

SESSION OF 2020

SUPPLEMENTAL NOTE ON SENATE BILL NO. 258

As Recommended by Senate Committee on
Ways and Means

Brief*

SB 258 would remove requirements for the following reports to be submitted to the Legislative Division of Post Audit:

- An audited statement of actual expenditures incurred of any nonprofit corporation organized for the purpose of providing legal services to indigent inmates of Kansas correctional institutions;
- Department of Administration documentation of write-off of accounts receivable or taxes receivable;
- An annual audit report of an independent certified public accountant of any corporation whose operations are substantially controlled by the Board of Regents or any state educational institution for the operation of the Board or educational institution; and
- An annual report from the Secretary of Revenue identifying each tax abatement of \$5,000 or more by taxpayer.

Background

The bill was introduced by the Legislative Post Audit Committee.

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

In the Senate Committee on Ways and Means hearing, the Legislative Post Auditor testified in favor of the bill. The Legislative Post Auditor indicated the agency no longer oversees the audit work associated with the reports (due to enactment of 2018 SB 260) and received no meaningful information from the reports. No other testimony was provided.

The Senate Committee recommended the bill be placed on the Consent Calendar.

According to the fiscal note prepared by the Division of the Budget on the bill as introduced, enactment of the bill would have no fiscal effect on the state budget.