

HOUSE BILL No. 2591

By General Government Budget Committee

2-7

1 AN ACT concerning the department of administration; relating to filing of
2 certain audit reports; amending K.S.A. 75-1124 and repealing the
3 existing section.
4

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

6 Section 1. K.S.A. 75-1124 is hereby amended to read as follows: 75-
7 1124. (a) A copy of each audit report with recommendations, if any,
8 rendered by any licensed municipal public accountant or certified public
9 accountant upon the completion of any audits provided for by K.S.A. 10-
10 1208, 12-866, 13-1243, ~~13-1441~~ or 75-1122, and any amendments to
11 such statutes thereto, shall be filed with the ~~director of accounts and~~
12 ~~reports within one year after the end of the audit period of the audit unless~~
13 ~~an extension of time is granted by the director of accounts and reports.~~
14 ~~Final payment to any accountant performing a municipal audit shall not be~~
15 ~~made until a copy of such report has been so filed as shown by a statement~~
16 ~~of the director of accounts and reports secretary. The municipality's~~
17 ~~circular A-133 audit report, if required under the provisions of the federal~~
18 ~~single audit act amendments of 1996, 31 U.S.C. §§ 7501-7507, along with~~
19 ~~any other audit related documents deemed necessary by the secretary,~~
20 ~~shall also be filed with the secretary.~~

21 (b) *On and after January 1, 2015, the audits and related documents*
22 *required under subsection (a) shall be filed electronically with the*
23 *secretary in a manner directed by the secretary.*

24 (c) *The audits required under subsection (a) are due within one year*
25 *after the end of the audit period of the audit unless an extension of time is*
26 *granted by the secretary. If federal law, state law or municipal contract*
27 *provisions requires the audit reports and related documents to be filed in a*
28 *period of less than one year, the municipality audit reports and related*
29 *documents shall be filed in accordance with such laws or contract*
30 *provisions.*

31 (d) *Final payment to any accountant performing any audit required*
32 *under subsection (a) shall not be made until a copy of the audit reports*
33 *and related documents have been so filed with the secretary, and is*
34 *evidenced by a document from the secretary acknowledging receipt of the*
35 *audit reports and related documents.*

36 (e) *Notwithstanding any provision of law to the contrary, upon the*

1 *filing of the audit reports and related documents as required under*
2 *subsection (a), the municipality is not required to submit any audit reports*
3 *or related documents to any other state agency, office or official.*

4 *(f) For the purposes of this section, "secretary" means the secretary*
5 *of administration or the secretary's designee.*

6 Sec. 2. K.S.A. 75-1124 is hereby repealed.

7 Sec. 3. This act shall take effect and be in force from and after its
8 publication in the statute book.