

HOUSE BILL No. 2591

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

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

Section 1. K.S.A. 75-1124 is hereby amended to read as follows: 75-1124. (a) A copy of each audit report with recommendations, if any, rendered by any licensed municipal public accountant or certified public accountant upon the completion of any audits provided for by K.S.A. 10-1208, 12-866, 13-1243, ~~13-14412~~ or 75-1122, and ~~any amendments to such statutes thereto~~, shall be filed with the ~~director of accounts and reports~~ within one year after the end of the audit period of the audit unless an extension of time is granted by the director of accounts and reports. Final payment to any accountant performing a municipal audit shall not be made until a copy of such report has been so filed as shown by a statement of the ~~director of accounts and reports secretary~~. The municipality's circular A-133 audit report, if required under the provisions of the federal single audit act amendments of 1996, 31 U.S.C. §§ 7501-7507, along with any other audit related documents deemed necessary by the secretary, shall also be filed with the secretary.

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

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

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

(e) Notwithstanding any provision of law to the contrary, upon the filing of the audit reports and related documents as required under subsection (a), the municipality is not required to submit any audit reports or related documents to any other state agency, office or official.

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

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

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

I hereby certify that the above BILL originated in the HOUSE, and passed that body

Speaker of the House.

Chief Clerk of the House.

Passed the SENATE _____

President of the Senate.

Secretary of the Senate.

APPROVED _____

Governor.