



MEMORANDUM

Legislative Division of Post Audit
800 SW Jackson, Suite 1200
Topeka, KS 66612-2212
voice: 785.296.3792
fax: 785.296.4482
web: www.kslpa.org

TO: Members, Senate Ways & Means Committee
FROM: Scott Frank, Legislative Post Auditor
DATE: January 23, 2013
SUBJECT: Estimated Cost of Calendar Year 2012 Performance Audits

During my testimony yesterday on the audit reports we released during calendar year 2012, members requested additional information on the cost of conducting those audits. That information is summarized in the accompanying table. The table includes the release date, staff hours billed to the audit, and the estimated cost of the audit based on an internal costing of \$78.39/hour. (The internal hourly rate is "fully loaded," comprising both the direct salaries and benefits of the audit staff and an allocated share of the division's non-audit costs.)

Please let me know if you have any questions, or if there is anything else we can do for the committee.

Audit	Release Date	Staff Hours	Estimated Cost (@ \$78.39/hr)
K-12 Education: Estimating Potential Costs Related to Implementing the No Child Left Behind Waiver in Kansas	December 2012	2,189	\$ 171,596
State Agency Information Systems: Reviewing Selected Controls in Selected State Agencies (CY 2012)	December 2012	5,099	\$ 399,711
JJA: Evaluating the Kansas Juvenile Correctional Complex, Part 2	November 2012	1,965	\$ 154,036
State Asset Management: Evaluating the Possibility of Cost Savings and Revenue Enhancements through Property Sales	November 2012	1,655	\$ 129,735
The Board of Veterinary Examiners: Evaluating Issues Related to the Board's Management	September 2012	793	\$ 62,163
Kansas Lottery: Funding of Scholarships for Veterans	July 2012	427	\$ 33,473
Foster Care Decisions: Reviewing Decisions To Remove Children from Their Homes	July 2012	2,497	\$ 195,740
JJA: Evaluating the Kansas Juvenile Correctional Complex, Part I	July 2012	3,961	\$ 310,503
Department on Aging: Evaluating the Effect of Increasing Minimum Nursing Hours on Resident Care and State Costs	April 2012	1,712	\$ 134,204
State Employee Residence: Assessing Potential Increases in Revenues by Requiring State Employees to Reside in Kansas	February 2012	932	\$ 73,059
Kansas Board of Regents: Evaluating the Effects of Eliminating the Kan-ed Program	January 2012	2,313	\$ 181,316

cc: J.G. Scott, Michael Wales, and Joseph Frederickson, Legislative Research
Gordon Self, Jill Wolters, David Wiese, and Daniel Yoza, Revisor of Statutes
Dee Heideman, Committee Assistant

Senate Ways and Means Committee
Date: 01-24-2013
Attachment #: 1