

## HOUSE BILL No. 2427

By Representatives K. Williams and Waymaster

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1 AN ACT establishing the position of fiscal integrity auditor to be  
2 appointed by the legislative coordinating council; providing for the  
3 duties of the fiscal integrity auditor, including access to the state fiscal  
4 technology systems and software; requiring certain reports and  
5 recommendations to be submitted to certain legislative committees.  
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7 *Be it enacted by the Legislature of the State of Kansas:*

8 Section 1. (a) There is hereby established the position of fiscal  
9 integrity auditor. The fiscal integrity auditor shall be appointed by the  
10 legislative coordinating council to serve under such council's direction.  
11 The fiscal integrity auditor shall report to the speaker of the house of  
12 representatives and the president of the senate for the purpose of providing  
13 effective budgetary support, improved oversight, rigorous analysis and  
14 assessment and guidance concerning governmental fiscal procedures and  
15 auditing. The fiscal integrity auditor may be removed from office by a vote  
16 of five members of the legislative coordinating council taken at any  
17 regular meeting of such council. The fiscal integrity auditor shall receive  
18 such compensation as is determined by the legislative coordinating  
19 council. The fiscal integrity auditor shall receive expenses and allowances  
20 for in-state and out-of-state travel as approved by the legislative  
21 coordinating council and provided by law for members of the legislature.  
22 The fiscal integrity auditor shall be in the unclassified service. The fiscal  
23 integrity auditor shall have extensive experience and recognized  
24 qualification in the field of governmental fiscal procedures, auditing and  
25 analysis.

26 (b) (1) The fiscal integrity auditor shall have unlimited access to all  
27 state of Kansas technology systems and software used for accounting,  
28 budgeting and expenditures from the state treasury by the legislative  
29 research department, division of accounts and reports and division of the  
30 budget. This includes unlimited access to the statewide payroll accounting  
31 system, known as SHARP, the statewide management, accounting and  
32 reporting tool, known as SMART, and any successor accounting and  
33 budget technology.

34 (2) In the discharge of the duties imposed under this section, the  
35 fiscal integrity auditor shall have access to all books, accounts, records,  
36 files, documents and correspondence concerning fiscal matters,

1 confidential or otherwise, of any state agency. The fiscal integrity auditor  
2 shall be subject to the same duty of confidentiality imposed by law on any  
3 state agency with regard to any such books, accounts, records, files,  
4 documents and correspondence concerning fiscal matters, and any  
5 information contained therein, and shall be subject to any civil or criminal  
6 penalties imposed by law for violations of such duty of confidentiality.

7 (c) In addition to any duties established by the legislative  
8 coordinating council, the fiscal integrity auditor shall have the following  
9 duties:

10 (1) Examine budget expenditures with a focus on the identification of  
11 waste, fraud, mismanagement and abuse;

12 (2) verify that expenditures align with legislative intent and ensure  
13 that agencies expend funds only as the legislature intended;

14 (3) recommend termination, consolidation or reappropriation of  
15 expenditures that are inconsistent with legislative intent;

16 (4) identify expenditures, practices or programs that may be  
17 eliminated as to provide proper use of taxpayer money;

18 (5) identify duplicative and redundant services or unused funds;

19 (6) identify off-budget spending, funds shifted or redirected between  
20 accounts and agencies and possible unauthorized expenditures;

21 (7) collaborate with the office of inspector general, established in  
22 K.S.A. 75-7427, and amendments thereto, to eliminate waste, fraud,  
23 mismanagement and abuse;

24 (8) serve as an additional resource to the chairpersons of the house of  
25 representatives committee on appropriations and the senate committee on  
26 ways and means throughout the year;

27 (9) improve state agency expenditure transparency; and

28 (10) provide clear, easy-to-understand findings to members of the  
29 legislature and assistance whenever requested by such members of the  
30 legislature.

31 (d) The fiscal integrity auditor shall provide annual summaries to the  
32 speaker of the house of representatives and the president of the senate,  
33 analyzing the following:

34 (1) Expenditures warranting further review or action, as reviewed  
35 pursuant to the duties in subsection (c), by the state agency or the  
36 legislature;

37 (2) government expenditures that occur outside the proper, authorized  
38 and transparent budgeting and accounting systems, including funds  
39 expended through redirecting or shifting funds outside of legislative intent;

40 (3) budget recommendations that improve government transparency  
41 and demonstrate to the public the effective use of taxpayer money; and

42 (4) recommending possible budget savings related to termination,  
43 consolidation, modernization, procurement, bid processes or

1 administrative imbalance.

2 (e) The fiscal integrity auditor shall provide an annual audit report  
3 and recommendations to the legislative budget committee, the house of  
4 representatives committee on appropriations, the senate committee on  
5 ways and means and each of the house of representatives' budget  
6 committees.

7 Sec. 2. This act shall take effect and be in force from and after its  
8 publication in the statute book.