, acceptance and availability of audit reports; designation of different time for audit by vote of legislative post audit committee. (a) The legislative post audit committee shall direct the post auditor to conduct a *at least 4-6 performance audits each year of each state agency which is subject to legislative review and evaluation of a minimum of 8-10? state agencies or programs* under the Kansas governmental operations accountability law. *The agencies or programs to be audited each year shall be selected from a listing provided to the committee by the legislative post auditor, who shall solicit ideas for performance audit topics from a broad range of interested parties, including the public.* Each performance audit conducted pursuant to the requirements of this subsection shall be completed ~~not sooner than two years prior to nor later than the 30th calendar day of the~~ *no later than November 1 in any calendar year, so that they will be ready for legislative review during the next regular session of the legislature set for review and evaluation of the state agency.*

(b) Any performance audit directed to be conducted by the post auditor and the division of post audit under the provisions of subsection (a) *shall include a determination of the following, as applicable:*

- (1) *Is the agency or program or the service it provides needed? Does the purpose, problem, or need that the agency or program was established to address still exist? Does it provide a significant public benefit or essential public service? Would abolishing it significantly harm the public's health or welfare? What would be the possible savings from abolishing it? Would federal funding be jeopardized if it were abolished?*
- (2) *To what extent are advisory committees to the agency or program needed and used, and what would be the possible savings from eliminating them?*
- (3) *If the agency or program (or the service it provides) is needed, could it be operated more efficiently and economically and still fulfill its intended purpose? [What efficiencies and*

*Senate Ways and Means
2-11-08
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potential savings might be achieved by making changes to the way it operates, reducing administrative error or fraud, adjusting staffing or other resource levels, combining it with another agency or program, outsourcing it, or the like?]

(4) *Are any fees set at a level that fully supports program costs?*

(5) *Is the agency or program maximizing its potential revenue sources for the State? [Are delinquent or third-party accounts being adequately pursued? Are all federal funds being used or are some turned back?]*

(c) *The audits to be conducted under this section may be general in scope, addressing address all operations of a state agency, or may be restricted to a particular operation or program of the state agency, as directed by the legislative post audit committee with the advice of the legislative post auditor. In conducting such audit, the post auditor shall include a determination of such other factors as may be determined by the legislative post auditor or directed by the legislative post audit committee.*

~~In directing the post auditor to conduct any such performance audit, the legislative post audit committee may specify the objectives and scope and direct the details of the audit. In conducting any such audit, the post auditor shall include a determination of the applicable factors specified in subsection (b) of K.S.A. 74-7287, and amendments thereto, and such other factors as may be directed to be included by the legislative post audit committee. Upon completion of the performance audit, the legislative post audit committee shall review and accept the audit report. A copy of the audit report shall be made available to each member of the legislature in accordance with the provisions of K.S.A. 46-1212c, and amendments thereto.~~

~~—(cd) The legislative post audit committee, upon the affirmative vote of not less than seven members of the committee taken at a regular meeting thereof, may designate a different regular session of the legislature during which a state agency is to be subjected to review and evaluation under the Kansas governmental operations accountability law, instead of the regular session of the legislature prescribed by the provisions of the Kansas governmental operations accountability law or as previously designated by the legislative post audit committee pursuant to this subsection, but no such review and evaluation shall be deferred to a regular session occurring after the 2008 regular session of the legislature.~~

History: L. 1992, ch. 116, § 3; L. 1994, ch. 142, § 3; L. 2000, ch. 144, § 2; May 25.

74-7286. Retention under law; future audit, review and evaluation; period of time. Each state agency or program subjected to audit, review and evaluation under the Kansas governmental operations accountability law (K-GOAL) ~~may shall~~ be retained under K-GOAL by act of the legislature. ~~If retained under K-GOAL, such agency and shall be subjected to future audit by the post auditor and the division of post audit. Each such act shall specify a regular session of the legislature in futuro for the next succeeding review and evaluation of the state agency.~~

History: L. 1992, ch. 116, § 4; L. 2000, ch. 144, § 3; May 25.

74-7287. Legislative review, evaluation and recommendations; public hearings on legality and propriety of agency operations; factors to be considered. (a) Prior to retention under K-GOAL and subjection to audit, review and evaluation in futuro of a state agency, *the Senate Ways and Means Committee, House Appropriations Committee, or Legislative Budget Committee, as well as any appropriate legislative standing committee* ~~a committee of reference in each house of the legislature~~ shall review and evaluate the operations of the state agency. Each such committee shall familiarize itself with the provisions of law by which the state agency acquired existence, the manner in which the

state agency is supposed to be organized and how the state agency actually is organized, the powers granted to and the operations authorized to be performed by the state agency, what powers are being exercised and what operations are being performed by the state agency, and the manner in which the state agency is exercising its powers and performing its operations. Each committee shall also consider any performance audit conducted by the post auditor and the division of post audit under the direction of the legislative post audit committee pursuant to the provisions of K.S.A. 74-7285, and amendments thereto. During the course of the review and evaluation of the state agency and its operations, each *such* committee ~~of reference~~ shall hold a public hearing for the purpose of receiving testimony from the public, the involved state agency and its officers and employees, and other appropriate state officers and employees. In all such hearings, the involved state agency shall be held accountable for the legality and propriety of the operations under review and be responsible for producing evidence of the necessity for and extent of any changes in the organization, powers or operations of the state agency or in its enabling laws which would increase efficiency or effectiveness.

(b) In reviewing and evaluating a state agency, each committee ~~of reference~~ shall take into consideration the *factors set out in subsection (b) of 74-7285*. ~~following factors, if applicable, among others, in developing its recommendations regarding the state agency and its operations:~~

~~—(1) Whether all operations of the state agency have been authorized by the legislature and whether the effects of such operations accord with legislative intent;~~

~~—(2) whether all operations of the state agency are being performed efficiently and effectively and whether any such operations could be performed in a more efficient, effective or economical manner;~~

~~—(3) whether regulatory operations of the state agency are reasonably related to and are designed for the purpose of protection or benefaction of the public and have such protection or benefaction as a primary effect;~~

~~—(4) whether regulatory operations of the state agency could be performed in a less restrictive manner which could adequately protect the public;~~

~~—(5) whether regulatory operations of the state agency have the effect of directly or indirectly increasing the cost of any goods or services involved and, if so, whether the increase in cost is more harmful to the public than the harm which could result from the termination of such regulatory operations;~~

~~—(6) whether there is need for any change in the organization of the state agency or in any of its operations which would enable the state agency to fulfill its purposes in a more efficient, effective or economical manner; and~~

~~—(7) whether the termination of any of a state agency's operations would significantly harm or endanger the rights, health, safety or welfare of the public or result in the reduction or foreclosure of services required or desired by the public.~~

History: L. 1992, ch. 116, § 5; July 1.

74-7289. Department of wildlife and parks subjected to audit, review and evaluation. The Kansas department of wildlife and parks, established by K.S.A. 32-801, and amendments thereto, shall be audited under the Kansas governmental operations accountability law, and shall be reviewed and evaluated during the 2007 regular session of the legislature, or such other regular session of the

legislature designated by the legislative post audit committee in accordance with the provisions of subsection (c) of K.S.A. 74-7285, and amendments thereto.

—**History:** L. 1992, ch. 116, § 7; L. 1994, ch. 142, § 5; L. 2000, ch. 144, § 4; May 25.

Listing of "Related" Government Agencies That Could Be Reviewed on a Cyclical Basis

(i.e., Looking at all occupational regulatory agencies one year, financial regulatory agencies the next year, natural resources agencies the next year, eco devo agencies the next year, hospitals the next year, etc. Larger grouping (i.e., General Government—Other) would need to be broken up into doable chunks)

General Government—Other

Department of Administration—i.e., DISC, Facilities Management, Capitol Area Plaza Authority, Office of Administrative Hearings, Division of Printing, Public Broadcasting Council, Division of Purchases
Kansas Corporation Commission
Kansas Human Rights Commission
Board of Indigents Defense Services
Kansas Public Employees Retirement System
Department of Revenue
Board of Tax Appeals
Governmental Ethics Commission
Citizens Utility Ratepayer Board
Health Care Stabilization
Kansas Lottery
Capitol Area Plaza Authority
Kansas Development Finance Authority
Information Network of Kansas

General Government—Economic Development

Department of Commerce
Kansas Technology Enterprise Corporation
Kansas, Inc.

General Government—Financial Regulatory

Banking Department
Department of Credit Unions
Office of the Securities Commissioner

General Government—Occupational Regulatory

Kansas Racing & Gaming Commission
Abstracters Board of Examiners
Board of Accountancy
Board of Barbering
Behavioral Sciences Regulatory Board
Board of Cosmetology
Kansas Dental Board
Board of Healing Arts
Hearing Instruments Board of Examiners
Board of Mortuary Arts
Board of Nursing
Board of Pharmacy
Real Estate Appraisal Board
Kansas Real Estate Commission
Board of Technical Professions
Board of Veterinary Examiners

Human Services—Hospitals

Kansas Neurological Institute
Larned State Hospital
Osawatomie State Hospital
Parsons State Hospital & Training Center
Rainbow Mental Health Facility

Human Services—Other

Kansas Health Policy Authority
Social & Rehabilitation Services
Department on Aging
Health & Environment--Health

Department of Labor
Commission on Veterans Affairs (including Kansas Veterans Home and Kansas Soldiers' Home)
Kansas Guardianship Program

Education—K-12

Department of Education
School for the Blind
School for the Deaf

Education—Higher Ed

Board of Regents
Emporia State University
Fort Hays State University
Kansas State University
Kansas State University--ESARP
KSU--Veterinary Medical Center
Pittsburg State University
University of Kansas
University of Kansas Medical Center
Wichita State University

Education—Other

Kansas Arts Commission
Historical Society
State Library

Public Safety—Correctional Facilities

El Dorado Correctional Facility
Ellsworth Correctional Facility
Hutchinson Correctional Facility
Lansing Correctional Facility
Larned Correctional Mental Health Facility
Norton Correctional Facility
Topeka Correctional Facility
Winfield Correctional Facility

Public Safety—Juvenile Corrections

Juvenile Justice Authority
Atchison Juvenile Correctional Facility
Beloit Juvenile Correctional Facility
Kansas Juvenile Correctional Complex
Larned Juvenile Correctional Facility

Public Safety—Other

Adjutant General
Department of Corrections
Highway Patrol
Emergency Medical Services Board
State Fire Marshal
Comm. on Peace Officers Standards & Training
Kansas Bureau of Investigation
Kansas Parole Board
Sentencing Commission

Agriculture & Natural Resources

Department of Agriculture
Animal Health Department
Kansas Wheat Commission
State Conservation Commission
Health & Environment--Environment
Kansas State Fair
Kansas Water Office
Department of Wildlife & Parks

Transportation

Listing of "Related" Program/Operation/Service Areas That Can Cut Across State Agencies or Divisions and That Could Be Reviewed on a Cyclical Basis

(i.e., Looking at all food safety programs and food service programs one year, all treatment and health-care programs for inmates the next year, all delinquent collection programs the next year, all water and conservation programs the next year, all administrative hearings operations and legal services the next year, etc. Looking at programs across agencies might help identify opportunities for eliminating or consolidating certain duplicate or inefficient programs or practices.)

Related Program/Operation/Service Areas (examples)

Inspection Programs
Food Safety Programs
Food Service Programs
Licensing Programs
Health Programs
Environmental Programs
Long-Term Care Programs
Waiver Programs
CDDO Programs
Prescription Drug Programs
Entitlement Programs
Treatment Programs
Child Custody Programs
Children's Programs
Senior Citizen Programs
University Degree Programs
University Financial-Management Systems
Vocational-Technical Programs
Remedial Classes at Universities / Community Colleges
Economic Development Programs
Tax Incentive Programs
Tax Programs
Delinquent Collection Programs
Federal Grant Operations
Revenue Collection Programs
Fee Structures
Administrative Hearing Operations
Training Programs
Purchasing Programs
Non-Essential Programs
Conservation Programs
Water Programs
Printing Operations
Prevention Programs
Safety Programs
Parole/Court Services' Programs
Emergency-Response Programs
Computer Security Operations
Transportation Programs
Highway Construction Programs
Building Construction Programs
Advisory Boards and Commissions
Legal Services
Tax Exemptions
Staffing Levels
Records Storage