

## 2023 Kansas Statutes

**46-1115. Failure to furnish information or material for audit by person entitled to receive state funds; withholding of funds; duties of post auditor and director of accounts and reports; certain contracts unimpaired.** Whenever any person fails to make any books, accounts, contracts or records, files, documents and correspondence, confidential or otherwise, related to any of the foregoing available to the post auditor or to a firm performing any audit or audit work under the legislative post audit act or to any officer or employee of the division of post audit or of such firm within 30 days after a request therefor by the post auditor or firm or any such officer or employee of the post auditor or of such firm, and such person is entitled under any other statute to receive any state funds, such funds shall be withheld until such person has fully complied with such request. Whenever state funds are to be withheld under this section, the post auditor shall give written notice thereof to the director of accounts and reports, and such director shall issue no warrant for payment of state funds to such person until the post auditor has given such director written notice that such person has acceded to the request of the post auditor. The provisions of this section shall not affect any contract entered into prior to the effective date of this act to the extent that any impairment of such contract occurs.

**History:** L. 1974, ch. 215, § 4; L. 1984, ch. 191, § 5; L. 2018, ch. 89, § 25; July 1, 2019.