

SESSION OF 2004

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2670

As Recommended by House Committee on
Appropriations

Brief*

HB 2670 would amend or repeal several statutes related to reporting requirements assigned to the Director of Accounts and Reports. The bill would remove the requirement that agencies submit petty cash fund reconciliations and related documents. The bill also removes the requirement that imprest fund documents be submitted to the Division of Accounts and Reports. Currently, paper copies are still submitted. The Division conducts on-site agency audits on a rotation basis and reviews the documentation for petty cash and imprest funds at that time.

In addition, HB 2670 repeals the existing section regarding financial reporting. The bill also requires financial reports to be prepared at least annually, rather than once each month, and allows the annual report to be "made available," rather than actually printed. The bill also removes a requirement that Accounts and Reports examine and verify all financial statements and reports of all state agencies.

Finally, the bill repeals KSA 79-2917 regarding reports to county clerks of unpaid taxes. Currently, it is required that Accounts and Reports calculate and post the amount of unpaid taxes due from each county as of the end of the prior tax year and submit that report by the fourth Monday of the following July.

Background

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

The Director of Accounts and Reports of the Department of Administration testified in support of the bill before the House Budget Committee on General Government and Commerce.

The fiscal note indicates that HB 2670 would have no effect on any state fund and that all of the changes represented by the bill are required to bring statutes into alignment with actual practices that have already been implemented as part of the Department of Administration's attempt to identify underutilized or obsolete reporting requirements.