Substitute for HOUSE BILL No. 2427

By Committee on Appropriations

2-26

AN ACT establishing the positions of the senate fiscal integrity auditor appointed by the president of the senate and the house of representatives fiscal integrity auditor appointed by the speaker of the house of representatives; providing for the duties of such fiscal integrity auditors, including access to the state fiscal technology systems and software; requiring certain reports and recommendations to be submitted to certain legislative committees.

Be it enacted by the Legislature of the State of Kansas:

Section 1. (a) There is hereby established the positions of the senate fiscal integrity auditor appointed and subject to removal by the president of the senate and the house of representatives fiscal integrity auditor appointed and subject to removal by the speaker of the house of representatives. The senate fiscal integrity auditor shall report to the president of the senate and the house of representatives fiscal integrity auditor shall report to the speaker of the house of representatives for the purpose of providing effective budgetary support, improved oversight, rigorous analysis and assessment and guidance concerning governmental fiscal procedures and auditing. Such fiscal integrity auditors shall receive such compensation as is determined by the legislative coordinating council. Such fiscal integrity auditors shall receive expenses and allowances for in-state and out-of-state travel as approved by the legislative coordinating council and provided by law for members of the legislature. Such fiscal integrity auditors shall be in the unclassified service. Such fiscal integrity auditors shall have extensive experience and recognized qualification in the field of governmental fiscal procedures, auditing and analysis.

(b) (1) Such fiscal integrity auditors shall have unlimited access to all state of Kansas technology systems and software used for accounting, budgeting and expenditures from the state treasury by the legislative research department, division of accounts and reports and division of the budget. Such access includes unlimited access to the statewide payroll accounting system, known as SHARP, the statewide management, accounting and reporting tool, known as SMART, and any successor accounting and budget technology.

(2) In the discharge of the duties imposed under this section, such

fiscal integrity auditors shall have access to all books, accounts, records, files, documents and correspondence concerning fiscal matters, confidential or otherwise, of any state agency. Such fiscal integrity auditors shall be subject to the same duty of confidentiality imposed by law on any state agency with regard to any such books, accounts, records, files, documents and correspondence concerning fiscal matters, and any information contained therein, and shall be subject to any civil or criminal penalties imposed by law for violations of such duty of confidentiality.

(c) In addition to any duties established by the president of the senate for the senate fiscal integrity auditor and by the speaker of the house of representatives for the house of representatives fiscal integrity auditor, such fiscal integrity auditors shall have the following duties:

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

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

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

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

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

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

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

(8) serve as an additional resource to the chairpersons of the senate committee on ways and means by the senate fiscal integrity auditor and the house of representatives committee on appropriations by the house of representatives fiscal integrity auditor throughout the year;

(9) improve state agency expenditure transparency; and

(10) provide clear, easy-to-understand findings to members of each auditors' legislative chamber and assistance whenever requested by such members of each auditors' legislative chamber.

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

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

(2) government expenditures that occur outside the proper, authorized and transparent budgeting and accounting systems, including funds

expended through redirecting or shifting funds inconsistent with legislative intent;

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

(4) recommending possible budget savings related to termination, consolidation, modernization, procurement, bid processes or administrative imbalance.

(e) Such fiscal integrity auditors shall provide an annual audit report and recommendations to the legislative budget committee, the senate committee on ways and means, the house of representatives committee on appropriations and each of the house of representatives' budget committees.

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