

{As Amended by House Committee of the Whole}

Session of 2026

Substitute for HOUSE BILL No. 2427

By Committee on Appropriations

2-26

1 AN ACT establishing the positions of the senate fiscal integrity auditor
2 appointed by the president of the senate and the house of
3 representatives fiscal integrity auditor appointed by the speaker of the
4 house of representatives; providing for the duties of such fiscal
5 integrity auditors, including access to the state fiscal technology
6 systems and software; requiring certain reports and recommendations
7 to be submitted to certain legislative committees.
8

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

10 Section 1. (a) There is hereby established the positions of the senate
11 fiscal integrity auditor appointed and subject to removal by the president
12 of the senate and the house of representatives fiscal integrity auditor
13 appointed and subject to removal by the speaker of the house of
14 representatives. The senate fiscal integrity auditor shall report to the
15 president **{and the minority leader}** of the senate and the house of
16 representatives fiscal integrity auditor shall report to the speaker **{and the**
17 **minority leader}** of the house of representatives for the purpose of
18 providing effective budgetary support, improved oversight, rigorous
19 analysis and assessment and guidance concerning governmental fiscal
20 procedures and auditing. Such fiscal integrity auditors shall receive such
21 compensation as is determined by the legislative coordinating council.
22 Such fiscal integrity auditors shall receive expenses and allowances for in-
23 state and out-of-state travel as approved by the legislative coordinating
24 council and provided by law for members of the legislature. Such fiscal
25 integrity auditors shall be in the unclassified service. Such fiscal integrity
26 auditors shall have extensive experience and recognized qualification in
27 the field of governmental fiscal procedures, auditing and analysis.

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

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

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

9 (c) In addition to any duties established by the president **{and the**
10 **minority leader}** of the senate for the senate fiscal integrity auditor and by
11 the speaker **{and the minority leader}** of the house of representatives for
12 the house of representatives fiscal integrity auditor, such fiscal integrity
13 auditors shall have the following duties:

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

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

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

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

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

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

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

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

32 (9) improve state agency expenditure transparency; and

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

36 (d) The senate fiscal integrity auditor shall provide to the president
37 **{and the minority leader}** of the senate and the house of representatives
38 fiscal integrity auditor shall provide to the speaker **{and the minority**
39 **leader}** of the house of representatives annual summaries analyzing the
40 following:

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

1 (2) government expenditures that occur outside the proper, authorized
2 and transparent budgeting and accounting systems, including funds
3 expended through redirecting or shifting funds inconsistent with legislative
4 intent;

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

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

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

15 **{(f) Prior to accessing any technology systems and software**
16 **containing protected, confidential or personally identifiable**
17 **information, the fiscal integrity auditor shall:**

18 **(1) Execute confidentiality and nondisclosure agreements;**

19 **(2) complete annual cybersecurity and data privacy training as**
20 **required by the legislative chief information technology officer;**

21 **(3) comply with cybersecurity policies as required by the**
22 **legislative chief information technology officer;**

23 **(4) use only state-approved secure devices and networks; and**

24 **(5) be prohibited from downloading, externally transmitting or**
25 **using portable storage for protected data except as expressly**
26 **authorized in writing.}**

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