

**Legislative Post Audit Committee**  
**Consent Calendar Memo**  
February 24, 2021

**Consent Calendar Items for Today's Meeting**

<b>Committee Action</b>	<p>Unless there is objection from the committee, the following items will be considered approved by the Post Audit Committee without objection and will be recorded in the meeting minutes.</p> <p>If a member of the committee objects to a committee consent calendar item, it will be voted on separately.</p>
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- a) **Approval of Minutes (Rule 4-4)** - The draft minutes for the committee's January 20<sup>th</sup> meeting are included as **Attachment A**. Members may abstain from voting on the minutes if they were not present at the meeting.
  
- b) **Acceptance of Performance Audits (Rule 2-2(a))** – Approval of this item constitutes the completion of audit procedures for that topic. Performance audits presented today:
  - *Evaluating the Kansas Department of Labor's Response to COVID-19 Unemployment Claims (Part 1)*
  
- c) **Approval of Limited-Scope Audit** - Any member who has an objection to a limited-scope audit approved by the chairperson shall state such objection in the form of a motion to remove the limited-scope audit from the list of approved audits and to treat it as a regular performance audit. The chair has preliminarily approved the following limited-scope audit request, included as **Attachment B**:
  - *Comparing Causes of Death Before and After COVID-19* (Representative John Barker)

## Attachment A

*The minutes below are in draft form, subject to approval by the Legislative Post Audit Committee at a later meeting.*

**DRAFT  
MINUTES  
Legislative Post Audit Committee  
January 20, 2021, via Zoom**

### Call to Order

**Welcome.** The meeting was called to order by Vice-Chair Williams at 11:48 am via Zoom. Committee members present:

Rep. John Barker

Sen. Ethan Corson

Rep. Tom Burroughs

Sen. Mike Thompson

Rep. Jim Gartner

Sen. Caryn Tyson

Rep. John Toplikar

Rep. Kristey Williams

### Committee Organization

#### **Electing Committee Leadership.**

Chair: Vice-Chair Williams opened the floor for nominations. Representative Barker nominated Representative Williams for Chair. Representative Toplikar seconded the motion. There were no other nominations. The Vice-Chair called for a vote. Representative Williams was elected unanimously.

Vice-Chair: Representative Williams opened the floor for nominations for Vice-Chair. Senator Thompson nominated Senator Tyson for Vice-Chair. Representative Toplikar seconded the motion. There were no other nominations and Representative Williams called for a vote. Senator Tyson was elected unanimously.

Executive Subcommittee member. Representative Williams opened the floor for nominations for the third Executive Subcommittee member. Representative Barker nominated Representative Gartner. Representative Toplikar seconded the motion. There were no other nominations. Representative Williams called for a vote. Representative Gartner was elected unanimously.

**Adoption of Committee Rules.** Representative Barker made motion to adopt

the rules, and Representative Gartner seconded the motion. The motion passed.

**Presentation of IT Monitoring Report - Kansas Bureau of Investigation ABIS Project.** The monitoring memo was presented by Katrin Osterhaus, IT Manager. This report will be distributed to the Joint Committee on Information Technology.

**Presentation by Department of Commerce** - As required by K.S.A. 74-50,228, Chair Williams recognized David Soffer, Legislative Liaison & Policy Director, Department of Commerce for an annual presentation of economic development programs administered by the department.

**Consent Calendar** - Chris Clarke, Deputy Post Auditor, reviewed for members the only item on the consent calendar, which was approval of minutes from the December 16, 2020 meeting. No motions to object were offered on the minutes, so they were considered approved.

**Date of next meeting.** Justin Stowe, Post auditor, indicated he would work with the Chair to identify dates for committee meetings during the session and would communicate those dates to members, at a later time. Tentatively meetings will be in early March and late April.

**Adjournment** - The meeting adjourned at 12:45 p.m.

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Nicole Blanchett, Secretary  
Legislative Post Audit Committee

date

*All handouts and other documents referred to in these minutes are on file with Legislative Post Audit. Unless specifically noted, the individual remarks recorded herein have not been transcribed verbatim and have not been submitted to the individuals appearing before the committee for editing or corrections.*

## **Attachment B**

### **LIMITED-SCOPE AUDIT PROPOSAL**

#### **Comparing Causes of Death Before and After COVID-19**

##### **SOURCE**

This audit proposal was requested by Representative John Barker.

##### **BACKGROUND**

Since March 2020, some estimates show about 470,000 more Americans have died than would have in a normal year. Most of the excess deaths are attributed to COVID-19.

The CARES Act created a 20% add-on to be paid for Medicare patients with COVID-19. The government will pay more to hospitals for COVID-19 cases in two ways:

- By paying an additional 20% on top of traditional Medicare rates for COVID-19 patients during the public health emergency
- By reimbursing hospitals for treating uninsured patients with the disease

Exact payments vary depending on a patient's principal diagnosis and severity, as well as the treatments and procedures used.

Counting the number of COVID-19 deaths is difficult. It is likely that some deaths attributed to COVID-19 likely would have occurred regardless of the disease. It is possible deaths from other causes have risen too, since hospitals in some hot spots have become overwhelmed. Further, some people have not sought care for ailments that are typically survivable. Conversely, death of undiagnosed COVID-19 victims, including those that occur at home may result in under-counting the deaths. Further, some causes of death may be declining as people stay inside more, drive less and limit contact with others.

Legislators have expressed interest in knowing how trends in the causes of death listed on death certificates may have changed as a result of the pandemic.

##### **AUDIT OBJECTIVES AND TENTATIVE METHODOLOGY**

*The audit objectives listed below are the questions we would answer through our audit work. The steps listed for each objective convey the type of work we would do. These may change as we learn more about the audit issues.*

**Objective 1: How did causes of death during the COVID-19 pandemic compare to those before the pandemic?** Our tentative methodology would include the following:

- Work with KDHE staff as needed to develop an understanding of how causes of death are determined and recorded on death certificates or elsewhere.
- Work with KDHE staff as needed to determine what data they have on causes of death and how that data is certified and recorded.
- For some recent time period, review a sample of death certificates data showing primary and secondary causes of death for Kansans. Compare those results to causes of death for a similar sample of pre-pandemic deaths, both in Kansas and to CDC national averages.

- Discuss results with KDHE staff to better understand any trends we identify.

**ESTIMATED RESOURCES**

We estimate this audit would require about 100 staff hours to complete (from the time the audit starts to our best estimate of when it would be ready for the committee).